

Charter Number: 777

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

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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|-------------------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>A. REVENUES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Revenue Limit Sources  |                | 8010-8099               | 1,365,350.40           | 1,432,788.48                              | 149,857.00             | 1,432,788.48                    | 0.00                             | 0.0%                             |
| 2) Federal Revenue  |                | 8100-8299               | 28,134.42              | 31,912.83                                 | 1,969.85               | 31,912.83                       | 0.00                             | 0.0%                             |
| 3) Other State Revenue  |                | 8300-8599               | 297,414.06             | 359,574.33                                | 67,952.64              | 359,574.33                      | 0.00                             | 0.0%                             |
| 4) Other Local Revenue  |                | 8600-8799               | 358,708.60             | 380,160.62                                | 70,756.29              | 380,160.62                      | 0.00                             | 0.0%                             |
| 5) TOTAL, REVENUES  |                |                         | 2,049,607.48           | 2,204,436.26                              | 290,535.78             | 2,204,436.26                    |                                  |                                  |
| <b>B. EXPENSES</b>  |                |                         |                        |   |                        |                                 |                                  |                                  |
| 1) Certificated Salaries  |                | 1000-1999               | 876,906.50             | 841,973.26                                | 209,872.78             | 841,973.26                      | 0.00                             | 0.0%                             |
| 2) Classified Salaries  |                | 2000-2999               | 371,530.33             | 372,854.33                                | 94,325.79              | 372,854.33                      | 0.00                             | 0.0%                             |
| 3) Employee Benefits  |                | 3000-3999               | 287,488.48             | 227,006.97                                | 58,534.32              | 227,006.97                      | 0.00                             | 0.0%                             |
| 4) Books and Supplies   |                | 4000-4999               | 18,547.93              | 65,686.08                                 | 25,178.46              | 65,686.08                       | 0.00                             | 0.0%                             |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 685,787.00             | 662,689.58                                | 157,780.06             | 662,689.58                      | 0.00                             | 0.0%                             |
| 6) Depreciation   |                | 6000-6999               | 16,362.00              | 16,362.00                                 | 0.00                   | 16,362.00                       | 0.00                             | 0.0%                             |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| 9) TOTAL, EXPENSES  |                |                         | 2,256,622.24           | 2,186,572.22                              | 545,691.41             | 2,186,572.22                    |                                  |                                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (207,014.76)           | 17,864.04                                 | (255,155.63)           | 17,864.04                       |                                  |                                  |
| <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<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|--|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| E. NET INCREASE (DECREASE) IN<br>NET POSITION (C + D4) |                |              | (207,014.76)           | 17,864.04                                 | (255,155.83)           | 17,864.04                       |                                  |                                  |
| F. NET POSITION  |                |              |                        |   |                        |                                 |                                  |                                  |
| 1) Beginning Net Position                              |                |              |                        |   |                        |                                 |                                  |                                  |
| a) As of July 1 - Unaudited                            |                | 9791         | 4,616,534.11           | 4,616,534.11                              |                        | 4,616,534.11                    | 0.00                             | 0.0%                             |
| b) Audit Adjustments                                   |                | 9793         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| c) As of July 1 - Audited (F1a + F1b)                  |                |              | 4,616,534.11           | 4,616,534.11                              |                        | 4,616,534.11                    |                                  |                                  |
| d) Other Restatements                                  |                | 9795         | 0.00                   | 0.00                                      |                        | 0.00                            | 0.00                             | 0.0%                             |
| e) Adjusted Beginning Net Position (F1c + F1d)         |                |              | 4,616,534.11           | 4,616,534.11                              |                        | 4,616,534.11                    |                                  |                                  |
| 2) Ending Net Position, June 30 (E + F1e)              |                |              | 4,409,519.35           | 4,634,398.15                              |                        | 4,634,398.15                    |                                  |                                  |
| Components of Ending Net Position                      |                |              |                        |   |                        |                                 |                                  |                                  |
| a) Net Investment in Capital Assets                    |                | 9796         | 0.00                   | 0.00                                      |                        | 0.00                            |                                  |                                  |
| b) Restricted Net Position                             |                | 9797         | 3,101,419.73           | 3,083,193.17                              |                        | 3,083,193.17                    |                                  |                                  |
| c) Unrestricted Net Position                           |                | 9790         | 1,308,099.62           | 1,551,204.98                              |                        | 1,551,204.98                    |                                  |                                  |

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|---|---|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>REVENUE LIMIT SOURCES</b>  |   |              |                        |   |                        |                                 |                                  |                                  |
| Principal Apportionment   |   |              |                        |   |                        |                                 |                                  |                                  |
| Charter Schools General Purpose Entitlement - State Aid             |   | 8015         | 1,018,545.40           | 1,091,146.48                              | 122,146.00             | 1,091,146.48                    | 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         | 346,805.00             | 341,642.00                                | 27,711.00              | 341,642.00                      | 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>1,365,350.40</b>    | <b>1,432,788.48</b>                       | <b>149,857.00</b>      | <b>1,432,788.48</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         | 25,126.49              | 25,052.67                                 | 0.00                   | 25,052.67                       | 0.00                             | 0.0%                             |
| Special Education Discretionary Grants                              |   | 8182         | 3,007.93               | 6,880.16                                  | 1,969.85               | 6,880.16                        | 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,<br>3026-3299, 4000-4034,<br>4036-4139, 4202,<br>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>28,134.42</b>       | <b>31,912.83</b>                          | <b>1,969.85</b>        | <b>31,912.83</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         | 112,455.00             | 170,289.00                                | 46,856.00              | 170,289.00                      | 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                   | 4,053.00                                  | 0.00                   | 4,053.00                        | 0.00                             | 0.0%                             |
| Lottery - Unrestricted and Instructional Materials                  |   | 8560         | 40,960.08              | 43,300.80                                 | 1,440.64               | 43,300.80                       | 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         | 143,998.98             | 141,931.53                                | 19,656.00              | 141,931.53                      | 0.00                             | 0.0%                             |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>297,414.06</b>      | <b>359,574.33</b>                         | <b>67,952.64</b>       | <b>359,574.33</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| <b>Sales</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 11,000.00              | 11,000.00                                 | 0.00                   | 11,000.00                       | 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%                             |
| <b>Fees and Contracts</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 82,420.00              | 100,186.00                                | 32,494.42              | 100,186.00                      | 0.00                             | 0.0%                             |
| <b>Other Local Revenue</b>                               |                |              |                        |   |                        |                                 |                                  |                                  |
| All Other Local Revenue                                  |                | 8699         | 162,715.00             | 170,715.00                                | 34,543.00              | 170,715.00                      | 0.00                             | 0.0%                             |
| Tuition  |                | 8710         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| <b>Transfers of Apportionments</b>                       |                |              |                        |   |                        |                                 |                                  |                                  |
| 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         | 102,573.60             | 98,259.62                                 | 3,718.87               | 98,259.62                       | 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>358,708.60</b>      | <b>380,160.62</b>                         | <b>70,756.29</b>       | <b>380,160.62</b>               | <b>0.00</b>                      | <b>0.0%</b>                      |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>2,049,607.48</b>    | <b>2,204,436.26</b>                       | <b>290,535.78</b>      | <b>2,204,436.26</b>             |                                  |                                  |

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|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                        |   |                        |                                 |                                  |                                  |
| Certificated Teachers' Salaries                             |                | 1100         | 739,363.00             | 688,126.18                                | 169,195.02             | 688,126.18                      | 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         | 137,543.50             | 153,807.08                                | 40,657.76              | 153,807.08                      | 0.00                             | 0.0%                             |
| Other Certificated Salaries                                 |                | 1900         | 0.00                   | 40.00                                     | 20.00                  | 40.00                           | 0.00                             | 0.0%                             |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 876,906.50             | 841,973.26                                | 209,872.78             | 841,973.26                      | 0.00                             | 0.0%                             |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                        |   |                        |                                 |                                  |                                  |
| Classified Instructional Salaries                           |                | 2100         | 228,593.75             | 223,613.82                                | 48,533.79              | 223,613.82                      | 0.00                             | 0.0%                             |
| Classified Support Salaries                                 |                | 2200         | 10,011.20              | 10,155.20                                 | 3,528.33               | 10,155.20                       | 0.00                             | 0.0%                             |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 500.00                 | 500.00                                    | 166.68                 | 500.00                          | 0.00                             | 0.0%                             |
| Clerical, Technical and Office Salaries                     |                | 2400         | 90,556.00              | 97,375.00                                 | 27,192.94              | 97,375.00                       | 0.00                             | 0.0%                             |
| Other Classified Salaries                                   |                | 2900         | 41,869.38              | 41,210.31                                 | 14,904.05              | 41,210.31                       | 0.00                             | 0.0%                             |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 371,530.33             | 372,854.33                                | 94,325.79              | 372,854.33                      | 0.00                             | 0.0%                             |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                        |   |                        |                                 |                                  |                                  |
| STRS  |                | 3101-3102    | 72,224.92              | 70,504.02                                 | 18,536.06              | 70,504.02                       | 0.00                             | 0.0%                             |
| PERS  |                | 3201-3202    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 124,140.83             | 40,796.35                                 | 10,202.62              | 40,796.35                       | 0.00                             | 0.0%                             |
| Health and Welfare Benefits                                 |                | 3401-3402    | 58,496.17              | 76,072.07                                 | 20,074.37              | 76,072.07                       | 0.00                             | 0.0%                             |
| Unemployment Insurance                                      |                | 3501-3502    | 20,100.19              | 13,736.14                                 | 3,257.42               | 13,736.14                       | 0.00                             | 0.0%                             |
| Workers' Compensation                                       |                | 3601-3602    | 12,526.37              | 25,898.39                                 | 6,463.85               | 25,898.39                       | 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%                             |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 287,488.48             | 227,006.97                                | 58,534.32              | 227,006.97                      | 0.00                             | 0.0%                             |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                        |   |                        |                                 |                                  |                                  |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                   | 942.86                                    | 942.86                 | 942.86                          | 0.00                             | 0.0%                             |
| Books and Other Reference Materials                         |                | 4200         | 0.00                   | 5,749.33                                  | 3,749.33               | 5,749.33                        | 0.00                             | 0.0%                             |
| Materials and Supplies                                      |                | 4300         | 17,547.93              | 46,813.84                                 | 19,572.84              | 46,813.84                       | 0.00                             | 0.0%                             |
| Noncapitalized Equipment                                    |                | 4400         | 1,000.00               | 12,180.05                                 | 913.43                 | 12,180.05                       | 0.00                             | 0.0%                             |
| Food  |                | 4700         | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 18,547.93              | 65,686.08                                 | 25,178.46              | 65,686.08                       | 0.00                             | 0.0%                             |
| <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         | 11,600.00              | 11,755.00                                 | 4,694.81               | 11,755.00                       | 0.00                             | 0.0%                             |
| Dues and Memberships  |                | 5300         | 2,600.00               | 2,831.02                                  | 1,862.80               | 2,831.02                        | 0.00                             | 0.0%                             |
| Insurance   |                | 5400-5450    | 0.00                   | 0.00                                      | 0.00                   | 0.00                            | 0.00                             | 0.0%                             |
| Operations and Housekeeping Services                        |                | 5500         | 37,117.50              | 45,117.50                                 | 12,463.06              | 45,117.50                       | 0.00                             | 0.0%                             |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 193,743.32             | 193,743.32                                | 60,162.68              | 193,743.32                      | 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         | 434,526.18             | 403,042.74                                | 76,100.00              | 403,042.74                      | 0.00                             | 0.0%                             |
| Communications  |                | 5900         | 6,200.00               | 6,200.00                                  | 2,496.91               | 6,200.00                        | 0.00                             | 0.0%                             |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                |                |              | 685,787.00             | 662,689.58                                | 157,780.06             | 662,689.58                      | 0.00                             | 0.0%                             |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <b>DEPRECIATION</b>   |                |              |                        |   |                        |                                 |                                  |                                  |
| Depreciation Expense  |                | 6900         | 16,362.00              | 16,362.00                                 | 0.00                   | 16,362.00                       | 0.00                             | 0.0%                             |
| <b>TOTAL, DEPRECIATION</b>  |                |              | 16,362.00              | 16,362.00                                 | 0.00                   | 16,362.00                       | 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>  |                |              | 2,256,622.24           | 2,186,572.22                              | 545,691.41             | 2,186,572.22                    |                                  |                                  |

| Description   | Resource Codes | Object Codes | Original Budget<br>(A) | Board Approved<br>Operating Budget<br>(B) | Actuals To Date<br>(C) | Projected Year<br>Totals<br>(D) | Difference<br>(Col B & D)<br>(E) | % Diff<br>Column<br>B & D<br>(F) |
|---|----------------|--------------|------------------------|---|------------------------|---------------------------------|----------------------------------|----------------------------------|
| <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%                             |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                   | 0.00                                      | 0.00                   | 0.00                            |                                  |                                  |



|                                |             | 2012/13               |
|--------------------------------|-------------|-----------------------|
| Resource                       | Description | Projected Year Totals |
| 6300                           |             | 3,222.76              |
| 7810                           |             | 3,079,970.41          |
| Total, Restricted Net Position |             | 3,083,193.17          |

| Description   | ESTIMATED<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(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<br>Schools also included<br>in lines 1 - 4.  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 9. Regional Occupational<br>Centers/Programs (ROC/P)*   |  |   |   |   |                                   |   |
| <b>CLASSES FOR ADULTS</b>   |  |   |   |   |                                   |   |
| 10. Concurrently Enrolled<br>Secondary Students*  |  |   |   |   |                                   |   |
| 11. Adults Enrolled, State<br>Apportioned*  |  |   |   |   |                                   |   |
| 12. Independent Study - (Students 21 years<br>or older and students 19 years or older<br>and not continuously enrolled since their<br>18th birthday)* |  |   |   |   |                                   |   |
| 13. TOTAL, CLASSES FOR ADULTS   |  |   |   |   |                                   |   |
| 14. Adults in Correctional<br>Facilities  | 0.00   | 0.00  | 0.00  | 0.00  | 0.00                              | 0%  |
| 15. ADA TOTALS<br>(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<br>REVENUE LIMIT ADA<br>Original Budget<br>(A) | ESTIMATED<br>REVENUE LIMIT ADA<br>Board Approved<br>Operating Budget<br>(B) | ESTIMATED<br>P-2 REPORT ADA<br>Projected Year Totals<br>(C) | ESTIMATED<br>REVENUE LIMIT ADA<br>Projected<br>Year Totals<br>(D) | DIFFERENCE<br>(Col. D - B)<br>(E) | PERCENTAGE<br>DIFFERENCE<br>(Col. E / B)<br>(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  | 288.96   | 279.36  | 279.36  | 279.36  | 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)   | 288.96   | 279.36  | 279.36  | 279.36  | 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<br>Balances<br>(Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|---|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |                                      |              |              |              |              |              |              |              |              |
| A. BEGINNING CASH                                     |           |                                      | 7,112,119.78 | 7,068,336.73 | 7,444,138.75 | 7,347,431.93 | 7,296,750.94 | 7,160,913.17 | 7,199,579.24 | 7,261,200.78 |
| B. RECEIPTS   |           |                                      |              |              |              |              |              |              |              |              |
| Revenue Limit Sources                                 |           |                                      |              |              |              |              |              |              |              |              |
| Principal Apportionment                               | 8010-8019 |                                      |              |              | 47,633.00    | 74,513.00    | 40,266.00    | 74,512.80    | 74,512.80    | 172,019.81   |
| Property Taxes  | 8020-8079 |                                      |              |              |              |              |              |              |              |              |
| Miscellaneous Funds                                   | 8080-8099 |                                      |              |              |              | 27,711.00    | 27,331.00    | 88,827.00    | 27,331.00    | 27,331.00    |
| Federal Revenue                                       | 8100-8299 |                                      |              |              |              | 1,969.85     |              | 7,485.75     |              |              |
| Other State Revenue                                   | 8300-8599 |                                      |              | 390.00       | 7,240.00     | 60,322.64    | 6,120.00     | 12,773.84    | 70,701.99    | 24,672.30    |
| Other Local Revenue                                   | 8600-8799 |                                      |              | 20,724.92    | 27,158.70    | 22,872.67    | 38,675.54    | 38,675.54    | 38,675.54    | 38,675.54    |
| Interfund Transfers In                                | 8910-8929 |                                      |              |              |              |              |              |              |              |              |
| All Other Financing Sources                           | 8930-8979 |                                      |              |              |              |              |              |              |              |              |
| TOTAL RECEIPTS  |           |                                      | 0.00         | 21,114.92    | 82,031.70    | 187,389.16   | 112,392.54   | 222,274.93   | 211,221.33   | 262,698.65   |
| C. DISBURSEMENTS                                      |           |                                      |              |              |              |              |              |              |              |              |
| Certificated Salaries                                 | 1000-1999 |                                      | 6,837.78     | 67,430.00    | 66,582.50    | 69,022.50    | 68,385.00    | 70,464.44    | 70,464.44    | 70,464.44    |
| Classified Salaries                                   | 2000-2999 |                                      | 6,372.63     | 15,835.72    | 36,108.64    | 36,008.80    | 32,837.53    | 35,098.72    | 35,098.72    | 35,098.72    |
| Employee Benefits                                     | 3000-3999 |                                      | 2,458.90     | 16,564.77    | 18,430.05    | 21,080.60    | 20,242.71    | 18,528.74    | 18,528.74    | 18,528.74    |
| Books and Supplies                                    | 4000-4999 |                                      | 12,160.91    | 7,530.14     | 3,256.68     | 2,230.73     | 3,124.73     | 5,340.41     | 5,340.41     | 5,340.41     |
| Services  | 5000-5999 |                                      | 19,101.30    | 24,911.37    | 25,026.20    | 88,741.19    | 30,077.42    | 35,975.24    | 35,975.24    | 35,975.24    |
| Capital Outlay  | 6000-6599 |                                      |              |              |              |              |              |              |              |              |
| Other Outgo   | 7000-7499 |                                      |              |              |              |              |              |              |              |              |
| Interfund Transfers Out                               | 7600-7629 |                                      |              |              |              |              |              |              |              |              |
| All Other Financing Uses                              | 7630-7699 |                                      |              |              |              |              |              |              |              |              |
| TOTAL DISBURSEMENTS                                   |           |                                      | 46,931.52    | 132,272.00   | 149,404.07   | 217,083.82   | 154,667.39   | 165,407.55   | 165,407.55   | 165,407.55   |
| D. BALANCE SHEET TRANSACTIONS                         |           |                                      |              |              |              |              |              |              |              |              |
| <u>Assets</u>   |           |                                      |              |              |              |              |              |              |              |              |
| Cash Not In Treasury                                  | 9111-9199 |                                      |              |              |              |              |              |              |              |              |
| Accounts Receivable                                   | 9200-9299 |                                      | 20,617.80    | 594,903.35   | 31,594.46    | 8,123.17     |              |              | 15,807.76    |              |
| Due From Other Funds                                  | 9310      |                                      |              |              |              |              |              |              |              |              |
| Stores  | 9320      |                                      |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                                  | 9330      |                                      |              |              |              |              |              |              |              |              |
| Other Current Assets                                  | 9340      |                                      | (8,259.50)   | (106,860.90) | (60,928.91)  | (29,109.50)  | (93,562.92)  |              |              |              |
| SUBTOTAL ASSETS                                       |           |                                      | 0.00         | 12,358.30    | 488,042.45   | (29,334.45)  | (20,986.33)  | (93,562.92)  | 0.00         | 15,807.76    |
| <u>Liabilities</u>                                    |           |                                      |              |              |              |              |              |              |              |              |
| Accounts Payable                                      | 9500-9599 |                                      | 9,209.83     | 1,083.35     |              |              |              | 18,201.31    |              |              |
| Due To Other Funds                                    | 9610      |                                      |              |              |              |              |              |              |              |              |
| Current Loans   | 9640      |                                      |              |              |              |              |              |              |              |              |
| Deferred Revenues                                     | 9650      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL LIABILITIES                                  |           |                                      | 0.00         | 9,209.83     | 1,083.35     | 0.00         | 0.00         | 0.00         | 18,201.31    | 0.00         |
| <u>Nonoperating</u>                                   |           |                                      |              |              |              |              |              |              |              |              |
| Suspense Clearing                                     | 9910      |                                      |              |              |              |              |              |              |              |              |
| TOTAL BALANCE SHEET<br>TRANSACTIONS                   |           |                                      | 0.00         | 3,148.47     | 486,959.10   | (29,334.45)  | (20,986.33)  | (93,562.92)  | (18,201.31)  | 15,807.76    |
| E. NET INCREASE/DECREASE<br>(B - C + D)               |           |                                      | (43,783.05)  | 375,802.02   | (96,706.82)  | (50,680.99)  | (135,837.77) | 38,666.07    | 61,621.54    | 97,291.10    |
| F. ENDING CASH (A + E)                                |           |                                      | 7,068,336.73 | 7,444,138.75 | 7,347,431.93 | 7,296,750.94 | 7,160,913.17 | 7,199,579.24 | 7,261,200.78 | 7,358,491.88 |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |              |              |              |              |              |              |              |              |

|   | Object    | March        | April        | May          | June         | Accruals   | Adjustments | TOTAL        | BUDGET       |
|---|-----------|--------------|--------------|--------------|--------------|------------|-------------|--------------|--------------|
| ACTUALS THROUGH THE MONTH OF<br>(Enter Month Name):   |           |              |              |              |              |            |             |              |              |
| A. BEGINNING CASH                                     |           | 7,358,491.88 | 7,340,590.34 | 7,265,115.60 | 7,162,169.37 |            |             |              |              |
| B. RECEIPTS   |           |              |              |              |              |            |             |              |              |
| Revenue Limit Sources                                 |           |              |              |              |              |            |             |              |              |
| Principal Apportionment                               | 8010-8019 | 46,197.94    | 4,491.93     |              |              | 556,999.20 |             | 1,091,146.48 | 1,091,146.48 |
| Property Taxes  | 8020-8079 |              |              |              |              |            |             | 0.00         |              |
| Miscellaneous Funds                                   | 8080-8099 | 47,227.00    | 16,300.00    | 16,300.00    |              | 63,284.00  |             | 341,642.00   | 341,642.00   |
| Federal Revenue                                       | 8100-8299 | 7,485.75     |              | 7,485.75     |              | 7,485.73   |             | 31,912.83    | 31,912.83    |
| Other State Revenue                                   | 8300-8599 | 7,919.78     | 30,465.34    |              |              | 138,968.44 |             | 359,574.33   | 359,574.33   |
| Other Local Revenue                                   | 8600-8799 | 38,675.54    | 38,675.54    | 38,675.54    | 38,675.55    |            |             | 380,160.62   | 380,160.62   |
| Interfund Transfers In                                | 8910-8929 |              |              |              |              |            |             | 0.00         |              |
| All Other Financing Sources                           | 8930-8979 |              |              |              |              |            |             | 0.00         |              |
| TOTAL RECEIPTS  |           | 147,506.01   | 89,932.81    | 62,461.29    | 38,675.55    | 766,737.37 | 0.00        | 2,204,436.26 | 2,204,436.26 |
| C. DISBURSEMENTS                                      |           |              |              |              |              |            |             |              |              |
| Certificated Salaries                                 | 1000-1999 | 70,464.44    | 70,464.44    | 70,464.44    | 140,928.84   |            |             | 841,973.26   | 841,973.26   |
| Classified Salaries                                   | 2000-2999 | 35,098.72    | 35,098.72    | 35,098.72    | 35,098.69    |            |             | 372,854.33   | 372,854.33   |
| Employee Benefits                                     | 3000-3999 | 18,528.74    | 18,528.74    | 18,528.74    | 37,057.50    |            |             | 227,006.97   | 227,006.97   |
| Books and Supplies                                    | 4000-4999 | 5,340.41     | 5,340.41     | 5,340.41     | 5,340.43     |            |             | 65,686.08    | 65,686.08    |
| Services  | 5000-5999 | 35,975.24    | 35,975.24    | 35,975.21    | 258,980.69   |            |             | 662,689.58   | 662,689.58   |
| Capital Outlay  | 6000-6599 |              |              |              | 16,362.00    |            |             | 16,362.00    | 16,362.00    |
| Other Outgo   | 7000-7499 |              |              |              |              |            |             | 0.00         |              |
| Interfund Transfers Out                               | 7600-7629 |              |              |              |              |            |             | 0.00         |              |
| All Other Financing Uses                              | 7630-7699 |              |              |              |              |            |             | 0.00         |              |
| TOTAL DISBURSEMENTS                                   |           | 165,407.55   | 165,407.55   | 165,407.52   | 493,768.15   | 0.00       | 0.00        | 2,186,572.22 | 2,186,572.22 |
| D. BALANCE SHEET TRANSACTIONS                         |           |              |              |              |              |            |             |              |              |
| Assets  |           |              |              |              |              |            |             |              |              |
| Cash Not In Treasury                                  | 9111-9199 |              |              |              |              |            |             | 0.00         |              |
| Accounts Receivable                                   | 9200-9299 |              |              |              |              |            |             | 671,046.54   |              |
| Due From Other Funds                                  | 9310      |              |              |              |              |            |             | 0.00         |              |
| Stores  | 9320      |              |              |              |              |            |             | 0.00         |              |
| Prepaid Expenditures                                  | 9330      |              |              |              |              |            |             | 0.00         |              |
| Other Current Assets                                  | 9340      |              |              |              |              |            |             | (298,721.73) |              |
| SUBTOTAL ASSETS                                       |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       | 0.00        | 372,324.81   |              |
| Liabilities   |           |              |              |              |              |            |             |              |              |
| Accounts Payable                                      | 9500-9599 |              |              |              |              |            |             | 28,494.49    |              |
| 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        | 28,494.49    |              |
| Nonoperating  |           |              |              |              |              |            |             |              |              |
| Suspense Clearing                                     | 9910      |              |              |              |              |            |             | 0.00         |              |
| TOTAL BALANCE SHEET TRANSACTIONS                      |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00       | 0.00        | 343,830.32   |              |
| E. NET INCREASE/DECREASE<br>(B - C + D)               |           | (17,901.54)  | (75,474.74)  | (102,946.23) | (455,092.60) | 766,737.37 | 0.00        | 361,694.36   | 17,864.04    |
| F. ENDING CASH (A + E)                                |           | 7,340,590.34 | 7,265,115.60 | 7,162,169.37 | 6,707,076.77 |            |             |              |              |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |              |              |              |              |            |             | 7,473,814.14 |              |

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

## BOARD APPROVED OPERATING BUDGET

|   |            | 2012-13<br>Elk Grove<br>Sponsor<br>EGUSD | %             | 2013-14<br>Elk Grove<br>Sponsor<br>EGUSD | %            | 2014-15<br>Elk Grove<br>Sponsor<br>EGUSD |
|---|------------|--|---------------|--|--------------|--|
| <b>A. REVENUES</b>                                |            |  |               |  |              |  |
| Revenue Limit Sources                             | 8010-8099  | \$ 1,432,788.48                          | 28.90%        | \$ 1,846,922.88                          | 9.14%        | \$ 2,015,713.92                          |
| Federal Revenue                                   | 8100-8299  | \$ 31,912.83                             | 0.00%         | \$ 31,912.83                             | 0.00%        | \$ 31,912.83                             |
| Other State Revenue                               | 8300-8599  | \$ 359,574.33                            | 12.59%        | \$ 404,862.33                            | 4.47%        | \$ 422,977.53                            |
| Other Local Revenue                               | 8600-8799  | \$ 380,160.62                            | 9.47%         | \$ 416,179.68                            | 3.46%        | \$ 430,587.30                            |
| <b>TOTAL REVENUES</b>                             |            | <b>\$ 2,204,436.26</b>                   | <b>22.47%</b> | <b>\$ 2,699,877.72</b>                   | <b>7.46%</b> | <b>\$ 2,901,191.58</b>                   |
| <b>B. EXPENDITURES</b>                            |            |  |               |  |              |  |
| Certificated Salaries                             | 1000-1999  | \$ 841,973.26                            | 18.46%        | \$ 997,392.99                            | 4.56%        | \$ 1,042,866.92                          |
| Classified Salaries                               | 2000-2999  | \$ 372,854.33                            | 16.59%        | \$ 434,707.87                            | 1.00%        | \$ 439,054.95                            |
| Employee Benefits                                 | 3000-3999  | \$ 227,006.97                            | 10.93%        | \$ 251,811.77                            | 2.34%        | \$ 257,701.17                            |
| Books and Supplies                                | 4000-4999  | \$ 65,686.08                             | 91.34%        | \$ 125,686.08                            | -47.74%      | \$ 65,686.08                             |
| Services & Other Operating                        | 5000-5999  | \$ 662,689.58                            | -1.19%        | \$ 654,816.48                            | 1.00%        | \$ 661,364.64                            |
| Depreciation Expense                              | 6000-6999  | \$ 16,362.00                             | 0.00%         | \$ 16,362.00                             | 0.00%        | \$ 16,362.00                             |
|   | 7100-7299, |  |               |  |              |  |
| Other Outgo                                       | 7400-7499  | \$ -                                     | 0.00%         | \$ -                                     | #DIV/0!      | \$ 87,884.85                             |
| Transfers of Indirect/Direct                      | 7300-7399  | \$ -                                     | 0.00%         | \$ -                                     | 0.00%        | \$ -                                     |
| <b>TOTAL EXPENDITURES</b>                         |            | <b>\$ 2,186,572.22</b>                   | <b>13.46%</b> | <b>\$ 2,480,777.19</b>                   | <b>3.63%</b> | <b>\$ 2,570,920.62</b>                   |
| <b>C. EXCESS OF REVENUES</b>                      |            | <b>\$ 17,864.04</b>                      |               | <b>\$ 219,100.53</b>                     |              | <b>\$ 330,270.96</b>                     |
| <b>D. OTHER FINANCING SOURCES/USES</b>            |            |  |               |  |              |  |
| Interfund Transfers In                            | 8910-8929  | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| Interfund Transfers Out                           | 7610-7629  | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| Other Sources                                     | 8930-8979  | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| Other Uses  | 7630-7699  | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| Contributions                                     | 8980-8999  | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| <b>TOTAL OTHER FINANCING SOURCES/USES</b>         |            | <b>\$ -</b>                              |               | <b>\$ -</b>                              |              | <b>\$ -</b>                              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b> |            | <b>\$ 17,864.04</b>                      |               | <b>\$ 219,100.53</b>                     |              | <b>\$ 330,270.96</b>                     |
| <b>F. NEW--NET ASSETS, RESERVES</b>               |            |  |               |  |              |  |
| As of July 1 - Unaudited                          | 9791       | \$ 4,616,534.11                          |               | \$ 4,634,398.15                          |              | \$ 4,853,498.68                          |
| Audit Adjustments                                 | 9793       | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| Other Restatements                                | 9795       | \$ -                                     |               | \$ -                                     |              | \$ -                                     |
| <b>Ending Balance, June 30</b>                    |            | <b>\$ 4,634,398.15</b>                   |               | <b>\$ 4,853,498.68</b>                   |              | <b>\$ 5,183,769.64</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 Dartboard 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 +85 students; 2014-15 +34 students.*

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

*Other State Revenue: No COLAs in 2013-14 and 2014-15. Growth added for Categorical Block Grant and Lottery Funds.*

*Other Local Revenue: Special Ed no COLA in 2013-14 or 2014-15. Growth in students added.*

*Salaries: Step & Column movement in all years. 4 teachers added in 2013-14, 1 teacher for 2014-15. 2 Teacher Assistants added in 2013-14. Stipend for Teacher in Charge added for small campus and 1.5 FTE Admin Assistant added for 2013-14.*

*Benefits: Statutory benefits adjusted to salary changes.*

*Books & Supplies: \$60,000 for 3 classroom startups added in 2013-14.*

*Services & Other Operating: Less \$54,500 one-time 12-13 settlement in 2013-14. 1% plus \$40,000 increase beginning in 2013-14 for addtl facility.*

*Depreciation Expense: Status quo.*

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

# California Montessori Project – Elk Grove Campus

## 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 a projection of 279.36 ADA. This is a decrease of 9.60 ADA from the Original Budget based on the current enrollment of 291 students.

#### 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 \$2,350 for the Elk Grove campus. 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 slightly decreased to \$25,052.67 for the Elk Grove campus. Federal Mental Health funds increased to \$6,860.16 which include 2011-12 deferred revenues.

### **CATEGORICALS:**

#### Cat. Block Grant:

Budgeted at \$400.00 per ADA based on the SSC's dartboard.

**OTHER STATE REVENUE:**

K-3 Class-Size Reduction: Budgeted per October 2012 application at \$170,289 with no penalties as all classes under the 20.44 enrollment.

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 \$4,053 for the Elk Grove campus.

Prop 55 Construction Elk Grove received an advance of \$5,914,420 in Prop 55 funds for site acquisition and building in 2010-11. One-half of the funds received were in the form of a loan.

**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. Elk Grove's portion is budgeted at \$98,259.62. Contributions from unrestricted funds budgeted according to site needs for Special Ed.

Mental Health Funds: State Mental Health funds from the SELPA were budgeted at \$9,317.53 for 2012-13.

Competitive Grants: Competitive Grants were received and added to the budget from Target for \$2,000 and ING for \$1,000.

**EXPENDITURES:**

Certificated Salaries: Staff transfers resulted in savings at First Interim. No new positions and 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: Staff transfers resulted in small additional costs at First Interim. No new positions and 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 were budgeted at \$2,000 for the Elk Grove site. Custodial supplies were budgeted at \$1,500 for the Elk Grove campus. Mental Health supplies budgeted as per revenue. Competitive Grants were received and added to the budget from Target for \$2,000 and ING for \$1,000.

5000's includes business services with WSD and Central Admin costs. Loss of students at Elk Grove decreased their share of these costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgeted at \$500 for Admin mileage and \$11,255 for Middle School/staff trainings. Dues and Memberships increased to reflect actual costs of \$2,831.02. Communications costs were budgeted at \$6,200. BTSA support for 5 teachers was budgeted. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases reflects facilities leases and copier leases. Mental Health services were included in the budget. One-time Special Ed settlement added in the amount of \$54,500. Special Ed services decreased by \$98,000 to reflect changes in needed services.

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

Capital outlay is anticipated but cannot be budgeted under Fund 62 for the purchase of land and buildings under Elk Grove's Prop. 55 State award. The new FASB method increases Net Assets upon the purchase instead of the GASB expenditure model.

The charter is expected to increase the fund balance by \$17,864.04 this year with the passage of Proposition 30.

Ending Balance:

The balance for Net Assets is anticipated to be \$4,634,398.15 on June 30, 2013. CMP continues to work closely with its auditors on the Fund 62 conversion and the full accrual accounting model.

**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 - Elk Grove Campus  
Elk Grove Unified

Sacramento County

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

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

## IMPORT CHECKS

|  |               |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid.  | <u>PASSED</u> |
| CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, 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 - Elk Grove Campus  
Elk Grove Unified

Sacramento County

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

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

## IMPORT CHECKS

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

PASSED

CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, except objects 9791, 9793, and 9795, effective 2012-13.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. 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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

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

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

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

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

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

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



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

PASSED

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

PASSED

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

PASSED

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

PASSED

UNR-NET-POSITION-NEG - (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 - (W) - 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 Actuals to Date  
Technical Review Checks

California Montessori Project - Elk Grove Campus  
Elk Grove Unified

Sacramento County

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

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

## IMPORT CHECKS

|  |               |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid.  | <u>PASSED</u> |
| CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, 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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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 Projected Totals  
Technical Review Checks

California Montessori Project - Elk Grove Campus  
Elk Grove Unified

Sacramento County

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

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

## IMPORT CHECKS

|  |               |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid.  | <u>PASSED</u> |
| CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09, 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-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.