

Charter Number: 777

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: _____ Date: _____
Charter School Official
(Original signature required)

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

916-284-1382
Telephone

karl@charteradmin.com
E-mail Address

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,450,722.00	3,971,377.00	15.1%
2) Federal Revenue		8100-8299	79,581.26	84,235.64	5.8%
3) Other State Revenue		8300-8599	525,901.61	434,606.02	-17.4%
4) Other Local Revenue		8600-8799	230,038.01	211,634.97	-8.0%
5) TOTAL, REVENUES			4,286,242.88	4,701,853.63	9.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,637,658.60	1,757,143.71	7.3%
2) Classified Salaries		2000-2999	864,406.24	920,947.25	6.5%
3) Employee Benefits		3000-3999	533,168.05	577,744.19	8.4%
4) Books and Supplies		4000-4999	138,507.36	405,404.48	192.7%
5) Services and Other Operating Expenses		5000-5999	902,162.69	901,508.55	-0.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	84,450.36	81,878.95	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,160,353.30	4,644,627.13	11.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,889.58	57,226.50	-54.5%
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)			125,889.58	57,226.50	-54.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,708,234.54	6,805,453.58	1.4%
b) Audit Adjustments		9793	(28,670.54)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,679,564.00	6,805,453.58	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,679,564.00	6,805,453.58	1.9%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			6,805,453.58	6,862,680.08	0.8%
a) Net Investment in Capital Assets		9796	5,306,704.06	5,306,704.06	0.0%
b) Restricted Net Position		9797	586,574.26	653,411.38	11.4%
c) Unrestricted Net Position		9790	912,175.26	902,564.64	-1.1%

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	2,123,922.80	2,526,914.52	19.0%
Education Protection Account State Aid - Current Year		8012	546,187.20	594,624.48	8.9%
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	780,612.00	849,838.00	8.9%
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			3,450,722.00	3,971,377.00	15.1%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	74,386.21	78,716.05	5.8%
Special Education Discretionary Grants		8182	5,195.05	5,519.59	6.2%
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			79,581.26	84,235.64	5.8%

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	133,518.16	149,414.40	11.9%
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	70,931.00	158,870.00	124.0%
Lottery - Unrestricted and Instructional Materials		8560	89,434.00	97,194.00	8.7%
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	204,462.00	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	27,556.45	29,127.62	5.7%
TOTAL, OTHER STATE REVENUE			525,901.61	434,606.02	-17.4%

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	230,038.01	211,634.97	-8.0%
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			230,038.01	211,634.97	-8.0%
TOTAL, REVENUES			4,286,242.88	4,701,853.63	9.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,327,063.19	1,430,285.53	7.8%
Certificated Pupil Support Salaries		1200	35,501.91	56,154.58	58.2%
Certificated Supervisors' and Administrators' Salaries		1300	261,574.32	256,246.00	-2.0%
Other Certificated Salaries		1900	13,519.18	14,457.60	6.9%
TOTAL, CERTIFICATED SALARIES			1,637,658.60	1,757,143.71	7.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	437,086.69	456,437.59	4.4%
Classified Support Salaries		2200	77,572.44	74,920.68	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	243,268.21	273,488.35	12.4%
Other Classified Salaries		2900	106,478.90	116,100.63	9.0%
TOTAL, CLASSIFIED SALARIES			864,406.24	920,947.25	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	207,970.68	255,849.20	23.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	91,699.02	102,977.35	12.3%
Health and Welfare Benefits		3401-3402	168,376.76	173,577.60	3.1%
Unemployment Insurance		3501-3502	1,216.48	1,309.88	7.7%
Workers' Compensation		3601-3602	57,108.91	36,939.03	-35.3%
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	6,796.20	7,091.13	4.3%
TOTAL, EMPLOYEE BENEFITS			533,168.05	577,744.19	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,046.88	4,700.00	349.0%
Books and Other Reference Materials		4200	942.28	1,400.00	48.6%
Materials and Supplies		4300	97,569.24	108,104.48	10.8%
Noncapitalized Equipment		4400	38,948.96	291,200.00	647.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,507.36	405,404.48	192.7%

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	30,878.17	48,195.00	56.1%
Dues and Memberships		5300	10,035.32	9,500.00	-5.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	151,483.32	156,700.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,440.45	118,200.00	54.6%
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	632,314.55	567,013.55	-10.3%
Communications		5900	1,010.88	1,900.00	88.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			902,162.69	901,508.55	-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	84,450.36	81,878.95	-3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,450.36	81,878.95	-3.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent 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			4,160,353.30	4,644,627.13	11.6%

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	46,872.45		3,684.48	50,556.93
2. State Lottery Revenue	8560	67,306.00		22,128.00	89,434.00
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)		114,178.45	0.00	25,812.48	139,990.93
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	109,733.61			109,733.61
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	4,444.84		0.00	4,444.84
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)		114,178.45	0.00	0.00	114,178.45
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	25,812.48	25,812.48
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	4,160,353.30
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	79,581.26
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	84,450.36
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)				84,450.36
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				3,996,321.68

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		440.90
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,064.01
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.)	3,766,152.67	8,741.62
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)	3,766,152.67	8,741.62
B. Required effort (Line A.2 times 90%)	3,389,537.40	7,867.46
C. Current year expenditures (Line I.E and Line II.B)	3,996,321.68	9,064.01
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	440.90	440.90	440.90	480.00	480.00	480.00
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)	440.90	440.90	440.90	480.00	480.00	480.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	440.90	440.90	440.90	480.00	480.00	480.00

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230		199,838.45	199,838.45
6300		25,812.48	23,856.00
6512		19,514.33	18,380.49
9010		341,409.00	411,336.44
Total, Restricted Net Position		586,574.26	653,411.38

SACS2018 Financial Reporting Software - 2018.1.0
6/8/2018 3:53:27 PM

34-67314-0111732

July 1 Budget
2018-19 Budget
Technical Review Checks

California Montessori Project - Elk Grove Campus
Elk Grove 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

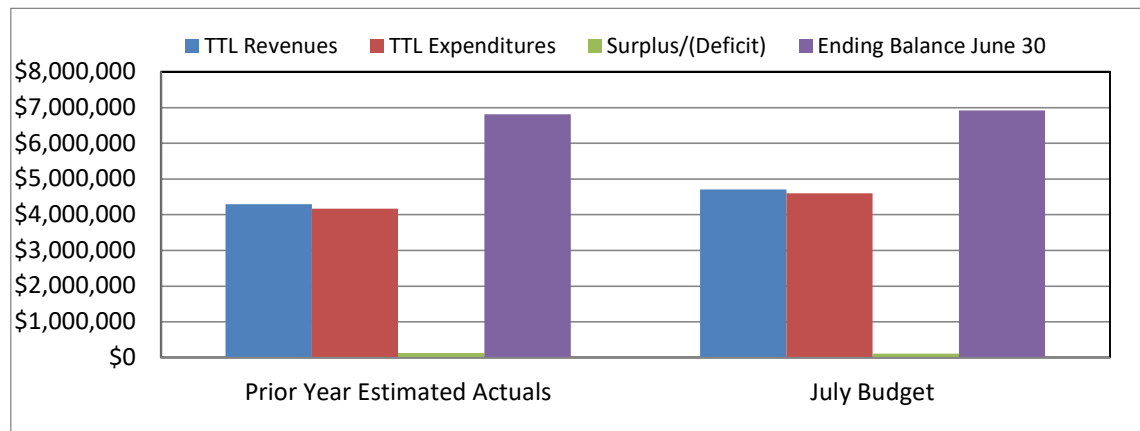
SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

California Montessori Project - Elk Grove Campus
2018-19 July 1 Budget
BUDGET SUMMARY

	Prior Year Estimated Actuals	July Budget	Change From Prior Year
Projected P-2 ADA:	440.90	480.00	39.10
Revenues:			
General Purpose Entitlement	\$ 3,450,722	\$ 3,971,377	\$ 520,655
Federal Revenue	79,581	84,236	4,654
Other State Revenue	525,902	434,606	(91,296)
Other Local Revenue	230,038	211,635	(18,403)
TTL Revenues	\$ 4,286,243	\$ 4,701,854	\$ 415,611
Expenditures:			
Certificated Salaries	\$ 1,637,659	\$ 1,705,603	\$ 67,945
Non-certificated Salaries	864,406	920,947	56,541
Benefits	533,168	577,744	44,576
Books/Supplies/Materials	138,507	405,404	266,897
Services/Operations	902,163	901,509	(654)
Capital Outlay	-	-	-
Other Outgo	84,450	81,879	(2,571)
TTL Expenditures	\$ 4,160,353	\$ 4,593,087	\$ 432,734
Surplus/(Deficit)	\$ 125,890	\$ 108,767	\$ (17,123)
Beginning Balance July 1	\$ 6,679,564	\$ 6,805,454	
plus: Surplus/(Deficit)	125,890	108,767	
Ending Balance June 30	\$ 6,805,454	\$ 6,914,220	
Ending Balance as % of Exp.:	163.6%	150.5%	
Available Reserves as % of Exp.:	32.0%	31.4%	

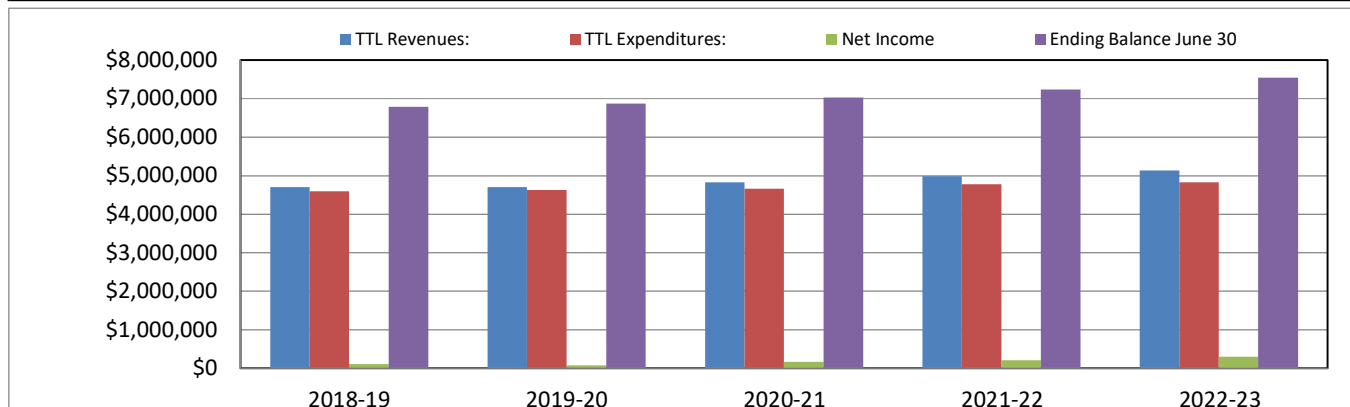


California Montessori Project - Elk Grove Campus

2018-19 July 1 Budget

MULTI-YEAR PROJECTION SUMMARY

Projected Enrollment:	500	506	506	506	506
Projected P-2 ADA:	480.00	485.76	485.76	485.76	485.76
Revenues:					
	2018-19	2019-20	2020-21	2021-22	2022-23
General Purpose Entitlement	\$ 3,971,377	\$ 4,125,888	\$ 4,235,817	\$ 4,380,591	\$ 4,523,576
Federal Revenue	84,236	84,022	87,096	87,096	89,936
Other State Revenue	434,606	281,438	280,360	280,360	280,360
Other Local Revenue	211,635	217,984	224,524	231,259	238,197
TTL Revenues:	\$ 4,701,854	\$ 4,709,332	\$ 4,827,797	\$ 4,979,307	\$ 5,132,069
Expenditures:					
Certificated Salaries	\$ 1,705,603	\$ 1,786,809	\$ 1,848,326	\$ 1,912,203	\$ 1,931,325
Non-certificated Salaries	920,947	937,708	973,529	983,264	993,097
Benefits	577,744	629,919	667,686	678,700	680,388
Books/Supplies/Materials	405,404	267,540	145,957	149,475	153,097
Services/Operations	901,509	922,945	944,953	967,548	990,746
Capital Outlay	-	-	-	-	-
Other Outgo	81,879	84,449	81,880	81,880	81,880
TTL Expenditures:	\$ 4,593,087	\$ 4,629,371	\$ 4,662,331	\$ 4,773,070	\$ 4,830,533
Net Income	\$ 108,767	\$ 79,961	\$ 165,467	\$ 206,237	\$ 301,536
Beginning Balance July 1	\$ 6,679,564	\$ 6,788,331	\$ 6,868,292	\$ 7,033,759	\$ 7,239,995
Ending Balance June 30	\$ 6,788,331	\$ 6,868,292	\$ 7,033,759	\$ 7,239,995	\$ 7,541,531
Ending Balance as % of Exp.:	147.8%	148.4%	150.9%	151.7%	156.1%
Avail. Balance as % of Exp.:	28.0%	30.3%	34.3%	38.4%	44.6%



California Montessori Project - Elk Grove 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	445.44	440.90	480.00	39.10	Using latest estimates from each site
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	2,202,811	2,123,923	2,526,915	402,992	Increased LCFF funding + higher ADA
8012 - Education Protection Account	540,315	546,187	594,624	48,437	Increased LCFF funding + higher ADA
8096 - Funding in Lieu of Property Taxes	741,243	780,612	849,838	69,226	Increased LCFF funding + higher ADA
TTL General Purpose Entitlement	3,484,369	3,450,722	3,971,377	520,655	
Federal Revenue					
8181 - Federal IDEA Special Education	74,304	74,386	78,716	4,330	Updated to latest SELPA rates
8182 - Federal SPED Mental Health	5,113	5,195	5,520	325	Updated to latest SELPA rates
TTL Federal Revenue	79,417	79,581	84,236	4,654	
Other State Revenue					
8311 - State Special Education (AB602)	135,057	133,518	149,414	15,896	Updated to latest SELPA rates
8550 - Mandate Block Grant	70,440	70,931	158,870	87,939	Incl. \$344/ADA in one-time mandate
8560 - State Lottery Revenue	90,210	89,434	97,194	7,760	
8590 - Add'l State Revenues	232,520	232,018	29,128	(202,891)	No Prop 39 grants in 2018-19
TTL Other State Revenue	528,227	525,902	434,606	(91,296)	
Other Local Revenue					
8699 - Local Donations/Club M/Other	239,235	230,038	211,635	(18,403)	
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	239,235	230,038	211,635	(18,403)	
TTL REVENUES	4,331,248	4,286,243	4,701,854	415,611	

California Montessori Project - Elk Grove 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	1,323,141	1,327,063	1,398,996	71,933	Includes fiscal impact of Cert scale change
1200 - Certificated Support	35,180	35,502	35,904	402	
1300 - Certificated Supervisory/Admin	256,321	261,574	256,246	(5,328)	
1900 - Other Certificated Salaries	14,458	13,519	14,458	938	
TTL Certificated Salaries	1,629,100	1,637,659	1,705,603	67,945	Includes latest staffing projections
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	454,812	437,087	456,438	19,351	Includes latest staffing projections
2200 - Classified Support Salaries	88,492	77,572	74,921	(2,652)	
2300 - Classified Supervisory/Admin	-	-	-	-	
2400 - Clerical/Tech/Office Staff	266,927	243,268	273,488	30,220	
2900 - Other Classified Salaries	123,062	106,479	116,101	9,622	
TTL Non-Certificated Salaries	933,293	864,406	920,947	56,541	
3000 - Employee Benefits					
3101 - STRS	234,681	207,955	252,719	44,764	Reflects continuing increase in STRS costs
3301 - Soc. Sec/Medicare Certificated	23,582	21,886	34,023	12,137	
3302 - Soc. Sec/Medicare Classified	71,091	69,813	68,954	(859)	
3401 - Health Insurance Benefits - Cert	116,819	123,939	130,176	6,237	
3402 - Health Insurance Benefits - Class	42,850	44,438	43,402	(1,036)	
3501 - State Employment Ins - Cert	813	750	851	102	
3502 - State Employment Ins - Class	465	467	458	(8)	
3601 - Workmen's Comp Certificated	22,931	35,759	24,010	(11,749)	
3602 - Workmen's Comp Classified	13,103	21,350	12,929	(8,421)	
3902 - Other Benefits - classified	7,091	6,796	7,091	295	
TTL Employee Benefits	533,426	533,168	577,744	44,576	Includes latest staffing projections

California Montessori Project - Elk Grove 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	4,700	1,047	4,700	3,653	
4200 - Student Reference Materials	1,400	942	1,400	458	
4300 - Student Instructional Materials	94,604	97,569	108,104	10,535	Includes new one-time items
4400 - Noncapitalized Equipment	215,662	38,949	291,200	252,251	Includes one-time site imprv & equipment
4700 - Food	-	-	-	-	
TTL Books/Supplies/Materials	316,366	138,507	405,404	266,897	
5000 - Services & Operations					
5200 - Travel and Conferences	48,195	30,878	48,195	17,317	
5300 - Dues and Memberships	9,500	10,035	9,500	(535)	
5500 - Operation and Housekeeping Services	156,700	151,483	156,700	5,217	
5600 - Facility Rental & Leases	118,200	76,440	118,200	41,760	
5800 - Professional/Consulting Services	438,070	632,315	567,014	(65,301)	Schoolwide Admin charged pro-rata
5900 - General Communications	1,900	1,011	1,900	889	
TTL Services & Operations	772,565	902,163	901,509	(654)	

California Montessori Project - Elk Grove 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	84,450	84,450	81,879	(2,571)	Reflects lower bond interest payments
TTL Other Outgo	84,450	84,450	81,879	(2,571)	
TTL EXPENDITURES	4,269,200	4,160,353	4,593,087	432,734	
Revenues less Expenditures	62,048	125,890	108,767	(17,123)	
Net Income after Transfers	\$ 62,048	\$ 125,890	\$ 108,767	\$ (17,123)	
Beginning Fund Balance	6,679,564	6,679,564	6,805,454		
Net Revenues	62,048	125,890	108,767		
ENDING BALANCE	6,741,612	6,805,454	6,914,220		
ENDING BALANCE AS % OF OUTGO	157.91%	163.58%	150.54%		

Components of Ending Fund Balance:

Unrestricted/Internally Committed Net Position	\$ 1,332,329	\$ 1,441,096	31.4% of Expenses
Net Investment in Capital Assets	5,313,165	5,313,165	115.7% of Expenses
Restricted Funds - Net Position	159,959	159,959	3.5% of Expenses
Total Ending Fund Balance:	\$ 6,805,454	\$ 6,914,220	150.5% of Expenses

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

ENROLLMENT AND A.D.A. ASSUMPTIONS - Elk Grove

ADA Ratio:	2018-19 (Year 1)		2019-20 (Year 2)		2020-21 (Year 3)		2021-22 (Year 4)		2022-23 (Year 5)	
96.0%	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	299	287.04	289	277.44	289	277.44	289	277.44	289	277.44
Total 4-6 Enrollment	161	154.56	170	163.20	170	163.20	170	163.20	170	163.20
Total 7-8 Enrollment	40	38.40	47	45.12	47	45.12	47	45.12	47	45.12
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	500	480.00	506	485.76	506	485.76	506	485.76	506	485.76
TTL Grade K Enrollment	68	65.28	65	62.40	65	62.40	65	62.40	65	62.40
TTL Grade 1 Enrollment	77	73.92	74	71.04	74	71.04	74	71.04	74	71.04
TTL Grade 2 Enrollment	77	73.92	75	72.00	75	72.00	75	72.00	75	72.00
TTL Grade 3 Enrollment	77	73.92	75	72.00	75	72.00	75	72.00	75	72.00
TTL Grade 4 Enrollment	68	65.28	70	67.20	70	67.20	70	67.20	70	67.20
TTL Grade 5 Enrollment	54	51.84	59	56.64	59	56.64	59	56.64	59	56.64
TTL Grade 6 Enrollment	39	37.44	41	39.36	41	39.36	41	39.36	41	39.36
TTL Grade 7 Enrollment	22	21.12	29	27.84	29	27.84	29	27.84	29	27.84
TTL Grade 8 Enrollment	18	17.28	18	17.28	18	17.28	18	17.28	18	17.28
TOTAL:	500	480.00	506	485.76	506	485.76	506	485.76	506	485.76

California Montessori Project
2018-19 July 1 Budget
FUNDING CALCULATIONS - ELK GROVE CAMPUS

	Projected P-2 ADA				
	480.00	485.76	485.76	485.76	485.76
LCFF FUNDING	2018-19	2019-20	2020-21	2020-21	2021-22
State Aid Portion:	\$ 2,526,915	\$ 2,664,092	\$ 2,774,021	\$ 2,918,795	\$ 3,061,780
Education Protection Account Portion:	594,624	601,760	601,760	601,760	601,760
Estimated Local In-Lieu-Of Tax Portion:	849,838	860,036	860,036	860,036	860,036
TTL LCFF FUNDING:	\$ 3,971,377	\$ 4,125,888	\$ 4,235,817	\$ 4,380,591	\$ 4,523,576

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Title IV Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	78,716	78,519	81,594	81,594	84,254
Federal IDEA Mental Health	5,520	5,502	5,502	5,502	5,682
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	84,236	84,022	87,096	87,096	89,936
TTL FEDERAL REVENUES:	84,236	84,022	87,096	87,096	89,936

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	73,146	74,022	74,022	74,022	74,022
Prop 20 Lottery	24,048	24,336	24,336	24,336	24,336
Total Lottery:	97,194	98,358	98,358	98,358	98,358
Additional Other State Revenues					
One-Time Discretionary Funding	151,670	-	-	-	-
Mandate Block Grant (ongoing)	7,200	8,078	7,000	7,000	7,000
State Special Education (AB602)	149,414	145,563	145,563	145,563	145,563
SPED Mental Health	29,128	29,439	29,439	29,439	29,439
Prior Year Corrections/Adjustments	-	-	-	-	-
Prop 39 Energy Grant Funds	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	337,412	183,080	182,002	182,002	182,002
TTL OTHER STATE REVENUES:	434,606	281,438	280,360	280,360	280,360

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	211,635	217,984	224,524	231,259	238,197
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	211,635	217,984	224,524	231,259	238,197

TTL REVENUES:	\$ 4,701,854	\$ 4,709,332	\$ 4,827,797	\$ 4,979,307	\$ 5,132,069
----------------------	---------------------	---------------------	---------------------	---------------------	---------------------