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):

2013-14 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: ______________________________ Date: ______________
Charter School Official
(Original signature required)

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

530-633-3130 x 1115
Telephone

tjohnson@wheatland.k12.ca.us
E-mail Address

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

2013-14 First Interim
Charter Schools Enterprise Fund
Revenues, Expenses and Changes in Net Position

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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)	% D Colu B & (F
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	5,556,715.20	5,556,715.20	1,232,751.24	6,510,492.99	953,777.79	1
2) Federal Revenue		8100-8299	103,087.44	103,087.44	0.00	166,254.36	63,166.92	6
3) Other State Revenue		8300-8599	1,496,989.49	1,496,989.49	158,741.30	444,180.32	(1,052,809.17)	-70
4) Other Local Revenue		8600-8799	725,059.40	725,059.40	159,256.31	669,390.40	(55,669.00)	-7
5) TOTAL, REVENUES			7,881,851.53	7,881,851.53	1,550,748.85	7,790,318.07		
B. EXPENSES								
1) Certificated Salaries		1000-1999	2,898,185.52	2,898,185.52	760,569.04	2,938,190.35	(40,004.83)	-1
2) Classified Salaries		2000-2999	1,702,501.29	1,702,501.29	459,564.91	1,753,540.20	(51,038.91)	-3
3) Employee Benefits		3000-3999	940,305.91	940,305.91	231,132.55	937,314.31	2,991.60	0
4) Books and Supplies		4000-4999	527,941.67	527,941.67	308,011.82	612,858.98	(84,917.31)	-16
5) Services and Other Operating Expenses		5000-5999	2,365,745.40	2,365,745.40	423,761.95	2,339,995.96	25,749.44	1
6) Depreciation		6000-6999	30,079.00	30,079.00	0.00	30,079.00	0.00	0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.
9) TOTAL, EXPENSES			8,464,758.79	8,464,758.79	2,183,040.27	8,611,978.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(582,907.26)	(582,907.26)	(632,291.42)	(821,660.73)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out		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		

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)	% D Colu B & (F
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(582,907.26)	(582,907.26)	(632,291.42)	(821,660.73)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,575,407.67	1,575,407.67		1,575,407.67	0.00	(
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	(
c) As of July 1 - Audited (F1a + F1b)			1,575,407.67	1,575,407.67		1,575,407.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	C
e) Adjusted Beginning Net Position (F1c + F1d)			1,575,407.67	1,575,407.67		1,575,407.67		
2) Ending Net Position, June 30 (E + F1e)			992,500.41	992,500.41		753,746.94		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	115,293.78	115,293.78		95,949.86		
c) Unrestricted Net Position		9790	877,206.63	877,206.63		657,797.08		

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)	% Di Colun B & (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	761,789.00	4,105,977.00	4,105,977.00	N
Education Protection Account State Aid - Current Year		8012	1,042,622.00	1,042,622.00	229,917.00	919,668.00	(122,954.00)	-11
Charter Schools General Purpose Entitlement - State Aid		8015	2,970,377.20	2,970,377.20	0.00	0.00	(2,970,377.20)	-100
State Aid - Prior Years		8019	0.00	0.00	44.99	44.99	44.99	N
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,543,716.00	1,543,716.00	241,000.25	1,484,803.00	(58,913.00)	-3
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, LCFF/REVENUE LIMIT SOURCES			5,556,715.20	5,556,715.20	1,232,751.24	6,510,492.99	953,777.79	17.
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	87,962.01	87,962.01	0.00	153,657.76	65,695.75	74.
Special Education Discretionary Grants		8182	15,125.43	15,125.43	0.00	12,596.60	(2,528.83)	-16.
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%
TOTAL, FEDERAL REVENUE			103,087.44	103,087.44	0.00	166,254.36	63,166.92	61.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	561,204.00	561,204.00	0.00	0.00	(561,204.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	23,894.64	23,894.64	0.00	13,939.00	(9,955.64)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	161,661.50	161,661.50	881.66	160,336.25	(1,325.25)	-0.8%
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%

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)	% Di Colun B & (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0
All Other State Revenue	All Other	8590	750,229.35	750,229.35	157,859.64	269,905.07	(480,324.28)	-64
TOTAL, OTHER STATE REVENUE			1,496,989.49	1,496,989.49	158,741.30	444,180.32	(1,052,809.17)	-70
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0
Interest		8660	43,556.50	43,556.50	11,035.58	51,922.26	8,365.76	19.2
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	304,666.00	304,666.00	90,790.17	324,472.00	19,806.00	6.5
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
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	376,836.90	376,836.90	57,430.56	292,996.14	(83,840.76)	-22.2%
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%
TOTAL, OTHER LOCAL REVENUE			725,059.40	725,059.40	159,256.31	669,390.40	(55,669.00)	-7.7%
TOTAL, REVENUES			7,881,851.53	7,881,851.53	1,550,748.85	7,790,318.07		

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)	% Di Colun B & (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,523,253.00	2,523,253.00	637,754.21	2,520,773.07	2,479.93	0
Certificated Pupil Support Salaries		1200	0.00	0.00	11,000.01	44,000.00	(44,000.00)	N
Certificated Supervisors' and Administrators' Salaries		1300	374,932.52	374,932.52	111,814.82	373,417.28	1,515.24	0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES			2,898,185.52	2,898,185.52	760,569.04	2,938,190.35	(40,004.83)	-1
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	903,132.85	903,132.85	216,116.21	909,172.04	(6,039.19)	-0
Classified Support Salaries		2200	156,237.50	156,237.50	54,686.36	203,986.40	(47,748.90)	-30
Classified Supervisors' and Administrators' Salaries		2300	141,013.00	141,013.00	44,307.36	133,882.00	7,131.00	5
Clerical, Technical and Office Salaries		2400	292,741.25	292,741.25	86,238.02	309,127.00	(16,385.75)	-5
Other Classified Salaries		2900	209,376.69	209,376.69	58,216.96	197,372.76	12,003.93	5
TOTAL, CLASSIFIED SALARIES			1,702,501.29	1,702,501.29	459,564.91	1,753,540.20	(51,038.91)	-3
EMPLOYEE BENEFITS								
STRS		3101-3102	238,458.08	238,458.08	64,611.41	241,705.27	(3,247.19)	-1.4
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	172,410.17	172,410.17	45,433.93	177,109.09	(4,698.92)	-2.7
Health and Welfare Benefits		3401-3402	383,641.14	383,641.14	87,556.10	364,885.08	18,756.06	4.9
Unemployment Insurance		3501-3502	8,142.51	8,142.51	613.23	2,364.07	5,778.44	71.0
Workers' Compensation		3601-3602	94,454.01	94,454.01	29,960.81	116,825.80	(22,371.79)	-23.7
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
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	43,200.00	43,200.00	2,957.07	34,425.00	8,775.00	20.3
TOTAL, EMPLOYEE BENEFITS			940,305.91	940,305.91	231,132.55	937,314.31	2,991.60	0.3
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	3,683.24	3,315.98	(3,315.98)	Nev
Books and Other Reference Materials		4200	0.00	0.00	26,091.24	24,038.07	(24,038.07)	Nev
Materials and Supplies		4300	455,263.71	455,263.71	195,139.52	299,678.93	155,584.78	34.2%
Noncapitalized Equipment		4400	72,677.96	72,677.96	83,097.82	285,826.00	(213,148.04)	-293.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			527,941.67	527,941.67	308,011.82	612,858.98	(84,917.31)	-16.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,948.01	14,948.01	13,996.55	22,780.67	(7,832.66)	-52.4%
Dues and Memberships		5300	9,685.50	9,685.50	7,559.50	12,706.50	(3,021.00)	-31.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	125,000.00	125,000.00	32,282.04	125,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,048,263.51	1,048,263.51	323,406.01	1,028,929.59	19,333.92	1.8%
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	1,150,708.38	1,150,708.38	39,459.33	1,133,439.20	17,269.18	1.5%
Communications		5900	17,140.00	17,140.00	7,058.52	17,140.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,365,745.40	2,365,745.40	423,761.95	2,339,995.96	25,749.44	1.1%

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)	% Di Colun B & (F)
DEPRECIATION								
Depreciation Expense		6900	30,079.00	30,079.00	0.00	30,079.00	0.00	0
TOTAL, DEPRECIATION			30,079.00	30,079.00	0.00	30,079.00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	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
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.(
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.(
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.(
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.(
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.(
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EXPENSES			8,464,758.79	8,464,758.79	2,183,040.27	8,611,978.80		

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)	% Di Colun B & (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.(
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.(
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.(
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0
All Other Financing Uses		7699	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
CONTRIBUTIONS								
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'
Transfers of Restricted Balances		8997	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'
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
6300		53,853.30
6512		38,896.56
9010		3,200.00
Total, Restricted Net Position		95,949.86

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	
2. Special Education	0.00	0.00	0.00	0.00	0.00	[illegible]
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	[illegible]
4. Special Education	0.00	0.00	0.00	0.00	0.00	[illegible]
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	[illegible]
6. Special Education	0.00	0.00	0.00	0.00	0.00	[illegible]
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	[illegible]
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	[illegible]
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	0.00	0.00	0.00	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	(
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	(
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	C
b. All Other Block Grant Funded Charters	1,049.75	1,049.75	1,021.25	1,021.25	(28.50)	-3
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	1,049.75	1,049.75	1,021.25	1,021.25	(28.50)	-3
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0'

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 throug 2014-15.

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			8,791.50	1,918,415.78	2,265,105.92	1,791,616.00	883,668.64	732,129.84	740,405.43	729,696.59
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			200,515.99	430,388.00	360,847.00	360,847.00	430,388.00	360,847.00	217,982.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099				162,773.70	78,226.55	140,807.79	140,807.79	140,807.79	140,807.79
Federal Revenue	8100-8299							41,563.59		
Other State Revenue	8300-8599		14,859.64	38,000.00	105,000.00	881.66		40,084.06	105,000.00	
Other Local Revenue	8600-8799		16,810.28	28,187.41	72,704.05	41,554.57	41,148.03	27,504.83	54,709.05	27,504.83
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			31,669.92	266,703.40	770,865.75	481,509.78	542,802.82	680,348.27	661,363.84	386,294.62
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,368.45	242,836.10	248,192.38	251,172.11	252,497.79	251,172.11	251,172.11	251,172.11
Classified Salaries	2000-2999		35,854.99	86,489.08	175,373.54	161,847.30	163,190.83	161,540.64	161,540.64	161,540.64
Employee Benefits	3000-3999		7,252.91	59,956.48	82,058.36	81,864.80	79,973.15	81,729.69	81,729.69	81,729.69
Books and Supplies	4000-4999		23,052.59	132,648.06	112,206.75	40,104.42	45,599.91	37,035.32	37,035.32	37,035.32
Services	5000-5999		93,800.40	103,070.55	138,303.92	88,587.08	153,079.94	140,594.92	140,594.92	140,594.92
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			178,329.34	625,000.27	756,134.95	623,575.71	694,341.62	672,072.68	672,072.68	672,072.68
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,063,293.45	706,807.67	243,424.32	40,118.57				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	2,063,293.45	706,807.67	243,424.32	40,118.57	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599		7,009.75	1,820.66	731,645.04	806,000.00				
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	7,009.75	1,820.66	731,645.04	806,000.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	2,056,283.70	704,987.01	(488,220.72)	(765,881.43)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,909,624.28	346,690.14	(473,489.92)	(907,947.36)	(151,538.80)	8,275.59	(10,708.84)	(285,778.06)
F. ENDING CASH (A + E)			1,918,415.78	2,265,105.92	1,791,616.00	883,668.64	732,129.84	740,405.43	729,696.59	443,918.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		443,918.53	428,141.53	1,204,368.28	705,858.22				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	447,899.00	111,219.00	5,250.00	229,917.00	1,869,590.00		5,025,689.99	5,025,689.99
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	140,807.79	140,807.79	140,807.79		258,148.22		1,484,803.00	1,484,803.00
Federal Revenue	8100-8299		41,563.59			83,127.18		166,254.36	166,254.36
Other State Revenue	8300-8599	40,084.06				100,270.90		444,180.32	444,180.32
Other Local Revenue	8600-8799	27,504.83	54,709.05	27,504.83	27,504.83	222,043.81		669,390.40	669,390.40
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		656,295.68	348,299.43	173,562.62	257,421.83	2,533,180.11	0.00	7,790,318.07	7,790,318.07
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	251,172.11	251,172.11	251,172.11	418,090.86			2,938,190.35	2,938,190.35
Classified Salaries	2000-2999	161,540.64	161,540.64	161,540.64	161,540.62			1,753,540.20	1,753,540.20
Employee Benefits	3000-3999	81,729.69	81,729.69	81,729.69	135,830.47			937,314.31	937,314.31
Books and Supplies	4000-4999	37,035.32	37,035.32	37,035.32	37,035.33			612,858.98	612,858.98
Services	5000-5999	140,594.92	140,594.92	140,594.92	189,952.50		729,632.05	2,339,995.96	2,339,995.96
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
TOTAL DISBURSEMENTS		672,072.68	672,072.68	672,072.68	942,449.78	0.00	729,632.05	8,581,899.80	8,581,899.80
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							3,053,644.01	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	3,053,644.01	
Liabilities									
Accounts Payable	9500-9599							1,546,475.45	
Due To Other Funds	9610							0.00	
Current Loans	9640		(1,100,000.00)					(1,100,000.00)	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	(1,100,000.00)	0.00	0.00	0.00	0.00	446,475.45	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	1,100,000.00	0.00	0.00	0.00	0.00	2,607,168.56	
E. NET INCREASE/DECREASE (B - C + D)		(15,777.00)	776,226.75	(498,510.06)	(685,027.95)	2,533,180.11	(729,632.05)	1,815,586.83	(791,581.73)
F. ENDING CASH (A + E)		428,141.53	1,204,368.28	705,858.22	20,830.27				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,824,378.33	

CALIFORNIA MONTESSORI PROJECT - 2013/14 MULTI-YEAR PROJECTIONS

BOARD APPROVED OPERATING BUDGET

		2013-14 AR/Carm/OR Sponsor San Juan	%	2014-15 AR/Carm/OR Sponsor San Juan	%	2015-16 AR/Carm/OR Sponsor San Juan
A. REVENUES						
Revenue Limit Sources	8010-8099	$ 6,510,492.99	16.27%	$ 7,570,016.00	6.68%	$ 8,075,664.00
Federal Revenue	8100-8299	$ 166,254.36	0.00%	$ 166,254.36	0.0%	$ 166,254.36
Other State Revenue	8300-8599	$ 444,180.32	-45.10%	$ 243,875.07	1.83%	$ 248,349.57
Other Local Revenue	8600-8799	$ 669,390.40	4.11%	$ 696,930.90	1.82%	$ 709,641.90
TOTAL REVENUES		$ 7,790,318.07	11.38%	$ 8,677,076.33	6.03%	$ 9,199,909.83
B. EXPENDITURES						
Certificated Salaries	1000-1999	$ 2,938,190.35	8.39%	$ 3,184,572.25	4.00%	$ 3,311,917.98
Classified Salaries	2000-2999	$ 1,753,540.20	4.76%	$ 1,837,075.60	2.01%	$ 1,873,946.36
Employee Benefits	3000-3999	$ 937,314.31	4.15%	$ 976,172.23	1.98%	$ 995,542.03
Books and Supplies	4000-4999	$ 612,858.98	-54.57%	$ 278,449.61	-7.18%	$ 258,449.61
Services & Other Operating	5000-5999	$ 2,339,995.96	0.86%	$ 2,360,075.92	1.00%	$ 2,383,676.68
Depreciation Expense	6000-6999	$ 30,079.00	0.00%	$ 30,079.00	0.00%	$ 30,079.00
Other Outgo	7100-7299, 7400-7499	$ -	0.00%	$ -	0.00%	$ -
Transfers of Indirect/Direct	7300-7399	$ -	0.00%	$ -	0.00%	$ -
TOTAL EXPENDITURES		$ 8,611,978.80	0.63%	$ 8,666,424.62	2.16%	$ 8,853,611.66
C. EXCESS OF REVENUES		$ (821,660.73)		$ 10,651.71		$ 346,298.17
D. OTHER FINANCING SOURCES/USES						
Interfund Transfers In	8910-8929	$ -	0.00%	$ -	0%	$ -
Interfund Transfers Out	7610-7629	$ -	0.00%	$ -	0%	$ -
Other Sources	8930-8979	$ -	0.00%	$ -	0%	$ -
Other Uses	7630-7699	$ -	0.00%	$ -	0%	$ -
Contributions	8980-8999	$ -	0.00%	$ -	0%	$ -
TOTAL OTHER FINANCING SOURCES/USES		$ -	0.00%	$ -	0%	$ -
E. NET INCREASE (DECREASE) IN FUND BALANCE		$ (821,660.73)		$ 10,651.71		$ 346,298.17
F. FUND BALANCE, RESERVES						
As of July 1 - Unaudited	9791	$ 1,575,407.67		$ 753,746.94		$ 764,398.65
Audit Adjustments	9793	$ -		$ -		$ -
Other Restatements	9795	$ -		$ -		$ -
Ending Balance, June 30		$ 753,746.94		$ 764,398.65		$ 1,110,696.83

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.

Revenue Limit: Enrollment increases (ADA calculated using 95% attendance): 2014-15 +137 students; 2015-16 +30 students.

Federal Revenue: Special Ed SELPA and Mental Health funds no COLA in out years.
Other State Revenue: Majority of State funding shifted to LCFF in 2013-14. Mandate Block Grant and Lottery increased for growth in ADA in out years. One-time Common Core funding removed from 2014-15.

Other Local Revenue: Growth in ADA in out years.
Salaries: Step & Column movement in all years. Anticipated increases to salary schedules included. Additional +4 Teachers and +4 Aides in 2014-15 and +1 Teacher and + 2 PT Aides in 2015-16 to accommodate growth.

Benefits: Statutory benefits adjusted to salary changes.

Books & Supplies: One-time Classroom start up, moving and Common Core expenses removed from 2014-15. 4 Classroom start ups added to 2014-15 and 3 Classroom start ups added to 2015-16 to accommodate growth and grade level movement.

Services & Other Operating: 1% Increase in 2014-15 and 2015-16.

Depreciation Expense: Status quo.

California Montessori Project-San Juan Camp			12/3/13

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

	2013-14	2014-15	2015-16
Target	$ 7,934,305	$ 9,120,053	$ 9,524,664
Floor	6,320,320	7,263,943	7,742,595
CY Gap Funding	190,127	306,073	333,069
ERT	-	-	-
Total Phase-In Entitlement	$ 6,510,448	$ 7,570,016	$ 8,075,664

Components of LCFF Including Excess Taxes & EPA

Object Code & LCFF SOURCES	2012-13	2013-14	2014-15	2015-16
8011 - State Aid	$ 2,549,600	$ 4,105,977	$ 5,165,545	$ 5,671,193
8012 - EPA	1,097,707	919,668	919,668	919,668
8021 to 8048 - Property Taxes net of in-lieu	-	-	-	-
8096 - Charter's In-Lieu Taxes	1,484,803	1,484,803	1,484,803	1,484,803
8311 & 8590 - Categoricals	1,056,042			
Total RL/LCFF Sources	$ 6,188,152	$ 6,510,448	$ 7,570,016	$ 8,075,664

California Montessori Project
2013-14 First Interim Revenues Under New LCFF model

2013-14		AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
Est. CBEDS Enrollment *(less attrition)*	K-3	209	305	159	673	174	230	180	1257
	4-6	120	116	56	292	101	96	124	613
	7-8	66	44	0	110	35	34	56	235
	Total	395	465	215	1075	310	360	360	2105
Projected ADA @ 95% (SS @ 96%)		375.25	441.75	204.25	1021.25	294.50	342.00	345.6	2003.35

Funding Source	*Rates*	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
Total LCFF Base Grants		$ 2,392,211.13	$ 2,816,147.27	$ 1,302,089.60	$ 6,510,448.00	$ 1,844,994.00	$ 2,157,604.00	$ 2,203,765.00	$ 12,716,811.00
Less In-Lieu of Property Tax-Local		$ 545,578.78	$ 642,263.62	$ 296,960.60	$ 1,484,803.00	$ 347,802.00	$ 284,827.00	$ 706,791.00	$ 2,824,223.00
Less EPA portion		$ 337,924.52	$ 397,809.88	$ 183,933.60	$ 919,668.00	$ 264,641.00	$ 259,644.00	$ 328,086.00	$ 1,772,039.00
Net LCFF Base Grants-State Portion		$ 1,508,707.83	$ 1,776,073.77	$ 821,195.40	$ 4,105,977.00	$ 1,232,551.00	$ 1,613,133.00	$ 1,168,888.00	$ 8,120,549.00
Lottery	$ 126.00	$ 47,281.50	$ 55,660.50	$ 25,735.50	$ 128,677.50	$ 37,107.00	$ 43,092.00	$ 43,545.60	$ 252,422.10
Lottery Prop 20	$ 31.00	$ 11,632.75	$ 13,694.25	$ 6,331.75	$ 31,658.75	$ 9,129.50	$ 10,602.00	$ 10,713.60	$ 62,103.85
Special Ed (SELPA)	$ 286.90	$ 107,659.05	$ 126,737.86	$ 58,599.23	$ 292,996.14	$ 84,491.91	$ 98,119.64	$ 99,152.47	$ 574,760.16
Special Ed (SELPA) Fed Local Asst	$ 150.46	$ 56,460.29	$ 66,465.92	$ 30,731.55	$ 153,657.76	$ 44,310.62	$ 51,457.48	$ 51,999.14	$ 301,425.00
SpEd Mental Health - Fed (plus Def Rev)	$ 12.33	$ 4,628.52	$ 5,448.76	$ 2,519.32	$ 12,596.60	$ 3,632.51	$ 4,218.40	$ 4,262.80	$ 24,710.31
SpEd Mental Health - State	$ 58.66	$ 22,011.63	$ 25,912.43	$ 11,981.01	$ 59,905.07	$ 17,274.95	$ 20,061.23	$ 20,272.40	$ 117,513.66
Mandate Block Grant (Pr Yr ADA)	$ 14.00	$ 5,442.00	$ 5,511.00	$ 2,986.00	$ 13,939.00	$ 4,015.00	$ 3,929.00	$ 4,956.00	$ 26,839.00
Club Montessori		$ 120,768.00	$ 133,216.00	$ 70,488.00	$ 324,472.00	$ 189,230.00	$ 104,352.00	$ 101,797.00	$ 719,851.00
EG Prop 39 (facilities)							$ 50,916.00		$ 50,916.00
Interest		$ 20,204.64	$ 20,455.90	$ 11,261.72	$ 51,922.26	$ 14,897.72	$ 14,500.55	$ 18,374.61	$ 99,695.14
Common Core--based on prior year CBEDS	$ 200.00	$ 77,162.79	$ 90,837.21	$ 42,000.00	$ 210,000.00	$ 60,000.00	$ 58,200.00	$ 73,200.00	$ 401,400.00
Prior Year RL Adjustments		$ 44.99			$ 44.99	$ 9,223.82			
Other Local Revenues						$ 167.50		$ 100.00	
TOTAL REVENUES		$ 2,865,507.29	$ 3,360,087.10	$ 1,564,723.68	$ 7,790,318.07	$ 2,318,474.53	$ 2,617,052.30	$ 2,632,138.63	$ 15,348,447.22

**Calculations per FCMAT--BASC LCFF Calculator*

SACS2013ALL Financial Reporting Software - 2013.2.1
12/3/2013 1:15:48 PM 34-67447-0112169

First Interim
2013-14 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. PASSED

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

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

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

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

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

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

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

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

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

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. 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-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
2013-14 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. PASSED

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

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

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

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

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

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

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

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

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

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. 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
2013-14 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. PASSED

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

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

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

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

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

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

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

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

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

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. 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
2013-14 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. PASSED

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

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

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

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

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

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

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

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

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

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

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

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

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. 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.