

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):

2012-13 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

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

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

Printed  
Name: Gary Bowman

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Tamara Johnson  
Name

Chief Business Official  
Title

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Telephone

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E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	5,017,841.28	5,152,776.96	301,359.44	5,152,776.96	0.00	0.0%
2) Federal Revenue		8100-8299	103,564.59	112,428.22	5,677.81	112,428.22	0.00	0.0%
3) Other State Revenue		8300-8599	1,014,665.12	1,236,550.31	217,232.11	1,236,550.31	0.00	0.0%
4) Other Local Revenue		8600-8799	663,931.85	769,908.03	151,337.02	769,908.03	0.00	0.0%
5) TOTAL, REVENUES			6,800,002.84	7,271,663.52	675,608.38	7,271,663.52		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	2,621,238.59	2,647,654.64	678,137.34	2,647,654.64	0.00	0.0%
2) Classified Salaries		2000-2999	1,344,568.83	1,460,917.43	389,577.44	1,460,917.43	0.00	0.0%
3) Employee Benefits		3000-3999	655,051.58	778,683.56	189,239.95	778,683.56	0.00	0.0%
4) Books and Supplies		4000-4999	215,192.38	379,568.16	262,567.02	379,568.16	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,180,083.00	2,255,636.71	439,558.22	2,255,636.71	0.00	0.0%
6) Depreciation		6000-6999	30,079.00	30,079.00	0.00	30,079.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,046,233.38	7,552,539.50	1,959,079.97	7,552,539.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(246,230.54)	(280,875.98)	(1,283,473.59)	(280,875.98)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	3,884,450.91	3,738,659.96	301,609.44	3,738,659.96	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,133,390.37	1,414,117.00	(250.00)	1,414,117.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>5,017,841.28</b>	<b>5,152,776.96</b>	<b>301,359.44</b>	<b>5,152,776.96</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	92,492.21	90,224.07	0.00	90,224.07	0.00	0.0%
Special Education Discretionary Grants		8182	11,072.38	22,204.15	5,677.81	22,204.15	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>103,564.59</b>	<b>112,428.22</b>	<b>5,677.81</b>	<b>112,428.22</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	322,371.00	561,204.00	146,192.00	561,204.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	11,969.99	0.00	11,969.99	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	150,776.64	155,942.40	12,326.11	155,942.40	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	541,517.48	507,433.92	58,714.00	507,433.92	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,014,665.12</b>	<b>1,236,550.31</b>	<b>217,232.11</b>	<b>1,236,550.31</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	39,865.81	39,716.66	0.00	39,716.66	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	270,208.00	304,666.00	89,239.81	304,666.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	55,000.00	71,655.66	51,114.00	71,655.66	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	298,858.04	353,869.71	10,983.21	353,869.71	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>663,931.85</b>	<b>769,908.03</b>	<b>151,337.02</b>	<b>769,908.03</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,800,002.84</b>	<b>7,271,663.52</b>	<b>675,606.38</b>	<b>7,271,663.52</b>		

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,317,389.10	2,278,134.79	578,815.15	2,278,134.79	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	303,849.49	369,399.85	99,262.19	369,399.85	0.00	0.0%
Other Certificated Salaries		1900	0.00	120.00	60.00	120.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,621,238.59</b>	<b>2,647,654.64</b>	<b>678,137.34</b>	<b>2,647,654.64</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	731,618.13	810,096.55	182,076.82	810,096.55	0.00	0.0%
Classified Support Salaries		2200	86,732.20	115,886.20	30,508.80	115,886.20	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,000.00	93,350.00	29,000.04	93,350.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	288,206.00	300,445.93	91,826.33	300,445.93	0.00	0.0%
Other Classified Salaries		2900	148,032.50	141,138.75	56,165.45	141,138.75	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,344,588.83</b>	<b>1,460,917.43</b>	<b>389,577.44</b>	<b>1,460,917.43</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	215,815.09	218,214.14	58,629.11	218,214.14	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	140,893.35	148,197.08	39,205.41	148,197.08	0.00	0.0%
Health and Welfare Benefits		3401-3402	194,753.89	272,378.56	57,613.36	272,378.56	0.00	0.0%
Unemployment Insurance		3501-3502	63,825.96	47,410.62	11,390.54	47,410.62	0.00	0.0%
Workers' Compensation		3601-3602	39,763.29	92,483.16	22,401.53	92,483.16	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>655,051.58</b>	<b>778,683.56</b>	<b>189,239.95</b>	<b>778,683.56</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	6,898.36	6,892.01	6,898.36	0.00	0.0%
Books and Other Reference Materials		4200	0.00	30,968.00	30,637.77	30,968.00	0.00	0.0%
Materials and Supplies		4300	188,392.38	238,057.88	154,284.65	238,057.88	0.00	0.0%
Noncapitalized Equipment		4400	26,800.00	103,643.92	70,752.59	103,643.92	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>215,192.38</b>	<b>379,568.16</b>	<b>262,567.02</b>	<b>379,568.16</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	32,351.00	34,626.24	21,409.52	34,626.24	0.00	0.0%
Dues and Memberships		5300	12,000.00	7,646.84	5,493.40	7,646.84	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	123,084.93	123,084.93	37,475.18	123,084.93	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	797,765.22	886,256.11	289,250.24	886,256.11	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,197,741.85	1,186,882.59	80,469.39	1,186,882.59	0.00	0.0%
Communications		5900	17,140.00	17,140.00	5,460.49	17,140.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,180,083.00</b>	<b>2,255,636.71</b>	<b>439,558.22</b>	<b>2,255,636.71</b>	<b>0.00</b>	<b>0.0%</b>

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<b>DEPRECIATION</b>								
Depreciation Expense		6900	30,079.00	30,079.00	0.00	30,079.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			30,079.00	30,079.00	0.00	30,079.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENSES</b>			7,046,233.38	7,552,539.50	1,959,079.97	7,552,539.50		

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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
6300		17,774.09
9010		2,000.00
Total, Restricted Net Position		19,774.09



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	0.00	0.00	0.00	0.00	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	0.00	0.00	0.00	0.00	0.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	1,063.68	1,006.08	1,006.08	1,006.08	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	1,063.68	1,006.08	1,006.08	1,006.08	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			(275,651.38)	(468,314.83)	650,739.16	351,085.69	164,531.65	(38,662.92)	710,467.03	1,414,958.29
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019			882.44	117,274.00	183,453.00	298,135.42	422,219.38	775,127.15	304,292.24
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099				(250.00)			593,929.14	113,129.36	113,129.36
Federal Revenue	8100-8299					5,677.81	13,343.80	13,343.80	13,343.80	13,343.80
Other State Revenue	8300-8599			890.00	21,924.00	194,418.11	37,593.01	208,139.05	164,654.65	45,314.81
Other Local Revenue	8600-8799			18,185.39	48,722.63	84,429.00		88,367.29	88,367.29	88,367.29
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	19,957.83	187,670.63	467,977.92	349,072.23	1,325,998.66	1,154,622.25	564,447.50
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		17,286.80	221,890.92	219,327.44	219,632.18	221,930.96	218,448.29	218,449.29	218,449.29
Classified Salaries	2000-2999		35,878.10	73,537.94	141,924.26	138,237.14	125,178.25	135,165.96	135,165.96	135,165.96
Employee Benefits	3000-3999		7,464.95	49,694.21	67,587.90	64,492.89	67,351.80	65,261.48	65,261.48	65,261.48
Books and Supplies	4000-4999		55,329.30	125,269.15	39,623.08	42,345.49	14,594.57	14,629.51	14,629.51	14,629.51
Services	5000-5999		77,615.86	106,081.42	102,313.28	153,547.66	123,211.22	143,363.47	143,363.47	143,363.47
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			193,575.01	576,473.64	570,775.96	618,255.36	552,266.80	576,868.71	576,869.71	576,869.71
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		50,833.07	1,678,819.73	83,451.86	14,425.36			126,749.83	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340					(50,701.96)				
SUBTOTAL ASSETS			0.00	50,833.07	1,678,819.73	83,451.86	(36,276.60)	0.00	126,749.83	0.00
Liabilities										
Accounts Payable	9500-9599		49,921.51	3,249.93					11.11	
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	49,921.51	3,249.93	0.00	0.00	0.00	11.11	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	911.56	1,675,569.80	83,451.86	(36,276.60)	0.00	126,738.72	0.00
E. NET INCREASE/DECREASE (B - C + D)			(192,663.45)	1,119,053.99	(299,653.47)	(186,554.04)	(203,194.57)	749,129.95	704,491.26	(12,422.21)
F. ENDING CASH (A + E)			(468,314.83)	650,739.16	351,085.69	164,531.65	(38,662.92)	710,467.03	1,414,958.29	1,402,536.08
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		1,402,536.08	1,396,397.99	1,559,644.48	1,248,585.93				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	215,587.17	215,587.17	50,453.40		1,155,648.59		3,738,659.96	3,738,659.96
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099	196,079.12	67,677.01	67,677.01	262,746.00			1,414,117.00	1,414,117.00
Federal Revenue	8100-8299	13,343.80	13,343.80	13,343.80	13,343.81			112,428.22	112,428.22
Other State Revenue	8300-8599	57,354.24	228,391.10	45,969.98		231,901.36		1,236,550.31	1,236,550.31
Other Local Revenue	8600-8799	88,367.29	88,367.29	88,367.29	88,367.27			769,908.03	769,908.03
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		570,731.62	613,366.37	265,811.48	364,457.08	1,387,549.95	0.00	7,271,663.52	7,271,663.52
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	218,449.29	218,449.29	218,449.29	436,891.60			2,647,654.64	2,647,654.64
Classified Salaries	2000-2999	135,165.96	135,165.96	135,165.96	135,165.98			1,460,917.43	1,460,917.43
Employee Benefits	3000-3999	65,261.48	65,261.48	65,261.80	130,522.61			778,683.56	778,683.56
Books and Supplies	4000-4999	14,629.51	14,629.51	14,629.51	14,629.51			379,568.16	379,568.16
Services	5000-5999	143,363.47	143,363.47	143,363.47	832,686.45			2,255,636.71	2,255,636.71
Capital Outlay	6000-6599				30,079.00			30,079.00	30,079.00
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		576,869.71	576,869.71	576,870.03	1,579,975.15	0.00	0.00	7,552,539.50	7,552,539.50
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		126,749.83					2,081,029.68	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(50,701.96)	
SUBTOTAL ASSETS		0.00	126,749.83	0.00	0.00	0.00	0.00	2,030,327.72	
Liabilities									
Accounts Payable	9500-9599							53,182.55	
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	53,182.55	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	126,749.83	0.00	0.00	0.00	0.00	1,977,145.17	
E. NET INCREASE/DECREASE (B - C + D)		(6,138.09)	163,246.49	(311,058.55)	(1,215,518.07)	1,387,549.95	0.00	1,696,269.19	(280,875.98)
F. ENDING CASH (A + E)		1,396,397.99	1,559,644.48	1,248,585.93	33,067.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,420,617.81	

# CALIFORNIA MONTESSORI PROJECT - 2012/13 MULTI-YEAR PROJECTIONS

## BOARD APPROVED OPERATING BUDGET

		2012-13 AR/Carm/OR Sponsor San Juan		2013-14 AR/Carm/OR Sponsor San Juan		2014-15 AR/Carm/OR Sponsor San Juan	
			%		%		
<b>A. REVENUES</b>							
Revenue Limit Sources	8010-8099	\$ 5,152,776.96	7.99%	\$ 5,564,374.08	6.22%	\$ 5,910,739.20	
Federal Revenue	8100-8299	\$ 112,428.22	6.43%	\$ 119,660.02	5.0%	\$ 125,686.51	
Other State Revenue	8300-8599	\$ 1,236,550.31	3.62%	\$ 1,281,305.51	2.91%	\$ 1,318,601.51	
Other Local Revenue	8600-8799	\$ 769,908.03	3.68%	\$ 798,271.54	2.96%	\$ 821,907.79	
<b>TOTAL REVENUES</b>		<b>\$ 7,271,663.52</b>	<b>6.77%</b>	<b>\$ 7,763,611.14</b>	<b>5.32%</b>	<b>\$ 8,176,935.01</b>	
<b>B. EXPENDITURES</b>							
Certificated Salaries	1000-1999	\$ 2,647,654.64	6.14%	\$ 2,810,131.19	1.00%	\$ 2,838,232.50	
Classified Salaries	2000-2999	\$ 1,460,917.43	1.00%	\$ 1,475,526.60	1.00%	\$ 1,490,281.87	
Employee Benefits	3000-3999	\$ 778,683.56	2.69%	\$ 799,634.36	0.61%	\$ 804,474.66	
Books and Supplies	4000-4999	\$ 379,568.16	-25.90%	\$ 281,268.16	-28.44%	\$ 201,268.16	
Services & Other Operating	5000-5999	\$ 2,255,636.71	4.41%	\$ 2,355,193.08	1.00%	\$ 2,378,745.01	
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>\$ 7,552,539.50</b>	<b>2.64%</b>	<b>\$ 7,751,832.39</b>	<b>-0.11%</b>	<b>\$ 7,743,081.20</b>	
<b>C. EXCESS OF REVENUES</b>		<b>\$ (280,875.98)</b>		<b>\$ 11,778.76</b>		<b>\$ 433,853.81</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>\$ (280,875.98)</b>		<b>\$ 11,778.76</b>		<b>\$ 433,853.81</b>	
<b>F. FUND BALANCE, RESERVES</b>							
As of July 1 - Unaudited	9791	\$ 1,714,463.15		\$ 1,435,587.17		\$ 1,447,365.93	
Audit Adjustments	9793	\$ -		\$ -		\$ -	
Other Restatements	9795	\$ 2,000.00		\$ -		\$ -	
<b>Ending Balance, June 30</b>		<b>\$ 1,435,587.17</b>		<b>\$ 1,447,365.93</b>		<b>\$ 1,881,219.74</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 2012-13 First Interim Dashboard and CSFA's 10-12-12 memo.*

*Revenue Limit: 2012-13 Prop 30 passage. No COLA's in 2013-14 and 2014-15. Enrollment increases (ADA calculated using 96% attendance): 2013-14 +84 students; 2014-15 +70 students.*

*Federal Revenue: Special Ed SELPA and Mental Health funds adjusted for growth in out years.*

*Other State Revenue: No COLA in 2013-14 or 2014-15. K-3 CSR cap remains for addtl 2 years w/penalties in 2012-13 for larger class sizes. Adjusted for growth in Categorical Block Grant and Lottery.*

*Other Local Revenue: Special Ed No COLA in 2013-14 or 2014-15. Adjusted for growth.*

*Salaries: Step & Column movement in all years. +4 teachers in 2013-14 for growth.*

*Benefits: Statutory benefits adjusted to salary changes.*

*Books & Supplies: Less one-time classroom & site set ups in 2012-13 of \$178,300. Plus classroom startups in 2013-14 of \$80,000. Services & Other Operating: 1% Increase in 2013-14 & 2014-15 plus additional lease cost of \$100,000 to house growth. Less one-time Special Ed settlement of \$23,000 in 2012-13.*

*Depreciation Expense: Status quo.*

# California Montessori Project – San Juan American River, Carmichael, and Orangevale Campuses 2012-13 Budget Assumptions—First Interim

## *Notes:*

- 1. Revenue projections based on SSC's 2012-13 First Interim Dartboard and CSFA's 10-12-12 memo with Prop 30 passage.*
- 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 96% attendance rate, the overall rate may be impacted by the mobility each campus may experience due to the economic upheaval, in which case each site will back fill open student slots from the waiting list as they become available.*
- 3. CMP converted to Charter Enterprise Fund 62 effective July 1, 2011.*

*\*Spreadsheet of revenue calculations attached for all CMP sites for the 2012-13 First Interim Budget.*

## **REVENUE LIMIT:**

### ADA Projections:

Based on 96% attendance rate with the following projections by site: American River 390.72 ADA, Carmichael 395.52 ADA, and Orangevale 219.84 ADA for a total of 1006.08 ADA. This is a decrease of 57.60 ADA from the Original Budget based on lower enrollment numbers than projected, but still an increase of 151.05 ADA over 2011-12 P2 ADA.

### Block Grant:

Based on CSFA's Estimated Rates in 10-12-12 Memo which are slightly different from SSC's updated dartboard. Block grant rates: K-3 \$5,077; 4-6 \$5,153; 7-8 \$5,306. Transfer of property taxes from Districts were included and deducted from the block grant calculation.

### 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 for the San Juan campuses. State to use 07-08 as the base year for funding through 2012-13.

## **FEDERAL REVENUE**

Local Assistance special education dollars from the Yuba County SELPA are budgeted which equal \$90,224.06 for the San Juan campuses. Federal Mental Health funds increased to \$22,204.15 to reflect deferred revenue.

**CATEGORICALS:**

Cat. Block Grant: Budgeted at \$400.00 per ADA based on the dartboard.

**OTHER STATE REVENUE:**

K-3 Class-Size Reduction: Budgeted per October 2012 application at \$561,204 which includes penalties for increased class sizes. This will keep San Juan campuses under the 07-08 application cap amount.

Lottery Revenue: Lottery revenues were budgeted at current SSC's dartboard amounts of \$125.00 per ADA for Non-Prop 20 lottery revenues, while \$30.00 was budgeted for Prop 20 lottery revenues.

Mandate Block Grant: New funding of \$14 per prior year ADA added to budget which amounts to \$11,970 for the San Juan campuses.

**LOCAL REVENUE:**

Interest: Budget remains according to anticipated receipts from Yuba County Treasury. Deferrals from the State are affecting the amount of interest earned.

Special Ed Transfer Budgeted at \$851,241.53 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. San Juan's portion is budgeted at \$353,869.71. Contributions from unrestricted funds budgeted according to site needs for Special Ed.

Mental Health Funds: State Mental Health funds from the SELPA were reduced to \$33,555.91 for 2012-13.

Other: Prior year security cost reimbursement for the Carmichael campus from CRPD was received in the amount of \$48,753.20.

Competitive Grants: Carmichael campus received two grants which were added to the budget: CA Fertilizer Grant in the amount of \$1,200 and the GLAD Bag Grant in the amount of \$2,000.

**EXPENDITURES:**

Certificated Salaries: 8 new teacher positions added in 2012-13 to accommodate growth along with a Special Ed Learning Center position. This is an increase of 3 from the original budget. 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. Prop 30 passage will pay for instructional staff.

Classified Salaries: 6 new positions added in 2012-13 to accommodate growth along with two Special Ed TA's for the Special Ed Learning Center. Also added a security staff member at the Carmichael campus. This is four new positions from the original budget combined with staff transfer cost increases. No COLA increases were budgeted.

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. Prop 30 passage will pay for instructional staff.

Benefits:

Health & Welfare: Certificated & Classified increased to new Board approved caps of \$5,433 for single and \$6,033 for family coverage with those electing the in lieu of benefits budgeted at \$3,900. The instructional staff's increases will be paid from the Prop 30 passage.

*For Statutory Benefits the following rates were used:*

STRS	8.25%
Social Security	6.2%
Medicare	1.45%
UI	1.12%
WkComp	2.18%

4000-7000 Expenses:

With passage of Prop 30, additional funds of \$130 per student were allocated at First Interim for instructional supplies and technology. Special Ed supplies and equipment increased to set up the Special Ed Learning Center for the San Juan sites. Custodial supplies were budgeted at \$7,500 for the Carmichael site campus. Mental Health supplies budgeted as per revenue. One-time expenses of \$178,300 for classroom and tech startups were included to accommodate expansion in 2012-13. Carmichael campus received two grants which were added to the expenditure budget: CA Fertilizer Grant in the amount of \$1,200 and the GLAD Bag Grant in the amount of \$2,000.

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 at each site and \$33,126.24 for Middle School/staff training. Dues and Memberships reduced to reflect actual cost of \$7,646.84. Communications costs were budgeted at \$17,140. BTSA support for 11 teachers at the American River campus, 6 teachers at the Carmichael campus, and 3 teachers at Orangevale were budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases increased over 11-12 to reflect expansion at the Carmichael site. American River and Orangevale campus budgeted per lease agreements with San Juan. Reduced security costs from \$55,000 to \$555 due to hiring of security personnel. Mental Health supplies budgeted as per revenue. Special Ed settlement of \$23,000 added to 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 \$280,875.98, mainly due to one-time expenditures for site expansions and renovations.

Ending Balance:

The balance for Net Assets is anticipated to be \$1,435,587.17 on June 30, 2013. CMP continues to work closely with its auditors on the Fund 62 conversion and the full accrual accounting model. A restatement of \$2,000 was necessary for the GLAD competitive grant to reflect the balance as of 6-30-12.

**California Montessori Project**  
**2012-13 Estimated Revenue - First Interim**

					Sub-total San				TOTAL CMP
		AR	Car	OR	Juan	Cap	EG	SS	
CBEDS Enrollment (less attrition)	K-3	222	262	182	666	192	159	182	1199
	4-6	119	100	47	266	84	99	129	578
	7-8	66	50	0	116	24	33	55	228
	Total	407	412	229	1048	300	291	366	2005
Projected ADA @ 96% (SS @ 97%)		390.72	395.52	219.84	1006.08	288.00	279.36	355.02	1928.46
Funding Source	Rates	AR	Car	OR	Sub-total San				TOTAL CMP
		Juan	Cap	EG	SS				
Block Grant K-3*	\$ 5,077.00	\$ 1,082,010.24	\$ 1,276,967.04	\$ 887,053.44	\$ 3,246,030.72	\$ 935,792.64	\$ 774,953.28	\$ 896,293.58	\$ 5,853,070.22
Block Grant 4-6*	\$ 5,153.00	\$ 588,678.72	\$ 494,688.00	\$ 232,503.36	\$ 1,315,870.08	\$ 415,537.92	\$ 489,741.12	\$ 644,794.89	\$ 2,865,944.01
Block Grant 7-8*	\$ 5,306.00	\$ 336,188.16	\$ 254,688.00	\$ -	\$ 590,876.16	\$ 122,250.24	\$ 168,094.08	\$ 283,075.10	\$ 1,164,295.58
Total Block Grant		\$ 2,006,877.12	\$ 2,026,343.04	\$ 1,119,556.80	\$ 5,152,776.96	\$ 1,473,580.80	\$ 1,432,788.48	\$ 1,824,163.57	\$ 9,883,309.81
Less In-Lieu of Property Tax-Local		\$ 595,034.13	\$ 523,750.44	\$ 295,332.43	\$ 1,414,117.00	\$ 318,162.00	\$ 341,642.00	\$ 706,879.00	\$ 2,780,800.00
Net Block Grant-State Portion		\$ 1,411,842.99	\$ 1,502,592.60	\$ 824,224.37	\$ 3,738,659.96	\$ 1,155,418.80	\$ 1,091,146.48	\$ 1,117,284.57	\$ 7,102,509.81
Categorical Block Grant* + EIA	\$ 400.00	\$ 170,547.21	\$ 170,966.06	\$ 95,143.73	\$ 436,657.00	\$ 125,957.00	\$ 120,111.00	\$ 150,375.00	\$ 833,100.00
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	\$ 125.00	\$ 48,840.00	\$ 49,440.00	\$ 27,480.00	\$ 125,760.00	\$ 36,000.00	\$ 34,920.00	\$ 44,377.50	\$ 241,057.50
Lottery Prop 20	\$ 30.00	\$ 11,721.60	\$ 11,865.60	\$ 6,595.20	\$ 30,182.40	\$ 8,640.00	\$ 8,380.80	\$ 10,650.60	\$ 57,853.80
Special Ed (SELPA)	\$ 351.73	\$ 127,428.41	\$ 129,116.72	\$ 97,324.58	\$ 353,869.71	\$ 101,298.58	\$ 98,259.62	\$ 124,871.61	\$ 678,299.53
Special Ed (SELPA) Fed Local Asst	\$ 89.68	\$ 35,039.31	\$ 35,469.77	\$ 19,714.99	\$ 90,224.06	\$ 25,827.50	\$ 25,052.67	\$ 31,837.77	\$ 172,942.00
Special Ed (SELPA) Personnel Dev		\$ 606.00			\$ 606.00				\$ 606.00
SpEd Mental Health - Fed (plus Def Rev)	\$ 10.74	\$ 8,992.97	\$ 8,469.56	\$ 4,741.62	\$ 22,204.15	\$ 6,236.74	\$ 6,860.16	\$ 8,471.68	\$ 43,772.73
SpEd Mental Health - State	\$ 33.35	\$ 13,031.73	\$ 13,191.83	\$ 7,332.35	\$ 33,555.91	\$ 9,605.70	\$ 9,317.53	\$ 11,841.03	\$ 64,320.17
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,036.82	\$ 4,433.31	\$ 2,499.86	\$ 11,970.00	\$ 3,301.00	\$ 4,053.00	\$ 4,892.00	\$ 24,216.00
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		\$ 14,800.00	\$ 10,600.00	\$ 14,316.66	\$ 39,716.67	\$ 5,225.00	\$ 11,000.00	\$ 13,400.00	\$ 69,341.67
Arts & Music (Cat Flex)		\$ 4,104.56	\$ 4,154.99	\$ 2,309.45	\$ 10,569.00	\$ 3,564.00	\$ 4,153.00	\$ 4,961.00	\$ 23,247.00
Supp Hrly Capped at 07-08 (Cat Flex)		\$ 2,658.70	\$ 2,691.37	\$ 1,495.94	\$ 6,846.01	\$ 1,298.00	\$ 2,350.00	\$ 7,307.00	\$ 17,801.01
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)		\$ 5,000.00	\$ 58,455.66	\$ 5,000.00	\$ 68,455.66	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 83,455.66
Competitive Grants		\$ -	\$ 3,200.00	\$ -	\$ 3,200.00	\$ -	\$ 3,000.00	\$ -	\$ 6,200.00
TOTAL REVENUES		\$ 2,754,578.49	\$ 2,877,625.61	\$ 1,639,459.43	\$ 7,271,663.54	\$ 2,114,964.32	\$ 2,204,436.26	\$ 2,520,822.76	\$ 14,111,886.88

\*Prop 30 Passed. No Mid-Year Triggers

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First Interim  
2012-13 Original 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:

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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, 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. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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 - (W) - Object 9790, in restricted resources, must be zero or negative, 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 Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.

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First Interim  
2012-13 Board Approved Operating 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)
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## IMPORT CHECKS

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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>
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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>
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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. PASSED

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, 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

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PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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PASSED

Checks Completed.



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First Interim  
2012-13 Actuals to Date  
Technical Review Checks

California Montessori Project-San Juan Campus  
San Juan Unified

Sacramento County

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## GENERAL LEDGER CHECKS

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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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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affected forms must be opened and saved. PASSED

Checks Completed.

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34-67447-0112169

First Interim  
2012-13 Projected Totals  
Technical Review Checks

California Montessori Project-San Juan Campus  
San Juan Unified

Sacramento County

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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 - (W) - Object 9790, in restricted resources, must be zero or negative, 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 Assets (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.