

Charter Number: 776

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2014-15 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: Gary Bowman  
Charter School Official  
(Original signature required)

Date: 12-8-17

Printed  
Name: Gary Bowman

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Tamara Johnson  
Name

Chief Business Official  
Title

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Telephone

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E-mail Address

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)
<b>A. REVENUES</b>								
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		8100-8299	174,388.78	174,388.78	0.00	171,220.96	(3,167.82)	-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	720,083.36	720,083.36	155,351.54	807,695.67	87,612.31	12.2%
5) TOTAL REVENUES			8,962,908.29	8,962,908.29	1,747,268.76	9,141,927.19		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	3,091,013.23	3,091,013.23	819,252.35	3,181,902.59	(90,889.36)	-2.9%
2) Classified Salaries		2000-2999	1,821,878.88	1,821,878.88	483,850.09	1,897,796.89	(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	2,666,507.61	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	9,009,378.26	2,311,641.88	9,210,439.57		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(46,469.97)	(46,469.97)	(564,373.12)	(66,512.38)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) 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		

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<b>E. NET INCREASE (DECREASE) IN NET POSITION (C ÷ D4)</b>			(46,489.97)	(46,489.97)	(564,373.12)	(68,512.38)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,151,066.17	1,151,066.17		1,151,066.17	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	1,156,751.20		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	101,430.86	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 (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	5,043,356.00	5,043,356.00	798,505.00	4,856,474.00	(186,882.00)	-3.7%
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	20.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
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)	-0.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>7,799,034.00</b>	<b>7,799,034.00</b>	<b>1,528,205.93</b>	<b>7,819,083.99</b>	<b>20,049.99</b>	<b>0.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	162,274.70	162,274.70	0.00	159,171.31	(3,103.39)	-1.9%
Special Education Discretionary Grants		8182	12,114.08	12,114.08	0.00	12,049.85	(64.43)	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>174,388.78</b>	<b>174,388.78</b>	<b>0.00</b>	<b>171,220.96</b>	<b>(3,167.82)</b>	<b>-1.8%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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 Nutrition 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)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	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	0.0%
All Other State Revenue	All Other	8590	74,927.13	74,927.13	31,677.79	62,860.98	(12,066.15)	-16.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>269,402.15</b>	<b>269,402.15</b>	<b>63,711.29</b>	<b>343,926.57</b>	<b>74,524.42</b>	<b>27.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8832	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		8839	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		8860	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		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8873	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		8877	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	362,472.00	362,472.00	117,345.48	445,488.00	83,016.00	22.9%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	5,135.00	5,135.00	5,135.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	327,252.98	327,252.98	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								
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	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>720,083.36</b>	<b>720,083.36</b>	<b>155,351.54</b>	<b>807,695.87</b>	<b>87,612.31</b>	<b>12.2%</b>
<b>TOTAL REVENUES</b>			<b>8,962,908.29</b>	<b>8,962,908.29</b>	<b>1,747,268.78</b>	<b>9,141,927.19</b>		

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,620,329.52	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	26,590.00	106,200.00	(61,950.00)	-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%
Other Certificated Salaries		1900	0.00	0.00	7,569.44	16,600.00	(16,600.00)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,091,013.23</b>	<b>3,091,013.23</b>	<b>819,252.35</b>	<b>3,181,902.59</b>	<b>(90,889.36)</b>	<b>-2.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		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	227,645.86	(24,154.36)	-11.9%
Classified Supervisors' and Administrators' Salaries		2300	143,838.00	143,838.00	47,830.04	145,836.00	(1,998.00)	-1.4%
Clerical, Technical and Office Salaries		2400	282,965.00	282,965.00	81,493.36	287,060.50	(4,095.50)	-1.4%
Other Classified Salaries		2900	205,022.50	205,022.50	61,089.45	194,774.25	10,248.25	5.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,821,878.88</b>	<b>1,821,878.88</b>	<b>483,850.09</b>	<b>1,897,796.69</b>	<b>(75,917.81)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
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	191,673.13	(7,680.03)	-4.2%
Health and Welfare Benefits		3401-3402	378,041.90	378,041.90	107,986.24	437,274.96	(59,233.06)	-15.7%
Unemployment Insurance		3501-3502	2,467.02	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	115,306.46	7,161.69	5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,009,194.82</b>	<b>1,009,194.82</b>	<b>271,998.39</b>	<b>1,059,793.59</b>	<b>(50,598.77)</b>	<b>-5.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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	6,075.00	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%
Noncapitalized 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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>375,968.26</b>	<b>375,968.26</b>	<b>233,268.03</b>	<b>444,216.58</b>	<b>(68,248.32)</b>	<b>-18.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	(14,962.78)	-176.0%
Dues and Memberships		5300	16,210.00	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 Improvements		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	49,898.36	1,180,143.22	(1,773.97)	-0.2%
Communications		5900	53,416.66	53,416.66	7,459.96	53,416.66	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,668,507.61</b>	<b>2,668,507.61</b>	<b>503,273.02</b>	<b>2,581,914.66</b>	<b>84,592.95</b>	<b>3.2%</b>

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<b>DEPRECIATION</b>								
Depreciation Expense		6900	44,815.46	44,815.46	0.00	44,815.46	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			44,815.46	44,815.46	0.00	44,815.46	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		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		7281-7283	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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			9,009,378.26	9,009,378.26	2,311,641.88	9,210,439.57		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2014/15
		Projected Year Totals
6300		46,303.62
Total, Restricted Net Position		<u>46,303.62</u>

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
B. RECEIPTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
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	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
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	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
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	All Other Financing Sources								
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	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
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	All Other Financing Sources								
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	Interfund Transfers In								
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	Other State Revenue								
	Other Local Revenue								
	Interfund Transfers In								
	All Other Financing Sources								
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS								
C. DISBURSEMENTS	Object								
	LCFF/Revenue Limit Sources								
	Principal Apportionment								
	Property Taxes								
	Miscellaneous Funds								
	Federal Revenue								
	Other State Revenue								

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		401,289.86	836,463.50	987,863.37	1,302,555.99				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019	787,270.00	787,270.00	787,270.00	532,273.00	254,995.00		6,160,888.00	6,160,888.00
Principal Apportionment	8020-8079							0.00	0.00
Property Taxes	8080-8099	229,672.27	79,271.73	79,271.73		307,760.85		1,658,195.99	1,658,195.99
Miscellaneous Funds	8100-8299	42,805.24				85,610.48		171,220.96	171,220.96
Federal Revenue	8300-8599			72,724.76		72,724.76		343,926.57	343,926.57
Other State Revenue	8600-8799	114,214.56	23,646.57	114,214.56	23,646.57	140,611.60		807,695.67	807,695.67
Other Local Revenue	8910-8929							0.00	0.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources		1,173,962.07	890,188.30	1,053,481.05	555,919.57	861,702.69	0.00	9,141,927.19	9,141,927.19
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
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	5000-5999	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							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		738,788.43	738,788.43	738,788.43	1,385,032.43	371,554.04	0.00	9,165,624.11	9,165,624.11
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							939,487.54	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	939,487.54	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							795,332.96	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	795,332.96	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	144,154.58	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		435,173.64	151,399.87	314,892.62	(829,112.86)	490,148.65	0.00	120,457.66	(23,696.92)
<b>F. ENDING CASH (A + E)</b>		836,463.50	987,863.37	1,302,555.99	473,443.13				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								963,591.78	

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)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	1,154.25	1,154.25	1,152.35	1,152.35	(1.90)	0%
<b>2. Charter School County Program ADA</b>						
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, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools 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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	1,154.25	1,154.25	1,152.35	1,152.35	(1.90)	0%

Object	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	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>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>								
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
<b>SUBTOTAL</b>								
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
<b>SUBTOTAL</b>								
<b>Nonoperating</b>								
Suspense Cleaning								
<b>TOTAL BALANCE SHEET ITEMS</b>								
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
<b>F. ENDING CASH (A + E)</b>								
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
<b>A. BEGINNING CASH</b>	401,289.86	836,463.50	987,863.37	1,302,555.99				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	787,270.00	787,270.00	787,270.00	532,273.00	254,995.00		6,160,888.00	6,160,888.00
Property Taxes							0.00	0.00
Miscellaneous Funds								
Federal Revenue	229,672.27	79,271.73	79,271.73		307,760.85		1,658,195.99	1,658,195.99
Other State Revenue	42,805.24				85,610.48		171,220.96	171,220.96
Other Local Revenue			72,724.76		72,724.76		343,926.57	343,926.57
Interfund Transfers In	114,214.56	23,646.57	114,214.56	23,646.57	140,611.60		807,695.67	807,695.67
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	1,173,962.07	890,188.30	1,053,481.05	555,919.57	881,702.69	0.00	9,141,927.19	9,141,927.19
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	261,891.92	261,891.92	261,891.92	523,783.81			3,181,902.59	3,181,902.59
Classified Salaries	177,232.51	177,232.51	177,232.51	177,232.49			1,897,796.69	1,897,796.69
Employee Benefits	86,803.70	86,803.70	86,803.70	173,607.43			1,059,793.59	1,059,793.59
Books and Supplies	22,085.40	22,085.40	22,085.40	65,267.31			444,216.58	444,216.58
Services	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							0.00	0.00
Other Outgo							0.00	0.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	738,788.43	738,788.43	738,788.43	1,385,032.43	371,554.04	0.00	9,165,624.11	9,165,624.11
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury							0.00	
Accounts Receivable							939,487.54	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	939,487.54	
Liabilities and Deferred Inflows								
Accounts Payable							795,332.96	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
<b>SUBTOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	795,332.96	
<b>Nonoperating</b>								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	0.00	0.00	0.00	0.00	0.00	0.00	144,154.58	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	435,173.64	151,399.87	314,692.62	(829,112.86)	490,148.65	0.00	120,457.66	(23,695.92)
<b>F. ENDING CASH (A + E)</b>	836,463.50	987,863.37	1,302,555.99	473,443.13				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							963,591.78	

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

## BOARD APPROVED OPERATING BUDGET

		2014-15 AR/Carm/OR Sponsor San Juan		2015-16 AR/Carm/OR Sponsor San Juan		2016-17 AR/Carm/OR Sponsor San Juan	
			%		%		
<b>A. REVENUES</b>							
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%	\$ 827,896.47	0.00%	\$ 827,896.47	
<b>TOTAL REVENUES</b>		<b>\$ 9,141,927.19</b>	<b>8.20%</b>	<b>\$ 9,891,233.90</b>	<b>3.76%</b>	<b>\$ 10,262,913.90</b>	
<b>B. EXPENDITURES</b>							
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	\$ 44,815.46	0.00%	\$ 44,815.46	0.00%	\$ 44,815.46	
	7100-7299,						
Other Outgo	7400-7499	\$ -	0.00%	\$ -	0.00%	\$ -	
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 9,210,439.57</b>	<b>4.82%</b>	<b>\$ 9,654,029.99</b>	<b>0.90%</b>	<b>\$ 9,741,204.08</b>	
<b>C. EXCESS OF REVENUES</b>		<b>\$ (68,512.38)</b>		<b>\$ 237,203.91</b>		<b>\$ 521,709.82</b>	
<b>D. OTHER FINANCING SOURCES/USES</b>							
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%	\$ -	
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (68,512.38)</b>		<b>\$ 237,203.91</b>		<b>\$ 521,709.82</b>	
<b>F. FUND BALANCE, RESERVES</b>							
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	\$ -		\$ -		\$ -	
<b>Ending Balance, June 30</b>		<b>\$ 1,134,708.79</b>		<b>\$ 1,371,912.70</b>		<b>\$ 1,893,622.52</b>	

### 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.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,210,439.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	44,815.46
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				44,815.46
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				8,994,403.15
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				8,994,403.15



Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, 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
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. 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%

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

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

# 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:**

Certificated Salaries:

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.

5000's includes business services with WSD and Central 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**

2014-15 CBEDS Enrollment (less attrition)		AR	Car	OR	Sub-total San			TOTAL CMP
					Juan	Cap	SS	
K-3		217	381	159	757	176	283	1398
4-6		118	145	73	336	111	106	677
7-8		66	54	0	120	41	39	266
Total		401	580	232	1213	328	428	2341
Projected ADA @ 95% (SS @ 96%)		380.95	551.00	220.40	1152.35	311.60	406.60	2227.67
Funding Source	Rates	AR	Car	OR	Sub-total San			TOTAL CMP
					Juan	Cap	SS	
Total LCFF Base Grants		\$ 2,584,874.43	\$ 3,738,721.12	\$ 1,495,488.45	\$ 7,819,084.00	\$ 2,089,588.00	\$ 2,727,652.00	\$ 15,040,279.00
Less In-Lieu of Property Tax-Local		\$ 548,175.26	\$ 792,871.95	\$ 317,148.78	\$ 1,658,196.00	\$ 412,369.00	\$ 410,218.00	\$ 3,202,713.00
Less EPA portion		\$ 431,218.42	\$ 623,709.81	\$ 249,485.77	\$ 1,304,414.00	\$ 352,408.00	\$ 460,926.00	\$ 2,523,334.00
Net LCFF Base Grants-State Portion		\$ 1,605,480.75	\$ 2,322,139.36	\$ 928,853.89	\$ 4,856,474.00	\$ 1,324,811.00	\$ 1,856,508.00	\$ 9,314,232.00
Lottery	\$ 126.00	\$ 47,999.70	\$ 69,426.00	\$ 27,770.40	\$ 145,196.10	\$ 39,261.60	\$ 51,231.60	\$ 280,686.42
Lottery Prop 20	\$ 30.00	\$ 11,428.50	\$ 16,530.00	\$ 6,612.00	\$ 34,570.50	\$ 9,348.00	\$ 12,198.00	\$ 66,830.10
Special Ed (SELPA)	\$ 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	\$ 52,619.70	\$ 76,108.29	\$ 30,443.32	\$ 159,171.30	\$ 43,040.55	\$ 56,162.67	\$ 307,702.63
SpEd Mental Health - Fed	\$ 10.46	\$ 3,983.44	\$ 5,761.58	\$ 2,304.63	\$ 12,049.65	\$ 3,258.27	\$ 4,251.65	\$ 23,293.82
SpEd Mental Health - State	\$ 54.12	\$ 20,617.42	\$ 29,820.71	\$ 11,928.28	\$ 62,366.42	\$ 16,864.13	\$ 22,005.63	\$ 120,563.89
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,319.02	\$ 6,192.76	\$ 2,900.24	\$ 14,412.02	\$ 4,189.22	\$ 4,809.00	\$ 28,368.48
Mandate Block Grant OneTime 14-15	\$ 66.00	\$ 22,788.57	\$ 32,961.02	\$ 13,184.41	\$ 68,934.00	\$ 20,037.00	\$ 23,716.00	\$ 135,689.00
Club Montessori		\$ 150,000.00	\$ 225,000.00	\$ 70,488.00	\$ 445,488.00	\$ 180,230.00	\$ 150,000.00	\$ 896,515.00
EG Prop 39 (facilities)							\$ 45,000.00	\$ 45,000.00
Interest		\$ 11,475.72	\$ 12,585.68	\$ 6,297.00	\$ 30,358.40	\$ 8,760.64	\$ 9,368.68	\$ 62,137.14
Prior Year State Adjustments		\$ 11,744.79	\$ 204.62	\$ 6,498.12	\$ 18,447.53	\$ 17,611.85	\$ 158.27	\$ 36,346.58
Other Local Revenues		\$ 5,135.00			\$ 5,135.00	\$ 1,000.00		\$ 6,135.00
TOTAL REVENUES		\$ 3,035,993.23	\$ 4,369,531.30	\$ 1,736,402.66	\$ 9,141,927.19	\$ 2,521,534.09	\$ 3,221,118.73	\$ 17,681,136.06

\*Calculations per FCMAT-BASC LCFF Calculator v15.3b released 11-12-14

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	-	-	-	-	
<b>Total Phase-In Entitlement</b>	<b>\$ 6,568,643</b>	<b>\$ 7,819,084</b>	<b>\$ 8,590,868</b>	<b>\$ 8,962,548</b>	

Components of LCFF By Object Code					
	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	-	-	-	-	-
8311 & 8590 - Categoricals	1,044,430	-	-	-	-
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	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 6,176,931</b>	<b>\$ 6,568,643</b>	<b>\$ 7,819,084</b>	<b>\$ 8,590,868</b>	<b>\$ 8,962,548</b>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA In excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -

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

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
<b>Unduplicated Pupil Population</b>				
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%
<b>Total Actual ADA</b>	<b>1,029.43</b>	<b>1,152.35</b>	<b>1,223.60</b>	<b>1,223.60</b>
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	-	-	-	-
<b>Total Adjusted Base Funded ADA</b>	<b>1,029.43</b>	<b>1,152.35</b>	<b>1,223.60</b>	<b>1,223.60</b>
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)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

INTRA-FD-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. PASSED

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:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

INTRAFFD-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

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)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

INTRAED-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. PASSED

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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

Checks Completed.

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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)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

INTRAED-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

## **EXPORT CHECKS**

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

Checks Completed.