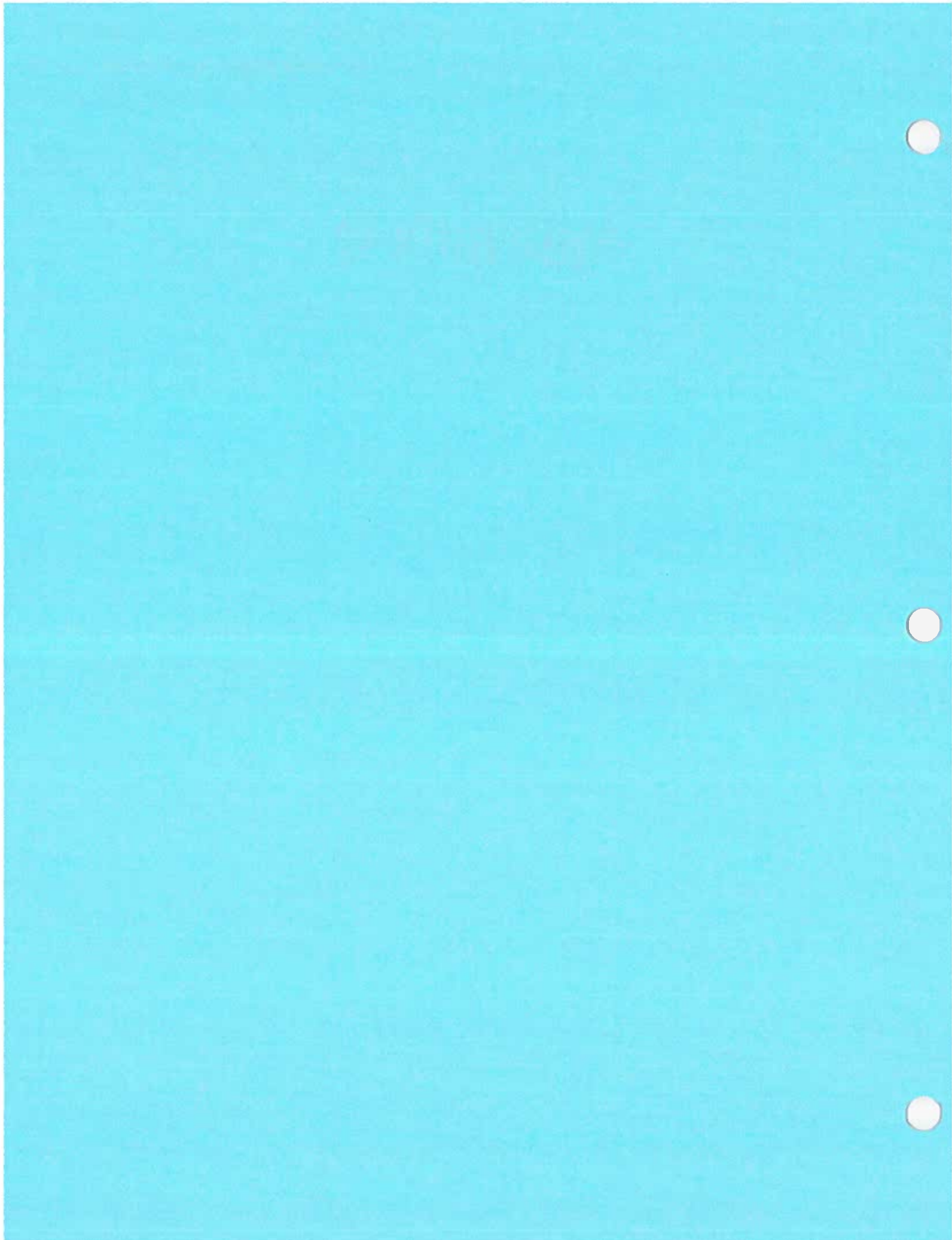


# Appendix Q



# **Appendix Q1**

## **CMP-San Juan Budget**



Charter Number: 776

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

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

Signed: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Gary Bowman

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Tamara Johnson  
Name

Chief Business Official  
Title

530-633-3130 x 1115  
Telephone

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,888,743.80	9,112,384.99	15.5%
2) Federal Revenue		8100-8299	228,554.74	215,406.56	-5.8%
3) Other State Revenue		8300-8599	374,015.55	981,490.76	162.4%
4) Other Local Revenue		8600-8799	790,908.06	818,804.59	3.5%
5) TOTAL, REVENUES			9,282,222.15	11,128,086.90	19.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	3,170,887.85	3,887,292.82	22.6%
2) Classified Salaries		2000-2999	1,874,132.88	2,020,868.22	7.8%
3) Employee Benefits		3000-3999	1,048,862.71	1,287,663.40	22.8%
4) Books and Supplies		4000-4999	584,454.97	554,461.79	-5.1%
5) Services and Other Operating Expenses		5000-5999	2,626,464.29	2,896,438.82	10.3%
6) Depreciation		6000-6999	44,815.46	44,815.46	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,349,618.16	10,691,540.51	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,396.01)	436,546.39	-747.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(67,396.01)	436,546.39	-747.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,151,088.17	1,135,825.16	-1.3%
b) Audit Adjustments		9793	52,155.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,221.17	1,135,825.16	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,203,221.17	1,135,825.16	-5.6%
2) Ending Net Position, June 30 (E + F1e)			1,135,825.16	1,572,371.55	38.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,282.25	58,036.85	20.2%
c) Unrestricted Net Position		9790	1,087,542.91	1,514,334.70	39.2%

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



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	4,630,895.00	5,739,892.99	23.9%
Education Protection Account State Aid - Current Year		8012	1,326,925.01	1,455,027.00	9.7%
State Aid - Prior Years		8019	693.00	0.00	-100.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,930,230.79	1,917,465.00	-0.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>7,888,743.80</b>	<b>9,112,384.99</b>	<b>15.5%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	213,443.41	201,766.51	-5.5%
Special Education Discretionary Grants		8182	15,111.33	13,640.05	-9.7%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>228,554.74</b>	<b>215,406.56</b>	<b>-5.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	83,346.02	712,071.60	754.4%
Lottery - Unrestricted and Instructional Materials		8560	219,603.58	198,838.80	-9.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	71,085.95	70,580.36	-0.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>374,015.55</b>	<b>981,490.76</b>	<b>162.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,273.06	18,389.33	248.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	445,488.00	445,488.00	0.0%
All Other Local Revenue		8699	7,453.25	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	332,693.75	354,927.26	6.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>790,908.06</b>	<b>818,804.59</b>	<b>3.5%</b>
<b>TOTAL REVENUES</b>			<b>9,282,222.15</b>	<b>11,128,086.90</b>	<b>19.9%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,673,353.35	3,273,013.82	22.4%
Certificated Pupil Support Salaries		1200	106,200.00	121,750.00	14.6%
Certificated Supervisors' and Administrators' Salaries		1300	364,634.50	461,629.00	26.6%
Other Certificated Salaries		1900	26,700.00	30,900.00	15.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,170,887.85</b>	<b>3,887,292.82</b>	<b>22.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,020,931.93	1,140,290.34	11.7%
Classified Support Salaries		2200	220,413.56	246,970.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	145,836.00	141,153.00	-3.2%
Clerical, Technical and Office Salaries		2400	286,728.00	302,812.00	5.6%
Other Classified Salaries		2900	200,223.39	189,642.88	-5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,874,132.88</b>	<b>2,020,868.22</b>	<b>7.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	278,258.62	408,096.97	46.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	189,966.01	217,852.08	14.7%
Health and Welfare Benefits		3401-3402	432,748.48	496,208.72	14.7%
Unemployment Insurance		3501-3502	3,660.07	2,951.42	-19.4%
Workers' Compensation		3601-3602	113,929.53	133,754.21	17.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,300.00	26,800.00	-5.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,048,862.71</b>	<b>1,287,663.40</b>	<b>22.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,404.09	6,460.00	-37.9%
Materials and Supplies		4300	263,871.73	354,201.79	34.2%
Noncapitalized Equipment		4400	310,179.15	193,800.00	-37.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>584,454.97</b>	<b>554,461.79</b>	<b>-5.1%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	35,523.89	285,000.00	702.3%
Dues and Memberships		5300	15,759.98	9,550.00	-39.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	158,033.86	165,000.00	4.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,148,844.41	1,137,826.86	-1.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,216,936.69	1,242,114.42	2.1%
Communications		5900	51,365.48	56,947.54	10.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,626,464.29</b>	<b>2,896,438.82</b>	<b>10.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	44,815.46	44,815.46	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>44,815.46</b>	<b>44,815.46</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			9,349,818.16	10,691,540.51	14.4%

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



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	7,888,743.80	9,112,384.99	15.5%
2) Federal Revenue		8100-8299	228,554.74	215,406.56	-5.8%
3) Other State Revenue		8300-8599	374,015.55	981,490.76	162.4%
4) Other Local Revenue		8600-8799	790,908.06	818,804.59	3.5%
5) TOTAL, REVENUES			9,282,222.15	11,128,086.90	19.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,024,361.90	6,386,960.86	27.1%
2) Instruction - Related Services	2000-2999		1,483,573.25	1,464,692.20	-1.3%
3) Pupil Services	3000-3999		429,326.18	416,948.40	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		232,869.95	221,451.31	-4.9%
7) General Administration	7000-7999		829,076.93	890,284.34	7.4%
8) Plant Services	8000-8999		1,350,409.95	1,311,203.40	-2.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,349,618.16	10,691,540.51	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(67,396.01)	436,546.39	-747.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(67,396.01)	436,546.39	-747.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,151,066.17	1,135,825.16	-1.3%
b) Audit Adjustments		9793	52,155.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,203,221.17	1,135,825.16	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,203,221.17	1,135,825.16	-5.6%
2) Ending Net Position, June 30 (E + F1e)			1,135,825.16	1,572,371.55	38.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,282.25	58,036.85	20.2%
c) Unrestricted Net Position		9790	1,087,542.91	1,514,334.70	39.2%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
6300		48,282.25	58,036.85
Total, Restricted Net Position		48,282.25	58,036.85

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	1,157.84	1,156.84	1,157.84	1,227.40	1,227.40	1,227.40
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,157.84	1,156.84	1,157.84	1,227.40	1,227.40	1,227.40
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,157.84	1,156.84	1,157.84	1,227.40	1,227.40	1,227.40

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	341,618.00	(195,820.00)	145,798.00			145,798.00
Equipment		146,266.00	146,266.00			146,266.00
Total capital assets being depreciated	341,618.00	(49,554.00)	292,064.00	0.00	0.00	292,064.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(84,013.00)		(84,013.00)			(84,013.00)
Equipment			0.00			0.00
Total accumulated depreciation	(84,013.00)	0.00	(84,013.00)	0.00	0.00	(84,013.00)
Total capital assets being depreciated, net	257,605.00	(49,554.00)	208,051.00	0.00	0.00	208,051.00
Business-type activity capital assets, net	257,605.00	(49,554.00)	208,051.00	0.00	0.00	208,051.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
<b>A. BEGINNING CASH</b>		895,722.04	704,495.34	322,070.70	575,086.02	500,747.56	926,881.03	1,195,377.92	1,049,542.77
<b>B. RECEIPTS</b>									
LCF/Revenue Limit Sources									
Principal Apportionment	8010-8019			880,347.50	516,590.00	516,590.00	880,347.50	516,590.00	516,590.00
Property Taxes	8020-8079	286,995.00	286,995.00						
Miscellaneous Funds	8080-8099		115,048.00	216,290.00	126,890.00	126,890.00	126,890.00	126,890.00	126,890.00
Federal Revenue	8100-8299				53,851.62				
Other State Revenue	8300-8599				67,354.77	626,275.65	16,209.76	49,709.70	
Other Local Revenue	8600-8799	37,124.00	96,278.54	37,124.00	41,721.33	37,124.00	125,795.81	41,721.33	37,124.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		324,119.00	498,321.54	1,133,761.50	806,407.72	1,308,879.65	1,149,243.07	734,911.03	880,604.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	38,427.41	320,738.78	320,738.78	320,738.78	320,738.78	320,738.78	320,738.78	320,738.78
Classified Salaries	2000-2999	30,715.83	165,846.03	165,846.03	165,846.03	165,846.03	165,846.03	165,846.03	165,846.03
Employee Benefits	3000-3999	8,627.42	106,586.33	106,586.33	106,586.33	106,586.33	106,586.33	106,586.33	106,586.33
Books and Supplies	4000-4999	46,205.14	46,205.14	46,205.14	46,205.14	46,205.14	46,205.14	46,205.14	46,205.14
Services	5000-5999	241,369.90	241,369.90	241,369.90	241,369.90	241,369.90	241,369.90	241,369.90	241,369.90
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7500-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		385,345.70	880,746.18	880,746.18	880,746.18	880,746.18	880,746.18	880,746.18	880,746.18
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	150,000.00							
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
<b>SUBTOTAL</b>		150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing	9910	0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(191,226.70)	(382,424.64)	253,015.32	(74,338.46)	426,133.47	288,496.89	(145,835.15)	(200,142.18)
<b>F. ENDING CASH (A + E)</b>		704,495.34	322,070.70	575,086.02	500,747.56	926,881.03	1,195,377.92	1,049,542.77	849,400.59
<b>G. ENDING CASH - PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	849,400.59	1,314,458.41	1,201,139.26	1,136,726.71				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	880,347.50	516,590.00	516,590.00	880,347.49			7,194,919.99	7,194,919.99
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	314,053.00	159,406.00	159,406.00	159,406.00	159,406.00		1,917,465.00	1,917,465.00
Other State Revenue	8300-8599	72,938.83	33,627.44	33,627.44		54,988.67		215,406.56	215,406.56
Other Local Revenue	8600-8799	11,763.38	49,709.70	69,586.18		90,881.61		981,490.76	981,490.76
Interfund Transfers In	8910-8929	66,701.29	41,721.33	37,124.00	37,124.00	182,120.96		818,804.59	818,804.59
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		1,345,804.00	767,427.03	816,333.63	1,076,877.49	487,397.24	0.00	11,128,086.90	11,128,086.90
<b>C. DISBURSEMENTS</b>									
Certified Salaries	1000-1999	320,738.78	320,738.78	320,738.78	641,477.61			3,887,292.82	3,887,292.82
Classified Salaries	2000-2999	185,846.03	165,846.03	165,846.03	331,692.09			2,020,868.22	2,020,868.22
Employee Benefits	3000-3999	106,586.33	106,586.33	106,586.33	213,172.68			1,287,663.40	1,287,663.40
Books and Supplies	4000-4999	46,205.14	46,205.14	46,205.14	46,205.25			554,461.79	554,461.79
Services	5000-5999	241,369.90	241,369.90	241,369.90	241,369.92			2,896,438.82	2,896,438.82
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
<b>TOTAL DISBURSEMENTS</b>		880,746.18	880,746.18	880,746.18	1,473,917.55	0.00	0.00	10,646,725.05	10,646,725.05
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							150,000.00	150,000.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(150,000.00)	(150,000.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		465,057.82	(113,319.15)	(64,412.55)	(397,040.06)	487,397.24	0.00	331,361.85	481,361.85
<b>F. ENDING CASH (A + E)</b>		1,314,458.41	1,201,139.26	1,136,726.71	739,686.65				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,227,083.89	



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	133,074.12		133,074.12		16,754.70	116,319.42	116,319.42
Business-type activities long-term liabilities	133,074.12	0.00	133,074.12	0.00	16,754.70	116,319.42	116,319.42



### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,650.60
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,092,232.84

#### C. Percentage of Plant Services Costs Attributable to General Administration

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

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	769,282.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	75.85
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	329.27
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	769,687.80
9. Carry-Forward Adjustment (Part IV, Line F)	174,790.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	944,478.09

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,024,361.90
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,483,573.25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	429,326.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	232,869.95
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	14,978.79
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	252,757.66
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,097,247.17
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	8,535,114.90

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	9.02%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2016-17 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	11.07%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>769,687.80</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.97%) times Part III, Line B18); zero if negative	<u>174,790.29</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.97%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>174,790.29</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>174,790.29</u>

Approved indirect cost rate: 6.97%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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July 1 Budget  
2014-15 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

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Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	17,259.59		37,138.76	54,398.35
2. State Lottery Revenue	8560	172,031.29		47,572.29	219,603.58
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		189,290.88	0.00	84,711.05	274,001.93
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	29,812.58		36,428.80	66,241.38
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		29,812.58	0.00	36,428.80	66,241.38
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	159,478.30	0.00	48,282.25	207,760.55
<b>D. COMMENTS:</b>					

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

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

# CALIFORNIA MONTESSORI PROJECT - 2015/16 MULTI-YEAR PROJECTIONS

## BOARD APPROVED OPERATING BUDGET

		2015-16 AR/Carm/OR Sponsor San Juan		2016-17 AR/Carm/OR Sponsor San Juan		2017-18 AR/Carm/OR Sponsor San Juan	
			%		%		
<b>A. REVENUES</b>							
LCFF Sources	8010-8099	\$ 9,112,384.99	4.16%	\$ 9,491,377.00	4.23%	\$ 9,892,438.00	
Federal Revenue	8100-8299	\$ 215,406.56	0.62%	\$ 216,740.35	1.2%	\$ 219,241.20	
Other State Revenue	8300-8599	\$ 981,490.76	-70.28%	\$ 291,706.26	1.15%	\$ 295,072.10	
Other Local Revenue	8600-8799	\$ 818,804.59	0.62%	\$ 823,874.59	1.15%	\$ 833,380.83	
<b>TOTAL REVENUES</b>		<b>\$ 11,128,086.90</b>	<b>-2.74%</b>	<b>\$ 10,823,698.20</b>	<b>3.85%</b>	<b>\$ 11,240,132.13</b>	
<b>B. EXPENDITURES</b>							
Certificated Salaries	1000-1999	\$ 3,887,292.82	5.32%	\$ 4,094,165.75	2.03%	\$ 4,177,107.41	
Classified Salaries	2000-2999	\$ 2,020,868.22	3.74%	\$ 2,096,494.27	1.72%	\$ 2,132,459.21	
Employee Benefits	3000-3999	\$ 1,287,663.40	7.19%	\$ 1,380,229.19	1.79%	\$ 1,404,926.59	
Books and Supplies	4000-4999	\$ 554,461.79	-19.76%	\$ 444,881.79	0.00%	\$ 444,881.79	
Services & Other Operating	5000-5999	\$ 2,896,438.82	-8.82%	\$ 2,646,723.21	1.00%	\$ 2,673,190.44	
Depreciation Expense	6000-6999	\$ 44,815.46	0.00%	\$ 44,815.46	0.00%	\$ 44,815.46	
	7100-7299,						
Other Outgo	7400-7499	\$ -	0.00%	\$ -	0.00%	\$ -	
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -	
<b>TOTAL EXPENDITURES</b>		<b>\$ 10,691,540.51</b>	<b>0.15%</b>	<b>\$ 10,707,309.66</b>	<b>1.59%</b>	<b>\$ 10,877,380.89</b>	
<b>C. EXCESS OF REVENUES</b>		<b>\$ 436,546.39</b>		<b>\$ 116,388.53</b>		<b>\$ 362,751.24</b>	
<b>D. OTHER FINANCING SOURCES/USES</b>							
Interfund Transfers In	8910-8929	\$ -	0.00%	\$ -	0%	\$ -	
Interfund Transfers Out	7610-7629	\$ -	0.00%	\$ -	0%	\$ -	
Other Sources	8930-8979	\$ -	0.00%	\$ -	0%	\$ -	
Other Uses	7630-7699	\$ -	0.00%	\$ -	0%	\$ -	
Contributions	8980-8999	\$ -	0.00%	\$ -	0%	\$ -	
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ -</b>	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ 436,546.39</b>		<b>\$ 116,388.53</b>		<b>\$ 362,751.24</b>	
<b>F. FUND BALANCE, RESERVES</b>							
As of July 1 - Unaudited	9791	\$ 1,135,825.16		\$ 1,572,371.55		\$ 1,688,760.08	
Audit Adjustments	9793	\$ -		\$ -		\$ -	
Other Restatements	9795	\$ -		\$ -		\$ -	
<b>Ending Balance, June 30</b>		<b>\$ 1,572,371.55</b>		<b>\$ 1,688,760.08</b>		<b>\$ 2,051,511.32</b>	

### Assumptions:

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

LCFF Sources: Enrollment increases (ADA calculated using 95% attendance): 2016-17 +8 students; 2017-18 +15 students.

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

Other State Revenue: Mandate Block Grant, Mental Health and Lottery increased for student growth. One time 2015-16 Discretionary Mandate Block Grant funds removed from out years.

Other Local Revenue: Increased for student growth in out years.

Salaries: Step & Column movement in all years. 1 Teacher + 1 TA included for growth in both out years and 3 FTE PE Teachers added in 2016-17. Estimated 2% increase to classified wages in 2016-17.

Benefits: Statutory benefits adjusted to salary changes. STRS increases budgeted in each of the out years based on 14-15 State budget passage.

Books & Supplies: \$220,580 in one time expenses included in 2015-16, removed from out years. Additional funds allocated in the 2016-17 for LCAP goals and \$20,000 in classroom startups for both 2016-17 and 2017-18.

Services & Other Operating: 1% Increase in 2016-17 and 2017-18.

Depreciation Expense: Status quo.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	9,349,618.16
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	228,554.74
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	44,815.46
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				44,815.46
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,076,247.96

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		1,156.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		7,845.72
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,202,862.23	7,994.76
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,202,862.23	7,994.76
B. Required effort (Line A.2 times 90%)	7,382,576.01	7,195.28
C. Current year expenditures (Line I.E and Line II.B)	9,076,247.96	7,845.72
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%



**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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July 1 Budget  
2015-16 Budget  
Technical Review Checks  
California Montessori Project-San Juan Campus  
San Juan Unified

Sacramento County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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July 1 Budget  
2014-15 Estimated Actuals  
Technical Review Checks

California Montessori Project-San Juan Campus  
San Juan Unified

Sacramento County

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

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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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-REV - (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 9792) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

### SUPPLEMENTAL CHECKS

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

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

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

### EXPORT CHECKS

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

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

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

Checks Completed.



# California Montessori Project – San Juan Campuses

## 2015-16 Budget Assumptions

### **Notes:**

1. *Revenue projections based on FCMAT's Local Control Funding Formula Calculator version 16.1e.*
2. *In light of the State's past economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its campuses will be able to maintain a 95% attendance rate, the overall rate may be impacted by the mobility each campuses may experience due to the economic upheaval, in which case each site will back fill open student slots from the waiting list as they become available.*
3. *CMP converted to Charter Enterprise Fund 62 effective July 1, 2011.*

*\*Spreadsheet of revenue calculations attached for all CMP sites for the 2014-15 Estimated Actuals and 2015-16 Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.*

### **LCFF SOURCES:**

#### **ADA Projections:**

Based on 95% attendance rate with the following projection which has been reduced to allow for attrition: 1227.40 ADA. This is an increase of 69.56 ADA from 2014-15 P2 due to projected growth.

#### **LCFF:**

LCFF amounts were based on FCMAT's Local Control Funding Formula calculator version 16.1e. The transfer of property taxes from Districts was updated to State's 14-15 P1 Certification and deducted from the LCFF calculation. \$1,455,027 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the latest estimates and were deducted from the LCFF total.

### **FEDERAL REVENUE**

Local Assistance special education dollars from the Yuba County SELPA are anticipated to be \$201,766.50 for the San Juan campuses in the budget year. Federal Mental Health funds budgeted at \$13,640.05 for 2015-16.

### **OTHER STATE REVENUE:**

#### **Lottery Revenue:**

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

#### **Mandate Block Grant:**

Funding of \$14 per prior year ADA budgeted which amounts to \$16,209.76 for the San Juan campuses. In addition, the \$601 in Discretionary One-Time dollars proposed in the Governor's May Revise are budgeted on prior year ADA equaling \$695,861.84.

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

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

**LOCAL REVENUE:**

Interest: Budgeted \$18,389.33 based on current interest rates.

Special Ed Transfer Budget increased due to growth to \$685,795.57 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. The San Juan campuses portion budgeted at \$354,927.26, which does not include the federal portion. Contributions from unrestricted funds budgeted according to site needs for Special Ed.

Mental Health Funds: State Mental Health funds from the SELPA are budgeted at \$70,580.35 for the new year.

Club M: Before/After School care budgeted at \$445,488 based on historical data and current participation.

**EXPENDITURES:**

Certificated Salaries: Staffing increased by 7.6 FTE for 2015-16 to accommodate growth and special education needs. Budget includes Board approved increases to the salary schedule. Step and column increases included. Budget includes the salary costs for the hourly supplemental program and for the BTSA training as these programs continue to operate after the funding was folded into the LCFF base. Sub costs increased in the budget year to \$140 day (\$160 long term). EPA funds will pay for instructional staff.

Classified Salaries: Staffing increased by 6 FTE TA/AA for 2015-16. Step and column increases are included in the budget. Club M (after school program) salaries are based on projections which include inter-sessions. Classified subs were increased by \$1.00 per hour in the budget year.

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

*For Statutory Benefits the following rates were used:*

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

4000-7000 Expenses:

Software programs budgeted at \$56.17 per enrollment for the budget year. This includes Renaissance Place (Accelerated Reader, Accelerated Math, Math Facts in a Flash), Rosetta Stone, Handwriting without Tears, Learning.com, Edulink, and eChalk. Lottery funds were budgeted at \$25 per student for unrestricted instructional materials, \$5 per student for restricted and \$20 per student for writing curriculum. Technology was budgeted at \$90 per student for infrastructure and site needs. Admin supplies budgeted at \$20 per enrollment. Custodial supplies were budgeted at \$13,200 for the San Juan campuses (AR/OR included in lease). Mental Health services/supplies budgeted as per revenue. Special Ed supplies were budgeted at \$1,500 per site. LCAP expenditures were budgeted for 2015-16 as follows as a result of the LCAP input process: \$10 per student for LCAP—VAPA Music, \$5 per student for LCAP—Library, \$5 per student for LCAP—PE & Playground, \$10 per student for LCAP—Site Specific, \$10 per student for LCAP—Tech Accessories, \$10 per student for LCAP—Science Instruction. Club M (Before/After School care) supplies were budgeted at \$10 per student.

5000's includes business services with Delta Managed Solutions and Central Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgets include \$1,500 per site for Admin travel, \$8,000 for Special Ed, \$18,000 for instructional staff and \$60,000 for AMS Conference set aside. Dues & Memberships budgeted per projections. Communications costs were budgeted at \$20 per student. Special Ed services budgeted as per each campuses's needs. BTSA support budget increased to \$3,000 per teacher with an anticipated 13 teachers at the San Juan campuses. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases adjusted due to anticipated needs. Copier leases were included in the budget. Mental Health services were included in the budget. Technology line costs included in the budget as a result of the WAN installation.

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

The charter is expected to increase the fund balance by \$436,546.39 in the budget year. One-time expenditures for classroom startups, site improvements, replacement of XP computers, and safety kits equal \$473,580.

Ending Balance:

The balance for Net Assets is anticipated to be \$1,572,371.55 on June 30, 2016.

**California Montessori Project**  
**2014-15 Estimated Actuals Budget Revenues**

2014-15 P2 ADA	TK-3 4-6 7-8 Total	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
		207.24	362.37	152.64	722.25	167.69	267.42	175.72	1333.08
		112.89	137.10	71.00	320.99	107.82	100.92	119.93	649.66
		63.08	51.52	0.00	114.60	39.96	36.74	63.44	254.74
		383.21	550.99	223.64	1157.84	315.47	405.08	359.09	2237.48
Projected ADA @ 95% (SS @ 96%)		383.21	550.99	223.64	1157.84	315.47	405.08	359.09	2237.48
Funding Source	Rates	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
Total LCFF Base Grants		\$ 2,606,481.00	\$ 3,747,670.91	\$ 1,521,133.09	\$ 7,875,285.00	\$ 2,118,808.00	\$ 2,722,177.00	\$ 2,422,390.00	\$ 15,138,660.00
Less In-Lieu of Property Tax-Local		\$ 634,622.89	\$ 912,478.44	\$ 370,363.67	\$ 1,917,465.00	\$ 439,621.00	\$ 475,882.00	\$ 786,243.00	\$ 3,619,211.00
Less EPA portion		\$ 439,170.31	\$ 631,453.65	\$ 256,301.05	\$ 1,326,925.00	\$ 361,224.00	\$ 464,917.00	\$ 412,898.00	\$ 2,565,964.00
Net LCFF Base Grants-State Portion		\$ 1,532,687.81	\$ 2,203,738.82	\$ 894,468.37	\$ 4,630,895.00	\$ 1,317,963.00	\$ 1,781,378.00	\$ 1,223,249.00	\$ 8,953,485.00
Lottery	\$ 128.00	\$ 49,050.88	\$ 70,526.72	\$ 28,625.92	\$ 148,203.52	\$ 40,380.16	\$ 51,850.24	\$ 45,963.52	\$ 286,397.44
Lottery Prop 20	\$ 34.00	\$ 13,029.14	\$ 18,733.66	\$ 7,603.76	\$ 39,366.56	\$ 10,725.98	\$ 13,772.72	\$ 12,209.06	\$ 76,074.32
Special Ed (SELPA)	\$ 287.34	\$ 110,111.56	\$ 158,321.47	\$ 64,260.72	\$ 332,693.75	\$ 90,647.15	\$ 116,395.69	\$ 103,178.42	\$ 642,915.00
Special Ed (SELPA) Fed Local Asst	\$ 175.01	\$ 75,480.35	\$ 98,500.30	\$ 39,462.76	\$ 213,443.41	\$ 53,300.83	\$ 62,415.86	\$ 62,426.73	\$ 391,586.83
SpEd Mental Health - Fed	\$ 11.78	\$ 3,983.44	\$ 5,761.58	\$ 5,366.31	\$ 15,111.33	\$ 3,258.27	\$ 4,251.65	\$ 3,734.26	\$ 26,355.51
SpEd Mental Health - State	\$ 60.95	\$ 23,356.99	\$ 33,583.33	\$ 13,631.06	\$ 70,571.37	\$ 19,228.17	\$ 24,689.98	\$ 21,886.85	\$ 136,376.38
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,319.02	\$ 6,192.76	\$ 2,900.24	\$ 14,412.02	\$ 4,189.22	\$ 4,809.00	\$ 4,958.24	\$ 28,368.48
Mandate Block Grant OneTime 14-15	\$ 66.00	\$ 22,815.07	\$ 32,804.14	\$ 13,314.79	\$ 68,934.00	\$ 20,037.00	\$ 23,002.00	\$ 23,716.00	\$ 135,689.00
Club Montessori		\$ 150,000.00	\$ 225,000.00	\$ 70,488.00	\$ 445,488.00	\$ 180,230.00	\$ 150,000.00	\$ 120,797.00	\$ 896,515.00
EG Prop 39 (facilities)							\$ 45,000.00		\$ 45,000.00
Interest		\$ 15,000.00	\$ (5,719.38)	\$ (4,007.61)	\$ 5,273.01	\$ 8,760.64	\$ 9,368.68	\$ 63,400.27	\$ 86,802.60
Prior Year State Adjustments		\$ 16,805.49	\$ 20,177.17	\$ 9,004.18	\$ 45,986.84	\$ 57,678.22	\$ 5,027.27	\$ 5,184.60	\$ 113,876.93
Other Local Revenues		\$ 5,135.00	\$ 2,266.58	\$ 51.67	\$ 7,453.25	\$ 1,818.07		\$ 735.00	\$ 10,006.32
TOTAL REVENUES		\$ 3,096,567.94	\$ 4,413,819.23	\$ 1,771,834.89	\$ 9,282,222.06	\$ 2,609,061.72	\$ 3,232,760.09	\$ 2,890,579.95	\$ 18,014,623.81

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

California Montessori Project  
2015-16 Budget  
Revenues

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

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

**LCFF Calculator Universal Assumptions**  
**California Montessori Project-San Juan Campus (112169) - Original Budget 2015-16--CMP San Juan**

Summary of Funding							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Target							
Floor	\$ 8,059,302	\$ 9,188,312	\$ 9,819,399	\$ 10,037,491	\$ 10,407,188	\$ 10,714,099	\$ 10,713,086
Applied Formula: Target or Floor	6,365,345	7,313,363	8,312,550	9,165,105	9,593,997	9,892,442	10,064,989
Remaining Need after Gap (informational only)							
Current Year Gap Funding	1,490,653	1,313,027	707,014	546,114	514,750	649,109	648,097
Economic Recovery Target	203,304	561,922	799,836	326,272	298,441	172,548	-
Additional State Aid	-	-	-	-	-	-	-
Total Phase-In Entitlement	\$ 6,568,649	\$ 7,875,285	\$ 9,112,385	\$ 9,491,377	\$ 9,892,438	\$ 10,064,990	\$ 10,064,989

Components of LCFF By Object Code							
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
8011 - State Aid	\$ 2,478,074	\$ 3,789,704	\$ 4,630,895	\$ 5,739,893	\$ 6,173,529	\$ 6,622,820	\$ 7,471,449
8011 - Fair Share	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	1,044,430	-	-	-	-	-	-
8012 - EPA	1,104,335	1,120,749	1,326,925	1,455,027	1,400,383	1,352,153	676,076
Local Revenue Sources:							
8021 to 8048 - Property Taxes	1,550,092	1,658,196	1,917,465	1,917,465	1,917,465	1,917,465	1,917,465
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	-
Property Taxes net of in-lieu	\$ 6,176,931	\$ 6,568,649	\$ 7,875,285	\$ 9,112,385	\$ 9,491,377	\$ 9,892,438	\$ 10,064,990
TOTAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	264.00	330.00	345.00	365.00	367.00	367.00	367.00
COE Unduplicated Pupil Count	-	-	-	-	-	-	-
Total Unduplicated pupil Count	264.00	330.00	345.00	365.00	367.00	367.00	367.00
Rolling %, Supplemental Grant	24.4700%	27.2100%	27.0300%	27.3300%	27.5700%	27.9600%	27.9100%
Rolling %, Concentration Grant	24.4700%	27.2100%	27.0300%	27.3300%	27.3300%	27.3300%	27.3300%

FUNDED ADA							
Adjusted Base Grant ADA							
Grades TK-3	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades 4-6	640.92	722.24	737.20	729.60	732.45	732.45	732.45
Grades 7-8	282.54	320.99	364.80	367.65	372.40	372.40	372.40
Grades 9-12	105.97	114.60	125.40	137.75	144.40	144.40	144.40
Total Adjusted Base Grant ADA	1,029.43	1,157.83	1,227.40	1,235.00	1,249.25	1,249.25	1,249.25
Necessary Small School ADA							
Grades TK-3	Current year	Current year	Current year	Current year	Current year	Current year	Current year
Grades 4-6	-	-	-	-	-	-	-







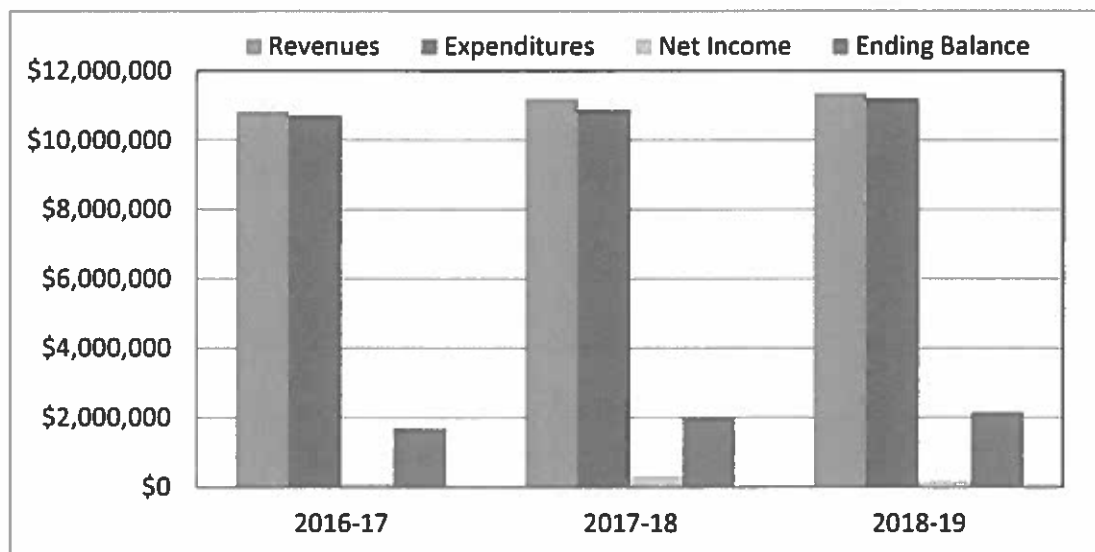
# **Appendix Q2**

## **Multi Year Projection**



**CA Montessori Project - San Juan Campus**  
**Charter Renewal Petition - Financial Projection**  
**MULTI-YEAR PROJECTION SUMMARY**

	2016-17	2017-18	2018-19
<b>Projected P-2 ADA:</b>	1,235.00	1,249.25	1,249.25
<b>Revenues:</b>			
General Purpose Entitlement	9,461,543	9,859,926	10,029,737
Federal Revenue	216,740	219,241	219,241
Other State Revenue	321,360	288,985	278,680
Other Local Revenue	816,805	820,900	820,900
<b>TTL Revenues:</b>	<b>10,816,448</b>	<b>11,189,052</b>	<b>11,348,558</b>
<b>Expenditures:</b>			
Certificated Salaries	4,094,166	4,177,107	4,298,774
Non-certificated Salaries	2,096,494	2,132,459	2,194,571
Benefits	1,380,229	1,404,927	1,445,848
Books/Supplies/Materials	444,882	444,882	457,840
Services/Operations	2,646,723	2,673,190	2,751,052
Capital Outlay	44,815	44,816	44,816
Other Outgo	-	-	-
<b>TTL Expenditures:</b>	<b>10,707,309</b>	<b>10,877,381</b>	<b>11,192,901</b>
<b>Net Income</b>	<b>109,139</b>	<b>311,671</b>	<b>155,656</b>
<b>Beginning Balance July 1</b>	<b>1,572,372</b>	<b>1,681,511</b>	<b>1,993,182</b>
<b>Ending Balance June 30</b>	<b>1,681,511</b>	<b>1,993,182</b>	<b>2,148,838</b>
<b>Ending Balance as % of Exp.:</b>	<b>15.7%</b>	<b>18.3%</b>	<b>19.2%</b>



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# CA Montessori Project - San Juan Campus

## Charter Renewal Petition - Financial Projection

### FUNDING ASSUMPTIONS

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#### ENROLLMENT/ADA ASSUMPTIONS:

1. Enrollment projections are shown on the Enrollment Assumptions sheet.
2. ADA is assumed at 95.0% of enrollment throughout based on historical averages for CMP and similar schools.
3. LCFF Unduplicated Count extrapolated from CMP-SJ and SJUSD 2014-15 actuals.

#### STATE FUNDING ASSUMPTIONS:

1. LCFF funding is detailed in the LCFF Funding Calcs and is separately confirmed with FCMAT's LCFF Calculator. LCFF calcs assume San Juan USD as the highest physical location district for both base year and unduplicated percentage calculations. 2016-17 LCFF funding for CMP and SJUSD is extrapolated from CDE's 14-15 P-2 LCFF Snapshot.
2. COLAs and gap rates taken from LCFF FCMAT Calculator assumptions.
3. No additional one-time discretionary funding assumed for 2016-17 on.
4. Mandate Block Grant funding is assumed at \$14/ADA for K-8 and \$42/ADA for 9-12.
5. EPA Funding at FCMAT estimated rates.

#### FEDERAL FUNDING ASSUMPTIONS:

1. No ESEA Title I-V funding assumed until LEA Plan is submitted by CMP.
2. IDEA SPED funding and cash flow based on 15-16 July Budget and MYP.

#### LOCAL FUNDING ASSUMPTIONS:

1. Club M and Fundraising levels extrapolated from 2015-16 budget amounts.
2. Interest earnings are estimated based on 2015-16 Budget assumptions.

#### CASH FLOW ASSUMPTIONS:

1. 2016-17 beginning cash and accruals assumed to match 2015-16 July Budget projections.
2. No state deferrals currently assumed.

**CA Montessori Project - San Juan Campus  
ENROLLMENT AND A.D.A. ASSUMPTIONS**

ADA Ratio:	2016-17		2017-18		2018-19	
	ENROLLED	ADA	ENROLLED	ADA	ENROLLED	ADA
<b>95.00%</b>						
Total K-3 Enrollment	768	729.60	771	732.45	771	732.45
Total 4-6 Enrollment	387	367.65	392	372.40	392	372.40
Total 7-8 Enrollment	145	137.75	152	144.40	152	144.40
<b>TTL Enrollment/ADA</b>	<b>1300</b>	<b>1,235.00</b>	<b>1315</b>	<b>1,249.25</b>	<b>1315</b>	<b>1,249.25</b>
TTL Trans-Kinder	147	139.65	150	142.50	150	142.50
TTL Kindergarten	155	147.25	155	147.25	155	147.25
TTL Grade 1	155	147.25	155	147.25	155	147.25
TTL Grade 2	155	147.25	155	147.25	155	147.25
TTL Grade 3	156	148.20	156	148.20	156	148.20
TTL Grade 4	131	124.45	136	129.20	136	129.20
TTL Grade 5	128	121.60	128	121.60	128	121.60
TTL Grade 6	128	121.60	128	121.60	128	121.60
TTL Grade 7	66	62.70	66	62.70	66	62.70
TTL Grade 8	79	75.05	86	81.70	86	81.70
<b>TOTAL:</b>	<b>1300</b>	<b>1,235.00</b>	<b>1315</b>	<b>1,249.25</b>	<b>1315</b>	<b>1,249.25</b>

**CA Montessori Project - San Juan Campus**  
**Charter Renewal Petition - Financial Projection**  
**FUNDING CALCULATIONS**

<b>2016-17 (Year 1)</b>		<b>Net State Funding COLA over prior year =</b>		<b>1.600%</b>
<b>GENERAL PURPOSE ENTITLEMENT</b>			<b>TOTALS</b>	
	<u>\$/ADA</u>	<u>ADA</u>	<u>Subtotal</u>	
Total LCFF Funding:	\$ 7,661.17	1,235.00	\$ 9,461,543	
Estimated Local In-Lieu-Of Tax Portion:	\$ 1,741.49	1,235.00		\$ 2,150,739.00
Education Protection Account Portion:	\$ 1,288.54	1,235.00		1,591,344.00
Remaining State Aid Portion:	\$ 4,631.14	1,235.00		5,719,460.00
<b>TOTAL GENERAL PURPOSE ENTITLEMENT</b>			<b>\$</b>	<b>9,461,543.00</b>
<b>FEDERAL REVENUES</b>				
Title I Funding			\$ -	
Title II Part A			-	
Total Federal Title I-II Funding:				-
<u>Other Federal Revenues</u>				
PCSGP Startup/Implementation Grant			\$ -	
Federal IDEA Special Education			216,740.35	
Other Federal Revenue			-	
Total Other Federal Revenues:				216,740.35
<b>TOTAL FEDERAL REVENUES</b>			<b>\$</b>	<b>216,740.35</b>
<b>OTHER STATE REVENUES</b>				
Non-Prop 20 Lottery	\$ 140.00	1,290	180,600.00	
Prop 20 Lottery	41.00	1,290	52,890.00	
				233,490.00
<u>Additional Other State Revenues</u>				
Mandate Block Grant			17,290.00	
SPED Mental Health (all tiers)			70,580.36	
One-Time Discretionary Grant			-	
Total Additional Other State Revenues:				87,870.36
<b>TOTAL OTHER STATE REVENUES</b>			<b>\$</b>	<b>321,360.36</b>
<b>OTHER LOCAL REVENUES</b>				
Interest Earnings:			\$	16,389.33
Local Special Education Revenues:				354,927.26
<u>Additional Other Local Revenues</u>				
Donations/Extended Day Program			445,488.00	
Other Local Revenues			-	
Total Additional Other Local Revenues:				445,488.00
<b>TOTAL OTHER LOCAL REVENUES</b>			<b>\$</b>	<b>816,804.59</b>
<b>TOTAL REVENUES</b>			<b>\$</b>	<b>10,816,448.30</b>

**CA Montessori Project - San Juan Campus  
Charter Renewal Petition - Financial Projection  
FUNDING CALCULATIONS**

2017-18 (Year 2)		Net State Funding COLA over prior year =		2.480%
GENERAL PURPOSE ENTITLEMENT			TOTALS	
	<u>\$/ADA</u>	<u>ADA</u>	<u>Subtotal</u>	
Total LCFF Funding:	\$ 7,892.68	1,249.25	\$ 9,859,926	
Estimated Local In-Lieu-Of Tax Portion:	\$ 1,857.56	1,249.25		\$ 2,320,557.00
Education Protection Account Portion:	\$ 1,185.45	1,249.25		1,480,929.00
Remaining State Aid Portion:	\$ 4,849.66	1,249.25		6,058,440.00
TOTAL GENERAL PURPOSE ENTITLEMENT			\$	9,859,926.00
FEDERAL REVENUES				
Title I Funding			\$ -	
Title II Part A			-	
Total Federal Title I-II Funding:				-
<u>Other Federal Revenues</u>				
PCSGP Startup/Implementation Grant			\$ -	
Federal IDEA Special Education			219,241.20	
Other Federal Revenue			-	
Total Other Federal Revenues:				219,241.20
TOTAL FEDERAL REVENUES			\$	219,241.20
OTHER STATE REVENUES				
Non-Prop 20 Lottery	\$ 140.00	1,305	182,700.00	
Prop 20 Lottery	41.00	1,305	53,505.00	
				236,205.00
<u>Additional Other State Revenues</u>				
Mandate Block Grant			17,489.50	
SPED Mental Health (all tiers)			35,290.18	
One-Time Discretionary Grant			-	
Total Additional Other State Revenues:				52,779.68
TOTAL OTHER STATE REVENUES			\$	288,984.68
OTHER LOCAL REVENUES				
Interest Earnings:				\$ 16,389.33
Local Special Education Revenues:				359,022.57
<u>Additional Other Local Revenues</u>				
Donations/Extended Day Program			445,488.00	
Other Local Revenues			-	
Total Additional Other Local Revenues:				445,488.00
TOTAL OTHER LOCAL REVENUES			\$	820,899.90
TOTAL REVENUES			\$	11,189,051.78

**CA Montessori Project - San Juan Campus**  
**Charter Renewal Petition - Financial Projection**  
**FUNDING CALCULATIONS**

<b>2018-19 (Year 3)</b>		<b>Net State Funding COLA over prior year =</b>		<b>2.870%</b>
<b>GENERAL PURPOSE ENTITLEMENT</b>				<b>TOTALS</b>
	<b>\$/ADA</b>	<b>ADA</b>	<b>Subtotal</b>	
Total LCFF Funding:	\$ 8,028.61	1,249.25	\$ 10,029,737	
Estimated Local In-Lieu-Of Tax Portion:	\$ 2,004.23	1,249.25		\$ 2,503,784.00
Education Protection Account Portion:	\$ 566.96	1,249.25		708,270.00
Remaining State Aid Portion:	\$ 5,457.42	1,249.25		6,817,683.00
		<b>TOTAL GENERAL PURPOSE ENTITLEMENT</b>		<b>\$ 10,029,737.00</b>
<b>FEDERAL REVENUES</b>				
Title I Funding			\$ -	
Title II Part A			-	
Total Federal Title I-II Funding:				-
<b>Other Federal Revenues</b>				
PCSGP Startup/Implementation Grant			\$ -	
Federal IDEA Special Education			219,241.20	
Other Federal Revenue			-	
Total Other Federal Revenues:				219,241.20
		<b>TOTAL FEDERAL REVENUES</b>		<b>\$ 219,241.20</b>
<b>OTHER STATE REVENUES</b>				
Non-Prop 20 Lottery	\$ 140.00	1,305	182,700.00	
Prop 20 Lottery	41.00	1,305	53,505.00	
				236,205.00
<b>Additional Other State Revenues</b>				
Mandate Block Grant			17,489.50	
SPED Mental Health (all tiers)			24,985.00	
One-Time Discretionary Grant			-	
Total Additional Other State Revenues:				42,474.50
		<b>TOTAL OTHER STATE REVENUES</b>		<b>\$ 278,679.50</b>
<b>OTHER LOCAL REVENUES</b>				
Interest Earnings:				\$ 16,389.33
Local Special Education Revenues:				359,022.57
<b>Additional Other Local Revenues</b>				
Donations/Extended Day Program			445,488.00	
Other Local Revenues			-	
Total Additional Other Local Revenues:				445,488.00
		<b>TOTAL OTHER LOCAL REVENUES</b>		<b>\$ 820,899.90</b>
		<b>TOTAL REVENUES</b>		<b>\$ 11,348,557.60</b>



**CA Montessori Project - San Juan Campus  
Charter Renewal Petition - Financial Projection  
FUNDING CALCULATIONS**

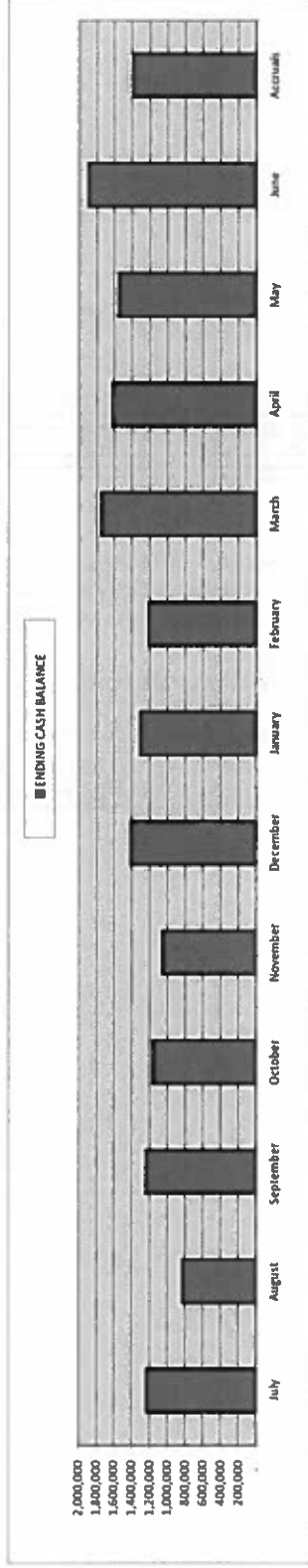
2019-20 (Year 4)		Net State Funding COLA over prior year =			2.870%
GENERAL PURPOSE ENTITLEMENT				TOTALS	
	\$/ADA	ADA	Subtotal		
Total LCFF Funding:	\$ 8,186.37	1,249.25	\$ 10,226,824		
Estimated Local In-Lieu-Of Tax Portion:	\$ 2,162.48	1,249.25		\$	2,701,478.00
Education Protection Account Portion:	\$ -	1,249.25			-
Remaining State Aid Portion:	\$ 6,023.89	1,249.25			7,525,346.00
TOTAL GENERAL PURPOSE ENTITLEMENT				\$	10,226,824.00
FEDERAL REVENUES					
Title I Funding			\$ 312,313		
Title II Part A			-		
Total Federal Title I-II Funding:				312,312.50	
Other Federal Revenues					
PCSGP Startup/Implementation Grant			\$ -		
Federal IDEA Special Education			166,150.25		
Other Federal Revenue			-		
Total Other Federal Revenues:					166,150.25
TOTAL FEDERAL REVENUES				\$	478,462.75
OTHER STATE REVENUES					
Non-Prop 20 Lottery	\$ 140.00	1,305	182,700.00		
Prop 20 Lottery	41.00	1,305	53,505.00		
				236,205.00	
Additional Other State Revenues					
Mandate Block Grant			17,489.50		
SPED Mental Health (all tiers)			24,985.00		
One-Time Discretionary Grant			-		
Total Additional Other State Revenues:					573,405.75
TOTAL OTHER STATE REVENUES				\$	809,610.75
OTHER LOCAL REVENUES					
Interest Earnings:				\$	16,389.33
Local Special Education Revenues:					359,022.57
Additional Other Local Revenues					
Donations/Extended Day Program			445,488.00		
Other Local Revenues			-		
Total Additional Other Local Revenues:					445,488.00
TOTAL OTHER LOCAL REVENUES				\$	820,899.90
TOTAL REVENUES				\$	12,335,797.40

**CA Montessori Project - San Juan Campus**  
**Charter Renewal Petition - Financial Projection**  
**FUNDING CALCULATIONS**

<b>2020-21 (Year 5)</b>		<b>Net State Funding COLA over prior year =</b>		<b>2.870%</b>
<b>GENERAL PURPOSE ENTITLEMENT</b>				<b>TOTALS</b>
	<b>\$/ADA</b>	<b>ADA</b>	<b>Subtotal</b>	
Total LCFF Funding:	\$ 4,795.43	1,249.25	\$ 5,990,685	
Estimated Local In-Lieu-Of Tax Portion:	\$ 2,162.48	1,249.25		\$ 2,701,478.00
Education Protection Account Portion:	\$ -	1,249.25		-
Remaining State Aid Portion:	\$ 2,632.95	1,249.25		3,289,207.00
	<b>TOTAL GENERAL PURPOSE ENTITLEMENT</b>			<b>\$ 5,990,685.00</b>
<b>FEDERAL REVENUES</b>				
Title I Funding			\$ 312,313	
Title II Part A			-	
Total Federal Title I-II Funding:				312,312.50
<b>Other Federal Revenues</b>				
PCSGP Startup/Implementation Grant			\$ -	
Federal IDEA Special Education			166,150.25	
Other Federal Revenue			-	
Total Other Federal Revenues:				166,150.25
	<b>TOTAL FEDERAL REVENUES</b>			<b>\$ 478,462.75</b>
<b>OTHER STATE REVENUES</b>				
Non-Prop 20 Lottery	\$ 140.00	1,305	182,700.00	
Prop 20 Lottery	41.00	1,305	53,505.00	
				236,205.00
<b>Additional Other State Revenues</b>				
Mandate Block Grant			17,489.50	
SPED Mental Health (all tiers)			24,985.00	
One-Time Discretionary Grant			-	
Total Additional Other State Revenues:				573,405.75
	<b>TOTAL OTHER STATE REVENUES</b>			<b>\$ 809,610.75</b>
<b>OTHER LOCAL REVENUES</b>				
Interest Earnings:				\$ 16,389.33
Local Special Education Revenues:				359,022.57
<b>Additional Other Local Revenues</b>				
Donations/Extended Day Program			445,488.00	
Other Local Revenues			-	
Total Additional Other Local Revenues:				445,488.00
	<b>TOTAL OTHER LOCAL REVENUES</b>			<b>\$ 820,899.90</b>
	<b>TOTAL REVENUES</b>			<b>\$ 8,099,658.40</b>

CA Montessori Pr San Juan Campus  
Charter Renewal Petition - Financial Projection  
2016-17 Projected Monthly Cash Flow Statement

Description	2016-17 Budget	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Total For Year
<b>BEGINNING CASH</b>		739,687	1,237,763	829,484	1,247,354	1,166,185	1,057,881	1,408,466	1,302,843	1,216,449	1,750,284	1,823,133	1,550,188	1,898,495	739,687
<b>CASH INFLOWS</b>															
REVENUES															
General Purpose Block Grant	5,719,460	285,973	285,973	514,751	514,751	514,751	514,751	514,751	514,751	514,751	514,751	514,751	514,751	-	5,719,460
Education Protection Account	1,591,344	-	-	397,836	-	-	397,836	-	-	397,836	-	-	397,836	-	1,591,344
In-Lieu-Of Property Taxes	2,150,739	-	129,044	258,089	172,059	172,059	172,059	172,059	172,059	301,103	150,552	150,552	150,552	150,552	2,150,739
Federal Revenues	216,740	-	-	54,185	54,185	-	-	-	-	54,185	-	-	-	54,185	216,740
Lottery Revenues	233,490	-	-	-	-	-	58,373	-	-	58,373	-	-	58,373	-	233,490
Other State Revenues	87,870	-	-	17,574.07	-	12,820	-	-	19,230	-	-	-	19,230	-	87,870
Other Local Revenues	816,805	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	66,165	816,805
Accounts Receivable (net change)		396,515	-	90,882	-	-	-	-	-	-	-	-	-	22,827	-
Loan Proceeds and other Cash Inflows														-	-
<b>TTL CASH INFLOWS</b>	<b>10,816,448</b>	<b>748,653</b>	<b>481,182</b>	<b>1,345,297</b>	<b>807,160</b>	<b>765,785</b>	<b>1,209,184</b>	<b>752,975</b>	<b>772,205</b>	<b>1,382,413</b>	<b>731,468</b>	<b>785,653</b>	<b>1,206,908</b>	<b>304,952</b>	<b>11,303,845</b>
<b>CASH OUTFLOWS</b>															
EXPENDITURES															
All Certificated Salaries	4,094,166	8,989	341,181	341,181	341,181	341,181	341,181	341,181	341,181	341,181	341,181	341,181	341,181	332,182	4,094,166
All Classified Salaries	2,096,494	48,987	170,447	170,447	170,447	170,447	170,447	170,447	170,447	170,447	170,447	170,447	170,447	172,594	2,096,494
All Benefits	1,380,229	24,728	115,019	115,019	115,019	115,019	115,019	115,019	115,019	115,019	115,019	115,019	115,019	90,293	1,380,229
All Materials & Supplies	444,882	91,450	44,097	82,024	42,945	28,718	13,215	13,215	13,215	13,215	13,215	13,215	13,215	83,145	444,882
All Services and Operations	2,646,723	76,425	218,737	218,737	218,737	218,737	218,737	218,737	218,737	218,737	218,737	218,737	218,737	184,186	2,646,723
All Capital Outlay	44,815	-	-	-	-	-	-	-	-	-	-	-	-	44,815	44,815
All Other Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Change In Payables	-	-	-	-	-	-	-	-	-	-	-	-	-	(44,815)	-
Fixed Asset Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan Repayment and Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TTL CASH OUTFLOWS</b>	<b>10,707,309</b>	<b>250,577</b>	<b>889,481</b>	<b>927,408</b>	<b>888,329</b>	<b>874,100</b>	<b>858,599</b>	<b>858,599</b>	<b>858,599</b>	<b>858,599</b>	<b>858,599</b>	<b>858,599</b>	<b>858,599</b>	<b>822,409</b>	<b>10,862,494</b>
<b>NET INFLOWS/OUTFLOWS</b>	<b>109,139</b>	<b>498,076</b>	<b>(408,299)</b>	<b>417,889</b>	<b>(81,168)</b>	<b>(108,304)</b>	<b>350,585</b>	<b>(105,623)</b>	<b>(86,393)</b>	<b>533,815</b>	<b>(127,131)</b>	<b>(72,946)</b>	<b>348,308</b>	<b>(517,457)</b>	
<b>ENDING CASH BALANCE</b>		<b>1,237,763</b>	<b>829,484</b>	<b>1,247,354</b>	<b>1,166,185</b>	<b>1,057,881</b>	<b>1,408,466</b>	<b>1,302,843</b>	<b>1,216,449</b>	<b>1,750,284</b>	<b>1,823,133</b>	<b>1,550,188</b>	<b>1,898,495</b>	<b>1,381,038</b>	



California Montessori Project-San Juan Campus (112169) - CA Montessori Project - San Juan Campus						v16.2b
LOCAL CONTROL FUNDING FORMULA						2013-14
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				25.21%	COLA 1.570% 25.21%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	640.92	6,952	724	387	-	5,167,753
Grades 4-6	282.54	7,056		356	-	2,094,120
Grades 7-8	105.97	7,266		366	-	808,800
Grades 9-12	-	8,419	219	436	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,029.43	7,219,256	464,026	387,390	-	8,070,672
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						8,070,672
ECONOMIC RECOVERY TARGET PAYMENT						1/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	13-14 ADA	
Current year Funded ADA times Base per ADA				5,154.15	1,029.43	5,305,837
Current year Funded ADA times Other RL per ADA				-	1,029.43	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						597,976
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				448.34	1,029.43	461,535
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						6,365,348

## LOCAL CONTROL FUNDING FORMULA

2013-14

## CALCULATE LCFF PHASE-IN ENTITLEMENT

2013/14

LOCAL CONTROL FUNDING FORMULA TARGET	8,070,672
LOCAL CONTROL FUNDING FORMULA FLOOR	6,365,348
Applied Funding Formula: Floor or Target	FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)	1,705,324
Current Year Gap Funding	12.00% 204,668
ECONOMIC RECOVERY PAYMENT	-
LCFF Entitlement before Minimum State Aid provision	6,570,016

## CALCULATE STATE AID

Transition Entitlement	6,570,016
Local Revenue (including RDA)	(1,652,184)
Gross State Aid	4,917,832

## CALCULATE MINIMUM STATE AID

	2012/13	12-13 Rate	13-14 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,132,501	5,154.15	1,029.43	5,305,837
2012-13 NSS Allowance (deficit)	-			-
Less Current Year Property Taxes/in Lieu	(1,550,092)			(1,652,184)
Subtotal State Aid for Historical RL/Charter General BG	3,582,409			3,653,653
Categorical funding from 2012-13	597,976			597,976
Charter Categorical Block Grant adjusted for ADA	446,454			461,535
Minimum State Aid Guarantee	4,626,839			4,713,164

## CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)

Local Control Funding Formula Floor plus Funded Gap
Minimum State Aid plus Property Taxes including RDA
Offset
Minimum State Aid Prior to Offset
Total Minimum State Aid with Offset

TOTAL STATE AID	4,917,832
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## Additional State Aid (Additional SA)

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	6,570,016
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CHANGE OVER PRIOR YEAR	6.36%	393,085
LCFF Entitlement PER ADA		6,203
PER ADA CHANGE OVER PRIOR YEAR	2.89%	179

## LCFF SOURCES INCLUDING EXCESS TAXES

	2012-13		Increase	2013-14
State Aid	4,626,839	6.29%	290,993	4,917,832
Property Taxes net of in-lieu	-	0.00%	-	-
Charter in-Lieu Taxes	1,550,092	6.59%	102,092	1,652,184
LCFF pre COE, Choice, Supp	6,176,931	6.36%	393,085	6,570,016

LOCAL CONTROL FUNDING FORMULA						2014-15
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 0.850% 27.21% 27.21% 2014-15
	2 yr average					
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	722.24	7,011	729	421	-	5,894,353
Grades 4-6	320.99	7,116		387	-	2,408,469
Grades 7-8	114.60	7,328		399	-	885,490
Grades 9-12	-	8,491	221	474	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,157.83	8,187,579	526,513	474,220	-	9,188,312
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						9,188,312
ECONOMIC RECOVERY TARGET PAYMENT						1/4 -
CALCULATE LCFF FLOOR						
				12-13 Rate	14-15 ADA	
Current year Funded ADA times Base per ADA				5,154.15	1,157.83	5,967,629
Current year Funded ADA times Other RL per ADA				-	1,157.83	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						597,976
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				448.34	1,157.83	519,102
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A				\$ 198.82	1,157.83	230,200
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						7,314,907

California Montessori Project-San Juan Campus (112169) -				v16.2b
LOCAL CONTROL FUNDING FORMULA		2014-15		
CALCULATE LCFF PHASE-IN ENTITLEMENT		2014/15		
LOCAL CONTROL FUNDING FORMULA TARGET				9,188,312
LOCAL CONTROL FUNDING FORMULA FLOOR				7,314,907
Applied Funding Formula: Floor or Target				FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)				1,873,405
Current Year Gap Funding		30.16%		565,022
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid provision				7,879,929
CALCULATE STATE AID				
Transition Entitlement				7,879,929
Local Revenue (including RDA)				(1,902,060)
Gross State Aid				5,977,869
CALCULATE MINIMUM STATE AID				
	12-13 Rate	14-15 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,154.15	1,157.83		5,967,629
2012-13 NSS Allowance (deficit)				-
Less Current Year Property Taxes/In Lieu				(1,902,060)
Subtotal State Aid for Historical RL/Charter General BG				4,065,569
Categorical funding from 2012-13				597,976
Charter Categorical Block Grant adjusted for ADA				519,102
Minimum State Aid Guarantee				5,182,647
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap				7,879,929
Minimum State Aid plus Property Taxes including RDA Offset				7,084,707
Minimum State Aid Prior to Offset				5,182,647
Total Minimum State Aid with Offset				5,182,647
TOTAL STATE AID				5,977,869
Additional State Aid (Additional SA)				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)				7,879,929
CHANGE OVER PRIOR YEAR		19.94%	1,309,913	
LCFF Entitlement PER ADA				6,806
PER ADA CHANGE OVER PRIOR YEAR		6.64%	424	
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase		2014-15
State Aid	21.55%	1,060,037		5,977,869
Property Taxes net of in-lieu	0.00%	-		-
Charter in-Lieu Taxes	15.12%	249,876		1,902,060
LCFF pre COE, Choice, Supp	19.94%	1,309,913		7,879,929

## LOCAL CONTROL FUNDING FORMULA

2015-16

## CALCULATE LCFF TARGET

Unduplicated as % of Enrollment	3 yr average			COLA		1.020%
	ADA	Base	Gr Span	Supp	Concen	2015-16
Grades TK-3	737.20	7,083	737	423	-	6,076,555
Grades 4-6	364.80	7,189		389	-	2,764,322
Grades 7-8	125.40	7,403		400	-	978,522
Grades 9-12	-	8,578	223	476	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b>1,227.40</b>	<b>8,772,471</b>	<b>543,316</b>	<b>503,612</b>	<b>-</b>	<b>9,819,399</b>
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>9,819,399</b>

## ECONOMIC RECOVERY TARGET PAYMENT

3/8

-

## CALCULATE LCFF FLOOR

	12-13 Rate	15-16 ADA	
Current year Funded ADA times Base per ADA	5,154.15	1,227.40	6,326,204
Current year Funded ADA times Other RL per ADA	-	1,227.40	-
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			597,976
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	448.34	1,227.40	550,293
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA	-		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A	\$ 686.82	1,227.40	843,003
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>			<b>8,317,476</b>



## LOCAL CONTROL FUNDING FORMULA

2015-16

## CALCULATE LCFF PHASE-IN ENTITLEMENT

2015/16

LOCAL CONTROL FUNDING FORMULA TARGET		9,819,399
LOCAL CONTROL FUNDING FORMULA FLOOR		8,317,476
Applied Funding Formula: Floor or Target		FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)		1,501,923
Current Year Gap Funding	51.52%	773,791
ECONOMIC RECOVERY PAYMENT		-
LCFF Entitlement before Minimum State Aid provision		9,091,266

## CALCULATE STATE AID

Transition Entitlement		9,091,266
Local Revenue (including RDA)		(2,016,348)
Gross State Aid		7,074,918

## CALCULATE MINIMUM STATE AID

	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,154.15	1,227.40	6,326,204
2012-13 NSS Allowance (deficit)			-
Less Current Year Property Taxes/In Lieu			(2,016,348)
Subtotal State Aid for Historical RL/Charter General BG			4,309,856
Categorical funding from 2012-13			597,976
Charter Categorical Block Grant adjusted for ADA			550,293
Minimum State Aid Guarantee			5,458,125
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)			
Local Control Funding Formula Floor plus Funded Gap			9,091,266
Minimum State Aid plus Property Taxes including RDA			7,474,473
Offset			-
Minimum State Aid Prior to Offset			5,458,125
Total Minimum State Aid with Offset			5,458,125
TOTAL STATE AID			7,074,918

## Additional State Aid (Additional SA)

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)		9,091,266
CHANGE OVER PRIOR YEAR	15.37%	1,211,338
LCFF Entitlement PER ADA		7,407
PER ADA CHANGE OVER PRIOR YEAR	8.83%	601

## LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2015-16
State Aid	18.35%	1,097,049	7,074,918
Property Taxes net of in-lieu	0.00%	-	-
Charter in-Lieu Taxes	6.01%	114,288	2,016,348
LCFF pre COE, Choice, Supp	15.37%	1,211,337	9,091,266

California Montessori Project-San Juan Campus (112169) -						v16.2b
LOCAL CONTROL FUNDING FORMULA						2016-17
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 1.600% 27.33% 2016-17
	3 yr average		27.33%	27.33%		
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	729.60	7,196	748	434	-	6,112,749
Grades 4-6	367.65	7,304		399	-	2,832,095
Grades 7-8	137.75	7,521		411	-	1,092,646
Grades 9-12	-	8,715	227	489	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,235.00	8,971,536	545,741	520,214	-	10,037,491
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,037,491
ECONOMIC RECOVERY TARGET PAYMENT						1/2 -
CALCULATE LCFF FLOOR						
				12-13 Rate	16-17 ADA	
Current year Funded ADA times Base per ADA				5,154.15	1,235.00	6,365,375
Current year Funded ADA times Other RL per ADA				-	1,235.00	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						597,976
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				448.34	1,235.00	553,700
Less Fair Share Reduction						-
Non-CDE certified New Charter District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A				\$ 1,317.25	1,235.00	1,626,804
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						9,143,855

California Montessori Project-San Juan Campus (112169) -				v16.2b
LOCAL CONTROL FUNDING FORMULA		2016-17		
CALCULATE LCFF PHASE-IN ENTITLEMENT		2016-17		
LOCAL CONTROL FUNDING FORMULA TARGET		10,037,491		
LOCAL CONTROL FUNDING FORMULA FLOOR		9,143,855		
Applied Funding Formula: Floor or Target		FLOOR		
LCFF Need (LCFF Target less LCFF Floor, if positive)		893,636		
Current Year Gap Funding		35.55%	317,688	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Minimum State Aid provision		9,461,543		
CALCULATE STATE AID				
Transition Entitlement		9,461,543		
Local Revenue (including RDA)		(2,150,739)		
Gross State Aid		7,310,804		
CALCULATE MINIMUM STATE AID				
	12-13 Rate	16-17 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	5,154.15	1,235.00	6,365,375	
2012-13 NSS Allowance (deficit)			-	
Less Current Year Property Taxes/In Lieu			(2,150,739)	
Subtotal State Aid for Historical RL/Charter General BG			4,214,636	
Categorical funding from 2012-13			597,976	
Charter Categorical Block Grant adjusted for ADA			553,700	
Minimum State Aid Guarantee			5,366,312	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap		9,461,543		
Minimum State Aid plus Property Taxes including RDA		7,517,051		
Offset		-		
Minimum State Aid Prior to Offset		5,366,312		
Total Minimum State Aid with Offset		5,366,312		
TOTAL STATE AID		7,310,804		
Additional State Aid (Additional SA)		-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)		9,461,543		
CHANGE OVER PRIOR YEAR		4.07%	370,276	
LCFF Entitlement PER ADA		7,661		
PER ADA CHANGE OVER PRIOR YEAR		3.43%	254	
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase	2016-17	
State Aid	3.33%	235,886	7,310,804	
Property Taxes net of in-lieu	0.00%	-	-	
Charter in-Lieu Taxes	6.67%	134,391	2,150,739	
LCFF pre COE, Choice, Supp	4.07%	370,277	9,461,543	

California Montessori Project-San Juan Campus (112169) -						v15.2b
LOCAL CONTROL FUNDING FORMULA						2017-18
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment						COLA 2.480% 27.57% 27.57% 2017-18
	3 yr average					
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	732.45	7,374	767	449	-	6,291,668
Grades 4-6	372.40	7,485		413	-	2,941,112
Grades 7-8	144.40	7,708		425	-	1,174,408
Grades 9-12	-	8,931	232	505	-	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	1,249.25	9,301,535	561,789	543,864	-	10,407,188
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						-
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						10,407,188
ECONOMIC RECOVERY TARGET PAYMENT						5/8 -
CALCULATE LCFF FLOOR						
				12-13 Rate	17-18 ADA	
Current year Funded ADA times Base per ADA				5,154.15	1,249.25	6,438,822
Current year Funded ADA times Other RL per ADA				-	1,249.25	-
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						597,976
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				448.34	1,249.25	560,089
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A				\$ 1,574.49	1,249.25	1,966,932
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						9,563,819

California Montessori Project-San Juan Campus (112169)				v16.2b
LOCAL CONTROL FUNDING FORMULA		2017-18		
CALCULATE LCFF PHASE-IN ENTITLEMENT		2017-18		
LOCAL CONTROL FUNDING FORMULA TARGET		10,407,188		
LOCAL CONTROL FUNDING FORMULA FLOOR		9,563,819		
Applied Funding Formula: Floor or Target		FLOOR		
LCFF Need (LCFF Target less LCFF Floor, if positive)		843,369		
Current Year Gap Funding		35.11%	296,107	
ECONOMIC RECOVERY PAYMENT		-		
LCFF Entitlement before Minimum State Aid provision		9,859,926		
CALCULATE STATE AID				
Transition Entitlement		9,859,926		
Local Revenue (including RDA)		(2,320,557)		
Gross State Aid		7,539,369		
CALCULATE MINIMUM STATE AID				
	12-13 Rate	17-18 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	5,154.15	1,249.25	6,438,822	
2012-13 NSS Allowance (deficited)			-	
Less Current Year Property Taxes/In Lieu			(2,320,557)	
Subtotal State Aid for Historical RL/Charter General BG			4,118,265	
Categorical funding from 2012-13			597,976	
Charter Categorical Block Grant adjusted for ADA			560,089	
Minimum State Aid Guarantee			5,276,330	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap			9,859,926	
Minimum State Aid plus Property Taxes including RDA			7,596,887	
Offset			-	
Minimum State Aid Prior to Offset			5,276,330	
Total Minimim State Aid with Offset			5,276,330	
TOTAL STATE AID			7,539,369	
Additional State Aid (Additional SA)			-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)			9,859,926	
CHANGE OVER PRIOR YEAR		4.21%	398,383	
LCFF Entitlement PER ADA			7,893	
PER ADA CHANGE OVER PRIOR YEAR		3.03%	232	
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase	2017-18	
State Aid	3.13%	228,565	7,539,369	
Property Taxes net of in-lieu	0.00%	-	-	
Charter in-Lieu Taxes	7.90%	169,818	2,320,557	
LCFF pre COE, Choice, Supp	4.21%	398,383	9,859,926	



# **Appendix R**

## **CMP-DMS Agreement for Services**

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**AGREEMENT FOR**  
**CHARTER SCHOOL BUSINESS & ADMINISTRATIVE SERVICES**  
**DATED AS OF JUNE 1, 2015**

THIS IS AN AGREEMENT FOR SERVICES between CALIFORNIA MONTESSORI PROJECT, INC., to which reference is made herein as the "School," and DELTA MANAGED SOLUTIONS, INC., to which reference is made herein as "DMS," in connection with charter school business and administrative services to be provided by DMS to the School, as described in the Scope of Services attached hereto.

1. **Employment.** The School hereby employs DMS to perform, as requested by the School, services set forth in the Scope of Services, attached hereto.
2. **Representations of DMS.** DMS hereby represents the following:
  - A. DMS shall not receive a fee from any source other than the School for the services in the Scope of Services attached to this Agreement, except as may be disclosed in writing and has no arrangement with respect thereto with any party other than the School regarding the services in the Scope of Services attached.
  - B. DMS is an independent private business and is not acting in any other professional capacity than as represented in this Agreement and the Scope of Services attached hereto.
3. **Agreements of DMS.** DMS hereby agrees as follows:
  - A. DMS will provide, as requested by the School, the services set forth in the Scope of Services attached hereto.
  - B. In providing such services, DMS will make available the experience of its organization so as to represent the School effectively.
4. **Term of the Agreement.** The term of this Agreement shall be twelve (12) months, for the period beginning on July 1, 2015 and ending on June 30, 2016.
5. **Compensation.**
  - A. **Implementation Fee.** An implementation fee of \$22,500 shall be due and payable at contract inception. This fee shall be used to acquire an AptaFund software license in the School's name and on the School's behalf as well as to cover other one-time implementation costs.
  - B. **Services Fee.** The School shall pay to DMS compensation of \$145 per student per year, paid in monthly installments as follows:
    - July 2015 through January 2016: 1/12<sup>th</sup> of 2014-15 P-2 ADA x \$145.00;
    - February 2016 through May 2016: 1/12<sup>th</sup> of 2015-16 P-1 ADA x \$145.00;
    - June 2016: 2015-16 P-2 ADA x \$145.00, less all amounts paid to date.

All monthly compensation is due and payable on the 1st of each month beginning July 1, 2015. DMS' monthly fee covers all services set forth in the Scope of Services attached hereto and includes all travel and other out-of-pocket costs. Additional services (including but not limited to: financing/cash flow loan services, grant application and management services other than the PCSGP Grant, and additional back-office service modules) are available at an additional cost, to be negotiated between DMS and the School via separate agreement prior to the incurrence of such additional services.

6. **Contract Renewal.** As agreed by DMS and the School, this Agreement shall be renewable for consecutive single or multiple fiscal year terms, each such term beginning at the end of the prior period's agreement. Pricing for future years will be negotiated at the time of renewal.
7. **Entire Agreement; Amendments.** All discussions, negotiations and prior agreements between the School and DMS regarding the services to be provided during the Term of this Agreement are merged into this Agreement. This Agreement is the entire agreement between the parties respecting the subject matter hereof. This Agreement may be amended only in writing. This Agreement is renewable by Amendment, subject to all terms and conditions herein unless otherwise agreed by the parties.
8. **Assignment.** This Agreement may not be assigned by either party hereto without the written consent of the other party.
9. **Notice.** During the term of this Agreement, the School shall not seek alternative services, as described in the Scope of Services hereto, without the prior written consent of DMS, which shall not be unreasonably withheld.
10. **Termination.** Either party hereto may terminate this Agreement for cause, determined as a material breach prohibiting the accomplishment of the parties' objectives upon entering into this Agreement, upon thirty (30) days written notice to the other party. Upon termination by either party, DMS shall be paid compensation as described under Paragraph 5, Compensation, above incurred through the date of termination.
11. **Information.**
  - A. **Ownership and Accuracy.** The School, its officials, staff, and board will be providing DMS various data, records, studies, computer print-outs and other information and representations as to the facts relating to the School and its operations. DMS will be using and relying upon such data, records, studies, computer print-outs and other information in the preparation of DMS' work products. All such data, records, studies, computer print-outs and other information, and compilations created therefrom, are considered as and shall remain the property of the School. DMS shall not be obligated to establish or verify the accuracy or completeness of the information furnished to DMS by the School, its officials, staff, or board, and DMS bears no liability in the event any such information is deemed to be false, misleading or inaccurate or otherwise violates any law, regulation or order. In the event of any such determination, the School shall defend, indemnify and hold DMS harmless from and against any claim, suit, proceeding or loss, damages, or liability of any kind related to the information provided by the School, its officials, staff, and board to DMS.

- B. **Confidentiality.** The School and DMS agree that each will ensure no use, dissemination, or disclosure of any confidential information of the other party to any person, firm or business, except as necessary to perform obligations or exercise rights or privileges set forth in this Agreement and the Scope of Services, attached hereto, and then only as agreed by the parties. Each party agrees it will receive all confidential information in trust and confidence and it will treat all confidential information with the same degree of care as it accords to its own confidential information of like sensitivity, but in no event less than a reasonable level of care.
12. **Standards.** DMS shall perform its services pursuant hereto in accordance with competent professional standards. The liability of DMS to the School for any breach of those professional standards arising out of or related to this Agreement or the services performed hereunder shall not exceed the fees paid or payable under this Agreement.
13. **Severability.** If any provision of this Agreement is unenforceable or invalid under any applicable law or is so held by applicable court decision such unenforceability or invalidity shall not render this Agreement unenforceable or invalid as a whole. In such event, such provision shall be changed and interpreted so as to best accomplish the objectives of such unenforceable or invalid provision within the limits of applicable law or court decisions.
14. **Waiver.** The failure of either party to require performance by the other party of any provision hereof shall not affect the full right to require such performance at any time thereafter unless otherwise agreed by the parties in writing; nor shall the waiver by either party of a breach of any provision hereof be taken or held to be a waiver of the provision itself unless otherwise agreed by the parties in writing.
15. **Counterparts; Facsimile.** This Agreement may be signed in counterparts and shall be effective against signatures by facsimile.
16. **Governing Law.** This Agreement shall be construed in accordance with the laws of the State of California.
17. **Independent Contractor.** DMS' relationship to the School is that of an independent contractor.
18. **Government Code.** DMS and its representatives are not public officials or participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code. No actions or opinions necessary for the performance of DMS' duties under this Agreement will cause DMS to be a public official or to be participating in governmental decisions, as those terms are used in Section 87100 of the California Government Code.

IN WITNESS WHEREOF, this Agreement has been executed and delivered for and in the names and on behalf of the School and DMS as of the date set forth above.

CALIFORNIA MONTESSORI PROJECT, INC.

By: Gary S. Bowman  
Name: Gary S. Bowman  
Title: Executive Director

DELTA MANAGED SOLUTIONS, INC.

By: Kelly McDole  
Name: Kelly McDole  
Title: Chief Executive Officer

**CALIFORNIA MONTESSORI PROJECT, INC. / DELTA MANAGED SOLUTIONS, INC.**  
**SCOPE OF SERVICES**

In performing under this Agreement, DMS shall perform services as described below:

**FISCAL SERVICES:**

- ❖ DMS shall provide and administer AptaFund, a comprehensive web-based accounting system, including all requisite fund accounting and general ledger and accounts payable/receivable modules. The system will be fully SACS-compliant and capable of producing standardized SACS reports for financial reporting to the School's authorizer and other public agencies as required. The system will be accessible by authorized School staff, state and local entities for review and audit reconciliation. School shall be responsible for the cost, if any, of establishing any local internet connections to access the web-based accounting system from the school site.
- ❖ DMS shall provide ongoing regular reporting of fiscal status to the School's board and staff, including attendance at select board meetings requiring DMS participation. Such attendance may be by electronic means, if necessary. Board meeting attendance, whether electronic or in-person, is limited to events requiring DMS participation, and a DMS representative will not generally attend every board meeting. The School shall be responsible for timely notifying DMS of scheduled board meetings at which DMS attendance is requested, and absent circumstances warranting special/emergency board meetings, timely notification shall be one (1) week in advance.
- ❖ DMS shall coordinate and assist with the School's budgeting process, including preparation of the original budget and all interim budgets, revising and discussing with School staff and/or Finance Committee members (if applicable), providing professional advice on actual and projected line item revenues and expenditures, attending budget approval board meetings if needed, and preparation and filing of authorizer-required and State-required budget forms.
- ❖ DMS shall provide advisory services in relation to the School's monthly cash flow needs, including computation of expected monthly revenues based on current and projected ADA (as provided by the School), coordination of expenditure timing to match revenue flow (see Scope of Services - Purchasing/Procurement below) and other services as required. If desired, DMS can coordinate cash flow financing for the School, if requested and subject to the School's qualification, for an additional fee to be determined at such time via separate agreement.
- ❖ DMS shall assist the School in developing a satisfactory system of financial controls to ensure financial stability, including working with the School to develop a Fiscal Procedures & Policies Manual, if requested. School staff is responsible for implementing the accounting and fiscal controls and procedures as outlined in the School's approved policies and procedures.
- ❖ DMS shall assist the School in establishing and maintaining an external bank account(s) outside of the County Treasury, and will administer and reconcile all banking transactions through this external bank account(s) and the School's County Treasury account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s).
- ❖ DMS shall work directly with the School's chosen independent auditor regarding the School's annual audit to ensure all necessary financial information is provided in a full and timely manner. DMS shall not be involved in the attendance portion of the audit except to prepare reports using attendance data provided by the School (see Scope of Services - Compliance/Reporting below) and to provide copies of the School's P-1, P-2, and Annual ADA reports to the auditor as needed.

#### **PAYROLL SERVICES/RISK MANAGEMENT:**

- ❖ DMS shall provide the School with a comprehensive payroll system, including calculation and payment of all federal and state payroll tax liabilities, California State Teachers' Retirement System (STRS) and Public Employees' Retirement System (PERS) contribution calculations and payments (if applicable), and other benefits calculations and payments directly related to payroll processing. The payroll system supports 401a/403b/457 plan payment processing if the School offers such plans as a benefit to employees, and DMS processes all such contributions in coordination with the School's 401a/403b/457 third party administrator (TPA). DMS services do not include 401a/403b/457 TPA duties, which should be performed by a TPA specializing in this area to ensure continuing qualification of such plans under the Internal Revenue Code.
- ❖ DMS shall assist the School in obtaining any necessary accounts for payroll tax payment and reporting, and shall coordinate payment of federal and state payroll taxes and filing of federal and state payroll tax reporting as the School's Reporting Agent. Legally, the School is still obligated to ensure timely filing of returns and payment of any taxes due, even if it uses a Reporting Agent.
- ❖ DMS shall assist the School in obtaining any necessary accounts for STRS/PERS reporting, which DMS shall file pursuant to required procedures for such reports in the School's county(ies).
- ❖ DMS shall work with the School's bank to establish direct deposit of employee pay if the School's bank allows such electronic transactions.
- ❖ DMS shall provide advice at the School's request regarding employee hiring, leave, and termination practices as related to payroll services, including recommending federal and state employment documents, assisting the School in establishing a California Department of Justice account for LiveScan fingerprinting if not already established, and responding to basic credentialing questions, and shall advise the School to seek legal or other professional counsel regarding such matters when appropriate. These services do not include performing credential or human resources audits and do not include COBRA or 401a/403b/457 third party administration duties.
- ❖ DMS shall assist the School in researching and obtaining appropriate employee benefits and insurance packages, including coordinating between staff and insurance plan providers, and will assist in soliciting alternative providers for better rates and/or services at the School's request. DMS functions only as a facilitator/advocate on behalf of the School, is not an insurance provider or broker, and receives no commissions or referral fees from third party providers for this assistance to the School.
- ❖ DMS shall assist the School in researching and obtaining appropriate insurance policies for liability, property, workers' compensation, and other insurance necessary for operation of the School and shall assist in soliciting alternative providers for better rates and/or services at the School's request. DMS functions only as a facilitator/advocate on behalf of the School, is not an insurance provider or broker, and receives no commissions or referral fees from third party providers for this assistance to the School.

#### **PURCHASING/PROCUREMENT:**

- ❖ The School shall be responsible for initial creation and approvals of all purchase orders ("POs"), including inputting such orders into DMS' purchasing system, using limited access security measures allowing for these functions only. The School is solely responsible for ensuring that all items ordered are suitable for public educational purposes (e.g. non-religious materials). Once POs are approved by the School's authorized staff, the School shall further be responsible for delivering approved POs to vendors (i.e. placing the order). POs and direct bill invoices shall reflect DMS as the billing address and the School location as the shipping/physical location address. Once the order is received by the School, School staff is responsible for marking items as received in DMS' purchasing system. DMS shall match all POs to

Invoices, prepare and submit all vendor payments, and integrate the accounts payable with Fiscal Services as described in this Scope of Services for payment timing optimization and coordination of purchasing activities to coincide with timing of revenue limit receipts.

- ❖ DMS shall scan all invoices upon receipt into PDF format, and provide the School with password-protected access to these scanned documents, so that authorized School staff may review all current and prior invoices online (dating back to the first non-implementation month of DMS provided services under this Agreement).
- ❖ On at least a weekly basis, and provided the School has adequate cash flow, DMS shall prepare a payment voucher containing all currently payable invoices that have previously been approved via authorized PO, and shall print all checks (using a pre-set electronic signature image from an authorized signer on the School's main operating bank account built into the blank check stock) and deliver all payments to vendors.
- ❖ On a monthly basis, DMS shall prepare and deliver a summary and detail warrant register to the School's Board for approval, showing all non-payroll-related payments made in the prior month. Payroll registers and evidence of payroll payments are available at any time for authorized School staff review and a payroll register detail is provided to the School staff with each pay run, but these are not part of the monthly summary and detail warrant register sent to the Board for review and approval.
- ❖ DMS shall integrate purchasing activities with the School's external banking account(s). Accounts will be held in the School's name; DMS will hold no School bank account(s), nor be a signatory on School account(s).
- ❖ DMS shall assist the school in developing and approving a fixed asset capitalization policy, clarifying what items constitute fixed assets for accounting purposes. The School shall implement and maintain an updated inventory of fixed and non-capitalized assets based on the approved policy, and shall provide appropriate reporting to DMS of such inventory in order to coordinate with Fiscal Services as described in this Scope of Services. DMS shall be responsible for maintaining the fixed asset register in DMS' accounting system, computing depreciation and average life, and coordinating such fixed asset register with auditors during the School's annual audit.
- ❖ DMS shall assist in coordinating any competitive bidding activities, when applicable and if requested.

#### COMPLIANCE/REPORTING:

- ❖ DMS shall assist the School in preparing and submitting all state-required attendance reports, including but not limited to 20-day, P-1, P-2, and Annual ADA reports, from raw attendance data provided by the School. DMS shall have no responsibility for verifying the accuracy of raw attendance data as provided or for preparing weekly or monthly attendance summaries from the School's student information system.
- ❖ DMS shall assist the School as needed with submitting the Consolidated Application and Reporting System (CARS) reporting, federal Cash Management quarterly reporting, non-CBEDS free/reduced lunch eligibility and poverty level tracking, SB740 funding determination forms and/or Facility Grant applications, special education maintenance of effort (MOE) reporting, Quarterly Benchmark Reporting under the Public Charter Schools Grant Program, and related state and federal program compliance and budget reporting. School shall be responsible for all CALPADS reporting, LCAP creation (except for minimum proportionality percentage calculations and goal/service expenditure estimates, which DMS shall provide) SARC preparation (except for per-student expenses and teacher salary information which DMS shall provide), and all State-mandated testing. School shall be responsible for forwarding any

requests for information or submittals received from the California Department of Education (CDE), or other related agencies, to DMS' offices immediately upon receipt.

- ❖ DMS is not responsible for preparation or submittal of federal and state income tax forms relating to the School's tax-exempt status, including but not limited to IRS Form 1023, IRS Form 990, FTB Form 3500, and FTB Form 199. These forms are generally handled by the School's attorney or independent auditor, respectively. DMS shall timely provide all financial information requested by the School, attorney, or independent auditor to timely complete these filings.

DMS and the School shall be jointly responsible for training of the School, its officials, and staff regarding the use of any software or ministerial coordination required between DMS and the School. The School, its officials, staff, and parents agree to comply with and adhere to any licensing requirements of any and all software acquired and implemented by DMS according to all terms and conditions of use for such software.