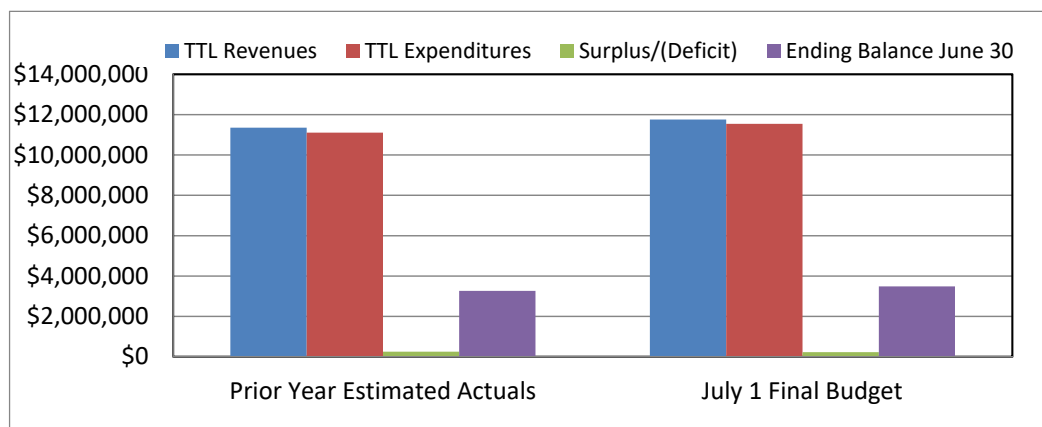


California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

BUDGET SUMMARY

	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year
Projected P-2 ADA:	1,238.31	1,269.20	30.89
Revenues:			
General Purpose Entitlement	\$ 9,562,780	\$ 10,018,395	\$ 455,615
Federal Revenue	224,316	226,060	1,744
Other State Revenue	966,781	894,145	(72,637)
Other Local Revenue	594,997	618,776	23,779
TTL Revenues	\$ 11,348,874	\$ 11,757,376	\$ 408,501
Expenditures:			
Certificated Salaries	\$ 4,077,089	\$ 4,383,391	\$ 306,302
Non-certificated Salaries	2,105,471	2,171,857	66,386
Benefits	1,294,153	1,408,363	114,210
Books/Supplies/Materials	633,551	550,870	(82,681)
Services/Operations	2,994,025	3,024,128	30,104
Other Outgo	-	-	-
TTL Expenditures	\$ 11,104,289	\$ 11,538,609	\$ 434,321
Surplus/(Deficit)	\$ 244,585	\$ 218,766	\$ (25,819)
Beginning Balance July 1	\$ 3,019,239	\$ 3,263,824	
plus: Surplus/(Deficit)	244,585	218,766	
Ending Balance June 30	\$ 3,263,824	\$ 3,482,591	
Ending Balance as % of Exp.:	29.4%	30.2%	
Available Reserves as % of Exp.:	27.5%	16.5%	



California Montessori Project - San Juan Campus
2017-18 Budget (July 1)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
P-2 ADA	1,236.77	1,238.31	1,269.20	30.89	Estimated Actuals = Actual P-2 ADA
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	5,527,730	5,431,526	5,890,021	458,495	Updated LCFF Funding Rates
8012 - Education Protection Account	1,599,912	1,619,122	1,550,370	(68,752)	Updated LCFF Funding Rates
8096 - Funding in Lieu of Property Taxes	2,473,466	2,512,132	2,578,004	65,872	Updated LCFF Funding Rates
TTL General Purpose Entitlement	9,601,108	9,562,780	10,018,395	455,615	
Federal Revenue					
8181 - Federal IDEA Special Education	210,988	210,088	211,491	1,403	Updated SELPA rates
8182 - Federal SPED Mental Health	14,228	14,228	14,569	341	Updated SELPA rates
8290 - Other Federal Revenues	-	-	-	-	
TTL Federal Revenue	225,216	224,316	226,060	1,744	
Other State Revenue					
8311 - State Special Education (AB602)	368,249	364,835	380,328	15,493	Updated SELPA rates
8550 - Mandate Block Grant	280,688	280,688	185,253	(95,435)	Assumes \$130/ADA in one-time mandate
8560 - State Lottery Revenue	245,133	245,133	250,614	5,481	Updated to latest rates
8590 - Add'l State Revenues	76,125	76,125	77,949	1,824	Updated to latest rates
TTL Other State Revenue	970,195	966,781	894,145	(72,637)	
Other Local Revenue					
8699 - Local Donations/Club M/Other	464,600	594,997	618,776	23,779	Updated to reflect current Club M
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	464,600	594,997	618,776	23,779	
TTL REVENUES	11,261,118	11,348,874	11,757,376	408,501	

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California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 - Teachers' Salaries	3,451,631	3,551,213	3,755,445	204,232	Includes Fiscal Impact of Cert, + 0.8 Reading Spec.
1200 - Certificated Support	-	-	-	-	
1300 - Certificated Supervisory/Admin	447,716	484,440	583,195	98,755	Incl. 1.0 SPED Coordinator
1900 - Other Certificated Salaries	42,891	41,436	44,751	3,315	
TTL Certificated Salaries	3,942,238	4,077,089	4,383,391	306,302	Includes latest 2016-17 staffing projections
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	1,395,245	1,296,293	1,337,165	40,872	
2200 - Classified Support Salaries	200,400	187,595	193,510	5,915	
2300 - Classified Supervisory/Admin	123,561	117,503	121,208	3,705	
2400 - Clerical/Tech/Office Staff	323,688	312,010	321,847	9,838	
2900 - Other Classified Salaries	304,931	192,071	198,127	6,056	
TTL Non-Certificated Salaries	2,347,825	2,105,471	2,171,857	66,386	Includes latest 2016-17 staffing projections
3000 - Employee Benefits					
3101 - STRS	381,099	495,279	584,429	89,150	
3102 - STRS	5,633	701	828	126	
3301 - Soc. Sec/Medicare Certificated	60,612	57,754	60,642	2,888	
3302 - Soc. Sec/Medicare Classified	176,363	163,479	166,748	3,270	
3401 - Health Insurance Benefits - Cert	260,077	312,002	321,362	9,360	
3402 - Health Insurance Benefits - Class	155,826	92,361	95,132	2,771	
3501 - State Employment Ins - Cert	1,972	1,971	2,069	99	
3502 - State Employment Ins - Class	1,174	1,100	1,155	55	
3601 - Workmen's Comp Certificated	89,144	90,439	94,057	3,618	
3602 - Workmen's Comp Classified	53,061	50,226	52,235	2,009	
3901 - Other Benefits - certificated	-	-	-	-	
3902 - Other Benefits - classified	29,241	28,842	29,707	865	
TTL Employee Benefits	1,214,202	1,294,153	1,408,363	114,210	Includes latest 2016-17 staffing projections

California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
4000 - Books/Supplies/Materials					
4100 - Textbooks & Reference Material	65,315	40,822	40,470	(352)	
4200 - Student Reference Materials	19,500	12,618	12,520	(98)	
4300 - Student Instructional Materials	335,832	464,197	460,160	(4,037)	Updated to reflect YTD trending
4400 - Noncapitalized Equipment	196,100	115,914	37,720	(78,194)	Updated budget to reflect non-cap portion of assets
TTL Books/Supplies/Materials	616,747	633,551	550,870	(82,681)	
5000 - Services & Operations					
5200 - Travel and Conferences	122,000	158,183	121,518	(36,666)	Updated to reflect YTD trending
5300 - Dues and Memberships	29,550	19,274	19,368	94	
5500 - Operation and Housekeeping Services	171,948	140,167	140,853	685	
5600 - Facility Rental & Leases	1,152,770	1,192,797	1,198,629	5,833	
5800 - Professional/Consulting Services	1,398,075	1,384,032	1,453,150	69,119	Schoolwide Admin charge at year-end
5900 - General Communications	69,222	99,571	90,610	(8,961)	Potential E-rate offset
TTL Services & Operations	2,943,565	2,994,025	3,024,128	30,104	

California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July 1 Final Budget	Change from Prior Year	Notes/Comments
6000 - Capital Outlay					
6900 - Depreciation	-	-	-	-	
TTL Capital Outlay	-	-	-	-	
7000 - Other Outgo					
7400 - Interest	-	-	-	-	
TTL Other Outgo	-	-	-	-	
TTL EXPENDITURES	11,064,576	11,104,289	11,538,609	434,321	
Revenues less Expenditures	196,542	244,585	218,766	(25,819)	
Net Income after Transfers	\$ 196,542	\$ 244,585	\$ 218,766	\$ (25,819)	
Beginning Fund Balance	3,019,239	3,019,239	3,263,824		
Net Revenues	196,542	244,585	218,766		
ENDING BALANCE	3,215,781	3,263,824	3,482,591		
ENDING BALANCE AS % OF OUTGO	29.06%	29.39%	30.18%		
Components of Ending Fund Balance:					
Unrestricted Net Position (Object 9790)	\$ 2,814,191	\$ 3,057,487	\$ 1,899,841		
Net Investment in Capital Assets (Object 9796)	177,944	133,129	315,764		
Restricted Net Position (Object 9797)	223,646	73,209	1,266,985		
Total Ending Fund Balance:	\$ 3,215,781	\$ 3,263,824	\$ 3,482,591		

**California Montessori Project
2017-18 Budget (July 1)**

ENROLLMENT AND A.D.A. ASSUMPTIONS - San Juan

ADA Ratio:	2017-18 (Year 1)		2018-19 (Year 2)		2019-20 (Year 3)		2020-21 (Year 4)		2021-22 (Year 5)	
95.0%	2017-18 (Year 1)		2018-19 (Year 2)		2019-20 (Year 3)		2020-21 (Year 4)		2021-22 (Year 5)	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	763	724.85	766	727.70	770	731.50	764	725.80	764	725.80
Total 4-6 Enrollment	408	387.60	416	395.20	416	395.20	418	397.10	418	397.10
Total 7-8 Enrollment	165	156.75	186	176.70	194	184.30	190	180.50	184	174.80
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	1,336	1,269.20	1,368	1,299.60	1,380	1,311.00	1,372	1,303.40	1,366	1,297.70
TTL Grade TK/K Enrollment	218	207.10	216	205.20	216	205.20	214	203.30	214	203.30
TTL Grade 1 Enrollment	188	178.60	200	190.00	200	190.00	198	188.10	198	188.10
TTL Grade 2 Enrollment	182	172.90	180	171.00	184	174.80	182	172.90	182	172.90
TTL Grade 3 Enrollment	175	166.25	170	161.50	170	161.50	170	161.50	170	161.50
TTL Grade 4 Enrollment	141	133.95	154	146.30	156	148.20	156	148.20	156	148.20
TTL Grade 5 Enrollment	137	130.15	132	125.40	138	131.10	142	134.90	142	134.90
TTL Grade 6 Enrollment	130	123.50	130	123.50	122	115.90	120	114.00	120	114.00
TTL Grade 7 Enrollment	92	87.40	101	95.95	107	101.65	99	94.05	99	94.05
TTL Grade 8 Enrollment	73	69.35	85	80.75	87	82.65	91	86.45	85	80.75
TOTAL:	1,336	1,269.20	1,368	1,299.60	1,380	1,311.00	1,372	1,303.40	1,366	1,297.70

California Montessori Project - San Juan Campus
2017-18 Budget (July 1)
2017-18 Projected Monthly Cash Flow Statement

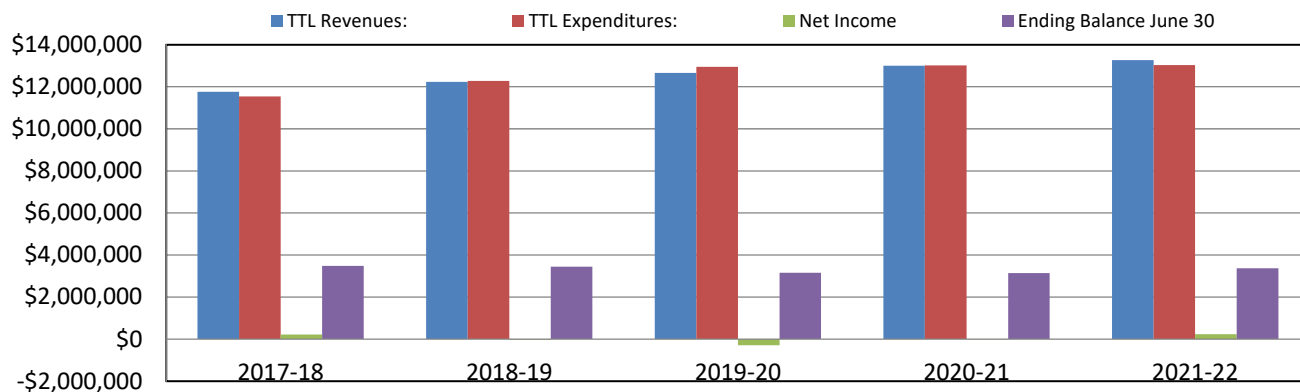
	Object	Beg. Bal. (Ref Only)	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Actuals Through Month Of: January																		
A. BEGINNING CASH			2,892,191	1,700,707	1,924,697	1,700,043	2,401,596	2,286,604	2,368,058	3,054,141	2,987,949	3,144,754	3,530,721	3,471,546				
B. RECEIPTS																		
LCFF State Aid / Principal Appt	8011		-	285,781	285,781	514,405	514,405	514,405	514,405	514,406	486,576	486,576	486,576	486,576	800,130		5,890,021	5,890,021
Education Protection Account	8012		-	-	-	389,435	-	-	389,434	-	-	445,142	-	-	326,359		1,550,370	1,550,370
Prior Year Corrections	8019		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
In-Lieu-Of Property Taxes	8096		-	132,681	264,907	176,907	176,907	176,907	176,907	176,907	431,960	215,980	215,980	215,980	215,980		2,578,004	2,578,004
Federal Revenues	8100-8299		-	-	-	63,932	-	-	-	-	-	-	-	-	162,128		226,060	226,060
Other State Revenues	8300-8599		-	-	36,931	68,014	17,749	132,953	295,283	78,090	73,865	73,865	73,865	73,865	(30,338)		894,145	894,145
Other Local Revenues	8600-8799		37,574	33,800	52,038	52,264	50,845	48,624	36,450	36,450	36,450	36,450	36,450	36,450	124,931		618,776	618,776
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL RECEIPTS			37,574	452,262	639,658	1,264,957	759,907	872,889	1,412,479	805,853	1,028,851	1,258,013	812,871	812,871	1,599,189	-	11,757,376	11,757,376
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		19,261	316,393	343,318	342,237	342,695	345,979	337,429	337,429	337,429	337,429	337,429	506,143	480,222		4,383,391	4,383,391
Classified Salaries	2000-2999		30,560	83,632	209,440	209,004	208,090	178,701	91,506	239,304	239,304	239,304	239,304	119,651.96	84,057		2,171,857	2,171,857
Employee Benefits	3000-3999		9,849	91,000	105,177	103,994	105,234	119,384	100,081	123,908	123,908	123,908	123,908	134,449	143,563		1,408,363	1,408,363
Books, Materials & Supplies	4000-4999		193,281	114,239	63,880	18,892	4,614	16,349	42,324	16,349	16,349	16,349	16,349	16,349	15,547		550,870	550,870
Services and Operations	5000-5999		227,688	172,875	142,496	164,210	214,266	131,021	155,057	155,057	155,057	155,057	155,057	155,057	1,041,231		3,024,128	3,024,128
Capital Outlay (Depreciation)	6000-6999		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Other Outgo	7000-7499		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
All Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
TOTAL DISBURSEMENTS			480,638	778,139	864,311	838,337	874,899	791,435	726,396	872,046	872,046	872,046	872,046	931,649	1,764,620	-	11,538,609	11,538,609
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	Begin. Bal. (Ref Only)																
Accounts Receivable	9200-9299	1,374,667	549,867	549,867	-	274,933											1,374,667	
Due From Other Funds	9310																-	
Stores	9320																-	
Prepaid Expenditures	9330	-	-														-	
Other Current Assets	9340																-	
Deferred Outflow of Resources	9490																-	
SUBTOTAL			1,374,667	549,867	549,867	274,933	-	-	-	-	-	-	-	-	-	-	1,374,667	
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(1,298,287)	(1,298,287)														(1,298,287)	
Due To Other Funds	9610																-	
Current Loans	9640	-	-														-	
Unearned Revenues	9650																-	
Deferred Inflow of Resources	9690																-	
SUBTOTAL			(1,298,287)	(1,298,287)	-	-	-	-	-	-	-	-	-	-	-	-	(1,298,287)	
Non Operating																		
Fixed Asset Acquisitions	94x0	-															-	
Depreciation Expense Add-Back	94x5																-	
Suspense Clearing	9910																-	
SUBTOTAL			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL BALANCE SHEET ITEMS			2,968,571	(748,420)	549,867	274,933	-	-	-	-	-	-	-	-	-	-	76,380	
E. NET INCREASE/DECREASE (B - C + D)			(1,191,484)	223,990	(224,654)	701,553	(114,992)	81,454	686,083	(66,193)	156,805	385,967	(59,175)	(118,778)	(165,430)	-	295,146	
F. ENDING CASH BALANCE (A + E)			1,700,707	1,924,697	1,700,043	2,401,596	2,286,604	2,368,058	3,054,141	2,987,949	3,144,754	3,530,721	3,471,546	3,352,767				
G. ENDING CASH + ACCRUALS & ADJ.																	3,187,337	

California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

MULTI-YEAR PROJECTION SUMMARY

Projected Enrollment:	1,336	1,368	1,380	1,372	1,366
Projected P-2 ADA:	1,269.20	1,299.60	1,311.00	1,303.40	1,297.70
Revenues:	2017-18	2018-19	2019-20	2020-21	2021-22
General Purpose Entitlement	\$ 10,018,395	\$ 10,621,132	\$ 11,011,851	\$ 11,338,554	\$ 11,579,981
Federal Revenue	226,060	227,625	238,207	236,826	243,125
Other State Revenue	894,145	744,454	751,004	746,637	743,363
Other Local Revenue	618,776	637,339	656,460	676,153	696,438
TTL Revenues:	\$ 11,757,376	\$ 12,230,551	\$ 12,657,521	\$ 12,998,171	\$ 13,262,908
Expenditures:					
Certificated Salaries	\$ 4,383,391	\$ 4,766,307	\$ 5,116,414	\$ 5,034,667	\$ 4,954,760
Non-certificated Salaries	2,171,857	2,211,385	2,295,859	2,306,483	2,318,024
Benefits	1,408,363	1,583,811	1,772,999	1,869,283	1,917,040
Books/Supplies/Materials	550,870	653,809	673,234	679,297	685,629
Services/Operations	3,024,128	3,056,231	3,088,683	3,121,488	3,154,650
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
TTL Expenditures:	\$ 11,538,609	\$ 12,271,544	\$ 12,947,191	\$ 13,011,218	\$ 13,030,103
Net Income	\$ 218,766	\$ (40,993)	\$ (289,669)	\$ (13,047)	\$ 232,805
Beginning Balance July 1	\$ 3,263,824	\$ 3,482,591	\$ 3,441,598	\$ 3,151,929	\$ 3,138,882
Ending Balance June 30	\$ 3,482,591	\$ 3,441,598	\$ 3,151,929	\$ 3,138,882	\$ 3,371,686
Ending Balance as % of Exp.:	30.2%	28.0%	24.3%	24.1%	25.9%



California Montessori Project - San Juan Campus
2017-18 Budget (July 1)
MULTI-YEAR PROJECTION

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Notes/Comments
Enrollment	1,336	1,368	1,380	1,372	1,366	
P-2 ADA	1,269.20	1,299.60	1,311.00	1,303.40	1,297.70	
REVENUES						
General Purpose Entitlement						
8011 - General Purpose Block Grant	5,890,021	6,460,858	6,815,083	7,166,115	7,425,789	Increase in overall LCFF rates + ADA increase
8012 - Education Protection Account	1,550,370	1,520,521	1,533,859	1,524,967	1,518,298	As per FCMAT LCFF Calculator
8096 - Funding in Lieu of Property Taxes	2,578,004	2,639,753	2,662,909	2,647,472	2,635,894	Assumes current \$/ADA in-lieu rates
TTL General Purpose Entitlement	10,018,395	10,621,132	11,011,851	11,338,554	11,579,981	
Federal Revenue						
8181 - Federal IDEA Special Education	211,491	212,707	223,158	221,865	227,766	Assumes stable \$/ADA
8182 - Federal SPED Mental Health	14,569	14,918	15,048	14,961	15,359	Assumed stable
8220 - NSLP Federal	-	-	-	-	-	
8290 - Other Federal Revenues	-	-	-	-	-	
TTL Federal Revenue	226,060	227,625	238,207	236,826	243,125	
Other State Revenue						
8311 - State Special Education (AB602)	380,328	389,438	392,854	390,577	388,869	AB602 funding shown in 8792 Local
8520 - NSLP State	-	-	-	-	-	
8550 - Mandate Block Grant	185,253	18,727	18,892	18,782	18,700	One-time large grant in 2015-16 only
8560 - State Lottery Revenue	250,614	256,473	258,741	257,229	256,095	Assumes \$144/45, using 1.04446 x P-2/3 ADA
8590 - Add'l State Revenues	77,949	79,816	80,516	80,050	79,699	Assumes \$135/ADA in 17-18 one-time
TTL Other State Revenue	894,145	744,454	751,004	746,637	743,363	
Other Local Revenue						
8699 - Local Donations/Club M/Other	618,776	637,339	656,460	676,153	696,438	Includes Club M, increasing pro-rata with ADA
8792 - Special Education Revenues (Local)	-	-	-	-	-	AB602 funding shown here (Yuba County SELPA)
TTL Other Local Revenue	618,776	637,339	656,460	676,153	696,438	
TTL REVENUES	11,757,376	12,230,551	12,657,521	12,998,171	13,262,908	
EXPENDITURES						
1000 - Certificated Salaries						
1100 - Teachers' Salaries	3,755,445	4,087,081	4,430,396	4,341,788	4,254,953	3.0 Add'l teachers in 17-18, 1.0 in 18-19
1200 - Certificated Support	-	-	-	-	-	1.0% overall compensation increase (TBD)
1300 - Certificated Supervisory/Admin	583,195	634,027	640,367	646,771	653,239	Dean/Principal Increase in 2017-18
1900 - Other Certificated Salaries	44,751	45,199	45,651	46,107	46,568	1.0% overall compensation increase (TBD)
TTL Certificated Salaries	4,383,391	4,766,307	5,116,414	5,034,667	4,954,760	
2000 - Non-Certificated Salaries						
2100 - Instructional Aide Salaries	1,337,165	1,361,501	1,413,511	1,441,781	1,470,616	Includes proposed Class Scale adjustment
2200 - Classified Support Salaries	193,510	197,031	204,558	200,467	196,458	Includes proposed Class Scale adjustment
2300 - Classified Supervisory/Admin	121,208	123,414	128,128	125,566	123,054	Includes proposed Class Scale adjustment
2400 - Clerical/Tech/Office Staff	321,847	327,705	340,223	333,419	326,751	Includes proposed Class Scale adjustment
2900 - Other Classified Salaries	198,127	201,733	209,439	205,250	201,145	Includes proposed Class Scale adjustment
TTL Non-Certificated Salaries	2,171,857	2,211,385	2,295,859	2,306,483	2,318,024	

California Montessori Project - San Juan Campus

2017-18 Budget (July 1)

MULTI-YEAR PROJECTION

Description	2017-18	2018-19	2019-20	2020-21	2021-22	Notes/Comments
3000 - Employee Benefits						
3101 - STRS	584,429	728,936	882,798	967,408	1,002,991	Assumes 14.43% in 17-18, 16.28% in 18-19
3102 - STRS	828	1,032	1,250	1,370	1,420	
3301 - Soc. Sec/Medicare Certificated	60,642	65,940	70,783	69,652	68,547	Current % of certificated salaries applied
3302 - Soc. Sec/Medicare Classified	166,748	169,783	176,269	177,084	177,970	Current % of certificated salaries applied
3401 - Health Insurance Benefits - Cert	321,362	331,002	340,933	351,161	361,695	Assumes 3.0% escalation
3402 - Health Insurance Benefits - Class	95,132	97,986	100,925	103,953	107,072	Assumes 3.0% escalation
3501 - State Employment Ins - Cert	2,069	2,250	2,415	2,377	2,339	Current % of certificated salaries applied
3502 - State Employment Ins - Class	1,155	1,176	1,220	1,226	1,232	Current % of classified salaries applied
3601 - Workmen's Comp Certificated	94,057	102,273	109,786	108,031	106,317	Current % of certificated salaries applied
3602 - Workmen's Comp Classified	52,235	53,186	55,217	55,473	55,750	Current % of classified salaries applied
3902 - Other Benefits - classified	29,707	30,248	31,403	31,549	31,706	Current % of classified salaries applied
TTL Employee Benefits	1,408,363	1,583,811	1,772,999	1,869,283	1,917,040	
4000 - Books/Supplies/Materials						
4100 - Textbooks & Reference Material	40,470	42,268	43,492	42,622	41,769	
4200 - Student Reference Materials	12,520	13,076	13,455	13,186	12,922	Assumes 1.0% cost increase + ADA growth
4300 - Student Instructional Materials	460,160	473,965	488,184	497,947	507,906	Takes end of one-time money into account
4400 - Noncapitalized Equipment	37,720	124,500	128,104	125,542	123,031	Incl tech/IT growth estimates
TTL Books/Supplies/Materials	550,870	653,809	673,234	679,297	685,629	
5000 - Services & Operations						
5200 - Travel and Conferences	121,518	123,340	125,190	127,068	128,974	Pro-rata ADA-based adjustment
5300 - Dues and Memberships	19,368	19,659	19,954	20,253	20,557	Pro-rata ADA-based adjustment
5500 - Operation and Housekeeping Services	140,853	142,965	145,110	147,287	149,496	1.5% increase (not directly ADA-based)
5600 - Facility Rental & Leases	1,198,629	1,210,616	1,222,722	1,234,949	1,247,299	5% increase (not directly ADA-based)
5800 - Professional/Consulting Services	1,453,150	1,467,682	1,482,359	1,497,182	1,512,154	Updated admin costs for 2017-18 on
5900 - General Communications	90,610	91,969	93,349	94,749	96,170	1.5% increase (not directly ADA-based)
TTL Services & Operations	3,024,128	3,056,231	3,088,683	3,121,488	3,154,650	
6000 - Capital Outlay						
6900 - Depreciation	-	-	-	-	-	Existing assets
TTL Capital Outlay	-	-	-	-	-	
7000 - Other Outgo						
7400 - Interest	-	-	-	-	-	
TTL Other Outgo	-	-	-	-	-	
TTL EXPENDITURES	11,538,609	12,271,544	12,947,191	13,011,218	13,030,103	
Net Revenues (Revenues less Expenditures)	218,766	(40,993)	(289,669)	(13,047)	232,805	
Beginning Fund Balance	3,263,824	3,482,591	3,441,598	3,151,929	3,138,882	
Net Revenues	218,766	(40,993)	(289,669)	(13,047)	232,805	
ENDING BALANCE	3,482,591	3,441,598	3,151,929	3,138,882	3,371,686	
ENDING BALANCE AS % OF OUTGO	30.18%	28.05%	24.34%	24.12%	25.88%	
Components of Ending Fund Balance:						
Unrestricted Net Position (Object 9790)	\$ 13,050,615	\$ 3,155,312	\$ 2,895,226	\$ 2,911,762	\$ 3,174,149	
Net Investment in Capital Assets (Object 9796)	315,764	286,286	256,703	227,120	197,537	
Restricted Net Position (Object 9797)	290,259	-	-	-	-	
Total Ending Fund Balance:	\$ 13,656,638	\$ 3,441,598	\$ 3,151,929	\$ 3,138,882	\$ 3,371,686	

**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2017-18 (Year 1)	307.80	455.05	1,269.20	432.96	1.48%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,477,916	\$ 2,221,853	\$ 5,890,021	\$ 1,641,299	\$ 11,231,089
Education Protection Account Portion:	375,657	556,670	1,550,370	530,629	3,013,325
Estimated Local In-Lieu-Of Tax Portion:	564,333	768,178	2,578,004	1,172,339	5,082,854
TTL LCFF FUNDING:	\$ 2,417,906	\$ 3,546,701	\$ 10,018,395	\$ 3,344,267	\$ 19,327,268

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	51,290	75,827	211,491	72,146	410,753
Federal IDEA Mental Health	3,533	5,223	14,569	4,970	28,295
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	54,823	81,050	226,060	77,115	439,048
TTL FEDERAL REVENUES:	54,823	81,050	226,060	77,115	439,048

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	46,224	68,400	190,944	65,088	370,656
Prop 20 Lottery	14,445	21,375	59,670	20,340	115,830
Total Lottery:	60,669	89,775	250,614	85,428	486,486
Additional Other State Revenues					
One-Time Discretionary Funding	41,823	58,667	166,964	58,986	326,439
Mandate Block Grant (ongoing)	4,435	6,557	18,289	6,239	35,520
State Special Education (AB602)	92,235	136,360	380,328	129,741	738,665
SPED Mental Health	18,904	27,947	77,949	26,591	151,391
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	157,397	229,532	643,531	221,556	1,252,015
TTL OTHER STATE REVENUES:	218,066	319,307	894,145	306,984	1,738,501

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	236,996	270,440	618,776	219,541	1,345,753
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	236,996	270,440	618,776	219,541	1,345,753

TTL REVENUES:	\$ 2,927,791	\$ 4,217,497	\$ 11,757,376	\$ 3,947,907	\$ 22,850,570
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2018-19 (Year 2)	309.70	471.20	1,299.60	429.12	2.40%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,590,834	\$ 2,437,192	\$ 6,460,858	\$ 1,768,064	\$ 12,256,948
Education Protection Account Portion:	362,028	552,105	1,520,521	503,732	2,938,385
Estimated Local In-Lieu-Of Tax Portion:	567,817	795,441	2,639,753	1,161,941	5,164,952
TTL LCFF FUNDING:	\$ 2,520,678	\$ 3,784,737	\$ 10,621,132	\$ 3,433,737	\$ 20,360,285

FEDERAL REVENUES

Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESSA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	50,689	77,122	212,707	70,235	410,753
Federal IDEA Mental Health	3,555	5,409	14,918	4,926	28,807
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	54,244	82,531	227,625	75,160	439,560
TTL FEDERAL REVENUES:	54,244	82,531	227,625	75,160	439,560

OTHER STATE REVENUES

Lottery:					
Non-Prop 20 Lottery	46,512	70,848	195,408	64,512	377,280
Prop 20 Lottery	14,535	22,140	61,065	20,160	117,900
Total Lottery:	61,047	92,988	256,473	84,672	495,180
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,463	6,790	18,727	6,184	36,164
State Special Education (AB602)	92,805	141,200	389,438	128,590	752,033
SPED Mental Health	19,021	28,939	79,816	26,355	154,131
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	116,288	176,929	487,981	161,129	942,327
TTL OTHER STATE REVENUES:	177,335	269,917	744,454	245,801	1,437,507

OTHER LOCAL REVENUES

Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	244,106	278,553	637,339	226,127	1,386,125
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	244,106	278,553	637,339	226,127	1,386,125

TTL REVENUES:	\$ 2,996,363	\$ 4,415,738	\$ 12,230,551	\$ 3,980,825	\$ 23,623,477
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2019-20 (Year 3)	309.70	469.30	1,311.00	428.16	2.53%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,660,981	\$ 2,527,168	\$ 6,815,083	\$ 1,862,434	\$ 12,865,666
Education Protection Account Portion:	362,028	549,878	1,533,859	502,605	2,948,370
Estimated Local In-Lieu-Of Tax Portion:	567,817	792,234	2,662,909	1,159,342	5,182,302
TTL LCFF FUNDING:	\$ 2,590,826	\$ 3,869,280	\$ 11,011,851	\$ 3,524,381	\$ 20,996,338

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	52,717	79,884	223,158	72,881	428,641
Federal IDEA Mental Health	3,555	5,387	15,048	4,915	28,905
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	56,272	85,271	238,207	77,796	457,546
TTL FEDERAL REVENUES:	56,272	85,271	238,207	77,796	457,546

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	46,512	70,560	197,136	64,368	378,576
Prop 20 Lottery	14,535	22,050	61,605	20,115	118,305
Total Lottery:	61,047	92,610	258,741	84,483	496,881
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,463	6,763	18,892	6,170	36,288
State Special Education (AB602)	92,805	140,630	392,854	128,302	754,592
SPED Mental Health	19,021	28,822	80,516	26,296	154,655
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	116,288	176,216	492,263	160,768	945,535
TTL OTHER STATE REVENUES:	177,335	268,826	751,004	245,251	1,442,416

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	251,429	286,909	656,460	232,911	1,427,709
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	251,429	286,909	656,460	232,911	1,427,709

TTL REVENUES:	\$ 3,075,862	\$ 4,510,286	\$ 12,657,521	\$ 4,080,339	\$ 24,324,009
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2020-21 (Year 4)	315.40	469.30	1,303.40	422.40	2.66%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,784,698	\$ 2,663,257	\$ 7,166,115	\$ 1,969,287	\$ 13,583,356
Education Protection Account Portion:	368,690	549,878	1,524,967	495,843	2,939,379
Estimated Local In-Lieu-Of Tax Portion:	578,268	792,234	2,647,472	1,143,745	5,161,719
TTL LCFF FUNDING:	\$ 2,731,656	\$ 4,005,369	\$ 11,338,554	\$ 3,608,875	\$ 21,684,454

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	53,687	79,884	221,865	71,901	427,337
Federal IDEA Mental Health	3,620	5,387	14,961	4,849	28,817
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	57,308	85,271	236,826	76,749	456,154
TTL FEDERAL REVENUES:	57,308	85,271	236,826	76,749	456,154

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	47,376	70,560	195,984	63,504	377,424
Prop 20 Lottery	14,805	22,050	61,245	19,845	117,945
Total Lottery:	62,181	92,610	257,229	83,349	495,369
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,545	6,763	18,782	6,087	36,177
State Special Education (AB602)	94,513	140,630	390,577	126,576	752,296
SPED Mental Health	19,371	28,822	80,050	25,942	154,185
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	118,428	176,216	489,408	158,605	942,658
TTL OTHER STATE REVENUES:	180,609	268,826	746,637	241,954	1,438,027

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	258,972	295,517	676,153	239,898	1,470,540
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	258,972	295,517	676,153	239,898	1,470,540

TTL REVENUES:	\$ 3,228,545	\$ 4,654,983	\$ 12,998,171	\$ 4,167,477	\$ 25,049,176
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**California Montessori Project
2017-18 Budget (July 1)
FUNDING CALCULATIONS**

	Projected P-2 ADA				COLA
2021-22 (Year 5)	315.40	469.30	1,297.70	414.72	2.66%
LCFF FUNDING	Capitol	Elk Grove	San Juan	Shingle Springs	COMBINED
State Aid Portion:	\$ 1,855,106	\$ 2,766,347	\$ 7,425,789	\$ 2,025,880	\$ 14,073,121
Education Protection Account Portion:	368,690	549,878	1,518,298	486,828	2,923,695
Estimated Local In-Lieu-Of Tax Portion:	578,268	792,234	2,635,894	1,122,950	5,129,346
TTL LCFF FUNDING:	\$ 2,802,064	\$ 4,108,459	\$ 11,579,981	\$ 3,635,658	\$ 22,126,162

FEDERAL REVENUES					
Title I Funding	-	-	-	-	-
Title II Part A	-	-	-	-	-
Total Federal ESEA Funding:	-	-	-	-	-
Other Federal Revenues					
Federal IDEA Special Education	55,115	82,009	227,766	73,813	438,704
Federal IDEA Mental Health	3,717	5,530	15,359	4,978	29,583
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	58,832	87,539	243,125	78,791	468,288
TTL FEDERAL REVENUES:	58,832	87,539	243,125	78,791	468,288

OTHER STATE REVENUES					
Lottery:					
Non-Prop 20 Lottery	47,376	70,560	195,120	62,352	375,408
Prop 20 Lottery	14,805	22,050	60,975	19,485	117,315
Total Lottery:	62,181	92,610	256,095	81,837	492,723
Additional Other State Revenues					
One-Time Discretionary Funding	-	-	-	-	-
Mandate Block Grant (ongoing)	4,545	6,763	18,700	5,976	35,984
State Special Education (AB602)	94,513	140,630	388,869	124,275	748,287
SPED Mental Health	19,371	28,822	79,699	25,470	153,363
Prior Year Corrections/Adjustments	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	118,428	176,216	487,268	155,721	937,634
TTL OTHER STATE REVENUES:	180,609	268,826	743,363	237,558	1,430,357

OTHER LOCAL REVENUES					
Interest Earnings	-	-	-	-	-
Local Donations/Contributions	-	-	-	-	-
Extended Day Program	266,741	304,382	696,438	247,095	1,514,656
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	266,741	304,382	696,438	247,095	1,514,656

TTL REVENUES:	\$ 3,308,247	\$ 4,769,206	\$ 13,262,908	\$ 4,199,103	\$ 25,539,463
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Charter Number: 776

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

2017-18 CHARTER SCHOOL BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Gary Bowman

Title: Executive Director

For additional information on the budget report, please contact:

Charter School Contact:

Karl Yoder
Name

CFO, DMS
Title

916-284-1382
Telephone

karl@charteradmin.com
E-mail Address

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	9,562,780.24	10,018,395.11	4.8%
2) Federal Revenue		8100-8299	224,315.60	226,059.82	0.8%
3) Other State Revenue		8300-8599	966,781.17	894,144.50	-7.5%
4) Other Local Revenue		8600-8799	594,997.14	618,776.08	4.0%
5) TOTAL, REVENUES			11,348,874.15	11,757,375.51	3.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	4,077,089.19	4,383,391.34	7.5%
2) Classified Salaries		2000-2999	2,105,471.22	2,171,856.70	3.2%
3) Employee Benefits		3000-3999	1,294,152.90	1,408,363.08	8.8%
4) Books and Supplies		4000-4999	633,550.77	550,870.00	-13.1%
5) Services and Other Operating Expenses		5000-5999	2,994,024.55	3,024,128.43	1.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,104,288.63	11,538,609.55	3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			244,585.52	218,765.96	-10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			244,585.52	218,765.96	-10.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,750,787.01	3,263,824.53	18.7%
b) Audit Adjustments		9793	268,452.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,019,239.01	3,263,824.53	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,019,239.01	3,263,824.53	8.1%
2) Ending Net Position, June 30 (E + F1e)			3,263,824.53	3,482,590.49	6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	381,630.00	315,764.00	-17.3%
b) Restricted Net Position		9797	892,138.97	1,266,985.38	42.0%
c) Unrestricted Net Position		9790	1,990,055.56	1,899,841.11	-4.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,431,526.26	5,890,021.25	8.4%
Education Protection Account State Aid - Current Year		8012	1,619,121.98	1,550,369.87	-4.2%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,512,132.00	2,578,003.99	2.6%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,562,780.24	10,018,395.11	4.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	210,087.88	211,491.21	0.7%
Special Education Discretionary Grants		8182	14,227.72	14,568.61	2.4%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			224,315.60	226,059.82	0.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	364,835.00	380,328.47	4.2%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	280,688.00	185,252.95	-34.0%
Lottery - Unrestricted and Instructional Materials		8560	245,133.00	250,614.00	2.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	76,125.17	77,949.08	2.4%
TOTAL, OTHER STATE REVENUE			966,781.17	894,144.50	-7.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	594,997.14	618,776.08	4.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			594,997.14	618,776.08	4.0%
TOTAL, REVENUES			11,348,874.15	11,757,375.51	3.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,551,212.81	3,755,444.82	5.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	484,439.94	583,195.16	20.4%
Other Certificated Salaries		1900	41,436.44	44,751.36	8.0%
TOTAL, CERTIFICATED SALARIES			4,077,089.19	4,383,391.34	7.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,296,292.67	1,337,164.76	3.2%
Classified Support Salaries		2200	187,594.75	193,509.60	3.2%
Classified Supervisors' and Administrators' Salaries		2300	117,503.02	121,207.89	3.2%
Clerical, Technical and Office Salaries		2400	312,009.74	321,847.41	3.2%
Other Classified Salaries		2900	192,071.04	198,127.04	3.2%
TOTAL, CLASSIFIED SALARIES			2,105,471.22	2,171,856.70	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	495,980.32	585,256.80	18.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	221,232.90	227,390.30	2.8%
Health and Welfare Benefits		3401-3402	404,362.48	416,493.34	3.0%
Unemployment Insurance		3501-3502	3,070.25	3,223.79	5.0%
Workers' Compensation		3601-3602	140,665.07	146,291.71	4.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,841.88	29,707.14	3.0%
TOTAL, EMPLOYEE BENEFITS			1,294,152.90	1,408,363.08	8.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	40,821.77	40,470.00	-0.9%
Books and Other Reference Materials		4200	12,617.81	12,520.00	-0.8%
Materials and Supplies		4300	464,197.01	460,160.00	-0.9%
Noncapitalized Equipment		4400	115,914.18	37,720.00	-67.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			633,550.77	550,870.00	-13.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	158,183.38	121,517.59	-23.2%
Dues and Memberships		5300	19,274.15	19,368.41	0.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	140,167.23	140,852.66	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,192,796.61	1,198,629.39	0.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,384,031.82	1,453,150.44	5.0%
Communications		5900	99,571.36	90,609.94	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,994,024.55	3,024,128.43	1.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2016-17	2017-18	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			11,104,288.63	11,538,609.55	3.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2016-17	2017-18
		Estimated Actuals	Budget
6230		150,142.00	150,142.00
6512		41,051.76	62,870.23
9010		700,945.21	1,053,973.15
Total, Restricted Net Position		892,138.97	1,266,985.38

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,238.31	1,238.31	1,238.31	1,269.20	1,269.20	1,269.20
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,238.31	1,238.31	1,238.31	1,269.20	1,269.20	1,269.20
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,238.31	1,238.31	1,238.31	1,269.20	1,269.20	1,269.20

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(0.56)		0.00	(0.56)
2. State Lottery Revenue	8560	186,768.00		58,365.00	245,133.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		186,767.44	0.00	58,365.00	245,132.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	91,999.45		58,365.00	150,364.45
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	156.00			156.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		92,155.45	0.00	58,365.00	150,520.45
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	94,611.99	0.00	0.00	94,611.99
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,104,288.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	268,882.29
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	0.00
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	7699	0.00
		9200	7651	
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				0.00
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,835,406.34

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		1,238.31
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,750.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	9,804,946.47	8,017.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	9,804,946.47	8,017.59
B. Required effort (Line A.2 times 90%)	8,824,451.82	7,215.83
C. Current year expenditures (Line I.E and Line II.B)	10,835,406.34	8,750.16
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 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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July 1 Budget
2016-17 Estimated Actuals
Technical Review Checks

California Montessori Project-San Juan Campus
San Juan Unified

Sacramento County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- 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-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<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. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). 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, and 6500-6540, 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, and 3332. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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 Resource 3327), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

Checks Completed.

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July 1 Budget
2017-18 Budget
Technical Review Checks

California Montessori Project-San Juan Campus
San Juan Unified

Sacramento County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<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. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). 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

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

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

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

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SUPPLEMENTAL CHECKS

EXPORT CHECKS

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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.