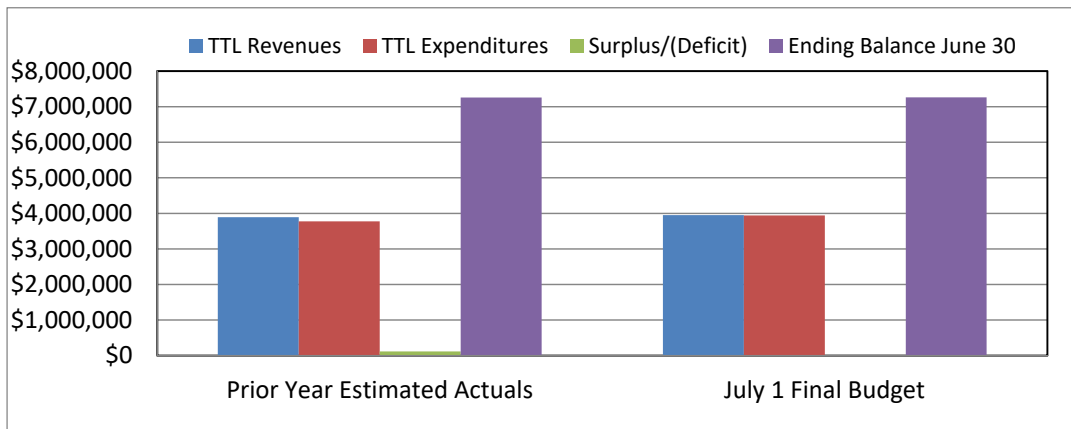


**California Montessori Project - Shingle Springs Campus
2017-18 Budget (July 1)
BUDGET SUMMARY**

	Prior Year		Change from Prior Year
	Estimated Actuals	July 1 Final Budget	
Projected P-2 ADA:	436.93	432.96	(3.97)
Revenues:			
General Purpose Entitlement	\$ 3,299,010	\$ 3,344,267	\$ 45,257
Federal Revenue	79,182	77,115	(2,066)
Other State Revenue	336,968	306,984	(29,984)
Other Local Revenue	176,294	219,541	43,247
TTL Revenues	\$ 3,891,453	\$ 3,947,907	\$ 56,454
Expenditures:			
Certificated Salaries	\$ 1,577,779	\$ 1,659,743	\$ 81,964
Non-certificated Salaries	699,264	721,312	22,048
Benefits	451,466	495,289	43,823
Books/Supplies/Materials	192,885	172,770	(20,115)
Services/Operations	796,331	790,839	(5,492)
Other Outgo	57,686	101,697	44,011
TTL Expenditures	\$ 3,775,411	\$ 3,941,650	\$ 166,239
Surplus/(Deficit)	\$ 116,042	\$ 6,257	\$ (109,785)
Beginning Balance July 1	\$ 7,140,573	\$ 7,256,615	
plus: Surplus/(Deficit)	116,042	6,257	
Ending Balance June 30	\$ 7,256,615	\$ 7,262,872	
Ending Balance as % of Exp.:	192.2%	184.3%	
Available Reserves as % of Exp.:	26.0%	24.0%	



California Montessori Project - Shingle Springs 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	436.93	436.93	432.96	(3.97)	Estimated Actuals = Actual P-2 ADA
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	1,544,886	1,542,016	1,641,299	99,283	Updated LCFF Funding Rates
8012 - Education Protection Account	559,735	573,905	530,629	(43,277)	Updated LCFF Funding Rates
8096 - Funding in Lieu of Property Taxes	1,165,961	1,183,089	1,172,339	(10,750)	Updated LCFF Funding Rates
TTL General Purpose Entitlement	3,270,582	3,299,010	3,344,267	45,257	
Federal Revenue					
8181 - Federal IDEA Special Education	73,571	74,221	72,146	(2,075)	
8182 - Federal SPED Mental Health	4,961	4,961	4,970	9	
8290 - Other Federal Revenues	-	-	-	-	
TTL Federal Revenue	78,532	79,182	77,115	(2,066)	
Other State Revenue					
8311 - State Special Education (AB602)	128,407	128,890	129,741	851	
8550 - Mandate Block Grant	96,105	96,105	65,225	(30,880)	Reduced one-time mandate funding
8560 - State Lottery Revenue	85,428	85,428	85,428	-	
8590 - Add'l State Revenues	26,545	26,545	26,591	46	No Educator Effectiveness (one-time in 15-16)
TTL Other State Revenue	336,485	336,968	306,984	(29,984)	
Other Local Revenue					
8699 - Local Donations/Club M/Other	212,039	176,294	219,541	43,247	Updated to reflect current Club M
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	212,039	176,294	219,541	43,247	
TTL REVENUES	3,897,638	3,891,453	3,947,907	56,454	

California Montessori Project - Shingle Springs 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	1,367,743	1,352,756	1,421,440	68,684	Includes fiscal impact of Cert scale change	
1200 - Certificated Support	-	67,717	68,413	696		
1300 - Certificated Supervisory/Admin	170,794	153,072	165,318	12,246		
1900 - Other Certificated Salaries	14,468	4,233	4,572	339		
TTL Certificated Salaries	1,553,006	1,577,779	1,659,743	81,964	Includes latest 2016-17 staffing projections	
2000 - Non-Certificated Salaries						
2100 - Instructional Aide Salaries	342,115	303,466	313,034	9,568		
2200 - Classified Support Salaries	45,124	49,554	51,117	1,562		
2300 - Classified Supervisory/Admin	111,047	102,859	106,102	3,243		
2400 - Clerical/Tech/Office Staff	168,275	169,069	174,400	5,331		
2900 - Other Classified Salaries	86,969	74,317	76,660	2,343		
TTL Non-Certificated Salaries	753,530	699,264	721,312	22,048		Includes latest 2016-17 staffing projections
3000 - Employee Benefits						
3101 - STRS	156,151	182,247	215,051	32,804		
3102 - STRS	10,462	16,277	19,207	2,930		
3301 - Soc. Sec/Medicare Certificated	22,987	21,977	23,076	1,099		
3302 - Soc. Sec/Medicare Classified	51,545	48,095	49,057	962		
3401 - Health Insurance Benefits - Cert	106,949	70,754	72,877	2,123		
3402 - Health Insurance Benefits - Class	49,204	53,868	55,484	1,616		
3501 - State Employment Ins - Cert	745	759	797	38		
3502 - State Employment Ins - Class	377	361	379	18		
3601 - Workmen's Comp Certificated	33,652	35,115	36,519	1,405		
3602 - Workmen's Comp Classified	17,030	16,839	17,512	674		
3901 - Other Benefits - certificated	-	-	-	-		
3902 - Other Benefits - classified	8,973	5,174	5,329	155		
TTL Employee Benefits	458,074	451,466	495,289	43,823		Includes latest 2016-17 staffing projections

California Montessori Project - Shingle Springs 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	238	149	150	2	
4200 - Student Reference Materials	9,700	7,243	7,180	(63)	
4300 - Student Instructional Materials	124,000	167,353	149,460	(17,893)	Updated to reflect YTD trending
4400 - Noncapitalized Equipment	67,000	18,140	15,980	(2,160)	
TTL Books/Supplies/Materials	200,938	192,885	172,770	(20,115)	
5000 - Services & Operations					
5200 - Travel and Conferences	43,450	62,078	47,721	(14,357)	
5300 - Dues and Memberships	10,500	7,870	7,909	38	
5500 - Operation and Housekeeping Services	162,490	142,865	143,564	699	
5600 - Facility Rental & Leases	66,500	69,229	69,567	339	Updated to reflect YTD trending
5800 - Professional/Consulting Services	469,614	481,199	491,966	10,767	Schoolwide Admin charge at year-end
5900 - General Communications	36,197	33,091	30,112	(2,978)	
TTL Services & Operations	788,751	796,331	790,839	(5,492)	

California Montessori Project - Shingle Springs 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					
6900 - Depreciation	-	-	-	-	Moving Prop 55 depreciation to Facilities Fund
TTL Capital Outlay	-	-	-	-	
7000 - Other Outgo					
7400 - Interest	131,055	57,686	101,697	44,011	Confirmed final state bond payments
TTL Other Outgo	131,055	57,686	101,697	44,011	
TTL EXPENDITURES	3,885,354	3,775,411	3,941,650	166,239	
Revenues less Expenditures	12,284	116,042	6,257	(109,785)	
Net Income after Transfers	\$ 12,284	\$ 116,042	\$ 6,257	\$ (109,785)	
Beginning Fund Balance	7,140,573	7,140,573	7,256,615		
Net Revenues	12,284	116,042	6,257		
ENDING BALANCE	7,152,857	7,256,615	7,262,872		
ENDING BALANCE AS % OF OUTGO	184.10%	192.21%	184.26%		
Components of Ending Fund Balance:					
Unrestricted Net Position (Object 9790)	\$ 1,280,785	\$ 979,970	\$ 947,944		
Net Investment in Capital Assets (Object 9796)	5,709,148	5,979,900	5,858,333		
Restricted Net Position (Object 9797)	162,925	296,745	456,595		
Total Ending Fund Balance:	\$ 7,152,857	\$ 7,256,615	\$ 7,262,872		

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

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

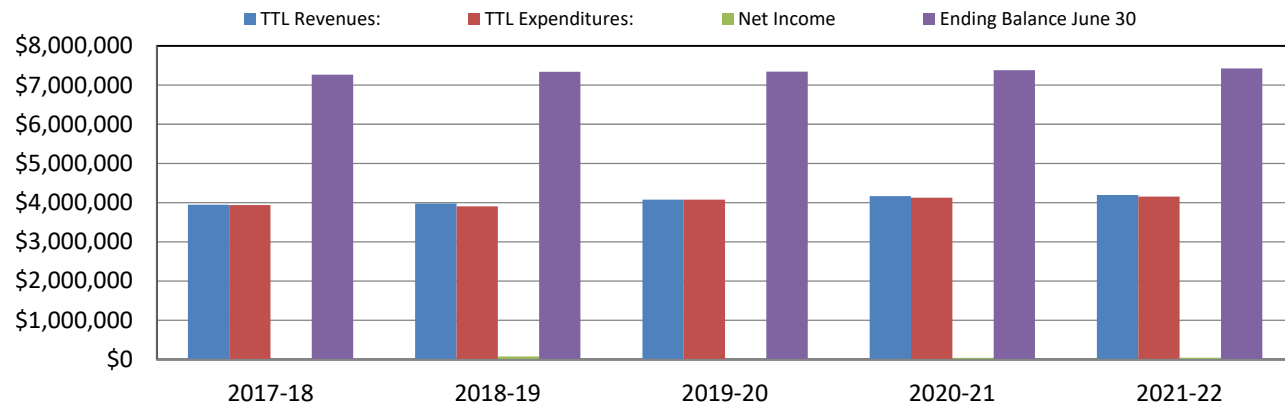
ADA Ratio:	2017-18 (Year 1)		2018-19 (Year 2)		2019-20 (Year 3)		2020-21 (Year 4)		2021-22 (Year 5)	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
96.0%										
Total TK-3 Enrollment	213	204.48	212	203.52	207	198.72	206	197.76	206	197.76
Total 4-6 Enrollment	158	151.68	151	144.96	150	144.00	142	136.32	138	132.48
Total 7-8 Enrollment	80	76.80	84	80.64	89	85.44	92	88.32	88	84.48
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	451	432.96	447	429.12	446	428.16	440	422.40	432	414.72
TTL Grade TK/K Enrollment	52	49.92	52	49.92	52	49.92	52	49.92	52	49.92
TTL Grade 1 Enrollment	53	50.88	53	50.88	53	50.88	52	49.92	52	49.92
TTL Grade 2 Enrollment	58	55.68	52	49.92	52	49.92	52	49.92	52	49.92
TTL Grade 3 Enrollment	50	48.00	55	52.80	50	48.00	50	48.00	50	48.00
TTL Grade 4 Enrollment	58	55.68	48	46.08	52	49.92	48	46.08	48	46.08
TTL Grade 5 Enrollment	51	48.96	55	52.80	46	44.16	50	48.00	46	44.16
TTL Grade 6 Enrollment	49	47.04	48	46.08	52	49.92	44	42.24	44	42.24
TTL Grade 7 Enrollment	40	38.40	46	44.16	45	43.20	48	46.08	42	40.32
TTL Grade 8 Enrollment	40	38.40	38	36.48	44	42.24	44	42.24	46	44.16
TOTAL:	451	432.96	447	429.12	446	428.16	440	422.40	432	414.72

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

		Objct	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Actuals Through Month Of: January																		
A. BEGINNING CASH			1,710,360	1,152,420	1,291,549	1,243,610	1,506,971	1,405,076	1,413,464	1,617,276	1,557,416	1,628,709	1,726,605	1,702,663				
B. RECEIPTS																		
LCFF State Aid / Principal Appt	8011		-	77,101	77,101	138,781	138,781	138,781	138,781	138,781	158,638	158,638	158,638	158,638	158,638		1,641,299	1,641,299
Education Protection Account	8012		-	-	-	143,476	-	-	143,476	-	-	121,838	-	-	121,838		530,629	530,629
Prior Year Corrections	8019		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
In-Lieu-Of Property Taxes	8096		-	62,166	124,331	82,887	82,887	82,887	82,887	82,887	190,469	95,235	95,235	95,235	95,235		1,172,339	1,172,339
Federal Revenues	8100-8299		-	-	-	19,671	-	-	-	-	-	-	-	-	57,444		77,115	77,115
Other State Revenues	8300-8599		-	-	11,364	18,576	6,076	40,908	108,955	25,957	29,671	29,671	29,671	-	6,134		306,984	306,984
Other Local Revenues	8600-8799		9,825	15,008	25,207	13,978	13,775	13,775	13,775	13,775	13,775	13,775	13,775	13,775	45,326		219,541	219,541
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL RECEIPTS			9,825	154,275	238,002	417,370	241,520	276,352	487,874	261,400	392,553	419,156	297,318	267,647	484,614	-	3,947,907	3,947,907
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		1,285	124,922	139,477	137,372	131,370	131,303	133,554	133,554	133,554	133,554	133,554	213,687	112,555		1,659,743	1,659,743
Classified Salaries	2000-2999		19,582	38,711	64,324	62,577	62,669	54,820	37,228	75,202	75,202	75,202	75,202	75,202	5,390		721,312	721,312
Employee Benefits	3000-3999		2,851	30,744	40,381	36,345	42,068	38,681	37,553	43,424	43,424	43,424	43,424	60,093	32,877		495,289	495,289
Books, Materials & Supplies	4000-4999		64,841	32,041	19,063	9,817	6,600	3,218	12,247	5,600	5,600	5,600	5,600	5,600	(3,055)		172,770	172,770
Services and Operations	5000-5999		21,282	36,048	22,697	31,558	87,997	27,229	50,768	50,768	50,768	50,768	50,768	50,768	259,421		790,839	790,839
Capital Outlay (Depreciation)	6000-6999		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Outgo	7000-7499		-	-	-	-	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	-		101,697	101,697
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL DISBURSEMENTS			109,841	262,466	285,942	277,669	343,415	267,963	284,063	321,260	321,260	321,260	321,260	418,061	407,189	-	3,941,650	3,941,650
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	Begin. Bal. (Ref Only)																
Accounts Receivable	9200-9299	618,301	247,320	247,320	-	123,660											618,301	
Due From Other Funds	9310																	
Stores	9320																	
Prepaid Expenditures	9330																	
Other Current Assets	9340																	
Deferred Outflow of Resources	9490																	
SUBTOTAL		618,301	247,320	247,320	-	123,660											618,301	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(705,245)	(705,245)														(705,245)	
Due To Other Funds	9610																	
Current Loans	9640																	
Unearned Revenues	9650																	
Deferred Inflow of Resources	9690																	
SUBTOTAL		(705,245)	(705,245)														(705,245)	
Non Operating																		
Fixed Asset Acquisitions	94x0																	
Depreciation Expense Add-Back	94x5																	
Suspense Clearing	9910																	
SUBTOTAL																		
TOTAL BALANCE SHEET ITEMS		1,623,417	(457,924)	247,320		123,660											(86,944)	
E. NET INCREASE/DECREASE (B - C + D)			(557,940)	139,129	(47,940)	263,362	(101,895)	8,388	203,812	(59,860)	71,293	97,896	(23,942)	(150,414)	77,425	-	(80,687)	
F. ENDING CASH BALANCE (A + E)			1,152,420	1,291,549	1,243,610	1,506,971	1,405,076	1,413,464	1,617,276	1,557,416	1,628,709	1,726,605	1,702,663	1,552,249				
G. ENDING CASH + ACCRUALS & ADJ.																	1,629,674	

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

Projected Enrollment:	451	447	446	440	432
Projected P-2 ADA:	432.96	429.12	428.16	422.40	414.72
Revenues:	2017-18	2018-19	2019-20	2020-21	2021-22
General Purpose Entitlement	\$ 3,344,267	\$ 3,433,737	\$ 3,524,381	\$ 3,608,875	\$ 3,635,658
Federal Revenue	77,115	75,160	77,796	76,749	78,791
Other State Revenue	306,984	245,801	245,251	241,954	237,558
Other Local Revenue	219,541	226,127	232,911	239,898	247,095
TTL Revenues:	\$ 3,947,907	\$ 3,980,825	\$ 4,080,339	\$ 4,167,477	\$ 4,199,103
Expenditures:					
Certificated Salaries	\$ 1,659,743	\$ 1,637,047	\$ 1,745,445	\$ 1,777,864	\$ 1,794,754
Non-certificated Salaries	721,312	665,676	676,275	679,320	679,107
Benefits	495,289	519,158	576,975	605,162	631,057
Books/Supplies/Materials	172,770	171,238	170,855	168,556	165,491
Services/Operations	790,839	783,825	782,072	771,550	757,522
Capital Outlay	-	-	-	-	-
Other Outgo	101,697	128,592	126,483	126,483	126,483
TTL Expenditures:	\$ 3,941,650	\$ 3,905,535	\$ 4,078,104	\$ 4,128,934	\$ 4,154,416
Net Income	\$ 6,257	\$ 75,291	\$ 2,235	\$ 38,543	\$ 44,687
Beginning Balance July 1	\$ 7,256,615	\$ 7,262,872	\$ 7,338,163	\$ 7,340,398	\$ 7,378,941
Ending Balance June 30	\$ 7,262,872	\$ 7,338,163	\$ 7,340,398	\$ 7,378,941	\$ 7,423,628
Ending Balance as % of Exp.:	184.3%	187.9%	180.0%	178.7%	178.7%



California Montessori Project - Shingle Springs Campus

2017-18 Budget (July 1)

MULTI-YEAR PROJECTION

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Notes/Comments
Enrollment	451	447	446	440	432	
P-2 ADA	432.96	429.12	428.16	422.40	414.72	
REVENUES						
General Purpose Entitlement						
8011 - General Purpose Block Grant	1,641,299	1,768,064	1,862,434	1,969,287	2,025,880	Increase in overall LCFF rates + ADA increase
8012 - Education Protection Account	530,629	503,732	502,605	495,843	486,828	As per FCMAT LCFF Calculator
8096 - Funding in Lieu of Property Taxes	1,172,339	1,161,941	1,159,342	1,143,745	1,122,950	Assumes current \$/ADA in-lieu rates
TTL General Purpose Entitlement	3,344,267	3,433,737	3,524,381	3,608,875	3,635,658	
Federal Revenue						
8181 - Federal IDEA Special Education	72,146	70,235	72,881	71,901	73,813	Assumes stable \$/ADA
8182 - Federal SPED Mental Health	4,970	4,926	4,915	4,849	4,978	Assumed stable
8220 - NSLP Federal	-	-	-	-	-	
8290 - Other Federal Revenues	-	-	-	-	-	
TTL Federal Revenue	77,115	75,160	77,796	76,749	78,791	
Other State Revenue						
8311 - State Special Education (AB602)	129,741	128,590	128,302	126,576	124,275	AB602 funding shown in 8792 Local
8520 - NSLP State	-	-	-	-	-	
8550 - Mandate Block Grant	65,225	6,184	6,170	6,087	5,976	One-time large grant in 2015-16 only
8560 - State Lottery Revenue	85,428	84,672	84,483	83,349	81,837	Assumes \$144/45, using 1.04446 x P-2/3 ADA
8590 - Add'l State Revenues	26,591	26,355	26,296	25,942	25,470	Assumes \$135/ADA in 17-18 one-time
TTL Other State Revenue	306,984	245,801	245,251	241,954	237,558	
Other Local Revenue						
8699 - Local Donations/Club M/Other	219,541	226,127	232,911	239,898	247,095	Includes Club M, increasing pro-rata with ADA
8792 - Special Education Revenues (Local)	-	-	-	-	-	AB602 funding shown here (Yuba County SELPA)
TTL Other Local Revenue	219,541	226,127	232,911	239,898	247,095	
TTL REVENUES	3,947,907	3,980,825	4,080,339	4,167,477	4,199,103	
EXPENDITURES						
1000 - Certificated Salaries						
1100 - Teachers' Salaries	1,421,440	1,433,860	1,540,519	1,572,661	1,589,887	Includes Cert Scale Increase
1200 - Certificated Support	68,413	69,098	69,789	70,486	71,191	1.0% overall compensation increase (TBD)
1300 - Certificated Supervisory/Admin	165,318	129,471	130,474	130,005	128,918	7% Dean/Principal Increase in 2017-18
1900 - Other Certificated Salaries	4,572	4,618	4,664	4,711	4,758	1.0% overall compensation increase (TBD)
TTL Certificated Salaries	1,659,743	1,637,047	1,745,445	1,777,864	1,794,754	
2000 - Non-Certificated Salaries						
2100 - Instructional Aide Salaries	313,034	286,154	290,710	292,019	291,928	Includes proposed Class Scale adjustment
2200 - Classified Support Salaries	51,117	51,585	52,407	52,643	52,626	Includes proposed Class Scale adjustment
2300 - Classified Supervisory/Admin	106,102	107,075	108,780	109,269	109,235	Includes proposed Class Scale adjustment
2400 - Clerical/Tech/Office Staff	174,400	143,499	145,783	146,440	146,394	Includes proposed Class Scale adjustment
2900 - Other Classified Salaries	76,660	77,363	78,595	78,948	78,924	Includes proposed Class Scale adjustment
TTL Non-Certificated Salaries	721,312	665,676	676,275	679,320	679,107	

**California Montessori Project - Shingle Springs 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	215,051	239,304	284,144	304,906	324,271	Assumes 14.43% in 17-18, 16.28% in 18-19
3102 - STRS	19,207	21,373	25,377	27,232	28,961	
3301 - Soc. Sec/Medicare Certificated	23,076	22,760	24,268	24,718	24,953	Current % of certificated salaries applied
3302 - Soc. Sec/Medicare Classified	49,057	45,273	45,994	46,201	46,187	Current % of certificated salaries applied
3401 - Health Insurance Benefits - Cert	72,877	75,063	77,315	79,635	82,024	Assumes 3.0% escalation
3402 - Health Insurance Benefits - Class	55,484	57,149	58,863	60,629	62,448	Assumes 3.0% escalation
3501 - State Employment Ins - Cert	797	786	838	854	862	Current % of certificated salaries applied
3502 - State Employment Ins - Class	379	350	356	357	357	Current % of classified salaries applied
3601 - Workmen's Comp Certificated	36,519	36,020	38,405	39,118	39,490	Current % of certificated salaries applied
3602 - Workmen's Comp Classified	17,512	16,161	16,419	16,493	16,488	Current % of classified salaries applied
3902 - Other Benefits - classified	5,329	4,918	4,997	5,019	5,017	Current % of classified salaries applied
TTL Employee Benefits	495,289	519,158	576,975	605,162	631,057	
4000 - Books/Supplies/Materials						
4100 - Textbooks & Reference Material	150	149	148	146	144	
4200 - Student Reference Materials	7,180	7,116	7,100	7,005	6,878	Assumes 1.0% cost increase + ADA growth
4300 - Student Instructional Materials	149,460	148,134	147,803	145,815	143,163	Takes end of one-time money into account
4400 - Noncapitalized Equipment	15,980	15,838	15,803	15,590	15,307	Incl tech/IT growth estimates
TTL Books/Supplies/Materials	172,770	171,238	170,855	168,556	165,491	
5000 - Services & Operations						
5200 - Travel and Conferences	47,721	47,297	47,192	46,557	45,710	Pro-rata ADA-based adjustment
5300 - Dues and Memberships	7,909	7,839	7,821	7,716	7,576	Pro-rata ADA-based adjustment
5500 - Operation and Housekeeping Services	143,564	142,290	141,972	140,062	137,516	1.5% increase (not directly ADA-based)
5600 - Facility Rental & Leases	69,567	68,950	68,796	67,871	66,637	5% increase (not directly ADA-based)
5800 - Professional/Consulting Services	491,966	487,603	486,512	479,967	471,240	Updated admin costs for 2017-18 on
5900 - General Communications	30,112	29,845	29,779	29,378	28,844	1.5% increase (not directly ADA-based)
TTL Services & Operations	790,839	783,825	782,072	771,550	757,522	
6000 - Capital Outlay						
6900 - Depreciation	-	-	-	-	-	Existing depreciation
TTL Capital Outlay	-	-	-	-	-	
7000 - Other Outgo						
7400 - Interest	101,697	128,592	126,483	126,483	126,483	
TTL Other Outgo	101,697	128,592	126,483	126,483	126,483	
TTL EXPENDITURES	3,941,650	3,905,535	4,078,104	4,128,934	4,154,416	
Net Revenues (Rev. less Exp.)	6,257	75,291	2,235	38,543	44,687	
Beginning Fund Balance	7,256,615	7,262,872	7,338,163	7,340,398	7,378,941	
Net Revenues	6,257	75,291	2,235	38,543	44,687	
ENDING BALANCE	7,262,872	7,338,163	7,340,398	7,378,941	7,423,628	
ENDING BALANCE AS % OF OUTGO	184.26%	187.89%	180.00%	178.71%	178.69%	
Components of Ending Fund Balance:						
Unrestricted Net Position (Object 9790)	\$ 4,749,232	\$ 1,774,680	\$ 2,071,805	\$ 2,405,238	\$ 2,744,815	
Net Investment in Capital Assets (Object 9796)	5,858,333	5,563,483	5,268,593	4,973,703	4,678,813	
Restricted Net Position (Object 9797)	98,859	-	-	-	-	
Total Ending Fund Balance:	\$ 10,706,424	\$ 7,338,163	\$ 7,340,398	\$ 7,378,941	\$ 7,423,628	

**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**

2018-19 (Year 2)	Projected P-2 ADA				COLA
	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**

2019-20 (Year 3)	Projected P-2 ADA				COLA
	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**

2020-21 (Year 4)	Projected P-2 ADA				COLA
	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**

2021-22 (Year 5)	Projected P-2 ADA				COLA
	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: 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):

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	3,299,010.27	3,344,266.81	1.4%
2) Federal Revenue		8100-8299	79,181.68	77,115.39	-2.6%
3) Other State Revenue		8300-8599	336,967.64	306,983.98	-8.9%
4) Other Local Revenue		8600-8799	176,293.65	219,541.00	24.5%
5) TOTAL, REVENUES			3,891,453.24	3,947,907.18	1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,577,779.06	1,659,743.42	5.2%
2) Classified Salaries		2000-2999	699,264.01	721,311.79	3.2%
3) Employee Benefits		3000-3999	451,465.70	495,288.75	9.7%
4) Books and Supplies		4000-4999	192,884.98	172,770.00	-10.4%
5) Services and Other Operating Expenses		5000-5999	796,331.43	790,839.24	-0.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	57,685.90	101,697.00	76.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,775,411.08	3,941,650.20	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			116,042.16	6,256.98	-94.6%
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)			116,042.16	6,256.98	-94.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,361,045.95	7,256,616.11	-1.4%
b) Audit Adjustments		9793	(220,472.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			7,140,573.95	7,256,616.11	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,140,573.95	7,256,616.11	1.6%
2) Ending Net Position, June 30 (E + F1e) Components of Ending Net Position			7,256,616.11	7,262,873.09	0.1%
a) Net Investment in Capital Assets		9796	5,979,900.00	5,858,333.00	-2.0%
b) Restricted Net Position		9797	296,745.41	456,595.15	53.9%
c) Unrestricted Net Position		9790	979,970.70	947,944.94	-3.3%

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	1,542,015.89	1,641,299.03	6.4%
Education Protection Account State Aid - Current Year		8012	573,905.38	530,628.78	-7.5%
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	1,183,089.00	1,172,339.00	-0.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,299,010.27	3,344,266.81	1.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	74,220.51	72,145.63	-2.8%
Special Education Discretionary Grants		8182	4,961.17	4,969.76	0.2%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
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			79,181.68	77,115.39	-2.6%

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	128,890.00	129,740.79	0.7%
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	96,105.00	65,224.55	-32.1%
Lottery - Unrestricted and Instructional Materials		8560	85,428.00	85,428.00	0.0%
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	26,544.64	26,590.64	0.2%
TOTAL, OTHER STATE REVENUE			336,967.64	306,983.98	-8.9%

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	176,293.65	219,541.00	24.5%
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			176,293.65	219,541.00	24.5%
TOTAL, REVENUES			3,891,453.24	3,947,907.18	1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,352,755.99	1,421,439.74	5.1%
Certificated Pupil Support Salaries		1200	67,717.24	68,413.39	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,072.39	165,318.18	8.0%
Other Certificated Salaries		1900	4,233.44	4,572.11	8.0%
TOTAL, CERTIFICATED SALARIES			1,577,779.06	1,659,743.42	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	303,465.58	313,033.85	3.2%
Classified Support Salaries		2200	49,554.24	51,116.69	3.2%
Classified Supervisors' and Administrators' Salaries		2300	102,858.81	106,101.95	3.2%
Clerical, Technical and Office Salaries		2400	169,068.77	174,399.50	3.2%
Other Classified Salaries		2900	74,316.61	76,659.80	3.2%
TOTAL, CLASSIFIED SALARIES			699,264.01	721,311.79	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	198,523.23	234,257.43	18.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	70,072.26	72,133.01	2.9%
Health and Welfare Benefits		3401-3402	124,622.21	128,360.90	3.0%
Unemployment Insurance		3501-3502	1,120.51	1,176.53	5.0%
Workers' Compensation		3601-3602	51,953.40	54,031.57	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	5,174.09	5,329.31	3.0%
TOTAL, EMPLOYEE BENEFITS			451,465.70	495,288.75	9.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	148.50	150.00	1.0%
Books and Other Reference Materials		4200	7,243.26	7,180.00	-0.9%
Materials and Supplies		4300	167,353.41	149,460.00	-10.7%
Noncapitalized Equipment		4400	18,139.81	15,980.00	-11.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			192,884.98	172,770.00	-10.4%

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	62,077.64	47,720.63	-23.1%
Dues and Memberships		5300	7,870.35	7,908.84	0.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	142,865.15	143,563.77	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,228.79	69,567.31	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	481,198.96	491,966.30	2.2%
Communications		5900	33,090.54	30,112.39	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			796,331.43	790,839.24	-0.7%
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	57,685.90	101,697.00	76.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			57,685.90	101,697.00	76.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,775,411.08	3,941,650.20	4.4%

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 Estimated Actuals	2017-18 Budget
6230		50,467.00	50,467.00
6300		6,970.82	14,060.82
6512		20,767.57	41,098.56
9010		218,540.02	350,968.77
Total, Restricted Net Position		296,745.41	456,595.15

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	436.93	436.93	436.93	432.96	432.96	432.96
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)	436.93	436.93	436.93	432.96	432.96	432.96
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	436.93	436.93	436.93	432.96	432.96	432.96

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 0.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,728,508.77

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
 Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	372,955.56
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	0.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	372,955.56
9. Carry-Forward Adjustment (Part IV, Line F)	122,097.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	495,053.40

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,288,905.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	627,059.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	92,473.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	81,903.23
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	254,252.84
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	175.44
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	3,344,769.62

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 11.15%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 14.80%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>372,955.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.5%) times Part III, Line B18); zero if negative	<u>122,097.84</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>122,097.84</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>122,097.84</u>

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	7.38		0.00	7.38
2. State Lottery Revenue	8560	65,088.00		20,340.00	85,428.00
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)		65,095.38	0.00	20,340.00	85,435.38
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	37,873.98		13,369.18	51,243.16
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)		37,873.98	0.00	13,369.18	51,243.16
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	27,221.40	0.00	6,970.82	34,192.22
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			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,775,411.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	81,542.92
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	57,685.90
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 9200	7699 7651	0.00
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)				57,685.90
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)				3,636,182.26

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		436.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,322.12
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.)	3,313,446.82	7,904.97
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)	3,313,446.82	7,904.97
B. Required effort (Line A.2 times 90%)	2,982,102.14	7,114.47
C. Current year expenditures (Line I.E and Line II.B)	3,636,182.26	8,322.12
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
2016-17 Estimated Actuals
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)
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- 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

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

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

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/entered, 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

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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-Shingle Springs Campus
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El Dorado County

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CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
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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>
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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

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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

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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/entered, 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

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

Checks Completed.