

Charter Number: 775

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):

2014-15 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gary Bowman

Title: Executive Director

For additional information on the interim report, please contact:

Charter School Contact:

Tamara Johnson
Name

Chief Business Official
Title

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Telephone

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E-mail Address

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,082,735.00	2,098,756.82	935,428.82	2,099,428.82	672.00	0.0%
2) Federal Revenue		8100-8299	45,355.45	46,298.82	0.00	55,379.68	9,080.86	19.6%
3) Other State Revenue		8300-8599	73,813.69	98,142.98	54,318.56	104,613.54	6,470.56	6.6%
4) Other Local Revenue		8600-8799	274,103.34	278,335.47	152,516.61	280,566.53	2,231.06	0.8%
5) TOTAL REVENUES			2,476,007.48	2,521,534.09	1,142,263.99	2,539,988.57		
B. EXPENSES								
1) Certificated Salaries		1000-1999	985,280.83	1,041,393.09	512,094.62	1,035,230.18	6,162.91	0.6%
2) Classified Salaries		2000-2999	461,886.98	455,392.39	233,484.08	455,254.27	138.12	0.0%
3) Employee Benefits		3000-3999	309,401.17	292,767.56	139,678.75	276,777.41	15,990.15	5.5%
4) Books and Supplies		4000-4999	91,102.14	97,247.17	49,787.64	105,500.53	(9,253.36)	-8.5%
5) Services and Other Operating Expenses		5000-5999	614,982.38	617,037.90	194,577.14	626,274.48	(9,236.58)	-1.5%
6) Depreciation		6000-6999	1,416.00	1,416.00	0.00	1,416.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			2,464,169.60	2,505,254.11	1,129,622.23	2,500,452.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,837.88	16,279.98	12,641.76	39,535.70		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			11,837.88	16,279.98	12,641.76	39,535.70		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	951,190.89	951,190.89		951,190.89	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)			951,190.89	951,190.89		951,190.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			951,190.89	951,190.89		951,190.89		
2) Ending Net Position, June 30 (E + F1e)			963,028.77	967,470.87		990,726.59		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	72,519.57	68,766.57		72,732.34		
c) Unrestricted Net Position		9790	890,509.20	898,704.30		917,994.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment		8011	1,373,352.00	1,324,811.00	579,498.00	1,325,483.00	672.00	0.1%
State Aid - Current Year								
Education Protection Account State Aid - Current Year		8012	291,885.00	352,408.00	169,209.00	352,408.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	9,168.82	9,168.82	9,168.82	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF 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	417,498.00	412,369.00	177,553.00	412,369.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,082,735.00	2,096,756.82	935,428.82	2,099,428.82	672.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	42,204.79	43,040.55	0.00	52,121.41	9,080.86	21.1%
Special Education Discretionary Grants		8182	3,150.66	3,258.27	0.00	3,258.27	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: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,355.45	46,298.82	0.00	55,379.68	9,080.86	19.6%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,189.22	24,226.22	22,222.00	24,226.22	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,831.20	56,940.64	23,552.51	61,529.61	4,588.97	8.1%
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%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	22,793.27	16,976.12	8,544.05	18,857.71	1,881.59	11.1%
TOTAL, OTHER STATE REVENUE			73,813.69	98,142.98	54,318.56	104,613.54	6,470.56	6.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,760.64	8,760.64	3,833.80	8,760.64	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	180,230.00	180,230.00	98,829.69	180,230.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,000.00	1,000.00	1,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	85,112.70	88,344.83	48,853.12	90,575.89	2,231.06	2.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			274,103.34	278,335.47	152,516.61	280,566.53	2,231.06	0.8%
TOTAL, REVENUES			2,476,007.48	2,521,534.09	1,142,263.99	2,539,988.57		

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	803,896.12	843,943.47	405,932.47	837,323.40	6,620.07	0.8%
Certificated Pupil Support Salaries		1200	11,250.00	16,800.00	8,400.00	16,800.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,034.81	175,649.62	96,080.39	176,706.78	(1,057.16)	-0.6%
Other Certificated Salaries		1900	0.00	5,000.00	1,681.76	4,400.00	600.00	12.0%
TOTAL, CERTIFICATED SALARIES			985,280.93	1,041,393.09	512,094.62	1,035,230.18	6,162.91	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	259,577.00	253,208.63	121,346.23	249,019.63	4,189.00	1.7%
Classified Support Salaries		2200	30,321.63	23,349.26	14,615.36	26,339.26	(2,990.00)	-12.8%
Classified Supervisors' and Administrators' Salaries		2300	500.00	500.00	291.62	500.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,590.85	102,952.00	56,195.81	102,952.00	0.00	0.0%
Other Classified Salaries		2900	67,997.50	75,382.50	41,035.06	76,443.38	(1,060.88)	-1.4%
TOTAL, CLASSIFIED SALARIES			461,986.98	455,392.39	233,484.08	455,254.27	138.12	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	90,244.04	92,366.16	47,513.87	92,352.84	13.32	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,564.65	62,069.72	24,120.68	50,386.70	11,683.02	18.8%
Health and Welfare Benefits		3401-3402	127,572.25	98,565.54	48,062.76	93,920.42	4,645.12	4.7%
Unemployment Insurance		3501-3502	721.11	748.26	373.23	747.15	1.11	0.1%
Workers' Compensation		3601-3602	35,959.12	33,677.88	16,893.21	34,030.30	(352.42)	-1.0%
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%
Other Employee Benefits		3901-3902	5,340.00	5,340.00	2,715.00	5,340.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			309,401.17	292,767.56	139,678.75	276,777.41	15,990.15	5.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,580.00	2,033.01	0.00	2,033.01	0.00	0.0%
Materials and Supplies		4300	42,206.00	46,388.41	28,689.31	51,928.08	(5,539.67)	-11.9%
Noncapitalized Equipment		4400	47,316.14	48,825.75	21,098.33	51,539.44	(2,713.69)	-5.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,102.14	97,247.17	49,787.64	105,500.53	(8,253.36)	-8.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,077.00	17,131.00	12,375.70	19,158.50	(2,027.50)	-11.8%
Dues and Memberships		5300	3,678.00	3,678.00	3,466.30	3,678.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	185,000.00	185,000.00	71,339.00	185,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	98,013.56	83,227.72	40,730.90	83,227.72	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	307,321.04	314,108.40	61,561.41	321,317.48	(7,209.08)	-2.3%
Communications		5900	13,892.78	13,892.78	5,103.83	13,892.78	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			614,982.38	617,037.90	194,577.14	626,274.48	(9,236.58)	-1.5%

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DEPRECIATION								
Depreciation Expense		6900	1,416.00	1,416.00	0.00	1,416.00	0.00	0.0%
TOTAL, DEPRECIATION			1,416.00	1,416.00	0.00	1,416.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,464,169.60	2,505,254.11	1,129,622.23	2,500,452.87		

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

Resource	Description	2014/15
		Projected Year Totals
6230		51,085.00
6300		21,647.34
Total, Restricted Net Position		72,732.34

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	311.60	311.60	311.60	311.60	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	311.60	311.60	311.60	311.60	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS			939,485.47	864,958.18	871,858.57	894,220.23	937,133.46	959,103.13	906,711.55	1,003,212.30
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
8010-8019			9,188.82	62,989.00	147,594.00	113,380.00	113,380.00	113,380.00	197,984.00	113,380.00
8080-8099				37,347.00			65,980.00			98,968.56
8100-8299						74,226.00		11,574.71		
Federal Revenue										
8300-8599			2,852.79			16,741.67	18,033.00	4,189.00	12,502.10	
Other State Revenue			2,912.34	19,204.04	24,907.33	17,856.20	17,667.29	12,262.45	57,706.96	13,581.97
8600-8799										
Other Local Revenue										
Interfund Transfers In										
8910-8929										
All Other Financing Sources										
8930-8979			14,933.95	119,540.04	172,501.33	222,203.87	215,060.29	141,406.16	268,193.06	225,930.53
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries			8,693.99	83,198.22	84,021.57	85,636.37	83,035.87	85,615.72	81,892.88	87,189.26
2000-2999			8,322.24	25,964.70	46,489.79	41,198.50	44,464.50	40,331.85	26,712.50	44,354.04
Classified Salaries										
3000-3999			4,820.62	21,108.17	23,065.53	23,745.58	23,594.37	23,378.54	19,965.94	22,849.78
Employee Benefits										
4000-4999			21,095.68	24,895.98	(5,147.41)	(15,342.61)	4,053.69	10,878.52	9,553.79	13,928.22
Books and Supplies										
5000-5999			16,540.15	9,911.32	15,645.46	47,287.71	37,942.19	33,593.11	33,567.20	36,270.69
Services										
6000-6599										
Capital Outlay										
7000-7499										
Other Outgo										
Interfund Transfers Out										
7600-7629										
All Other Financing Uses										
7630-7699										
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS			59,472.68	164,878.39	164,074.94	182,525.55	193,090.62	193,797.74	171,692.31	204,591.99
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199								
Accounts Receivable		9200-9299	206,480.37	69,113.31	13,935.27	3,234.91				
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
SUBTOTAL			0.00	206,480.37	69,113.31	13,935.27	3,234.91	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599								
Due To Other Funds		9610	236,428.93	16,874.57						
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
SUBTOTAL			0.00	236,428.93	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910								
TOTAL BALANCE SHEET ITEMS			0.00	(29,968.56)	13,935.27	3,234.91	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			(74,507.29)	6,900.39	22,361.66	42,913.23	21,969.67	(52,391.58)	96,500.75	21,338.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			864,958.18	871,858.57	894,220.23	937,133.46	959,103.13	906,711.55	1,003,212.30	1,024,550.84

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
B. RECEIPTS		1,024,550.84	1,064,904.09	1,147,440.60	1,140,206.15				
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		146,240.00	230,844.00	146,240.00	146,240.00	146,240.00		1,687,059.82	1,687,059.82
Miscellaneous Funds								0.00	0.00
Federal Revenue		44,829.66	15,573.02	15,573.02		59,871.74		412,369.00	412,369.00
Other State Revenue		11,574.71		11,574.71		20,655.55		55,379.68	55,379.68
Other Local Revenue		11,631.40	16,741.67			21,921.91		104,613.54	104,613.54
Interfund Transfers In		25,817.16	17,667.29	17,667.29		35,648.92		280,566.53	280,566.53
All Other Financing Sources								0.00	0.00
TOTAL RECEIPTS		240,092.93	280,825.98	191,055.02	163,907.29	284,338.12	0.00	2,539,988.57	2,539,988.57
C. DISBURSEMENTS									
Certificated Salaries		87,189.26	87,189.26	87,189.26	174,378.52			1,035,230.18	1,035,230.18
Classified Salaries		44,354.04	44,354.04	44,354.04	44,354.03			455,254.27	455,254.27
Employee Benefits		22,849.78	22,849.78	22,849.78	45,699.54			276,777.41	276,777.41
Books and Supplies		11,281.86	7,625.70	7,625.70	15,251.41			105,500.53	105,500.53
Services		36,270.69	36,270.69	36,270.69	72,541.40	214,163.18		626,274.48	626,274.48
Capital Outlay								0.00	0.00
Other Outgo								0.00	0.00
Interfund Transfers Out								0.00	0.00
All Other Financing Uses								0.00	0.00
TOTAL DISBURSEMENTS		201,945.63	198,289.47	198,289.47	352,224.90	214,163.18	0.00	2,499,036.87	2,499,036.87
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury								0.00	
Accounts Receivable		2,205.95						294,949.81	
Due From Other Funds								0.00	
Stores								0.00	
Prepaid Expenditures								0.00	
Other Current Assets								0.00	
Deferred Outflows of Resources								0.00	
SUBTOTAL		2,205.95	0.00	0.00	0.00	0.00	0.00	294,949.81	
Liabilities and Deferred Inflows									
Accounts Payable								253,303.50	
Due To Other Funds								0.00	
Current Loans								0.00	
Unearned Revenues								0.00	
Deferred Inflows of Resources								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	253,303.50	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		2,205.95	0.00	0.00	0.00	0.00	0.00	41,646.31	
E. NET INCREASE/DECREASE (B - C + D)		40,353.25	82,536.51	(7,234.45)	(188,317.61)	70,174.94	0.00	82,598.01	40,951.70
F. ENDING CASH (A + E)		1,064,904.09	1,147,440.60	1,140,206.15	951,888.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,022,063.48	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 549.80
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,766,712.06

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	200,095.33
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	57.40
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	20.13
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	200,172.86
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	200,172.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,450,801.83
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	449,531.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	48,778.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	87,217.14
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	4,181.25
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	191,262.60
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	67,090.63
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	2,298,864.01

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 8.71%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 8.71%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	200,172.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	16,397.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.67%) times Part III, Line B18); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.67%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved indirect cost rate: 9.67%
Highest rate used in any program: 0.00%

Fund	Resource	Eligible Expenditures	Indirect Costs Charged	Rate
		(Objects 1000-5999 except Object 5100)	(Objects 7310 and 7350)	Used

CALIFORNIA MONTESSORI PROJECT - 2014/15 MULTI-YEAR PROJECTIONS SECOND INTERIM

BOARD APPROVED OPERATING BUDGET

		2014-15 Capitol Sponsor Sac City	%	2015-16 Capitol Sponsor Sac City	%	2016-17 Capitol Sponsor Sac City
A. REVENUES						
LCFF Sources	8010-8099	\$ 2,099,428.82	9.20%	\$ 2,292,477.00	8.91%	\$ 2,496,814.00
Federal Revenue	8100-8299	\$ 55,379.68	3.66%	\$ 57,405.77	5.59%	\$ 60,613.74
Other State Revenue	8300-8599	\$ 104,613.54	-17.39%	\$ 86,423.34	3.38%	\$ 89,347.44
Other Local Revenue	8600-8799	\$ 280,566.53	3.66%	\$ 290,831.16	5.59%	\$ 307,083.49
TOTAL REVENUES		\$ 2,539,988.57	7.37%	\$ 2,727,137.27	8.31%	\$ 2,953,858.66
B. EXPENDITURES						
Certificated Salaries	1000-1999	\$ 1,035,230.18	11.56%	\$ 1,154,872.48	1.00%	\$ 1,166,421.21
Classified Salaries	2000-2999	\$ 455,254.27	7.76%	\$ 490,578.81	1.00%	\$ 495,484.60
Employee Benefits	3000-3999	\$ 276,777.41	13.73%	\$ 314,768.19	0.78%	\$ 317,211.08
Books and Supplies	4000-4999	\$ 105,500.53	-9.94%	\$ 95,016.54	4.00%	\$ 98,816.54
Services & Other Operating	5000-5999	\$ 626,274.48	4.27%	\$ 653,037.22	1.00%	\$ 659,567.60
Depreciation Expense	6000-6999	\$ 1,416.00	0.00%	\$ 1,416.00	0.00%	\$ 1,416.00
	7100-7299,					
Other Outgo	7400-7499	\$ -	0.00%	\$ -	0.00%	\$ -
Transfers of Indirect/Direct	7300-7399	\$ -	0.00%	\$ -	0.00%	\$ -
TOTAL EXPENDITURES		\$ 2,500,452.87	8.37%	\$ 2,709,689.25	1.08%	\$ 2,738,917.02
C. EXCESS OF REVENUES		\$ 39,535.70		\$ 17,448.02		\$ 214,941.64
D. OTHER FINANCING SOURCES/USES						
Interfund Transfers In	8910-8929	\$ -		\$ -		\$ -
Interfund Transfers Out	7610-7629	\$ -		\$ -		\$ -
Other Sources	8930-8979	\$ -		\$ -		\$ -
Other Uses	7630-7699	\$ -		\$ -		\$ -
Contributions	8980-8999	\$ -		\$ -		\$ -
TOTAL OTHER FINANCING SOURCES/USES		\$ -		\$ -		\$ -
E. NET INCREASE (DECREASE) IN FUND BALANCE		\$ 39,535.70		\$ 17,448.02		\$ 214,941.64
F. NEW--NET ASSETS, RESERVES						
As of July 1 - Unaudited	9791	\$ 951,190.89		\$ 990,726.59		\$ 1,008,174.61
Audit Adjustments	9793	\$ -		\$ -		\$ -
Other Restatements	9795	\$ -		\$ -		\$ -
Ending Balance, June 30		\$ 990,726.59		\$ 1,008,174.61		\$ 1,223,116.25

Assumptions:

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

The out year revenue assumptions are based on FCMAT's BASC Local Control Funding Formula Calculator v15.3b updated to 1-30-15 Assumptions.

LCFF Sources: Enrollment increases (ADA calculated using 95% attendance): 2015-16 +10 students; 2016-17 +19 students.

Federal Revenue: Special Ed SELPA and Mental Health funds no COLA in out years; increases for growth

Other State Revenue: Mandate Block Grant, Mental Health and Lottery increased for student growth. One time 2014-15 Mandate Block Grant funds removed from out years.

Other Local Revenue: Increased for student growth.

Salaries: Step & Column movement in all years. Restructured Certificated salary schedule costs included. Increases in staffing included for growth.

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

Books & Supplies: \$8,000 in one time expenses included in 2014-15, removed from out years. One time WAN expenses removed from 2015-16. Additional funds allocated in the out years for Curriculum, Technology, and LCAP goals.

Services & Other Operating: 1% Increase in 2015-16 and 2016-17. One time WAN expenditures removed from out years.

Increases to staff training included in 2015-16.

Depreciation Expense: Status quo.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,500,452.87
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,379.68
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,416.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,416.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				2,443,657.19
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,443,657.19

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, Line C4)*		311.60
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		311.60
D. Expenditures per ADA (Line I.G divided by Line II.C)		7,842.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,160,086.92	6,101.94
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,160,086.92	6,101.94
B. Required effort (Line A.2 times 90%)	1,944,078.23	5,491.75
C. Current year expenditures (Line I.G and Line II.D)	2,443,657.19	7,842.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 Report ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

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

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

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

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Second Interim
2014-15 Original Budget
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City Unified

Sacramento County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-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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Second Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City Unified

Sacramento County

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

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IMPORT CHECKS

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CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
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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

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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

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

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

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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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Second Interim
2014-15 Projected Totals
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City Unified

Sacramento County

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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>
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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

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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

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

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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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

Checks Completed.

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Second Interim
2014-15 Actuals to Date
Technical Review Checks

California Montessori Project - Capitol Campus
Sacramento City Unified

Sacramento County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

INTRAFFD-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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	37,428.00	0.00	0.00	0.00	0.00	0.00	62,249.64		99,677.64
2000-2999	Classified Salaries	14,554.25	0.00	0.00	0.00	0.00	0.00	77,510.75		92,065.00
3000-3999	Employee Benefits	9,708.38	0.00	0.00	0.00	0.00	0.00	35,043.07		44,751.45
4000-4999	Books and Supplies	50.00	0.00	0.00	0.00	0.00	0.00	12,353.36		12,403.36
5000-5999	Services and Other Operating Expenditures	3,478.27	0.00	0.00	0.00	0.00	0.00	65,112.50		68,590.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	65,218.90	0.00	0.00	0.00	0.00	0.00	252,269.32	0.00	317,488.22
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	65,218.90	0.00	0.00	0.00	0.00	0.00	252,269.32	0.00	317,488.22
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	37,428.00	0.00	0.00	0.00	0.00	0.00	19,209.09		56,637.09
2000-2999	Classified Salaries	14,554.25	0.00	0.00	0.00	0.00	0.00	77,510.75		92,065.00
3000-3999	Employee Benefits	9,708.38	0.00	0.00	0.00	0.00	0.00	35,043.07		44,751.45
4000-4999	Books and Supplies	50.00	0.00	0.00	0.00	0.00	0.00	6,100.00		6,150.00
5000-5999	Services and Other Operating Expenditures	220.00	0.00	0.00	0.00	0.00	0.00	62,285.00		62,505.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	61,960.63	0.00	0.00	0.00	0.00	0.00	200,147.91	0.00	262,108.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	61,960.63	0.00	0.00	0.00	0.00	0.00	200,147.91	0.00	262,108.54
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										262,108.54

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									0.00
	TOTAL COSTS									152,786.93
										152,786.93

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										37
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL COSTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810; goals 5000-5999)									
TOTAL COSTS										0.00
										0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
TOTAL COSTS										
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Yuba County (BC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Yuba County (BC)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>52,121.41</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>45,462.71</u>	
Increase in funding (if difference is positive)	<u>6,658.70</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>3,329.35 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u></u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>7,818.21 (b)</u>	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) 3,329.35 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) 7,818.21 (f)

SELPA: Yuba County (BC)

SECTION 3

	Column A	Column B	Column C
	Projected Exps. FY 2014-15 (LP-I Worksheet)	Actual Expenditures FY 2013-14 (LA-I Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	317,488.22		
2. Less: Expenditures paid from federal sources	55,379.68		
3. Expenditures paid from state and local sources	262,108.54	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	262,108.54	0.00	262,108.54
4. Special education unduplicated pupil count	37	37	
5. Per capita state and local expenditures (A3/A4)	7,084.01	0.00	7,084.01

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Yuba County (BC)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	152,786.93	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	152,786.93	0.00	152,786.93
b. Per capita local expenditures (B1a/A4)	4,129.38	0.00	4,129.38

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

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California Montessori Project – Capitol Campus

2014-15 Budget Assumptions Second Interim

Notes:

- 1. Revenue projections based on FCMAT's Local Control Funding Formula Calculator version 15.3b updated with 1-30-15 Assumptions.*
- 2. In light of the State's past economic and budget crisis, plans are in place to cut expenditures as needed. While CMP believes that its campuses will be able to maintain a 95% attendance rate, the overall rate may be impacted by the mobility each 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 2014-15 Second Interim Budget. Also included is the LCFF Calculator summary page showing the multi-year phase-in entitlements.*

LCFF SOURCES:

ADA Projections:

Based on 95% attendance rate with the following projection which has been reduced to allow for attrition: 311.60 ADA. This remains the same as the First Interim Budget based on current enrollment and attendance.

LCFF:

LCFF amounts were based on FCMAT's Local Control Funding Formula calculator version 15.3b with 1-30-15 assumption updates. The transfer of property taxes from Districts was updated to State's 13-14 P-2 Certification and deducted from the LCFF calculation. \$352,408 in Education Protection Account (EPA) funds were budgeted in resource 1400 according to the latest estimates and were deducted from the LCFF total. Prior year adjustments remain at First Interim amounts.

FEDERAL REVENUE

Local Assistance special education dollars from the Yuba County SELPA were increased to \$52,121.41 for the Capitol campus. Federal Mental Health funds remain at First Interim amount of \$3,258.27.

OTHER STATE REVENUE:

Lottery Revenue:

Lottery revenues were budgeted at current estimates of \$128.00 per ADA for Non-Prop 20 lottery revenues, and \$34.00 for Prop 20 lottery revenues. \$2,719.37 in Prior Year adjustments were added at Second Interim.

Mandate Block Grant:

Funding of \$14 per prior year ADA budgeted which amounts to \$4,189.22 for the Capitol campus. In addition, \$20,037 in one-time 14-15 Mandate Block Grant funds remain as added to the budget at First Interim.

Common Core: No additional funds budgeted for 2014-15. Contributions were increased at Second Interim to reflect increases in infrastructure costs.

Prop 39 Energy Planning: No additional funds budgeted for 2014-15, pending application approvals.

LOCAL REVENUE:

Interest: Budget remains at \$8,760.64 to reflect balances at the Yuba County Treasury. Low interest rates are affecting the amount of interest earned.

Special Ed Transfer Budget increased to \$647,539 from the Yuba Co. SELPA for the CMP Consortium and distributed to sites based on ADA. The Capitol campus portion increased by \$2,231.06 to \$90,575.89 at Second Interim, which does not include the federal portion. Contributions from unrestricted funds budgeted according to site needs for Special Ed.

Mental Health Funds: State Mental Health funds from the SELPA were increased at Second Interim to \$18,745.72.

Club M: Before/After School care remains budgeted at \$180,230 based on historical data and current participation.

EXPENDITURES:

Certificated Salaries: Staffing remains the same with adjustments made at Second Interim for staff on leave. Budget includes Board approved increases to the salary schedule. Step and column increases included. Budget includes the salary costs for the hourly supplemental program and for the BTSA training as these programs continue to operate after the funding was folded into the LCFF base. Sub costs budgeted. EPA funds will pay for instructional staff.

Classified Salaries: No change in FTEs from Original Budget. Step and column increases are included in the budget. Club M (after school program) salaries are based on projections which include inter-sessions. Sub costs budgeted.

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

For Statutory Benefits the following rates were used:

STRS	8.88%
Social Security	6.20%
Medicare	1.45%
UI	0.05%
WkComp	2.26%

4000-7000 Expenses:

Software programs budgeted at \$60.81 per ADA for the budget year. This includes Renaissance Place (Accelerated Reader, Accelerated Math, Math Facts in a Flash), Rosetta Stone, Handwriting without Tears, Learning.com, Edulink, and eChalk. Lottery funds were increased per student needs for instructional materials. Technology was budgeted at \$5,000 for each site's needs with an increase at Second Interim towards the Common Core implementation (using 13-14 balances and a contribution from unrestricted) which includes the new CMP-wide Wide Area Network and updated student mobile devices. Admin supplies budgeted at \$20 per enrollment. Custodial supplies were budgeted at \$6,320 for the Capitol campus. Mental Health services/supplies budgets adjusted as per revenue. One-time classroom setups/replacements of \$8,000 were included in the budget. Additional Special Ed supplies were added at Second Interim. Lottery instructional supplies budgeted at \$25 per student + \$5 per student for Prop 20 Lottery. Additionally, \$20 per student budgeted for new Writing Curriculum. \$10 per student for LCAP—VAPA Music, \$5 per student for LCAP—Library, and \$5 per student for LCAP—PE were added as a result of the LCAP input process. Club M (Before/After School care) supplies were budgeted at \$10 per student.

5000's includes business services with WSD and Central Admin costs. Also included is the oversight fee from the chartering agency and external audit fees. Travel & Conference budgets increased per needs. Dues & Memberships budgeted to accommodate increases related to growth. Communications costs were budgeted at \$20 per student. Special Ed services budgeted as per each campus's needs. BTSA support budget increased to 5 teachers. Operations/Housekeeping budgeted at each site to reflect anticipated expenses. Rents & Leases adjusted due to anticipated needs. Copier leases were included in the budget. Mental Health services were included in the budget. Technology line costs included in the budget as a result of the WAN installation. Additional funds allocated for WAN installation at Second Interim.

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

The charter is expected to increase the fund balance by \$39,535.70. One-time expenditures for classroom setup, student mobile devices, and WAN installation equal \$55,283.99.

Ending Balance:

The balance for Net Assets is anticipated to be \$990,726.59 on June 30, 2015.

California Montessori Project
2014-15 Second Interim Budget Revenues

2014-15 CBEDS Enrollment (less attrition)	TK-3 4-6 7-8 Total	AR	Car	OR	Sub-total San			SS	TOTAL CMP
		217	381	159	757	176	283	182	1398
		118	145	73	336	111	106	124	677
		66	54	0	120	41	39	66	266
		401	580	232	1213	328	428	372	2341
Projected ADA @ 95% (SS @ 96%)		380.95	551.00	220.40	1152.35	311.60	406.60	357.12	2227.67
Funding Source	Rates	AR	Car	OR	Sub-total San			SS	TOTAL CMP
Total LCFF Base Grants		\$ 2,586,819.92	\$ 3,741,535.05	\$ 1,496,614.02	\$ 7,824,969.00	\$ 2,090,260.00	\$ 2,726,736.00	\$ 2,406,164.00	\$ 15,048,129.00
Less In-Lieu of Property Tax-Local		\$ 548,175.26	\$ 792,871.95	\$ 317,148.78	\$ 1,658,196.00	\$ 412,369.00	\$ 410,218.00	\$ 721,930.00	\$ 3,202,713.00
Less EPA portion		\$ 431,218.42	\$ 623,709.81	\$ 249,485.77	\$ 1,304,414.00	\$ 352,408.00	\$ 460,926.00	\$ 405,586.00	\$ 2,523,334.00
Net LCFF Base Grants-State Portion		\$ 1,607,426.24	\$ 2,324,953.29	\$ 929,979.47	\$ 4,862,359.00	\$ 1,325,483.00	\$ 1,855,592.00	\$ 1,278,648.00	\$ 9,322,082.00
Lottery	\$ 128.00	\$ 48,761.60	\$ 70,528.00	\$ 28,211.20	\$ 147,500.80	\$ 39,884.80	\$ 52,044.80	\$ 45,711.36	\$ 285,141.76
Lottery Prop 20	\$ 34.00	\$ 12,952.30	\$ 18,734.00	\$ 7,493.60	\$ 39,179.90	\$ 10,594.40	\$ 13,824.40	\$ 12,142.08	\$ 75,740.78
Special Ed (SELPA)	\$ 290.68	\$ 110,734.55	\$ 160,164.68	\$ 64,065.87	\$ 334,965.10	\$ 90,575.89	\$ 118,190.49	\$ 103,807.52	\$ 647,539.00
Special Ed (SELPA) Fed Local Asst	\$ 173.40	\$ 74,470.94	\$ 97,614.15	\$ 38,540.56	\$ 210,625.65	\$ 52,121.41	\$ 62,026.67	\$ 61,506.48	\$ 386,280.21
SpEd Mental Health - Fed	\$ 10.46	\$ 3,983.44	\$ 5,761.58	\$ 4,910.10	\$ 14,655.12	\$ 3,258.27	\$ 4,251.65	\$ 3,734.26	\$ 25,899.29
SpEd Mental Health - State	\$ 60.16	\$ 22,917.79	\$ 33,147.93	\$ 13,259.17	\$ 69,324.89	\$ 18,745.72	\$ 24,460.88	\$ 21,484.19	\$ 134,015.68
Mandate Block Grant (Pr Yr ADA)	\$ 14.00	\$ 5,319.02	\$ 6,192.76	\$ 2,900.24	\$ 14,412.02	\$ 4,189.22	\$ 4,809.00	\$ 4,958.24	\$ 28,368.48
Mandate Block Grant OneTime 14-15	\$ 66.00	\$ 22,788.57	\$ 32,961.02	\$ 13,184.41	\$ 68,934.00	\$ 20,037.00	\$ 23,002.00	\$ 23,716.00	\$ 135,689.00
Club Montessori		\$ 150,000.00	\$ 225,000.00	\$ 70,488.00	\$ 445,488.00	\$ 180,230.00	\$ 150,000.00	\$ 120,797.00	\$ 896,515.00
EG Prop 39 (facilities)							\$ 45,000.00		\$ 45,000.00
Interest		\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 8,760.64	\$ 9,368.68	\$ 63,400.27	\$ 96,529.59
Prior Year State Adjustments		\$ 11,744.79	\$ 14,285.15	\$ 6,498.12	\$ 32,528.06	\$ 20,331.22	\$ 158.27	\$ 9,597.60	\$ 62,615.15
Other Local Revenues		\$ 5,135.00			\$ 5,135.00	\$ 1,000.00			\$ 6,135.00
TOTAL REVENUES		\$ 3,070,627.92	\$ 4,405,924.32	\$ 1,746,165.29	\$ 9,222,717.53	\$ 2,539,988.58	\$ 3,233,872.84	\$ 2,877,019.00	\$ 17,873,597.94
*Calculations per FCMAT-BASC LCFF Calculator v15.3b with 1-30-15 Assumption Updates									

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

LCFF Calculator Universal Assumptions				
California Montessori Project - Capitol Campus - CMP Capitol Second Interim--Revised				

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 2,321,125	\$ 2,442,346	\$ 2,568,125	\$ 2,767,194
Floor	1,812,695	1,945,401	2,161,625	2,412,783
Current Year Gap Funding	61,020	144,860	130,852	84,031
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 1,873,715	\$ 2,090,260	\$ 2,292,477	\$ 2,496,814

Components of LCFF By Object Code										
	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	797,430	\$	1,137,265	\$	1,325,483	\$	1,514,807	\$	1,698,730
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		266,266		-		-		-		-
8012 - EPA		317,724		324,081		352,408		365,301		385,715
Local Revenue Sources:										
8021 to 8048 - Property Taxes				-		-		-		-
8096 - In-Lieu of Property Taxes		361,497		412,369		412,369		412,369		412,369
Property Taxes net of in-lieu		-		-		-		-		-
TOTAL FUNDING	\$	1,742,917	\$	1,873,715	\$	2,090,260	\$	2,292,477	\$	2,496,814
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 32,719	\$ 38,008	\$ 30,227	
Current year Minimum Proportionality Percentage (MPP)	1.59%	1.69%	1.23%	

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	70.00	79.00	82.00	87.00
Rolling %, Supplemental Grant	22.2930%	24.0854%	24.0964%	24.1480%
Rolling %, Concentration Grant	22.2930%	24.0854%	24.0964%	24.1480%
Total Actual ADA	299.23	311.60	323.00	341.05
Grades TK-3	167.23	167.20	167.20	167.20
Grades 4-6	98.65	105.45	113.05	116.85
Grades 7-8	33.35	38.95	42.75	57.00
Grades 9-12	-	-	-	-
Total Adjusted Base Funded ADA	299.23	311.60	323.00	341.05
Grades TK-3	167.23	167.20	167.20	167.20
Grades 4-6	98.65	105.45	113.05	116.85
Grades 7-8	33.35	38.95	42.75	57.00
Grades 9-12	-	-	-	-
Necessary Small Schools	-	-	-	-