California Montessori Project-San Juan Campus San Juan Unified Sacramento County

#### First Interim Fiscal Year 2014-15 Charter School Certification

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_	g authority and the county superi unty board of education is the ch		o the county superintend	dent of
	ER SCHOOL INTERIM REPOR Section 47604.33(a).	T: This report is hereby filed	by the charter school pu	ırsuant to
Signed:	Bary Bourn Charter School (Original signature	Official required)	Date: 12-8-1	<del></del>
Printed Name:	Gary Bowman		Title: Executive Direct	ог
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For additional inf	formation on the interim report, p	olease contact:		
	formation on the interim report, p	olease contact;		
Charter Sch	nool Contact:	please contact:		
Charter Sch	nool Contact:	please contact;		
Charter Sch	nool Contact:	please contact:		
Charter Sch Tamara Joh Name	nool Contact:	olease contact:		
Charter Sch Tamara Joh Name Chief Busin	nool Contact Inson ess Official	please contact:		
Charter Sch Tamara Joh Name Chief Busin Title	nool Contact Inson ess Official	please contact:		
Charter Sch Tamara Joh Name Chief Busin Title 530-633-31 Telephone	nool Contact Inson ess Official	please contact:		ľ

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,799,034.00	7,799,034.00	1,528,205 93	7,619,083.99	20,049 99	0.3%
2) Federal Revenue		6100-8299	174,388.78	174,388.78	0.00	171,220.96	(3,167.62)	-1 8%
3) Other State Revenue		8300-8599	269,402.15	269,402.15	63,711.29	343,926 57	74,524.42	27 7%
4) Other Local Revenue		8600-8799	720,083.38	720,083,36	155,351.54	807,695 67	87,612.31	12.2%
5) TOTAL REVENUES			6,962,908 29	8,962,908 29	1,747,258 76	9,141,927.19		
B. EXPENSES								
1) Certificated Salaries		1000-1999	3,091,013.23	3,091,013.23	819,252.35	3,181,902.59	(90,889.38)	-2.9%
2) Classified Salaries		2000-2999	1,821,878.88	1,821,878.88	483,850.09	1,897,796,69	(75,917.81)	-4 2%
3) Employee Benefits		3000-3999	1,009,194.82	1,009,194.82	271,998.39	1,059,793,59	(50,598 77)	-5 0%
4) Books and Supplies		4000-4999	375,968.26	375,968.26	233,268,03	444,216.58	(68,248 32)	-18 2%
5) Services and Other Operating Expenses		5000-5999	2,666,507.61	2,668,507.61	503,273 02	2,581,914.66	84,592 95	3 2%
6) Depreciation		6000-6999	44,815 48	44,815.48	0.00	44,815 48	0 00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0 00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			9,009,378 26	9,009,378 28	2,311,641.88	9,210,439 57		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,469,97)	(48,469.97)	(584,373.12)	(68,512 38)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0 00	0.0%
b) Transfers Out		7800-7829	0 00	0.00	0.00	0.00	0 00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0 00	0.00	0 00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0 00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0.00	0.00	0 00		

#### 2014-15 First Interim Charter Schools Enterprise Fund Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,489.97)	(48, 489, 97)	(584,373.12)	(68,512.38)		
F. NET POSITION								
1) Beginning Net Position a) As of July 1 - Unaudited		9791	1,151,066.17	1,151,086,17		1,151,068.17	0.00	0.0%
b) Audit Adjustments		9793	52,155.00	52,155,00		52,155,00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,221.17	1,203,221.17		1,203,221.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,203,221 17	1,203,221.17		1,203,221 17		
2) Ending Net Position, June 30 (E + F1e)			1,156,751.20	1,158,751.20		1,134,708.79		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	101,430,68	101,430.86		46,303.62		
c) Unrestricted Net Position		9790	1,055,320.34	1,055,320 34		1,088,405 17		

Description	Resource Codes	Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
	Resource Codes	Julect Codes	(8)	(6)	(6)	107	107	
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	5,043,356 00	5,043,358.00	798,505 00	4,856,474.00	(186,882.00)	-3 79
Education Protection Account State Aid - Current Year		8012	1,082,173 00	1,082,173.00	291,318 00	1,304,414.00	222,241 00	20 59
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0 00	0.09
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0 00	0 00	0.09
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0 00	0.09
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,673,505.00	1,673,505.00	438,382,93	1,658,195.99	(15,309.01)	-0.95
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0 00	0.09
TOTAL, LCFF SOURCES			7,799,034.00	7,799,034.00	1,526,205,93	7,819,083.99	20,049.99	0 39
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	162,274 70	162,274.70	0.00	159,171.31	(3,103.39)	-1.91
Special Education Discretionary Grants		8182	12,114.08	12,114.08	0.00	12,049 65	(64 43)	-0.59
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0 00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0 00	0.09
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	6290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0 00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	B290	0.00	0.00	0.00	0.00	0.00	0.09
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0 00	0.09
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0 00	0.00	0 00	0.00	0.00	0.04
NCLB Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0 00	0.00	0.04
Other No Child Left Behind	3011-3020, 3028-3205 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.09
Vocational and Applied Technology Education	3500-3699	8290	0 00	0.00	0.00	0 00	0 00	0.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0 00	0.09
TOTAL, FEDERAL REVENUE			174,388.78	174,388.78	0 00	171,220,96	(3,167 62)	-18
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0 00	0.00
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0 00	0.00	0.00	0.0
Child Nutntion Programs		8520	0.00	0.00	0 00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	14,412.02	14,412.02	0 00	83,346.02	68,934 00	478 3
Lottery - Unrestricted and Instructional Materials		8560	180,063.00	180,063 00	32,033.50	197,719.57	17,656 57	9.8
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0
After School Education and Safety (ASES)	5010	8590	0.00	0.00	0.00	0 00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (8)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Oiff Column B & D (F)
Chanter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6850, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0
California Clean Energy Jobs Act	8230	8590	0.00	0.00	0 00	_ 0.00	0.00	0.0
Healthy Start	8240	8590	0.00	0.00	0 00	0.00	0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0 00	0.00	0 00	0.0
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0
Quality Education Investment Act	7400	8590	0.00	0.00	0 00	0.00	0.00	0.0
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0 00	0.00	00
All Other State Revenue	All Other	8590	74,927.13	74,927,13	31,677.79	62,860 98	(12,068 15)	-16.1
TOTAL, OTHER STATE REVENUE	Air Cares	0000	269,402.15	269,402.15	63,711.29	343,926.57	74,524 42	27.7
OTHER LOCAL REVENUE			200,402.15	208,402.13	03,711.28	5-13,320.31	14,024,42	
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0
All Other Sales		8639	0.00	0.00	0.00	0 00	0.00	0.0
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	30,358.40	30,358 40	2,681.73	30,358.40	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0 00	0 00	0.00	0.0
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0 00	0 00	0.00	0.00	0.0
Transportation Fees From Individuals		8875	0.00	0.00	0 00	0.00	0.00	0.0
Interagency Services		8677	0 00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	382,472.00	382,472.00	117,345.48	445,488.00	83,016 00	22.9
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	5,135 00	5,135.00	5,135 00	Ne
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8761-8763	0.00	0 00	0 00	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 00	0 00	0.00	0.0
From County Offices	6500	8792	327,252.96	327,252.96	30,189 33	326,714 27	(538 69)	-0.2
From JPAs	6500	8793	0.00	0 00	0.00	0 00	0.00	0.0
Other Transfers of Apportionments		2.00	5.00	3.00		4 50	- 000	
From Districts or Charter Schools	All Other	8791	0.00	0.00	0 00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	00
From JPAs	All Other	8793	0.00	0.00	0 00	0.00	0.00	0.0
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			720,083.38	720,083.36	155,351.54	807,695.67	87,612.31	12.2
OTAL, REVENUES			8,962,908.29	8,962,908.29	1,747,268.76	9,141,927,19		

Pasadatlas	Resource Codes	Object Codes	Original Budget {A}	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (O)	Oifference (Col B & D) (E)	% Diff Column B & D (F)
Description CERTIFICATED SALARIES	Resource Codes	Object Codes	18)			(0)	127	
Certificated Teachers' Salanes		1100	2,820,329.52	2,620,329.52	663,155.70	2,674,926.51	(54,596 99)	-2 1
Certificated Pupil Support Salaries		1200	44,250.00	44,250.00	28,590 00	108,200.00	(81,950 00)	-140 0
Certificated Supervisors' and Administrators' Salaries		1300	426,433,71	426,433,71	121,937.21	384,176.08	42,257 63	9.9
· ·		1900	0.00	0.00	7,589 44	16,600.00	(16,600 00)	Ne
Other Certificated Salaries  TOTAL, CERTIFICATED SALARIES		1900	3,091,013.23	3,091,013.23	619,252.35	3,181,902.59	(90,889 36)	-2.9
CLASSIFIED SALARIES			3,001,013.23	3,081,013.23	616,232.33	3,101,902.58	(50,009 30)	-2.5
Classified Instructional Salanes		2100	986,561,88	986,561.88	236,883.39	1,042,480.08	(55,918.20)	-5.7
Classified Support Salaries		2200	203,491.50	203,491.50	56,553 85	227,645.88	(24,154.36)	-119
Classified Supervisors' and Administrators' Salanes		2300	143,838 00	143,838.00	47,830.04	145,836.00	(1,998 00)	-14
Clerical, Technical and Office Salanes		2400	282,985.00	282,985.00	81,493.36	287,080.50	(4,095 50)	-1.4
Other Classified Salanes		2900	205,022 50	205,022 50	61,089 45	194,774.25	10,248 25	5.0
TOTAL, CLASSIFIED SALARIES			1,821,878 88	1,821,878 88	483,850 09	1,897,798 69	(75,917.81)	-4 2
EMPLOYEE BENEFITS								
STRS		3101-3102	288,454.65	288,454.65	77,829 10	282,680 29	5,774 36	2 0
PERS		3201-3202	0.00	0.00	0 00	0 00	0 00	0.0
OASDI/Medicare/Alternative		3301-3302	183,993,10	183,993,10	47,803.35	191,873.13	(7,680 03)	-42
Health and Welfare Benefits		3401-3402	378,041.90	376,041.90	107,988.24	437,274.96	(59,233.06)	-15.7
Unemployment Insurance		3501-3502	2,487 02	2,467.02	638.07	2,558.75	(91.73)	+3.7
Workers' Compensation		3601-3602	122,468.15	122,468.15	29,591.63	115,308.48	7,161.69	5 8
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0 00	00
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0 00	0.0
Other Employee Benefits		3901-3902	33,770 00	33,770.00	8,150 00	30,300 00	3,470 00	10 3
TOTAL, EMPLOYEE BENEFITS			1,009,194.82	1,009,194 82	271,998 39	1,059,793.59	(50,598 77)	-50
BOOKS AND SUPPLIES			, , , , , , , , , , , , , , , , , , , ,					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0 00	0.00	0 00	0.0
Books and Other Reference Materials		4200	6,075.00	8,075.00	6,917 44	9,576.81	(3,501 81)	-57 6
Materials and Supplies		4300	258,424.58	258,424.58	177,768.72	250,532.78	7,891 80	3 1
Noncepitalized Equipment		4400	111,468.68	111,468.68	48,581,87	184,106.99	(72,638.31)	-65.2
Food		4700	0.00	0.00	0 00	0.00	0 00	0.0
TOTAL, BOOKS AND SUPPLIES			375,968.26	375,968.26	233,268,03	444,218.58	(68,248.32)	-18.2
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0 00	0.00	0.00	0.0
Travel and Conferences		5200	8,500.00	8,500.00	15,417 21	23,462.78	(14,982.78)	-176 0
Dues and Memberships		5300	18,210.00	16,210.00	7,501 90	16,160.00	50 00	0.3
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	165,000.00	165,000.00	45,438.41	165,000.00	0 00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	s	5600	1,245,011.50	1,245,011 50	377,557.18	1,143,731 80	101,279.70	8 1
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	1,178,369.25	1,178,369.25	49,898.38	1,180,143.22	(1,773.97)	-0.2
Communications		5900	53,416.66	53,416.86	7,459.96	53,416.86	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3		2,666,507.61	2,665,507.51	503,273.02	2,581,914.66	84,592.95	3 2

#### 2014-15 First Interim Charter Schools Enterprise Fund Revenues, Expenses and Changes in Net Position

Description Re:	source <u>Codes</u> Object Co	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION							
Depreciation Expense	6900	44,815,48	44,815.48	0.00	44,815 48	0.00	0.0%
TOTAL, DEPRECIATION		44,615.46	44,815.48	0 00	44,815.48	0 00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Fuition							
Tuition for Instruction Under Interdistrict Attendance Agreement	7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	0 00	0 00	0 00	0.00	0 00	0.0%
Payments to JPAs	7143	0 00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out							
All Other Transfers	7281-72	33 0.00	0.00	0,00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0 00	0.0%
Debt Service				İ			
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs	7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interlund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES		9,009,378 26	9.009,378 26	2,311,641 88	9,210,439 57		

<b>Description</b>	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0 09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES	25							
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		6965	0.00	0 00	0.00	0 00	0 00	0.09
All Other Financing Sources		6979	0.00	0 00	0.00	0.00	0 00	0.09
(c) TOTAL, SOURCES			0.00	0 00	0.00	0.00	0 00	0.09
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0 00	0.09
All Other Financing Uses		7699	D.00	0.00	0.00	0.00	0 00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0 00	0.09
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.09
Contributions from Restricted Revenues		6990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0 00	0 00 :	0 00		

California Montessori Project-San Juan Campus San Juan Unified Sacramento County

#### First Interim Charter Schools Enterprise Fund Exhibit: Restricted Net Position Detail

34 67447 0112169 Form 62I

		2014/15
Resource	Description	Projected Year Totals
6300		46,303.62
Total, Restr	icted Net Position	46,303.62

California Montessori Project-San Juan Campus San Juan Unified Sacramento County

First Interim 2014-15 INTERIM REPORT Cashifow Worksheet - Budget Year (1)

	Object		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF						The second				
A. BEGINNING CASH		41	843,134,12	513,005.30	435,376.04	513,627,23	422,915.58	372,808.87	300,238.36	94 294 62
B. RECEIPTS LCFF/Revenue Limit Sources									(a)	
Principal Apportionment	8010-8019			210,133.00	501,451.00	378,239.00	378,239.00	378,239.00	378,239.00	787,270.00
Property Taxes Miscellaneous Funds	8020-8078			110,985,13	196,438 68	130,959 12	130,959.12	130,959,12	130 959 12	130,959,12
Federal Revenue	8100-8299					6	00 970 00	42,805.24		37 ACT CT
Other State Revenue	8300-8589		5,026,97	10 000	04 004 00	20,084,32	62.041.00	114 214 68	23 648 57	54 829 79
Other Local Revenue Interfund Transfers In	8600-8799		3,697.77	C6 081,26	67,234.03	61 077 70	10.04 10.05	00 117 117		
All Other Financing Sources	8930-8979		8.724.74	373,309.08	765,123.71	600 111 23	614,558.47	666,217,92	532,844.69	1,045,783.67
C. DISBURSEMENTS						4		00 100	20 808 92	361 B01 52
Certificated Salaries	1000-1999		17,253.03	262,449.88	264 388 69	273,160,00	173 210 05	177 222 54	177 272 51	177 232 51
Classified Salanes	2000-2999	10000	33.004.02	26 200 36	08 170 001	88 005 47	03 365 57	R6 803 70	86.803.70	R6 803 70
Employee benefits Rooks and Sumplies	4000-4999		57 919 14	87.907.89	62.472.55	24,968.45	13,168.84	22,085.40	22,085.40	22,085.40
Services	5000-5999		123.189.72	121,250.86	113,417.82	145,414 62	117,296.81	190,774.90	190,774.90	190,774.90
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			242, 198, 47	633,322.42	732,750.62	703,370,37	664,665.18	738,788.43	738,788 43	738,788.43
D. BALANCE SHEET ITEMS								0		
Assets and Deferred Outflows										
Accounte Receivable	9111-9199		679 274 72	198.209.61	49.455.72	12.547.49				
Due From Other Finds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL	36	00.00	679,274.72	198,209,61	49,455.72	12,547.49	00'0	000	00.0	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		775,929.81	15,825.53	3,577.62					
Due To Other Funds	9610									
Current Loans	9640									
Deferred Inflows of Resources	0696									
SUBTOTAL		00:0	775,929.81	15,825.53	3,577.62	000	00.00	00'0	00.00	0000
Nonoperating	000	0.000								
TOTAL BALANCE SHEET ITEMS	200	000	196 655 091	182 384 08	45.878.10	12,547 49	00:0	0.00	00:0	0.00
E. NET INCREASE/DECREASE (B - C + D)	î î		(330,128 82)	(77,629.26)	78,251.19	(90,711.65)	(50,106.71)	(72,570.51)	(205,943.74)	306,995,24
F. ENDING CASH (A + E)		The second second second	513,005 30	435,376 04	513,627.23	422,915.58	372,808.87	300 238 36	94,294 62	401,289.86
G. ENDING CASH, PLUS CASH										
ACCRIMIS AND ADJUSTMENTS										

First Interim 2014-15 INTERIM REPORT Cashilow Worksheet - Budget Year (1)

California Montessori Project-San Juan Campus San Juan Unified Sacramento County

	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF	April 1								
A. BEGINNING CASH		401,289.86	836,463,50	987,863.37	1,302,555.99		a second	Same and the same of the same of	
B. RECEIPTS									
LCFF/Revenue Limit Sources					00000	00.00		6 450 050 00	2 450 000 00
Principal Apportionment	8010-8019	787,270.00	787,270.00	787,270.00	532,273,000	754,995,UU		0,150,556.UU	0,100,000.01
Property Taxes	8020-8079							00.0	00.0
Miscellaneous Funds	6608-0808	229,672.27	79,271.73	79,271.73		307,760.85		1,658,195.99	1,658,195.99
Federal Revenue	8100-8299	42,805.24				85,610.48		171,220.96	171,220.96
Other State Revenue	8300-8599			72,724.76		72,724.76		343,926.57	343,926.57
Other Local Revenue	8600-8799	114,214.56	23,646.57	114,214.56	23,646.57	140,611.60		807,695.67	807,695.67
Interfund Transfers In	8910-8929							00:0	0.00
All Other Financing Sources	8930-8979							00:0	00:00
TOTAL RECEIPTS		1,173,962.07	890,188.30	1,053,481.05	555,919.57	861,702.69	00.00	9,141,927.19	9,141,927.19
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	261,891,92	261,891.92	261,891,92	523,783.81			3,181,902.59	3,181,902.59
Classified Salaries	2000-2999	177,232.51	177,232.51	177,232.51	177,232.49			1,897,796.69	1,897,796.69
Employee Benefits	3000-3999	86,803.70	86,803.70	86,803.70	173,607.43			1,059,793.59	1,059,793.59
Books and Supplies	4000-4999	22,085.40	22,085.40	22,085.40	65,267.31			444,216.58	444,216.58
Services	2000-5999	190,774.90	190,774.90	190,774,90	445,141.39	371,554.04		2,581,914.66	2,581,914.66
Capital Outlay	6000-6599							00:0	
Other Outdo	7000-7499							00:0	0.00
Interfund Transfers Out	7600-7629							00.0	
All Other Financing Uses	7630-7699							00:00	0.00
TOTAL DISBURSEMENTS		738,788.43	738,788.43	738,788.43	1,385,032.43	371,554.04	00:00	9,165,624.11	9,165,624.11
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							00.0	
Accounts Receivable	9200-9299							939,487.54	
Due From Other Funds	9310							00:0	
Stores	9320							0.00	
Prepaid Expenditures	9330							00.00	
Other Current Assets	8340							0.00	
Deferred Outflows of Resources	9490							00.00	
SUBTOTAL		00.0	0.00	00:00	00:00	0.00	00:00	939,487.54	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							795,332.96	
Due To Other Funds	9610							0.00	
Current Loans	9640							00:00	
Uneamed Revenues	0596							0.00	
Deferred Inflows of Resources	0696							00.0	
SUBTOTAL		00.0	00.00	00.00	000	0.00	00:0	795,332.96	
Nonoperating								8	
Suspense Cleaning TOTAL RAI ANCE SHEET ITEMS	20166	000	OLO C	100	00.0	0 00	00.0	144.154.58	
Ç	] [	435.173.64	151 399.87	314.692.62	(829,112,86)	490,148.65		120,457.66	(23,696.92)
F. ENDING CASH (A + E)			987,863.37	1,302,555.99	473,443.13		Charles and the second		1000
G. ENDING CASH, PLUS CASH									10 W 35 W
CHARLES OF CASE OF CASE				The second secon					

acramento County			,		T	Form
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA	- 1 · · · · · · · · · · · · · · · · · ·					
Authorizing LEAs reporting charter school SACS finar	ncial data in their F	und 01, 09, or 62	2 report ADA for t	lhose charter sch	ools in this section	on.
Charter schools reporting SACS financial data separa	itely from their aut	horizing LEAs re	oort their ADA in	this section.		
1. Total Charter School Regular ADA						
per EC 42238.05(b)	1,154.25	1,154.25	1,152.35	1,152,35	(1.90)	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0%
or Mandatory Expelled per EC 2574(c)(4)(A) e. Total, Charter School County Program ADA	0.00	0.00	0,00	0.00	0,00	0/1
(Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	
a. County Community Schools		I	T		1	
per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs:     Opportunity Schools and Full Day     Opportunity Classes, Specialized Secondary     Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
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%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	1,154.25	1,154.25	1,152.35	1,152.35	(1.90)	0%

Cadamento County				ashrow worksner	Cashriow Worksheet - Budget Year (1)					FORTH CASH
	Object		ylut	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
3 CAS		TO STATE OF THE PARTY OF THE PA	843,134,12	513 005.30	435,376,04	513 627 23	422,915.58	372,808.87	300,238.36	94,294.62
B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment	8010-8019			210,133.00	501,451.00	378,239 00	378,239.00	378,239.00	378,239.00	787,270.00
Property Taxes Miscellaneous Funds	8020-8079			110,985.13	196,438 68	130,959.12	130,959.12	130,959.12	130 959 12	130 959 12
rederal Revenue Other State Revenue	8300-8299		5 026 97			58.684.32	62.041.00			72,724,76
Other Local Revenue Interfund Transfers In	8600-8799 8910-8929		3 697 77	52,190.95	67,234 03	32,228 79	43,319.35	114,214.56	23,646,57	54.829.79
All Other Financing Sources TOTAL RECEIPTS	8930-8979		8,724,74	373,309.08	765,123.71	600,111.23	614,558.47	686,217,92	532,844 69	1,045,783.67
C. DISBURSEMENTS Certificated Salaries	1000-1999		17,253.03	262,449.88	264,388.69	275,160.75	267,514.91	261,891,92	261,891.92	261,891.92
Classified Salaries	2000-2999		33,684.62	94,716.43	185,627.96	169,821.08	173,319.05	177,232,51	177,232.51	177,232.5
Employee Benefits	3000-3999		10,151.96	96,997.36	106,843.60	88,005.47	93,365.57	86.803.70	86,803.70	86,803,70
Books and Supplies	4000-4999		57,919.14	87,907,89	62,472.55	24 908.45	13,168.84	22,085,40	100 774 001	100 724 001
Services Capital Outlay Other Outgo	5000-5888 6000-6589 7000-7499		77.601.671	00,007,121	70 11 % 71	20.41	10.052,111	OG TO		
Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS	7630-7629		242 198 47	633 322 42	732 750 62	703.370.37	664,665.18	738,788.43	738.788.43	738 788 43
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not in Treasury Accounts Receivable	9111-9199		679 274 72	198,209.61	49,455.72	12,547.49				
Due From Other Funds Stores Prepaid Expenditures Other Current Assets	9310 9320 9330 9340									
Deferred Outflows of Resources SUBTOTAL	8490	00.0	679,274.72	198,209.61	49 455 72	12,547.49	0.00	0000	000	00:00
Accounts Payable Due To Other Funds Current Loans Unearmed Revenues	9500-9599 9610 9640 9650		775,929.81	15,825.53	3,577.62					
Deferred Inflows of Resources SUBTOTAL Nonoperating	0696	00:0	775,929.81	15.825.53	3,577.62	000	00.0	00.0	0000	0000
Suspense Clearing TOTAL BALANCE SHEET ITEMS	9910	0000	(96,655.09)	182,384.08	45,878.10	12,547.49	00.00	00:0	0.00	0.00
E. NET INCREASE/DECREASE (B - C	<u></u>		513 005 30	(77,629.26)	513 627 23	(90,711.65)	372 808 87	300,238,36	(205,943.74)	306,995.24
G ENDING CASH PLUS CASH			2000000							

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California Montesson Project-San Juan Campus San Juan Unified Sacramento County

First Interim 2014-15 INTERIM REPORT Cashilow Worksheet - Budgel Year (1)

34 67447 0112169 Form CASH

ACTUALS THROUGH THE MONTH OF	836,463.50   787,270.00   787,270.00   79,271,73   23,646.57   261,891.92   177,232.51   86,803.70   190,774.90   190,774.	987,863,37 787,270,00 79,271,73 72,724,76 114,214,56 117,232,51 177,232,51 86,803,70 22,085,40 190,774,90	532,273 00 532,273 00 555,919.57 553,783 81 177,222 49 177,622 49 173,607 43 65,267.31 445,141.39	254,995,00 307,760,85 85,610,48 72,724,76 140,611,60 861,702,69	000	6,160,888.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,059,795.69 1,059,793.59 444,216.58 2,581,914.66	6,160,888.00 1,656,195.99 171,220.96 343,926.57 807,695.67 9,141,927.19 9,141,927.19 1,659,795.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66
Enter Morith Name   CASH   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.86   401,289.82   400,289.99   401,214.56   400,289.99   401,223.51   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   400,289.99   401,238.20   401,238.20   400,289.99   401,238.20   400,289.99   40		79, 270, 00 79, 271, 73 72, 724, 76 114, 214, 56 117, 23, 481, 92 177, 23, 51 86, 803, 70 22, 085, 40 190, 774, 90	532,273 00 532,273 00 555,919,57 553,783,81 177,222,49 173,607,43 65,267,31 445,141,39	254,995,00 307,760.85 85,610.48 72,724,76 140,611.60 861,702.69	000	6,160,888.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,059,793.59 1,059,793.59 2,581,914.66 0.00	6,160,888.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,897,796.69 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.69 1,059,
CASH         401,289.66           Limit Sources         8010-8019         787,270.00           Raboritorment Taxes         8020-8079         787,270.00           Taxes         8020-8079         787,270.00           Revenue         8020-8079         787,270.00           Revenue         8020-8079         787,270.00           Revenue         8020-8079         728,52.4           Revenue         8600-8079         114,214.56           Revenue         8600-8079         114,214.56           Revenue         8600-8079         114,214.56           Revenue         8600-8079         114,214.56           Revenue         8930-8079         114,214.56           Revenue         8900-8079         114,214.56           Refers In         8930-8079         114,214.56           Responsable         1000-1999         221,085.40           Responsable         114,214.56         114,214.56           Responsable         1000-1999 </td <td></td> <td>79, 270, 00 79, 271, 73 72, 724, 76 114, 214, 56 117, 23, 481, 05 177, 23, 25 186, 803, 70 190, 774, 90</td> <td>532,273 00 532,273 00 555,919,57 553,783,81 177,522,49 173,607,43 65,267,31 445,141,39</td> <td>254,995,00 307,760.85 85,610.48 72,724,76 140,611.60 881,702.69</td> <td>000</td> <td>6,160,688.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,059,793.59 444,216.58 2,581,914.66</td> <td>6,160,888.00 1,658,195.99 171,220.96 171,220.96 343,928.57 807,695.67 80,695.67 9,141,927.19 1,059,793.59 1,897,796.69 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,050,00 0,0</td>		79, 270, 00 79, 271, 73 72, 724, 76 114, 214, 56 117, 23, 481, 05 177, 23, 25 186, 803, 70 190, 774, 90	532,273 00 532,273 00 555,919,57 553,783,81 177,522,49 173,607,43 65,267,31 445,141,39	254,995,00 307,760.85 85,610.48 72,724,76 140,611.60 881,702.69	000	6,160,688.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,059,793.59 444,216.58 2,581,914.66	6,160,888.00 1,658,195.99 171,220.96 171,220.96 343,928.57 807,695.67 80,695.67 9,141,927.19 1,059,793.59 1,897,796.69 1,059,793.59 1,059,793.59 1,059,793.59 1,059,793.59 1,050,00 0,0
## Limit Sources ### Apportionment ### ### ### ### ### ### ### ### ### ##		79,270,00 79,271,73 72,724,76 114,214,56 117,232,51 86,803,70 190,774,90	532,273 00 23,646.57 555,919.57 523,783.81 177,232.49 173,607.43 65,267.31 445,141.39	254,995,00 307,760.85 85,610.48 72,724,76 140,611,60 861,702.69	0000	6,160,888.00 0.00 1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 1,059,793.59 444,216.58 2,581,914.66 0.00	6,160,888.00 1,658,195.99 171,220.99 171,220.99 343,926.57 807,695.67 80,00 9,141,927.19 1,697,739.69 1,897,739.69 1,697,739.69 1,697,739.69 1,697,739.69 1,697,739.69 1,0
Pure Limit Sources         B010-8019         787,270.00         7           In Apportionment sureous Funds renue         8030-8039         229,672.27         7           Revenue         8300-829         42,805.24         8           Revenue         8300-839         114,214.56         8           Revenue         8300-879         114,214.56         8           Revenue         8300-879         114,214.56         8           Revenue         8900-879         114,214.56         8           Revenue         8900-879         114,214.56         8           Bancing Sources         8900-879         114,214.56         8           Amenical Sources         8900-899         117,232.51         1           Salaries         2000-299         18,803.70         1           Supplies         2000-499         22,085.40         1           Supplies         7600-7629         190,774.90         1           Americal Countions         9300         500-599         100,774.90         1           Americal Countions         930         100,774.90         1         1           Americal Countions         930         100,774.90         1         1           Americal		787,270,00 79,271,73 72,724,76 114,214,56 114,214,56 117,232,51 86,803,70 22,085,40 190,774,90	532,273 00 23,646,57 555,919,57 555,919,57 177,232,49 173,607,43 65,267,31 445,141,39	254,995,00 307,760.85 85,610.48 72,724,76 140,611,60 861,702.69	00:0	6,160,888.00 1,658,195.99 171,220.96 343,926.57 807,835.67 0.00 9,141,927.19 3,181,902.59 1,059,793.59 444,216.58 0.00	6,160,888.00 1,658,195.09 171,220.99 171,220.99 343,926.51 807,695.61 0.00 0.00 9,141,927.11 1,897,796.65 1,059,793.55 4,44,216.56 1,059,793.55 2,581,914.66 0.00 0.00
8 010-8019 787,270.00 77 802-8079 8020-8079 80		79,271,73 72,724,76 114,214,56 114,214,56 114,214,56 117,232,51 86,803,70 22,085,40 190,774,90	532,273 00 23,646,57 555,919,57 555,919,57 177,232,49 173,607,43 85,267,31 445,141,39	254,995,00 307,760.85 85,610.48 72,724,76 140,611,60 861,702.69	00:0	6,160,888.00 1,658,195.99 171,220.96 343,926.57 807,895.67 0.00 0.00 9,141,927.19 3,181,902.59 1,059,793.59 444,216.58 0.00	6,160,988,00 1,658,195,99 171,220,599 171,220,599 343,926,57 807,695,67 0,00 0,141,927,19 1,059,739,55 444,216,58 1,059,739,55 0,00
8020-8079 8080-8099 8080-8099 8080-8099 8080-8799 8080-8799 80910-8929 80910-8929 80910-8929 8000-89999999999	i i i i i i i i i i i i i i i i i i i	79,271,73 72,724,76 114,214,56 114,214,56 117,23,51 86,803,70 22,085,40 190,774,90	23,646.57 555,919.57 523,783.81 177,222.49 173,607.43 65,267.31 445,141.39	307,760.85 85,610.48 72,724,76 140,611,60 861,702.69	000	1,658,195,99 171,220,96 343,926,57 807,835,67 0.00 0.00 9,141,927,19 1,639,796,69 1,639,796,69 1,659,793,59 444,216,58 0.00	1,658,195,99 171,220,99 343,926,57 807,695,67 0,00 9,141,927,19 1,937,19 1,059,795,59 1,059,795,59 1,059,795,59 1,059,795,59 1,059,795,59 1,059,795,69 1,059,795,795,79 1,059,795,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,79 1,059,795,795,79 1,059,795,7
8080-8099	7	79,271,73 72,724,76 114,214,56 114,214,56 117,232,61 86,803,70 22,085,40 190,774,90	23,646.57 555,919.57 523,783.81 177,222.49 173,607.43 65,267.31 445,141.39	307,760,85 85,610,48 72,724,76 140,611,60 861,702,69	000	1,658,195.99 171,220.96 343,926.57 807,695.67 0.00 9,141,927.19 3,181,902.59 1,659,795.69 1,059,795.69 444,216.58 2,581,914.66	1,658,195.99 171,220.96 171,220.96 343,926.57 807,695.67 80,141,927.19 9,141,927.19 1,659,793.59 1,659,793.59 1,659,793.59 1,659,793.59 1,659,793.59 1,659,793.59 1,659,793.69
\$100-8299	1	72,724,76 114,214,56 053,481,05 177,232,51 86,803,70 190,774,90	23,646.57 555,919.57 523,783.81 177,232.49 173,607.43 65,267.31 445,141.39	85,610.48 72,724.76 140,611.60 861,702.69 371,554.04	0000	343 926 57 807 695 67 0 00 9,141,927.19 1,059,793.59 444,216.58 2,581,914.66 0.00	343,926.57 807,625.67 807,625.67 0.00 0.00 9,141,927.19 1,897,796.69 1,897,796.69 1,581,914.66 2,581,914.66 0.00
8300-8599 8900-8798 8910-8929 114,214.56 8910-8929 1000-1999 2000-5899 100,774.90 1000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-7499 7000-859 7000-859 7000-859 7000-859 7000-859 8930 8930 8930 8930 8940 0000 8940 9610 9650 9850	,	72,724,76 114,214,56 114,214,56 053,481,05 261,881,92 177,232,51 86,803,70 22,085,40 190,774,90	23,646.57 555,919.57 523,783.81 177,232.49 173,607.43 65,267.31 445,141.39	72,724,76 140,611,60 861,702,69 371,554,04	0000	343,926.57 807,835.67 0.00 9,141,927.19 3,181,902.59 1,059,793.59 444,216.58 0.00	343,926.57 807,695.67 0.00 0.00 9,141,927.19 1,059,793.59 444,216.58 2,581,914.66 0.00 0.00
8600-8799 114,214.56 8910-8929 8930-8979 261,891.92 2 2000-899 261,891.92 2 2000-899 86,803.70 4000-4899 72,065.40 5000-599 190,774.90 1 5000-599 738,788.43 7 630-9299 9310 8320 9330 8340 8340 8340 8340 8350 9610 9640 9650 9650		114,214,56 053,481,05 177,232,51 86,803,70 22,085,40 190,774,90	23,646.57 555,919.57 523,783.81 177,232.49 173,607.43 85,267.31 445,141.39	140,611,60 861,702,69 371,554.04	00:0	807,695,67 000 000 0,141,927.19 3,181,902.59 1,639,796.69 1,059,793.59 444,216.58 2,581,914.66	9,141,927.19 0.00 0.00 9,141,927.19 1,897,796.66 1,059,793.59 444,216.58 2,581,914.66 0.00 0.00
8910-8929 8930-8979 1,173,962,077 8 1000-1999 261,881 92 2000-2899 177,232,51 1900-4899 22,035,40 5000-5999 730,774,90 111-9199 9200-9299 9320 9330 9330 9340 9320 9340 9360 9360 9360 9360 9360 9360 9360		053,481,05 261,891,92 177,232,51 86,803,70 22,085,40 190,774,90	555,919.57 523,783.81 177,222.49 173,607.43 65,267.31 445,141.39	861,702.69	000	0.00 0.00 0.141,927.19 3,181,902.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66 0.00	0.00 9,141,927 15 3,181,902,55 1,959,793,55 444,216,58 2,581,914,66 0.00
9930-8979 1,172,962.07 8 1000-1999 261,891.92 2 2000-2899 177,222.51 1 3000-3999 86,803.70 4000-4999 7000-3999 190,774.90 1 6000-6599 7000-774.90 7 6000-6599 7000-778.90 7 738,788.43 7 73		053,481,05 177,232,51 186,891,92 177,232,51 86,803,70 22,085,40 190,774,90	555,919.57 523,783.81 177,222.49 173,607.43 65,267.31 445,141.39	861,702.69	000	0.00 9,141,927.19 2,181,902.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66 0.00	9,141,927.11 9,141,902.51 1,897,796.61 1,059,793.55 444,216.51 2,581,914.66 0,00
1,173,962,077 8 1000-1899 261,891,92 2000-2899 86,803.70 4000-4899 22,085,40 5000-5899 190,774,90 1 5000-5899 190,774,90 1 5000-5899 736,788,43 7 736,788,43 7 6000-9299 9310 9320 9330 8330 9490 0.000		053,481,05 (177,232,51 (177,232,51 (177,232,51 (177,232,51 (177,232,51 (177,4,90 (190,774,90	555,919.57 523,783.81 177,232.49 173,607.43 65,267.31 445,141.39	861,702.69	000	9,141,927.19 3,181,902.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66	9,141,927,11 3,181,902,54 1,897,796,61 1,087,796,55 4,44,216,35 2,581,914,66 0,00
1000-1999		261,891,92 177,232.51 86,803.70 22,085.40 190,774.90	523,783,81 177,232,49 173,607,43 65,267,31 445,141,39	371,554.04		2,181,902.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66	3,181,902.51 1,897,796.61 1,059,793.57 444,218.5 2,581,914.60 0.00 0.00
1000-1999 261,891.92 2 2000-2899 177,232.51 1 3000-3999 86.803.70 1 5000-5999 190,774.90 1 5000-6599 730,788.43 7 76.30-76.99 9310 8320 8330 8320 8340 8320 8340 8320 8340 8350 8360 8360 8360 8360 8360 8360 8360 836		261,881,92 177,232,51 86,803,70 22,085,40 190,774,90	523,783,81 177,232,49 173,607,43 65,267,31 445,141,39	371,554.04		3,181,902.59 1,897,796.69 1,059,793.59 444,216.58 2,581,914.66	3,181,902.5; 1,897,796.6; 1,059,793.5; 444,216.5; 2,581,914.6; 0,00 0,0
2000-2899 177,232.51 14 3000-3899 86,803.70 4000-4899 22,085.40 5000-5899 190,774.90 14 5000-5899 720,74.90 14 730,788.43 77 730,788.48 77 730,788.43 77 730		177,232.51 86,803.70 22,085.40 190,774.90	177,232,49 173,607,43 65,267,31 445,141,39 1,385,032,43	371,554.04		1,897,796.69 1,059,793.59 444,216.58 2,581,914.66	1,897,796.61 1,059,793.54 444,216.51 2,581,914.60 0.00 0.00
3000-3999 86,803.70 4000-4999 22,095.40 5000-599 190,774.90 1 6000-599 7000-74.90 1 738,788.43 7	>	86,803,70 22,085,40 190,774,90	173,607.43 65,267.31 445,141.39	371,554.04		1,059,793.59 444,216.58 2,581,914.66 0.00	1,059,793.5 444,216.5 2,581,914.6 0.0 0.0
4000-4999 22,085.40 1 5000-5999 190,774.90 1 6000-4599 7600-728 736,788.43 7 630-7899 738,788.43 7 630-9299 9200-9299 9300 9300 9490 0.000 9610 9610 9650 9690 9650 9650 9650 9650 9650 965	· · · · · · · · · · · · · · · · · · ·	22,085,40 190,774,90 193,788,43	65,267.31 445,141.39 45,141.39	371,554.04		444,216.58 2,581,914.66 0.00	2,581,914.6 0.0 0.0 0.0 0.0
9111-9199 9200-8299 9310 9320 9330 9330 9490 9500-9599 9640 9650		190,774.90	445,141.39	371,554.04		2,581,914.66	2,581,914.6 0.0 0.0 0.0 0.0
9111-9199 9200-9299 9320 9330 9340 93490 9560-9599 9560-9599 96850	>	738,788.43	1,385,032.43			0.00	0.0
7000-7499 7630-7699 7630-7699 7630-7699 9310 9320 9320 9330 9340 9340 9340 93610 9640 9650 9650	>	738,788.43	1,385,032.43				000
7600-7629 7630-7699 9111-9189 9200-9299 9310 9320 9330 9340 9340 9340 9340 9360-9599 9610 9640 9650	,	738,788.43	1,385,032,43			00:00	0.0
7630-7689 738,788.43 7	Þ	738,788.43	1,385,032,43			00:0	0.0
9111-9199 9200-9289 9310 9320 9330 9340 9500-9599 9610 9650 9650	,	738,788.43	1,385,032.43	_		00:00	A . A
9111-9199 9200-9299 9310 9320 9330 9340 9500-9599 9610 9650 9650				371,554.04	00:00	9,165,624.11	9,165,624.11
9111-9199 9200-9299 9310 9320 9330 9340 9490 9610 9640 9650							
9111-9199 9200-9299 9310 9320 9330 9340 9490 9610 9640 9650							
9200-9299 9310 9320 9330 9340 9340 9610 9610 9640 9650						00.0	
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9330 9340 9490 9500-9599 9610 9640 9650 9650						00.0	
9340 9490 9500-9599 9610 9640 9650 9650						0.00	
9490 9500-9599 9610 9640 9650 9650			,			00:0	
9500-9599 9610 9640 9650 9650						0.00	
9500-9599 9610 9640 9650 9650	00:00	00:00	0.00	00.00	00:00	939,487.54	
9500-9599 9610 9640 es 9650 Resources 9690		_					
evenues 9610 9610 9610 9610 9620 9650 9650 9650 9650						795,332.96	
89640 evenues 9650 evenues 9690						0.00	
evenues 9650 9690 9690 9690						0.00	
ows of Resources 9690						00.0	
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	00.00	00.00	00:00	0.00	00:00	795,332.96	
Nonoperating Suspense Cleaning						00.0	
SHEET ITEMS	00.0	00.00	00:00	00.00	0.00	144,154.58	L. Constitution of
EASE (B - C + D) 435,173.64		314,692.62	(829,112.86)	490,148.65	00.0	120,457.66	(23,696.92)
F. ENDING CASH (A + E) 836,463.50 98	987,863.37	302,555.99	473,443.13	100	1000		
G. ENDING CASH, PLUS CASH							

#### CALIFORNIA MONTESSORI PROJECT - 2014/15 MULTI-YEAR PROJECTIONS FIRST INTERIM

<b>BOARD APPROVED OPERATING</b>	BUDGET								
			2014-15			2015-16			2016-17
			AR/Carm/OR		-	AR/Carm/OR			AR/Carm/OR
			Sponsor			Sponsor			Sponsor
			San Juan	%		San Juan	%		San Juan
A. REVENUES									
LCFF Sources	8010-8099	\$	7,819,083.99	9.87%	\$	8,590,868.00	4.33%		8,962,548.00
Federal Revenue	8100-8299	\$	171,220.96	6.01%		181,508.31	0.0%		181,508.31
Other State Revenue	8300-8599	\$	343,926.57	-15.40%		290,961.12	0.00%		290,961.12
Other Local Revenue	8600-8799	\$	807,695.67	2.50%		827,89 <u>6.47</u>	0.00%		827,896.47
TOTAL REVENUES		\$_	9,141,927.19	8.20%	\$	9,891,233.90	3.76%	\$	10,262,913.90
B. EXPENDITURES									
Certificated Salaries	1000-1999	\$	3,181,902.59	14.72%	\$	3,650,276.62	1.00%	\$	3,686,779.38
Classified Salaries	2000-2999	\$	1,897,796.69	3.61%		1,966,274.66	2.68%		2,018,937.40
Employee Benefits	3000-3999	\$	1,059,793.59	9.79%		1,163,534.74	1.03%		1,175,465.98
Books and Supplies	4000-4999	\$	444,216.58	-50.16%		221,394.71	-18.07%		181,394.71
Services & Other Operating	5000-5999	\$	2,581,914.66	1.00%		2,607,733.81	1.00%		2,633,811.14
Depreciation Expense	6000-6999	Š	44,815.46	0.00%		44,815.46	0.00%		44,815.46
Depreciation Expense	0000-0333	Ψ	44,010.40	0.0070	*	71,010.10	0.0070	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	7100-7299,							_	
Other Outgo	7400-7499	\$	-	0.00%		•	0.00%		
Transfers of Indirect/Direct	7300-7399	\$		0.00%		-	0.00%		-
TOTAL EXPENDITURES		\$	9,210,439.57	4.82%	\$	9,654,029.99	0.90%	\$	9,741,204.08
C. EXCESS OF REVENUES		\$	(68,512.38)		\$	237,203.91		\$	521,709.82
D. OTHER FINANCING SOURCES	S/USES					4			
Interfund Transfers in	8910-8929	\$	-	0.00%	\$	-	0%	\$	-
Interfund Transfers Out	7610-7629	\$	-	0.00%	\$		0%	\$	-
Other Sources	8930-8979	\$		0.00%	\$		0%	\$	-
Other Uses	7630-7699	\$		0.00%	\$	-	0%	\$	•
Contributions	8980-8999	\$	-	0.00%	\$		0%		-
TOTAL OTHER FINANCING SOU	RCES/USES	\$	-	0.00%	\$	-	0%	\$	-
E. NET INCREASE (DECREASE) IN F	LIND BALANCE	\$	(68,512.38)		S	237,203.91		\$	521,709.82
E. ITE : HIGHLENGE (DEGILENGE) HTT	J. 13 D. 12 11 10 E	*	(,-,-,-,-,-)						
F. FUND BALANCE, RESERVES						4 40 4 700 70			4 074 040 7
As of July 1 - Unaudited	9791		1,151,066.17		\$	1,134,708.79		\$	1,371,912.70
Audit Adjustments	9793		52,155.00		\$	•		\$	-
Other Restatements	9795		-		\$	-		\$	4 000 000 50
Ending Balance, June 30		\$	1,134,708.79		\$	1,371,912.70		\$	1,893,622.52

#### Assumptions:

Due to the slow recovery from the State & National Economic Crisis, we continue to monitor the State's budget closely.

The out year revenue assumptions are based on FCMAT's BASC Local Control Funding Formula Calculator v15.3b.

LCFF Sources: Enrollment increases (ADA calculated using 95% attendance): 2015-16 +75 students, 2016-17 status quo.

Federal Revenue: Special Ed SELPA and Mental Health funds no COLA in out years, increased for student growth.

Other State Revenue: Mandate Block Grant, Mental Health and Lottery increased for growth in ADA in 2015-16. One time 2014-15 Mandate Block Grant funds removed from out years.

Other Local Revenue: Growth in ADA in 2015-16.

Salaries: Step & Column movement in all years. Restructured Certificated salary schedules included. +3 Teacher and + 3 Aides in 2015-16 to accommodate growth.

Benefits: Statutory benefits adjusted to salary changes. STRS increases budgeted in each of the out years based on 14-15 State budget passage.

Books & Supplies: One-time Classroom start up, Common Core & WAN expenses removed from 2015-16. 2 Classroom start ups added to 2015-16 to accommodate growth and grade level movement and removed from 2016-17.

Services & Other Operating: 1% Increase in 2015-16 and 2016-17.

Depreciation Expense: Status quo.

	Fun	ds 01, 09, an	d 62	2014-15
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,210,439.57
2. Long all fordayal august district and allowed for MOE				
<ol> <li>Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)</li> </ol>	All	Ali	1000-7999	171,220.96
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	0.0
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	44,815.4
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
J. Dest delvide	730	3,00	1400	
Other Transfers Out	All	9200	7200-7299	0.0
5. Interfund Transfers Out	All	9300	7600-7629	0.0
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.0
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.0
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.0
		7		
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must s in lines B, C D2.		0.0
Total state and local expenditures not allowed for MOE calculation     (Sum lines C1 through C9)				44,815.4
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	AII	All	minus 8000-8699	0.0
Expenditures to cover deficits for student body activities		entered. Must itures in lines		0.0
Total expenditures before adjustments				
(Line A minus lines B and C10, plus lines D1 and D2)				8,994,403.1
F. Charter school expenditure adjustments (From Section IV)	RE T			0.0
G. Total expenditures subject to MOE (Line E plus Line F)			XXIII I	8,994,403.1

San Juan Unified Sacramento County

34 67447 0112169 Form NCMOE

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance		
(Form Al, Column C, Line C4)*		1,152.35
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,152.35
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,805.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,202,862.23	7,994.76
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	8,202,862.23	7,994.76
B. Required effort (Line A.2 times 90%)	7,382,576.01	7,195.28
C. Current year expenditures (Line I.G and Line II.D)	8,994,403.15	7,805.27
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 2016-17 may		
be reduced by the lower of the two percentages)	0.00%	0.00%

<sup>\*</sup>Interim Periods - Annual ADA not available from Form Al. For your convenience, Projected Year Totals
Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

First Interim

San Juan Unified Sacramento County

2014-15 Projected Year Totals
No Child Left Behind Maintenance of Effort Expenditures

34 67447 0112169 Form NCMOE

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
otal charter school adjustments	0.00	0.00
ECTION V - Detail of Adjustments to Base Expenditures (used in Se		
escription of Adjustments	Total Expenditures	Expenditures Per ADA
	<u> </u>	
	1 000	

# California Montessori Project – San Juan Campuses 2014-15 Budget Assumptions First Interim

#### Notes:

- 1. Revenue projections based on FCMAT's Local Control Funding Formula Calculator version 15.3b released 11-12-14.
- 2. In light of the State's past economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its campuses will be able to maintain a 95% attendance rate, the overall rate may be impacted by the mobility each campus may experience due to the economic upheaval, in which case each site will back fill open student slots from the waiting list as they become available.
- 3. CMP converted to Charter Enterprise Fund 62 effective July 1, 2011.

\*Spreadsheet of revenue calculations attached for all CMP sites for the 2014-15 First Interim Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.

# **LCFF SOURCES:**

ADA Projections: Based on 95% attendance rate with the following projection

which has been reduced to allow for attrition: 1152.35 ADA. This is a decrease of 1.90 ADA from the Original Budget based

on actual enrollment.

LCFF: LCFF amounts were based on FCMAT's Local Control

Funding Formula calculator version 15.3b released 11-12-14. The transfer of property taxes from Districts was updated to State's 13-14 P-2 Certification and deducted from the LCFF calculation. \$1,304,414 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the latest estimates and were deducted from the LCFF total. Prior year adjustments in the amount of \$18,447.53 were added at

First Interim.

#### FEDERAL REVENUE

Local Assistance special education dollars from the Yuba County SELPA were adjusted to current projections at First Interim, which equals \$159,171.30 for the San Juan campuses. Federal Mental Health funds anticipated to be \$12,049.65.

# **OTHER STATE REVENUE:**

Lottery Revenue: Lottery revenues were budgeted at current estimates of \$126.00

per ADA for Non-Prop 20 lottery revenues, and \$30.00 for

Prop 20 lottery revenues.

Mandate Block Grant: Funding of \$14 per prior year ADA budgeted which amounts

to \$14,412.02 for the San Juan campuses. In addition, \$68,934 in one-time 14-15 Mandate Block Grant funds were added to

the budget at First Interim.

Common Core: No additional funds budgeted for 2014-15.

Prop 39 Energy Planning: No additional funds budgeted for 2014-15, pending application

approvals.

Mental Health Funds: State Mental Health funds from the SELPA decreased at First

Interim to \$62,366.42.

**LOCAL REVENUE:** 

Interest: \$30,358.40 budgeted to reflect balances at the Yuba County

Treasury. Deferrals from the State and low interest rates are

affecting the amount of interest earned.

Special Ed Transfer Budget updated to \$631,589 from the Yuba Co. SELPA for the

CMP Consortium and distributed to sites based on ADA. The San Juan sites' portion is budgeted at \$326,714.27 which does

not include the federal portion. Contributions from

unrestricted funds budgeted according to site needs for Special

Ed.

Club M: Before/After School care budget increased at First Interim to

\$445,488 based on current program participation.

Other: American River campus received \$5,135 for an Intel grant,

which was added at First Interim.

**EXPENDITURES:** 

<u>Certificated Salaries:</u> Additional 2 FTE Teachers added at First Interim due to grade

level configuration. Budget includes Board approved increases

to the salary schedule. Step and column increases were updated to actual column changes at First Interim. Also

includes the salary costs for the hourly supplemental program and for the BTSA training as these programs continue to operate after the funding was folded into the LCFF base. Sub

costs budgeted. EPA funds will pay for instructional staff.

Classified Salaries: 3.15 FTE for TA's/Club M added at First Interim due to grade

level configuration. Step and column increases were updated to actual column changes at First Interim. Club M (after school program) salaries are based on projections which include inter-

sessions. Sub costs budgeted.

Benefits: Health & Welfare: Certificated & Classified increased to new

Board approved caps of \$6,028.80 for single and \$7,228.80 for

family coverage with those electing the in lieu of benefits budgeted at \$4,200. The instructional staff's increases will be

paid from a portion of the EPA. Retirement benefits for qualifying classified staff, who will receive up to \$200 per

month match for their personal retirement plan.

STRS	8.88%
Social Security	6.20%
Medicare	1.45%
UI	0.05%
WkComp	2.26%

# 4000-7000 Expenses:

Software programs budgeted at \$60.81 per ADA for the budget year. This includes Renaissance Place (Accelerated Reader, Accelerated Math, Math Facts in a Flash), Rosetta Stone, Handwriting without Tears, Learning.com, Edulink, and eChalk. Lottery funds were increased per student needs for instructional materials. Technology was budgeted at \$5,000 for each site's needs plus \$155,460.58 towards the Common Core implementation (using 13-14 balances and a contribution from unrestricted) which includes the new CMP-wide Wide Area Network and updated student mobile devices. Admin supplies budgeted at \$20 per enrollment. Custodial supplies were budgeted at \$11,760 for the Carmichael campus. Mental Health services/supplies budgeted as per revenue. One-time classroom setups/replacements of \$70,000 were included in the budget, along with an additional \$5,370 for Admin one-time expenses and \$41,991.29 for site improvements. Special Ed supplies increased at First Interim as per each site's needs. Lottery instructional supplies budgeted at \$25 per student + \$5 per student for Prop 20 Lottery. Additionally, \$20 per student budgeted for new Writing Curriculum. \$10 per student for LCAP—VAPA Music, \$5 per student for LCAP—Library, and \$5 per student for LCAP—PE were added as a result of the LCAP input process. Club M (Before/After School care) supplies were budgeted at \$10 per student.

Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgeted per needs. Dues & Memberships budgeted to accommodate increases related to growth. Communications costs were budgeted at \$20 per student. Special Ed services budgeted as per each campus's needs. BTSA support for 14 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases increased to reflect the new lease agreements including the Carmichael expansion. Copier leases were included in the budget. Mental Health services were included in the budget. Technology line costs included in the budget as a result of the WAN installation.

Depreciation expense (object 6900) was new in 2011-12 under the FASB conversion to fund 62 and was estimated for the budget year. The charter is expected to decrease the fund balance by \$68,512.38 in the budget year. One-time expenditures for site expansion, WAN installation and updated student mobile devices equal \$272,821.87.

Ending Balance:

Audit adjustment of \$52,155 was added to 9793 at First Interim. The balance for Net Assets is anticipated to be \$1,134,708.79 on June 30, 2015.

# California Montessori Project 2014-15 First Interim Budget Revenues

	_								SE	Sub-total San								
2014-15	_			AR		Car		OR		Juan		Cap		EG		SS	TOTAL CMP	CMP
CBEDS Enrollment (less attrition)	<del>K</del> -3			217		381		159		757		176		283		182	1398	86
	4-6			118		145		73		336		111		106		124	229	7
	7-8			99		52		0		120		41		39		99	266	9
	Total	le		401		280		232		1213		328		428		372	2341	11
Projected ADA @ 95% (SS @ 96%)	╀			380.95		551.00		220.40		1152.35	33	311.60		406.60	m	357.12	2227.67	.67
	L		L	Ц				II III	Suk	Sub-total San								
Funding Source		Rates		AR		Car		OR		Juan	_	Cap		EG		SS	TOTAL CMP	CMP
Total LCFF Base Grants			\$ 2	2,584,874.43	\$ 3,7	3,738,721.12	S	1,495,488.45	\$ 7,	7,819,084.00	\$ 2,08	2,089,588.00	\$ 2,	2,727,652.00	\$ 2,4	2,403,955.00	\$ 15,040,	15,040,279.00
Less In-Lieu of Property Tax-Local			\$	548,175.26	\$ 7	792,871.95	\$	317,148.78	\$ 1,	1,658,196.00	\$ 4	412,369.00	Ş	410,218.00	\$ 7	721,930.00	\$ 3,202,	3,202,713.00
Less EPA portion	_		s	431,218.42	\$	623,709.81	s	249,485.77	\$ 1,	1,304,414.00	\$ 35	352,408.00	s	460,926.00	\$	405,586.00	\$ 2,523,	2,523,334.00
Net LCFF Base Grants-State Portion			\$ 1	\$ 1,605,480.75	\$ 2,3	2,322,139.36	\$	928,853.89	\$ 4,	4,856,474.00	\$ 1,32	1,324,811.00	\$ 1,	1,856,508.00	\$ 1,2	1,276,439.00	\$ 9,314,	9,314,232.00
Lottery	₩	126.00	₩.	47,999.70	45	69,426.00	\$	27,770.40	₩.	145,196.10	₩.	39,261.60	₩.	51,231.60	s	44,997.12	\$ 280,	280,686.42
Lottery Prop 20	\$	30.00	φ.	11,428.50	₩.	16,530.00	٠,	6,612.00	\$	34,570.50	\$	9,348.00	•	12,198.00	\$	10,713.60	\$ 66,	66,830.10
Special Ed (SELPA)	s	283.52		108,006.94		156,219.52	\$	62,487.81		326,714.27		88,344.83	₩.	115,279.23				631,589.00
Special Ed (SELPA) Fed Local Asst	\$	138.13	᠕	52,619.70	₩.	76,108.29	43-	30,443.32	₩.	159,171.30	\$	43,040.55	₩.	56,162.67	s	49,328.12	\$ 307,	307,702.63
SpEd Mental Health - Fed	\$	10.46	s	3,983.44	1/>	5,761.58	S	2,304.63	15	12,049.65	S	3,258.27	45	4,251.65	s	3,734.26	\$ 23,	23,293.82
SpEd Mental Health - State	₩.	54.12	s	20,617.42	s	29,820.71	\$	11,928.28	<>→	62,366.42	\$	16,864.13	<b>₹</b>	22,005.63	s	19,327.72	\$ 120,	120,563.89
Mandate Block Grant (Pr Yr ADA)	₩.	14.00	1/1	5,319.02	₩.	6,192.76	45	2,900.24	v	14,412.02	45	4,189.22	v,	4,809.00	45	4,958.24	\$ 28,	28,368.48
Mandate Block Grant OneTime 14-15	1/4	99.00	-	22,788.57	s	32,961.02	44	13,184.41	44	68,934.00	<b>1</b> 7	20,037.00	v	23,002.00	<b>v</b> ,	23,716.00	\$ 135,	135,689.00
Club Montessori			45	150,000.00	\$	225,000.00	475	70,488.00	₩.	445,488.00	\$ 18	180,230.00	₩.	150,000.00	\$ 1	120,797.00	\$ 896	896,515.00
EG Prop 39 (facilities)													₩.	45,000.00			\$ 45,	45,000.00
Interest			43	11,475.72	45	12,585.68	40-	6,297.00	40-	30,358.40	\$	8,760.64	47-	9,368.68	₩.	13,649.42	\$ 62,	62,137.14
Prior Year State Adjustments			₩.	11,744.79	45	204.62	\$	6,498.12	s	18,447.53	₩.	17,611.85	45	158.27	\$	128.93	\$ 36	36,346.58
Other Local Revenues			٧ <b>،</b>	5,135.00					45	5,135.00	s	1,000.00					\$	6,135.00
TOTAL REVENUES			\$	\$ 3.035.993.23	\$ 4	4 369 531.30	4	1.736.402.66	2	\$ 9.141.927.19	\$ 2.5	\$ 2.521.534.09	23	\$ 3.221.118.73	\$ 2.7	\$ 2.796.556.07	\$ 17.681.136.06	136.06

# LCFF Calculator Universal Assumptions California Montessori Project-San Juan Campus - CMP San Juan First Interim

	Summary	of Funding			
		2013-14	2014-15	2015-16	 2016-17
Target	\$	8,059,257	\$ 9,099,939	\$ 9,838,593	\$ 10,049,581
Floor		6,365,345	7,281,575	8,265,566	8,590,868
Current Year Gap Funding		203,298	537,508	325,302	371,680
Economic Recovery Target					
Additional State Aid			-	-	
Total Phase-In Entitlement	\$	6,568,643	\$ 7,819,084	\$ 8,590,868	\$ 8,962,548

	 Component	s of	LCFF By Object	t Cod	de	П		
	2012-13		2013-14		2014-15		2015-16	2016-17
8011 - State Aid	\$ 2,478,074	\$	3,794,539	\$	4,856,474	\$	5,547,606	\$ 5,919,286
8011 - Fair Share								- was a second of the
8311 & 8590 - Categoricals	1,044,430				The second second			
8012 - EPA	1,104,335		1,115,908		1,304,414		1,385,066	1,385,066
Local Revenue Sources:								
8021 to 8048 - Property Taxes			•		-		-	-
8096 - In-Lieu of Property Taxes	1,550,092		1,658,196		1,658,196		1,658,196	1,658,196
Property Taxes net of in-lieu	•		•				-	
TOTAL FUNDING	\$ 6,176,931	\$	6,568,643	\$	7,819,084	\$	8,590,868	\$ 8,962,548
Excess Toxes	\$ -	\$	-	\$	-	\$		\$ •
EPA in excess to LCFF Funding	\$ 	\$	-	\$		\$		\$ 7.1

Minimum Proportionality Percent Summary Supplemental & Concent	or to the second of the second		
2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year Current year Minimum Proportionality Percentage (MPP)	\$ 125,979 \$ 1.64%	95,245 1.12%	\$ 119,818 1.35%

	Summary of Student Populat	ion		
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	264.00	298.00	316.00	316.00
Rolling %, Supplemental Grant	24.4671%	24.5672%	24.5557%	24.5447%
Rolling %, Concentration Grant	24.4671%	24.5672%	24.5557%	24.5447%
Total Actual ADA	1,029.43	1,152.35	1,223.60	1,223.60
Grades TK-3	640.92	719.15	706.80	706.80
Grades 4-6	282.54	319.20	382.85	382.85
Grades 7-8	105.97	114.00	133.95	133.95
Grades 9-12			•	
Total Adjusted Base Funded ADA	1,029.43	1,152.35	1,223.60	1,223.60
Grades TK-3	640.92	719.15	706.80	706.80
Grades 4-6	282.54	319.20	382.85	382.85
Grades 7-8	105.97	114.00	133.95	133.95
Grades 9-12				
Necessary Small Schools				-

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First Interim 2014-15 Original Budget Technical Review Checks

California Montessori Project-San Juan Campus San Juan 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)
- 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. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should 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.

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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

#### GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

INTRAFD-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 resources 3327 and 3328), 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.

PASSEI

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) 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-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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#### First Interim

#### 2014-15 Board Approved Operating Budget Technical Review Checks

California Montessori Project-San Juan Campus San Juan Unified

Sacramento County

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

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.

PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. 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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

PASSED

#### GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

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

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

PASSED

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

PASSED

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

LOTTERY-CONTRIB - (W) - 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 resources 3327 and 3328), by resource.

PASSED

SACS2014ALL Financial Reporting Software - 2014 2.0 34-67447-0112169-California Montessori Project-San Juan Campus-First Interim 2014-15 Board Approved Operating Budget 12/2/2014 3:32:01 PM

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 - (W) - 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 - (W) - 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-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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#### First Interim 2014-15 Projected Totals Technical Review Checks

California Montessori Project-San Juan Campus San Juan 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)
- 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. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

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.

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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

#### GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

INTRAFD-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).

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 resources 3327 and 3328), 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.

PASSE

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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#### First Interim 2014-15 Actuals to Date Technical Review Checks

California Montessori Project-San Juan Campus San Juan 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)
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#### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.

PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. 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, 6500-6540, and 7240, 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, 3322, 3329, 3332, and 3334.

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

PASSED

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

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

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

INTRAFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

#### SUPPLEMENTAL CHECKS

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# EXPORT CHECKS

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

PASSED

Checks Completed.