

Charter Number: 777

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):

2015-16 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gary Bowman

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Tamara Johnson
Name

Chief Business Official
Title

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,727,046.00	3,142,308.00	15.2%
2) Federal Revenue		8100-8299	66,667.51	75,025.50	12.5%
3) Other State Revenue		8300-8599	118,282.21	342,962.14	190.0%
4) Other Local Revenue		8600-8799	320,764.37	361,110.57	12.6%
5) TOTAL, REVENUES			3,232,760.09	3,921,406.21	21.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,146,846.11	1,351,706.00	17.9%
2) Classified Salaries		2000-2999	619,602.73	680,419.14	9.8%
3) Employee Benefits		3000-3999	356,860.16	423,245.95	18.6%
4) Books and Supplies		4000-4999	180,385.09	172,810.85	-4.2%
5) Services and Other Operating Expenses		5000-5999	731,669.99	853,548.49	16.7%
6) Depreciation		6000-6999	60,000.00	60,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	301,888.00	301,888.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,397,252.08	3,843,618.43	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(164,491.99)	77,787.78	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(164,491.99)	77,787.78	-147.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,932,740.95	6,007,616.96	1.3%
b) Audit Adjustments		9793	239,368.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,108.95	6,007,616.96	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,172,108.95	6,007,616.96	-2.7%
2) Ending Net Position, June 30 (E + F1e)			6,007,616.96	6,085,404.74	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,724,950.32	4,728,235.32	0.1%
c) Unrestricted Net Position		9790	1,282,666.64	1,357,169.42	5.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,781,378.00	2,158,905.00	21.2%
Education Protection Account State Aid - Current Year		8012	464,917.00	507,521.00	9.2%
State Aid - Prior Years		8019	4,869.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	475,882.00	475,882.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,727,046.00	3,142,308.00	15.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	62,415.86	70,274.71	12.6%
Special Education Discretionary Grants		8182	4,251.65	4,750.79	11.7%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			66,667.51	75,025.50	12.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	27,811.00	249,124.20	795.8%
Lottery - Unrestricted and Instructional Materials		8560	65,622.96	69,255.00	5.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,848.25	24,582.94	-1.1%
TOTAL, OTHER STATE REVENUE			118,282.21	342,962.14	190.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,368.68	11,490.39	22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	150,000.00	150,000.00	0.0%
All Other Local Revenue		8699	45,000.00	76,000.00	68.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	116,395.69	123,620.18	6.2%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			320,764.37	361,110.57	12.6%
TOTAL, REVENUES			3,232,760.09	3,921,406.21	21.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	979,137.16	1,098,820.00	12.2%
Certificated Pupil Support Salaries		1200	0.00	33,750.00	New
Certificated Supervisors' and Administrators' Salaries		1300	158,808.95	208,136.00	31.1%
Other Certificated Salaries		1900	8,900.00	11,000.00	23.6%
TOTAL, CERTIFICATED SALARIES			1,146,846.11	1,351,706.00	17.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	324,914.46	347,550.01	7.0%
Classified Support Salaries		2200	44,224.08	85,595.75	93.6%
Classified Supervisors' and Administrators' Salaries		2300	500.00	500.00	0.0%
Clerical, Technical and Office Salaries		2400	170,495.25	172,901.88	1.4%
Other Classified Salaries		2900	79,468.94	73,871.50	-7.0%
TOTAL, CLASSIFIED SALARIES			619,602.73	680,419.14	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	100,653.87	141,274.88	40.4%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	64,933.37	72,131.54	11.1%
Health and Welfare Benefits		3401-3402	142,208.23	155,204.20	9.1%
Unemployment Insurance		3501-3502	1,415.20	1,014.46	-28.3%
Workers' Compensation		3601-3602	39,879.49	45,700.87	14.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,770.00	7,920.00	1.9%
TOTAL, EMPLOYEE BENEFITS			356,860.16	423,245.95	18.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,523.31	2,250.00	-10.8%
Materials and Supplies		4300	80,358.16	103,060.85	28.3%
Noncapitalized Equipment		4400	97,503.62	67,500.00	-30.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			180,385.09	172,810.85	-4.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,669.90	32,000.00	118.1%
Dues and Memberships		5300	3,357.30	2,500.00	-25.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	110,000.00	125,000.00	13.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	152,591.95	151,327.32	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	433,377.12	522,886.50	20.7%
Communications		5900	17,673.72	19,834.67	12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			731,669.99	853,548.49	16.7%
DEPRECIATION					
Depreciation Expense		6900	60,000.00	60,000.00	0.0%
TOTAL, DEPRECIATION			60,000.00	60,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	301,888.00	301,888.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			301,888.00	301,888.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,397,252.08	3,843,618.43	13.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,727,046.00	3,142,308.00	15.2%
2) Federal Revenue		8100-8299	66,667.51	75,025.50	12.5%
3) Other State Revenue		8300-8599	118,282.21	342,962.14	190.0%
4) Other Local Revenue		8600-8799	320,764.37	361,110.57	12.6%
5) TOTAL, REVENUES			3,232,760.09	3,921,406.21	21.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,800,574.21	2,055,625.17	14.2%
2) Instruction - Related Services	2000-2999		552,070.14	580,655.50	5.2%
3) Pupil Services	3000-3999		28,576.51	116,390.95	307.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		91,404.04	85,729.11	-6.2%
7) General Administration	7000-7999		334,999.77	354,517.48	5.8%
8) Plant Services	8000-8999		287,739.41	348,812.22	21.2%
9) Other Outgo	9000-9999	Except 7600-7699	301,888.00	301,888.00	0.0%
10) TOTAL, EXPENSES			3,397,252.08	3,843,618.43	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(164,491.99)	77,787.78	-147.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(164,491.99)	77,787.78	-147.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,932,740.95	6,007,616.96	1.3%
b) Audit Adjustments		9793	239,368.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,172,108.95	6,007,616.96	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,172,108.95	6,007,616.96	-2.7%
2) Ending Net Position, June 30 (E + F1e)			6,007,616.96	6,085,404.74	1.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,724,950.32	4,728,235.32	0.1%
c) Unrestricted Net Position		9790	1,282,666.64	1,357,169.42	5.8%

Resource	Description	2014-15		2015-16
		Estimated	Actuals	Budget
6230		50,859.00		50,859.00
6300		19,960.91		23,245.91
7810		4,654,130.41		4,654,130.41
Total, Restricted Net Position		4,724,950.32		4,728,235.32

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	405.08	404.00	405.08	427.50	427.50	427.50
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	405.08	404.00	405.08	427.50	427.50	427.50
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	405.08	404.00	405.08	427.50	427.50	427.50

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Governmental activity capital assets, net			0.00	0.00	0.00	0.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land	526,114.25	10,174.75	536,289.00			536,289.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	526,114.25	10,174.75	536,289.00	0.00	0.00	536,289.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	8,562,336.75	98,159.25	8,660,496.00	48,000.00		8,708,496.00
Equipment		29,668.00	29,668.00			29,668.00
Total capital assets being depreciated	8,562,336.75	127,827.25	8,690,164.00	48,000.00	0.00	8,738,164.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(195,574.00)	143,959.00	(51,615.00)			(51,615.00)
Equipment			0.00			0.00
Total accumulated depreciation	(195,574.00)	143,959.00	(51,615.00)	0.00	0.00	(51,615.00)
Total capital assets being depreciated, net	8,366,762.75	271,786.25	8,638,549.00	48,000.00	0.00	8,686,549.00
Business-type activity capital assets, net	8,892,877.00	281,961.00	9,174,838.00	48,000.00	0.00	9,222,838.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref: Only)	JULY 1 BUDGET 2015-16 BUDGET CASHFLOW WORKSHEET - BUDGET YEAR (1)											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH B. RECEIPTS	JUNE		1,348,426.14	1,287,493.07	1,170,770.92	1,279,407.41	1,284,065.31	1,444,854.80	1,531,304.29	1,552,266.87				
	LCFF/Revenue Limit Sources													
	Principal Apportionment													
	Property Taxes	8010-8019	107,945.00	107,945.00	321,181.00	194,301.00	194,301.00	321,181.00	194,301.00	194,301.00				
	Miscellaneous Funds	8020-8079												
	Federal Revenue	8080-8099		28,553.00	53,679.00	31,492.00	31,492.00	31,492.00	31,492.00	31,492.00				
	Other State Revenue	8100-8299				18,756.33								
	Other Local Revenue	8300-8599				23,459.46	201,220.00		17,313.75					
	Interfund Transfers In	8600-8799	12,500.00	33,103.36	20,100.00	22,972.62	20,100.00	20,100.00	64,179.34	20,100.00				
	All Other Financing Sources	8910-8929												
C. DISBURSEMENTS	8930-8979		120,445.00	169,601.36	394,960.00	290,981.41	447,113.00	372,773.00	307,286.09	245,893.00				
	Certificated Salaries	1000-1999	17,178.00	111,210.66	111,210.66	111,210.66	111,210.66	111,210.66	111,210.66	111,210.66				
	Classified Salaries	2000-2999	23,809.61	54,717.46	54,717.46	54,717.46	54,717.46	54,717.46	54,717.46	54,717.46				
	Employee Benefits	3000-3999	4,860.52	34,865.45	34,865.45	34,865.45	34,865.45	34,865.45	34,865.45	34,865.45				
	Books and Supplies	4000-4999	14,400.90	14,400.90	14,400.90	14,400.90	14,400.90	14,400.90	14,400.90	14,400.90				
	Services	5000-5999	71,129.04	71,129.04	71,129.04	71,129.04	71,129.04	71,129.04	71,129.04	71,129.04				
	Capital Outlay	6000-6599												
	Other Outgo	7000-7499												
	Interfund Transfers Out	7600-7829												
	All Other Financing Uses	7630-7699												
D. BALANCE SHEET ITEMS	TOTAL DISBURSEMENTS		131,378.07	286,323.51	286,323.51	286,323.51	286,323.51	286,323.51	286,323.51	286,323.51				
	Assets and Deferred Outflows													
	Cash Not in Treasury	9111-9199												
	Accounts Receivable	9200-9299												
	Due From Other Funds	9310												
	Stores	9320												
	Prepaid Expenditures	9330												
	Other Current Assets	9340												
	Deferred Outflows of Resources	9490												
	SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
E. NET INCREASE/DECREASE (B - C + D)	Liabilities and Deferred Inflows													
	Accounts Payable	9500-9599	50,000.00											
	Due To Other Funds	9610												
	Current Loans	9640												
	Unearned Revenues	9650												
	Deferred Inflows of Resources	9690												
	SUBTOTAL		50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
	Nonoperating													
	Suspense Clearing	9910	0.00											
	TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
F. ENDING CASH (A + E)			(60,933.07)	(116,722.15)	108,636.49	4,657.90	160,789.49	86,449.49	20,962.58	(100,808.11)				
			1,287,493.07	1,170,770.92	1,279,407.41	1,284,065.31	1,444,854.80	1,531,304.29	1,552,266.87	1,451,458.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,451,458.76	1,616,512.37	1,513,986.88	1,431,014.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079	321,181.00	194,301.00	194,301.00	321,187.00			2,666,426.00	2,666,426.00
Property Taxes	8080-8099							0.00	0.00
Miscellaneous Funds	8100-8299	77,943.00	26,902.00	26,902.00	26,902.00	77,541.00		475,882.00	475,882.00
Federal Revenue	8300-8599	25,008.44				31,260.73		75,025.50	75,025.50
Other State Revenue	8600-8799	46,918.92		22,425.71		31,624.30		342,962.14	342,962.14
Other Local Revenue	8910-8929	40,703.36	22,972.62	20,100.00		64,179.27		361,110.57	361,110.57
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		511,754.72	244,175.62	263,728.71	348,089.00	204,605.30	0.00	3,921,406.21	3,921,406.21
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	111,210.66	111,210.66	111,210.66	222,421.40			1,351,706.00	1,351,706.00
Classified Salaries	2000-2999	54,717.46	54,717.46	54,717.46	109,434.93			680,419.14	680,419.14
Employee Benefits	3000-3999	34,865.45	34,865.45	34,865.45	69,730.93			423,245.95	423,245.95
Books and Supplies	4000-4999	14,400.90	14,400.90	14,400.90	14,400.90			172,810.85	172,810.85
Services	5000-5999	71,129.04	71,129.04	71,129.04	71,129.04			853,548.49	853,548.49
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499	60,377.60	60,377.60	60,377.60	60,377.60			301,888.00	301,888.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		346,701.11	346,701.11	346,701.11	547,494.86	0.00	0.00	3,783,618.43	3,783,618.43
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							50,000.00	50,000.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	50,000.00	50,000.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(50,000.00)	(50,000.00)
E. NET INCREASE/DECREASE (B - C + D)		165,053.61	(102,525.49)	(82,972.40)	(199,405.86)	204,605.30	0.00	87,787.78	137,787.78
F. ENDING CASH (A + E)		1,616,512.37	1,513,986.88	1,431,014.48	1,231,608.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,436,213.92	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,649,589.00		4,649,589.00		2,682.35	4,646,906.65	301,388.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	49,383.43		49,383.43		11,305.23	38,078.20	38,078.20
Business-type activities long-term liabilities	4,698,972.43	0.00	4,698,972.43	0.00	13,987.58	4,684,984.85	339,466.20

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000)549.80
2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)2,122,759.20

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)0.03%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	269,672.27
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	50.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	36.18
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	269,758.59
9. Carry-Forward Adjustment (Part IV, Line F)	68,145.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	337,904.54

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,800,574.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	552,070.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	28,576.51
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	91,404.04
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	5,327.50
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	167,078.52
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	120,574.57
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,765,605.49

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

9.75%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/lc/)

(Line A10 divided by Line B18)

12.22%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	269,758.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.29%) times Part III, Line B18); zero if negative	68,145.95
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	68,145.95
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	68,145.95

Approved indirect cost rate: 7.29%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	77,382.96		16,137.69	93,520.65
2. State Lottery Revenue	8560	51,850.24		13,772.72	65,622.96
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		129,233.20	0.00	29,910.41	159,143.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	9,547.50		9,949.50	19,497.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		9,547.50	0.00	9,949.50	19,497.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	119,685.70	0.00	19,960.91	139,646.61
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

CALIFORNIA MONTESSORI PROJECT - 2015/16 MULTI-YEAR PROJECTIONS

BOARD APPROVED OPERATING BUDGET

		2015-16 Elk Grove Sponsor EGUSD	%	2016-17 Elk Grove Sponsor EGUSD	%	2017-18 Elk Grove Sponsor EGUSD
A. REVENUES						
LCFF Sources	8010-8099	\$ 3,142,308.00	10.03%	\$ 3,457,422.00	4.03%	\$ 3,596,741.00
Federal Revenue	8100-8299	\$ 75,025.50	6.67%	\$ 80,027.20	1.04%	\$ 80,860.82
Other State Revenue	8300-8599	\$ 342,962.14	-64.32%	\$ 122,373.20	1.04%	\$ 123,647.92
Other Local Revenue	8600-8799	\$ 361,110.57	6.67%	\$ 385,184.61	1.04%	\$ 389,196.95
TOTAL REVENUES		\$ 3,921,406.21	3.15%	\$ 4,045,007.01	3.60%	\$ 4,190,446.69
B. EXPENDITURES						
Certificated Salaries	1000-1999	\$ 1,351,706.00	10.32%	\$ 1,491,223.06	1.00%	\$ 1,506,135.29
Classified Salaries	2000-2999	\$ 680,419.14	7.41%	\$ 730,831.71	1.00%	\$ 738,140.03
Employee Benefits	3000-3999	\$ 423,245.95	13.69%	\$ 481,208.13	0.71%	\$ 484,648.57
Books and Supplies	4000-4999	\$ 172,810.85	1.07%	\$ 174,660.85	-22.90%	\$ 134,660.85
Services & Other Operating	5000-5999	\$ 853,548.49	15.06%	\$ 982,083.97	-21.40%	\$ 771,904.81
Depreciation Expense	6000-6999	\$ 60,000.00	0.00%	\$ 60,000.00	0.00%	\$ 60,000.00
	7100-7299,					
Other Outgo	7400-7499	\$ 301,888.00	0.00%	\$ 301,888.00	0.00%	\$ 301,888.00
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -
TOTAL EXPENDITURES		\$ 3,843,618.43	9.84%	\$ 4,221,895.73	-5.32%	\$ 3,997,377.56
C. EXCESS OF REVENUES		\$ 77,787.78		\$ (176,888.72)		\$ 193,069.13
D. OTHER FINANCING SOURCES/USES						
Interfund Transfers In	8910-8929	\$ -		\$ -		\$ -
Interfund Transfers Out	7610-7629	\$ -		\$ -		\$ -
Other Sources	8930-8979	\$ -		\$ -		\$ -
Other Uses	7630-7699	\$ -		\$ -		\$ -
Contributions	8980-8999	\$ -		\$ -		\$ -
TOTAL OTHER FINANCING SOURCES/USES		\$ -		\$ -		\$ -
E. NET INCREASE (DECREASE) IN FUND BALANCE		\$ 77,787.78		\$ (176,888.72)		\$ 193,069.13
F. NEW--NET ASSETS, RESERVES						
As of July 1 - Unaudited	9791	\$ 6,007,616.96		\$ 6,085,404.74		\$ 5,908,516.02
Audit Adjustments	9793	\$ -		\$ -		\$ -
Other Restatements	9795	\$ -		\$ -		\$ -
Ending Balance, June 30		\$ 6,085,404.74		\$ 5,908,516.02		\$ 6,101,585.15

Assumptions:

The out year revenue assumptions are based on FCMAT's BASC Local Control Funding Formula Calculator v16.1e.

LCFF Sources: Enrollment increases (ADA calculated using 95% attendance): 2016-17 +30 students; 2017-18 +5 students.

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 student growth. One time 2015-16 Discretionary Mandate Block Grant funds removed from out years.

Other Local Revenue: Increased for student growth.

Salaries: Step & Column movement in all years. 2 Teachers + 2 TA included for growth and 1 FTE PE Teacher added in 2016-17.

Estimated 2% increase in classified wages added in 2016-17.

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: \$71,750 in one time expenses included in 2015-16, removed from out years. Classroom start ups of \$40,000 added to 2016-17. Additional funds allocated in the 2016-17 for LCAP goals and one classroom startup (removed from 2017-18).

Services & Other Operating: 1% Increase in 2016-17 and 2017-18. One time site improvement of \$48,000 in 2015-16 removed from out year. \$180,000 for 2 portables added in 16-17.

Depreciation Expense: Status quo.

Interest Payments: 2014-15 low interest payments for State construction loan begin.

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	3,397,252.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	66,667.51
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	60,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	301,888.00
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)				361,888.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,968,696.57

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		404.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		7,348.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,627,824.55	7,677.64
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,627,824.55	7,677.64
B. Required effort (Line A.2 times 90%)	2,365,042.10	6,909.88
C. Current year expenditures (Line I.E and Line II.B)	2,968,696.57	7,348.26
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%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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July 1 Budget
2015-16 Budget
Technical Review Checks

California Montessori Project - Elk Grove Campus
Elk Grove 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-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for 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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July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

California Montessori Project - Elk Grove Campus
Elk Grove Unified

Sacramento County

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by function.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

Checks Completed.

California Montessori Project – Elk Grove Campus

2015-16 Budget Assumptions

Notes:

- 1. Revenue projections based on FCMAT's Local Control Funding Formula Calculator version 16.1e.*
- 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 Estimated Actuals and 2015-16 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: 427.50 ADA. This is a increase of 22.42 ADA from 2014-15 P2 due to growth.

LCFF:

LCFF amounts were based on FCMAT's Local Control Funding Formula calculator version 16.1e. The transfer of property taxes from Districts was updated to State's 14-15 P1 Certification and deducted from the LCFF calculation. \$507,521 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the latest estimates and were deducted from the LCFF total.

FEDERAL REVENUE

Local Assistance special education dollars from the Yuba County SELPA are anticipated to be \$70,274.71 for the Elk Grove campus in the budget year. Federal Mental Health funds budgeted at \$4,750.79 for 2015-16.

OTHER STATE REVENUE:

Lottery Revenue:

Lottery revenues were budgeted at current estimates of \$128.00 per ADA for Non-Prop 20 lottery revenues, and \$34.00 for Prop 20 lottery revenues.

Mandate Block Grant:

Funding of \$14 per prior year ADA budgeted which amounts to \$5,671.12 for the Elk Grove campus. In addition, the \$601 in Discretionary One-Time dollars proposed in the Governor's May Revise are budgeted on prior year ADA equaling \$243,453.08.

Common Core: No additional funds budgeted for 2015-16. Contributions were increased at Estimated Actuals to reflect increases in infrastructure costs during 2014-15.

Prop 39 Energy Planning: No additional funds budgeted for 2015-16, pending application approvals.

LOCAL REVENUE:

Interest: Budgeted \$11,490.39 based on current interest rates.

Special Ed Transfer Budget increased due to growth to \$685,795.57 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. The Elk Grove campus portion budgeted at \$123,620.18, which does not include the federal portion. Contributions from unrestricted funds budgeted according to site needs for Special Ed.

Mental Health Funds: State Mental Health funds from the SELPA are budgeted at \$24,582.94 for the new year.

Club M: Before/After School care budgeted at \$150,000 based on historical data and current participation.

EXPENDITURES:

Certificated Salaries: Staffing increased by 1.5 FTE for 2015-16. Budget includes Board approved increases to the salary schedule. Step and column increases included. Budget 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 increased in the budget year to \$140 day (\$160 long term). EPA funds will pay for instructional staff.

Classified Salaries: Staffing increased by 2 Teacher Aides for 2015-16. Step and column increases are included in the budget. Club M (after school program) salaries are based on projections which include inter-sessions. Classified subs were increased by \$1.00 per hour in the budget year.

Benefits: Health & Welfare: Certificated & Classified remain at 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 included for qualifying classified staff, who will receive up to \$200 per month match for their personal retirement plan.

For Statutory Benefits the following rates were used:

STRS	10.73%
Social Security	6.20%
Medicare	1.45%
UI	0.05%
WkComp	2.26%

4000-7000 Expenses:

Software programs budgeted at \$56.17 per enrollment 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 budgeted at \$25 per student for unrestricted instructional materials, \$5 per student for restricted and \$20 per student for writing curriculum. Technology was budgeted at \$90 per student for infrastructure and site needs. Admin supplies budgeted at \$20 per enrollment. Custodial supplies were budgeted at \$9,000 for the Elk Grove campus. Mental Health services/supplies budgeted as per revenue. Special Ed supplies were budgeted at \$1,500 per site. LCAP expenditures were budgeted for 2015-16 as follows as a result of the LCAP input process: \$10 per student for LCAP—VAPA Music, \$5 per student for LCAP—Library, \$5 per student for LCAP—PE & Playground, \$10 per student for LCAP—Site Specific, \$10 per student for LCAP—Tech Accessories, \$10 per student for LCAP—Science Instruction. Club M (Before/After School care) supplies were budgeted at \$10 per student.

5000's includes business services with Delta Managed Solutions and Central Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgets include \$1,500 for Admin travel, \$2,000 for Special Ed, \$8,500 for instructional staff and \$20,000 for AMS Conference set aside. Dues & Memberships budgeted per projections. Communications costs were budgeted at \$20 per student. Special Ed services budgeted as per each campus's needs. BTSA support budget increased to \$3,000 per teacher with an anticipated 4 teachers at the Elk Grove campus. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases adjusted due to anticipated needs. 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. CSFA interest payments of \$301,888 began in 2014-15 for the loan portion on the Prop 55 construction.

The charter is expected to increase the fund balance by \$77,787.78 in the budget year. One-time expenditures for classroom startups, site improvements, replacement of XP computers, and safety kits equal \$119,750.

Ending Balance:

The balance for Net Assets is anticipated to be \$6,085,404.74 on June 30, 2016.

California Montessori Project
2014-15 Estimated Actuals Budget Revenues

2014-15 P2 ADA	TK-3 4-6 7-8 Total	AR	Car	OR	Sub-total San			EG			SS	TOTAL CMP
		207.24	362.37	152.64	722.25	167.69	267.42	175.72	1333.08			
		112.89	137.10	71.00	320.99	107.82	100.92	119.93	649.66			
		63.08	51.52	0.00	114.60	39.96	36.74	63.44	254.74			
		383.21	550.99	223.64	1157.84	315.47	405.08	359.09	2237.48			
Projected ADA @ 95% (SS @ 96%)		383.21	550.99	223.64	1157.84	315.47	405.08	359.09	2237.48			
Funding Source	Rates	AR	Car	OR	Sub-total San			EG	SS	TOTAL CMP		
Total LCFF Base Grants		\$ 2,606,481.00	\$ 3,747,670.91	\$ 1,521,133.09	\$ 7,875,285.00	\$ 2,118,808.00	\$ 2,722,177.00	\$ 2,422,390.00	\$ 15,138,660.00			
Less In-Lieu of Property Tax-Local		\$ 634,622.89	\$ 912,478.44	\$ 370,363.67	\$ 1,917,465.00	\$ 439,621.00	\$ 475,882.00	\$ 786,243.00	\$ 3,619,211.00			
Less EPA portion		\$ 439,170.31	\$ 631,453.65	\$ 256,301.05	\$ 1,326,925.00	\$ 361,224.00	\$ 464,917.00	\$ 412,898.00	\$ 2,565,964.00			
Net LCFF Base Grants-State Portion		\$ 1,532,687.81	\$ 2,203,738.82	\$ 894,468.37	\$ 4,630,895.00	\$ 1,317,963.00	\$ 1,781,378.00	\$ 1,223,249.00	\$ 8,953,485.00			
Lottery	\$ 128.00	\$ 49,050.88	\$ 70,526.72	\$ 28,625.92	\$ 148,203.52	\$ 40,380.16	\$ 51,850.24	\$ 45,963.52	\$ 286,397.44			
Lottery Prop 20	\$ 34.00	\$ 13,029.14	\$ 18,733.66	\$ 7,603.76	\$ 39,366.56	\$ 10,725.98	\$ 13,772.72	\$ 12,209.06	\$ 76,074.32			
Special Ed (SELPA)	\$ 287.34	\$ 110,111.56	\$ 158,321.47	\$ 64,260.72	\$ 332,693.75	\$ 90,647.15	\$ 116,395.69	\$ 103,178.42	\$ 642,915.00			
Special Ed (SELPA) Fed Local Asst	\$ 175.01	\$ 75,480.35	\$ 98,500.30	\$ 39,462.76	\$ 213,443.41	\$ 53,300.83	\$ 62,415.86	\$ 62,426.73	\$ 391,586.83			
SpEd Mental Health - Fed	\$ 11.78	\$ 3,983.44	\$ 5,761.58	\$ 5,366.31	\$ 15,111.33	\$ 3,258.27	\$ 4,251.65	\$ 3,734.26	\$ 26,355.51			
SpEd Mental Health - State	\$ 60.95	\$ 23,356.99	\$ 33,583.33	\$ 13,631.06	\$ 70,571.37	\$ 19,228.17	\$ 24,689.98	\$ 21,886.85	\$ 136,376.38			
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	\$ 4,958.24	\$ 28,368.48			
Mandate Block Grant OneTime 14-15	\$ 66.00	\$ 22,815.07	\$ 32,804.14	\$ 13,314.79	\$ 68,934.00	\$ 20,037.00	\$ 23,002.00	\$ 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	\$ 120,797.00	\$ 896,515.00			
EG Prop 39 (facilities)							\$ 45,000.00		\$ 45,000.00			
Interest		\$ 15,000.00	\$ (5,719.38)	\$ (4,007.61)	\$ 5,273.01	\$ 8,760.64	\$ 9,368.68	\$ 63,400.27	\$ 86,802.60			
Prior Year State Adjustments		\$ 16,805.49	\$ 20,177.17	\$ 9,004.18	\$ 45,986.84	\$ 57,678.22	\$ 5,027.27	\$ 5,184.60	\$ 113,876.93			
Other Local Revenues		\$ 5,135.00	\$ 2,266.58	\$ 51.67	\$ 7,453.25	\$ 1,818.07		\$ 735.00	\$ 10,006.32			
TOTAL REVENUES		\$ 3,096,567.94	\$ 4,413,819.23	\$ 1,771,834.89	\$ 9,282,222.06	\$ 2,609,061.72	\$ 3,232,760.09	\$ 2,890,579.95	\$ 18,014,623.81			

*Calculations per FCMAT--BASC LCFF Calculator v15.3b with 1-30-15 Assumption Updates

*Calculations per FCMAT--BASC LCFF Calculator v15.3b with 1-30-15 Assumption Updates

**California Montessori Project
2015-16 Budget
Revenues**

2015-16 Est CBEDS Enrollment (less attrition)	TK-3 4-6 7-8 Total	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
		218	410	148	776	175	300	220	1471
		115	190	79	384	110	105	128	727
		72	60	0	132	45	45	72	294
		405	660	227	1292	330	450	420	2492
Projected ADA @ 95% (SS @ 96%)		384.75	627.00	215.65	1227.40	313.50	427.50	403.2	2371.60
Funding Source	Rates	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
Total LCFE Base Grants		\$ 2,856,436.47	\$ 4,654,933.51	\$ 1,601,015.01	\$ 9,112,385.00	\$ 2,306,108.00	\$ 3,142,308.00	\$ 2,932,359.00	\$ 17,493,160.00
Less In-Lieu of Property Tax-Local		\$ 601,062.95	\$ 979,509.98	\$ 336,892.07	\$ 1,917,465.00	\$ 439,621.00	\$ 475,882.00	\$ 786,243.00	\$ 3,619,211.00
Less EPA portion		\$ 456,103.66	\$ 743,280.05	\$ 255,643.29	\$ 1,455,027.00	\$ 371,313.00	\$ 507,521.00	\$ 479,560.00	\$ 2,813,421.00
Net LCFE Base Grants-State Portion		\$ 1,799,269.86	\$ 2,932,143.48	\$ 1,008,479.65	\$ 5,739,893.00	\$ 1,495,174.00	\$ 2,158,905.00	\$ 1,666,556.00	\$ 11,060,528.00
Lottery	\$ 128.00	\$ 49,248.00	\$ 80,256.00	\$ 27,603.20	\$ 157,107.20	\$ 40,128.00	\$ 54,720.00	\$ 51,609.60	\$ 303,564.80
Lottery Prop 20	\$ 34.00	\$ 13,081.50	\$ 21,318.00	\$ 7,332.10	\$ 41,731.60	\$ 10,659.00	\$ 14,535.00	\$ 13,708.80	\$ 80,634.40
Special Ed (SELPA)	\$ 289.17	\$ 111,258.16	\$ 181,309.59	\$ 62,359.51	\$ 354,927.26	\$ 90,654.80	\$ 123,620.18	\$ 116,593.34	\$ 685,795.57
Special Ed (SELPA) Fed Local Asst	\$ 164.39	\$ 63,247.24	\$ 103,069.58	\$ 35,449.69	\$ 201,766.50	\$ 51,534.79	\$ 70,274.71	\$ 66,280.15	\$ 389,856.15
SpEd Mental Health - Fed	\$ 11.11	\$ 4,275.71	\$ 6,967.83	\$ 2,396.51	\$ 13,640.05	\$ 3,483.91	\$ 4,750.79	\$ 4,480.75	\$ 26,355.51
SpEd Mental Health - State	\$ 57.50	\$ 22,124.65	\$ 36,054.98	\$ 12,400.73	\$ 70,580.35	\$ 18,027.49	\$ 24,582.94	\$ 23,185.59	\$ 136,376.38
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,364.94	\$ 7,713.86	\$ 3,130.96	\$ 16,209.76	\$ 4,416.58	\$ 5,671.12	\$ 5,027.26	\$ 31,324.72
Disc Block Grant OneTime 15-16 PY ADA	\$ 601.00	\$ 230,309.21	\$ 331,144.99	\$ 134,407.64	\$ 695,861.84	\$ 189,597.47	\$ 243,453.08	\$ 215,813.09	\$ 1,344,725.48
Club Montessori		\$ 150,000.00	\$ 225,000.00	\$ 70,488.00	\$ 445,488.00	\$ 180,230.00	\$ 150,000.00	\$ 125,000.00	\$ 900,718.00
EG Prop 39 (facilities)							\$ 76,000.00		\$ 76,000.00
Interest		\$ 18,389.33	\$ -	\$ -	\$ 18,389.33	\$ 7,279.81	\$ 11,490.39	\$ 12,000.00	\$ 49,159.53
Prior Year State Adjustments					\$ -				\$ -
Other Local Revenues					\$ -				\$ -
TOTAL REVENUES		\$ 3,523,735.22	\$ 5,647,768.34	\$ 1,956,583.35	\$ 11,128,086.90	\$ 2,902,119.85	\$ 3,921,406.21	\$ 3,566,057.59	\$ 21,517,670.55

*Calculations per FCMAT – BASC LCFE Calculator v16.1e with 5-15-15 Assumption Updates

*Calculations per FCMAT-BASC LCFE Calculator v16.1e with 5-15-15 Assumption Updates

LCFF Calculator Universal Assumptions										
California Montessori Project - Elk Grove Campus (111732) - Original Budget 2015-16--CMP EG										

	Summary of Funding									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20			
Target	\$	2,667,280	\$	3,177,235	\$	3,389,183	\$	3,654,022	\$	3,882,914
Floor		2,102,391		2,527,431		2,863,021		3,339,964		3,656,931
Applied Formula: Target or Floor		FLOOR		FLOOR		FLOOR		FLOOR		FLOOR
Remaining Need after Gap (informational only)		497,093		455,058		246,875		196,600		225,983
Current Year Gap Funding		67,796		194,746		279,287		117,458		105,155
Economic Recovery Target		-		-		-		-		-
Additional State Aid		-		-		-		-		-
Total Phase-In Entitlement	\$	2,170,187	\$	2,722,177	\$	3,142,308	\$	3,457,422	\$	3,596,741
										3,656,931

	Components of LCFF By Object Code									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20		
8011 - State Aid	\$	841,491	\$	1,385,452	\$	1,781,378	\$	2,158,905	\$	2,463,721
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		301,570		-		-		-		-
8012 - EPA		311,715		374,517		464,917		507,521		517,819
Local Revenue Sources:										
8021 to 8048 - Property Taxes		295,520		410,218		475,882		475,882		475,882
8096 - In-Lieu of Property Taxes		-		-		-		-		-
Property Taxes net of in-lieu	\$	1,750,296	\$	2,170,187	\$	2,722,177	\$	3,142,308	\$	3,457,422
TOTAL FUNDING	\$	1,750,296	\$	2,170,187	\$	2,722,177	\$	3,142,308	\$	3,457,422
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

Summary of Student Population										
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20			
Unduplicated Pupil Population										
Agency Unduplicated Pupil Count	69.00	84.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-	-	-
Total Unduplicated pupil Count	69.00	84.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00	86.00
Rolling %, Supplemental Grant	19.1700%	19.6300%	19.4500%	18.8500%	18.2300%	17.7900%	17.7300%	17.7300%	17.7300%	17.7300%
Rolling %, Concentration Grant	19.1700%	19.6300%	19.4500%	18.8500%	18.8500%	18.8500%	18.8500%	18.8500%	18.8500%	18.8500%

FUNDED ADA										
Adjusted Base Grant ADA										
Grades TK-3	Current Year	222.99	Current Year	267.42	Current Year	285.00	Current Year	285.00	Current Year	285.00
Grades 4-6		88.11		100.92		99.75		133.00		133.00
Grades 7-8		32.40		36.74		42.75		38.00		42.75
Grades 9-12		-		-		-		-		-
Total Adjusted Base Grant ADA		343.50		405.08		427.50		456.00		460.75
Necessary Small School ADA	Current year	-	Current year	-	Current year	-	Current year	-	Current year	-
Grades TK-3		-		-		-		-		-
Grades 4-6		-		-		-		-		-

