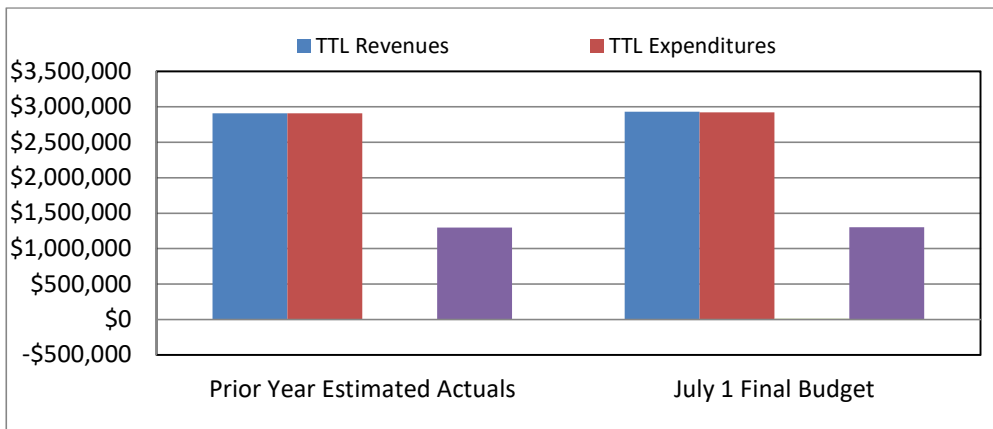


California Montessori Project - Capitol Campus

2017-18 Budget (July 1)

BUDGET SUMMARY

	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year
Projected P-2 ADA:	309.80	307.80	(2.00)
Revenues:			
General Purpose Entitlement	\$ 2,378,571	\$ 2,417,906	\$ 39,335
Federal Revenue	56,141	54,823	(1,318)
Other State Revenue	242,679	218,066	(24,613)
Other Local Revenue	227,881	236,996	9,115
TTL Revenues	\$ 2,905,272	\$ 2,927,791	\$ 22,519
Expenditures:			
Certificated Salaries	\$ 981,674	\$ 1,047,337	\$ 65,664
Non-certificated Salaries	615,844	635,261	19,418
Benefits	323,194	351,496	28,302
Books/Supplies/Materials	170,647	167,170	(3,477)
Services/Operations	816,103	718,799	(97,304)
Other Outgo	-	-	-
TTL Expenditures	\$ 2,907,461	\$ 2,920,064	\$ 12,602
Surplus/(Deficit)	\$ (2,189)	\$ 7,727	\$ 9,917
Beginning Balance July 1	\$ 1,295,062	\$ 1,292,873	
plus: Surplus/(Deficit)	(2,189)	7,727	
Ending Balance June 30	\$ 1,292,873	\$ 1,300,600	
Ending Balance as % of Exp.:	44.5%	44.5%	
Available Reserves as % of Exp.:	35.4%	30.3%	



California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
P-2 ADA	309.80	309.80	307.80	(2.00)	Estimated Actuals = Actual P-2 ADA
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	1,399,194	1,400,769	1,477,916	77,147	Updated LCFF Funding Rates
8012 - Education Protection Account	395,040	405,219	375,657	(29,562)	Updated LCFF Funding Rates
8096 - Funding in Lieu of Property Taxes	562,591	572,583	564,333	(8,250)	Updated LCFF Funding Rates
TTL General Purpose Entitlement	2,356,824	2,378,571	2,417,906	39,335	
Federal Revenue					
8181 - Federal IDEA Special Education	52,142	52,625	51,290	(1,335)	Updated SELPA rates
8182 - Federal SPED Mental Health	3,516	3,516	3,533	17	Updated SELPA rates
8290 - Other Federal Revenues	-	-	-	-	
TTL Federal Revenue	55,658	56,141	54,823	(1,318)	
Other State Revenue					
8311 - State Special Education (AB602)	91,006	91,388	92,235	847	Updated SELPA rates
8550 - Mandate Block Grant	71,998	71,998	46,258	(25,740)	Assumes \$130/ADA in one-time mandate
8560 - State Lottery Revenue	60,480	60,480	60,669	189	Updated to latest rates
8590 - Add'l State Revenues	18,813	18,813	18,904	91	Updated to latest rates
TTL Other State Revenue	242,296	242,679	218,066	(24,613)	
Other Local Revenue					
8699 - Local Donations/Club M/Other	274,500	227,881	236,996	9,115	Updated to reflect current Club M
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	274,500	227,881	236,996	9,115	
TTL REVENUES	2,929,279	2,905,272	2,927,791	22,519	

California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 - Teachers' Salaries	912,543	870,090	926,826	56,737	Includes fiscal impact of Cert scale change
1200 - Certificated Support	-	-	-	-	
1300 - Certificated Supervisory/Admin	115,880	107,881	116,512	8,631	
1900 - Other Certificated Salaries	14,083	3,703	3,999	296	
TTL Certificated Salaries	1,042,507	981,674	1,047,337	65,664	Includes latest 2016-17 staffing projections
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	306,824	342,159	352,948	10,788	
2200 - Classified Support Salaries	4,487	8,012	8,264	253	
2300 - Classified Supervisory/Admin	96,247	101,825	105,036	3,211	
2400 - Clerical/Tech/Office Staff	103,731	80,295	82,826	2,532	
2900 - Other Classified Salaries	77,616	83,553	86,187	2,634	
TTL Non-Certificated Salaries	588,904	615,844	635,261	19,418	Includes latest 2016-17 staffing projections
3000 - Employee Benefits					
3101 - STRS	99,773	27,169	32,060	4,890	
3102 - STRS	-	95,176	112,307	17,132	
3301 - Soc. Sec/Medicare Certificated	15,786	13,896	14,591	695	
3302 - Soc. Sec/Medicare Classified	45,095	40,559	41,370	811	
3401 - Health Insurance Benefits - Cert	68,013	59,038	60,809	1,771	
3402 - Health Insurance Benefits - Class	40,015	41,695	42,945	1,251	
3501 - State Employment Ins - Cert	521	546	573	27	
3502 - State Employment Ins - Class	295	246	258	12	
3601 - Workmen's Comp Certificated	23,565	25,155	26,161	1,006	
3602 - Workmen's Comp Classified	13,322	11,434	11,892	457	
3901 - Other Benefits - certificated	-	-	-	-	
3902 - Other Benefits - classified	8,866	8,282	8,530	248	
TTL Employee Benefits	315,250	323,194	351,496	28,302	Includes latest 2016-17 staffing projections

California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
4000 - Books/Supplies/Materials					
4100 - Textbooks & Reference Material	-	-	-	-	
4200 - Student Reference Materials	6,500	3,230	3,200	(30)	
4300 - Student Instructional Materials	119,950	152,702	151,380	(1,322)	Updated to match YTD trending
4400 - Noncapitalized Equipment	62,000	14,715	12,590	(2,125)	Includes latest IT & startup estimates
TTL Books/Supplies/Materials	188,450	170,647	167,170	(3,477)	
5000 - Services & Operations					
5200 - Travel and Conferences	30,000	41,851	32,690	(9,160)	Assumes less Travel/Conf post-EE Grant
5300 - Dues and Memberships	8,990	6,597	6,629	32	0
5500 - Operation and Housekeeping Services	94,583	188,977	189,902	924	0
5600 - Facility Rental & Leases	111,750	83,400	83,808	408	0
5800 - Professional/Consulting Services	359,199	462,248	375,713	(86,535)	Schoolwide Admin charge at year-end
5900 - General Communications	28,819	33,030	30,057	(2,973)	Potential E-rate offset
TTL Services & Operations	633,341	816,103	718,799	(97,304)	

California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
6000 - Capital Outlay					Assumes new relocatables (capitalized)
6900 - Depreciation	-	-	-	-	
TTL Capital Outlay	-	-	-	-	
7000 - Other Outgo					
7400 - Interest	-	-	-	-	
TTL Other Outgo	-	-	-	-	
TTL EXPENDITURES	2,768,452	2,907,461	2,920,064	12,602	
Revenues less Expenditures	160,826	(2,189)	7,727	9,917	
Net Income after Transfers	\$ 160,826	\$ (2,189)	\$ 7,727	\$ 9,917	
Beginning Fund Balance	1,295,062	1,295,062	1,292,873		
Net Revenues	160,826	(2,189)	7,727		
ENDING BALANCE	1,455,888	1,292,873	1,300,600		
ENDING BALANCE AS % OF OUTGO	52.59%	44.47%	44.54%		
Components of Ending Fund Balance:					
Unrestricted Net Position (Object 9790)	\$ 1,326,939	\$ 1,028,245	\$ 885,243		
Net Investment in Capital Assets (Object 9796)	7,080	-	-		
Restricted Net Position (Object 9797)	121,869	264,628	415,357		
Total Ending Fund Balance:	\$ 1,455,888	\$ 1,292,873	\$ 1,300,600		

**California Montessori Project
2017-18 Budget (July 1)**

ENROLLMENT AND A.D.A. ASSUMPTIONS - Capitol

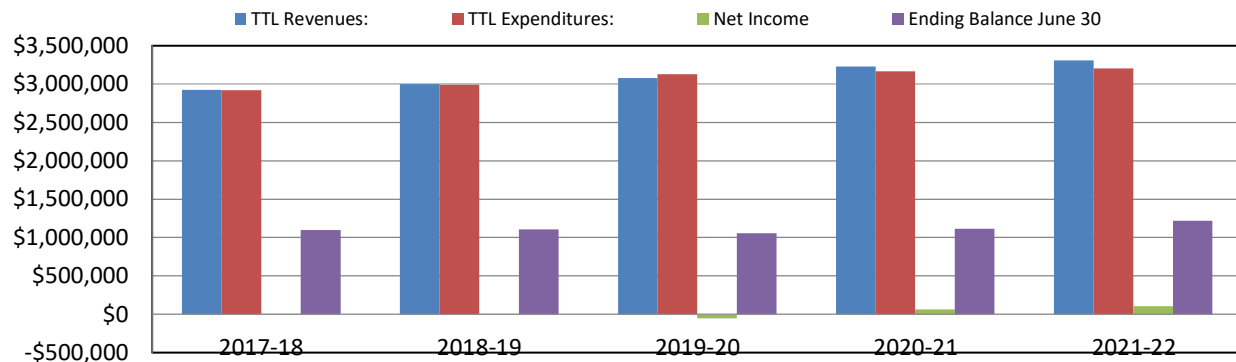
ADA Ratio:	2017-18 (Year 1)		2018-19 (Year 2)		2019-20 (Year 3)		2020-21 (Year 4)		2021-22 (Year 5)	
95.0%										
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	172	163.40	172	163.40	172	163.40	172	163.40	172	163.40
Total 4-6 Enrollment	104	98.80	104	98.80	106	100.70	108	102.60	108	102.60
Total 7-8 Enrollment	48	45.60	50	47.50	48	45.60	52	49.40	52	49.40
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	324	307.80	326	309.70	326	309.70	332	315.40	332	315.40
TTL Grade TK/K Enrollment	44	41.80	44	41.80	44	41.80	44	41.80	44	41.80
TTL Grade 1 Enrollment	44	41.80	44	41.80	44	41.80	44	41.80	44	41.80
TTL Grade 2 Enrollment	43	40.85	43	40.85	43	40.85	43	40.85	43	40.85
TTL Grade 3 Enrollment	41	38.95	41	38.95	41	38.95	41	38.95	41	38.95
TTL Grade 4 Enrollment	38	36.10	38	36.10	38	36.10	38	36.10	38	36.10
TTL Grade 5 Enrollment	34	32.30	36	34.20	36	34.20	36	34.20	36	34.20
TTL Grade 6 Enrollment	32	30.40	30	28.50	32	30.40	34	32.30	34	32.30
TTL Grade 7 Enrollment	28	26.60	24	22.80	26	24.70	28	26.60	28	26.60
TTL Grade 8 Enrollment	20	19.00	26	24.70	22	20.90	24	22.80	24	22.80
TOTAL:	324	307.80	326	309.70	326	309.70	332	315.40	332	315.40

California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
2017-18 Projected Monthly Cash Flow Statement

	Object	Beg. Bal. (Ref Only)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Actuals Through Month Of: October																		
A. BEGINNING CASH			1,231,737	987,806	1,098,372	1,072,532	1,317,805	1,248,258	1,225,096	1,263,911	1,180,159	1,246,296	1,360,587	1,361,538				
B. RECEIPTS																		
LCFF State Aid / Principal Appt	8011		-	69,644	69,644	125,359	125,359	125,359	125,359	125,359	142,366	142,366	142,366	142,366	142,366		1,477,916	1,477,916
Education Protection Account	8012		-	-	-	99,804	-	-	99,805	-	-	113,341	-	-	62,707		375,657	375,657
Prior Year Corrections	8019		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
In-Lieu-Of Property Taxes	8096		-	-	78,463	94,756	-	-	-	-	130,372	65,186	65,186	65,186	65,186		564,333	564,333
Federal Revenues	8100-8299		-	-	-	17,212	-	-	-	-	-	-	-	-	37,610		54,823	54,823
Other State Revenues	8300-8599		-	10,276	10,276	18,497	18,497	18,497	18,497	18,497	21,006	21,006	21,006	21,006	21,006		218,066	218,066
Other Local Revenues	8600-8799		12,867	18,260	30,521	17,680	15,116	11,567	10,748	10,748	10,748	10,748	10,748	10,748	66,500		236,996	236,996
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL RECEIPTS			12,867	98,180	188,904	373,308	158,972	155,423	254,409	154,604	304,491	352,647	239,306	239,306	395,376	-	2,927,791	2,927,791
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,533	77,866	83,423	84,023	81,847	82,439	79,853	79,853	79,853	79,853	79,853	159,706	77,238		1,047,337	1,047,337
Classified Salaries	2000-2999		13,364	28,511	53,136	52,852	51,536	47,231	30,558	56,690	56,690	56,690	56,690	56,690	74,624		635,261	635,261
Employee Benefits	3000-3999		3,153	22,898	26,886	27,260	26,004	26,346	23,856	28,524	28,524	28,524	28,524	45,205	35,792		351,496	351,496
Books, Materials & Supplies	4000-4999		21,184	49,595	32,472	17,981	5,665	5,125	13,164	5,125	5,125	5,125	5,125	1,281	204		167,170	167,170
Services and Operations	5000-5999		21,822	28,627	18,826	55,862	63,466	17,446	68,163	68,163	68,163	68,163	68,163	68,163	103,769		718,799	718,799
Capital Outlay (Depreciation)	6000-6999		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Outgo	7000-7499		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL DISBURSEMENTS			61,056	207,497	214,743	237,977	228,519	178,586	215,594	238,355	238,355	238,355	238,355	331,045	291,627	-	2,920,064	2,920,064
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Main Accts	9126-9199	Begin. Bal. (Ref Only)															-	-
Accounts Receivable	9200-9299	549,707	219,883	219,883	-	109,941											549,707	-
Due From Other Funds	9310																-	-
Stores	9320																-	-
Prepaid Expenditures	9330	-	-														-	-
Other Current Assets	9340																-	-
Deferred Outflow of Resources	9490																-	-
SUBTOTAL		549,707	219,883	219,883	-	109,941	-	-	-	-	-	-	-	-	-	-	549,707	-
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(415,624)	(415,624)														(415,624)	-
Due To Other Funds	9610																-	-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Unearned Revenues	9650																-	-
Deferred Inflow of Resources	9690																-	-
SUBTOTAL		(415,624)	(415,624)	-	-	-	-	-	-	-	-	-	-	-	-	-	(415,624)	-
Non Operating																		
Changes in Fixed Assets	94x0	-															-	-
Depreciation Add-Back (non-cash)	94x5																-	-
Suspense Clearing	9910																-	-
SUBTOTAL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS			1,365,820	(195,741)	219,883	-	109,941	-	-	-	-	-	-	-	-	-	134,083	-
E. NET INCREASE/DECREASE (B - C + D)			(243,930)	110,565	(25,839)	245,273	(69,547)	(23,163)	38,815	(83,751)	66,136	114,292	951	(91,740)	103,749	-	141,810	-
F. ENDING CASH BALANCE (A + E)			987,806	1,098,372	1,072,532	1,317,805	1,248,258	1,225,096	1,263,911	1,180,159	1,246,296	1,360,587	1,361,538	1,269,798				
G. ENDING CASH + ACCRUALS & ADJ.																	1,373,547	-

California Montessori Project - Capitol Campus
2017-18 Budget (July 1)
MULTI-YEAR PROJECTION SUMMARY

Projected Enrollment:	324	326	326	332	332
Projected P-2 ADA:	307.80	309.70	309.70	315.40	315.40
Revenues:	2017-18	2018-19	2019-20	2020-21	2021-22
General Purpose Entitlement	\$ 2,417,906	\$ 2,520,678	\$ 2,590,826	\$ 2,731,656	\$ 2,802,064
Federal Revenue	54,823	54,244	56,272	57,308	58,832
Other State Revenue	218,066	177,335	177,335	180,609	180,609
Other Local Revenue	236,996	244,106	251,429	258,972	266,741
TTL Revenues:	\$ 2,927,791	\$ 2,996,363	\$ 3,075,862	\$ 3,228,545	\$ 3,308,247
Expenditures:					
Certificated Salaries	\$ 1,047,337	\$ 1,120,747	\$ 1,205,409	\$ 1,217,463	\$ 1,229,638
Non-certificated Salaries	635,261	646,823	671,532	678,247	685,030
Benefits	351,496	373,798	400,236	411,920	421,209
Books/Supplies/Materials	167,170	124,684	119,348	122,835	124,704
Services/Operations	718,799	724,728	730,850	737,162	743,661
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
TTL Expenditures:	\$ 2,920,064	\$ 2,990,780	\$ 3,127,375	\$ 3,167,628	\$ 3,204,242
Net Income	\$ 7,727	\$ 5,583	\$ (51,513)	\$ 60,917	\$ 104,004
Beginning Balance July 1	\$ 1,092,870	\$ 1,100,597	\$ 1,106,180	\$ 1,054,667	\$ 1,115,584
Ending Balance June 30	\$ 1,100,597	\$ 1,106,180	\$ 1,054,667	\$ 1,115,584	\$ 1,219,588
Ending Balance as % of Exp.:	37.7%	37.0%	33.7%	35.2%	38.1%



California Montessori Project - Capitol Campus

2017-18 Budget (July 1)

MULTI-YEAR PROJECTION

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Notes/Comments
Enrollment	324	326	326	332	332	
P-2 ADA	307.80	309.70	309.70	315.40	315.40	
REVENUES						
General Purpose Entitlement						
8011 - General Purpose Block Grant	1,477,916	1,590,834	1,660,981	1,784,698	1,855,106	Increase in overall LCFF rates + ADA increase
8012 - Education Protection Account	375,657	362,028	362,028	368,690	368,690	As per FCMAT LCFF Calculator
8096 - Funding in Lieu of Property Taxes	564,333	567,817	567,817	578,268	578,268	Assumes current \$/ADA in-lieu rates
TTL General Purpose Entitlement	2,417,906	2,520,678	2,590,826	2,731,656	2,802,064	
Federal Revenue						
8181 - Federal IDEA Special Education	51,290	50,689	52,717	53,687	55,115	Assumes stable \$/ADA
8182 - Federal SPED Mental Health	3,533	3,555	3,555	3,620	3,717	Assumed stable
8220 - NSLP Federal	-	-	-	-	-	
8290 - Other Federal Revenues	-	-	-	-	-	
TTL Federal Revenue	54,823	54,244	56,272	57,308	58,832	
Other State Revenue						
8311 - State Special Education (AB602)	92,235	92,805	92,805	94,513	94,513	AB602 funding shown in 8792 Local
8520 - NSLP State	-	-	-	-	-	
8550 - Mandate Block Grant	46,258	4,463	4,463	4,545	4,545	One-time large grant in 2015-16 only
8560 - State Lottery Revenue	60,669	61,047	61,047	62,181	62,181	Assumes \$144/45, using 1.04446 x P-2/3 ADA
8590 - Add'l State Revenues	18,904	19,021	19,021	19,371	19,371	Assumes \$135/ADA in 17-18 one-time
TTL Other State Revenue	218,066	177,335	177,335	180,609	180,609	
Other Local Revenue						
8699 - Local Donations/Club M/Other	236,996	244,106	251,429	258,972	266,741	Includes Club M, increasing pro-rata with ADA
8792 - Special Education Revenues (Local)	-	-	-	-	-	AB602 funding shown here (Yuba County SELPA)
TTL Other Local Revenue	236,996	244,106	251,429	258,972	266,741	
TTL REVENUES	2,927,791	2,996,363	3,075,862	3,228,545	3,308,247	
EXPENDITURES						
1000 - Certificated Salaries						
1100 - Teachers' Salaries	926,826	992,631	1,076,012	1,086,772	1,097,640	Includes Cert Scale Increase
1200 - Certificated Support	-	-	-	-	-	1.0% overall compensation increase (TBD)
1300 - Certificated Supervisory/Admin	116,512	124,077	125,318	126,571	127,837	Dean/Principal Increase in 2017-18
1900 - Other Certificated Salaries	3,999	4,039	4,080	4,120	4,162	1.0% overall compensation increase (TBD)
TTL Certificated Salaries	1,047,337	1,120,747	1,205,409	1,217,463	1,229,638	
2000 - Non-Certificated Salaries						
2100 - Instructional Aide Salaries	352,948	359,371	373,099	376,830	380,599	Includes proposed Class Scale adjustment
2200 - Classified Support Salaries	8,264	8,415	8,736	8,824	8,912	Includes proposed Class Scale adjustment
2300 - Classified Supervisory/Admin	105,036	106,948	111,033	112,143	113,265	Includes proposed Class Scale adjustment
2400 - Clerical/Tech/Office Staff	82,826	84,334	87,555	88,431	89,315	Includes proposed Class Scale adjustment
2900 - Other Classified Salaries	86,187	87,756	91,108	92,019	92,939	Includes proposed Class Scale adjustment
TTL Non-Certificated Salaries	635,261	646,823	671,532	678,247	685,030	

California Montessori Project - Capitol Campus

2017-18 Budget (July 1)

MULTI-YEAR PROJECTION

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Notes/Comments
3000 - Employee Benefits						
3101 - STRS	32,060	39,352	47,751	53,709	57,149	Assumes 14.43% in 17-18, 16.28% in 18-19
3102 - STRS	112,307	120,179	129,257	130,550	131,855	
3301 - Soc. Sec/Medicare Certificated	14,591	15,614	16,793	16,961	17,131	Current % of certificated salaries applied
3302 - Soc. Sec/Medicare Classified	41,370	42,123	43,732	44,169	44,611	Current % of certificated salaries applied
3401 - Health Insurance Benefits - Cert	60,809	62,633	64,512	66,447	68,441	Assumes 3.0% escalation
3402 - Health Insurance Benefits - Class	42,945	44,234	45,561	46,928	48,335	Assumes 3.0% escalation
3501 - State Employment Ins - Cert	573	613	659	666	673	Current % of certificated salaries applied
3502 - State Employment Ins - Class	258	263	273	276	278	Current % of classified salaries applied
3601 - Workmen's Comp Certificated	26,161	27,995	30,109	30,410	30,714	Current % of certificated salaries applied
3602 - Workmen's Comp Classified	11,892	12,108	12,571	12,696	12,823	Current % of classified salaries applied
3902 - Other Benefits - classified	8,530	8,686	9,017	9,108	9,199	Current % of classified salaries applied
TTL Employee Benefits	351,496	373,798	400,236	411,920	421,209	
4000 - Books/Supplies/Materials						
4100 - Textbooks & Reference Material	-	-	-	-	-	
4200 - Student Reference Materials	3,200	3,284	3,350	3,480	3,549	Assumes 1.0% cost increase + ADA growth
4300 - Student Instructional Materials	151,380	84,900	86,598	89,956	91,755	Takes end of one-time money into account
4400 - Noncapitalized Equipment	12,590	36,500	29,400	29,400	29,400	Incl tech/IT growth estimates
TTL Books/Supplies/Materials	167,170	124,684	119,348	122,835	124,704	
5000 - Services & Operations						
5200 - Travel and Conferences	32,690	31,056	29,503	28,028	26,627	Pro-rata ADA-based adjustment
5300 - Dues and Memberships	6,629	6,297	5,983	5,683	5,399	Pro-rata ADA-based adjustment
5500 - Operation and Housekeeping Services	189,902	192,750	195,641	198,576	201,555	1.5% increase (not directly ADA-based)
5600 - Facility Rental & Leases	83,808	84,646	85,492	86,347	87,210	5% increase (not directly ADA-based)
5800 - Professional/Consulting Services	375,713	379,470	383,265	387,098	390,969	Updated admin costs for 2017-18 on
5900 - General Communications	30,057	30,508	30,966	31,430	31,902	1.5% increase (not directly ADA-based)
TTL Services & Operations	718,799	724,728	730,850	737,162	743,661	
6000 - Capital Outlay						
6900 - Depreciation	-	-	-	-	-	
TTL Capital Outlay	-	-	-	-	-	
7000 - Other Outgo						
7400 - Interest	-	-	-	-	-	
TTL Other Outgo	-	-	-	-	-	
TTL EXPENDITURES	2,920,064	2,990,780	3,127,375	3,167,628	3,204,242	
Net Revenues (Revenues minus Expenditures)	7,727	5,583	(51,513)	60,917	104,004	
Beginning Fund Balance	1,092,870	1,100,597	1,106,180	1,054,667	1,115,584	
Net Revenues	7,727	5,583	(51,513)	60,917	104,004	
ENDING BALANCE	1,100,597	1,106,180	1,054,667	1,115,584	1,219,588	
ENDING BALANCE AS % OF OUTGO	37.69%	36.99%	33.72%	35.22%	38.06%	
Components of Ending Fund Balance:						
Unrestricted Net Position (Object 9790)	\$ 3,846,104	\$ 1,106,180	\$ 156,369	\$ 158,381	\$ 160,212	
Net Investment in Capital Assets (Object 9796)	-	-	-	-	-	
Restricted Net Position (Object 9797)	105,138	-	-	-	-	
Total Ending Fund Balance:	\$ 3,951,242	\$ 1,106,180	\$ 156,369	\$ 158,381	\$ 160,212	

**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

2017-18 (Year 1)	Projected P-2 ADA				COLA
	307.80	455.05	1,269.20	432.96	1.48%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,477,916	\$ 2,221,853	\$ 5,890,021	\$ 1,641,299	\$ 11,231,089
Education Protection Account Portion:	375,657	556,670	1,550,370	530,629	3,013,325
Estimated Local In-Lieu-Of Tax Portion:	564,333	768,178	2,578,004	1,172,339	5,082,854
TTL LCFF FUNDING:	\$ 2,417,906	\$ 3,546,701	\$ 10,018,395	\$ 3,344,267	\$ 19,327,268

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	51,290	75,827	211,491	72,146	410,753
Federal IDEA Mental Health	3,533	5,223	14,569	4,970	28,295
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	54,823	81,050	226,060	77,115	439,048
TTL FEDERAL REVENUES:	54,823	81,050	226,060	77,115	439,048

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	46,224	68,400	190,944	65,088	370,656
Prop 20 Lottery	14,445	21,375	59,670	20,340	115,830
Total Lottery:	60,669	89,775	250,614	85,428	486,486
Additional Other State Revenues					
One-Time Discretionary Funding	41,823	58,667	166,964	58,986	326,439
Mandate Block Grant (ongoing)	4,435	6,557	18,289	6,239	35,520
State Special Education (AB602)	92,235	136,360	380,328	129,741	738,665
SPED Mental Health	18,904	27,947	77,949	26,591	151,391
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	157,397	229,532	643,531	221,556	1,252,015
TTL OTHER STATE REVENUES:	218,066	319,307	894,145	306,984	1,738,501

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	236,996	270,440	618,776	219,541	1,345,753
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	236,996	270,440	618,776	219,541	1,345,753

TTL REVENUES:	\$ 2,927,791	\$ 4,217,497	\$ 11,757,376	\$ 3,947,907	\$ 22,850,570
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2018-19 (Year 2)	309.70	471.20	1,299.60	429.12	2.40%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,590,834	\$ 2,437,192	\$ 6,460,858	\$ 1,768,064	\$ 12,256,948
Education Protection Account Portion:	362,028	552,105	1,520,521	503,732	2,938,385
Estimated Local In-Lieu-Of Tax Portion:	567,817	795,441	2,639,753	1,161,941	5,164,952
TTL LCFF FUNDING:	\$ 2,520,678	\$ 3,784,737	\$ 10,621,132	\$ 3,433,737	\$ 20,360,285

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	50,689	77,122	212,707	70,235	410,753
Federal IDEA Mental Health	3,555	5,409	14,918	4,926	28,807
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	54,244	82,531	227,625	75,160	439,560
TTL FEDERAL REVENUES:	54,244	82,531	227,625	75,160	439,560

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	46,512	70,848	195,408	64,512	377,280
Prop 20 Lottery	14,535	22,140	61,065	20,160	117,900
Total Lottery:	61,047	92,988	256,473	84,672	495,180
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,463	6,790	18,727	6,184	36,164
State Special Education (AB602)	92,805	141,200	389,438	128,590	752,033
SPED Mental Health	19,021	28,939	79,816	26,355	154,131
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	116,288	176,929	487,981	161,129	942,327
TTL OTHER STATE REVENUES:	177,335	269,917	744,454	245,801	1,437,507

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	244,106	278,553	637,339	226,127	1,386,125
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	244,106	278,553	637,339	226,127	1,386,125

TTL REVENUES:	\$ 2,996,363	\$ 4,415,738	\$ 12,230,551	\$ 3,980,825	\$ 23,623,477
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2019-20 (Year 3)	309.70	469.30	1,311.00	428.16	2.53%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,660,981	\$ 2,527,168	\$ 6,815,083	\$ 1,862,434	\$ 12,865,666
Education Protection Account Portion:	362,028	549,878	1,533,859	502,605	2,948,370
Estimated Local In-Lieu-Of Tax Portion:	567,817	792,234	2,662,909	1,159,342	5,182,302
TTL LCFF FUNDING:	\$ 2,590,826	\$ 3,869,280	\$ 11,011,851	\$ 3,524,381	\$ 20,996,338

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	52,717	79,884	223,158	72,881	428,641
Federal IDEA Mental Health	3,555	5,387	15,048	4,915	28,905
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	56,272	85,271	238,207	77,796	457,546
TTL FEDERAL REVENUES:	56,272	85,271	238,207	77,796	457,546

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	46,512	70,560	197,136	64,368	378,576
Prop 20 Lottery	14,535	22,050	61,605	20,115	118,305
Total Lottery:	61,047	92,610	258,741	84,483	496,881
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,463	6,763	18,892	6,170	36,288
State Special Education (AB602)	92,805	140,630	392,854	128,302	754,592
SPED Mental Health	19,021	28,822	80,516	26,296	154,655
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	116,288	176,216	492,263	160,768	945,535
TTL OTHER STATE REVENUES:	177,335	268,826	751,004	245,251	1,442,416

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	251,429	286,909	656,460	232,911	1,427,709
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	251,429	286,909	656,460	232,911	1,427,709

TTL REVENUES:	\$ 3,075,862	\$ 4,510,286	\$ 12,657,521	\$ 4,080,339	\$ 24,324,009
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2020-21 (Year 4)	315.40	469.30	1,303.40	422.40	2.66%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,784,698	\$ 2,663,257	\$ 7,166,115	\$ 1,969,287	\$ 13,583,356
Education Protection Account Portion:	368,690	549,878	1,524,967	495,843	2,939,379
Estimated Local In-Lieu-Of Tax Portion:	578,268	792,234	2,647,472	1,143,745	5,161,719
TTL LCFF FUNDING:	\$ 2,731,656	\$ 4,005,369	\$ 11,338,554	\$ 3,608,875	\$ 21,684,454

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	53,687	79,884	221,865	71,901	427,337
Federal IDEA Mental Health	3,620	5,387	14,961	4,849	28,817
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	57,308	85,271	236,826	76,749	456,154
TTL FEDERAL REVENUES:	57,308	85,271	236,826	76,749	456,154

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	47,376	70,560	195,984	63,504	377,424
Prop 20 Lottery	14,805	22,050	61,245	19,845	117,945
Total Lottery:	62,181	92,610	257,229	83,349	495,369
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,545	6,763	18,782	6,087	36,177
State Special Education (AB602)	94,513	140,630	390,577	126,576	752,296
SPED Mental Health	19,371	28,822	80,050	25,942	154,185
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	118,428	176,216	489,408	158,605	942,658
TTL OTHER STATE REVENUES:	180,609	268,826	746,637	241,954	1,438,027

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	258,972	295,517	676,153	239,898	1,470,540
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	258,972	295,517	676,153	239,898	1,470,540

TTL REVENUES:	\$ 3,228,545	\$ 4,654,983	\$ 12,998,171	\$ 4,167,477	\$ 25,049,176
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2021-22 (Year 5)	315.40	469.30	1,297.70	414.72	2.66%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,855,106	\$ 2,766,347	\$ 7,425,789	\$ 2,025,880	\$ 14,073,121
Education Protection Account Portion:	368,690	549,878	1,518,298	486,828	2,923,695
Estimated Local In-Lieu-Of Tax Portion:	578,268	792,234	2,635,894	1,122,950	5,129,346
TTL LCFF FUNDING:	\$ 2,802,064	\$ 4,108,459	\$ 11,579,981	\$ 3,635,658	\$ 22,126,162

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	55,115	82,009	227,766	73,813	438,704
Federal IDEA Mental Health	3,717	5,530	15,359	4,978	29,583
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	58,832	87,539	243,125	78,791	468,288
TTL FEDERAL REVENUES:	58,832	87,539	243,125	78,791	468,288

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	47,376	70,560	195,120	62,352	375,408
Prop 20 Lottery	14,805	22,050	60,975	19,485	117,315
Total Lottery:	62,181	92,610	256,095	81,837	492,723
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,545	6,763	18,700	5,976	35,984
State Special Education (AB602)	94,513	140,630	388,869	124,275	748,287
SPED Mental Health	19,371	28,822	79,699	25,470	153,363
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	118,428	176,216	487,268	155,721	937,634
TTL OTHER STATE REVENUES:	180,609	268,826	743,363	237,558	1,430,357

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	266,741	304,382	696,438	247,095	1,514,656
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	266,741	304,382	696,438	247,095	1,514,656

TTL REVENUES:	\$ 3,308,247	\$ 4,769,206	\$ 13,262,908	\$ 4,199,103	\$ 25,539,463
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Charter Number: 775

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):

2017-18 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

916-284-1382
Telephone

karl@charteradmin.com
E-mail Address

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,378,570.77	2,417,905.79	1.7%
2) Federal Revenue		8100-8299	56,141.28	54,822.89	-2.3%
3) Other State Revenue		8300-8599	242,678.88	218,066.17	-10.1%
4) Other Local Revenue		8600-8799	227,880.84	236,996.06	4.0%
5) TOTAL, REVENUES			2,905,271.77	2,927,790.91	0.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	981,673.90	1,047,337.45	6.7%
2) Classified Salaries		2000-2999	615,843.90	635,261.45	3.2%
3) Employee Benefits		3000-3999	323,194.12	351,495.71	8.8%
4) Books and Supplies		4000-4999	170,646.80	167,170.00	-2.0%
5) Services and Other Operating Expenses		5000-5999	816,102.54	718,798.99	-11.9%
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			2,907,461.26	2,920,063.60	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,189.49)	7,727.31	-452.9%
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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,189.49)	7,727.31	-452.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,272,387.81	1,292,872.32	1.6%
b) Audit Adjustments		9793	22,674.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,061.81	1,292,872.32	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,295,061.81	1,292,872.32	-0.2%
2) Ending Net Position, June 30 (E + F1e)			1,292,872.32	1,300,599.63	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	264,627.86	415,356.91	57.0%
c) Unrestricted Net Position		9790	1,028,244.46	885,242.72	-13.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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 Fund		9130	0.00		
d) with Fiscal Agent		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	2016-17 Estimated Actuals	2017-18 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) Net OPEB Obligation		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	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,400,768.87	1,477,915.94	5.5%
Education Protection Account State Aid - Current Year		8012	405,218.90	375,656.85	-7.3%
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	572,583.00	564,333.00	-1.4%
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			2,378,570.77	2,417,905.79	1.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	52,625.17	51,289.78	-2.5%
Special Education Discretionary Grants		8182	3,516.11	3,533.11	0.5%
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%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	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			56,141.28	54,822.89	-2.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	91,388.00	92,235.35	0.9%
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	71,998.00	46,258.00	-35.8%
Lottery - Unrestricted and Instructional Materials		8560	60,480.00	60,669.00	0.3%
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	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
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	18,812.88	18,903.82	0.5%
TOTAL, OTHER STATE REVENUE			242,678.88	218,066.17	-10.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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	227,880.84	236,996.06	4.0%
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			227,880.84	236,996.06	4.0%
TOTAL, REVENUES			2,905,271.77	2,927,790.91	0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	870,089.57	926,826.36	6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,881.40	116,511.92	8.0%
Other Certificated Salaries		1900	3,702.93	3,999.17	8.0%
TOTAL, CERTIFICATED SALARIES			981,673.90	1,047,337.45	6.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	342,159.40	352,947.69	3.2%
Classified Support Salaries		2200	8,011.84	8,264.45	3.2%
Classified Supervisors' and Administrators' Salaries		2300	101,825.30	105,035.85	3.2%
Clerical, Technical and Office Salaries		2400	80,294.60	82,826.28	3.2%
Other Classified Salaries		2900	83,552.76	86,187.18	3.2%
TOTAL, CLASSIFIED SALARIES			615,843.90	635,261.45	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	122,344.98	144,367.06	18.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,454.55	55,960.55	2.8%
Health and Welfare Benefits		3401-3402	100,732.14	103,754.08	3.0%
Unemployment Insurance		3501-3502	791.53	831.10	5.0%
Workers' Compensation		3601-3602	36,588.94	38,052.48	4.0%
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	8,281.98	8,530.44	3.0%
TOTAL, EMPLOYEE BENEFITS			323,194.12	351,495.71	8.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,230.17	3,200.00	-0.9%
Materials and Supplies		4300	152,702.11	151,380.00	-0.9%
Noncapitalized Equipment		4400	14,714.52	12,590.00	-14.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			170,646.80	167,170.00	-2.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,850.50	32,690.41	-21.9%
Dues and Memberships		5300	6,596.62	6,628.87	0.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,977.49	189,901.58	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,399.71	83,807.53	0.5%
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	462,248.11	375,713.20	-18.7%
Communications		5900	33,030.11	30,057.40	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			816,102.54	718,798.99	-11.9%
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%

			2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Description	Resource Codes	Object Codes			
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			2,907,461.26	2,920,063.60	0.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 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%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6230		51,085.00	51,085.00
6300		4,927.43	9,982.43
6512		27,231.33	40,565.05
9010		181,384.10	313,724.43
Total, Restricted Net Position		264,627.86	415,356.91

Description	2016-17 Estimated Actuals			2017-18 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, Technical, Agricultural, and Natural Resource Conservation 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	309.80	309.80	309.80	307.80	307.80	307.80
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, Technical, Agricultural, and Natural Resource Conservation 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)	309.80	309.80	309.80	307.80	307.80	307.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	309.80	309.80	309.80	307.80	307.80	307.80

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	(1.02)		0.00	(1.02)
2. State Lottery Revenue	8560	46,080.00		14,400.00	60,480.00
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)		46,078.98	0.00	14,400.00	60,478.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	18,787.68		9,472.57	28,260.25
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)		18,787.68	0.00	9,472.57	28,260.25
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	27,291.30	0.00	4,927.43	32,218.73
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.

LCFF Calculator Universal Assumptions					
California Montessori Project - Capitol Campus (111757) - 2017-18 Budget - FINAL					
Summary of Funding					
	2017-18	2018-19	2019-20	2020-21	2021-22
Target Components:					
Base Grant	2,239,496	2,302,313	2,355,990	2,461,986	2,525,188
Grade Span Adjustment	122,223	124,838	127,779	131,047	134,478
Supplemental Grant	124,038	128,834	132,335	138,623	142,398
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
Total Target	2,485,757	2,555,985	2,616,104	2,731,656	2,802,064
Transition Components:					
Target	\$ 2,485,757	\$ 2,555,985	\$ 2,616,104	\$ 2,731,656	\$ 2,802,064
Floor	2,364,114	2,431,664	2,520,591	2,635,916	2,731,655
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	TARGET
Remaining Need after Gap (informational only)	68,157	35,394	25,301	-	-
Current Year Gap Funding	53,486	88,927	70,212	95,740	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$ 2,417,600	\$ 2,520,591	\$ 2,590,803	\$ 2,731,656	\$ 2,802,064
Components of LCFF By Object Code					
	2017-18	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,473,057	\$ 1,586,164	\$ 1,656,376	\$ 1,780,032	\$ 1,850,440
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	375,657	362,028	362,028	368,690	368,690
Local Revenue Sources:					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	568,887	572,399	572,399	582,934	582,934
Property Taxes net of in-lieu	-	-	-	-	-
TOTAL FUNDING	\$ 2,417,600	\$ 2,520,591	\$ 2,590,803	\$ 2,731,656	\$ 2,802,064
Basid Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,417,600	\$ 2,520,591	\$ 2,590,803	\$ 2,731,656	\$ 2,802,064
8012 - EPA Receipts (for budget & cashflow)	\$ 375,657	\$ 362,028	\$ 362,028	\$ 368,690	\$ 368,690
Summary of Student Population					
	2017-18	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population					
Agency Unduplicated Pupil Count	86.00	87.00	87.00	89.00	89.00
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated pupil Count	86.00	87.00	87.00	89.00	89.00
Rolling %, Supplemental Grant	26.2600%	26.5400%	26.6400%	26.7300%	26.7700%
Rolling %, Concentration Grant	26.2600%	26.5400%	26.6400%	26.7300%	26.7700%
FUNDED ADA					
Grades TK-3	163.40	163.40	163.40	163.40	163.40
Grades 4-6	98.80	98.80	100.70	102.60	102.60
Grades 7-8	45.60	47.50	45.60	49.40	49.40
Grades 9-12	-	-	-	-	-
Total Actual ADA	307.80	309.70	309.70	315.40	315.40
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-
LCAP Percentage to Increase or Improve Services					
	2017-18	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concen	\$ 124,038	\$ 128,834	\$ 132,335	\$ 138,623	\$ 142,398
Current year Percentage to Increase or Improve S	5.41%	5.39%	5.38%	5.35%	5.35%

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,907,461.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	56,141.28
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)				2,851,319.98

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		309.80
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,203.74
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.)	2,614,380.47	8,322.61
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)	2,614,380.47	8,322.61
B. Required effort (Line A.2 times 90%)	2,352,942.42	7,490.35
C. Current year expenditures (Line I.E and Line II.B)	2,851,319.98	9,203.74
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 NCLB covered programs in FY 2018-19 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

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July 1 Budget
2017-18 Budget
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms

should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City Unified

Sacramento County

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

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IMPORT CHECKS

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CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.