

Charter Number: 774

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	3,388,505.00	3,584,924.00	5.8%
2) Federal Revenue		8100-8299	79,084.90	76,822.91	-2.9%
3) Other State Revenue		8300-8599	522,733.95	409,367.31	-21.7%
4) Other Local Revenue		8600-8799	176,293.60	209,789.38	19.0%
5) TOTAL, REVENUES			4,166,617.45	4,280,903.60	2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,712,761.61	1,799,939.78	5.1%
2) Classified Salaries		2000-2999	765,199.10	800,030.66	4.6%
3) Employee Benefits		3000-3999	498,072.63	568,728.85	14.2%
4) Books and Supplies		4000-4999	136,707.34	108,660.00	-20.5%
5) Services and Other Operating Expenses		5000-5999	818,032.05	807,975.95	-1.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	101,697.00	99,414.82	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,032,469.73	4,184,750.06	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			134,147.72	96,153.54	-28.3%
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)			134,147.72	96,153.54	-28.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,209,736.60	7,545,881.72	4.7%
b) Audit Adjustments		9793	201,997.40	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,411,734.00	7,545,881.72	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,411,734.00	7,545,881.72	1.8%
2) Ending Net Position, June 30 (E + F1e)			7,545,881.72	7,642,035.26	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,476,568.45	5,476,568.45	0.0%
b) Restricted Net Position		9797	555,312.43	680,876.08	22.6%
c) Unrestricted Net Position		9790	1,514,000.84	1,484,590.73	-1.9%

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	1,797,029.04	1,994,865.12	11.0%
Education Protection Account State Aid - Current Year		8012	543,786.96	543,302.88	-0.1%
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	1,047,689.00	1,046,756.00	-0.1%
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			3,388,505.00	3,584,924.00	5.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	73,922.25	71,789.04	-2.9%
Special Education Discretionary Grants		8182	5,162.65	5,033.87	-2.5%
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			79,084.90	76,822.91	-2.9%

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	132,685.37	136,265.93	2.7%
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	71,316.00	157,879.00	121.4%
Lottery - Unrestricted and Instructional Materials		8560	88,852.00	88,658.00	-0.2%
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	202,496.00	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	27,384.58	26,564.38	-3.0%
TOTAL, OTHER STATE REVENUE			522,733.95	409,367.31	-21.7%

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	176,293.60	209,789.38	19.0%
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			176,293.60	209,789.38	19.0%
TOTAL, REVENUES			4,166,617.45	4,280,903.60	2.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,487,112.87	1,565,427.70	5.3%
Certificated Pupil Support Salaries		1200	71,500.00	72,890.40	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	140,534.63	147,043.60	4.6%
Other Certificated Salaries		1900	13,614.11	14,578.08	7.1%
TOTAL, CERTIFICATED SALARIES			1,712,761.61	1,799,939.78	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	314,696.71	313,218.42	-0.5%
Classified Support Salaries		2200	61,841.71	57,630.43	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	143,628.82	161,644.80	12.5%
Clerical, Technical and Office Salaries		2400	176,599.92	192,752.77	9.1%
Other Classified Salaries		2900	68,431.94	74,784.24	9.3%
TOTAL, CLASSIFIED SALARIES			765,199.10	800,030.66	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	230,779.56	288,858.08	25.2%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	75,024.64	82,683.19	10.2%
Health and Welfare Benefits		3401-3402	127,329.08	151,439.28	18.9%
Unemployment Insurance		3501-3502	1,209.40	1,259.43	4.1%
Workers' Compensation		3601-3602	56,422.32	35,515.50	-37.1%
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	7,307.63	8,973.37	22.8%
TOTAL, EMPLOYEE BENEFITS			498,072.63	568,728.85	14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	272.73	0.00	-100.0%
Materials and Supplies		4300	103,372.11	90,260.00	-12.7%
Noncapitalized Equipment		4400	33,062.50	18,400.00	-44.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,707.34	108,660.00	-20.5%

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	12,545.43	10,680.00	-14.9%
Dues and Memberships		5300	8,887.68	11,000.00	23.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,869.59	125,290.00	-11.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,289.64	54,700.00	26.4%
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	610,702.95	604,405.95	-1.0%
Communications		5900	736.76	1,900.00	157.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			818,032.05	807,975.95	-1.2%
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	101,697.00	99,414.82	-2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			101,697.00	99,414.82	-2.2%

			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			4,032,469.73	4,184,750.06	3.8%

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	27,221.40		0.00	27,221.40
2. State Lottery Revenue	8560	66,868.00		21,984.00	88,852.00
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)		94,089.40	0.00	21,984.00	116,073.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	93,921.76			93,921.76
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	167.64		0.00	167.64
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)		94,089.40	0.00	0.00	94,089.40
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	21,984.00	21,984.00
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	4,032,469.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	79,084.92
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	101,697.00
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)				101,697.00
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)				3,851,687.81

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		438.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,790.80
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.)	3,687,820.87	8,447.65
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)	3,687,820.87	8,447.65
B. Required effort (Line A.2 times 90%)	3,319,038.78	7,602.89
C. Current year expenditures (Line I.E and Line II.B)	3,851,687.81	8,790.80
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	438.15	438.15	438.15	437.76	437.76	437.76
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)	438.15	438.15	438.15	437.76	437.76	437.76
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	438.15	438.15	438.15	437.76	437.76	437.76

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
6230		197,908.09	197,908.09
6300		21,984.00	21,840.00
6512		19,423.40	15,630.59
9010		315,996.94	445,497.40
Total, Restricted Net Position		555,312.43	680,876.08

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July 1 Budget
2018-19 Budget
Technical Review Checks
California Montessori Project-Shingle Springs Campus
Buckeye Union Elementary

El Dorado 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

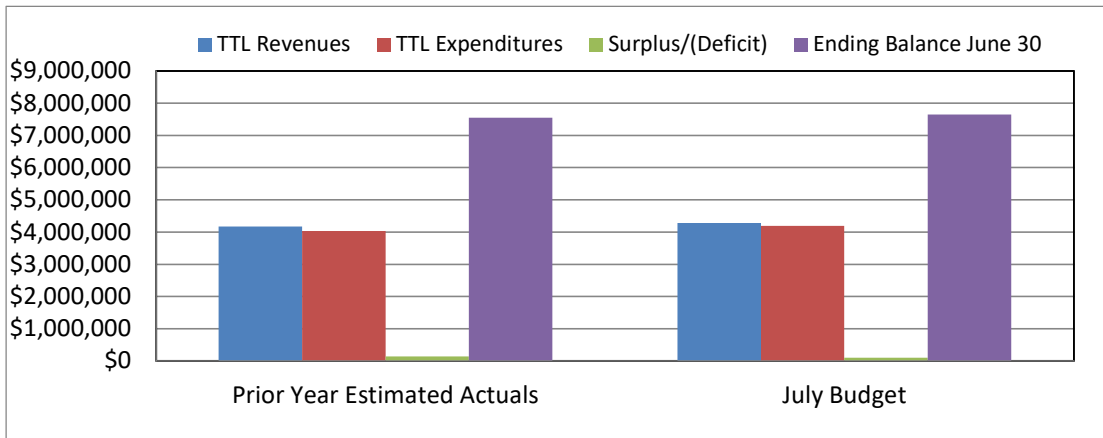
Checks Completed.

California Montessori Project - Shingle Springs Campus

2018-19 July 1 Budget

BUDGET SUMMARY

	Prior Year Estimated Actuals	July Budget	Change From Prior Year
Projected P-2 ADA:	438.15	437.76	(0.39)
Revenues:			
General Purpose Entitlement	\$ 3,388,505	\$ 3,584,924	\$ 196,419
Federal Revenue	79,085	76,823	(2,262)
Other State Revenue	522,734	409,367	(113,367)
Other Local Revenue	176,294	209,789	33,496
TTL Revenues	\$ 4,166,617	\$ 4,280,904	\$ 114,286
Expenditures:			
Certificated Salaries	\$ 1,712,762	\$ 1,799,940	\$ 87,178
Non-certificated Salaries	765,199	800,031	34,832
Benefits	498,073	568,729	70,656
Books/Supplies/Materials	136,707	108,660	(28,047)
Services/Operations	818,032	807,976	(10,056)
Capital Outlay	-	-	-
Other Outgo	101,697	99,415	(2,282)
TTL Expenditures	\$ 4,032,470	\$ 4,184,750	\$ 152,280
Surplus/(Deficit)	\$ 134,148	\$ 96,154	\$ (37,994)
Beginning Balance July 1	\$ 7,411,734	\$ 7,545,882	
plus: Surplus/(Deficit)	134,148	96,154	
Ending Balance June 30	\$ 7,545,882	\$ 7,642,035	
Ending Balance as % of Exp.:	187.1%	182.6%	
Available Reserves as % of Exp.:	46.9%	47.5%	

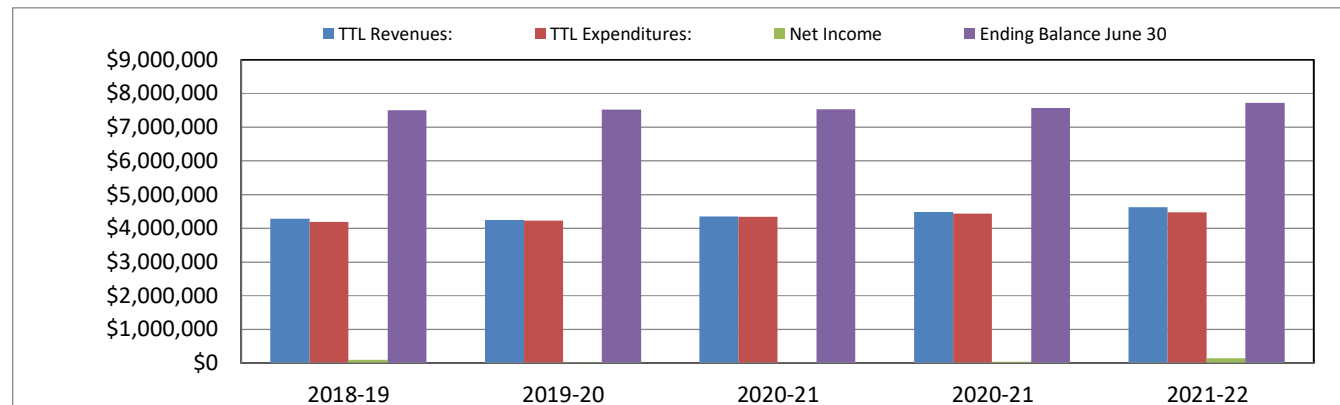


California Montessori Project - Shingle Springs Campus

2018-19 July 1 Budget

MULTI-YEAR PROJECTION SUMMARY

Projected Enrollment:	456	456	456	456	456
Projected P-2 ADA:	437.76	437.76	437.76	437.76	437.76
Revenues:	2018-19	2019-20	2020-21	2020-21	2021-22
General Purpose Entitlement	\$ 3,584,924	\$ 3,698,459	\$ 3,795,397	\$ 3,923,002	\$ 4,048,807
Federal Revenue	76,823	75,719	78,490	78,490	81,049
Other State Revenue	409,367	253,648	252,676	252,676	252,676
Other Local Revenue	209,789	216,083	222,566	229,243	236,120
TTL Revenues:	\$ 4,280,904	\$ 4,243,909	\$ 4,349,128	\$ 4,483,410	\$ 4,618,651
Expenditures:					
Certificated Salaries	\$ 1,799,940	\$ 1,827,402	\$ 1,894,517	\$ 1,964,258	\$ 1,983,900
Non-certificated Salaries	800,031	752,341	766,034	779,976	794,171
Benefits	568,729	605,000	642,240	653,296	654,333
Books/Supplies/Materials	108,660	105,260	105,260	105,260	105,260
Services/Operations	807,976	807,976	807,976	807,976	807,976
Capital Outlay	-	-	-	-	-
Other Outgo	99,415	128,592	126,483	126,483	126,483
TTL Expenditures:	\$ 4,184,750	\$ 4,226,572	\$ 4,342,510	\$ 4,437,248	\$ 4,472,124
Net Income	\$ 96,154	\$ 17,337	\$ 6,618	\$ 46,162	\$ 146,528
Beginning Balance July 1	\$ 7,411,734	\$ 7,507,888	\$ 7,525,225	\$ 7,531,843	\$ 7,578,005
Ending Balance June 30	\$ 7,507,888	\$ 7,525,225	\$ 7,531,843	\$ 7,578,005	\$ 7,724,533
Ending Balance as % of Exp.:	179.4%	178.0%	173.4%	170.8%	172.7%
Avail. Balance as % of Exp.:	43.8%	44.7%	44.4%	45.1%	48.4%



California Montessori Project - Shingle Springs 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	440.64	438.15	437.76	(0.39)	Using latest estimates from each site
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	1,688,792	1,797,029	1,994,865	197,836	Increased LCFF funding + higher ADA
8012 - Education Protection Account	535,484	543,787	543,303	(484)	Increased LCFF funding + higher ADA
8096 - Funding in Lieu of Property Taxes	1,182,858	1,047,689	1,046,756	(933)	Increased LCFF funding + higher ADA
TTL General Purpose Entitlement	3,407,134	3,388,505	3,584,924	196,419	
Federal Revenue					
8181 - Federal IDEA Special Education	73,503	73,922	71,789	(2,133)	Updated to latest SELPA rates
8182 - Federal SPED Mental Health	5,058	5,163	5,034	(129)	Updated to latest SELPA rates
TTL Federal Revenue	78,561	79,085	76,823	(2,262)	
Other State Revenue					
8311 - State Special Education (AB602)	133,602	132,685	136,266	3,581	Updated to latest SELPA rates
8550 - Mandate Block Grant	70,719	71,316	157,879	86,563	Incl. \$344/ADA in one-time mandate
8560 - State Lottery Revenue	89,240	88,852	88,658	(194)	
8590 - Add'l State Revenues	230,251	229,881	26,564	(203,316)	No Prop 39 grants in 2018-19
TTL Other State Revenue	523,812	522,734	409,367	(113,367)	
Other Local Revenue					
8699 - Local Donations/Club M/Other	209,789	176,294	209,789	33,496	
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	209,789	176,294	209,789	33,496	
TTL REVENUES	4,219,297	4,166,617	4,280,904	114,286	

California Montessori Project - Shingle Springs 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	1,539,915	1,487,113	1,565,428	78,315	Includes fiscal impact of Cert scale change
1200 - Certificated Support	72,890	71,500	72,890	1,390	
1300 - Certificated Supervisory/Admin	147,136	140,535	147,044	6,509	
1900 - Other Certificated Salaries	14,578	13,614	14,578	964	
TTL Certificated Salaries	1,774,520	1,712,762	1,799,940	87,178	Includes latest staffing projections
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	320,846	314,697	313,218	(1,478)	
2200 - Classified Support Salaries	76,051	61,842	57,630	(4,211)	
2300 - Classified Supervisory/Admin	112,649	143,629	161,645	18,016	
2400 - Clerical/Tech/Office Staff	185,816	176,600	192,753	16,153	
2900 - Other Classified Salaries	75,128	68,432	74,784	6,352	
TTL Non-Certificated Salaries	770,490	765,199	800,031	34,832	Includes latest staffing projections
3000 - Employee Benefits					
3101 - STRS	245,141	214,981	254,723	39,742	Reflects continuing increase in STRS costs
3301 - Soc. Sec/Medicare Certificated	24,633	24,215	34,897	10,682	
3302 - Soc. Sec/Medicare Classified	58,544	50,810	47,786	(3,024)	
3401 - Health Insurance Benefits - Cert	76,504	83,572	101,203	17,631	
3402 - Health Insurance Benefits - Class	39,329	43,757	50,236	6,479	
3501 - State Employment Ins - Cert	849	817	862	45	
3502 - State Employment Ins - Class	383	392	397	5	
3601 - Workmen's Comp Certificated	23,953	38,303	24,312	(13,991)	
3602 - Workmen's Comp Classified	10,791	18,119	11,204	(6,916)	
3902 - Other Benefits - classified	8,973	7,308	8,973	1,666	
TTL Employee Benefits	489,100	498,073	568,729	70,656	Includes latest staffing projections

California Montessori Project - Shingle Springs 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	-	-	-	-	
4200 - Student Reference Materials	-	273	-	(273)	
4300 - Student Instructional Materials	78,280	103,372	90,260	(13,112)	Includes new one-time items
4400 - Noncapitalized Equipment	205,896	33,063	18,400	(14,663)	Includes one-time site imprv & equipment
4700 - Food	-	-	-	-	
TTL Books/Supplies/Materials	284,176	136,707	108,660	(28,047)	
5000 - Services & Operations					
5200 - Travel and Conferences	10,680	12,545	10,680	(1,865)	
5300 - Dues and Memberships	11,000	8,888	11,000	2,112	
5500 - Operation and Housekeeping Services	125,290	141,870	125,290	(16,580)	
5600 - Facility Rental & Leases	54,700	43,290	54,700	11,410	
5800 - Professional/Consulting Services	517,324	610,703	604,406	(6,297)	Schoolwide Admin charged pro-rata
5900 - General Communications	1,900	737	1,900	1,163	
TTL Services & Operations	720,894	818,032	807,976	(10,056)	

California Montessori Project - Shingle Springs 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	101,697	101,697	99,415	(2,282)	Reflects lower bond interest payments
TTL Other Outgo	101,697	101,697	99,415	(2,282)	
TTL EXPENDITURES	4,140,878	4,032,470	4,184,750	152,280	
Revenues less Expenditures	78,419	134,148	96,154	(37,994)	
Net Income after Transfers	\$ 78,419	\$ 134,148	\$ 96,154	\$ (37,994)	
Beginning Fund Balance	7,411,734	7,411,734	7,545,882		
Net Revenues	78,419	134,148	96,154		
ENDING BALANCE	7,490,153	7,545,882	7,642,035		
ENDING BALANCE AS % OF OUTGO	180.88%	187.13%	182.62%		

Components of Ending Fund Balance:

Unrestricted/Internally Committed Net Position	\$ 1,892,145	\$ 1,988,299	47.5% of Expenses
Net Investment in Capital Assets	5,493,770	5,493,770	131.3% of Expenses
Restricted Net Position	159,967	159,967	3.8% of Expenses
Total Ending Fund Balance:	\$ 7,545,882	\$ 7,642,035	182.6% of Expenses

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

ENROLLMENT AND A.D.A. ASSUMPTIONS - Shingle Springs

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	219	210.24	219	210.24	219	210.24	219	210.24	219	210.24
Total 4-6 Enrollment	157	150.72	152	145.92	152	145.92	152	145.92	152	145.92
Total 7-8 Enrollment	80	76.80	85	81.60	85	81.60	85	81.60	85	81.60
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	456	437.76	456	437.76	456	437.76	456	437.76	456	437.76
TTL Grade TK/K Enrollment	56	53.76	56	53.76	56	53.76	56	53.76	56	53.76
TTL Grade 1 Enrollment	54	51.84	54	51.84	54	51.84	54	51.84	54	51.84
TTL Grade 2 Enrollment	54	51.84	54	51.84	54	51.84	54	51.84	54	51.84
TTL Grade 3 Enrollment	55	52.80	55	52.80	55	52.80	55	52.80	55	52.80
TTL Grade 4 Enrollment	50	48.00	50	48.00	50	48.00	50	48.00	50	48.00
TTL Grade 5 Enrollment	57	54.72	52	49.92	52	49.92	52	49.92	52	49.92
TTL Grade 6 Enrollment	50	48.00	50	48.00	50	48.00	50	48.00	50	48.00
TTL Grade 7 Enrollment	44	42.24	47	45.12	47	45.12	47	45.12	47	45.12
TTL Grade 8 Enrollment	36	34.56	38	36.48	38	36.48	38	36.48	38	36.48
TOTAL:	456	437.76	456	437.76	456	437.76	456	437.76	456	437.76

California Montessori Project
2018-19 July 1 Budget
FUNDING CALCULATIONS - SHINGLE SPRINGS CAMPUS

	Projected P-2 ADA				
	437.76	437.76	437.76	437.76	437.76
LCFF FUNDING	2018-19	2019-20	2020-21	2020-21	2021-22
State Aid Portion:	\$ 1,994,865	\$ 2,108,400	\$ 2,205,338	\$ 2,332,943	\$ 2,458,748
Education Protection Account Portion:	543,303	543,303	543,303	543,303	543,303
Estimated Local In-Lieu-Of Tax Portion:	1,046,756	1,046,756	1,046,756	1,046,756	1,046,756
TTL LCFF FUNDING:	\$ 3,584,924	\$ 3,698,459	\$ 3,795,397	\$ 3,923,002	\$ 4,048,807

FEDERAL REVENUES

Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Title IV Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	71,789	70,761	73,531	73,531	75,929
Federal IDEA Mental Health	5,034	4,959	4,959	4,959	5,120
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	76,823	75,719	78,490	78,490	81,049
TTL FEDERAL REVENUES:	76,823	75,719	78,490	78,490	81,049

OTHER STATE REVENUES

Lottery:					
Non-Prop 20 Lottery	66,722	66,722	66,722	66,722	66,722
Prop 20 Lottery	21,936	21,936	21,936	21,936	21,936
Total Lottery:	88,658	88,658	88,658	88,658	88,658
Additional Other State Revenues					
One-Time Discretionary Funding	150,724	-	-	-	-
Mandate Block Grant (ongoing)	7,155	7,280	6,308	6,308	6,308
State Special Education (AB602)	136,266	131,179	131,179	131,179	131,179
SPED Mental Health	26,564	26,530	26,530	26,530	26,530
Prior Year Corrections/Adjustments	-	-	-	-	-
Prop 39 Energy Grant Funds	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	320,709	164,990	164,018	164,018	164,018
TTL OTHER STATE REVENUES:	409,367	253,648	252,676	252,676	252,676

OTHER LOCAL REVENUES

Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	209,789	216,083	222,566	229,243	236,120
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	209,789	216,083	222,566	229,243	236,120

TTL REVENUES:	\$ 4,280,904	\$ 4,243,909	\$ 4,349,128	\$ 4,483,410	\$ 4,618,651
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