

**CALIFORNIA MONTESSORI PROJECT - 2013/14 UNAUDITED ACTUALS RECAP OF ALL SITES**

| <b>BOARD APPROVED OPERATING BUDGET</b>            |            |                                   |                                |                               |   | <i>2013-14<br/>Unaudited Act</i> | <i>2013-14 Est Act</i>    | <i>Difference</i>                      |
|---|------------|-----------------------------------|--------------------------------|-------------------------------|---|----------------------------------|---------------------------|--|
|   |            | AR/Carm/OR<br>Sponsor<br>San Juan | Capitol<br>Sponsor<br>Sac City | Elk Grove<br>Sponsor<br>EGUSD | Shingle Springs<br>Sponsor<br>Buckeye Union | TOTAL<br>ALL CMP<br>SITES        | TOTAL<br>ALL CMP<br>SITES | 13-14 Unaudited Act -<br>13-14 Est Act |
| <b>A. REVENUES</b>                                |            |                                   |                                |                               |   |                                  |                           |  |
| LCFF Sources                                      | 8010-8099  | \$ 6,570,407.00                   | \$ 1,873,904.00                | \$ 2,170,162.00               | \$ 2,243,882.00                             | \$ 12,858,355.00                 | \$ 12,745,740.45          | \$ 112,614.55                          |
| Federal Revenue                                   | 8100-8299  | \$ 168,338.31                     | \$ 48,854.80                   | \$ 56,084.58                  | \$ 57,830.23                                | \$ 331,107.92                    | \$ 330,673.17             | \$ 434.75                              |
| Other State Revenue                               | 8300-8599  | \$ 568,127.54                     | \$ 204,958.63                  | \$ 1,111,911.71               | \$ 4,357,144.02                             | \$ 6,242,141.90                  | \$ 6,228,026.66           | \$ 14,115.24                           |
| Other Local Revenue                               | 8600-8799  | \$ 683,827.19                     | \$ 274,743.47                  | \$ 278,853.54                 | \$ 256,723.26                               | \$ 1,494,147.46                  | \$ 1,479,982.19           | \$ 14,165.27                           |
| <b>TOTAL REVENUES</b>                             |            | <b>\$ 7,990,700.04</b>            | <b>\$ 2,402,460.90</b>         | <b>\$ 3,617,011.83</b>        | <b>\$ 6,915,579.51</b>                      | <b>\$ 20,925,752.28</b>          | <b>\$ 20,784,422.47</b>   | <b>\$ 141,329.81</b>                   |
| <b>B. EXPENDITURES</b>                            |            |                                   |                                |                               |   |                                  |                           |  |
| Certificated Salaries                             | 1000-1999  | \$ 2,911,628.88                   | \$ 870,722.88                  | \$ 950,823.55                 | \$ 1,009,477.72                             | \$ 5,742,653.03                  | \$ 5,772,573.14           | \$ (29,920.11)                         |
| Classified Salaries                               | 2000-2999  | \$ 1,627,137.28                   | \$ 456,840.53                  | \$ 537,685.59                 | \$ 454,628.87                               | \$ 3,076,292.27                  | \$ 3,174,735.57           | \$ (98,443.30)                         |
| Employee Benefits                                 | 3000-3999  | \$ 903,885.53                     | \$ 259,198.90                  | \$ 267,209.84                 | \$ 283,162.52                               | \$ 1,713,456.79                  | \$ 1,762,503.37           | \$ (49,046.58)                         |
| Books and Supplies                                | 4000-4999  | \$ 559,616.31                     | \$ 141,729.68                  | \$ 203,527.09                 | \$ 118,784.84                               | \$ 1,023,657.92                  | \$ 1,071,175.62           | \$ (47,517.70)                         |
| Services & Other Operating                        | 5000-5999  | \$ 2,368,932.54                   | \$ 619,573.75                  | \$ 724,663.06                 | \$ 463,934.75                               | \$ 4,177,104.10                  | \$ 4,535,562.40           | \$ (358,458.30)                        |
| Depreciation Expense                              | 6000-6999  | \$ 29,841.00                      | \$ -                           | \$ 42,597.00                  | \$ 62,089.00                                | \$ 134,527.00                    | \$ 108,681.00             | \$ 25,846.00                           |
|   | 7100-7299, |                                   |                                |                               |   |                                  |                           |  |
| Other Outgo                                       | 7400-7499  |                                   |                                | \$ -                          | \$ 28,719.61                                | \$ 28,719.61                     | \$ 60,000.00              | \$ (31,280.39)                         |
| Transfers of Indirect/Direct                      | 7300-7399  |                                   |                                |                               |   | \$ -                             | \$ -                      | \$ -                                   |
| <b>TOTAL EXPENDITURES</b>                         |            | <b>\$ 8,401,041.54</b>            | <b>\$ 2,348,065.74</b>         | <b>\$ 2,726,506.13</b>        | <b>\$ 2,420,797.31</b>                      | <b>\$ 15,896,410.72</b>          | <b>\$ 16,485,231.10</b>   | <b>\$ (588,820.38)</b>                 |
| <b>C. EXCESS OF REVENUES</b>                      |            |                                   |                                |                               |   |                                  |                           |  |
|   |            | \$ (410,341.50)                   | \$ 54,395.16                   | \$ 890,505.70                 | \$ 4,494,782.20                             | \$ 5,029,341.56                  | \$ 4,299,191.37           | \$ 730,150.19                          |
| <b>D. OTHER FINANCING SOURCES/USES</b>            |            |                                   |                                |                               |   |                                  |                           |  |
| Interfund Transfers In                            | 8910-8929  | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      | \$ -                                   |
| Interfund Transfers Out                           | 7610-7629  | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      | \$ -                                   |
| Other Sources                                     | 8930-8979  | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      | \$ -                                   |
| Other Uses  | 7630-7699  | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      | \$ -                                   |
| Contributions                                     | 8980-8999  | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      | \$ -                                   |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>         |            | <b>\$ -</b>                       | <b>\$ -</b>                    | <b>\$ -</b>                   | <b>\$ -</b>                                 | <b>\$ -</b>                      | <b>\$ -</b>               | <b>\$ -</b>                            |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b> |            |                                   |                                |                               |   |                                  |                           |  |
|   |            | \$ (410,341.50)                   | \$ 54,395.16                   | \$ 890,505.70                 | \$ 4,494,782.20                             | \$ 5,029,341.56                  | \$ 4,299,191.37           | \$ 730,150.19                          |
| <b>F. FUND BALANCE, NET ASSETS</b>                |            |                                   |                                |                               |   |                                  |                           |  |
| As of July 1 - Unaudited                          | 9791       | \$ 1,575,407.67                   | \$ 896,795.73                  | \$ 4,772,889.25               | \$ 1,709,489.13                             | \$ 8,954,581.78                  | \$ 8,954,581.78           |  |
| Audit Adjustments                                 | 9793       | \$ (14,000.00)                    | \$ -                           | \$ 269,346.00                 | \$ -  | \$ 255,346.00                    | \$ 255,346.00             |  |
| Other Restatements                                | 9795       | \$ -                              | \$ -                           | \$ -                          | \$ -  | \$ -                             | \$ -                      |  |
| <b>Ending Balance, June 30</b>                    |            | <b>\$ 1,151,066.17</b>            | <b>\$ 951,190.89</b>           | <b>\$ 5,932,740.95</b>        | <b>\$ 6,204,271.33</b>                      | <b>\$ 14,239,269.34</b>          | <b>\$ 13,509,119.15</b>   |  |

|                         |     |     |      |      |     |     |
|-------------------------|-----|-----|------|------|-----|-----|
| Fund Balance Percentage | 14% | 41% | 218% | 256% | 90% | 82% |
| W/O Prop 55             | 14% | 41% | 47%  | 39%  | 28% | 27% |