

Charter Number: 776

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

2013-14 CHARTER SCHOOL 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

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Telephone

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E-mail Address

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	4,913,786.27	5,556,715.20	13.1%
2) Federal Revenue		8100-8299	138,348.70	103,087.44	-25.5%
3) Other State Revenue		8300-8599	1,338,644.34	1,496,989.49	11.8%
4) Other Local Revenue		8600-8799	766,782.35	725,059.40	-5.4%
5) TOTAL, REVENUES			7,157,561.66	7,881,851.53	10.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	2,663,973.96	2,898,185.52	8.8%
2) Classified Salaries		2000-2999	1,354,875.63	1,702,501.29	25.7%
3) Employee Benefits		3000-3999	764,444.99	940,305.91	23.0%
4) Books and Supplies		4000-4999	446,586.12	527,941.67	18.2%
5) Services and Other Operating Expenses		5000-5999	2,346,479.52	2,365,745.40	0.8%
6) Depreciation		6000-6999	30,079.00	30,079.00	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			7,606,439.22	8,464,758.79	11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(448,877.56)	(582,907.26)	29.9%
<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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(448,877.56)	(582,907.26)	29.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,714,463.15	1,282,348.59	-25.2%
b) Audit Adjustments		9793	14,763.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,226.15	1,282,348.59	-25.8%
d) Other Restatements		9795	2,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,731,226.15	1,282,348.59	-25.9%
2) Ending Net Position, June 30 (E + F1e)			1,282,348.59	699,441.33	-45.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,459.99	50,952.49	161.8%
c) Unrestricted Net Position		9790	1,262,888.60	648,488.84	-48.7%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>H. 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) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET POSITION</b>					
Net Position, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Education Protection Account State Aid - Current Year		8012	1,042,622.00	1,042,622.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	2,344,110.12	2,970,377.20	26.7%
State Aid - Prior Years		8019	(16,661.85)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,543,716.00	1,543,716.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>4,913,786.27</b>	<b>5,556,715.20</b>	<b>13.1%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	112,820.09	87,962.01	-22.0%
Special Education Discretionary Grants		8182	25,528.61	15,125.43	-40.8%
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, 3026-3205, 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>138,348.70</b>	<b>103,087.44</b>	<b>-25.5%</b>

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 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%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	579,411.00	561,204.00	-3.1%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,969.99	23,894.64	99.6%
Lottery - Unrestricted and Instructional Materials		8560	153,323.94	161,661.50	5.4%
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	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	593,939.41	750,229.35	26.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,338,644.34</b>	<b>1,496,989.49</b>	<b>11.8%</b>

Description			2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
Resource Codes	Object Codes				
<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	61,556.50	43,556.50	-29.2%
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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	304,666.00	304,666.00	0.0%
All Other Local Revenue		8699	73,907.72	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	326,652.13	376,836.90	15.4%
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>766,782.35</b>	<b>725,059.40</b>	<b>-5.4%</b>
<b>TOTAL, REVENUES</b>			<b>7,157,561.66</b>	<b>7,881,851.53</b>	<b>10.1%</b>



Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,294,659.21	2,523,253.00	10.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	366,242.53	374,932.52	2.4%
Other Certificated Salaries		1900	3,072.22	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,663,973.96	2,898,185.52	8.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	715,294.42	903,132.85	26.3%
Classified Support Salaries		2200	110,708.70	156,237.50	41.1%
Classified Supervisors' and Administrators' Salaries		2300	87,350.00	141,013.00	61.4%
Clerical, Technical and Office Salaries		2400	282,127.10	292,741.25	3.8%
Other Classified Salaries		2900	159,395.41	209,376.69	31.4%
TOTAL, CLASSIFIED SALARIES			1,354,875.63	1,702,501.29	25.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	216,538.10	238,458.08	10.1%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	142,044.37	172,410.17	21.4%
Health and Welfare Benefits		3401-3402	274,091.93	383,641.14	40.0%
Unemployment Insurance		3501-3502	44,910.17	8,142.51	-81.9%
Workers' Compensation		3601-3602	86,860.42	94,454.01	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	43,200.00	New
TOTAL, EMPLOYEE BENEFITS			764,444.99	940,305.91	23.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	8,412.58	0.00	-100.0%
Books and Other Reference Materials		4200	35,870.43	0.00	-100.0%
Materials and Supplies		4300	274,939.04	455,263.71	65.6%
Noncapitalized Equipment		4400	127,364.07	72,677.96	-42.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			446,586.12	527,941.67	18.2%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	39,410.31	14,948.01	-62.1%
Dues and Memberships		5300	5,722.84	9,685.50	69.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,084.93	125,000.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	886,256.11	1,048,263.51	18.3%
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	1,274,865.33	1,150,708.38	-9.7%
Communications		5900	17,140.00	17,140.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,346,479.52</b>	<b>2,365,745.40</b>	<b>0.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	30,079.00	30,079.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>30,079.00</b>	<b>30,079.00</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>

			2012-13	2013-14	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			7,606,439.22	8,464,758.79	11.3%

Description	Resource Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	4,913,786.27	5,556,715.20	13.1%
2) Federal Revenue		8100-8299	138,348.70	103,087.44	-25.5%
3) Other State Revenue		8300-8599	1,338,644.34	1,496,989.49	11.8%
4) Other Local Revenue		8600-8799	766,782.35	725,059.40	-5.4%
5) TOTAL, REVENUES			7,157,561.66	7,881,851.53	10.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,291,060.79	4,857,275.34	13.2%
2) Instruction - Related Services	2000-2999		1,052,358.10	1,218,020.82	15.7%
3) Pupil Services	3000-3999		238,379.29	157,156.66	-34.1%
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		181,309.03	247,434.50	36.5%
7) General Administration	7000-7999		834,307.90	810,777.07	-2.8%
8) Plant Services	8000-8999		1,009,024.11	1,174,094.40	16.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,606,439.22	8,464,758.79	11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(448,877.56)	(582,907.26)	29.9%
<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	2012-13 Estimated Actuals	2013-14 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(448,877.56)	(582,907.26)	29.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,714,463.15	1,282,348.59	-25.2%
b) Audit Adjustments		9793	14,763.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,729,226.15	1,282,348.59	-25.8%
d) Other Restatements		9795	2,000.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,731,226.15	1,282,348.59	-25.9%
2) Ending Net Position, June 30 (E + F1e)			1,282,348.59	699,441.33	-45.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	19,459.99	50,952.49	161.8%
c) Unrestricted Net Position		9790	1,262,888.60	648,488.84	-48.7%

Resource	Description	2012-13	2013-14
		Estimated Actuals	Budget
6300		17,459.99	48,952.49
9010		2,000.00	2,000.00
Total, Restricted Net Position		19,459.99	50,952.49

Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
<b>HIGH SCHOOL</b>						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						



Description	2012-13 Estimated Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit	995.61	992.50	995.61	1,049.75	1,046.25	1,049.75
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	995.61	992.50	995.61	1,049.75	1,046.25	1,049.75
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
28. Regular Elementary and High School ADA (SB 937)						
<b>BASIC AID OPEN ENROLLMENT</b>						
29. Regular Elementary and High School ADA						

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

	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	146,266.00		146,266.00			146,266.00
Equipment			0.00			0.00
Total capital assets being depreciated	146,266.00	0.00	146,266.00	0.00	0.00	146,266.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(42,021.00)	14,763.00	(27,258.00)		20,237.00	(47,495.00)
Equipment			0.00			0.00
Total accumulated depreciation	(42,021.00)	14,763.00	(27,258.00)	0.00	20,237.00	(47,495.00)
Total capital assets being depreciated, net	104,245.00	14,763.00	119,008.00	0.00	20,237.00	98,771.00
Business-type activity capital assets, net	104,245.00	14,763.00	119,008.00	0.00	20,237.00	98,771.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			253,963.76	1,025,072.35	1,220,642.69	1,529,836.89	1,436,492.33	1,455,360.21	1,863,709.08	1,773,011.96
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			60,001.62	638,784.52	144,360.33	267,333.95	777,204.10	267,333.95	166,935.20
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099			92,622.96	185,245.92	123,497.28	123,497.28	123,497.28	123,497.28	123,497.28
Federal Revenue	8100-8299						25,771.86			
Other State Revenue	8300-8599			26,093.69	77,767.67	220,512.60	100,659.47	100,251.40	100,186.42	60,456.88
Other Local Revenue	8600-8799		25,388.83	25,388.83	25,388.83	36,277.97	119,598.06	25,388.83	36,277.97	25,388.83
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			25,388.83	204,107.10	927,186.94	524,648.18	636,860.62	1,026,341.61	527,295.62	376,278.19
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		20,400.00	239,815.46	239,815.46	239,815.46	239,815.46	239,815.46	239,815.46	239,815.46
Classified Salaries	2000-2999		44,519.93	138,165.11	138,165.11	138,165.11	138,165.11	138,165.11	138,165.11	138,165.11
Employee Benefits	3000-3999		11,815.89	77,374.17	77,374.17	77,374.17	77,374.17	77,374.17	77,374.17	77,374.17
Books and Supplies	4000-4999		184,779.58	28,596.84	28,596.84	28,596.84	28,596.84	28,596.84	28,596.84	28,596.84
Services	5000-5999		134,041.16	134,041.16	134,041.16	134,041.16	134,041.16	134,041.16	134,041.16	134,041.16
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			395,556.56	617,992.74	617,992.74	617,992.74	617,992.74	617,992.74	617,992.74	617,992.74
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,227,118.00	609,455.98						
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	1,227,118.00	609,455.98	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599		85,841.68							
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	85,841.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET TRANSACTIONS		0.00	1,141,276.32	609,455.98	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			771,108.59	195,570.34	309,194.20	(93,344.56)	18,867.88	408,348.87	(90,697.12)	(241,714.55)
F. ENDING CASH (A + E)			1,025,072.35	1,220,642.69	1,529,836.89	1,436,492.33	1,455,360.21	1,863,709.08	1,773,011.96	1,531,297.41
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,531,297.41	1,860,964.14	1,511,280.75	1,139,880.19				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	333,429.74	10,693.36		260,655.50	1,086,266.93		4,012,999.20	4,012,999.20
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	162,090.18	162,090.18	162,090.18		162,090.18		1,543,716.00	1,543,716.00
Federal Revenue	8100-8299	25,771.86		25,771.86		25,771.86		103,087.44	103,087.44
Other State Revenue	8300-8599	259,665.02	59,247.84	33,341.31		458,807.19		1,496,989.49	1,496,989.49
Other Local Revenue	8600-8799	166,702.67	36,277.97	25,388.83	25,388.83	152,202.95		725,059.40	725,059.40
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		947,659.47	268,309.35	246,592.18	286,044.33	1,885,139.11	0.00	7,881,851.53	7,881,851.53
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	239,815.46	239,815.46	239,815.46	479,630.92			2,898,185.52	2,898,185.52
Classified Salaries	2000-2999	138,165.11	138,165.11	138,165.11	276,330.26			1,702,501.29	1,702,501.29
Employee Benefits	3000-3999	77,374.17	77,374.17	77,374.17	154,748.32			940,305.91	940,305.91
Books and Supplies	4000-4999	28,596.84	28,596.84	28,596.84	57,193.69			527,941.67	527,941.67
Services	5000-5999	134,041.16	134,041.16	134,041.16	134,041.16		757,251.48	2,365,745.40	2,365,745.40
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		617,992.74	617,992.74	617,992.74	1,101,944.35	0.00	757,251.48	8,434,679.79	8,434,679.79
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,836,573.98	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	1,836,573.98	
Liabilities									
Accounts Payable	9500-9599							85,841.68	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	85,841.68	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	1,750,732.30	
E. NET INCREASE/DECREASE (B - C + D)		329,666.73	(349,683.39)	(371,400.56)	(815,900.02)	1,885,139.11	(757,251.48)	1,197,904.04	(552,828.26)
F. ENDING CASH (A + E)		1,860,964.14	1,511,280.75	1,139,880.19	323,980.17				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,451,867.80	

	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 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 OPEB Obligation			0.00			0.00	
Compensated Absences Payable	219,761.94		219,761.94		26,518.82	193,243.12	193,243.12
Business-type activities long-term liabilities	219,761.94	0.00	219,761.94	0.00	26,518.82	193,243.12	193,243.12

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	21,283.46		21,377.79	42,661.25
2. State Lottery Revenue	8560	123,455.64		29,868.30	153,323.94
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)		144,739.10	0.00	51,246.09	195,985.19
<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	123,834.88		33,786.10	157,620.98
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)		123,834.88	0.00	33,786.10	157,620.98
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	20,904.22	0.00	17,459.99	38,364.21
<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.

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,606,439.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	138,348.70
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 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	30,079.00
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 except 3801-3802	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. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				30,079.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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 before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				7,438,011.52
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				7,438,011.52

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		992.50
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		992.50
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		992.50
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,494.22

  

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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.)	6,390,198.25	7,473.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,390,198.25	7,473.65
B. Required effort (Line A.2 times 90%)	5,751,178.43	6,726.29
C. Current year expenditures (Line I.G and Line II.F)	7,438,011.52	7,494.22
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 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%



**Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)**

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			0.00
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

**Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)**

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)  (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	7,438,011.52	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,494.22
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.  (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION VI - 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

# CALIFORNIA MONTESSORI PROJECT - 2013/14 MULTI-YEAR PROJECTIONS

## BOARD APPROVED OPERATING BUDGET

		2013-14		2014-15		2015-16	
		AR/Carm/OR		AR/Carm/OR		AR/Carm/OR	
		Sponsor		Sponsor		Sponsor	
		San Juan		San Juan		San Juan	
			%		%		
<b>A. REVENUES</b>							
Revenue Limit Sources	8010-8099	\$ 5,556,715.20	8.17%	\$ 6,010,749.97	7.03%	\$ 6,433,191.33	
Federal Revenue	8100-8299	\$ 103,087.44	0.00%	\$ 103,087.44	0.0%	\$ 103,087.44	
Other State Revenue	8300-8599	\$ 1,496,989.49	4.45%	\$ 1,563,569.30	4.23%	\$ 1,629,675.03	
Other Local Revenue	8600-8799	\$ 725,059.40	5.89%	\$ 767,769.47	5.29%	\$ 808,387.60	
<b>TOTAL REVENUES</b>		<b>\$ 7,881,851.53</b>	<b>7.15%</b>	<b>\$ 8,445,176.18</b>	<b>6.27%</b>	<b>\$ 8,974,341.40</b>	
<b>B. EXPENDITURES</b>							
Certificated Salaries	1000-1999	\$ 2,898,185.52	4.62%	\$ 3,032,167.38	3.31%	\$ 3,132,489.05	
Classified Salaries	2000-2999	\$ 1,702,501.29	3.62%	\$ 1,764,076.30	2.68%	\$ 1,811,417.07	
Employee Benefits	3000-3999	\$ 940,305.91	2.44%	\$ 963,266.39	1.80%	\$ 980,598.48	
Books and Supplies	4000-4999	\$ 527,941.67	-26.08%	\$ 390,263.72	-5.12%	\$ 370,263.72	
Services & Other Operating	5000-5999	\$ 2,365,745.40	1.00%	\$ 2,389,402.85	1.00%	\$ 2,413,296.88	
Depreciation Expense	6000-6999	\$ 30,079.00	0.00%	\$ 30,079.00	0.00%	\$ 30,079.00	
	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>\$ 8,464,758.79</b>	<b>1.23%</b>	<b>\$ 8,569,255.65</b>	<b>1.97%</b>	<b>\$ 8,738,144.20</b>	
<b>C. EXCESS OF REVENUES</b>		<b>\$ (582,907.26)</b>		<b>\$ (124,079.46)</b>		<b>\$ 236,197.20</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>\$ (582,907.26)</b>		<b>\$ (124,079.46)</b>		<b>\$ 236,197.20</b>	
<b>F. FUND BALANCE, RESERVES</b>							
As of July 1 - Unaudited	9791	\$ 1,282,348.59		\$ 699,441.33		\$ 575,361.87	
Audit Adjustments	9793	\$ -		\$ -		\$ -	
Other Restatements	9795	\$ -		\$ -		\$ -	
<b>Ending Balance, June 30</b>		<b>\$ 699,441.33</b>		<b>\$ 575,361.87</b>		<b>\$ 811,559.07</b>	

### Assumptions:

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

*The out year revenue assumptions are based on SSC's Charter Dashboard Governor's 2013-14 May Revision utilizing the Current Charter School Funding Model.*

*Revenue Limit: 1.8% COLA in 2014-15 and 2.2% COLA in 2015-16. Enrollment increases (ADA calculated using 95% attendance): 2014-15 +70 students; 2015-16 +56 students.*

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

*Other State Revenue: 1.8% COLA in 2014-15 and 2.2% COLA in 2015-16. K-3 CSR cap remains w/penalties in 2013-14 for larger class sizes. Categorical Block Grant, Mandate Block Grant and Lottery increased for growth in ADA.*

*Other Local Revenue: Special Ed State COLAs in 2014-15 and 2015-16. Growth in ADA in out years.*

*Salaries: Step & Column movement in all years. Additional +3 Teachers and +3 Aides in 2014-15 and +2 Teachers and + 2 Aides in 2015-16 to accommodate growth.*

*Benefits: Statutory benefits adjusted to salary changes.*

*Books & Supplies: +7 classroom start ups included in 2013-14, +3 classroom start up in 2014-15, +2 classroom start ups in 2015-16, removed from the next year. One-time network WAN expenses removed from 2014-15.*

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

*Depreciation Expense: Status quo.*

# California Montessori Project – San Juan Campuses

## 2013-14 Budget Assumptions

### *Notes:*

- 1. Revenue projections based on SSC's Charter Dartboard—Governor's 2013-14 May Revision Version.*
- 2. In light of the State's economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its campuses will be able to maintain a 95% attendance rate, the overall rate may be impacted by the mobility each campus may experience due to the economic upheaval, in which case each site will back fill open student slots from the waiting list as they become available.*
- 3. CMP converted to Charter Enterprise Fund 62 effective July 1, 2011.*

*\*Spreadsheet of revenue calculations attached for all CMP sites for the 2012-13 Estimated Actuals Budget and the 2013-14 Budget. Due to the uncertainty of the Governor's proposal for Local Control Funding Formula, revenues were calculated using both the current formula and LCFF. CMP chooses to use the lower revenue estimates obtained from the current funding formula. Both scenarios for 2013-14 attached for your reference.*

### **REVENUE LIMIT:**

#### **ADA Projections:**

Based on 95% attendance rate with the following projection which has been reduced to allow for attrition: 1049.75 ADA. This is a growth of 54.14 ADA from 2012-13 due to expansion at the Carmichael site.

#### **Block Grant:**

Based on SSC's Charter Dartboard Governor's 2013-14 May Revision Version. Block grant rates: K-3 \$5,192; 4-6 \$5,274; 7-8 \$5,433. The transfer of property taxes from Districts was budgeted based on the 2012-13 P-1 Apportionment and deducted from the block grant calculation. \$1,042,622 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the CDE's estimates and were deducted from the Block grant total.

#### **Hourly Supplemental:**

Remains the same. Revenue budgeted for supplemental hourly programs (CMP's STAR Power) using the Certified First Principal Apportionment Summary columns A-6 thru A-9. This amounted to \$6,846.00 for the San Juan campuses. State to use 07-08 as the base year for funding through 2013-14.

### **FEDERAL REVENUE**

Local Assistance special education dollars from the Yuba County SELPA are budgeted which equal \$87,962.01 for the San Juan campuses. Federal Mental Health funds anticipated to be \$15,125.43.

### **CATEGORICALS:**

Cat. Block Grant: Budgeted at \$418.00 per ADA based on SSC's Charter Dartboard—Governor's 2013-14 May Revise Version.

### **OTHER STATE REVENUE:**

K-3 Class-Size Reduction: Budgeted per October 2012 application at \$561,204 which includes penalties for increased class sizes. San Juan campuses are capped at the 07-08 application amounts.

Lottery Revenue: Lottery revenues were budgeted at current SSC's dartboard amounts of \$124.00 per ADA for Non-Prop 20 lottery revenues, while \$30.00 was budgeted for Prop 20 lottery revenues.

Mandate Block Grant: Funding of \$24 per prior year budgeted which amounts to \$23,894.64 for the San Juan campuses.

### **LOCAL REVENUE:**

Interest: Budget reduced to \$43,556.50 in 2013-14 based on lower cash balances at the Yuba County Treasury. Deferrals from the State are affecting the amount of interest earned.

Special Ed Transfer Budgeted at \$740,898.63 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. San Juan's portion is budgeted at \$376,836.90. 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 \$67,975.15 for 2013-14.

Common Core: \$170.00 per prior year ADA budgeted for Common Core Standards.

### **EXPENDITURES:**

Certificated Salaries: Staff changes in the budget year included the addition of 6 classroom teachers and a part time network Special Ed teacher. Additional .3 FTE in Administrative salary budgeted. No COLA increases were budgeted. Step and column increases are included in the budget. Also includes the salary costs for the hourly supplemental program and for the BTSA training. Sub costs budgeted. EPA funds will pay for instructional staff.

Classified Salaries: Staff changes in the budget year included 9 additional part-time Teacher Assistants, .88 FTE Admin Assistant and 3 FTE Club M. The Board approved 25 cent per hour increase for all hourly classified employees was included in the budget. Step

and column increases are included in the budget. Club M (after school program) salaries are based on projections which include inter-sessions. Sub costs budgeted. EPA funds will pay for instructional staff.

Benefits:

Health & Welfare: Certificated & Classified increased to new Board approved caps of \$6,028.80 for single and \$7,228.80 for family coverage with those electing the in lieu of benefits budgeted at \$4,200. The instructional staff's increases will be paid from a portion of the EPA. Addition to the 2013-14 budget—Retirement benefits for full time classified staff, who will receive up to \$300 per month match for their personal retirement plan.

*For Statutory Benefits the following rates were used:*

STRS	8.25%
Social Security	6.2%
Medicare	1.45%
UI	0.05%
WkComp	2.18%

4000-7000 Expenses:

Software programs budgeted at \$52.64 per ADA for the budget year. This includes Renaissance Place (Accelerated Reader, Accelerated Math, Math Facts in a Flash), Rosetta Stone, Handwriting without Tears, Spelling program, and replacement for Connective Learning's K to the 8<sup>th</sup>. Lottery funds were budgeted at \$25 per student for instructional materials. Technology was budgeted at \$5,000 for the site needs with an additional one-time of \$47,677.95 budgeted towards the CMP-wide Wide Area Network. Admin supplies were budgeted at \$15 per student. Custodial supplies were budgeted at \$10,000 for the Carmichael campus. Mental Health supplies budgeted as per revenue. One-time classroom setups of \$140,000 were included in the budget, along with an additional \$10,000 in technology for Carmichael campus safety. \$10 per student budgeted for field trips. Common Core dollars budgeted for trainings & materials.

5000's includes business services with WSD and Central Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgeted at \$500 for Admin mileage and \$1000 for Admin Conferences at each of the three sites. \$2,666.67 was budgeted for instructional staff development at each of the three San Juan sites. AMS membership of 9,685.50 for all San Juan campuses was budgeted. Communications costs were budgeted at a total of \$17,140. BTSA support for 16 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases reflect the new lease agreements including the Carmichael expansion. Copier

leases were included in the budget. Mental Health services were included in the budget.

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

The charter is expected to decrease the fund balance by \$582,907.26 in the budget year under the current Block Grant funding formula. One-time expenditures for site expansions equal \$197,677.95. Additional lease expenditures for the Carmichael campus are incurred in 2013-14 in anticipation of future expansion.

Ending Balance:

The balance for Net Assets is anticipated to be \$648,488.84 on June 30, 2014.



**California Montessori Project  
2012-13 Estimated Revenue - Estimated Actuals**

					Sub-total San				TOTAL CMP
		AR	Car	OR	Juan	Cap	EG	SS	
P-2 ADA	K-3	212.09	251.69	170.90	634.68	182.45	153.30	175.45	1145.88
	4-6	113.14	95.84	42.40	251.38	81.28	95.68	125.77	554.11
	7-8	63.46	46.09	0.00	109.55	23.02	31.69	52.77	217.03
	Total	388.69	393.62	213.30	995.61	286.75	280.67	353.99	1917.02
Actual P-2 ADA		388.69	393.62	213.30	995.61	286.75	280.67	353.99	1917.02
Funding Source	Rates	AR	Car	OR	Sub-total San Juan	Cap	EG	SS	TOTAL CMP
Block Grant K-3*	\$ 5,112.00	\$ 1,040,835.92	\$ 1,235,173.71	\$ 838,695.17	\$ 3,114,704.79	\$ 895,377.02	\$ 752,322.82	\$ 869,993.39	\$ 5,632,398.02
Block Grant 4-6*	\$ 5,193.00	\$ 564,034.58	\$ 477,789.24	\$ 211,375.87	\$ 1,253,199.69	\$ 405,203.56	\$ 476,991.59	\$ 633,529.90	\$ 2,768,924.74
Block Grant 7-8*	\$ 5,349.00	\$ 325,869.64	\$ 236,673.99	\$ -	\$ 562,543.63	\$ 118,208.62	\$ 162,729.42	\$ 273,798.73	\$ 1,117,280.40
Total Block Grant		\$ 1,930,740.13	\$ 1,949,636.94	\$ 1,050,071.04	\$ 4,930,448.11	\$ 1,418,789.20	\$ 1,392,043.82	\$ 1,777,322.02	\$ 9,518,603.16
Less In-Lieu of Property Tax-Local		\$ 602,672.71	\$ 610,316.78	\$ 330,726.51	\$ 1,543,716.00	\$ 361,660.00	\$ 304,544.00	\$ 716,072.00	\$ 2,925,992.00
Less EPA portion		\$ 396,329.42	\$ 437,197.92	\$ 209,094.66	\$ 1,042,622.00	\$ 299,128.00	\$ 291,247.00	\$ 371,863.00	\$ 2,004,860.00
Net Block Grant-State Portion		\$ 931,738.01	\$ 902,122.24	\$ 510,249.87	\$ 2,344,110.11	\$ 758,001.20	\$ 796,252.82	\$ 689,387.02	\$ 4,587,751.16
PY State Adjustments		\$ (9,013.00)	\$ (4,358.18)	\$ (3,290.67)	\$ (16,661.85)	\$ 2,151.00	\$ 3,697.00	\$ 1,607.00	\$ (9,206.85)
Categorical Block Grant* + EIA	\$ 411.65	\$ 175,048.13	\$ 179,226.68	\$ 92,410.24	\$ 446,685.04	\$ 126,716.69	\$ 124,213.86	\$ 151,469.05	\$ 849,084.64
K-3 CSR (08-09 app caps)use this amt--is less penalties		\$ 188,496.00	\$ 243,117.00	\$ 147,798.00	\$ 579,411.00	\$ 134,946.00	\$ 170,289.00	\$ 179,928.00	\$ 1,064,574.00
Lottery	\$ 124.00	\$ 48,197.56	\$ 48,808.88	\$ 26,449.20	\$ 123,455.64	\$ 35,557.00	\$ 34,803.08	\$ 43,894.76	\$ 237,710.48
Lottery Prop 20	\$ 30.00	\$ 11,660.70	\$ 11,808.60	\$ 6,399.00	\$ 29,868.30	\$ 8,602.50	\$ 8,420.10	\$ 10,619.70	\$ 57,510.60
Special Ed (SELPA)	\$ 328.09	\$ 117,526.26	\$ 119,143.75	\$ 89,982.12	\$ 326,652.13	\$ 94,080.51	\$ 92,085.71	\$ 116,141.45	\$ 628,959.80
Special Ed (SELPA) Fed Local Asst	\$ 113.32	\$ 44,045.40	\$ 44,604.06	\$ 24,170.63	\$ 112,820.09	\$ 32,493.81	\$ 31,804.84	\$ 40,113.28	\$ 217,232.01
Special Ed (SELPA) Personnel Dev		\$ 748.00			\$ 748.00				\$ 748.00
SpEd Mental Health - Fed (plus Def Rev)	\$ 25.64	\$ 9,966.47	\$ 10,092.88	\$ 5,469.26	\$ 25,528.61	\$ 7,352.61	\$ 7,196.71	\$ 2,365.09	\$ 42,443.02
SpEd Mental Health - State	\$ 110.38	\$ 42,902.01	\$ 43,446.17	\$ 23,543.18	\$ 109,891.36	\$ 31,650.29	\$ 30,979.21	\$ -	\$ 172,520.86
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,036.82	\$ 4,433.31	\$ 2,499.86	\$ 11,969.99	\$ 3,301.00	\$ 4,053.00	\$ 4,892.00	\$ 24,215.99
Club Montessori (based on pr yr)		\$ 109,906.00	\$ 124,575.00	\$ 70,185.00	\$ 304,666.00	\$ 169,684.00	\$ 100,186.00	\$ 95,275.00	\$ 669,811.00
EG Prop 39							\$ 162,715.00		\$ 162,715.00
Interest		\$ 24,071.08	\$ 24,379.08	\$ 13,106.34	\$ 61,556.50	\$ 17,479.92	\$ 17,925.52	\$ 22,780.34	\$ 119,742.28
Arts & Music (Cat Flex) Res 0018		\$ 4,126.18	\$ 4,178.51	\$ 2,264.31	\$ 10,569.00	\$ 3,564.00	\$ 4,153.00	\$ 4,961.00	\$ 23,247.00
Supp Hrly Capped at 07-08 (Cat Flex)		\$ 2,672.70	\$ 2,706.60	\$ 1,466.70	\$ 6,846.01	\$ 1,298.00	\$ 2,350.00	\$ 7,295.00	\$ 17,789.01
BTSA		\$ 8,400.00	\$ 7,200.00	\$ 3,600.00	\$ 19,200.00	\$ 4,800.00	\$ 6,000.00	\$ 2,400.00	\$ 32,400.00
Misc Revenue (CAR=CRPD security reimb pr yr) (CAT awards)		\$ 6,668.72	\$ 59,039.00	\$ 5,000.00	\$ 70,707.72	\$ 5,080.00	\$ 5,000.00	\$ 5,000.00	\$ 85,787.72
Competitive Grants		\$ -	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -	\$ 3,000.00	\$ -	\$ 6,200.00
TOTAL REVENUES		\$ 2,721,199.16	\$ 2,875,238.29	\$ 1,561,124.20	\$ 7,157,561.66	\$ 2,097,546.53	\$ 2,200,915.83	\$ 2,466,063.69	\$ 13,915,983.02

\*Prop 30 Passed. CDE P-1 Certification Feb 2013

**California Montessori Project**  
**2013-14 Estimated Revenue - Budget using Current Charter Block Grant Model**

2013-14 Est. CBEDS Enrollment (less attrition)		AR	Car	OR	Sub-total San				TOTAL CMP
					Juan	Cap	EG	SS	
K-3		227	313	165	705	176	237	174	1292
4-6		120	110	55	285	104	110	124	623
7-8		70	45	0	115	32	35	64	246
Total		417	468	220	1105	312	382	362	2161
Projected ADA @ 95% (SS @ 96%)		396.15	444.60	209.00	1049.75	296.40	362.90	347.52	2056.57
Funding Source	Rates	AR	Car	OR	Sub-total San				TOTAL CMP
					Juan	Cap	EG	SS	
Block Grant K-3*	\$ 5,192.00	\$ 1,131,440.64	\$ 1,560,092.16	\$ 822,412.80	\$ 3,513,945.60	\$ 877,240.32	\$ 1,181,283.84	\$ 876,305.76	\$ 6,448,775.52
Block Grant 4-6*	\$ 5,274.00	\$ 607,564.80	\$ 556,934.40	\$ 278,467.20	\$ 1,442,966.40	\$ 526,556.16	\$ 556,934.40	\$ 634,356.72	\$ 3,160,813.68
Block Grant 7-8*	\$ 5,433.00	\$ 365,097.60	\$ 234,705.60	\$ -	\$ 599,803.20	\$ 166,901.76	\$ 182,548.80	\$ 337,280.64	\$ 1,286,534.40
Total Block Grant		\$ 2,104,103.04	\$ 2,351,732.16	\$ 1,100,880.00	\$ 5,556,715.20	\$ 1,570,698.24	\$ 1,920,767.04	\$ 1,847,943.12	\$ 10,896,123.60
Less In-Lieu of Property Tax-Local		\$ 586,809.09	\$ 647,319.38	\$ 309,587.53	\$ 1,543,716.00	\$ 361,660.00	\$ 304,544.00	\$ 716,072.00	\$ 2,925,992.00
Less EPA portion		\$ 396,329.42	\$ 437,197.92	\$ 209,094.66	\$ 1,042,622.00	\$ 299,128.00	\$ 291,247.00	\$ 371,863.00	\$ 2,004,860.00
Net Block Grant-State Portion		\$ 1,120,964.53	\$ 1,267,214.86	\$ 582,197.81	\$ 2,970,377.20	\$ 909,910.24	\$ 1,324,976.04	\$ 760,008.12	\$ 5,965,271.60
Categorical Block Grant* + EIA	\$ 418.00	\$ 180,634.52	\$ 203,035.73	\$ 91,967.25	\$ 475,637.50	\$ 132,571.20	\$ 160,368.20	\$ 151,012.36	\$ 919,589.26
K-3 CSR (08-09 app caps)use this amt--is less penalties		\$ 181,588.05	\$ 217,452.70	\$ 162,163.25	\$ 561,204.00	\$ 134,946.00	\$ 170,289.00	\$ 180,999.00	\$ 1,047,438.00
Lottery	\$ 124.00	\$ 49,122.60	\$ 55,130.40	\$ 25,916.00	\$ 130,169.00	\$ 36,753.60	\$ 44,999.60	\$ 43,092.48	\$ 255,014.68
Lottery Prop 20	\$ 30.00	\$ 11,884.50	\$ 13,338.00	\$ 6,270.00	\$ 31,492.50	\$ 8,892.00	\$ 10,887.00	\$ 10,425.60	\$ 61,697.10
Special Ed (SELPA)	\$ 361.91	\$ 133,246.11	\$ 148,017.30	\$ 95,573.49	\$ 376,836.90	\$ 107,176.95	\$ 131,223.06	\$ 125,661.72	\$ 740,898.63
Special Ed (SELPA) Fed Local Asst	\$ 84.09	\$ 33,436.79	\$ 36,884.71	\$ 17,640.51	\$ 87,962.01	\$ 25,017.45	\$ 30,630.34	\$ 29,332.20	\$ 172,942.00
Special Ed (SELPA) Personnel Dev		\$ 748.00			\$ 748.00				\$ 748.00
SpEd Mental Health - Fed (plus Def Rev)	\$ 14.51	\$ 5,749.59	\$ 6,342.48	\$ 3,033.36	\$ 15,125.43	\$ 4,301.85	\$ 5,267.01	\$ -	\$ 24,694.29
SpEd Mental Health - State	\$ 65.23	\$ 25,839.23	\$ 28,503.71	\$ 13,632.21	\$ 67,975.15	\$ 19,332.95	\$ 23,670.47	\$ -	\$ 110,978.58
Mandate Block Grant (Pr Yr ADA)	\$ 24.00	\$ 9,328.56	\$ 9,446.88	\$ 5,119.20	\$ 23,894.64	\$ 6,882.00	\$ 6,736.08	\$ 8,495.76	\$ 46,008.48
Club Montessori (based on pr yr)		\$ 109,906.00	\$ 124,575.00	\$ 70,185.00	\$ 304,666.00	\$ 169,684.00	\$ 100,186.00	\$ 95,275.00	\$ 669,811.00
EG Prop 39							\$ 50,916.00		\$ 50,916.00
Interest		\$ 16,071.08	\$ 16,379.08	\$ 11,106.34	\$ 43,556.50	\$ 15,979.92	\$ 14,925.52	\$ 19,780.34	\$ 94,242.28
Arts & Music (Cat Flex) Res 0018		\$ 4,017.57	\$ 4,431.85	\$ 2,119.58	\$ 10,569.00	\$ 3,564.00	\$ 4,153.00	\$ 4,961.00	\$ 23,247.00
Supp Hrly Capped at 07-08 (Cat Flex)		\$ 2,602.35	\$ 2,870.70	\$ 1,372.95	\$ 6,846.00	\$ 1,298.00	\$ 2,350.00	\$ 7,295.00	\$ 17,789.00
BTSA		\$ 8,400.00	\$ 7,200.00	\$ 3,600.00	\$ 19,200.00	\$ 4,800.00	\$ 6,000.00	\$ 2,400.00	\$ 32,400.00
Misc Revenue (CAT awards)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Core--based on 12-13 P2 ADA Res 0019 (State will provide new resource number upon budget adoption)	\$ 170.00	\$ 66,077.30	\$ 66,915.40	\$ 36,261.00	\$ 169,253.70	\$ 48,747.50	\$ 47,713.90	\$ 60,178.30	\$ 325,893.40
TOTAL REVENUES		\$ 2,942,755.29	\$ 3,292,256.10	\$ 1,646,840.14	\$ 7,881,851.53	\$ 2,290,645.66	\$ 2,731,082.22	\$ 2,586,851.88	\$ 15,490,431.30

Using this model for  
2013-14 budget to be  
conservative with  
revenues.

**California Montessori Project**  
**2013-14 Estimated Revenue - Budget using Governor's Proposed LCFF Model**

2013-14 Est. CBEDS Enrollment ( <i>less attrition</i> )					Sub-total San				TOTAL CMP
		AR	Car	OR	Juan	Cap	EG	SS	
	K-3	227	313	165	705	176	237	174	1292
	4-6	120	110	55	285	104	110	124	623
	7-8	70	45	0	115	32	35	64	246
	Total	417	468	220	1105	312	382	362	2161
Projected ADA @ 95% (SS @ 96%)		396.15	444.60	209.00	1049.75	296.40	362.90	347.52	2056.57
Funding Source	Rates	AR	Car	OR	Sub-total San				TOTAL CMP
					Juan	Cap	EG	SS	
LCFF K-3*	\$ 6,441.00	\$ 1,403,622.72	\$ 1,935,391.68	\$ 1,020,254.40	\$ 4,359,268.80	\$ 1,088,271.36	\$ 1,465,456.32	\$ 1,087,111.98	\$ 8,000,108.46
LCFF 4-6*	\$ 6,538.00	\$ 753,177.60	\$ 690,412.80	\$ 345,206.40	\$ 1,788,796.80	\$ 652,753.92	\$ 690,412.80	\$ 786,390.64	\$ 3,918,354.16
LCFF 7-8*	\$ 6,628.00	\$ 445,401.60	\$ 286,329.60	\$ -	\$ 731,731.20	\$ 203,612.16	\$ 222,700.80	\$ 411,466.24	\$ 1,569,510.40
Total LCFF Base Grants		\$ 2,602,201.92	\$ 2,912,134.08	\$ 1,365,460.80	\$ 6,879,796.80	\$ 1,944,637.44	\$ 2,378,569.92	\$ 2,284,968.86	\$ 13,487,973.02
Less In-lieu of Property Tax-Local		\$ 586,809.09	\$ 647,319.38	\$ 309,587.53	\$ 1,543,716.00	\$ 361,660.00	\$ 304,544.00	\$ 716,072.00	\$ 2,925,992.00
Less EPA portion		\$ 396,329.42	\$ 437,197.92	\$ 209,094.66	\$ 1,042,622.00	\$ 299,128.00	\$ 291,247.00	\$ 371,863.00	\$ 2,004,860.00
Net LCFF Base Grants-State Portion		\$ 1,619,063.41	\$ 1,827,616.78	\$ 846,778.61	\$ 4,293,458.80	\$ 1,283,849.44	\$ 1,782,778.92	\$ 1,197,033.86	\$ 8,557,121.02
Categorical Block Grant* + EIA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
K-3 CSR add on to base grant	\$ 723.00	\$ 164,121.00	\$ 226,299.00	\$ 119,295.00	\$ 509,715.00	\$ 127,248.00	\$ 171,351.00	\$ 125,802.00	\$ 934,116.00
Lottery	\$ 124.00	\$ 49,122.60	\$ 55,130.40	\$ 25,916.00	\$ 130,169.00	\$ 36,753.60	\$ 44,999.60	\$ 43,092.48	\$ 255,014.68
Lottery Prop 20	\$ 30.00	\$ 11,884.50	\$ 13,338.00	\$ 6,270.00	\$ 31,492.50	\$ 8,892.00	\$ 10,887.00	\$ 10,425.60	\$ 61,697.10
Special Ed (SELPA)	\$ 357.32	\$ 133,246.11	\$ 148,017.30	\$ 95,573.49	\$ 376,836.90	\$ 105,908.92	\$ 129,670.54	\$ 124,175.00	\$ 736,591.36
Special Ed (SELPA) Fed Local Asst	\$ 84.09	\$ 33,436.79	\$ 36,884.71	\$ 17,640.51	\$ 88,276.05	\$ 24,925.00	\$ 30,517.15	\$ 29,223.81	\$ 172,942.01
Special Ed (SELPA) Personnel Dev		\$ 748.00			\$ 748.00				\$ 748.00
SpEd Mental Health - Fed (plus Def Rev)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SpEd Mental Health - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mandate Block Grant (Pr Yr ADA)	\$ 24.00	\$ 9,328.56	\$ 9,446.88	\$ 5,119.20	\$ 23,894.64	\$ 6,882.00	\$ 6,736.08	\$ 8,495.76	\$ 46,008.48
Club Montessori (based on pr yr)		\$ 109,906.00	\$ 124,575.00	\$ 70,185.00	\$ 304,666.00	\$ 169,684.00	\$ 100,186.00	\$ 95,275.00	\$ 669,811.00
EG Prop 39							\$ 50,916.00		\$ 50,916.00
Interest		\$ 16,071.08	\$ 16,379.08	\$ 11,106.34	\$ 43,556.50	\$ 15,979.92	\$ 14,925.52	\$ 19,780.34	\$ 94,242.28
Arts & Music (Cat Flex) Res 0018		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Supp Hrly Capped at 07-08 (Cat Flex)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BTSA		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Revenue (CAR=CRPD security reimb pr yr) (CAT awards)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Common Core--based on 12-13 P2 ADA Res 0019 (State will provide new resource number upon budget adoption)	\$ 170.00	\$ 66,077.30	\$ 66,915.40	\$ 36,261.00	\$ 169,253.70	\$ 48,747.50	\$ 47,713.90	\$ 60,178.30	\$ 325,893.40
TOTAL REVENUES		\$ 3,130,066.56	\$ 3,609,119.85	\$ 1,716,566.33	\$ 8,558,405.09	\$ 2,440,910.88	\$ 2,986,472.70	\$ 2,801,417.15	\$ 16,918,429.33

Not using this model for 2013-14.  
Using existing charter block grant  
while awaiting budget legislation.

\*SSC's Charter Dartboard Governor's 2013-14 May Revision

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July 1 Budget (Single Adoption)  
2013-14 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-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

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

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

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

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

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

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

Checks Completed.

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July 1 Budget (Single Adoption)  
2012-13 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:

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- 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, except objects 9791, 9793, and 9795, effective 2012-13.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>



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

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

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

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

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 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.