

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):

2013-14 CHARTER SCHOOL INTERIM 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 interim report, please contact:

Charter School Contact:

Tamara Johnson
Name

Chief Business Official
Title

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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)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,920,767.04	2,157,604.00	875,030.98	2,138,758.00	(18,846.00)	-0.9%
2) Federal Revenue		8100-8299	35,897.35	55,675.88	976.22	55,689.93	14.05	0.0%
3) Other State Revenue		8300-8599	477,167.25	135,884.23	162,969.70	1,099,096.89	963,212.66	708.8%
4) Other Local Revenue		8600-8799	297,250.58	267,888.19	143,147.24	262,415.20	(5,472.99)	-2.0%
5) TOTAL, REVENUES			2,731,082.22	2,617,052.30	1,182,124.14	3,555,960.02		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,020,418.90	969,733.99	481,949.02	994,363.51	(24,629.52)	-2.5%
2) Classified Salaries		2000-2999	607,249.06	546,168.55	268,859.25	555,593.81	(9,425.26)	-1.7%
3) Employee Benefits		3000-3999	330,591.64	284,209.51	141,005.15	286,127.46	(1,917.95)	-0.7%
4) Books and Supplies		4000-4999	197,131.29	218,884.08	156,507.52	225,879.99	(6,995.91)	-3.2%
5) Services and Other Operating Expenses		5000-5999	553,712.55	656,960.72	259,540.27	754,166.94	(97,208.22)	-14.8%
6) Depreciation		6000-6999	16,362.00	16,362.00	0.00	16,362.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,725,465.44	2,692,318.85	1,307,861.21	2,832,493.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,616.78	(75,266.55)	(125,737.07)	723,466.31		
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)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,616.78	(75,266.55)	(125,737.07)	723,466.31		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,772,889.25	4,772,889.25		4,772,889.25	0.00	0.0%
b) Audit Adjustments		9793	269,346.00	269,346.00		269,346.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,042,235.25	5,042,235.25		5,042,235.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,042,235.25	5,042,235.25		5,042,235.25		
2) Ending Net Position, June 30 (E + F1e)			5,047,852.03	4,966,968.70		5,765,701.56		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,384,633.25	3,373,693.26		4,254,863.53		
c) Unrestricted Net Position		9790	1,663,218.78	1,593,275.44		1,510,838.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	1,613,133.00	585,600.00	1,423,439.00	(189,694.00)	-11.8%
Education Protection Account State Aid - Current Year		8012	291,247.00	259,644.00	129,822.00	312,864.00	53,220.00	20.5%
Charter Schools General Purpose Entitlement - State Aid		8015	1,324,976.04	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	304,544.00	284,827.00	159,608.98	402,455.00	117,828.00	41.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,920,767.04	2,157,604.00	875,030.98	2,138,758.00	(18,846.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	30,630.34	51,457.48	0.00	51,508.57	51.09	0.1%
Special Education Discretionary Grants		8182	5,267.01	4,218.40	976.22	4,181.36	(37.04)	-0.9%
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			35,897.35	55,675.88	976.22	55,689.93	14.05	0.0%
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	170,289.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,736.08	3,929.00	3,929.00	3,929.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	55,886.60	53,694.00	17,486.21	52,082.80	(1,611.20)	-3.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	244,255.57	78,261.23	141,554.49	1,043,085.09	964,823.86	1232.8%
TOTAL, OTHER STATE REVENUE			477,167.25	135,884.23	162,969.70	1,099,096.89	963,212.66	708.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,925.52	14,500.55	4,917.63	9,835.26	(4,665.29)	-32.2%
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	100,186.00	104,352.00	59,664.52	104,352.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,916.00	50,916.00	30,549.60	50,916.00	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	131,223.06	98,119.64	48,015.49	97,311.94	(807.70)	-0.8%
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			297,250.58	267,888.19	143,147.24	262,415.20	(5,472.99)	-2.0%
TOTAL, REVENUES			2,731,082.22	2,617,052.30	1,182,124.14	3,555,960.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	874,960.00	812,339.50	401,181.37	841,485.02	(29,145.52)	-3.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	145,458.90	157,394.49	80,757.65	152,878.49	4,516.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,020,418.90	969,733.99	481,949.02	994,363.51	(24,629.52)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	337,430.00	288,683.75	123,947.02	278,867.63	9,816.12	3.4%
Classified Support Salaries		2200	43,925.00	45,296.80	22,296.94	45,296.80	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	500.00	500.00	291.69	500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	152,502.50	180,326.75	82,920.96	160,326.75	0.00	0.0%
Other Classified Salaries		2900	72,891.56	51,361.25	39,402.64	70,602.63	(19,241.38)	-37.5%
TOTAL, CLASSIFIED SALARIES			607,249.06	546,168.55	268,859.25	555,593.81	(9,425.26)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	83,770.75	81,630.04	40,519.86	82,401.42	(771.38)	-0.9%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,327.15	56,351.16	26,618.72	57,058.54	(707.38)	-1.3%
Health and Welfare Benefits		3401-3402	135,237.70	99,787.40	44,042.44	99,787.40	0.00	0.0%
Unemployment Insurance		3501-3502	814.36	2,273.34	1,095.26	2,287.46	(14.12)	-0.6%
Workers' Compensation		3601-3602	35,041.68	38,227.57	26,081.86	38,652.64	(425.07)	-1.1%
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	14,400.00	5,940.00	2,647.01	5,940.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			330,591.64	284,209.51	141,005.15	286,127.46	(1,917.95)	-0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,043.97	9,501.85	9,501.85	(8,457.88)	-810.2%
Materials and Supplies		4300	175,845.97	140,881.50	115,930.77	133,960.09	6,921.41	4.9%
Noncapitalized Equipment		4400	21,285.32	76,958.61	31,074.90	82,418.05	(5,459.44)	-7.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,131.29	218,884.08	156,507.52	225,879.99	(6,995.91)	-3.2%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,866.67	9,069.00	7,755.31	9,619.34	(550.34)	-6.1%
Dues and Memberships		5300	2,201.50	2,201.50	3,194.00	3,194.00	(992.50)	-45.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,000.00	58,000.00	35,904.79	58,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,727.32	138,139.32	78,532.73	138,139.32	0.00	0.0%
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	377,717.06	443,350.90	129,024.91	538,514.28	(95,163.38)	-21.5%
Communications		5900	6,200.00	6,200.00	5,128.53	6,700.00	(500.00)	-8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			553,712.55	656,960.72	259,540.27	754,166.94	(97,206.22)	-14.8%

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DEPRECIATION								
Depreciation Expense		6900	16,362.00	16,362.00	0.00	16,362.00	0.00	0.0%
TOTAL, DEPRECIATION			16,362.00	16,362.00	0.00	16,362.00	0.00	0.0%
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	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - 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			2,725,465.44	2,692,318.85	1,307,861.21	2,832,493.71		

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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		14,745.52
7810		4,236,532.41
9010		3,585.60
Total, Restricted Net Position		4,254,863.53

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	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
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	0%
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	0%
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	0%
b. All Other Block Grant Funded Charters	362.90	342.00	338.20	338.20	(3.80)	-1%
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)	362.90	342.00	338.20	338.20	(3.80)	-1%
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 through 2014-15.

	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			4,350,509.09	4,557,058.21	2,277,426.92	1,579,195.75	1,213,596.14	912,335.96	786,977.01	61,779.48
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			63,652.00	128,563.00	114,574.00	114,574.00	114,574.00	179,485.00	114,574.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099				70,186.00		41,914.98	0.00	47,508.00	23,756.00
Federal Revenue	8100-8299						976.22			
Other State Revenue	8300-8599		4,189.05	18,000.00	29,100.00	6,966.65	43,335.44	50,859.00	10,519.56	887,216.00
Other Local Revenue	8600-8799		4,738.95	9,918.11	17,678.72	2,632.58	30,485.68	26,899.71	50,793.49	8,314.16
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,928.00	91,570.11	245,527.72	124,173.23	231,286.32	192,332.71	288,306.05	1,033,860.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		7,473.33	77,010.96	77,377.20	78,526.45	78,612.12	82,949.48	79,999.48	79,077.82
Classified Salaries	2000-2999		7,681.94	24,686.49	46,883.86	49,814.80	48,902.41	50,350.21	40,539.54	54,318.07
Employee Benefits	3000-3999		(793.90)	16,886.19	23,950.34	23,341.99	23,009.02	23,825.89	30,785.62	24,063.92
Books and Supplies	4000-4999		6,166.80	28,724.76	60,121.89	29,180.45	22,856.94	6,720.08	2,736.60	6,773.90
Services	5000-5999		33,332.72	24,958.48	39,467.58	8,164.60	60,003.74	41,137.10	52,476.05	40,091.99
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			53,860.89	172,266.88	247,800.87	189,028.29	233,384.23	204,982.76	206,537.29	204,325.70
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		612,379.16	181,890.36		6,961.43				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		(58,100.00)	(2,379,928.51)	(694,917.89)	(1,667,009.98)	(299,162.27)	(112,708.90)	(162,651.29)	(5,539.37)
SUBTOTAL ASSETS		0.00	554,279.16	(2,198,038.15)	(694,917.89)	(1,660,048.55)	(299,162.27)	(112,708.90)	(162,651.29)	(5,539.37)
Liabilities										
Accounts Payable	9500-9599		302,797.15	896.37	1,040.13					
Due To Other Funds	9610									
Current Loans	9640					(1,359,304.00)			644,315.00	693,696.00
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	302,797.15	896.37	1,040.13	(1,359,304.00)	0.00	0.00	644,315.00	693,696.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	251,482.01	(2,198,934.52)	(695,958.02)	(300,744.55)	(299,162.27)	(112,708.90)	(806,966.29)	(699,235.37)
E. NET INCREASE/DECREASE (B - C + D)			206,549.12	(2,279,631.29)	(698,231.17)	(365,599.61)	(301,260.18)	(125,358.95)	(725,197.53)	130,299.09
F. ENDING CASH (A + E)			4,557,058.21	2,277,426.92	1,579,195.75	1,213,596.14	912,335.96	786,977.01	61,779.48	192,078.57
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		192,078.57	443,591.17	467,534.18	313,733.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	114,574.00	152,793.00	0.00	64,911.00	574,029.00		1,736,303.00	1,736,303.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	47,508.00	47,508.00	47,508.00		76,566.02		402,455.00	402,455.00
Federal Revenue	8100-8299	13,918.97		13,918.97		26,875.77		55,689.93	55,689.93
Other State Revenue	8300-8599		13,423.50			35,487.69		1,099,096.89	1,099,096.89
Other Local Revenue	8600-8799	31,722.60	12,270.15	8,314.16	8,314.16	50,332.73		262,415.20	262,415.20
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		207,723.57	225,994.65	69,741.13	73,225.16	763,291.21	0.00	3,555,960.02	3,555,960.02
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	86,667.33	86,667.33	86,667.33	173,334.68			994,363.51	994,363.51
Classified Salaries	2000-2999	58,104.12	58,104.12	58,104.12	58,104.13			555,593.81	555,593.81
Employee Benefits	3000-3999	24,211.68	24,211.68	24,211.68	48,423.35			286,127.46	286,127.46
Books and Supplies	4000-4999	12,519.71	12,519.71	12,519.71	25,039.44			225,879.99	225,879.99
Services	5000-5999	42,038.56	42,038.56	42,038.56	60,274.90		268,144.10	754,166.94	754,166.94
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		223,541.40	223,541.40	223,541.40	365,176.50	0.00	268,144.10	2,816,131.71	2,816,131.71
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		21,489.76					822,720.71	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(5,380,018.21)	
SUBTOTAL ASSETS		0.00	21,489.76	0.00	0.00	0.00	0.00	(4,557,297.50)	
Liabilities									
Accounts Payable	9500-9599							304,733.65	
Due To Other Funds	9610							0.00	
Current Loans	9640	(267,330.43)						(288,623.43)	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(267,330.43)	0.00	0.00	0.00	0.00	0.00	16,110.22	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		267,330.43	21,489.76	0.00	0.00	0.00	0.00	(4,573,407.72)	
E. NET INCREASE/DECREASE (B - C + D)		251,512.60	23,943.01	(153,800.27)	(291,951.34)	763,291.21	(268,144.10)	(3,833,579.41)	739,828.31
F. ENDING CASH (A + E)		443,591.17	467,534.18	313,733.91	21,782.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								516,929.68	

CALIFORNIA MONTESSORI PROJECT - 2013/14 MULTI-YEAR PROJECTIONS - SECOND INTERIM

BOARD APPROVED OPERATING BUDGET

		2013-14 Elk Grove Sponsor EGUSD	%	2014-15 Elk Grove Sponsor EGUSD	%	2015-16 Elk Grove Sponsor EGUSD
A. REVENUES						
LCFF/Revenue Limit Sources	8010-8099	\$ 2,138,758.00	19.56%	\$ 2,557,026.00	16.15%	\$ 2,970,063.00
Federal Revenue	8100-8299	\$ 55,689.93	12.92%	\$ 62,885.82	9.70%	\$ 68,986.68
Other State Revenue	8300-8599	\$ 1,099,096.89	-89.82%	\$ 111,927.34	7.66%	\$ 120,496.37
Other Local Revenue	8600-8799	\$ 262,415.20	4.79%	\$ 274,989.00	3.88%	\$ 285,649.40
TOTAL REVENUES		\$ 3,555,960.02	-15.44%	\$ 3,006,828.16	14.58%	\$ 3,445,195.45
B. EXPENDITURES						
Certificated Salaries	1000-1999	\$ 994,363.51	10.90%	\$ 1,102,707.15	9.56%	\$ 1,208,134.22
Classified Salaries	2000-2999	\$ 555,593.81	6.94%	\$ 594,149.75	6.55%	\$ 633,091.25
Employee Benefits	3000-3999	\$ 286,127.46	6.04%	\$ 303,421.24	13.84%	\$ 345,410.76
Books and Supplies	4000-4999	\$ 225,879.99	-47.15%	\$ 119,367.10	-16.76%	\$ 99,367.10
Services & Other Operating	5000-5999	\$ 754,166.94	-7.79%	\$ 695,449.61	2.44%	\$ 712,404.11
Depreciation Expense	6000-6999	\$ 16,362.00	0.00%	\$ 49,086.00	0.00%	\$ 49,086.00
	7100-7299,					
Other Outgo	7400-7499	\$ -	0.00%	\$ 301,888.00	0.00%	\$ 301,888.00
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -
TOTAL EXPENDITURES		\$ 2,832,493.71	11.78%	\$ 3,166,068.85	5.79%	\$ 3,349,381.43
C. EXCESS OF REVENUES		\$ 723,466.31		\$ (159,240.69)		\$ 95,814.02
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		\$ 723,466.31		\$ (159,240.69)		\$ 95,814.02
F. NEW--NET ASSETS, RESERVES						
As of July 1 - Unaudited	9791	\$ 4,772,889.25		\$ 5,765,701.56		\$ 5,606,460.87
Audit Adjustments	9793	\$ 269,346.00		\$ -		\$ -
Other Restatements	9795	\$ -		\$ -		\$ -
Ending Balance, June 30		\$ 5,765,701.56		\$ 5,606,460.87		\$ 5,702,274.89

Assumptions:

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

The out year revenue assumptions are based on FCMAT's BASC Local Control Funding Formula Calculator v15.1.

LCFF/RL Sources: Enrollment increases (ADA calculated using 95% attendance): 2014-15 +46 students; 2015-16 +43 students.

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

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, Prop 55 Construction funding & one-time Prop 39 Energy planning 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 2 Teachers + 2 Aides in 2014-15 and 2 Teacher + 2 Aides 2015-16 to accommodate growth.

Benefits: Statutory benefits adjusted to salary changes. STRS increase budgeted in 15-16.

Books & Supplies: +4 classroom start ups included in 2013-14, + 2 classroom start up in 2014-15, + 1 classroom start up in 2015-16, removed from the next year. One-time Common Core expenses removed from 2014-15.

Services & Other Operating: 1% Increase in 2014-15 and 2015-16. Removed one-time 2013-14 Prop 39 Energy Planning expenses from 2014-15. Additional utilities added in out years to accommodate growth.

Depreciation Expense: Increased to reflect new site.

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									29
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	15,576.00	0.00	0.00	0.00	0.00	0.00	56,760.02		72,336.02
2000-2999	Classified Salaries	6,393.60	0.00	0.00	0.00	0.00	0.00	61,601.63		67,995.23
3000-3999	Employee Benefits	2,567.46	0.00	0.00	0.00	0.00	0.00	20,873.82		23,441.28
4000-4999	Books and Supplies	1,904.87	0.00	0.00	0.00	0.00	0.00	2,095.29		4,000.16
5000-5999	Services and Other Operating Expenditures	38,315.05	0.00	0.00	0.00	0.00	0.00	70,104.71		108,419.76
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	64,756.98	0.00	0.00	0.00	0.00	0.00	211,435.47	0.00	276,192.45
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	64,756.98	0.00	0.00	0.00	0.00	0.00	211,435.47	0.00	276,192.45
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	15,576.00	0.00	0.00	0.00	0.00	0.00	5,251.45		20,827.45
2000-2999	Classified Salaries	6,393.60	0.00	0.00	0.00	0.00	0.00	61,601.63		67,995.23
3000-3999	Employee Benefits	2,567.46	0.00	0.00	0.00	0.00	0.00	20,873.82		23,441.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,095.29		2,095.29
5000-5999	Services and Other Operating Expenditures	36,038.56	0.00	0.00	0.00	0.00	0.00	70,104.71		106,143.27
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	60,575.62	0.00	0.00	0.00	0.00	0.00	159,926.90	0.00	220,502.52
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	60,575.62	0.00	0.00	0.00	0.00	0.00	159,926.90	0.00	220,502.52
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									220,502.52

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									78,415.77
	TOTAL COSTS									78,415.77

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									29
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	12,103.11	0.00	0.00	0.00	0.00	0.00	45,304.26		57,407.37
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,466.14		19,466.14
3000-3999	Employee Benefits	1,577.18	0.00	0.00	0.00	0.00	0.00	13,166.30		14,743.48
4000-4999	Books and Supplies	2,181.99	0.00	0.00	0.00	0.00	0.00	585.41		2,767.40
5000-5999	Services and Other Operating Expenditures	9,249.05	0.00	0.00	0.00	0.00	0.00	90,643.99		99,893.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	25,111.33	0.00	0.00	0.00	0.00	0.00	169,166.10	0.00	194,277.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	34,312.74								34,312.74
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	25,111.33	0.00	0.00	0.00	0.00	0.00	169,166.10	0.00	194,277.43
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	1,640.89	0.00	0.00	0.00	0.00	0.00	31,804.84		33,445.73
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	206.03	0.00	0.00	0.00	0.00	0.00	0.00		206.03
4000-4999	Books and Supplies	2,181.99	0.00	0.00	0.00	0.00	0.00	0.00		2,181.99
5000-5999	Services and Other Operating Expenditures	3,167.80	0.00	0.00	0.00	0.00	0.00	0.00		3,167.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,196.71	0.00	0.00	0.00	0.00	0.00	31,804.84	0.00	39,001.55
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,196.71	0.00	0.00	0.00	0.00	0.00	31,804.84	0.00	39,001.55
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									39,001.55

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	10,462.22	0.00	0.00	0.00	0.00	0.00	13,499.42		23,961.64
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	19,466.14		19,466.14
3000-3999	Employee Benefits	1,371.15	0.00	0.00	0.00	0.00	0.00	13,166.30		14,537.45
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	585.41		585.41
5000-5999	Services and Other Operating Expenditures	6,081.25	0.00	0.00	0.00	0.00	0.00	90,643.99		96,725.24
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,914.62	0.00	0.00	0.00	0.00	0.00	137,361.26	0.00	155,275.88
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	34,312.74								34,312.74
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	17,914.62	0.00	0.00	0.00	0.00	0.00	137,361.26	0.00	155,275.88
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									155,275.88
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									136,142.17
	TOTAL COSTS									136,142.17

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Yuba County (BC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Yuba County (BC)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C), (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>51,508.57</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>31,804.84</u>	
Increase in funding (if difference is positive)	<u>19,703.73</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>9,851.87</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	<u></u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>7,726.29</u> (b)	

THIS SECTION IS NOT APPLICABLE!

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 9,851.87 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) 7,726.29 (f)

SELPA: Yuba County (BC)

SECTION 3

	Column A	Column B	Column C
	Projected Exps.	Actual Expenditures	
	FY 2013-14	FY 2012-13	Difference
	(LP-I Worksheet)	(LA-I Worksheet)	(A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	276,192.45		
2. Less: Expenditures paid from federal sources	55,689.93		
3. Expenditures paid from state and local sources	220,502.52	155,275.88	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	220,502.52	155,275.88	65,226.64
4. Special education unduplicated pupil count	29	29	
5. Per capita state and local expenditures (A3/A4)	7,603.54	5,354.34	2,249.20

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Yuba County (BC)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐

1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

Projected Exps.
FY 2013-14

Actual
Expenditures
FY 2012-13

Difference

b. Per capita local expenditures (B1a/A4)

Projected Exps.
FY 2013-14

Base FY

Difference

☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Tamara Johnson
Contact Name

530-633-3130 x 1115
Telephone Number

Chief Business Official
Title

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

California Montessori Project – Elk Grove Campus

2013-14 Budget Assumptions—Second Interim

Notes:

- 1. Revenue projections based on FCMAT's Local Control Funding Formula Calculator version 15.1 released 2-14-14.*
- 2. In light of the State's past economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its campuses will be able to maintain a 95% attendance rate, the overall rate may be impacted by the mobility each campus may experience due to the economic upheaval, in which case each site will back fill open student slots from the waiting list as they become available.*
- 3. CMP converted to Charter Enterprise Fund 62 effective July 1, 2011.*

**Spreadsheet of revenue calculations attached for all CMP sites for the 2013-14 Second Interim Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.*

LCFF/REVENUE LIMIT SOURCES:

ADA Projections: Based on 95% attendance rate with the following projection which has been reduced to allow for attrition: 338.20 ADA. This is a decline of 3.8 ADA from First Interim due to the late opening of the expansion to the Elk Grove-Bradshaw Road site.

LCFF: LCFF amounts were based on FCMAT's Local Control Funding Formula calculator version 15.1 released 2-14-14. The transfer of property taxes from Districts was updated to State's P-1 Certification and deducted from the block grant calculation. \$312,865 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the latest estimates and were deducted from the Block grant total.

Hourly Supplemental: Removed at First Interim due to LCFF implementation.

FEDERAL REVENUE

Local Assistance special education dollars from the Yuba County SELPA updated in the budget which equal \$51,508.57 for the Elk Grove campus. Federal Mental Health funds updated to latest SELPA projections of \$4,181.36.

CATEGORICALS:

Cat. Block Grant: Removed at First Interim due to LCFF implementation.

OTHER STATE REVENUE:

<u>K-3 Class-Size Reduction:</u>	Removed at First Interim due to LCFF implementation.
<u>Lottery Revenue:</u>	Lottery revenues were budgeted at current estimates of \$124.00 per ADA for Non-Prop 20 lottery revenues, and \$30.00 for Prop 20 lottery revenues.
<u>Mandate Block Grant:</u>	Funding remains the same as First Interim with \$14 per prior year ADA budgeted which amounts to \$3,929 for the Elk Grove campus.
<u>Common Core:</u>	Budgeted per State calculations of \$58,480 for Common Core Standards implementation.
<u>Prop 39 Energy Planning:</u>	Added \$50,859 at Second Interim per State receipts.
<u>Prop 55 Construction</u>	Elk Grove received an advance of \$6,447,362 in Prop 55 funds for site acquisition and building in 2010-11. One-half of the funds received were in the form of a loan. In addition, CMP network had previously received \$538,692, as well as the final project funds (\$2,313,124 received in February 2014). The budget was increased for the non-loan portion of the February receipts.

LOCAL REVENUE:

<u>Interest:</u>	Budget reduced from First Interim to \$9,835.26 in 2013-14 based on lower cash balances at the Yuba County Treasury. Deferrals from the State and low interest rates are affecting the amount of interest earned.
<u>Special Ed Transfer</u>	Budget increased to \$879,475 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. Elk Grove's portion is budgeted at \$148,820.51 which includes the federal portion. Contributions from unrestricted funds budgeted according to site needs for Special Ed.
<u>Mental Health Funds:</u>	State Mental Health funds from the SELPA increased to \$28,530.09 for 2013-14.
<u>Club M:</u>	Before/After School care budgeted at \$104,352 per latest projections.
<u>Prop 39 Facilities:</u>	Budgeted per 2013-14 agreement with EGUSD of \$50,916.

EXPENDITURES:

<u>Certificated Salaries:</u>	Staff salaries increased to reflect current staffing/salaries. No COLA increases were budgeted. Step and column increases
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are included in the budget. Also includes the salary costs for the hourly supplemental program and for the BTSA training as these programs continue. Sub costs budgeted. EPA funds will pay for instructional staff.

Classified Salaries:

Staff salaries updated to reflect current staffing/salaries. The Board approved 25 cent per hour increase for all hourly classified employees was included in the budget. Budget increased to reflect 50 cent per hour increase for Administrative Assistants effective November 1, 2013. Step and column increases are included in the budget. Club M (after school program) salaries are based on projections which include inter-sessions. Sub costs budgeted.

Benefits:

Health & Welfare: Certificated & Classified increased to new Board approved caps of \$6,028.80 for single and \$7,228.80 for family coverage with those electing the in lieu of benefits budgeted at \$4,200. The instructional staff's increases will be paid from a portion of the EPA. Retirement benefits for qualifying classified staff, who will receive up to \$200 per month match for their personal retirement plan.

For Statutory Benefits the following rates were used:

STRS	8.25%
Social Security	6.2%
Medicare	1.45%
UI	0.05%
WkComp	2.50%

4000-7000 Expenses:

Software programs budgeted at \$52.64 per ADA for the current year. This includes Renaissance Place (Accelerated Reader, Accelerated Math, Math Facts in a Flash), Rosetta Stone, Handwriting without Tears, Spelling program, and replacement for Connective Learning's K to the 8th. Lottery funds were budgeted at \$25 per student for instructional materials. Technology was budgeted at \$5,000 for the site needs with an additional \$58,480 budgeted towards the Common Core implementation which includes the new CMP-wide Wide Area Network, trainings, student mobile devices and instructional materials. Special Ed supplies were increased at Second Interim per site needs. Admin supplies were increased at Second Interim to projected costs. Custodial supplies were budgeted at \$2,000 for the Elk Grove campus. Mental Health supplies budgeted as per revenue. One-time classroom setups of \$80,000 were included in the budget along with \$13,000 in one-time Admin office set up. \$3,839 in one time custodial equipment was added at Second Interim. \$10 per student budgeted for field trips.

5000's includes business services with WSD and Central Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference updated to reflect current estimated needs. \$6,169 was budgeted for instructional staff development. Dues and Memberships increased to \$3,194 to reflect current usage. Communications costs increased to \$6,700. BTSA support for 5 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases remains at First Interim amounts to reflect agreement with Elk Grove Community Services and the copier leases. Mental Health services were included in the budget. One-time moving expenses of \$10,000 included in the budget to cover moving company and staff stipends. Prop 39 Energy expenses added in the amount of \$50,859. \$25,000 added at Second Interim to cover borrowing costs for bridge financing while awaiting the Prop 55 construction final payment.

Depreciation expense (object 6900) was new in 2011-12 under the FASB conversion to fund 62.

Capital outlay was incurred but cannot be budgeted under Fund 62 for the purchase of land and buildings under Elk Grove's Prop. 55 State award. The site was completed and the new school opened on 9-23-13. The new FASB method increases Net Assets upon the purchase instead of the GASB expenditure model.

Debt Service—the loan repayments to CSFP begin the year following occupation of the new site.

The charter is expected to increase the fund balance by \$723,466.31 in the budget year due to receipt of final Prop 55 construction revenues.

Ending Balance:

The balance for Net Assets is anticipated to be \$5,765,701.56 on June 30, 2014.

LCFF Calculator Universal Assumptions			
California Montessori Project - Elk Grove Campus - CMP-EG Second Interim Revised			2/26/14

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 2,602,669	\$ 2,965,554	\$ 3,309,072	\$ 3,384,210
Floor	2,072,984	2,388,372	2,780,473	2,959,933
CY Gap Funding	62,397	161,900	179,460	91,941
ERT	3,377	6,754	10,131	13,508
Minimum State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 2,138,758	\$ 2,557,026	\$ 2,970,063	\$ 3,065,382

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 854,181	\$ 1,423,439	\$ 1,801,281	\$ 2,180,043	\$ 2,275,362
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	301,623	-	-	-	-
8012 - EPA	309,909	312,864	353,290	387,565	387,565
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	-	-	-	-	-
8096 - Charter's In-Lieu Taxes	284,827	402,455	402,455	402,455	402,455
TOTAL FUNDING	\$ 1,750,540	\$ 2,138,758	\$ 2,557,026	\$ 2,970,063	\$ 3,065,382
<i>Excess Taxes</i>	\$ -	\$ 0	\$ 0	\$ (0)	\$ 0
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ (0)	\$ (0)	\$ 0	\$ (0)

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Estimated Total LCFF Funding	2,138,758	\$ 2,557,026	\$ 2,970,063	\$ 3,065,382
Estimated Base Grant	N/A	\$ 2,532,732	\$ 2,937,626	\$ 3,044,416
Estimated Total of Supplemental and Concentration Grants	N/A	\$ 24,294	\$ 32,437	\$ 20,966
Proportional Increase or Improvement in Services	N/A	0.96%	1.10%	0.69%
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	24,294	\$ 32,437	\$ 20,966
Current year Minimum Proportionality Percentage (MPP)		0.96%	1.10%	0.69%

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

2013-14					Sub-total San				TOTAL CMP
		AR	Car	OR	Juan	Cap	EG	SS	
Est. CBEDS Enrollment (<i>less attrition</i>)	K-3	206	303	160	669	174	226	183	1252
	4-6	119	116	56	291	101	96	125	613
	7-8	66	44	0	110	35	34	56	235
	Total	391	463	216	1070	310	356	364	2100
Projected ADA @ 95% (SS @ 96%)		371.45	439.85	205.20	1016.50	294.50	338.20	349.44	1998.64
Funding Source	Rates				Sub-total San				TOTAL CMP
		AR	Car	OR	Juan	Cap	EG	SS	
Total LCFF Base Grants		\$ 2,368,864.36	\$ 2,805,074.68	\$ 1,308,630.95	\$ 6,482,570.00	\$ 1,844,994.00	\$ 2,138,758.00	\$ 2,216,939.00	\$ 12,683,261.00
Less In-Lieu of Property Tax-Local		\$ 611,533.14	\$ 724,142.82	\$ 337,829.05	\$ 1,673,505.00	\$ 417,498.00	\$ 402,455.00	\$ 718,094.00	\$ 3,211,552.00
Less EPA portion		\$ 343,115.04	\$ 406,299.28	\$ 189,549.68	\$ 938,964.00	\$ 271,794.00	\$ 312,864.00	\$ 323,869.00	\$ 1,847,491.00
Net LCFF Base Grants-State Portion		\$ 1,414,216.19	\$ 1,674,632.59	\$ 781,252.22	\$ 3,870,101.00	\$ 1,155,702.00	\$ 1,423,439.00	\$ 1,174,976.00	\$ 7,624,218.00
Lottery	\$ 124.00	\$ 46,059.80	\$ 54,541.40	\$ 25,444.80	\$ 126,046.00	\$ 36,518.00	\$ 41,936.80	\$ 43,330.56	\$ 247,831.36
Lottery Prop 20	\$ 30.00	\$ 11,143.50	\$ 13,195.50	\$ 6,156.00	\$ 30,495.00	\$ 8,835.00	\$ 10,146.00	\$ 10,483.20	\$ 59,959.20
Special Ed (SELPA)	\$ 287.73	\$ 106,879.13	\$ 126,560.19	\$ 59,043.20	\$ 292,482.52	\$ 84,737.93	\$ 97,311.94	\$ 100,545.53	\$ 575,077.92
Special Ed (SELPA) Fed Local Asst	\$ 152.30	\$ 56,572.62	\$ 66,990.08	\$ 31,252.39	\$ 154,815.09	\$ 44,852.98	\$ 51,508.57	\$ 53,220.45	\$ 304,397.08
SpEd Mental Health - Fed (plus Def Rev)	\$ 12.36	\$ 4,592.45	\$ 5,438.11	\$ 2,537.00	\$ 12,567.56	\$ 3,641.07	\$ 4,181.36	\$ 4,320.32	\$ 24,710.31
SpEd Mental Health - State	\$ 58.77	\$ 29,126.90	\$ 31,272.29	\$ 12,060.11	\$ 72,459.30	\$ 23,922.03	\$ 28,530.09	\$ 20,537.45	\$ 145,448.87
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
PY BTSA Reimbursement		\$ 10,000.00	\$ 18,000.00	\$ 10,000.00	\$ 38,000.00	\$ 15,000.00	\$ 18,000.00	\$ 8,482.00	\$ 79,482.00
NEW Prop 39 Energy		\$ 19,883.38	\$ 23,407.02	\$ 10,822.60	\$ 54,113.00	\$ 51,085.00	\$ 50,859.00	\$ 50,467.00	\$ 206,524.00
Prop 55 Construction (not CSFA loan)							\$ 887,216.00	\$ 4,137,137.00	\$ 5,024,353.00
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		\$ 12,581.18	\$ 13,393.08	\$ 6,886.42	\$ 32,860.68	\$ 9,468.20	\$ 9,835.26	\$ 13,649.42	\$ 65,813.56
Common Core--based on prior year CBEDS; actual receipts	\$ 200.00	\$ 77,107.76	\$ 91,306.63	\$ 42,596.61	\$ 211,011.00	\$ 60,289.00	\$ 58,480.00	\$ 73,552.00	\$ 403,332.00
Prior Year RL Adjustments		\$ 45.00			\$ 45.00	\$ 9,223.82			
Other Local Revenues						\$ 167.50		\$ 100.00	
TOTAL REVENUES		\$ 2,869,066.07	\$ 3,387,905.99	\$ 1,588,904.09	\$ 7,845,876.15	\$ 2,385,979.53	\$ 3,555,960.02	\$ 6,839,516.93	\$ 20,617,796.30

*Calculations per FCMAT--BASC LCFF Calculator v15.1 released 2-14-14

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Second Interim
2013-14 Original 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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

RL-TRANSFER - (W) - Revenue Limit 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

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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Second Interim
2013-14 Board Approved Operating 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:

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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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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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34-67314-0111732

Second Interim
2013-14 Projected Totals
Technical Review Checks

California Montessori Project - Elk Grove Campus
Elk Grove Unified

Sacramento County

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CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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.

SACS2013ALL Financial Reporting Software - 2013.2.1
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Second Interim
2013-14 Actuals to Date
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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-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.