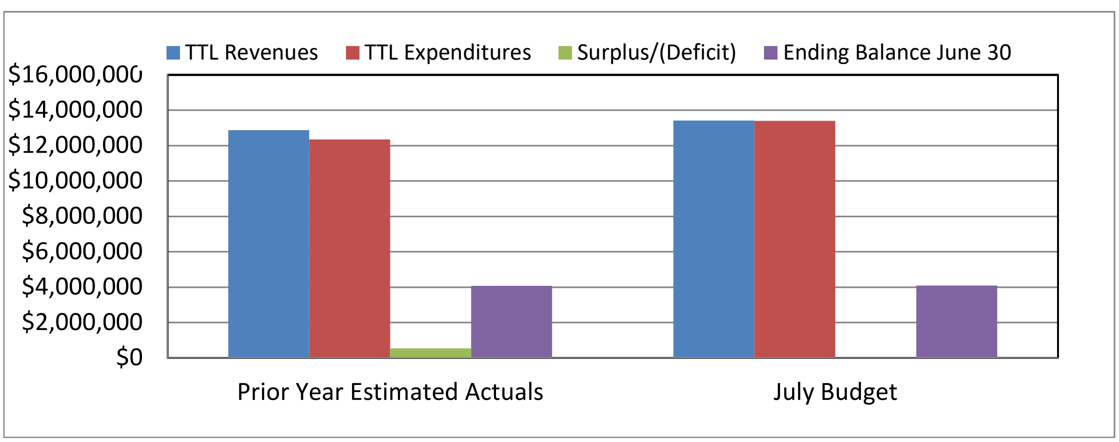
# California Montessori Project - San Juan Campus
## 2019-20 Budget (BOARD FINAL)
## BUDGET SUMMARY

| | Prior Year Estimated Actuals | July Budget | Change From Prior Year |
|---|---|---|---|
| Projected P-2 ADA: | 1,274.66 | 1,310.40 | 35.74 |
| **Revenues:** | | | |
| General Purpose Entitlement | $ 10,728,250 | $ 11,373,183 | $ 644,933 |
| Federal Revenue | 227,180 | 585,316 | 358,136 |
| Other State Revenue | 1,196,901 | 811,487 | (385,414) |
| Other Local Revenue | 713,229 | 630,910 | (82,319) |
| TTL Revenues | $ 12,865,560 | $ 13,400,896 | $ 535,336 |
| **Expenditures:** | | | |
| Certificated Salaries | $ 4,603,217 | $ 5,343,482 | $ 740,265 |
| Non-certificated Salaries | 2,480,360 | 2,648,495 | 168,136 |
| Benefits | 1,554,799 | 1,791,688 | 236,888 |
| Books/Supplies/Materials | 307,179 | 453,908 | 146,729 |
| Services/Operations | 3,389,946 | 3,153,173 | (236,773) |
| Capital Outlay | - | - | - |
| Other Outgo | - | - | - |
| TTL Expenditures | $ 12,335,501 | $ 13,390,746 | $ 1,055,245 |
| Surplus/(Deficit) | $ 530,059 | $ 10,150 | $ (519,909) |
| Beginning Balance July 1 | $ 3,542,802 | $ 4,072,861 | |
| plus: Surplus/(Deficit) | 530,059 | 10,150 | |
| Ending Balance June 30 | $ 4,072,861 | $ 4,083,012 | |
| Ending Balance as % of Exp.: | 33.0% | 30.5% | |
| Available Reserves as % of Exp.: | 25.0% | 23.1% | |



# 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 | 1,310.40 | 35.74 | Using latest estimates from each site |
| REVENUES | | | | | |
| **General Purpose Entitlement** | | | | | |
| 8011 - General Purpose Block Grant | 6,380,932 | 5,965,390 | 6,362,982 | 397,592 | |
| 8012 - Education Protection Account | 1,706,336 | 1,876,496 | 2,060,490 | 183,994 | |
| 8019 - Prior Year Corrections/Adjustments | - | - | - | - | |
| 8096 - Funding in Lieu of Property Taxes | 2,685,351 | 2,886,364 | 2,949,711 | 63,347 | |
| **TTL General Purpose Entitlement** | **10,772,619** | **10,728,250** | **11,373,183** | **644,933** | |
| **Federal Revenue** | | | | | |
| 8181 - Federal IDEA Special Education | 212,470 | 212,470 | 223,448 | 10,978 | |
| 8182 - Federal SPED Mental Health | 14,710 | 14,710 | 15,093 | 384 | |
| 8220 - NSLP Federal | - | - | - | - | Not assumed at present |
| 8290 - Other Federal Revenues | - | - | 346,775 | 346,775 | Starting ESSA (Title I-IV) |
| **TTL Federal Revenue** | **227,180** | **227,180** | **585,316** | **358,136** | |
| **Other State Revenue** | | | | | |
| 8311 - State Special Education (AB602) | 401,889 | 401,889 | 428,422 | 26,533 | Updated to latest SELPA rates |
| 8520 - NSLP State | - | - | - | - | Not assumed at present |
| 8550 - Mandate Block Grant | 230,440 | 230,440 | 21,399 | (209,041) | |
| 8560 - State Lottery Revenue | 272,544 | 272,544 | 279,276 | 6,732 | |
| 8590 - Add'l State Revenues | 292,028 | 292,028 | 82,390 | (209,638) | |
| **TTL Other State Revenue** | **1,196,901** | **1,196,901** | **811,487** | **(385,414)** | |
| **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 | 13,400,896 | 535,336 | |

# 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 | 4,493,804 | 552,443 | 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 | 700,955 | 86,015 | 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** | **5,343,482** | **740,265** | |
| **2000 - Non-Certificated Salaries** | | | | | |
| 2100 - Instructional Aide Salaries | 1,383,454 | 1,405,360 | 1,335,746 | (69,614) | Includes fiscal impact of scale changes & new staff |
| 2200 - Classified Support Salaries | 240,904 | 258,631 | 279,648 | 21,017 | Includes fiscal impact of scale changes & new staff |
| 2300 - Classified Supervisory/Admin | 108,735 | 113,163 | 201,900 | 88,738 | 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** | **2,648,495** | **168,136** | |
| **3000 - Employee Benefits** | | | | | |
| 3101 - STRS | 732,549 | 711,236 | 860,500 | 149,265 | Reflects May Revise STRS Rate |
| 3102 - STRS | 25,072 | 659 | 44,758 | 44,099 | |
| 3201 - PERS Certificated | - | - | - | - | |
| 3202 - PERS Classified | - | - | - | - | |
| 3301 - Soc. Sec/Medicare Certificated | 76,011 | 63,383 | 94,516 | 31,133 | |
| 3302 - Soc. Sec/Medicare Classified | 176,953 | 190,278 | 185,523 | (4,755) | |
| 3401 - Health Insurance Benefits - Cert | 276,721 | 308,188 | 328,490 | 20,302 | |
| 3402 - Health Insurance Benefits - Class | 92,000 | 96,775 | 111,900 | 15,125 | |
| 3501 - State Umployment Ins - Cert | 2,320 | 2,117 | 2,657 | 539 | |

## 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 Umployment Ins - Class | 1,219 | 1,302 | 1,319 | 17 | |
| 3601 - Workmen's Comp Certificated | 104,873 | 98,510 | 88,741 | (9,768) | |
| 3602 - Workmen's Comp Classified | 55,097 | 60,024 | 44,042 | (15,981) | |
| 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** | **1,791,688** | **236,888** | 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 | 103,794 | 78,144 | Includes new one-time items |
| 4200 - Student Reference Materials | 15,250 | 13,384 | - | (13,384) | |
| 4300 - Student Instructional Materials | 355,160 | 242,002 | 97,054 | (144,948) | Includes new one-time items |
| 4400 - Noncapitalized Equipment | 217,100 | 24,141 | 188,060 | 163,919 | 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** | **453,908** | **146,729** | |
| | | | | | |
| **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 | 1,647,720 | (186,017) | SPED Consulting costs higher than anticipated |
| 5900 - General Communications | 7,800 | 3,418 | 7,800 | 4,382 | |
| **TTL Services & Operations** | **3,153,897** | **3,389,946** | **3,153,173** | **(236,773)** | |

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 | 13,390,746 | 1,055,245 | |
| | | | | | |
| Revenues less Expenditures | 314,106 | 530,059 | 10,150 | (519,909) | |
| | | | | | |
| Net Revenues after Transfers | $ 314,106 | $ 530,059 | $ 10,150 | $ (519,909) | |
| | | | | | |
| Beginning Fund Balance | 3,542,802 | 3,542,802 | 4,072,861 | | |
| Net Revenues | 314,106 | 530,059 | 10,150 | | |
| ENDING BALANCE | 3,856,908 | 4,072,861 | 4,083,012 | | |
| ENDING BALANCE AS % OF OUTGO | 30.96% | 33.02% | 30.49% | | |
| AVAILABLE BALANCE AS % OF OUTGO | 23.02% | 25.00% | 23.11% | | |
| | | | | | |
| Components of Ending Fund Balance: | | | | | |
| Unrestricted/Internally Committed Net Position | $ 2,867,912 | $ 3,083,865 | $ 3,094,016 | 23.1% 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 | $ 4,083,012 | 30.5% of Expenses | |

# California Montessori Project
## 2019-20 Budget (BOARD FINAL)
## ENROLLMENT AND A.D.A. ASSUMPTIONS - San Juan

| ADA Ratio: 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 | 420 | 403.20 | 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 | 1,365 | 1,310.40 | 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 | 160 | 153.60 | 150 | 144.00 | 149 | 143.04 | 147 | 141.12 | 147 | 141.12 |
| TTL Grade 5 Enrollment | 149 | 143.04 | 142 | 136.32 | 137 | 131.52 | 137 | 131.52 | 137 | 131.52 |
| TTL Grade 6 Enrollment | 111 | 106.56 | 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: | 1,365 | 1,310.40 | 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 | | | | |
| | 1,310.40 | 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: | $ 6,362,982 | $ 6,714,370 | $ 7,028,027 | $ 7,413,902 | $ 7,811,236 |
| Education Protection Account Portion: | 2,060,490 | 2,066,528 | 2,060,490 | 2,062,000 | 2,062,000 |
| Estimated Local In-Lieu-Of Tax Portion: | 2,949,711 | 2,958,355 | 2,949,711 | 2,951,872 | 2,951,872 |
| TTL LCFF FUNDING: | $ 11,373,183 | $ 11,739,253 | $ 12,038,228 | $ 12,427,774 | $ 12,825,108 |
| FEDERAL REVENUES | | | | | |
| Title I Funding | 288,288 | 197,136 | 196,560 | 196,704 | 196,704 |
| Title II Part A | 23,587 | 23,656 | 23,587 | 23,604 | 23,604 |
| Title IV Part A | 34,900 | 10,000 | 10,000 | 10,000 | 10,000 |
| **Total Federal ESSA Funding:** | 346,775 | 230,792 | 230,147 | 230,308 | 230,308 |
| Other Federal Revenues | | | | | |
| Federal IDEA Special Education | 223,448 | 209,509 | 245,059 | 245,238 | 253,233 |
| Federal IDEA Mental Health | 15,093 | 16,574 | 16,525 | 16,537 | 17,076 |
| Other Federal Revenue | - | - | - | - | - |
| **Total Other Federal Revenues:** | 238,541 | 226,082 | 261,584 | 261,775 | 270,309 |
| TTL FEDERAL REVENUES: | 585,316 | 456,875 | 491,731 | 492,084 | 500,618 |
| OTHER STATE REVENUES | | | | | |
| Lottery: | | | | | |
| Non-Prop 20 Lottery | 206,719 | 207,323 | 206,719 | 206,870 | 206,870 |
| Prop 20 Lottery | 72,557 | 72,769 | 72,557 | 72,610 | 72,610 |
| **Total Lottery:** | 279,276 | 280,092 | 279,276 | 279,480 | 279,480 |
| Additional Other State Revenues | | | | | |
| One-Time Discretionary Funding | - | - | - | - | - |
| Educator Effectiveness Grant | - | - | - | - | - |
| Mandate Block Grant (ongoing) | 21,399 | 21,856 | 18,883 | 18,897 | 18,897 |
| State Special Education (AB602) | 428,422 | 429,678 | 428,422 | 428,736 | 392,962 |
| SPED Mental Health | 82,390 | 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:** | 532,211 | 540,211 | 535,723 | 536,116 | 500,342 |
| TTL OTHER STATE REVENUES: | 811,487 | 820,303 | 814,999 | 815,596 | 779,822 |
| OTHER LOCAL REVENUES | | | | | |
| Interest Earnings | 5,000 | 5,015 | 5,000 | 5,004 | 5,004 |
| Extended Day Program & Donations | 625,910 | 644,687 | 664,028 | 683,948 | 704,467 |
| Other Local Revenues | - | - | - | - | - |
| TTL OTHER LOCAL REVENUES: | 630,910 | 649,702 | 669,028 | 688,952 | 709,471 |
| TTL REVENUES: | $ 13,400,896 | $ 13,666,132 | $ 14,013,986 | $ 14,424,406 | $ 14,815,018 |

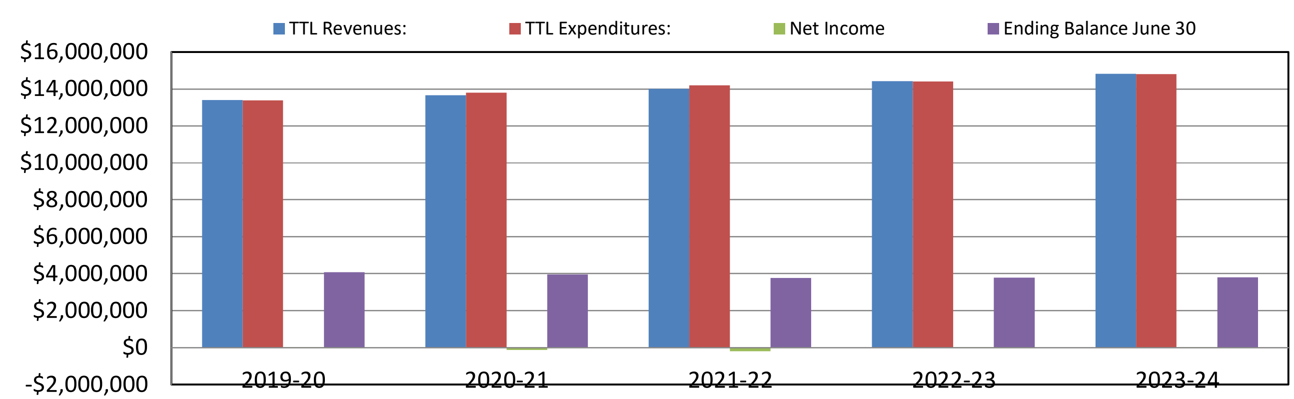
# California Montessori Project - San Juan Campus

## 2019-20 Budget (BOARD FINAL)

## MULTI-YEAR PROJECTION SUMMARY

| | | | | | |
|---|---|---|---|---|---|
| Projected Enrollment: | 1,365 | 1,369 | 1,365 | 1,366 | 1,366 |
| Projected P-2 ADA: | 1,310.40 | 1,314.24 | 1,310.40 | 1,311.36 | 1,311.36 |

| Revenues: | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| General Purpose Entitlement | $ 11,373,183 | $ 11,739,253 | $ 12,038,228 | $ 12,427,774 | $ 12,825,108 |
| Federal Revenue | 585,316 | 456,875 | 491,731 | 492,084 | 500,618 |
| Other State Revenue | 811,487 | 820,303 | 814,999 | 815,596 | 779,822 |
| Other Local Revenue | 630,910 | 649,702 | 669,028 | 688,952 | 709,471 |
| TTL Revenues: | $ 13,400,896 | $ 13,666,132 | $ 14,013,986 | $ 14,424,406 | $ 14,815,018 |
| **Expenditures:** | | | | | |
| Certificated Salaries | $ 5,343,482 | $ 5,504,864 | $ 5,648,128 | $ 5,859,349 | $ 6,017,621 |
| Non-certificated Salaries | 2,648,495 | 2,696,698 | 2,799,712 | 2,800,198 | 2,801,804 |
| Benefits | 1,791,688 | 1,920,189 | 2,004,440 | 2,034,079 | 2,081,834 |
| Books/Supplies/Materials | 453,908 | 466,798 | 496,436 | 407,579 | 544,056 |
| Services/Operations | 3,153,173 | 3,204,089 | 3,249,373 | 3,301,723 | 3,353,692 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | - | - | - | - | - |
| TTL Expenditures: | $ 13,390,746 | $ 13,792,637 | $ 14,198,088 | $ 14,402,927 | $ 14,799,007 |
| Net Income | $ 10,150 | $ (126,505) | $ (184,103) | $ 21,478 | $ 16,011 |
| Beginning Balance July 1 | $ 4,072,861 | $ 4,083,012 | $ 3,956,507 | $ 3,772,404 | $ 3,793,882 |
| Ending Balance June 30 | $ 4,083,012 | $ 3,956,507 | $ 3,772,404 | $ 3,793,882 | $ 3,809,893 |
| Ending Balance as % of Exp.: | 30.5% | 28.7% | 26.6% | 26.3% | 25.7% |
| Avail. Balance as % of Exp.: | 19.1% | 22.1% | 20.6% | 20.8% | 20.6% |



## California Montessori Project - San Juan Campus
## 2019-20 Budget (BOARD FINAL)
## MULTI-YEAR PROJECTION

| Description | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Notes/Comments |
|---|---|---|---|---|---|---|
| **Enrollment** | 1,365 | 1,369 | 1,365 | 1,366 | 1,366 | |
| P-2 ADA | 1,310.40 | 1,314.24 | 1,310.40 | 1,311.36 | 1,311.36 | |
| | | | | | | |
| **REVENUES** | | | | | | |
| **General Purpose Entitlement** | | | | | | |
| 8011 - General Purpose Block Grant | 6,362,982 | 6,714,370 | 7,028,027 | 7,413,902 | 7,811,236 | As per FCMAT LCFF Calculator |
| 8012 - Education Protection Account | 2,060,490 | 2,066,528 | 2,060,490 | 2,062,000 | 2,062,000 | As per FCMAT LCFF Calculator |
| 8019 - Prior Year Corrections/Adjustments | - | - | - | - | - | |
| 8096 - Funding in Lieu of Property Taxes | 2,949,711 | 2,958,355 | 2,949,711 | 2,951,872 | 2,951,872 | Assumes current $/ADA in-lieu rates |
| **TTL General Purpose Entitlement** | **11,373,183** | **11,739,253** | **12,038,228** | **12,427,774** | **12,825,108** | |
| | | | | | | |
| **Federal Revenue** | | | | | | |
| 8181 - Federal IDEA Special Education | 223,448 | 209,509 | 245,059 | 245,238 | 253,233 | Assumed stable |
| 8182 - Federal SPED Mental Health | 15,093 | 16,574 | 16,525 | 16,537 | 17,076 | Assumed stable |
| 8220 - NSLP Federal | - | - | - | - | - | No NSLP assumed for now |
| 8290 - Other Federal Revenues | 346,775 | 230,792 | 230,147 | 230,308 | 230,308 | Assumed stable |
| **TTL Federal Revenue** | **585,316** | **456,875** | **491,731** | **492,084** | **500,618** | |
| | | | | | | |
| **Other State Revenue** | | | | | | |
| 8311 - State Special Education (AB602) | 428,422 | 429,678 | 428,422 | 428,736 | 392,962 | Assumed stable |
| 8520 - NSLP State | - | - | - | - | - | No NSLP assumed for now |
| 8550 - Mandate Block Grant | 21,399 | 21,856 | 18,883 | 18,897 | 18,897 | No one-time mandate funds |
| 8560 - State Lottery Revenue | 279,276 | 280,092 | 279,276 | 279,480 | 279,480 | Assumes $154/53, using 1.04446 x P-2/3 ADA |
| 8590 - Add'l State Revenues | 82,390 | 88,677 | 88,418 | 88,483 | 88,483 | No one-time funding |
| **TTL Other State Revenue** | **811,487** | **820,303** | **814,999** | **815,596** | **779,822** | |
| | | | | | | |
| **Other Local Revenue** | | | | | | |
| 8634 - NSLP Local | - | - | - | - | - | No NSLP assumed for now |
| 8660 - Interest | 5,000 | 5,015 | 5,000 | 5,004 | 5,004 | |
| 8689 - CMP Admin Fee | - | - | - | - | - | |
| 8699 - Local Donations/Club M/Other | 625,910 | 644,687 | 664,028 | 683,948 | 704,467 | Includes Club M, increasing pro-rata with ADA |
| **TTL Other Local Revenue** | **630,910** | **649,702** | **669,028** | **688,952** | **709,471** | |
| | | | | | | |
| **TTL REVENUES** | **13,400,896** | **13,666,132** | **14,013,986** | **14,424,406** | **14,815,018** | - |
| | | | | | | |
| **EXPENDITURES** | | | | | | |
| **1000 - Certificated Salaries** | | | | | | |
| 1100 - Teachers' Salaries | 4,493,804 | 4,646,688 | 4,781,371 | 4,983,925 | 5,133,442 | Includes latest board-approved scale |
| 1200 - Certificated Support | - | - | - | - | - | |
| 1300 - Certificated Supervisory/Admin | 700,955 | 707,965 | 715,044 | 722,195 | 729,417 | |
| 1900 - Other Certificated Salaries | 148,723 | 150,211 | 151,713 | 153,230 | 154,762 | Includes latest board-approved scale |
| **TTL Certificated Salaries** | **5,343,482** | **5,504,864** | **5,648,128** | **5,859,349** | **6,017,621** | |
| | | | | | | |
| **2000 - Non-Certificated Salaries** | | | | | | |
| 2100 - Instructional Aide Salaries | 1,335,746 | 1,360,057 | 1,412,011 | 1,440,251 | 1,469,056 | Includes latest board-approved scale |
| 2200 - Classified Support Salaries | 279,648 | 284,738 | 295,615 | 289,702 | 283,908 | Includes latest board-approved scale |
| 2300 - Classified Supervisory/Admin | 201,900 | 205,575 | 213,428 | 209,159 | 204,976 | Includes latest board-approved scale |
| 2400 - Clerical/Tech/Office Staff | 583,340 | 593,957 | 616,646 | 604,313 | 592,227 | Includes latest board-approved scale |
| 2900 - Other Classified Salaries | 247,861 | 252,372 | 262,013 | 256,773 | 251,637 | Includes latest board-approved scale |
| **TTL Non-Certificated Salaries** | **2,648,495** | **2,696,698** | **2,799,712** | **2,800,198** | **2,801,804** | |

## California Montessori Project - San Juan Campus
## 2019-20 Budget (BOARD FINAL)
## MULTI-YEAR PROJECTION

| Description | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | Notes/Comments |
|---|---|---|---|---|---|---|
| **3000 - Employee Benefits** | | | | | | |
| 3101 - STRS | 860,500 | 960,805 | 1,013,043 | 1,022,676 | 1,050,301 | Updated to latest STRS projections |
| 3102 - STRS | 44,758 | 49,393 | 52,696 | 51,289 | 51,318 | |
| 3301 - Soc. Sec/Medicare Certificated | 94,516 | 97,370 | 99,904 | 103,641 | 106,440 | Current % of certificated salaries applied |
| 3302 - Soc. Sec/Medicare Classified | 185,523 | 188,900 | 196,116 | 196,150 | 196,262 | Current % of certificated salaries applied |
| 3401 - Health Insurance Benefits - Cert | 328,490 | 338,345 | 348,495 | 358,950 | 369,718 | Assumes 3.0% escalation |
| 3402 - Health Insurance Benefits - Class | 111,900 | 115,257 | 118,715 | 122,276 | 125,944 | Assumes 3.0% escalation |
| 3501 - State Umployment Ins - Cert | 2,657 | 2,737 | 2,808 | 2,913 | 2,992 | Current % of certificated salaries applied |
| 3502 - State Umployment Ins - Class | 1,319 | 1,343 | 1,394 | 1,394 | 1,395 | Current % of classified salaries applied |
| 3601 - Workmen's Comp Certificated | 88,741 | 91,422 | 93,801 | 97,309 | 99,937 | Current % of certificated salaries applied |
| 3602 - Workmen's Comp Classified | 44,042 | 44,844 | 46,557 | 46,565 | 46,592 | Current % of classified salaries applied |
| 3901 - Other Benefits - certificated | - | - | - | - | - | Current % of certificated salaries applied |
| 3902 - Other Benefits - classified | 29,241 | 29,774 | 30,911 | 30,916 | 30,934 | Current % of classified salaries applied |
| **TTL Employee Benefits** | **1,791,688** | **1,920,189** | **2,004,440** | **2,034,079** | **2,081,834** | |
| **4000 - Books/Supplies/Materials** | | | | | | |
| 4100 - Textbooks & Reference Material | 103,794 | 106,180 | 125,000 | 25,000 | 150,000 | |
| 4200 - Student Reference Materials | - | - | - | - | - | Assumes 1.0% cost increase + ADA growth |
| 4300 - Student Instructional Materials | 97,054 | 99,966 | 102,965 | 106,054 | 109,235 | Assumes continuing one-time costs |
| 4400 - Noncapitalized Equipment | 188,060 | 193,702 | 199,513 | 205,498 | 211,663 | Assumes continuing one-time costs |
| 4700 - Food | 65,000 | 66,950 | 68,959 | 71,027 | 73,158 | Assumes new breakfast program continuing |
| **TTL Books/Supplies/Materials** | **453,908** | **466,798** | **496,436** | **407,579** | **544,056** | |
| **5000 - Services & Operations** | | | | | | |
| 5200 - Travel and Conferences | 96,970 | 95,000 | 96,425 | 97,871 | 99,339 | Pro-rata ADA-based adjustment |
| 5300 - Dues and Memberships | 21,000 | 21,315 | 21,635 | 21,959 | 22,289 | Pro-rata ADA-based adjustment |
| 5500 - Operation and Housekeeping Services | 155,583 | 157,917 | 160,286 | 162,690 | 165,130 | 1.5% increase (not directly ADA-based) |
| 5600 - Facility Rental & Leases | 1,224,100 | 1,236,341 | 1,248,704 | 1,261,191 | 1,273,803 | 1% increase (not directly ADA-based) |
| 5800 - Professional/Consulting Services | 1,647,720 | 1,685,599 | 1,714,287 | 1,749,854 | 1,784,851 | 2% increase (not directly ADA-based) |
| 5900 - General Communications | 7,800 | 7,917 | 8,036 | 8,156 | 8,279 | 1.5% increase (not directly ADA-based) |
| **TTL Services & Operations** | **3,153,173** | **3,204,089** | **3,249,373** | **3,301,723** | **3,353,692** | |
| **6000 - Capital Outlay** | | | | | | |
| 6900 - Depreciation | - | - | - | - | - | |
| **TTL Capital Outlay** | **-** | **-** | **-** | **-** | **-** | |
| **7000 - Other Outgo** | | | | | | |
| 7200 - Repayment to State Facilities Program | - | - | - | - | - | |
| 7400 - Interest | - | - | - | - | - | |
| **TTL Other Outgo** | **-** | **-** | **-** | **-** | **-** | |
| **TTL EXPENDITURES** | **13,390,746** | **13,792,637** | **14,198,088** | **14,402,927** | **14,799,007** | |
| **Net Revenues (Revenues less Expenditures)** | **10,150** | **(126,505)** | **(184,103)** | **21,478** | **16,011** | |
| **Beginning Fund Balance** | **4,072,861** | **4,083,012** | **3,956,507** | **3,772,404** | **3,793,882** | |
| **Net Revenues** | **10,150** | **(126,505)** | **(184,103)** | **21,478** | **16,011** | |
| **ENDING BALANCE** | **4,083,012** | **3,956,507** | **3,772,404** | **3,793,882** | **3,809,893** | |
| **ENDING BALANCE AS % OF OUTGO** | **30.49%** | **28.69%** | **26.57%** | **26.34%** | **25.74%** | |
| **AVAILABLE BALANCE AS % OF OUTGO** | **19.07%** | **22.06%** | **20.56%** | **20.75%** | **20.57%** | |
| **Components of Ending Fund Balance:** | | | | | | |
| Unrestricted Net Position (Object 9790) | $ 2,553,806 | $ 3,043,032 | $ 2,919,345 | $ 2,989,157 | $ 3,043,834 | |
| Net Investment in Capital Assets (Object 9796) | 611,393 | 611,393 | 611,393 | 611,393 | 611,393 | |
| Restricted Net Position (Object 9797) | 377,603 | 302,082 | 241,666 | 193,333 | 154,666 | |
| **Total Ending Fund Balance:** | **$ 3,542,802** | **$ 3,956,507** | **$ 3,772,404** | **$ 3,793,882** | **$ 3,809,893** | |

## California Montessori Project - San Juan Campus
## 2019-20 Budget (BOARD FINAL)
## 2019-20 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| A. BEGINNING CASH | | | 4,628,985 | 1,965,796 | 1,881,824 | 1,817,769 | 2,416,188 | 2,270,892 | 2,852,658 | 2,913,945 | 2,825,167 | 3,316,388 | 3,315,837 | 3,510,392 | | | | |
| B. RECEIPTS | | | | | | | | | | | | | | | | | | |
| LCFF State Aid / Principal Appt | 8011 | | - | 306,506 | 306,506 | 551,710 | 551,710 | 551,710 | 551,710 | 551,710 | 598,284 | 598,284 | 598,284 | 598,284 | 598,284 | | 6,362,982 | 6,362,982 |
| Education Protection Account | 8012 | | - | - | - | 456,076 | - | 456,075 | - | - | - | - | - | 1,148,339 | - | | 2,060,490 | 2,060,490 |
| Prior Year Corrections | 8019 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| In-Lieu-Of Property Taxes | 8096 | | - | - | 489,844 | 217,451 | 217,451 | 217,451 | 217,451 | 217,451 | 457,537 | 228,769 | 228,769 | 228,769 | 228,769 | | 2,949,711 | 2,949,711 |
| Federal Revenues | 8100-8299 | | - | - | - | - | - | - | 56,837 | - | 195,105 | - | 195,105 | - | 138,268 | | 585,316 | 585,316 |
| Other State Revenues | 8300-8599 | | - | - | 39,084 | 51,827 | - | 268,939 | 49,790 | 44,392 | 74,728 | 74,728 | 74,728 | 74,728 | 58,542 | | 811,487 | 811,487 |
| Other Local Revenues | 8600-8799 | | 24,611 | 68,273 | 82,600 | 114,446 | 68,478 | 54,432 | 87,831 | - | 67,897 | - | - | - | 62,342 | | 630,910 | 630,910 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | | | | | | - | | - | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | | | | | | - | | - | |
| TOTAL RECEIPTS | | | 24,611 | 374,779 | 918,034 | 1,391,510 | 837,639 | 1,548,607 | 963,619 | 813,553 | 1,393,552 | 901,781 | 1,096,886 | 2,050,120 | 1,086,204 | - | 13,400,896 | 13,400,896 |
| C. DISBURSEMENTS | | | | | | | | | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 46,325 | 397,664 | 385,478 | 380,701 | 383,752 | 378,659 | 374,353 | 374,353 | 374,353 | 374,353 | 374,353 | 374,353 | 1,124,785 | | 5,343,482 | 5,343,482 |
| Classified Salaries | 2000-2999 | | 43,991 | 136,447 | 239,249 | 243,684 | 251,710 | 207,166 | 135,687 | 135,687 | 135,687 | 135,687 | 135,687 | 154,732 | 693,082 | | 2,648,495 | 2,648,495 |
| Employee Benefits | 3000-3999 | | 18,475 | 125,102 | 134,977 | 133,282 | 135,419 | 130,363 | 123,090 | 123,090 | 123,090 | 123,090 | 123,090 | 123,090 | 375,527 | | 1,791,688 | 1,791,688 |
| Books, Materials & Supplies | 4000-4999 | | 121,141 | 98,262 | 50,911 | 54,467 | 24,245 | 43,731 | 24,313 | 24,313 | 24,313 | 24,313 | 24,313 | 24,313 | (84,727) | | 453,908 | 453,908 |
| Services and Operations | 5000-5999 | | 216,527 | 135,757 | 171,474 | 198,196 | 187,810 | 206,922 | 244,888 | 244,888 | 244,888 | 244,888 | 244,888 | 244,888 | 567,156 | | 3,153,173 | 3,153,173 |
| Capital Outlay (Depreciation) | 6000-6999 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Other Outgo | 7000-7499 | | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | - |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | | | | | | - | | - | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | | | | | | - | | - | |
| TOTAL DISBURSEMENTS | | | 446,459 | 893,234 | 982,088 | 1,010,331 | 982,935 | 966,841 | 902,332 | 902,332 | 902,332 | 902,332 | 902,332 | 921,376 | 2,675,823 | - | 13,390,746 | 13,390,746 |
| D. BALANCE SHEET ITEMS | | Begin. Bal. (Ref Only) | | | | | | | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | | | | | | | | | |
| Cash Not in Main Accts | 9126-9199 | | | | | | | | | | | | | | | | - | |
| Accounts Receivable | 9200-9299 | 1,086,204 | 434,482 | 434,482 | - | 217,241 | | | | | | | | | | | 1,086,204 | |
| Due From Other Funds | 9310 | | | | | | | | | | | | | | | | - | |
| Stores | 9320 | | | | | | | | | | | | | | | | - | |
| Prepaid Expenditures | 9330 | - | - | | | | | | | | | | | | | | - | |
| Other Current Assets | 9340 | | | | | | | | | | | | | | | | - | |
| Deferred Outflow of Resources | 9490 | | | | | | | | | | | | | | | | - | |
| SUBTOTAL | | 1,086,204 | 434,482 | 434,482 | - | 217,241 | - | - | - | - | - | - | - | - | - | - | 1,086,204 | |
| Liabilities and Deferred Inflows | | | | | | | | | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (2,675,823) | (2,675,823) | | | | | | | | | | | | - | | (2,675,823) | |
| Due To Other Funds | 9610 | | | | | | | | | | | | | | | | - | |
| Current Loans | 9640 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | | - | |
| Unearned Revenues | 9650 | | | | | | | | | | | | | | | | - | |
| Deferred Inflow of Resources | 9690 | | | | | | | | | | | | | | | | - | |
| SUBTOTAL | | (2,675,823) | (2,675,823) | - | - | - | - | - | - | - | - | - | - | - | - | - | (2,675,823) | |
| Non Operating | | | | | | | | | | | | | | | | | | |
| Changes in Fixed Assets | 94x0 | - | | | | | | | | | - | - | - | - | - | | - | |
| Depreciation Add-Back (non-cash) | 94x5 | | | | | | | | | | | | | - | | | - | |
| Suspense Clearing | 9910 | | | | | | | | | | - | - | - | - | | | - | |
| SUBTOTAL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL BALANCE SHEET ITEMS | | 3,039,366 | (2,241,341) | 434,482 | - | 217,241 | - | - | - | - | - | - | - | - | - | - | (1,589,619) | |
| E. NET INCREASE/DECREASE (B - C + D) | | | (2,663,189) | (83,973) | (64,055) | 598,419 | (145,297) | 581,767 | 61,287 | (88,778) | 491,221 | (551) | 194,555 | 1,128,744 | (1,589,619) | - | (1,579,469) | |
| F. ENDING CASH BALANCE (A + E) | | | 1,965,796 | 1,881,824 | 1,817,769 | 2,416,188 | 2,270,892 | 2,852,658 | 2,913,945 | 2,825,167 | 3,316,388 | 3,315,837 | 3,510,392 | 4,639,136 | | | | |
| G. ENDING CASH + ACCRUALS & ADJ. | | | | | | | | | | | | | | | | | 3,049,517 | |