

Charter Number: 776

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2018-19 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gary Bowman

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Karl Yoder
Name

CFO, DMS
Title

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,939,693.00	10,777,258.00	8.4%
2) Federal Revenue		8100-8299	226,879.69	226,256.93	-0.3%
3) Other State Revenue		8300-8599	1,021,442.60	1,193,805.85	16.9%
4) Other Local Revenue		8600-8799	438,950.00	399,444.50	-9.0%
5) TOTAL, REVENUES			11,626,965.29	12,596,765.28	8.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	4,397,170.53	4,548,981.54	3.5%
2) Classified Salaries		2000-2999	2,155,297.52	2,321,399.61	7.7%
3) Employee Benefits		3000-3999	1,406,553.83	1,541,909.47	9.6%
4) Books and Supplies		4000-4999	361,241.03	609,690.00	68.8%
5) Services and Other Operating Expenses		5000-5999	3,224,528.31	3,229,237.20	0.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,544,791.22	12,251,217.82	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			82,174.07	345,547.46	320.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			82,174.07	345,547.46	320.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,300,825.20	3,394,417.07	2.8%
b) Audit Adjustments		9793	11,417.80	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,312,243.00	3,394,417.07	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,312,243.00	3,394,417.07	2.5%
2) Ending Net Position, June 30 (E + F1e)			3,394,417.07	3,739,964.53	10.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	630,370.11	630,370.11	0.0%
b) Restricted Net Position		9797	1,220,110.61	1,331,399.82	9.1%
c) Unrestricted Net Position		9790	1,543,936.35	1,778,194.60	15.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,729,283.12	6,458,620.68	12.7%
Education Protection Account State Aid - Current Year		8012	1,554,866.88	1,594,834.32	2.6%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,655,543.00	2,723,803.00	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,939,693.00	10,777,258.00	8.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	212,069.03	211,431.31	-0.3%
Special Education Discretionary Grants		8182	14,810.66	14,825.62	0.1%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			226,879.69	226,256.93	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	380,649.40	401,327.08	5.4%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	202,119.00	452,924.00	124.1%
Lottery - Unrestricted and Instructional Materials		8560	254,722.00	261,318.00	2.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	105,391.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	78,561.20	78,236.77	-0.4%
TOTAL, OTHER STATE REVENUE			1,021,442.60	1,193,805.85	16.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	438,950.00	399,444.50	-9.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			438,950.00	399,444.50	-9.0%
TOTAL, REVENUES			11,626,965.29	12,596,765.28	8.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,743,810.68	3,855,214.06	3.0%
Certificated Pupil Support Salaries		1200	67,954.54	69,276.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	540,497.86	576,168.96	6.6%
Other Certificated Salaries		1900	44,907.45	48,322.52	7.6%
TOTAL, CERTIFICATED SALARIES			4,397,170.53	4,548,981.54	3.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,198,933.40	1,322,382.97	10.3%
Classified Support Salaries		2200	244,384.46	258,521.18	5.8%
Classified Supervisors' and Administrators' Salaries		2300	104,545.37	105,301.20	0.7%
Clerical, Technical and Office Salaries		2400	404,888.54	423,170.83	4.5%
Other Classified Salaries		2900	202,545.75	212,023.43	4.7%
TOTAL, CLASSIFIED SALARIES			2,155,297.52	2,321,399.61	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	567,687.73	739,543.67	30.3%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	232,106.46	242,248.49	4.4%
Health and Welfare Benefits		3401-3402	425,547.29	430,891.20	1.3%
Unemployment Insurance		3501-3502	3,222.70	3,424.13	6.3%
Workers' Compensation		3601-3602	150,095.53	96,560.65	-35.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,894.12	29,241.33	4.8%
TOTAL, EMPLOYEE BENEFITS			1,406,553.83	1,541,909.47	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,724.95	25,200.00	159.1%
Books and Other Reference Materials		4200	18,573.17	700.00	-96.2%
Materials and Supplies		4300	243,122.38	355,490.00	46.2%
Noncapitalized Equipment		4400	85,567.36	217,100.00	153.7%
Food		4700	4,253.17	11,200.00	163.3%
TOTAL, BOOKS AND SUPPLIES			361,241.03	609,690.00	68.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	102,932.68	110,460.00	7.3%
Dues and Memberships		5300	25,604.59	21,000.00	-18.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	135,820.54	133,800.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,278,012.14	1,224,100.00	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,679,009.04	1,732,077.20	3.2%
Communications		5900	3,149.32	7,800.00	147.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,224,528.31	3,229,237.20	0.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			11,544,791.22	12,251,217.82	6.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	94,611.99		0.00	94,611.99
2. State Lottery Revenue	8560	191,698.00		63,024.00	254,722.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		286,309.99	0.00	63,024.00	349,333.99
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	256,053.90			256,053.90
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	30,256.09		7,745.69	38,001.78
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		286,309.99	0.00	7,745.69	294,055.68
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	55,278.31	55,278.31
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,544,791.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	236,153.20
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				11,308,638.02

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		1,256.97
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,996.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	10,934,448.84	8,872.56
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	10,934,448.84	8,872.56
B. Required effort (Line A.2 times 90%)	9,841,003.96	7,985.30
C. Current year expenditures (Line I.E and Line II.B)	11,308,638.02	8,996.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,256.97	1,256.97	1,256.97	1,289.28	1,289.28	1,289.28
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,256.97	1,256.97	1,256.97	1,289.28	1,289.28	1,289.28
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,256.97	1,256.97	1,256.97	1,289.28	1,289.28	1,289.28

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6230		255,533.00	255,533.00
6300		55,278.31	56,574.31
6500		0.00	0.03
6512		30,187.22	13,694.90
9010		879,112.08	1,005,597.58
Total, Restricted Net Position		1,220,110.61	1,331,399.82

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July 1 Budget
2018-19 Budget
Technical Review Checks

California Montessori Project-San Juan Campus
San Juan Unified

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

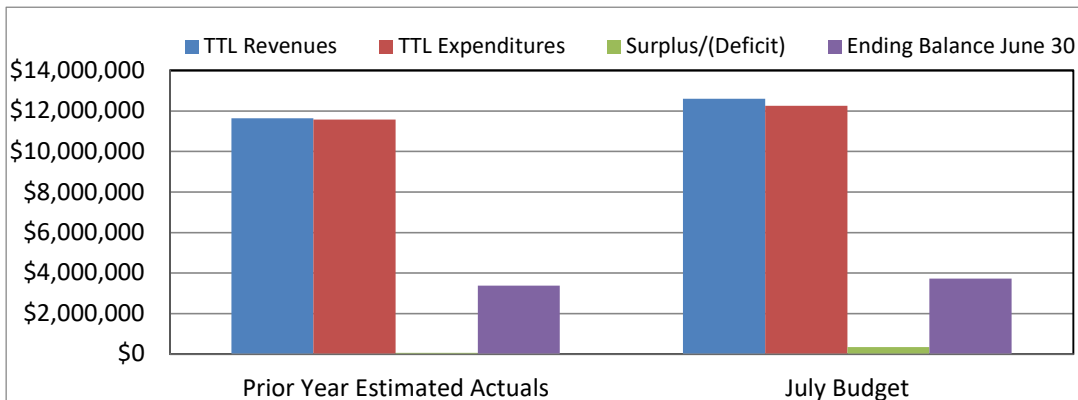
SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

California Montessori Project - San Juan Campus
2018-19 July 1 Budget
BUDGET SUMMARY

	Prior Year Estimated Actuals	July Budget	Change From Prior Year
Projected P-2 ADA:	1,256.97	1,289.28	32.31
Revenues:			
General Purpose Entitlement	\$ 9,939,693	\$ 10,777,258	\$ 837,565
Federal Revenue	226,880	226,257	(623)
Other State Revenue	1,021,443	1,193,806	172,363
Other Local Revenue	438,950	399,445	(39,506)
TTL Revenues	\$ 11,626,965	\$ 12,596,765	\$ 969,800
Expenditures:			
Certificated Salaries	\$ 4,417,993	\$ 4,548,982	\$ 130,989
Non-certificated Salaries	2,155,298	2,321,400	166,102
Benefits	1,406,554	1,541,909	135,356
Books/Supplies/Materials	361,241	609,690	248,449
Services/Operations	3,224,528	3,229,237	4,709
Capital Outlay	-	-	-
Other Outgo	-	-	-
TTL Expenditures	\$ 11,565,613	\$ 12,251,218	\$ 685,604
Surplus/(Deficit)	\$ 61,352	\$ 345,547	\$ 284,196
Beginning Balance July 1	\$ 3,312,243	\$ 3,373,595	
plus: Surplus/(Deficit)	61,352	345,547	
Ending Balance June 30	\$ 3,373,595	\$ 3,719,142	
Ending Balance as % of Exp.:	29.2%	30.4%	
Available Reserves as % of Exp.:	18.6%	20.4%	

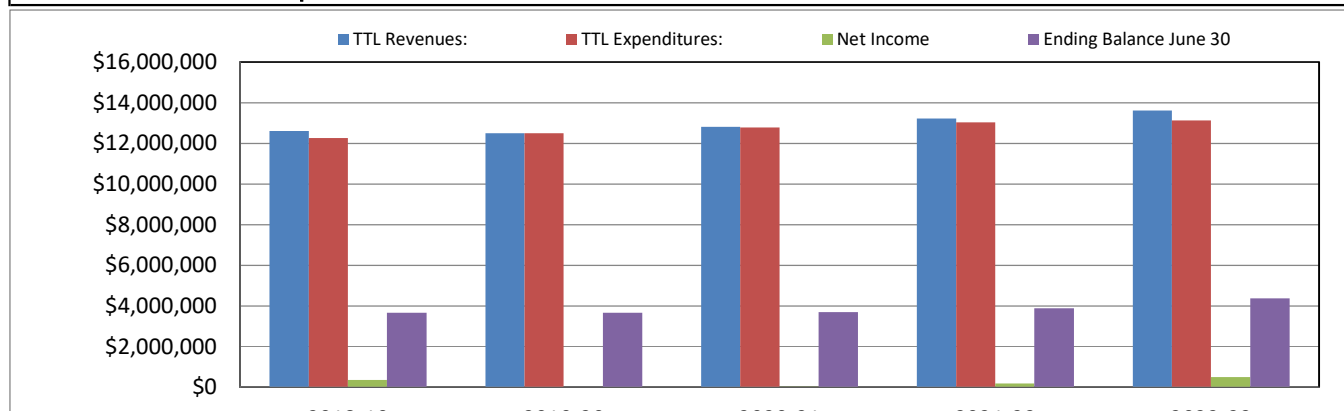


California Montessori Project - San Juan Campus

2018-19 July 1 Budget

MULTI-YEAR PROJECTION SUMMARY

Projected Enrollment:	1,343	1,349	1,349	1,349	1,349
Projected P-2 ADA:	1,289.28	1,295.04	1,295.04	1,295.04	1,295.04
Revenues:	2018-19	2019-20	2020-21	2021-22	2022-23
General Purpose Entitlement	\$ 10,777,258	\$ 11,106,214	\$ 11,402,990	\$ 11,793,618	\$ 12,178,561
Federal Revenue	226,257	224,003	232,199	232,199	239,769
Other State Revenue	1,193,806	750,576	747,701	747,701	747,701
Other Local Revenue	399,445	411,428	423,771	436,484	449,578
TTL Revenues:	\$ 12,596,765	\$ 12,492,221	\$ 12,806,662	\$ 13,210,003	\$ 13,615,610
Expenditures:					
Certificated Salaries	\$ 4,548,982	\$ 4,710,128	\$ 4,877,512	\$ 5,051,381	\$ 5,101,895
Non-certificated Salaries	2,321,400	2,363,649	2,453,940	2,460,777	2,468,595
Benefits	1,541,909	1,676,577	1,781,639	1,807,983	1,808,124
Books/Supplies/Materials	609,690	510,081	418,293	424,576	431,026
Services/Operations	3,229,237	3,228,457	3,244,721	3,278,488	3,312,612
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
TTL Expenditures:	\$ 12,251,218	\$ 12,488,892	\$ 12,776,105	\$ 13,023,204	\$ 13,122,252
Net Income	\$ 345,547	\$ 3,329	\$ 30,556	\$ 186,798	\$ 493,358
Beginning Balance July 1	\$ 3,312,243	\$ 3,657,790	\$ 3,661,119	\$ 3,691,675	\$ 3,878,474
Ending Balance June 30	\$ 3,657,790	\$ 3,661,119	\$ 3,691,675	\$ 3,878,474	\$ 4,371,832
Ending Balance as % of Exp.:	29.9%	29.3%	28.9%	29.8%	33.3%
Avail. Balance as % of Exp.:	20.2%	20.8%	21.2%	22.8%	26.8%



California Montessori Project - San Juan Campus
2018-19 July 1 Budget
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
P-2 ADA	1,263.36	1,256.97	1,289.28	32.31	Using latest estimates from each site
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	5,931,933	5,729,283	6,458,621	729,338	Increased LCFF funding + higher ADA
8012 - Education Protection Account	1,530,213	1,554,867	1,594,834	39,967	Increased LCFF funding + higher ADA
8096 - Funding in Lieu of Property Taxes	2,524,686	2,655,543	2,723,803	68,260	Increased LCFF funding + higher ADA
TTL General Purpose Entitlement	9,986,832	9,939,693	10,777,258	837,565	
Federal Revenue					
8181 - Federal IDEA Special Education	210,741	212,069	211,431	(638)	Updated to latest SELPA rates
8182 - Federal SPED Mental Health	14,502	14,811	14,826	15	Updated to latest SELPA rates
TTL Federal Revenue	225,243	226,880	226,257	(623)	
Other State Revenue					
8311 - State Special Education (AB602)	383,051	380,649	401,327	20,678	Updated to latest SELPA rates
8550 - Mandate Block Grant	200,635	202,119	452,924	250,805	Incl. \$344/ADA in one-time mandate
8560 - State Lottery Revenue	256,080	254,722	261,318	6,596	
8590 - Add'l State Revenues	184,968	183,952	78,237	(105,715)	No Prop 39 grants in 2018-19
TTL Other State Revenue	1,024,734	1,021,443	1,193,806	172,363	
Other Local Revenue					
8699 - Local Donations/Club M/Other	541,429	438,950	399,445	(39,506)	
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	541,429	438,950	399,445	(39,506)	
TTL REVENUES	11,778,238	11,626,965	12,596,765	969,800	

California Montessori Project - San Juan Campus
2018-19 July 1 Budget
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 - Teachers' Salaries	3,627,924	3,764,633	3,855,214	90,581	Includes fiscal impact of Cert scale change
1200 - Certificated Support	69,276	67,955	69,276	1,321	
1300 - Certificated Supervisory/Admin	527,783	540,498	576,169	35,671	
1900 - Other Certificated Salaries	48,323	44,907	48,323	3,415	
TTL Certificated Salaries	4,273,305	4,417,993	4,548,982	130,989	Includes latest staffing projections
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	1,308,875	1,198,933	1,322,383	123,450	
2200 - Classified Support Salaries	289,314	244,384	258,521	14,137	
2300 - Classified Supervisory/Admin	105,320	104,545	105,301	756	
2400 - Clerical/Tech/Office Staff	419,377	404,889	423,171	18,282	
2900 - Other Classified Salaries	234,829	202,546	212,023	9,478	
TTL Non-Certificated Salaries	2,357,714	2,155,298	2,321,400	166,102	Includes latest staffing projections
3000 - Employee Benefits					
3101 - STRS	605,355	567,336	699,320	131,985	Reflects continuing increase in STRS costs
3301 - Soc. Sec/Medicare Certificated	66,163	60,486	81,023	20,536	
3302 - Soc. Sec/Medicare Classified	179,483	171,620	161,226	(10,394)	
3401 - Health Insurance Benefits - Cert	279,809	334,262	330,802	(3,460)	
3402 - Health Insurance Benefits - Class	99,509	91,285	100,090	8,804	
3501 - State Employment Ins - Cert	2,132	2,082	2,270	188	
3502 - State Employment Ins - Class	1,173	1,141	1,154	13	
3601 - Workmen's Comp Certificated	60,134	97,651	64,021	(33,630)	
3602 - Workmen's Comp Classified	33,081	52,445	32,539	(19,905)	
3902 - Other Benefits - classified	29,241	27,894	29,241	1,347	
TTL Employee Benefits	1,356,080	1,406,554	1,541,909	135,356	Includes latest staffing projections

California Montessori Project - San Juan Campus
2018-19 July 1 Budget
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
4000 - Books/Supplies/Materials					
4100 - Textbooks & Reference Material	25,200	9,725	25,200	15,475	
4200 - Student Reference Materials	700	18,573	700	(17,873)	
4300 - Student Instructional Materials	317,900	243,122	355,490	112,368	Includes new one-time items
4400 - Noncapitalized Equipment	154,591	85,567	217,100	131,533	Includes one-time site imprv & equipment
4700 - Food	11,200	4,253	11,200	6,947	
TTL Books/Supplies/Materials	509,591	361,241	609,690	248,449	
5000 - Services & Operations					
5200 - Travel and Conferences	110,460	102,933	110,460	7,527	
5300 - Dues and Memberships	21,000	25,605	21,000	(4,605)	
5500 - Operation and Housekeeping Services	133,800	135,821	133,800	(2,021)	
5600 - Facility Rental & Leases	1,224,100	1,278,012	1,224,100	(53,912)	
5800 - Professional/Consulting Services	1,433,540	1,679,009	1,732,077	53,068	Schoolwide Admin charged pro-rata
5900 - General Communications	7,800	3,149	7,800	4,651	
TTL Services & Operations	2,930,700	3,224,528	3,229,237	4,709	

California Montessori Project - San Juan Campus
2018-19 July 1 Budget
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
6000 - Capital Outlay					
6900 - Depreciation	-	-	-	-	
TTL Capital Outlay	-	-	-	-	
7000 - Other Outgo					
7400 - Interest	-	-	-	-	
TTL Other Outgo	-	-	-	-	
TTL EXPENDITURES	11,427,389	11,565,613	12,251,218	685,604	
Revenues less Expenditures	350,849	61,352	345,547	284,196	
Net Income after Transfers	\$ 350,849	\$ 61,352	\$ 345,547	\$ 284,196	
Beginning Fund Balance	3,312,243	3,312,243	3,373,595		
Net Revenues	350,849	61,352	345,547		
ENDING BALANCE	3,663,092	3,373,595	3,719,142		
ENDING BALANCE AS % OF OUTGO	32.06%	29.17%	30.36%		

Components of Ending Fund Balance:

Unrestricted/Internally Committed Net Position	\$ 2,152,009	\$ 2,497,556	20.4% of Expenses
Net Investment in Capital Assets	751,444	751,444	6.1% of Expenses
Restricted Funds - Net Position	470,142	470,142	3.8% of Expenses
Total Ending Fund Balance:	\$ 3,373,595	\$ 3,719,142	30.4% of Expenses

**California Montessori Project
2018-19 July 1 Budget**

ENROLLMENT AND A.D.A. ASSUMPTIONS - San Juan

ADA Ratio:	2018-19 (Year 1)		2019-20 (Year 2)		2020-21 (Year 3)		2021-22 (Year 4)		2022-23 (Year 5)	
96.0%	2018-19 (Year 1)		2019-20 (Year 2)		2020-21 (Year 3)		2021-22 (Year 4)		2022-23 (Year 5)	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	749	719.04	755	724.80	755	724.80	755	724.80	755	724.80
Total 4-6 Enrollment	415	398.40	419	402.24	419	402.24	419	402.24	419	402.24
Total 7-8 Enrollment	179	171.84	175	168.00	175	168.00	175	168.00	175	168.00
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	1,343	1,289.28	1,349	1,295.04	1,349	1,295.04	1,349	1,295.04	1,349	1,295.04
TTL Grade TK/K Enrollment	229	219.84	206	197.76	206	197.76	206	197.76	206	197.76
TTL Grade 1 Enrollment	186	178.56	202	193.92	202	193.92	202	193.92	202	193.92
TTL Grade 2 Enrollment	176	168.96	178	170.88	178	170.88	178	170.88	178	170.88
TTL Grade 3 Enrollment	158	151.68	169	162.24	169	162.24	169	162.24	169	162.24
TTL Grade 4 Enrollment	155	148.80	145	139.20	145	139.20	145	139.20	145	139.20
TTL Grade 5 Enrollment	136	130.56	141	135.36	141	135.36	141	135.36	141	135.36
TTL Grade 6 Enrollment	124	119.04	133	127.68	133	127.68	133	127.68	133	127.68
TTL Grade 7 Enrollment	105	100.80	92	88.32	92	88.32	92	88.32	92	88.32
TTL Grade 8 Enrollment	74	71.04	83	79.68	83	79.68	83	79.68	83	79.68
TOTAL:	1,343	1,289.28	1,349	1,295.04	1,349	1,295.04	1,349	1,295.04	1,349	1,295.04

California Montessori Project
2018-19 July 1 Budget
FUNDING CALCULATIONS - SAN JUAN CAMPUS

	Projected P-2 ADA				
	1,289.28	1,295.04	1,295.04	1,295.04	1,295.04
LCFF FUNDING	2018-19	2019-20	2020-21	2020-21	2021-22
State Aid Portion:	\$ 6,458,621	\$ 6,768,283	\$ 7,065,059	\$ 7,455,687	\$ 7,840,630
Education Protection Account Portion:	1,594,834	1,601,959	1,601,959	1,601,959	1,601,959
Estimated Local In-Lieu-Of Tax Portion:	2,723,803	2,735,972	2,735,972	2,735,972	2,735,972
TTL LCFF FUNDING:	\$ 10,777,258	\$ 11,106,214	\$ 11,402,990	\$ 11,793,618	\$ 12,178,561

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Title IV Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
<u>Other Federal Revenues</u>					
Federal IDEA Special Education	211,431	209,334	217,531	217,531	224,622
Federal IDEA Mental Health	14,826	14,669	14,669	14,669	15,147
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	226,257	224,003	232,199	232,199	239,769
TTL FEDERAL REVENUES:	226,257	224,003	232,199	232,199	239,769

OTHER STATE REVENUES					
<u>Lottery:</u>					
Non-Prop 20 Lottery	196,662	197,538	197,538	197,538	197,538
Prop 20 Lottery	64,656	64,944	64,944	64,944	64,944
Total Lottery:	261,318	262,482	262,482	262,482	262,482
<u>Additional Other State Revenues</u>					
One-Time Discretionary Funding	432,398	-	-	-	-
Mandate Block Grant (ongoing)	20,526	21,537	18,662	18,662	18,662
State Special Education (AB602)	401,327	388,072	388,072	388,072	388,072
SPED Mental Health	78,237	78,486	78,486	78,486	78,486
Prior Year Corrections/Adjustments	-	-	-	-	-
Prop 39 Energy Grant Funds	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	932,488	488,094	485,219	485,219	485,219
TTL OTHER STATE REVENUES:	1,193,806	750,576	747,701	747,701	747,701

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	399,445	411,428	423,771	436,484	449,578
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	399,445	411,428	423,771	436,484	449,578

TTL REVENUES:	\$ 12,596,765	\$ 12,492,221	\$ 12,806,662	\$ 13,210,003	\$ 13,615,610
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