California Montessori Project-Shingle Springs Campus Buckeye Union Elementary El Dorado County

First Interim Fiscal Year 2013-14 Charter School Certification

09 61838 0111724 Form CI

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	ing authority and the county superinten county board of education is the charter	ident of schools (or only to the county superintendent ring authority):
		his report is hereby filed by the charter school pursu
ducation Cod	de Section 47604.33(a).	
Signed:		Date:
	Charter School Officia	al
	(Original signature requi	ired)
Printed		
Name:	Gary Bowman	Title: Executive Director
or additional	information on the interim report, please	e contact:
	information on the interim report, please	e contact:
Charter S	chool Contact:	e contact:
Charter So	chool Contact:	
Charter So Tamara Jo Name	chool Contact: ohnson	
Charter So Tamara Jo Name Chief Bus	chool Contact:	
Charter So Tamara Jo Name	chool Contact: ohnson	
Charter Son Tamara Jo Name Chief Bus Title	chool Contact: ohnson	
Charter Son Tamara Jo Name Chief Bus Title	chool Contact: ohnson iness Official 3130 x 1115	
Charter Son Tamara Jo Name Chief Bus Title 530-633-3 Telephone	chool Contact: ohnson iness Official 3130 x 1115	

Description	Resource Codes Object Coo	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) LCFF/Revenue Limit Sources	8010-809	9 1,847,943 12	1,847,943 12	615,780.00	2,203,765.00	355,821.88	19 3%
2) Federal Revenue	8100-829	9 29,332.20	29,332.20	0.00	56,261.94	26,929.74	91.8%
3) Other State Revenue	8300-859	9 468,859 50	468,859 50	50,365 36	152,687 60	(316,171.90)	-67.4%
4) Other Local Revenue	8600-879	9 240,717.06	240,717.06	64,527 92	219,424 08	(21,292 98)	-8.8%
5) TOTAL, REVENUES		2,586,851.88	2,586,851.88	730,673.28	2,632,138 62		
B. EXPENSES			ooroooo, daaaada yoon				The state of the s
1) Certificated Salaries	1000-199	9 949,537.44	949,537 44	249,894.14	979,228.53	(29,691.09)	-3.1%
2) Classified Salaries	2000-299	9 480,042.71	480,042.71	136,647.61	513,252.14	(33,209.43)	-6 9%
3) Employee Benefits	3000-399	9 261,282.12	261,282.12	72,230.71	279,111.05	(17,828.93)	-68%
4) Books and Supplies	4000-499	9 190,838.37	190,838.37	45,249.22	121,212.53	69,625.84	36 5%
5) Services and Other Operating Expenses	5000-599	9 450,179.37	450,179.37	51,312.96	473,810.27	(23,630.90)	-52%
6) Depreciation	6000-699	9 60,824 00	60,824.00	0.00	60,824.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		60,000.00	9,843.53	60,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES		2,452,704.01	2,452,704.01	565,178.17	2,487,438.52		****
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER			1011	405 405 44	144,700,10		
FINANCING SOURCES AND USES (A5 - B9)		134,147.87	134,147.87	165,495.11	144,700,10		The state of the s
D. OTHER FINANCING SOURCES/USES							
interfund Transfers a) Transfers in	8900-892	9 0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-762	9 0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0.00	0.00	0 00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-899	9 0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			134,147.87	134,147.87	165,495,11	144,700.10		
F. NET POSITION								
Beginning Net Position a) As of July 1 - Unaudited		9791	1,709,489.13	1,709,489.13	:	1,709,489.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,709,489.13	1,709,489 13		1,709,489.13		
d) Other Restatements		9795	0.00	0.00		0.60	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,709,489 13	1,709,489.13		1,709,489.13		
2) Ending Net Position, June 30 (E + F1e)			1,843,637 00	1,843,637 00		1,854,189.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	376,490.16	376,490.16		390,379.66		
c) Unrestricted Net Position	- Avenue	9790	1,467,146.84	1,467,146.84		1,463,809.57		

Description	Resource Codes 0	bject 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)
.CFF/REVENUE LIMIT SOURCES					000000000000000000000000000000000000000	AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		
				desant and the second	and an analyte of	sensemeda, pro-		
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	343,374 00	1,168,888.00	1,168,888 00	Nev
Education Protection Account State Aid - Current Year		8012	371,863.00	371,863 00	82,022 00	328,086.00	(43,777 00)	-11 89
Charter Schools General Purpose Entitlement - State Aid		8015	760,008.12	760,008 12	0.00	0 00	(760,008 12)	-100 09
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.09
CFF/Revenue Limit Transfers						MALA		
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	0.01
Transfers to Charter Schools in Lieu of Property Taxes		8096	716,072.00	716,072.00	190,384.00	706,791.00	(9,281.00)	-1.39
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			1,847,943.12	1,847,943.12	615,780.00	2,203,765.00	355,821 88	19 3
EDERAL REVENUE								į
Maintenance and Operations		8110	0.00	0.00	0 00	0.00	0 00	0.0
Special Education Entitlement		8181	29,332.20	29,332.20	0.00	51,999.14	22,666.94	77.3
Special Education Discretionary Grants		8182	0 00	0.00	0.00	4,262.80	4,262 80	Ne
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			0.00	0.00	0.00	0.00	0.00	0.0
and Neglected	3010	8290	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	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	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		
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
	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	0.0
	3700-3799	8290	0.00		0.00	0.00	0.00	0.0
Safe and Drug Free Schools	All Other	8290	0.00			0.00	0 00	0.0
All Other Federal Revenue	All Outer	0200	29,332.20			56,261.94	26,929.74	91.8
TOTAL, FEDERAL REVENUE							THE COLUMN TWO IS NOT	AAA AAA
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0 00	0.00	0.00	0.00	
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 (
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 (
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	
Class Size Reduction, K-3		8434	180,999.00	180,999 00	0.00	0.00	(180,999 00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	8,495.74	8,495.76	0.00	4,956 00	(3,539.78	.41
Lottery - Unrestricted and Instructional Materials		8560	53,518.0	53,518 08	0.00	54,259 20	741.12	1
School Based Coordination Program	7250	8590	0.0	0.00	0.00	0.00	0 00	0
After School Education and Safety (ASES)	6010	8590	0.0	0.00	0.00	0.00	0.00	0

	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)
Description			0.00	0.00	0.00	0.00	0.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00			0.00	0.00	0.0
Healthy Start	6240	8590	0.00	0.00	0.00		0.00	0.0
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00		
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	6 00	0.00	0.00	0.00	0.0
All Other State Revenue	All Other	8590	225,846.66	225,846.66	50,365.36	93,472.40	(132,374 26)	-58 6
TOTAL, OTHER STATE REVENUE			468,859.50	468,859.50	50,365.36	152,687.60	(316,171 90)	-67 4
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
Ali 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	19,780.34	19,780.34	3,923.71	18,374.61	(1,405.73)	-7 1
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					NO CONTRACTOR OF THE CONTRACTO	1		
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
·	, 200, 1010	8677	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8689	95,275.00		40,084.72	101,797.00	6,522 00	6.8
All Other Fees and Contracts		5555						
Other Local Revenue		8699	0.00	0.00	100.00	100.00	100 00	N
All Other Local Revenue		8710	0.00		0.00	0.00	0.00	0.0
Tuition			0.00		0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00				
Transfers of Apportionments Special Education SELPA Transfers	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From Districts or Charter Schools	6500	8792	125,661.72		20,419.49	99,152.47	(26,509.25)	-21
From County Offices	6500	8793	0 00		0.00	0.00	0.00	
From JPAs	6500	0755						
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0 00	0 :
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.1
TOTAL, OTHER LOCAL REVENUE			240,717.06	240,717.06	64,527.92	219,424.08	(21,292.98)	-8.
TOTAL, REVENUES			2,586,851.88	2,586,851.88	730,673.28	2,632,138.62		

		Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Description Resource Cod	es Object Codes	(A)	(B)	(C)	To the second se	(5)	
CERTIFICATED SALARIES			as trailing possible of	black	and the second		
Certificated Teachers' Salaries	1100	862,695.00	862,695 00	228,356.13	897,061.56	(34,366 56)	-4.0
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	86,842.44	86,842.44	21,538.01	82,166.97	4,675 47	5.4
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		949,537.44	949,537 44	249,894.14	979,228.53	(29,691 09)	-3 1
CLASSIFIED SALARIES				000000000000000000000000000000000000000			
Classified Instructional Salaries	2100	161,069 22	161,069.22	35,772 28	161,584.72	(515 50)	-0.3
Classified Support Salaries	2200	41,687 50	41,687 50	13,235.60	47,009 20	(5,321.70)	-12 8
Classified Supervisors' and Administrators' Salaries	2300	92,200 00	92,200.00	30,733 32	92,200.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	112,609.74	112,609.74	43,765.08	142,805 72	(30, 195.98)	26.8
Other Classified Salaries	2900	72,476 25	72,476.25	13,141 33	69,652.50	2,823.75	3.9
TOTAL, CLASSIFIED SALARIES		480,042.71	480,042.71	136,647 61	513,252.14	(33,209 43)	-6.9
EMPLOYEE BENEFITS				OCCUPATION			
STRS	3101-3102	82,740.69	82,740.69	23,192.11	92,551 91	(9,811.22)	-11 9
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	44,571.33	44,571 33	12,244.69	48,607.26	(4,035,93)	-9.
Health and Welfare Benefits	3401-3402	88,451 48	88,451.48	26,824.27	95,906.62	(7,455.14)	-8.4
Unemployment Insurance	3501-3502	697 74	697.74	187.48	788.89	(91.15)	-13
Workers' Compensation	3601-3602	30,420 88	30,420.88	9,480.72	38,556.37	(8,135.49)	-26.
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	14,400.00	301.44	2,700.00	11,700.00	81
TOTAL, EMPLOYEE BENEFITS		261,282.12	261,282.12	72,230.71	279,111.05	(17,828.93)	-6.
BOOKS AND SUPPLIES				The property of the control of the c			
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	127.72	0.00	0 00	0 (
Books and Other Reference Materials	4200	0.00	0 00	7,789.98	0.00	0.00	0.0
Materials and Supplies	4300	116,101.75	116,101.75	31,782.86	52,623.45	63,478.30	54.
Noncapitalized Equipment	4400	74,736.62	74,736.62	5,548.66	68,589.08	6,147 54	8 2
Food	4700	0.00	0.00	0.00	0.00	0 00	0 (
TOTAL, BOOKS AND SUPPLIES		190,838 37	190,838.37	45,249.22	121,212.53	69,625.84	36 5
SERVICES AND OTHER OPERATING EXPENSES					h.A.		
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	4,666.67	4,666.67	3,223.00	5,966.67	(1,300.00)	-27
Dues and Memberships	5300	2,351 50	2,351 50	3,919.00	2,794.00	(442.50)	-18.8
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	55,000 00	55,000.00	20,149.05	55,000.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	20,500.00	20,500.00	5,355.32	20,500 00	0.00	0.0
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	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	361,481.20	361,481.20	16,363 22	383,369 60	(21,888 40)	-6 1
	5900	6,180 00	6,180.00	2,303 37	6,180 00	0.00	0.0
Communications	3300	0,100 00					

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

Description Resource C	odes 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)
DEPRECIATION			metad discovery	Annany () may (
Depreciation Expense	6900	60,824.00	60,824.00	0.00	60,824.00	0.00	0.0%
TOTAL, DEPRECIATION		60,824.00	60,824.00	0.00	60,824.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition					100000		
Tuition for Instruction Under Interdistrict Attendance Agreements	7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142	0.00	0.00	0.00	0.00	0 00	0.0%
Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out							
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service					Mild by an about		
Debt Service - Interest	7438	60,000.00	60,000.00	9,843.53	60,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		60,000.00	60,000 00	9,843.53	60,000.00	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		2,452,704.01	2,452,704.01	565,178.17	2,487,438 52		

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)
INTERFUND TRANSFERS						ABBACOTTO		
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						0.00	0 00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00		
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				vendo overo o o o o o o o o o o o o o o o o o o				mAAVVI.aaaaa va
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						4 d		
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	LANGE 1997		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		ACTION OF THE PROPERTY OF THE

California Montessori Project-Shingle Springs Campus First Interim
Buckeye Union Elementary Charter Schools Enterprise Fund
El Dorado County Exhibit: Restricted Net Position Detail

09 61838 0111724 Form 62I

		2013/14
Resource	Description	Projected Year Totals
6300		37,654.28
6512		27,697.96
7810		324,340.98
9010		686.44
Total, Restr	icted Net Position	390,379.66

Page 1

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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						
General Education	0.00	0 00	0.00	0.00	0.00	0%
Special Education HIGH SCHOOL	0.00	0.00	0 00	0.00	0.00	0%
3. General Education	0.00	0.00	0.00	0.00	0,00	
Special Education COUNTY SUPPLEMENT	0.00	0.00	0.00	0 00	0.00	0%
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	09
6. Special Education	0.00	0.00	0.00	0.00	0.00	
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	0%
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) SUPPLEMENTAL INSTRUCTIONAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
16. Elementary*						
17. High School*						
	THE RESIDENCE OF THE PARTY OF T					

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 Fu	nds					
19. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0 00	0.00	0%
20. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	0.00	0.00	0.00	0.00	0.00	0%
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) b. All Other Block Grant Funded Charters	0.00 347.52	0.00 347.52	0.00 345.60	0.00 345.60	0.00	0%
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)	347.52	347.52	345 60	345.60	(1.92)	. 1%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VO	LUNTARY PUPIL TRANS	FER	1	; ··		
25. Regular Elementary and High School ADA (SB 937) BASIC AID OPEN ENROLLMENT	0.00	0.00	0.00	0.00	0.00	0%
		T				
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.

ACTUALS THROUGH THE MONTH OF Cotober	Nen ne	201000	200		3		Cohen
tf Sources tronment tronment tronment tronment tronment tronment tronment tronment tronger tro		September	I POTO	isonii pal	December	January	i eniualy
tronment 8010-8019 6 8020-8079 8020-8079 8080-8099 8100-8299 8100-8299 8100-8299 8100-8299 8100-8299 8100-8299 8100-8299 8100-8299 8100-8299 8100-8999 8100-9999 8100-	.41 1,395,036.81	1,536,967.75	1,706,254.30	1,702,768.60	1,696,758.16	1,830,461.49	1,843,865.80
Principal Apportionment 8010-8019							
Miscelaraeous Funds 602-8029 Federal Revenue 8100-8299 Other State Revenue 8300-859 Other Local Revenue 8300-859 Interfund Transfers in Interfund Transfers in Revenue 8910-8929 All Other Enancing Sources 8930-8979 All Other Financing Sources 8930-8979 TOTAL RECEIPTS 1000-1999 Classified Salaries 2000-2999 Classified Salaries 2000-3999 Classified Salaries 3000-3999 Classified Salaries 5000-5999 Services 7630-7699 Total DISBURSEMENTS 7630-7699 All Other Funds 9310 Stores 9320 Prepaid Expenditures 9340 Other Current Assets 9640 Behitred 9640	.00 61,317.00	192,392.00	110,370.00	110,370.00	192,392.00	110,370.00	66,642.00
Federal Revenue 8100-8299 Other State Revenue 8300-859 Other Local Revenue 8300-859 Other Local Revenue 8910-8929 All Other Financing Sources 8930-8979 TOTAL RECEIPTS 1000-1899 Certificated Salaries 2000-2899 Classified Salaries 3000-3999 Certificated Salaries 3000-3999 Consisted Salaries 3000-3999 Certificated Salaries 3000-3999 Books and Supplies 5000-6599 Services 6000-6599 Capital Outlay 7000-7499 Other Outgo 7630-7699 All Other Funds 9200-2599 All Other Funds 9320 Seels 9320 Accounts Receivable 9320 Prepared Expenditures 9320 Stores 9500-9599 Accounts Payable 9610 Other Other Funds 9640 Outer Local 9640 Other Rowenues 9650 Other Rowenues 9650	.00 42.407.00	84,815.00	56,543.00	56,543.00	56,543.00	56,543.00	56,543.00
Other State Revenue 8300-8599 Other Local Revenue 8910-8929 Interfund Transfers In 8910-8929 TOTAL RECEIPTS 1000-1999 Certificated Salaries 2000-2999 Classified Salaries 3000-3999 Services 6000-6599 Capitrer Outgo 7630-7699 Other Outgo 7630-7699 Accounts Receivable 9200-9299 Seels 9320 Prepaid Expenditures 9320 Prepaid Expenditures 9340 Substitutes 9610 Current Loans 9640 Due To Other Funds					14,065.49	The second secon	AND
Other Local Revenue 8600-8799 All Other Financing Sources 8930-8979 I TOTAL PECEIPTS DISBURSEMENTS Certificated Salaries Certificated Salaries Contributed Salaries Contr		36,600.00	and the second s		46,423.54	5,068,10	endere de l'entre manifestate de les départs manages de la comme de
All Other Financing Sources All Other Financing Sources FIGURAL RECEIPTS Certificated Salaries Classified Salaries Contract Utgo Contract Lords Contract Loans Contract Loan	12,774.66	28,010,09	17,716.26	13,453.80	6,894 07	24,037.98	8,272.88
DISBURSEMENTS 1000-1999 Certificated Salaries 1000-1999 Classified Salaries 2000-2999 Employee Benefits 3000-3999 Books and Supplies 4000-4999 Services 6000-6599 Services 7000-7499 Services 7600-7629 All Other Chitgo 7600-7629 All Other Financing Uses 7600-7629 Accounts Receivable 9310 Sactors 9330 Other Current Assets 9340 SubTOTAL ASSETS 9600-9599 Accounts Payable 9610 Due To Other Funds 9640 Due To Other Funds 9650 SUBTOTAL LIABILITIES 9650	124.980.66	341.817.09	184.629.26	180.366.80	316.318 10	196.019.08	131,457,88
Certificated Salaries Classified Salaries Classified Salaries Classified Salaries Consisting Employee Benefits Books and Supplies Services Captail Outlay Other Outgo Interfund Transfers Out All Other Cutgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS BALANCE SHEET TRANSACTIONS Sisels Cash Not In Treasury Security Security Stores SubTOTAL ASSETS SubTOTAL ASSETS SubTOTAL ASSETS Due From Other Funds SubTOTAL ASSETS SubTOTAL LASSETS SubTOTAL ASSETS SubTOTAL LASSETS SubTOTAL				-			
Contract Contract	-	82,203,38	86,881.98	83,184 48	82,203.38	82 203 38	82,203.38
Substitute Sub	The second secon	45,998.14	42,392.81	43,652.24	47,564,61	47 564 61	47,554,67
Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS Seeis Secis EALANCE SHEET TRANSACTIONS Seeis Stores Stores Substitutes Substitutes Other Current Assets Substitutes Due From Other Funds Substitutes Subs	.21. 19,510.46 .69 26 640 76	8 225 80	23,972,61	24,569.38	23,919,17	23,919,17	8 257 80
Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS BALANCE SHEET TRANSACTIONS BALANCE SHEET TRANSACTIONS Seels Cash Not in Treasury Accounts Receivable Due From Other Funds Stores Cather Current Assets Substitutes Substitutes Accounts Payable Due To Other Funds Substitutes Batter Current Loans Batter Current Lo		10.618.38	25,934,41	12.662.79	16,439,83	16,439.83	16,439,83
Other Outgo Interfund Transfers Out All Other Financing Uses TOTAL DISBURSEMENTS BALANCE SHEET TRANSACTIONS BALANCE SHEET TRANSACTIONS Seels Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Stores Cher Current Assets SUBTOTAL ASSETS Due To Other Funds Subilities Current Loans Due To Other Funds SUBTOTAL LIABILITIES SUBTOTAL LIABILITIES SUBTOTAL LIABILITIES			The state of the s		to the second commence of the second commence		
ALANCE SHEET TRANSACTIONS BALANCE SHEET TRANSACTIONS SSELS Cash Not in Treasury Cash Not in Treasury Cash Not in Treasury Cash Not in Treasury Accounts Receivable Stores Stores Substitutes Substitutes Accounts Payable Substitutes Before Substitutes S	125 2.507.01	2.494.09	2,404 18	2,471 28	5,960.65	5,960 65	5,960.65
TOTAL DISBURSEMENTS							THE STATE OF STATE STATE STATES AND ADDRESS OF STATES AND ADDRESS AND ADDRESS OF STATES
BALANCE SHEET TRANSACTIONS SiseIs Cash Not In Treasury 9111-9199 Cash Not In Treasury 9200-929 Accounts Receivable 9310 Due From Other Funds 9320 Stores 9330 Other Current Assets 9340 SUBTOTAL ASSETS 9500-9599 Accounts Payable 9610 Due To Other Funds 9640 Current Loans 9640 Deterred Revenues 9650 SUBTOTAL LIABILITIES 000	170,044.33	171,429.22	188,114.96	182,378.64	182,614 77	182,614 77	184,345.44
n Not In Treasury 9111-9199 number 9200-9299 9310 9310 es 9320 and Expenditures 9330 er Current Assets 9340 TOTAL ASSETS 9500-9599 ent Loans 9640 ent Loans 9650 gesto 9650							
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evenues 9650 0000			1				
L LIABILITIES					THE PROPERTY OF THE PROPERTY O	A CALL DE LA CALL DE L	
Content	3.53 850.50	1,101.32	00.0	00.0	00 0	00'0	00.0
			w , .e.				
Suspense Creaming 10 Tal BALANCE SHEET			And the Control of th	A SAME OF THE PARTY OF THE PART	to plant for the 1 man A 2 man and a man and the track of the last that the		
TRANSACTIONS 0,00 1,115,186,79	186,994.61	(1,101.32)	00.00	(3,998.60)	00 0	00 0	00.00
E NET INCREASE/DECREASE	747 020 04	33 386 65	13 485 70)	(5.040.44)	122 703 23	12 404 21	(A2 887 KK)
DING CASH (A + F)	+	1 706 254 30	1 702 768 60	1 606 758 16	1 830 461 40	1843 865 80	1 790 978 24
	L	00.103,001,1	20.00	2000	2000	200	

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First Interim	Cashflow Worksheet - Budget Year (1)

California Montessori Project-Shingle Springs Campus Buckeye Union Elementary El Dorado County

ACTUALS THROUGH THE MONTH OF ACTUALS THROUGH THE MONTH NAME): A. BEGINNING CASH B. RECEIPTS LCF/Revenue Limit Sources	and the second s	WATCH	April	May	June	Accruais	Adjustments		
f Sources	October							ne ga da pportion	
t Sources		1,790,978.24	1,894,082.14	1,148,069.68	1,048,518.10				
SPAT	8010-8019	148,664.00	20,223.00	955,00	82,022.00	339,940.00		1,496,974,00	1,496,974.00
avenue.	8020-8079	AND THE REAL PROPERTY OF THE P	лициональной воличной волично	THE STATE OF THE S				00.0	00.0
Miscellaneous Funds 80	8080-8089	95,778.00	64,819.00	64,819.00		64,819.00	MANUAL SERVICE OF THE	706,791.00	706,791.00
Federal Revenue 81	8100-8299	14,065.49		THE HARMAN AND A RANGE OF THE PARTY OF THE P	14,065.49	14,065.47		56,261.94	56,261.94
Other State Revenue 83	8300-8599	13,564.80		TO PERSONAL PROPERTY AND ADDRESS OF THE PERSONAL		37,265.80		152,687,60	152,687.60
Other Local Revenue 86	8600-8799	13,646,38	13,290.98	19,019,88		56,280,19		219.424.08	219,424,08
	8910-8929							0.00	00.00
ources	8930-8979							0.00	00.0
TOTAL RECEIPTS		285,718.67	98,332,98	84,793,88	96,087.49	512,370.46	0.00	2,632,138,62	2,632,138.62
olomokra (in viceo		1	1						
·········	1000-1999	82,203.38	82,203.38	82,203,38	152,929.63	AND THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN CO	ALL DESIGNATION OF THE PROPERTY OF THE PROPERT	979,228.53	979,228.53
	2000-2999	47,564.61	47,564,61	47,564.61	47,564.63			513,252.14	513,252.14
одражная	3000-3999	23,919.17	23,919.17	23,919.17	38,795.94			279,111.05	279,111,05
d Supplies	4000-4999	6,527.13	8,257.80	8,257.80	15,770.05			121,212,53	121,212.53
Services 50	5000-5999	16,439.83	16,439.83	16,439.85	64,281,60		246,913.92	473,810.27	473,810.27
	6000-6599			A A A A A A A A A A A A A A A A A A A				00 0	00.0
Other Outgo 70	7000-7499	5,960.65	5,960.65	5,960.65	5,960.65	5,960.64		00.000,09	80,000.00
t de la composition della comp	7600-7629							00:00	00.0
es e	7630-7699							00.0	00.0
TOTAL DISBURSEMENTS		182,614.77	184,345.44	184,345.46	325,302.50	5,960.64	246 913 92	2,426,614.52	2,426,614.52
D. BALANCE SHEET TRANSACTIONS Assets									
Not in Treasury	9111-9199							CC	
ola altrao	9200-9299							1 322 928 43	
¥	0310							7000	
	0000	AF ARANGE PERFECT PROPERTY PRO						000	
S COOK	2220		***************************************					00.0	
Prepaid Expenditures	9330						THE PARTY OF THE P	0.00	
Other Current Assets	9340		ления положения на п	тет изавания подпавания подпавани				(3,998.60)	
SUBTOTAL ASSETS	4	00.0	00.0	00.0	0.00	00.0	00.0	1,318,929.83	
Liabilities					<u></u>				
Accounts Payable 95	9500-9599							21,848.35	
Due To Other Funds	9610	•••						00.0	
electro-00	9640		680 000 00		and the state of t	ATTENNATION OF THE PROPERTY OF		ABO DOO DO	
Deferred Revenues	9650	NATIONAL PROPERTY AND ADDRESS		AND THE PROPERTY OF THE PROPER	Colinia and and control and an article of Colinia and American and Commission and	***************************************		0000	
SHELL ARE LES	ar in the second	UUU	REG OOD OO		000	000	190 0	681 8A8 3E	
Nonoperating	er k ommun					0.0			
Suspense Clearing	9910							00 0	
TOTAL BALANCE SHEET	o l soauno						The state of the s		
TRANSACTIONS	3000033113413	00.0	(00'000'099)	00.0	00.0	00.00	00.0	637,081.48	
NET INCREASE/DECREASE							WYNOWIESTERN STATEMENT OF STREET STATEMENT STA	MODEL STATES AND ADDRESS OF THE STATES AND ADDRESS AND	
(B · C + D)	m/) 65.13	103,103.90	(746,012.46)	(99,551,58)	(229,215.01)	506,409.82	(246,913.92)	842,605.58	205,524.10
ENDING CASH (A + E)		1,894,082.14	1,148,069.68	1,048,518.10	819,303.09				
HSVJ SILIG HSVJ SINIGNE S									
ACCRETAL S AND AD HISTMENTS								1000	

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CALIFORNIA MONTESSORI PROJECT - 2013/14 MULTI-YEAR PROJECTIONS

BOARD APPROVED OPERATING BU	JDGET									
			2013-14			2014-15			2015-16	
		SI	hingle Springs		S	hingle Springs		S	hingle Springs	
			Sponsor			Sponsor			Sponsor	
		В	uckeye Union	%	В	uckeye Union	%	В	uckeye Union	
A. REVENUES										
Revenue Limit Sources	8010-8099	\$	2,203,765.00	6.96%		2,357,130.00			2,643,532.00	
Federal Revenue	8100-8299	\$	56,261.94	0.00%		56,261.94	0.0%		56,261.94	
Other State Revenue	8300-8599	\$	152,687.60			79,487.60	0.00%		79,487.60	
Other Local Revenue	8600-8799	\$	219,424.08	1.95%		223,705.68	5.74%		236,550.48	
TOTAL REVENUES		\$	2,632,138.62	3.21%	\$	2,716,585.22	11.02%	\$	3,015,832.02	
B. EXPENDITURES					_					
Certificated Salaries	1000-1999	\$	979,228.53	3.43%		1,012,820.82	3.05%		1,043,749.02	
Classified Salaries	2000-2999	\$	513,252.14	1.00%		518,384.66	1.00%		523,568.51	
Employee Benefits	3000-3999	\$	279,111.05	1.64%		283,700.12	1.51%	,	287,977.19	
Books and Supplies	4000-4999	\$	121,212.53			49,812.53	80.30%	-	89,812.53	
Services & Other Operating	5000-5999	\$	473,810.27	0.62%		476,748.37	1.00%		481,515.86	
Depreciation Expense	6000-6999	\$	60,824.00	0.00%	\$	60,824.00	0.00%	\$	60,824.00	
	7100-7299,				_				~~ .~~	
Other Outgo	7400-7499	\$	60,000.00	0.00%	\$	60,000.00		\$	75,470.14	
Transfers of Indirect/Direct	7300-7399	\$	- 107 100 50	0.00%	-	0.400.000.50	0.00%	<u>*</u>	0.000.047.00	
TOTAL EXPENDITURES		\$	2,487,438.52	-1.01%	<u>\$</u>	2,462,290.50	4.09%	3	2,562,917.25	
O EVOCOS OF DEVENUES		\$	144,700.10		\$	254,294.72		\$	452,914.77	
C. EXCESS OF REVENUES		Φ	144,700.10		φ	234,234.72		Ψ	432,314.77	
D. OTHER FINANCING SOURCES/U	SES									
Interfund Transfers In	8910-8929	\$	_		\$			\$		
Interfund Transfers Out	7610-7629	\$	_		\$	_		\$	~	
Other Sources	8930-8979	\$	_		\$			\$	_	
Other Uses	7630-7699	\$	_		\$			\$	~	
Contributions	8980-8999	\$	_		\$	_		\$	-	
TOTAL OTHER FINANCING SOURCE		\$			\$	-	····	\$	·	
101/12 01/12/11 11/1/1/10/1/10 000/1/0						······································			**************************************	
E. NET INCREASE (DECREASE) IN FUN	D BALANCE	\$	144,700.10		\$	254,294.72		\$	452,914.77	
2.1721 11701121 (2001)							**************************************			
F. NEW NET ASSETS, RESERVES										
As of July 1 - Unaudited	9791	\$	1,709,489.13		\$	1,854,189.23		\$	2,108,483.95	
Audit Adjustments	9793	\$	-			0			0	
Other Restatements	9795	\$	-			0			0	outsing the same of the same o
Ending Balance, June 30		\$	1,854,189.23		\$	2,108,483.95		\$	2,561,398.72	

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 96% attendance): 2014-15 +10 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. No staff needed to accommodate growth. Anticipated increases to salary schedules included.

Benefits: Statutory benefits adjusted to salary changes.

Books & Supplies: + 2 classroom start ups in 2015-16. One-time Common Core expenses removed from 2014-15.

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

Depreciation Expense: Status quo.

Interest Payments: Umpqua bank for current property and in 2016-17 low interest payments for State loan begin.

California Montess	ori Project-S	hingle Springs	12/3/13
LOCAL CONTROL FUNDING	FORMULA		
Summary of Fund	ing	130 1	2 N E N
	2013-14	2014-15	2015-16
\$	2,596,539 \$	2,718,468	\$ 2,999,271
	2,129,598	2,239,890	2,491,065
	55,006	78,917	94,984
	19,161	38,322	57,483
\$	2,203,765 \$	2,357,130	\$ 2,643,532
	LOCAL CONTROL FUNDING	LOCAL CONTROL FUNDING FORMULA Summary of Funding 2013-14 \$ 2,596,539 \$ 2,129,598 55,006 19,161	Summary of Funding 2013-14 2014-15 \$ 2,596,539 \$ 2,718,468 2,129,598 2,239,890 55,006 78,917 19,161 38,322

Components of	f LC	FF Includ	lin	g Excess	Ta	xes & EPA	A	
Object Code & LCFF SOURCES		2012-13		2013-14		2014-15		2015-16
8011 - State Aid	\$	732,459	\$	1,168,888	\$	1,322,253	\$	1,608,655
8012 - EPA		391,601		328,086		328,086		328,086
8021 to 8048 - Property Taxes net of in-lieu								-
8096 - Charter's In-Lieu Taxes		706,791		706,791		706,791		706,791
8311 & 8590 - Categoricals		342,141						
Total RL/LCFF Sources	\$	2,172,992	\$	2,203,765	\$	2,357,130	\$	2,643,532

California Montessori Project – Shingle Springs Campus 2013-14 Budget Assumptions—First Interim

Notes:

- 1. Revenue projections based on FCMAT's Local Control Funding Formula Calculator.
- 2. In light of the State's economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its Shingle Springs campus will be able to maintain a 96% 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 First Interim Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.

REVENUE LIMIT:

ADA Projections: Based on 96% attendance rate with the following projection

which has been reduced to allow for attrition: 345.60 ADA. This is a decline of 1.92 ADA from the Original Budget based

on current enrollment.

LCFF: Block Grant removed due to implementation of Local Control

Funding Formula. LCFF amounts were based on FCMAT's Local Control Funding Formula calculator. The transfer of property taxes from Districts was budgeted and deducted from the block grant calculation. \$328,086 in Education Protection

Account (EPA) funds were budgeted in resource 1400 according to the CDE's latest estimates and were deducted

from the Block grant total.

Hourly Supplemental: Removed due to LCFF implementation.

FEDERAL REVENUE

Local Assistance special education dollars from the Yuba County SELPA are budgeted which equal \$51,999.14 for the Shingle Springs campus. Federal Mental Health funds of

\$4,262.80 are anticipated for the budget year.

CATEGORICALS:

Cat. Block Grant: Removed due to LCFF implementation.

OTHER STATE REVENUE:

Removed due to LCFF implementation. K-3 Class-Size Reduction:

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

per ADA for Non-Prop 20 lottery revenues, and \$31.00 for

Prop 20 lottery revenues.

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

to \$4,956 for the Shingle Springs campus. This is a reduction

of \$10 per ADA from the original budget.

Budgeted per State calculations of \$73,200 for Common Core Common Core:

Standards implementation.

Shingle Springs has received an advance of \$1,134,912 in Prop Prop 55 Construction

55 funds for design and site acquisition in 2010-11. One-half of

the funds received were in the form of a loan.

LOCAL REVENUE:

Budget reduced to \$18,374.61 at First Interim based on lower Interest:

cash balances at the Yuba County Treasury. Deferrals from the

State are affecting the amount of interest earned.

Budgeted at \$876,185.16 from the Yuba Co. SELPA for the Special Ed Transfer

CMP Consortium and distributed to sites based on ADA. Shingle Spring's portion is budgeted at \$151,151.61 which includes the federal portion. Contributions from unrestricted

funds budgeted according to site needs for Special Ed.

\$20,272.40 State Mental Health funds from the SELPA are Mental Health Funds:

budgeted at the Shingle Springs campus for 2013-14.

Before/After School care budgeted at \$101,797 per latest Club M:

projections.

EXPENDITURES:

Addition of 2 part time teachers included at First Interim. No Certificated Salaries:

COLA increases were budgeted. Step and column increases are included in the budget. Also includes the salary costs for the hourly supplemental program and for the BTSA training. Sub costs budgeted. EPA funds will pay for instructional staff.

3 new part time TAs added at First Interim. The Board Classified Salaries:

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 budget 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 \$73,200 budgeted towards the Common Core implementation which includes the new CMP-wide Wide Area Network, trainings, student mobile devices and instructional materials. Admin supplies were budgeted at \$15 per student. Custodial supplies were budgeted at \$18,000 for the Shingle Springs campus. Mental Health staff and supplies added per revenue. \$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 budgeted at \$500 for Admin mileage, \$1000 for Admin Conferences and \$1800 was added for Common Core staff trainings. \$2,666.67 was budgeted for instructional staff development. AMS membership of \$2,794 for Shingle Springs campus was budgeted. Communications costs were budgeted at \$6,180. BTSA support for 2 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases reflect the copier leases.

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

Capital outlay cannot be budgeted under Fund 62 for the design & site purchase under Shingle Springs' Prop. 55 State award. The new FASB method increases Net Assets upon the purchase instead of the GASB expenditure model.

The Debt service payment now only reflects the interest portion in the expenditure object code 7438 under FASB.

The charter is expected to increase the fund balance by \$144,700.10 in the budget year under the current Block Grant funding formula.

Ending Balance:

The balance for Net Assets is anticipated to be \$1,854,189.23 on June 30, 2014.

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

		-04					Sub-total San							
201312			AR	Car		OR	Juan	Cap		EG	SS	rad je je da de je je da de je	707	TOTAL CMP
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	4-6		120	116		56	292	101		96	124			613
	7-8		99	44		0	110	35		34	99			235
	Total		395	465		215	1075	310	Andrewskiessesseskippybudskies	360	360		2	2105
(/090 @ 33/ /030 @ WUV F *** -:		+	375.25	441 75		204.25	1021.25	294.50	***************************************	342.00	345.6	9.	20	2003.35
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Eundina Cource	Rates		AR	Car		OR	Juan	Cap		EG	SS		TOT	TOTAL CMP
FWIGHTY NOTICE TO CONTRACT TO	2000	V	11 13	¢ 281614727	V	09.680	\$ 6.510,448.00	\$ 1,844,994.00	\$	2,157,604.00	\$ 2,203,7	\$ 003,765.00 \$		12,716,811.00
lotal LCFF base Grants	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM	2 4	1	ì	· ~	+		\$ 347,802.00	\$ 00	284,827.00	\$ 706,7	\$ 00.791.00		2,824,223.00
Less in-Lieu of Property Tax-Local		> · <		397.809.88					\$ 00	259,644.00	\$ 328,(328,086.00 \$		1,772,039.00
Less EFA polition Not I CEE Base Grants-State Portion				1,		821,195.40	4,	\$ 1,232,551.00	\$	1,613,133.00	\$ 1,168,8	1,168,888.00 \$	\$ 8,1	8,120,549.00
Lottery	\$ 126.00	\$			\$ 0	25,735.50	\$ 128,677.50	\$ 37,107.00	\$ 00	43,092.00	\$ 43,	43,545.60 \$	\$ 2	252,422.10
Lottery Prop 20	\$ 31.00	\$ 0	11,632.75	\$ 13,694.25	5	6,331.75	\$ 31,658.75	\$ 9,129.50	\$ 05	10,602.00	\$ 10,	10,713.60	\$	62,103.85
	700.00		107 659 05	¢ 126 737 86		58 599 23	\$ 292.996.14	\$ 84.491.91	91 \$	98,119.64	\$ 99,	99,152.47	\$	574,760.16
Special Ed (SELPA) Special Ed (SELPA) Fed Local Asst	\$ 206.90	0 0 0 0		\$ 66,465.92	5 6	30,731.55	\$ 153,657.76			51,457.48				301,425.00
SpEd Mental Health - Fed (plus Def Rev)	\$ 12.33	3		\$ 5,448.76	\$ 9	2,519.32	\$ 12,596.60	\$ 3,632.51		4,218.40	\$ 4,		\$ \$ \$	24,710.31
SpEd Mental Health - State	\$ 58.66		22,011.63	\$ 25,912.43		11,981.01	\$ 59,905.07	\$ 17,274.95	\$ 56.	20,051.23		70,272.40		00.616,/1.
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 0	5,442.00	\$ 5,511.00	\$ 0	2,986.00	\$ 13,939.00	\$ 4,015.00	\$ 00.	3,929.00	\$ 4,	4,956.00	<>	26,839.00
Club Montessori		\$	120,768.00	\$ 133,216.00	\$ 0	70,488.00	\$ 324,472.00	\$ 189,230.00	\$ 00.	104,352.00	\$ 101,	101,797.00	\$	719,851.00
EG Prop 39 (facilities)									<>>	50,916.00			∜ }-	50,916.00
interest		\$	20,204.64	\$ 20,455.90	\$ 0	11,261.72	\$ 51,922.26	\$ 14,897.72	.72 \$	14,500.55	\$ 18,	18,374.61	❖	99,695.14
Common Core-based on prior year CBEDS	\$ 200.00	\$ 00	77,162.79	\$ 90,837.21	11 \$	42,000.00	\$ 210,000.00	\$ 60,000.00	\$ 00"	58,200.00	\$ 73,	73,200.00	\$	401,400.00
Prior Year RL Adjustments		\$	44.99				\$ 44.99	\$ 9,223.82	.82					
Other Local Revenues								\$ 167.50	.50		<>	100.00		
TOTA! DEVENHES		ļ.	2.865.507.29	\$ 3,360,087.10	\$ 01	1,564,723.68	\$ 7,790,318.07	\$ 2,318,474.53	\$	2,617,052.30	\$ 2,632,	2,632,138.63	\$ 15,	\$ 15,348,447.22

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First Interim 2013-14 Original Budget Technical Review Checks

California Montessori Project-Shingle Springs Campus Buckeye Union Elementary

El Dorado County

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

> Fatal (Data must be corrected; an explanation is not allowed) Warning/Warning with Calculation (If data are not correct,

W/WC - $\overline{\text{correct}}$ the data; if $\overline{\text{data}}$ are correct an explanation

is required)

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. \underline{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. $\underline{\text{PASSED}}$

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

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).

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

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. $\underline{ \text{PASSED}}$

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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09-61838-0111724

First Interim

2013-14 Board Approved Operating Budget Technical Review Checks

California Montessori Project-Shingle Springs Campus Buckeye Union Elementary

El Dorado County

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

> - Fatal (Data must be corrected; an explanation is not allowed) W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation

is required)

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

TMPORT CHECKS

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

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

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

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

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 PASSED valid.

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

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

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

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.

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. $\underline{\text{PASSED}}$

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. \underline{PASSED}

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

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.

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

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).

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

SACS2013ALL Financial Reporting Software - 2013.2.1 09-61838-0111724-California Montessori Project-Shingle Springs Campus-First Interim 2013-14 Board Approved Operating Budget 12/3/2013 10:32:31 AM

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.

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.

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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09-61838-0111724

First Interim 2013-14 Projected Totals Technical Review Checks

California Montessori Project-Shingle Springs Campus Buckeye Union Elementary

El Dorado 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.

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

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

GENERAL LEDGER CHECKS

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

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. $\underline{\text{PASSED}}$

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. $\underline{\text{PASSED}}$

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.

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

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).

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

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.

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).

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.

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 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.

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

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

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

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.

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1 12/3/2013 10:32:46 AM

09-61838-0111724

First Interim 2013-14 Actuals to Date Technical Review Checks

California Montessori Project-Shingle Springs Campus Buckeye Union Elementary

El Dorado County

PASSED

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

Fatal (Data must be corrected; an explanation is not allowed) Warning/Warning with Calculation (If data are not correct, W/WC -

correct the data; if data are correct an explanation

is required)

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

IMPORT CHECKS

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

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 PASSED CDE defined resource code.

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED

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

GENERAL LEDGER CHECKS

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

PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. $\underline{\text{PASSED}}$

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.

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

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.

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

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).

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).

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.