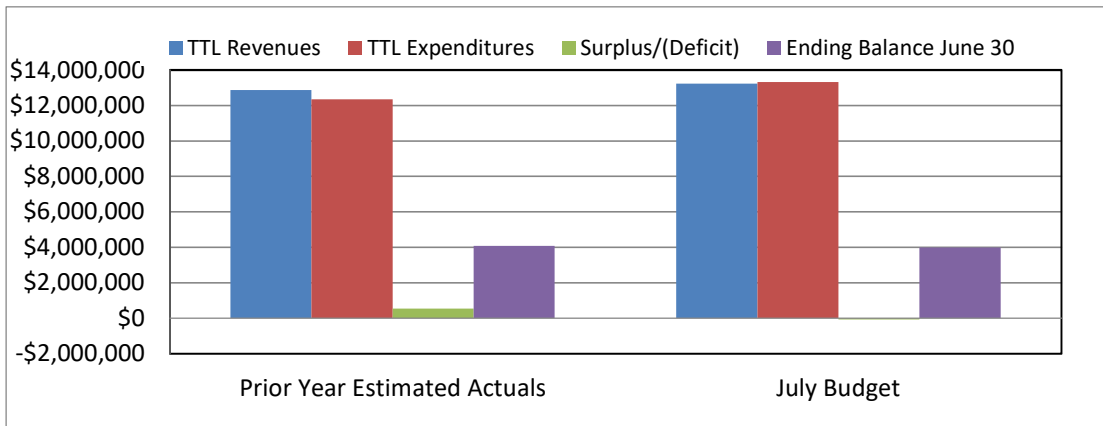


California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET SUMMARY

	Prior Year Estimated Actuals	July Budget	Change From Prior Year
Projected P-2 ADA:	1,274.66	1,307.52	32.86
Revenues:			
General Purpose Entitlement	\$ 10,728,250	\$ 11,349,229	\$ 620,979
Federal Revenue	227,180	457,793	230,613
Other State Revenue	1,196,901	788,907	(407,995)
Other Local Revenue	713,229	630,910	(82,319)
TTL Revenues	\$ 12,865,560	\$ 13,226,839	\$ 361,279
Expenditures:			
Certificated Salaries	\$ 4,603,217	\$ 5,156,482	\$ 553,265
Non-certificated Salaries	2,480,360	2,518,264	37,904
Benefits	1,554,799	1,730,359	175,560
Books/Supplies/Materials	307,179	648,386	341,207
Services/Operations	3,389,946	3,254,343	(135,603)
Capital Outlay	-	-	-
Other Outgo	-	-	-
TTL Expenditures	\$ 12,335,501	\$ 13,307,834	\$ 972,333
Surplus/(Deficit)	\$ 530,059	\$ (80,995)	\$ (611,055)
Beginning Balance July 1	\$ 3,542,802	\$ 4,072,861	
plus: Surplus/(Deficit)	530,059	(80,995)	
Ending Balance June 30	\$ 4,072,861	\$ 3,991,866	
Ending Balance as % of Exp.:	33.0%	30.0%	
Available Reserves as % of Exp.:	25.0%	22.6%	



California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
P-2 ADA	1,263.36	1,274.66	1,307.52	32.86	Using latest estimates from each site
REVENUES					
General Purpose Entitlement					
8011 - General Purpose Block Grant	6,380,932	5,965,390	6,491,199	525,809	
8012 - Education Protection Account	1,706,336	1,876,496	1,924,871	48,375	
8019 - Prior Year Corrections/Adjustments	-	-	-	-	
8096 - Funding in Lieu of Property Taxes	2,685,351	2,886,364	2,933,159	46,795	
TTL General Purpose Entitlement	10,772,619	10,728,250	11,349,229	620,979	
Federal Revenue					
8181 - Federal IDEA Special Education	212,470	212,470	213,359	888	
8182 - Federal SPED Mental Health	14,710	14,710	14,771	62	
8220 - NSLP Federal	-	-	-	-	Not assumed at present
8290 - Other Federal Revenues	-	-	229,663	229,663	Starting ESSA (Title I-IV)
TTL Federal Revenue	227,180	227,180	457,793	230,613	
Other State Revenue					
8311 - State Special Education (AB602)	401,889	401,889	410,940	9,052	Updated to latest SELPA rates
8520 - NSLP State	-	-	-	-	Not assumed at present
8550 - Mandate Block Grant	230,440	230,440	21,352	(209,088)	
8560 - State Lottery Revenue	272,544	272,544	278,664	6,120	
8590 - Add'l State Revenues	292,028	292,028	77,950	(214,078)	
TTL Other State Revenue	1,196,901	1,196,901	788,907	(407,995)	
Other Local Revenue					
8634 - NSLP Local	-	-	-	-	
8660 - Interest	-	17,362	5,000	(12,362)	
8689 - CMP Admin Fee	-	-	-	-	
8699 - Local Donations/Club M/Other	575,910	695,867	625,910	(69,957)	Increased Club M revenue estimate
8792 - Special Education Revenues (Local)	-	-	-	-	
TTL Other Local Revenue	575,910	713,229	630,910	(82,319)	
TTL REVENUES	12,772,610	12,865,560	13,226,839	361,279	

California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
EXPENDITURES					
1000 - Certificated Salaries					
1100 - Teachers' Salaries	4,031,612	3,941,361	4,340,304	398,943	Includes fiscal impact of scale changes & new staff
1155 - Certificated Retirement	-	-	-	-	
1160 - Certificated Electives	-	-	-	-	
1170 - Cert. Health Care In Lieu	-	-	-	-	
1175 - Retiree Healthcare	-	-	-	-	
1200 - Certificated Support	-	-	-	-	Includes fiscal impact of scale changes & new staff
1255 - Support Retiree	-	-	-	-	
1270 - Cert Support Health Care In Lieu	-	-	-	-	
1275 - Support Retiree Health Care	-	-	-	-	
1300 - Certificated Supervisory/Admin	570,152	614,940	667,455	52,515	Includes fiscal impact of scale changes & new staff
1900 - Other Certificated Salaries	48,333	46,916	148,723	101,807	Includes fiscal impact of scale changes & new staff
TTL Certificated Salaries	4,650,096	4,603,217	5,156,482	553,265	
2000 - Non-Certificated Salaries					
2100 - Instructional Aide Salaries	1,383,454	1,405,360	1,295,257	(110,103)	Includes fiscal impact of scale changes & new staff
2200 - Classified Support Salaries	240,904	258,631	279,906	21,275	Includes fiscal impact of scale changes & new staff
2300 - Classified Supervisory/Admin	108,735	113,163	111,900	(1,263)	Includes fiscal impact of scale changes & new staff
2400 - Clerical/Tech/Office Staff	486,621	481,657	583,340	101,683	Includes fiscal impact of scale changes & new staff
2900 - Other Classified Salaries	236,029	221,549	247,861	26,312	Includes fiscal impact of scale changes & new staff
TTL Non-Certificated Salaries	2,455,743	2,480,360	2,518,264	37,904	
3000 - Employee Benefits					
3101 - STRS	732,549	711,236	791,841	80,605	Reflects May Revise STRS Rate
3102 - STRS	25,072	659	41,584	40,925	
3201 - PERS Certificated	-	-	-	-	
3202 - PERS Classified	-	-	-	-	
3301 - Soc. Sec/Medicare Certificated	76,011	63,383	87,272	23,889	
3302 - Soc. Sec/Medicare Classified	176,953	190,278	175,775	(14,503)	
3401 - Health Insurance Benefits - Cert	276,721	308,188	316,404	8,216	
3402 - Health Insurance Benefits - Class	92,000	96,775	111,900	15,125	
3501 - State Employment Ins - Cert	2,320	2,117	2,563	446	

California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
3502 - State Employment Ins - Class	1,219	1,302	1,254	(48)	
3601 - Workmen's Comp Certificated	104,873	98,510	115,867	17,357	
3602 - Workmen's Comp Classified	55,097	60,024	56,659	(3,365)	
3901 - Other Benefits - certificated	-	-	-	-	
3902 - Other Benefits - classified	29,241	22,328	29,241	6,913	
TTL Employee Benefits	1,572,057	1,554,799	1,730,359	175,560	Includes latest staffing projections

California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
4000 - Books/Supplies/Materials					
4100 - Textbooks & Reference Material	28,000	25,650	134,286	108,636	Includes new one-time items
4200 - Student Reference Materials	15,250	13,384	-	(13,384)	
4300 - Student Instructional Materials	355,160	242,002	118,660	(123,342)	Includes new one-time items
4400 - Noncapitalized Equipment	217,100	24,141	330,440	306,299	Includes one-time site imprv & equipment
4700 - Food	11,200	2,002	65,000	62,998	Includes new meal costs
TTL Books/Supplies/Materials	626,710	307,179	648,386	341,207	
5000 - Services & Operations					
5200 - Travel and Conferences	110,460	135,306	96,970	(38,336)	Includes new one-time items
5300 - Dues and Memberships	21,000	13,371	21,000	7,629	
5500 - Operation and Housekeeping Services	133,800	154,043	155,583	1,540	
5600 - Facility Rental & Leases	1,224,100	1,250,071	1,224,100	(25,971)	
5800 - Professional/Consulting Services	1,656,737	1,833,736	1,716,345	(117,391)	SPED Consulting costs higher than anticipated
5900 - General Communications	7,800	3,418	40,344	36,926	
TTL Services & Operations	3,153,897	3,389,946	3,254,343	(135,603)	

California Montessori Project - San Juan Campus
2019-20 Budget (BOARD FINAL)
BUDGET DETAIL

Description	Prior Year 2nd Interim	Prior Year Estimated Actuals	July Budget	Change From Prior Year	Notes/Comments
6000 - Capital Outlay					
6900 - Depreciation	-	-	-	-	
TTL Capital Outlay	-	-	-	-	
7000 - Other Outgo					
7200 - Repayment to State Facilities Program	-	-	-	-	
7400 - Interest	-	-	-	-	
TTL Other Outgo	-	-	-	-	
TTL EXPENDITURES	12,458,504	12,335,501	13,307,834	972,333	
Revenues less Expenditures	314,106	530,059	(80,995)	(611,055)	
Net Revenues after Transfers	\$ 314,106	\$ 530,059	\$ (80,995)	\$ (611,055)	
Beginning Fund Balance	3,542,802	3,542,802	4,072,861		
Net Revenues	314,106	530,059	(80,995)		
ENDING BALANCE	3,856,908	4,072,861	3,991,866		
ENDING BALANCE AS % OF OUTGO	30.96%	33.02%	30.00%		
AVAILABLE BALANCE AS % OF OUTGO	23.02%	25.00%	22.56%		
Components of Ending Fund Balance:					
Unrestricted/Internally Committed Net Position	\$ 2,867,912	\$ 3,083,865	\$ 3,002,870	22.6% of Expenses	
Net Investment in Capital Assets	611,393	611,393	611,393	4.6% of Expenses	
Restricted Funds - Net Position	377,603	377,603	377,603	2.8% of Expenses	
Total Ending Fund Balance:	\$ 3,856,908	\$ 4,072,861	\$ 3,991,866	30.0% of Expenses	

**California Montessori Project
2019-20 Budget (BOARD FINAL)**

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

ADA Ratio:	2019-20 (Year 1)		2020-21 (Year 2)		2021-22 (Year 3)		2022-23 (Year 4)		2023-24 (Year 5)	
96.0%	2019-20 (Year 1)		2020-21 (Year 2)		2021-22 (Year 3)		2022-23 (Year 4)		2023-24 (Year 5)	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total TK-3 Enrollment	764	733.44	767	736.32	771	740.16	771	740.16	771	740.16
Total 4-6 Enrollment	417	400.32	424	407.04	411	394.56	412	395.52	412	395.52
Total 7-8 Enrollment	181	173.76	178	170.88	183	175.68	183	175.68	183	175.68
Total 9-12 Enrollment	-	-	-	-	-	-	-	-	-	-
TTL Enrollment/ADA	1,362	1,307.52	1,369	1,314.24	1,365	1,310.40	1,366	1,311.36	1,366	1,311.36
TTL Grade TK/K Enrollment	233	223.68	233	223.68	233	223.68	233	223.68	233	223.68
TTL Grade 1 Enrollment	188	180.48	189	181.44	189	181.44	189	181.44	189	181.44
TTL Grade 2 Enrollment	179	171.84	180	172.80	180	172.80	180	172.80	180	172.80
TTL Grade 3 Enrollment	164	157.44	165	158.40	169	162.24	169	162.24	169	162.24
TTL Grade 4 Enrollment	159	152.64	150	144.00	149	143.04	147	141.12	147	141.12
TTL Grade 5 Enrollment	148	142.08	142	136.32	137	131.52	137	131.52	137	131.52
TTL Grade 6 Enrollment	110	105.60	132	126.72	125	120.00	128	122.88	128	122.88
TTL Grade 7 Enrollment	100	96.00	90	86.40	103	98.88	101	96.96	101	96.96
TTL Grade 8 Enrollment	81	77.76	88	84.48	80	76.80	82	78.72	82	78.72
TOTAL:	1,362	1,307.52	1,369	1,314.24	1,365	1,310.40	1,366	1,311.36	1,366	1,311.36

California Montessori Project
2019-20 Budget (BOARD FINAL)
FUNDING CALCULATIONS - SAN JUAN CAMPUS

	Projected P-2 ADA				
	1,307.52	1,314.24	1,310.40	1,311.36	1,311.36
LCFF FUNDING	2019-20	2020-21	2020-21	2021-22	2021-22
State Aid Portion:	\$ 6,491,199	\$ 6,856,255	\$ 7,169,497	\$ 7,511,694	\$ 7,858,151
Education Protection Account Portion:	1,924,871	1,934,764	1,929,111	1,930,524	1,930,524
Estimated Local In-Lieu-Of Tax Portion:	2,933,159	2,948,234	2,939,620	2,941,774	2,941,774
TTL LCFF FUNDING:	\$ 11,349,229	\$ 11,739,253	\$ 12,038,228	\$ 12,383,992	\$ 12,730,449

FEDERAL REVENUES					
Title I Funding	196,128	105,139	105,139	105,139	105,139
Title II Part A	23,535	23,656	23,656	23,656	23,656
Title IV Part A	10,000	10,000	10,000	10,000	10,000
Total Federal ESSA Funding:	229,663	138,796	138,796	138,796	138,796
<u>Other Federal Revenues</u>					
Federal IDEA Special Education	213,359	209,509	245,059	245,238	253,233
Federal IDEA Mental Health	14,771	16,574	16,525	16,537	17,076
Other Federal Revenue	-	-	-	-	-
Total Other Federal Revenues:	228,130	226,082	261,584	261,775	270,309
TTL FEDERAL REVENUES:	457,793	364,878	400,379	400,571	409,105

OTHER STATE REVENUES					
<u>Lottery:</u>					
Non-Prop 20 Lottery	206,266	207,323	206,719	206,870	206,870
Prop 20 Lottery	72,398	72,769	72,557	72,610	72,610
Total Lottery:	278,664	280,092	279,276	279,480	279,480
<u>Additional Other State Revenues</u>					
One-Time Discretionary Funding	-	-	-	-	-
Educator Effectiveness Grant	-	-	-	-	-
Mandate Block Grant (ongoing)	21,352	21,856	18,883	18,897	18,897
State Special Education (AB602)	410,940	429,678	392,674	392,962	392,962
SPED Mental Health	77,950	88,677	88,418	88,483	88,483
Prior Year Corrections/Adjustments	-	-	-	-	-
Prop 39 Energy Grant Funds	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Total Additional Other State Revenues:	510,243	540,211	499,975	500,342	500,342
TTL OTHER STATE REVENUES:	788,907	820,303	779,251	779,822	779,822

OTHER LOCAL REVENUES					
Interest Earnings	5,000	5,026	5,011	5,015	5,015
Extended Day Program & Donations	625,910	644,687	664,028	683,948	704,467
Other Local Revenues	-	-	-	-	-
TTL OTHER LOCAL REVENUES:	630,910	649,713	669,039	688,963	709,482

TTL REVENUES:	\$ 13,226,839	\$ 13,574,146	\$ 13,886,897	\$ 14,253,348	\$ 14,628,857
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