

California Montessori Project: San Juan
2020-21 Budget Update
As of August FY21

	Year 2 2020-21	Year 2 2020-21	Year 2 2020-21
	Prior Budget	Current Budget	Comparison: Prior Budget vs Current Budget
	San Juan	San Juan	San Juan
SUMMARY			
Revenue			
LCFF Entitlement	11,400,102	11,400,102	-
Federal Revenue	2,437,401	3,208,336	770,935
Other State Revenues	1,974,943	1,199,528	(775,416)
Local Revenues	-	-	-
Fundraising and Grants	-	-	-
Total Revenue	15,812,446	15,807,965	(4,481)
Expenses			
Compensation and Benefits	10,082,771	10,229,527	(146,756)
Books and Supplies	362,468	449,199	(86,731)
Services and Other Operating Expenditures	3,572,072	3,642,897	(70,825)
Depreciation	-	93,227	(93,227)
Other Outflows	-	-	-
Total Expenses	14,017,312	14,414,851	(397,539)
Operating Income	1,795,135	1,393,114	(402,020)
Fund Balance			
Beginning Balance (Unaudited)	3,431,595	3,431,595	0
Audit Adjustment	-	-	-
Beginning Balance (Audited)	3,431,595	3,431,595	0
Operating Income	1,795,135	1,393,114	(402,020)
Ending Fund Balance	5,226,729	4,824,709	(402,020)
Total Revenue Per ADA	12,047	12,044	(3)
Total Expenses Per ADA	10,679	10,982	(303)
Operating Income Per ADA	1,368	1,061	(306)
Fund Balance as a % of Expenses	37%	33%	-4%

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Key Assumptions

ADA

K-3
 4-6
 7-8

Total ADA

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San Juan	San Juan	San Juan
738.1	738.1	-
403.2	403.2	-
171.3	171.3	-
1,312.6	1,312.6	-

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REVENUE			
LCFF Entitlement			
8011 Charter Schools General Purpose Entitlement - State Aid	9,725,641	6,630,102	(3,095,539)
8012 Education Protection Account Entitlement	1,674,461	1,674,461	-
8096 Charter Schools in Lieu of Property Taxes	-	3,095,539	3,095,539
SUBTOTAL - LCFF Entitlement	11,400,102	11,400,102	-
Federal Revenue			
8181 Special Education - Entitlement	263,864	248,063	(15,801)
8291 Title I	-	108,253	108,253
8292 Title II	-	24,400	24,400
8296 CARES ESSER and LLM	-	876,599	876,599
8299 PPP Forgiveness	2,173,537	1,951,021	(222,516)
SUBTOTAL - Federal Revenue	2,437,401	3,208,336	770,935
Other State Revenue			
8381 Special Education - Entitlement (State	900,617	820,356	(80,261)
8382 Special Education Reimbursement (State	-	84,227	84,227
8550 Mandated Cost Reimbursements	22,130	22,130	-
8560 State Lottery Revenue	283,782	272,814	(10,967)
SUBTOTAL - Other State Revenue	1,974,943	1,199,528	(775,416)
Local Revenue			
SUBTOTAL - Local Revenue	-	-	-
Fundraising and Grants			
SUBTOTAL - Fundraising and Grants	-	-	-
TOTAL REVENUE	15,812,446	15,807,965	(4,481)

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EXPENSES			
Compensation & Benefits			
Certificated Salaries			
1100 Teachers Salaries	4,360,550	4,094,833	265,717
1148 Teacher - Special Ed	-	969,255	(969,255)
1150 Teacher Stipends/Extra Duty	329,850	-	329,850
1300 Certificated Supervisor & Administrator Salaries	649,100	626,360	22,740
1350 Administrator Stipend/Extra Duty	71,380	-	71,380
1900 Certificated Other Salaries	241,870	-	241,870
1930 Certificated Counselors Salaries	-	130,800	(130,800)
1950 Certificated Other Stipend/Extra Duty	5,700	-	5,700
SUBTOTAL - Certificated Salaries	5,658,450	5,821,248	(162,798)
Classified Salaries			
2100 Classified Instructional Aide Salaries	1,476,647	1,015,147	461,500
2103 Outdoor Learning & Library Specialists Salaries	-	33,341	(33,341)
2105 Instructional Aide Stipends	27,246	-	27,246
2200 Classified Special Ed Salaries	443,928	289,613	154,315
2201 Classified SpEd Teaching Assistants Salaries	-	389,636	(389,636)
2205 Support Stipends	12,970	-	12,970
2400 Classified Clerical & Office Salaries	487,539	462,872	24,667
2405 Clerical Stipends	32,190	-	32,190
2900 Classified Other Salaries	215,575	-	215,575
2905 Club M Salaries	11,910	243,734	(231,824)
2930 Maintenance & Grounds Salaries	-	119,439	(119,439)
SUBTOTAL - Classified Salaries	2,708,005	2,553,782	154,223
Employee Benefits			
3100 STRS	913,840	940,132	(26,292)
3300 OASDI-Medicare-Alternative	207,852	279,772	(71,920)
3400 Health & Welfare Benefits	468,123	472,698	(4,575)
3500 Unemployment Insurance	13,555	48,832	(35,277)
3600 Workers Comp Insurance	112,947	113,063	(116)
SUBTOTAL - Employee Benefits	1,716,316	1,854,497	(138,180)
Books & Supplies			
4100 Approved Textbooks & Core Curricula Materials	74,947	84,947	(10,000)
4300 Materials & Supplies	89,390	104,390	(15,000)
4320 Educational Software	-	20,000	(20,000)
4325 Instructional Materials & Supplies	-	-	-
4330 Office Supplies	17,415	22,415	(5,000)
4340 Montessori Materials	6,800	6,800	-
4350 Other Supplies & Materials	7,954	7,954	-
4400 Noncapitalized Equipment	161,407	161,407	-
4420 Computers: individual items less than \$5k	-	32,361	(32,361)
4710 Student Food Services	4,555	8,925	(4,370)
SUBTOTAL - Books and Supplies	362,468	449,199	(86,731)
Services & Other Operating Expenses			
5100 Subagreements for Services	294,160	294,160	-
5300 Dues & Memberships	15,101	15,101	(0)
5500 Operations & Housekeeping	3,000	3,000	-

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5510 Utilities - Gas and Electric	2,000	2,000	-
5515 Janitorial, Gardening Services & Supplies	74,507	74,507	-
5520 Security	-	-	-
5535 Utilities (General)	75,000	75,000	-
5605 Equipment Leases	48,600	48,600	-
5610 Rent	1,350,000	1,350,000	-
5615 Repairs and Maintenance - Building	8,000	8,000	-
5800 Other Services & Operating Expenses	147,999	-	147,999
5812 Business Services	172,816	176,144	(3,328)
5824 District Oversight Fees	-	114,001	(114,001)
5857 Payroll Fees	-	15,355	(15,355)
5858 CMO Fees Expense	1,375,889	1,436,479	(60,590)
5863 Professional Development	-	25,550	(25,550)
5900 Communications	5,000	5,000	-
SUBTOTAL - Services & Other Operating Exp.	3,572,072	3,642,897	(70,825)

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Depreciation Expense
6900 Depreciation
SUBTOTAL - Depreciation Expense

Other Outflows
7438 Long term debt - Interest
SUBTOTAL - Other Outflows

TOTAL EXPENSES

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San Juan	San Juan	San Juan
-	93,227	(93,227)
-	93,227	(93,227)
-	-	-
-	-	-
14,017,312	14,414,851	(397,539)