

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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E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,920,767.04	1,920,767.04	376,975.00	2,157,604.00	236,836.96	12.3%
2) Federal Revenue		8100-8299	35,897.35	35,897.35	0.00	55,675.88	19,778.53	55.1%
3) Other State Revenue		8300-8599	477,167.25	477,167.25	58,255.70	135,884.23	(341,283.02)	-71.5%
4) Other Local Revenue		8600-8799	297,250.58	297,250.58	34,968.36	267,888.19	(29,362.39)	-9.9%
5) TOTAL, REVENUES			2,731,082.22	2,731,082.22	470,199.06	2,617,052.30		
B. EXPENSES								
1) Certificated Salaries		1000-1999	1,020,418.90	1,020,418.90	240,387.94	969,733.99	50,684.91	5.0%
2) Classified Salaries		2000-2999	607,249.06	607,249.06	129,067.09	546,168.55	61,080.51	10.1%
3) Employee Benefits		3000-3999	330,591.64	330,591.64	63,384.62	284,209.51	46,382.13	14.0%
4) Books and Supplies		4000-4999	197,131.29	197,131.29	124,193.90	218,884.08	(21,752.79)	-11.0%
5) Services and Other Operating Expenses		5000-5999	553,712.55	553,712.55	105,923.38	656,960.72	(103,248.17)	-18.6%
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	2,725,465.44	662,956.93	2,692,318.85		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,616.78	5,616.78	(192,757.87)	(75,266.55)		
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		7800-7829	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	5,616.78	(192,757.87)	(75,266.55)		
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	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,772,889.25	4,772,889.25		4,772,889.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,772,889.25	4,772,889.25		4,772,889.25		
2) Ending Net Position, June 30 (E + F1e)			4,778,506.03	4,778,506.03		4,697,622.70		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,115,287.25	3,115,287.25		3,104,347.26		
c) Unrestricted Net Position		9790	1,663,218.78	1,663,218.78		1,593,275.44		

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LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	241,878.00	1,613,133.00	1,613,133.00	New
Education Protection Account State Aid - Current Year		8012	291,247.00	291,247.00	64,911.00	259,644.00	(31,603.00)	-10.9%
Charter Schools General Purpose Entitlement - State Aid		8015	1,324,976.04	1,324,976.04	0.00	0.00	(1,324,976.04)	-100.0%
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	304,544.00	70,186.00	284,827.00	(19,717.00)	-6.5%
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	1,920,767.04	376,975.00	2,157,604.00	236,836.96	12.3%
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	30,630.34	0.00	51,457.48	20,827.14	68.0%
Special Education Discretionary Grants		8182	5,267.01	5,267.01	0.00	4,218.40	(1,048.61)	-19.9%
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	35,897.35	0.00	55,675.88	19,778.53	55.1%
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	170,289.00	0.00	0.00	(170,289.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,736.08	6,736.08	0.00	3,929.00	(2,807.08)	-41.7%
Lottery - Unrestricted and Instructional Materials		8560	55,886.60	55,886.60	6,966.65	53,694.00	(2,192.60)	-3.9%
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	244,255.57	51,289.05	78,261.23	(165,994.34)	-68.0%
TOTAL, OTHER STATE REVENUE			477,167.25	477,167.25	58,255.70	135,884.23	(341,283.02)	-71.5%
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	14,925.52	3,111.01	14,500.55	(424.97)	-2.8%
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	100,186.00	15,667.23	104,352.00	4,166.00	4.2%
Other Local Revenue								
All Other Local Revenue		8699	50,916.00	50,916.00	0.00	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	131,223.06	16,190.12	98,119.64	(33,103.42)	-25.2%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,250.58	297,250.58	34,968.36	267,888.19	(29,362.39)	-9.9%
TOTAL, REVENUES			2,731,082.22	2,731,082.22	470,199.06	2,617,052.30		

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	874,960.00	196,311.23	812,339.50	62,620.50	7.2%
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	145,458.90	44,076.71	157,394.49	(11,935.59)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,020,418.90	1,020,418.90	240,387.94	969,733.99	50,684.91	5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	337,430.00	337,430.00	49,810.67	288,683.75	48,746.25	14.4%
Classified Support Salaries		2200	43,925.00	43,925.00	9,587.73	45,296.80	(1,371.80)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	500.00	500.00	166.68	500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	152,502.50	152,502.50	44,326.29	160,326.75	(7,824.25)	-5.1%
Other Classified Salaries		2900	72,891.56	72,891.56	25,175.72	51,361.25	21,530.31	29.5%
TOTAL, CLASSIFIED SALARIES			607,249.06	607,249.06	129,067.09	546,168.55	61,080.51	10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	83,770.75	83,770.75	20,178.61	81,630.04	2,140.71	2.6%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,327.15	61,327.15	12,803.67	56,351.16	4,975.99	8.1%
Health and Welfare Benefits		3401-3402	135,237.70	135,237.70	20,016.35	99,787.40	35,450.30	26.2%
Unemployment Insurance		3501-3502	814.36	814.36	643.34	2,273.34	(1,458.98)	-179.2%
Workers' Compensation		3601-3602	35,041.68	35,041.68	9,074.21	38,227.57	(3,185.89)	-9.1%
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	14,400.00	668.44	5,940.00	8,460.00	58.8%
TOTAL, EMPLOYEE BENEFITS			330,591.64	330,591.64	63,384.62	284,209.51	46,382.13	14.0%
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	0.00	9,501.85	1,043.97	(1,043.97)	New
Materials and Supplies		4300	175,845.97	175,845.97	94,241.08	140,881.50	34,964.47	19.9%
Noncapitalized Equipment		4400	21,285.32	21,285.32	20,450.97	76,958.61	(55,673.29)	-261.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			197,131.29	197,131.29	124,193.90	218,884.08	(21,752.79)	-11.0%
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	4,866.67	6,169.00	9,069.00	(4,202.33)	-86.3%
Dues and Memberships		5300	2,201.50	2,201.50	3,194.00	2,201.50	0.00	0.0%
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	5,122.02	58,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,727.32	104,727.32	44,699.78	138,139.32	(33,412.00)	-31.9%
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	377,717.06	44,054.33	443,350.90	(65,633.84)	-17.4%
Communications		5900	6,200.00	6,200.00	2,684.25	6,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			553,712.55	553,712.55	105,923.38	656,960.72	(103,248.17)	-18.6%

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DEPRECIATION								
Depreciation Expense		8900	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		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,725,465.44	662,956.93	2,692,318.85		

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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		15,201.52
6512		5,589.73
7810		3,079,970.41
9010		3,585.60
Total, Restricted Net Position		3,104,347.26

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	362.90	342.00	342.00	(20.90)	-6%
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	362.90	342.00	342.00	(20.90)	-6%
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.

	Beginning Balances (Ref. Only)	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
October										
A. BEGINNING CASH										
B RECEIPTS										
		8010-8019	4,350,509.09	4,557,058.21	2,277,426.92	1,579,195.75	1,213,596.14	1,233,870.93	1,330,377.51	1,337,158.42
		LCFF/Revenue Limit Sources								
		Principal Apportionment								
		Property Taxes		63,652.00	128,563.00	114,574.00	114,574.00	179,485.00	114,574.00	114,574.00
		Miscellaneous Funds			70,186.00		18,160.98	45,572.32	22,786.16	22,786.16
		8020-8079					13,918.97			13,918.97
		8080-8099								
		8100-8299								
		Federal Revenue								
		Other State Revenue	4,189.05	18,000.00	29,100.00	6,966.65		29,100.00	13,423.50	5,015.31
		8300-8599								
		Other Local Revenue	4,738.95	9,918.11	17,678.72	2,632.58		31,722.60	41,370.15	8,314.16
		8600-8799								
		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	146,653.95	285,879.92	192,153.81	164,608.60
C DISBURSEMENTS										
		1000-1999	7,473.33	77,010.96	77,377.20	78,526.45	78,612.12	81,341.74	81,341.74	81,341.74
		Certificated Salaries								
		2000-2999	7,681.94	24,686.49	46,883.86	49,814.80	48,902.41	52,599.86	52,599.86	52,599.86
		Classified Salaries								
		3000-3999	(793.90)	16,886.19	23,950.34	23,341.99	23,009.02	24,726.98	24,726.98	24,726.98
		Employee Benefits								
		4000-4999	6,166.80	28,724.76	60,121.89	29,180.45	22,856.94	8,979.16	8,979.16	8,979.16
		Books and Supplies								
		5000-5999	33,332.72	24,958.48	39,467.58	8,164.60	49,003.74	21,725.60	17,725.16	27,725.67
		Services								
		Capital Outlay								
		6000-6599								
		Other Outgo								
		7000-7499								
		Interfund Transfers Out								
		All Other Financing Uses								
		7600-7629								
		7630-7699								
		TOTAL DISBURSEMENTS	53,860.89	172,266.88	247,800.87	189,028.29	222,384.23	189,373.34	185,372.90	195,373.41
D BALANCE SHEET TRANSACTIONS										
Assets										
		9111-9199								
		Cash Not in Treasury								
		9200-9299	612,379.16	181,890.36		6,961.43				
		Accounts Receivable								
		9310								
		Due From Other Funds								
		9320								
		Stores								
		9330								
		Prepaid Expenditures								
		9340	(58,100.00)	(2,379,928.51)	(694,917.89)	(1,667,009.98)	(300,734.93)			
		Other Current Assets								
		SUBTOTAL ASSETS	554,279.16	(2,198,038.15)	(694,917.89)	(1,660,048.55)	(300,734.93)	0.00	0.00	0.00
Liabilities										
		9500-9599	302,797.15	896.37	1,040.13					
		Accounts Payable								
		9610								
		Due To Other Funds								
		9640				(1,359,304.00)	(396,740.00)			
		Current Loans								
		9650								
		Deferred Revenues								
		SUBTOTAL LIABILITIES	302,797.15	896.37	1,040.13	(1,359,304.00)	(396,740.00)	0.00	0.00	0.00
Nonoperating										
		9910								
		Suspense Clearing								
		TOTAL BALANCE SHEET								
		TRANSACTIONS	251,482.01	(2,198,934.52)	(695,958.02)	(300,744.55)	96,005.07	0.00	0.00	0.00
E NET INCREASE/DECREASE										
		(B - C + D)	206,549.12	(2,279,631.29)	(698,231.17)	(365,599.61)	20,274.79	96,506.58	6,780.91	(30,764.81)
F ENDING CASH (A + E)										
			4,557,058.21	2,277,426.92	1,579,195.75	1,213,596.14	1,233,870.93	1,330,377.51	1,337,158.42	1,306,393.61
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	1,306,393.61	1,376,488.40	958,291.34	874,845.76				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		179,485.00	179,485.00	77,697.00	64,911.00	541,203.00		1,872,777.00	1,872,777.00
Property Taxes	8010-8019							0.00	0.00
Miscellaneous Funds	8020-8079								
Federal Revenue	8080-8099	34,760.68	11,997.70	11,997.70	11,997.70	34,581.60		284,827.00	284,827.00
Other State Revenue	8100-8299			13,918.97				55,675.88	55,675.88
Other Local Revenue	8300-8599		13,423.50			16,666.22		135,884.23	135,884.23
Interfund Transfers In	8600-8799	31,722.60	12,270.15	8,314.16	8,314.16	90,891.85		267,888.19	267,888.19
All Other Financing Sources	8910-8929							0.00	0.00
TOTAL RECEIPTS	8930-8979	245,968.28	217,176.35	111,927.83	85,222.86	697,261.64	0.00	2,617,052.30	2,617,052.30
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	81,341.74	81,341.74	81,341.74	162,683.49			969,733.99	969,733.99
Classified Salaries	2000-2999	52,599.86	52,599.86	52,599.86	52,599.89			546,168.55	546,168.55
Employee Benefits	3000-3999	24,726.98	24,726.98	24,726.98	49,453.99			284,209.51	284,209.51
Books and Supplies	4000-4999	8,979.16	8,979.16	8,979.16	17,958.28			218,884.08	218,884.08
Services	5000-5999	8,225.75	27,725.67	27,725.67	63,612.00	63,226.18	244,341.90	656,960.72	656,960.72
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		175,873.49	195,373.41	195,373.41	346,307.65	63,226.18	244,341.90	2,675,956.85	2,675,956.85
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							801,230.95	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	(5,100,691.31)	
Liabilities								(4,299,460.36)	
Accounts Payable	9500-9599							304,733.65	
Due To Other Funds	9610							0.00	
Current Loans	9640		440,000.00					(1,316,044.00)	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	440,000.00	0.00	0.00	0.00	0.00	(1,011,310.35)	
Nonoperating								0.00	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	(440,000.00)	0.00	0.00	0.00	0.00	(3,288,150.01)	
E. NET INCREASE/DECREASE									
(B - C + D)		70,094.79	(418,197.06)	(83,445.58)	(261,084.79)	634,035.46	(244,341.90)	(3,347,054.56)	(58,904.55)
F. ENDING CASH (A + E)									
		1,376,488.40	958,291.34	874,845.76	613,760.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								1,003,454.53	

CALIFORNIA MONTESSORI PROJECT - 2013/14 MULTI-YEAR PROJECTIONS

BOARD APPROVED OPERATING BUDGET

		2013-14 Elk Grove Sponsor EGUSD	%	2014-15 Elk Grove Sponsor EGUSD	%	2015-16 Elk Grove Sponsor EGUSD
A. REVENUES						
Revenue Limit Sources	8010-8099	\$ 2,157,604.00	14.81%	\$ 2,477,147.00	9.20%	\$ 2,705,028.00
Federal Revenue	8100-8299	\$ 55,675.88	0.00%	\$ 55,675.88	0.00%	\$ 55,675.88
Other State Revenue	8300-8599	\$ 135,884.23	-42.83%	\$ 77,684.23	0.00%	\$ 77,684.23
Other Local Revenue	8600-8799	\$ 267,888.19	6.33%	\$ 284,836.19	2.98%	\$ 293,310.19
TOTAL REVENUES		\$ 2,617,052.30	10.63%	\$ 2,895,343.30	8.16%	\$ 3,131,698.30
B. EXPENDITURES						
Certificated Salaries	1000-1999	\$ 969,733.99	7.18%	\$ 1,039,331.33	6.47%	\$ 1,106,624.64
Classified Salaries	2000-2999	\$ 546,168.55	7.04%	\$ 584,630.24	3.82%	\$ 606,976.54
Employee Benefits	3000-3999	\$ 284,209.51	4.45%	\$ 296,870.18	3.56%	\$ 307,430.11
Books and Supplies	4000-4999	\$ 218,884.08	-57.93%	\$ 92,084.08	0.00%	\$ 92,084.08
Services & Other Operating	5000-5999	\$ 656,960.72	-2.11%	\$ 643,130.33	1.00%	\$ 649,561.63
Depreciation Expense	6000-6999	\$ 16,362.00	0.00%	\$ 16,362.00	0.00%	\$ 16,362.00
	7100-7299,					
Other Outgo	7400-7499	\$ -	0.00%	\$ 87,884.85	6.86%	\$ 93,915.83
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -
TOTAL EXPENDITURES		\$ 2,692,318.85	2.52%	\$ 2,760,293.00	4.08%	\$ 2,872,954.83
C. EXCESS OF REVENUES		\$ (75,266.55)		\$ 135,050.30		\$ 258,743.47
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		\$ (75,266.55)		\$ 135,050.30		\$ 258,743.47
F. NEW--NET ASSETS, RESERVES						
As of July 1 - Unaudited	9791	\$ 4,772,889.25		\$ 4,697,622.70		\$ 4,832,673.00
Audit Adjustments	9793	\$ -		\$ -		\$ -
Other Restatements	9795	\$ -		\$ -		\$ -
Ending Balance, June 30		\$ 4,697,622.70		\$ 4,832,673.00		\$ 5,091,416.46

Assumptions:

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

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

Revenue Limit: Enrollment increases (ADA calculated using 95% attendance): 2014-15 +40 students; 2015-16 +20 students.

Federal Revenue: Special Ed SELPA and Mental Health funds no COLA in out years.

Other State Revenue: Majority of State funding shifted to LCFF in 2013-14. Mandate Block Grant and Lottery increased for growth in ADA in out years. One-time Common Core funding removed from 2014-15.

Other Local Revenue: Growth in ADA in out years.

Salaries: Step & Column movement in all years. Anticipated increases to salary schedules included. Additional 1 Teacher + 2 Aides in 2014-15 and 1 Teacher + 2 Aides 2015-16 to accommodate growth.

Benefits: Statutory benefits adjusted to salary changes.

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.

Depreciation Expense: Status quo.

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

California Montessori Project - Elk Grove Can

12/3/13

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

	2013-14	2014-15	2015-16
Target	\$ 2,631,817	\$ 2,981,176	\$ 3,196,176
Floor	2,094,282	2,377,621	2,592,132
CY Gap Funding	63,322	99,526	112,896
ERT	-	-	-
Total Phase-In Entitlement	\$ 2,157,604	\$ 2,477,147	\$ 2,705,028

Components of LCFF Including Excess Taxes & EPA

Object Code & LCFF SOURCES	2012-13	2013-14	2014-15	2015-16
8011 - State Aid	\$ 854,181	\$ 1,613,133	\$ 1,932,676	\$ 2,160,557
8012 - EPA	309,909	259,644	259,644	259,644
8021 to 8048 - Property Taxes net of in-lieu	-	-	-	-
8096 - Charter's In-Lieu Taxes	284,827	284,827	284,827	284,827
8311 & 8590 - Categoricals	328,758			
Total RL/LCFF Sources	\$ 1,777,675	\$ 2,157,604	\$ 2,477,147	\$ 2,705,028

California Montessori Project – Elk Grove 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 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 First Interim Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.*

REVENUE LIMIT:

ADA Projections:

Based on 95% attendance rate with the following projection which has been reduced to allow for attrition: 342.00 ADA. This is a decline of 20.90 ADA from the Original Budget due to the late opening of the expansion to the Elk Grove-Bradshaw Road site.

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. \$259,644 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 \$51,457.48 for the Elk Grove campus. Federal Mental Health funds anticipated to be \$4,218.40.

CATEGORICALS:

Cat. Block Grant:

Removed due to LCFF implementation.

OTHER STATE REVENUE:

<u>K-3 Class-Size Reduction:</u>	Removed due to LCFF implementation.
<u>Lottery Revenue:</u>	Lottery revenues were budgeted at current estimates of \$126.00 per ADA for Non-Prop 20 lottery revenues, and \$31.00 for Prop 20 lottery revenues.
<u>Mandate Block Grant:</u>	Funding of \$14 per prior year ADA budgeted which amounts to \$3,929 for the Elk Grove campus. This is a reduction of \$10 per ADA from the original budget.
<u>Common Core:</u>	Budgeted per State calculations of \$58,200 for Common Core Standards implementation.
<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.

LOCAL REVENUE:

<u>Interest:</u>	Budget reduced to \$14,500.55 in 2013-14 based on lower cash balances at the Yuba County Treasury. Deferrals from the State are affecting the amount of interest earned.
<u>Special Ed Transfer</u>	Budgeted at \$740,898.63 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. Elk Grove's portion is budgeted at \$149,577.12 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 are budgeted at \$20,061.23 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>	Reduction from the Original Budget of 1 teacher due to lower enrollment. No 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.
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Classified Salaries:

Addition of 1 special ed TA added at First Interim. 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 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 \$58,200 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 \$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. \$10 per student budgeted for field trips. Common Core dollars budgeted for trainings & materials.

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 \$1400 was added for Common Core staff trainings. \$6,169 was budgeted for instructional staff development. AMS membership of 2,201.50 for Elk Grove campus was budgeted. Communications costs were budgeted

at \$6,200. BTSA support for 5 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases increased by \$33,412 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.

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 decrease the fund balance by \$75,266.55 in the budget year due to one-time expenditures related to the opening of the new site, restorations at the old site, and moving expenses.

Ending Balance:

The balance for Net Assets is anticipated to be \$4,697,622.70 on June 30, 2014.

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

2013-14 Est. CBEDS Enrollment (less attrition)	K-3 4-6 7-8 Total	AR	Car	OR	Sub-total San			EG			SS			TOTAL CMP
		209 120 66 395	305 116 44 465	159 56 0 215	Juan	Cap	SS	EG	SS	SS	230 96 34 360	180 124 56 360	1257 613 235 2105	
Projected ADA @ 95% (SS @ 96%)		375.25	441.75	204.25	1021.25	294.50	342.00	345.6						2003.35
Funding Source	Rates	AR	Car	OR	Sub-total San			EG			SS			TOTAL CMP
Total LCFF Base Grants		\$ 2,392,211.13	\$ 2,816,147.27	\$ 1,302,089.60	\$ 6,510,448.00	\$ 1,844,994.00	\$ 2,157,604.00	\$ 2,203,765.00						\$ 12,716,811.00
Less In-Lieu of Property Tax-Local		\$ 545,578.78	\$ 642,263.62	\$ 296,960.60	\$ 1,484,803.00	\$ 347,802.00	\$ 284,827.00	\$ 706,791.00						\$ 2,824,223.00
Less EPA portion		\$ 337,924.52	\$ 397,809.88	\$ 183,933.60	\$ 919,668.00	\$ 264,641.00	\$ 259,644.00	\$ 328,086.00						\$ 1,772,039.00
Net LCFF Base Grants-State Portion		\$ 1,508,707.83	\$ 1,776,073.77	\$ 821,195.40	\$ 4,105,977.00	\$ 1,232,551.00	\$ 1,613,133.00	\$ 1,168,888.00						\$ 8,120,549.00
Lottery	\$ 126.00	\$ 47,281.50	\$ 55,660.50	\$ 25,735.50	\$ 128,677.50	\$ 37,107.00	\$ 43,092.00	\$ 43,545.60						\$ 252,422.10
Lottery Prop 20	\$ 31.00	\$ 11,632.75	\$ 13,694.25	\$ 6,331.75	\$ 31,658.75	\$ 9,129.50	\$ 10,602.00	\$ 10,713.60						\$ 62,103.85
Special Ed (SELPA)	\$ 286.90	\$ 107,659.05	\$ 126,737.86	\$ 58,599.23	\$ 292,996.14	\$ 84,491.91	\$ 98,119.64	\$ 99,152.47						\$ 574,760.16
Special Ed (SELPA) Fed Local Asst	\$ 150.46	\$ 56,460.29	\$ 66,465.92	\$ 30,731.55	\$ 153,657.76	\$ 44,310.62	\$ 51,457.48	\$ 51,999.14						\$ 301,425.00
SpEd Mental Health - Fed (plus Def Rev)	\$ 12.33	\$ 4,628.52	\$ 5,448.76	\$ 2,519.32	\$ 12,596.60	\$ 3,632.51	\$ 4,218.40	\$ 4,262.80						\$ 24,710.31
SpEd Mental Health - State	\$ 58.66	\$ 22,011.63	\$ 25,912.43	\$ 11,981.01	\$ 59,905.07	\$ 17,274.95	\$ 20,061.23	\$ 20,272.40						\$ 117,513.66
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,442.00	\$ 5,511.00	\$ 2,986.00	\$ 13,939.00	\$ 4,015.00	\$ 3,929.00	\$ 4,956.00						\$ 26,839.00
Club Montessori		\$ 120,768.00	\$ 133,216.00	\$ 70,488.00	\$ 324,472.00	\$ 189,230.00	\$ 104,352.00	\$ 101,797.00						\$ 719,851.00
EG Prop 39 (facilities)							\$ 50,916.00	\$						\$ 50,916.00
Interest		\$ 20,204.64	\$ 20,455.90	\$ 11,261.72	\$ 51,922.26	\$ 14,897.72	\$ 14,500.55	\$ 18,374.61						\$ 99,695.14
Common Core--based on prior year CBEDS	\$ 200.00	\$ 77,162.79	\$ 90,837.21	\$ 42,000.00	\$ 210,000.00	\$ 60,000.00	\$ 58,200.00	\$ 73,200.00						\$ 401,400.00
Prior Year RL Adjustments		\$ 44.99			\$ 44.99	\$ 9,223.82								
Other Local Revenues					\$	\$ 167.50	\$ 100.00							
TOTAL REVENUES		\$ 2,865,507.29	\$ 3,360,087.10	\$ 1,564,723.68	\$ 7,790,318.07	\$ 2,318,474.53	\$ 2,617,052.30	\$ 2,632,138.63						\$ 15,348,447.22
*Calculations per FCMAT--BASC LCFF Calculator														

*Calculations per FCMAT--BASC LCFF Calculator

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First 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

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

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

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

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

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

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

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

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

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

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

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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First Interim
2013-14 Board Approved Operating Budget
Technical Review Checks

California Montessori Project - 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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- 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

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

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

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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First Interim
2013-14 Projected Totals
Technical Review Checks

California Montessori Project - Elk Grove Campus
Elk Grove Unified

Sacramento County

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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

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

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

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

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

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

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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First 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.