

Urban Montessori
Accrual Summary
As of Jun FY2020

	Actual YTD	May Forecast	Expected Final	Previous Forecast vs Expected Final
SUMMARY				
Revenue				
LCFF Entitlement	2,825,755	3,254,077	3,254,094	17
Federal Revenue	86,692	165,755	150,178	(15,578)
Other State Revenues	371,470	482,585	486,600	4,015
Local Revenues	63,742	135,878	141,912	6,034
Fundraising and Grants	232,348	247,413	232,348	(15,065)
Total Revenue	3,580,007	4,285,709	4,265,132	(20,577)
Expenses				
Compensation and Benefits	3,094,681	3,128,863	3,094,681	34,182
Books and Supplies	98,133	125,351	98,133	27,218
Services and Other Operating Expenditures	1,035,551	1,041,126	1,059,540	(18,414)
Depreciation	-	-	-	-
Other Outflows	6,218	-	6,218	(6,218)
Total Expenses	4,234,582	4,295,340	4,258,571	36,769
Operating Income	(654,575)	(9,632)	6,560	16,192
Fund Balance				
Beginning Balance (Unaudited)		225,801	225,801	
Audit Adjustment		59,516	59,516	
Beginning Balance (Audited)		285,317	285,317	
Operating Income		(9,632)	6,560	
Ending Fund Balance		275,685	291,877	

REVENUE

	Actual YTD	May Forecast	Expected Final	Previous Forecast vs Expected Final
LCFF Entitlement				
8011 Charter Schools General Purpose Entitlement - State Aid	1,618,474	1,892,220	2,034,788	142,568
8012 Education Protection Account Entitlement	446,256	444,059	299,116	(144,943)
8019 State Aid - Prior Years	4,663	4,663	4,663	-
8096 Charter Schools in Lieu of Property Taxes	756,362	913,135	915,527	2,392
SUBTOTAL - LCFF Entitlement	2,825,755	3,254,077	3,254,094	17
Federal Revenue				
8181 Special Education - Entitlement	-	57,495	57,495	-
8220 Child Nutrition Programs	20,934	42,503	26,778	(15,725)
8291 Title I	45,694	45,694	45,694	-
8292 Title II	8,805	8,805	8,952	147
8294 Title IV	10,000	10,000	10,000	-
8297 PY Federal - Not Accrued	1,259	1,259	1,259	-
SUBTOTAL - Federal Revenue	86,692	165,755	150,178	(15,578)
Other State Revenue				
8319 Other State Apportionments - Prior Years	4,259	4,259	4,259	0
8381 Special Education - Entitlement (State)	175,004	195,799	195,800	1
8382 Special Education Reimbursement (State)	23,760	39,600	47,520	7,920
8520 Child Nutrition - State	1,420	2,082	1,894	(188)
8545 School Facilities Apportionments	111,687	147,719	147,719	-
8550 Mandated Cost Reimbursements	6,729	6,719	6,729	10
8560 State Lottery Revenue	40,888	78,685	74,956	(3,729)
8590 COVID-19 LEA Response Funds	7,723	7,723	7,723	-
SUBTOTAL - Other State Revenue	371,470	482,585	486,600	4,015
Local Revenue				
8634 Food Service Sales	20,376	25,628	20,376	(5,251)
8676 After School Program Revenue	31,615	31,427	31,615	188
8699 All Other Local Revenue	6,406	4,199	6,406	2,207
8702 Oakland Measure G1	-	74,625	78,170	3,545
8999 Uncategorized Revenue	5,345	-	5,345	5,345
SUBTOTAL - Local Revenue	63,742	135,878	141,912	6,034
Fundraising and Grants				
8801 Walkathon	106	106	106	(0)
8802 Private Grants	183,155	181,654	183,155	1,501
8803 All In for Learning	5,685	22,000	5,685	(16,315)
8811 Fall Campaign	15,737	15,737	15,737	(0)
8812 Other Fundraising (Movie Night, Apparel, etc)	11,192	11,443	11,192	(251)
8814 Field Trips Donations	16,473	16,473	16,473	0
SUBTOTAL - Fundraising and Grants	232,348	247,413	232,348	(15,065)
TOTAL REVENUE	3,580,007	4,285,709	4,265,132	(20,577)

EXPENSES

	Actual YTD	May Forecast	Expected Final	Previous Forecast vs Expected Final
Compensation & Benefits				
Certificated Salaries				
1100 Teachers Salaries	723,126	745,426	723,126	22,301
1103 Teacher - Substitute Pay	22,912	22,912	22,912	(0)
1148 Teacher - Special Ed	327,320	325,959	327,320	(1,361)
1300 Certificated Supervisor & Administrator Salaries	115,215	115,000	115,215	(215)
1322 Cert Admin - Custom 2	91,048	91,048	91,048	(0)
SUBTOTAL - Certificated Salaries	1,279,621	1,300,345	1,279,621	20,724
Classified Salaries				
2100 Classified Instructional Aide Salaries	661,277	670,978	661,277	9,701
2102 Classified- Counselors	134,319	145,127	134,319	10,808
2103 Classified- Substitutes	6,153	6,435	6,153	282
2105 Classified- Reading Specialist	65,275	61,274	65,275	(4,001)
2400 Classified Clerical & Office Salaries	156,339	147,725	156,339	(8,614)
2900 Classified Other Salaries	105,066	101,198	105,066	(3,869)
SUBTOTAL - Classified Salaries	1,128,429	1,132,737	1,128,429	4,308
Employee Benefits				
3100 STRS	297,343	295,150	297,343	(2,193)
3300 OASDI-Medicare-Alternative	73,009	79,117	73,009	6,108
3400 Health & Welfare Benefits	263,094	267,674	263,094	4,580
3500 Unemployment Insurance	11,762	12,234	11,762	472
3600 Workers Comp Insurance	41,423	41,606	41,423	183
SUBTOTAL - Employee Benefits	686,630	695,781	686,630	9,150
Books & Supplies				
4200 Books & Other Reference Materials	102	102	102	0
4315 Custodial Supplies	1,066	2,000	1,066	934
4320 Educational Software	4,170	4,069	4,170	(101)
4325 Instructional Materials & Supplies	6,181	6,181	6,181	0
4326 Art & Music Supplies	12,154	12,154	12,154	0
4330 Office Supplies	3,366	4,000	3,366	634
4335 PE Supplies	542	542	542	0
4340 SpEd Materials & Supplies	-	750	-	750
4410 Classroom Furniture, Equipment & Supplies	1,795	1,795	1,795	0
4420 Computers: individual items less than \$5k	3,669	5,000	3,669	1,331
4430 Non Classroom Related Furniture, Equipment & Supplies	944	944	944	(0)
4710 Student Food Services	59,609	83,278	59,609	23,669
4720 Other Food	4,536	4,536	4,536	0
SUBTOTAL - Books and Supplies	98,133	125,351	98,133	27,218

Services & Other Operating Expenses

	Actual YTD	May Forecast	Expected Final	Previous Forecast vs Expected Final
5215 Travel - Mileage, Parking, Tolls	288	500	288	212
5305 Dues & Membership - Professional	4,960	6,000	4,960	1,040
5450 Insurance - Other	40,839	40,839	40,839	-
5515 Janitorial, Gardening Services & Supplies	127,234	120,000	127,234	(7,234)
5520 Security	608	608	608	(0)
5530 Utilities- Pleasant	28,770	29,000	28,770	230
5535 Utilities- Brann	75,178	55,911	75,178	(19,267)
5605 Equipment Leases	14,668	14,024	14,668	(644)
5610 Brann Rent	77,353	77,353	77,353	(0)
5615 Repairs and Maintenance - Building	1,304	5,000	1,304	3,696
5631 Jarlath Rent	264,000	264,000	264,000	-
5803 Accounting Fees	12,630	12,630	12,630	-
5805 Administrative Fees	1,526	6,386	9,125	(2,739)
5809 Banking Fees	812	768	812	(44)
5812 Business Services	112,000	112,000	112,000	-
5815 Consultants - Instructional	25,000	25,000	25,000	-
5824 District Oversight Fees	17,931	34,322	34,322	-
5827 Middle School Program expenses (8816 offset)	-	1,808	-	1,808
5830 Field Trips Expenses	45,409	45,409	45,409	(0)
5833 Fines and Penalties	180	500	180	320
5836 Fingerprinting	1,595	1,595	1,595	-
5839 Fundraising Expenses	5,532	5,532	5,532	-
5845 Legal Fees	25,107	10,583	25,107	(14,524)
5857 Payroll Fees	5,935	6,000	5,935	65
5860 Printing and Reproduction	7,071	10,000	7,071	2,929
5861 Prior Yr Exp (not accrued)	11,645	11,986	11,645	341
5863 Professional Development	13,615	13,615	13,615	(0)
5869 Special Education Contract Instructors	51,050	62,750	51,050	11,700
5875 Staff Recruiting	3,000	4,000	3,000	1,000
5878 Student Assessment	8,427	5,000	8,427	(3,427)
5880 Student Health Services	3,300	3,500	3,300	200
5881 Student Information System	30,692	29,817	30,692	(875)
5887 Technology Services	1,333	3,000	1,333	1,667
5910 Communications - Internet / Website Fees	6,593	9,492	6,593	2,899
5915 Postage and Delivery	1,009	3,200	1,009	2,191
5920 Communications - Telephone & Fax	8,956	9,000	8,956	44
SUBTOTAL - Services & Other Operating Exp.	1,035,551	1,041,126	1,059,540	(18,414)
Other Outflows				
7999 Uncategorized Expense	6,218	-	6,218	(6,218)
SUBTOTAL - Other Outflows	6,218	-	6,218	(6,218)
TOTAL EXPENSES	4,234,582	4,295,340	4,258,571	36,769