



# **California Montessori Project- San Juan**

**2019-20**

**Second Interim Budget**

**California Montessori Project- San Juan  
2019-20 Second Interim Budget**

State law requires all charter schools approve their Second Interim Budget by March 15th each year. The Second Interim Budget updates the First Interim, reflecting year-to-date actuals through January 31st, and modifying revenue and expenditure projections to reflect any changes since October.

Since First Interim, projected P-2 ADA has increased from 1370 to 1371. All revenues have been recalculated using the most updated funding and ADA figures, showing a slight increase of \$5,341. Federal Revenue decreased by \$82,340 due to a federal change in the allocation of Title funds.

Projected expenditures have decreased by \$177,641 leaving an improved but yet deficit spending of (\$223,738). Expenditures decreased due to reassessing the current lease and non-certificated staff actuals trending slightly lower.

Analysis and reductions in expenses bring CMP-San Juan out of deficit spending in 2020-21 with a surplus of \$285,035 with a continued surplus in 2021-22 of \$386,240. ADA increases by 24 in 2020-21 increasing revenues with expenses limiting technology purchases and conferences.

**California Montessori Project - San Juan Campus  
2019-20 Second Interim Budget  
BUDGET WORKSHEET (W/ YTD ACTUALS)**

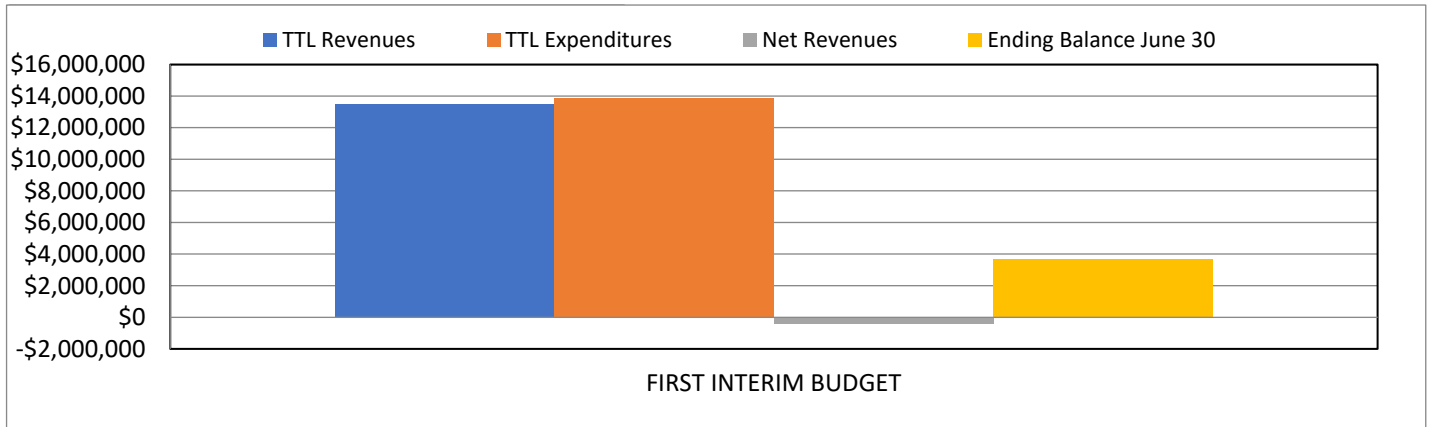
Description	FIRST INTERIM BUDGET	Year-To-Date Actuals (through 1-31)	PROPOSED SECOND INTERIM	Change From First Interim	YTD % of Budget	
<b>REVENUES</b>						
<b>General Purpose Entitlement</b>						
8011 - General Purpose Block Grant	6,391,496	2,828,422	6,402,182	10,686		44%
8012 - Education Protection Account	2,068,305	1,031,461	2,069,547	1,242		50%
8096 - Funding in Lieu of Property Taxes	2,960,898	1,436,063	2,962,677	1,779		48%
<b>TTL General Purpose Entitlement</b>	<b>11,420,699</b>	<b>5,295,946</b>	<b>11,434,406</b>	<b>13,707</b>		<b>46%</b>
<b>Federal Revenue</b>						
8181 - Federal IDEA Special Education	228,130	-	240,370	12,240		0%
8290 - Other Federal Revenues	159,084	16,126	64,504	(94,580)		25%
<b>TTL Federal Revenue</b>	<b>387,214</b>	<b>16,126</b>	<b>304,874</b>	<b>(82,340)</b>		<b>5%</b>
<b>Other State Revenue</b>						
8311 - State Special Education Revenue	410,940	153,666	471,251	60,311		33%
8520 - NSLP State			-			
8550 - Mandate Block Grant	21,352	21,499	22,190	838		97%
8560 - State Lottery Revenue	278,664	83,723	284,559	5,895		29%
8590 - Add'l State Revenues	77,950	56,283	84,879	6,929		66%
<b>TTL Other State Revenue</b>	<b>788,906</b>	<b>315,171</b>	<b>862,880</b>	<b>73,974</b>		<b>37%</b>
<b>Other Local Revenue</b>						
8660 - Interest	5,000		5,000	-		0%
8699 - Local Donations/Contributions/Other	860,181	464,498	860,181	-		54%
<b>TTL Other Local Revenue</b>	<b>865,181</b>	<b>464,498</b>	<b>865,181</b>	<b>-</b>		<b>54%</b>
<b>TTL REVENUES</b>	<b>13,462,000</b>	<b>6,091,741</b>	<b>13,467,341</b>	<b>5,341</b>		<b>45%</b>

**California Montessori Project - San Juan Campus  
2019-20 Second Interim Budget  
BUDGET WORKSHEET (W/ YTD ACTUALS)**

Description	FIRST INTERIM BUDGET	Year-To-Date Actuals (through 1-31)	PROPOSED SECOND INTERIM	Change From First Interim	YTD % of Budget
<b>EXPENDITURES</b>					
<b>1000 - Certificated Salaries</b>					
1100 - Teachers' Salaries	4,266,804	2,543,342	4,314,117	47,313	59%
1300 - Certificated Supervisory/Admin	606,300	373,778	611,740	5,440	61%
1900 - Other Certificated Salaries	4,284	4,284	4,284	-	100%
<b>TTL Certificated Salaries</b>	<b>4,877,388</b>	<b>2,921,279</b>	<b>4,930,141</b>	<b>52,753</b>	<b>59%</b>
<b>2000 - Non-Certificated Salaries</b>					
2100 - Instructional Aide Salaries	1,667,166	791,602	1,611,739	(55,426)	49%
2200 - Classified Support Salaries	226,672	134,880	243,589	16,917	55%
2300 - Classified Supervisory/Admin	750	1,650	-	(750)	
2400 - Clerical/Tech/Office Staff	459,523	265,139	452,733	(6,790)	59%
2900 - Other Classified Salaries	236,736	146,461	253,854	17,118	58%
<b>TTL Non-Certificated Salaries</b>	<b>2,590,847</b>	<b>1,339,732</b>	<b>2,561,915</b>	<b>(28,931)</b>	<b>52%</b>
<b>3000 - Employee Benefits</b>					
3101 - STRS Certificated	792,270	479,505	828,575	36,305	58%
3102 - STRS Classified		5,995	12,000	12,000	50%
3301 - Soc. Sec/Medicare Certificated	25,014	41,068	76,324	51,310	54%
3302 - Soc. Sec/Medicare Classified	85,438	101,134	185,100	99,661	55%
3401 - Health Insurance Benefits - Cert	188,027	157,842	288,300	100,272	55%
3402 - Health Insurance Benefits - Class	273,350	51,002	97,601	(175,749)	52%
3501 - State Employment Ins - Cert	90,871	1,361	2,462	(88,409)	55%
3502 - State Employment Ins - Class	2,436	715	1,281	(1,155)	56%
3601 - Workmen's Comp Certificated	1,294	63,325	65,943	64,649	96%
3602 - Workmen's Comp Classified	65,234	32,941	34,304	(30,930)	96%
3901 - Other Benefits - certificated	34,660		-	(34,660)	
3902 - Other Benefits - classified	5,217	10,179	15,000	9,783	68%
<b>TTL Employee Benefits</b>	<b>1,563,812</b>	<b>945,067</b>	<b>1,606,890</b>	<b>43,079</b>	<b>59%</b>
<b>4000 - Books/Supplies/Materials</b>					
4100 - Textbooks/Curriculum	55,000	50,210	50,210	(4,790)	100%
4300 - Student Instructional Materials	20,500	27,797	27,797	7,297	100%
4310 - Student Instructional Materials	80,000	77,156	80,000	-	96%
4320 - Office Supplies	17,800	17,809	17,809	9	100%
4330 - Staff Meals & Events	5,000	3,519	5,000	-	70%
4340 - Montessori Materials	7,000	5,476	5,476	(1,524)	100%
4350 - Other Supplies & Materials	27,120	21,203	27,120	-	78%
4400 - Equipment	55,266	39,059	39,059	(16,207)	100%
4700 - School Lunches	10,000	3,699	4,000	(6,000)	92%
<b>TTL Books/Supplies/Materials</b>	<b>277,686</b>	<b>245,928</b>	<b>256,471</b>	<b>(21,215)</b>	<b>96%</b>
<b>5000 - Services &amp; Operations</b>					
5100 - SPED Consultants	600,000	420,802	600,000	-	70%
5200 - Travel and Conferences	15,000	41,438	41,438	26,438	100%
5205 - Travel & Conferences (General)	1,228	1,228	1,228	-	100%
5210 - Mileage	1,290	296	300	(990)	99%
5220 - Workshops - Continuing Ed (incl SCOE)	41,000	40,836	40,836	(164)	100%
5300 - Dues & Memberships	15,000	15,101	15,101	101	100%
5500 - Operations - Utilities	3,000	1,047	3,000	-	35%
5510 - Utilities	75,000	46,291	75,000	-	62%
5515 - Alarm System	500	999	2,000	1,500	50%
5520 - Janitorial Services	74,507	45,270	74,507	-	61%
5610 - Facility Rents And Leases	1,558,211	844,342	1,350,000	(208,211)	63%
5620 - Equipment Rent And Leases	48,600	28,709	48,600	-	59%
5630 - Maintenance And Repair	8,000	5,146	8,000	-	64%
5800 - Consult Serv/Operations	1,884,084	1,136,759	1,884,084	-	60%
5825-DMS Business Services	185,568	108,248	185,568	-	58%
5835 - Field Trips	42,000	-	-	(42,000)	
5900 - Communications	5,000	695	5,000	-	14%
<b>TTL Services &amp; Operations</b>	<b>4,557,988</b>	<b>2,737,207</b>	<b>4,334,662</b>	<b>(223,326)</b>	<b>63%</b>
<b>6000 - Capital Outlay</b>					
6900 - Depreciation					
<b>TTL Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>7000 - Other Outgo</b>					
<b>TTL Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TTL EXPENDITURES</b>	<b>13,867,720</b>	<b>8,189,213</b>	<b>13,690,079</b>	<b>(177,641)</b>	<b>60%</b>
<b>Revenues less Expenditures</b>	<b>(405,720)</b>	<b>(2,097,472)</b>	<b>(222,738)</b>	<b>182,982</b>	
<b>Beginning Fund Balance (Adjusted)</b>	<b>4,072,861</b>		<b>3,991,093</b>		
<b>Net Revenues</b>	<b>(405,720)</b>		<b>(222,738)</b>		
<b>ENDING BALANCE</b>	<b>3,667,141</b>		<b>3,768,355</b>		
<b>ENDING BALANCE AS % OF OUTGO</b>	<b>26.4%</b>		<b>27.5%</b>		

**California Montessori Project - San Juan Campus  
2019-20 Second Interim Budget  
BUDGET SUMMARY**

	FIRST INTERIM BUDGET	Year-To-Date Actuals (through 1-31)	PROPOSED SECOND INTERIM	Change From First Interim
<b>Projected Enrollment:</b>	1,370		1,371	1
<b>Projected P-2 ADA:</b>	1,315.00		1,316.16	1
<b>Revenues:</b>				
General Purpose Entitlement	\$ 11,420,699	\$ 5,295,946	\$ 11,434,406	\$ 13,707
Federal Revenue	387,214	16,126	304,874	(82,340)
Other State Revenue	788,906	315,171	862,880	73,974
Other Local Revenue	865,181	464,498	865,181	-
<b>TTL Revenues</b>	<b>\$ 13,462,000</b>	<b>\$ 6,091,741</b>	<b>\$ 13,467,341</b>	<b>\$ 5,341</b>
<b>Expenditures:</b>				
Certificated Salaries	\$ 4,877,388	\$ 2,921,279	\$ 4,930,141	\$ 52,753
Non-Certificated Salaries	2,590,847	1,339,732	2,561,915	(28,931)
Benefits	1,563,812	945,067	1,606,890	43,079
Books/Supplies/Materials	277,686	245,928	256,471	(21,215)
Services/Operations	4,557,988	2,737,207	4,334,662	(223,326)
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
<b>TTL Expenditures</b>	<b>\$ 13,867,720</b>	<b>\$ 8,189,213</b>	<b>\$ 13,690,079</b>	<b>\$ (177,641)</b>
<b>Net Revenues</b>	<b>\$ (405,720)</b>	<b>\$ (2,097,472)</b>	<b>\$ (222,738)</b>	<b>\$ 182,982</b>
<b>Beginning Balance July 1</b>	<b>\$ 4,072,861</b>		<b>\$ 3,991,093</b>	
<b>Ending Balance June 30</b>	<b>\$ 3,667,141</b>		<b>\$ 3,768,355</b>	
<b>Ending Balance as % of Exp.:</b>	<b>26.4%</b>		<b>27.5%</b>	



**California Montessori Project - San Juan Campus  
2019-20 Second Interim Budget  
MULTI-YEAR PROJECTION**

	2019-20	2020-21	2021-22
<b>Projected Enrollment:</b>	1,371	1,395	1,397
<b>Projected P-2 ADA:</b>	1,316.16	1,353.00	1,355.00
<b>Revenues:</b>			
General Purpose Entitlement	\$ 11,434,406	\$ 12,103,124	\$ 12,469,796
Federal Revenue	304,874	320,585	255,144
Other State Revenue	862,880	900,645	1,144,529
Other Local Revenue	865,181	909,765	935,801
<b>TTL Revenues</b>	<b>\$ 13,467,341</b>	<b>\$ 14,234,120</b>	<b>\$ 14,805,270</b>
<b>Expenditures:</b>			
Certificated Salaries	\$ 4,930,141	\$ 5,088,368	\$ 5,235,643
Non-Certificated Salaries	2,561,915	2,515,558	2,587,549
Benefits	1,606,890	1,689,696	1,738,052
Books/Supplies/Materials	256,471	360,758	440,174
Services/Operations	4,334,662	4,294,705	4,417,612
Capital Outlay	-	-	-
Other Outgo	-	-	-
<b>TTL Expenditures</b>	<b>\$ 13,690,079</b>	<b>\$ 13,949,085</b>	<b>\$ 14,419,030</b>
<b>Net Revenues</b>	<b>\$ (222,738)</b>	<b>\$ 285,035</b>	<b>\$ 386,240</b>
<b>Beginning Balance July 1</b>	<b>\$ 3,991,093</b>	<b>\$ 3,768,355</b>	<b>\$ 4,053,389</b>
<b>Ending Balance June 30</b>	<b>\$ 3,768,355</b>	<b>\$ 4,053,389</b>	<b>\$ 4,439,629</b>
<b>Ending Balance as % of Exp.:</b>	<b>27.5%</b>	<b>29.1%</b>	<b>30.8%</b>

