



Magnolia Public Schools

Regular Board Meeting

Date and Time

Thursday October 10, 2019 at 6:00 PM PDT

Location

MSA-SD 6525 Estrella Ave. San Diego, CA 92120

Access to the Board Meeting: Any interested parties or community members from remote locations may attend the meeting at the following school sites or the addresses where Board Members are joining from:

By dialing into; 1.844.572.5683 Code: 1948435

- MSA-4 11330 W. Graham Place Los Angeles, CA 90064
- MSA-7 18355 Roscoe Blvd. Northridge, CA 91325
- MSA-SA 2840 W. 1st., Santa Ana, CA 92703 (Mr. Shohrat Geldiyev)
- 1363 Ridgecrest Rd Pinole, CA 94564 (Mr. Serdar Orazov)
- 4701 Patrick Henry Dr. Bldg#25, Santa Clara, CA 95054 (Dr. Umit Yapanel)

In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modification of the agenda in order to participate in Board meetings are invited to contact the MPS Home Office. If you need special assistance to attend the meeting, please notify Barbara Torres at (213) 628-3634 x100, 24 hours before the meeting to make arrangements.

Any public records relating to an agenda item for an open session which are distributed to all, or a majority of all, of the Board Members shall be available for public inspection at 250 East 1st Street Ste. 1500 Los Angeles, CA 90012.

Board Members:

Mr. Haim Beliak, Vice-Chair
Ms. Diane Gonzalez
Ms. Sandra Covarrubias
Dr. Umit Yapanel
Mr. Serdar Orazov
Dr. Salih Dikbas
Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

Agenda

Purpose	Presenter	Time
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I. Opening Items			6:00 PM
A. Call the Meeting to Order			1 m
B. Record Attendance and Guests			1 m
C. Pledge of Allegiance			1 m
D. Approval of Agenda	Vote		1 m
E. Public Comments			5 m
F. Communications: Board/Superintendent			5 m
G. Approval of September 12, 2019 Regular Board Meeting Minutes	Approve Minutes		
Approve minutes for Regular Board Meeting on September 12, 2019			
H. Approval of September 16, 2019 Special Board Meeting Minutes	Approve Minutes		
Approve minutes for Special Board Meeting on September 16, 2019			
I. Approval of September 22, 2019 Board Retreat Minutes	Approve Minutes		
Approve minutes for Board Retreat on September 22, 2019			
II. Consent Items			6:14 PM
A. Approval of Water Fountain Stations for MSA-2	Vote	Steven Keskinurk	5 m
III. Closed Session Items			6:19 PM
A. Public Announcement of Closed Session	FYI	Haim Beliak	1 m
B. Conference with Legal Counsel-Potential Litigation- Five Matters	Discuss	Patrick Ontiveros	20 m
C. Report Out From Closed Session	FYI	Haim Beliak	1 m
IV. Action Items			6:41 PM
A. Prop 39 Over-allocation Cost Payment From Reserve Funds	Vote	Patrick Ontiveros	5 m
B. Approval of Field Supervisor Agreement for Counseling Interns	Vote	Erdinc Acar	5 m
C. Approval of MSA-5 Additional Staff Member	Vote	Brad Plonka	5 m
D. Appointment of MPS Board Officer(s)	Vote	Alfredo Rubalcava	5 m
E. Approval of MPS Board Committee Membership Restructure	Vote	Alfredo Rubalcava	5 m
V. Information/Discussion Items			7:06 PM
A. Enrollment Update	Discuss	Ismael Soto	5 m
B. Finance Update- August 2019 Monthly Financials	FYI	Nanie Montijo	3 m
C. Facilities Updates	FYI	Patrick Ontiveros	10 m
D. Academic Update	Discuss	Erdinc Acar	5 m
VI. Closing Items			7:29 PM
A. Adjourn Meeting	Vote		

Cover Sheet

Approval of September 12, 2019 Regular Board Meeting Minutes

Section: I. Opening Items
Item: G. Approval of September 12, 2019 Regular Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on September 12, 2019

DRAFT



Magnolia Public Schools

Minutes

Regular Board Meeting

Date and Time

Thursday September 12, 2019 at 6:00 PM

Location

MSA-1 18238 Sherman Way, Reseda, CA 91335

Board members who participate via phone called in from the following locations:

- MSA-SA 2840 W. 1st., Santa Ana, CA 92703 (Mr. Shohrat Geldiyev)
- MSA-SD 6525 Estrella Ave. San Diego, CA 92120 (Dr. Salih Dikbas)
- 1363 Ridgecrest Rd Pinole, CA 94564 (Mr. Serdar Orazov)
- 4701 Patrick Henry Dr. Bldg#25, Santa Clara, CA 95054 (Dr. Umit Yapanel)
- 5113 Babette Ave. Los Angeles, CA 90066 (Ms. Diane Gonzalez)

Board Members:

Dr. Saken Sherkhanov, Chair
Mr. Haim Beliak, Vice-Chair
Ms. Diane Gonzalez
Ms. Sandra Covarrubias
Dr. Umit Yapanel
Mr. Serdar Orazov
Dr. Salih Dikbas
Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez (remote), H. Beliak, S. Covarrubias, S. Geldiyev, S. Orazov, S. Sherkhanov, U. Yapanel

Directors Absent

S. Dikbas

Directors Left Early

U. Yapanel

I. Opening Items

A. Call the Meeting to Order

S. Sherkhanov called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Sep 12, 2019 @ 6:49 PM at MSA-1 18238 Sherman Way, Reseda, CA 91335.

B. Record Attendance and Guests

S. Geldiyev, MPS Board Member, joined as a community member at the start of the meeting and started voting in item IV A.

C. Pledge of Allegiance

B. Torres, MPS Board Secretary, led the Pledge of Allegiance.

D. Approval of Agenda

S. Sherkhanov made a motion to approve the agenda.

U. Yapanel seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Aye
D. Gonzalez Aye
S. Orazov Aye
H. Beliak Aye
S. Geldiyev Absent
S. Dikbas Absent
S. Covarrubias Aye

E. Public Comments

C. Brimmer, community member, invited the board and community members to an event called, "Taste of Sound". R. Vaughn, marketing vendor, informed the board of his services. No other comments were made.

F. Communications: Board/Superintendent

A. Rubalcava, MPS CEO & Superintendent, congratulated the MSA-1 congressional winners and invited the winners to speak about their experience in the program. In addition, he presented details on the first day of school and principals that were present elaborated on their first day experience, he invited board members to the MSA-1 ribbon cutting and gave them details about the upcoming board retreat and governance academy. I. Soto, MPS Director of Development and Communications, presented the plan of the Portrait of a Graduate to the board. S. Daniel, MSA-3 Principal, asked for a moment of silent for a former student. No other public comments were made.

G. Approval of August 8, 2019 Regular Board Meeting Minutes

H. Beliak made a motion to approve minutes from the Regular Board Meeting on 08-08-19.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

H. Beliak Aye
S. Geldiyev Absent
S. Sherkhanov Aye

U. Yapanel Aye
S. Dikbas Absent
S. Covarrubias Aye
D. Gonzalez Aye
S. Orazov Aye

H. Approval of August 28, 2019 AdHoc Committee Board Meeting Minutes

H. Beliak made a motion to approve minutes from the Regular AdHoc Committee Meeting on 08-28-19.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Sherkhanov Aye
H. Beliak Aye
U. Yapanel Aye
S. Orazov Aye
S. Dikbas Absent
S. Covarrubias Aye
S. Geldiyev Absent
D. Gonzalez Aye

II. Consent Item

A. 2019-20 Compliance Monitoring and Certification of Board Compliance Review for MSA-4, 6, 7, and Bell

A. Rubalcava, gave a brief overview on the compliance monitoring reports. This item was previously approved by the MPS Board Academic Committee.

H. Beliak made a motion to approve 2019-20 Compliance Monitoring and Certification of Board Compliance Review for MSA-4, 6, 7, and Bell.

U. Yapanel seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias Aye
S. Sherkhanov Aye
D. Gonzalez Aye
U. Yapanel Aye
S. Orazov Aye
S. Dikbas Absent
S. Geldiyev Absent
H. Beliak Aye

B. Approval of Hiring MSA-3 Special Education Teacher

S. Daniel, MSA-3 principal, briefly explained the need for the additional staff member to her campus. N. Montijo, MPS Chief Financial Officer, stated that the cost was budgeted for this year. This item was previously approved by the MPS Board Academic Committee.

H. Beliak made a motion to approval an increase in staffing as follows: adding a Full-time Special Education Resource Specialist Program (RSP) Teacher at MSA 3.

U. Yapanel seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias Aye
U. Yapanel Aye
S. Orazov Aye
S. Geldiyev Absent
D. Gonzalez Aye

S. Sherkhanov Aye
S. Dikbas Absent
H. Beliak Aye

III. Closed Session Items

A. Public Announcement of Closed Session

S. Sherkhanov, MPS Board Chair, announced that the board would be going into Closed Session to discuss eight matters under potential litigation and one matter in existing litigation, the board would report out in Open Session any actions taken.

B. Conference with Legal Counsel-Potential Litigation- Eight Matters

The board discussed these items in Closed Session.

C. Conference with Legal Counsel- Existing Litigation (\$54956.9)- One Matter

The board discussed this item in Closed Session.

D. Report Out From Closed Session

S. Sherkhanov, announced in Open Session that the board did not take any actions in Closed Session.

IV. Action Items

A. Authorization to Settle Existing Litigation

There was no discussion on this item, the item went straight to approval. However, P. Ontiveros, MPS General Counsel and Facilities Director, announced that payment would be from the operating budget rather than from reserves as originally stated in the board report. S. Sherkhanov made a motion to approve and authorize the proposed settlement of the Esqueda v Magnolia matter as being in the best interests of MPS. MPS Board approves and authorizes MPS Staff to negotiate an appropriate settlement agreement and to pay the settlement amount that has been proposed.

U. Yapanel seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Sherkhanov Aye
S. Geldiyev Aye
D. Gonzalez Aye
S. Orazov Aye
S. Dikbas Absent
S. Covarrubias Aye
U. Yapanel Aye
H. Beliak Aye

B. Approval of College Board as an Approved Vendor

This item was previously presented in the August 2019 board meeting but approval had been postponed until further documentation was provided. S. Sherkhanov, MPS Board Chair, stated that he thanked the central office for providing the requested documents. There was no discussion on this item.

S. Sherkhanov made a motion to approve College Board as a sole Service Provider.

U. Yapanel seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Dikbas Absent
D. Gonzalez Aye
S. Orazov Aye

H. Beliak Aye
S. Covarrubias Aye
S. Sherkhanov Aye
U. Yapanel Aye
S. Geldiyev Aye

C. Approval of 2018-19 MPS Unaudited Financial Actuals

S. Sherkhanov, announced that approval of the unaudited financial actuals would be postponed for further review and revisions.

S. Sherkhanov made a motion to postponed the approval of the unaudited financial actuals for a later meeting.

H. Beliak seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Covarrubias Aye
H. Beliak Aye
U. Yapanel Aye
S. Geldiyev Aye
S. Orazov Aye
S. Sherkhanov Aye
D. Gonzalez Aye
S. Dikbas Absent

D. Approval of Resolution Accepting Terms & Conditions of Grant Agreement CSFIG for MSA-SA

P. Ontiveros, MPS General Counsel and Facilities Director, informed the board that MSA-Santa Ana was notified by the California School Finance Authority (CSFA) that they were awarded the CSFIG grant to be disbursed over 3 years to be used in mortgage/debt service costs of the facility.

S. Sherkhanov made a motion to accept the award described hereinafter and agree to the terms and conditions set forth in the Grant Agreement provided in conjunction with the CSFA's award to MSA-Santa Ana under Funding Round 15 of the State Charter Facilities Incentive Grants Program and that the MPS Board, accordingly, adopt the resolutions set forth as Exhibit A attached here.

S. Orazov seconded the motion.

The board **VOTED** to approve the motion.

Roll Call

U. Yapanel Absent
S. Geldiyev Aye
S. Sherkhanov Aye
H. Beliak Aye
D. Gonzalez Aye
S. Dikbas Absent
S. Covarrubias Abstain
S. Orazov Aye
U. Yapanel left early.

E. MSA-1 Computer Equipment Lease Agreement

R. Monoshev, IT Director, explained the RFP process related to the computer lease agreement and the difference between purchasing and leasing the items in regards to their costs and benefits. M. Sahin, MSA-1 Principal, added his input on this purchase and stated that other school stakeholder gave their input on the items being purchased and agreed on the final choice. All questions were addressed.

H. Beliak made a motion to award the winning bid for the published RFP and adopt the lease of MSA-1 Workstation All-in-One PCs and laptops for Magnolia Public Schools as set forth above. Should there be a similar need for any other Magnolia Public Schools (MPS), the

approved vendor, the need, and the price will be used between the dates July 1st, 2019 – June 30th, 2020.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Absent
S. Sherkhanov Aye
S. Geldiyev Aye
S. Orazov Aye
S. Covarrubias Aye
H. Beliak Aye
S. Dikbas Absent
D. Gonzalez Aye

F. Approval of New MSA-1 Bank Account for Construction

N. Montijo, MPS Chief Financial Officer, explained the purpose of opening a new bank account under MSA-1 to fund the construction expenditures, a written report was provided, there was no further discussion.

S. Sherkhanov made a motion to approve opening a new MSA 1 bank account with Citibank, our current banking institution, to complete the 2017 Bond facility expansion project as required by the Bond Trustee, transfer operating funds up to \$2,930,000 into the new bank account and authorize an intra-organizational loan from MSA 5 to MSA 1, not to exceed \$1,000,000 as needed as MSA 1 may require a temporary loan to cover operating expenses after using its own cash to complete the Project.

H. Beliak seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Orazov Aye
S. Covarrubias Aye
U. Yapanel Absent
S. Geldiyev Aye
S. Dikbas Absent
H. Beliak Aye
D. Gonzalez Aye
S. Sherkhanov Aye

V. Information/Discussion Items

A. Presentation of Summit Learning Program

J. Hernandez, MSA-8 principal, gave a presentation on the Summit Learning Program and addressed all board member questions.

B. Review of LACOE Oversight Reports

A. Rubalcava, MPS CEO & Superintendent, explained the authorizer site visit process and how these visits are for authorizers to ensure MPS is providing the right services to the community. He went over the areas that are reviewed by authorizers; academics, governance, and fiscal with the support of the c team lead for each area. C-level staff went over the recommendations provided for each category and how they would be addressed. E. Acar, MPS Chief Academic Officer, elaborated to state the recommendations that were given to each school. N. Montijo, MPS Chief Financial Officer, talked about recommendations pertaining to the back office providers and other financials items.

C. Academic Update

E. Acar, MPS Chief Academic Officer, presented data on staffing, academic programs, past and future events and other relevant academic information. This presentation was previously presented to the MPS Board Academic Committee.

D. Student Enrollment Update

I. Soto, Director of Development and Communications, presented the current enrollment numbers to the board and gave a brief overview on the 2019-20 recruitment strategy.

E. Human Resource Update

D. Hajmeirza, MPS Human Resource Director, updated the board on staff head count, turn over rates, mandatory trainings, and open positions. She addressed board member questions.

F. Vavrinek, Trine, Day and Co, LLP (Internal Audited Firm) Joins Eide Bailly, LLP

N. Montijo, informed the board Vavrinek, Trine, Day and Co, LLP (VTD) the current MPS internal auditing firm joined Eide Bailly LLP, one of the top 25 CPA and business advisory firms in the nation. No action was required, the announcement was a formality.

G. Facilities Updates

P. Ontiveros, MPS General Counsel and Facilities Director, gave the board an update on ongoing facility projects for MPS, all questions were addressed.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 11:16 PM.

Respectfully Submitted,
S. Sherkhanov

Cover Sheet

Approval of September 16, 2019 Special Board Meeting Minutes

Section: I. Opening Items
Item: H. Approval of September 16, 2019 Special Board Meeting Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Special Board Meeting on September 16, 2019

DRAFT



Magnolia Public Schools

Minutes

Special Board Meeting

Date and Time

Monday September 16, 2019 at 6:00 AM

Location

Teleconference Dial:1.844.572.5683 Code: 1948435

Board Members called in from the following locations:

- 15333 Culver Dr. #450, Irvine, CA 92604 (Mr. Shohrat Geldiyev)
- 1363 Ridgecrest Rd Pinole, CA 94564 (Mr. Serdar Orazov)
- 5113 Babette Ave. Los Angeles, CA 90066 (Ms. Diane Gonzalez)
- 9715 Lockford St. LA, CA 90035 (Mr. Haim Beliak)
- UCLA- 673 Boyer Hall, 611 Charles Young Dr. East, Los Angeles, CA 90095 (Dr. Saken Sherkhonov)
- 7401 Madora Ave. Winnetka, CA 91306 (Ms. Sandra Covarrubias)

Board Members:

Dr. Saken Sherkhonov, Chair

Mr. Haim Beliak, Vice-Chair

Ms. Diane Gonzalez

Ms. Sandra Covarrubias

Dr. Umit Yapanel

Mr. Serdar Orazov

Dr. Salih Dikbas

Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez (remote), H. Beliak (remote), S. Covarrubias (remote), S. Geldiyev (remote), S. Orazov (remote), S. Sherkhonov (remote)

Directors Absent

S. Dikbas, U. Yapanel

I. Opening Items

A. Call the Meeting to Order

S. Sherkhanov called a meeting of the board of directors of Magnolia Public Schools to order on Monday Sep 16, 2019 @ 6:11 AM at Teleconference Dial:1.844.572.5683 Code: 1948435.

B. Record Attendance and Guests

See attendance information stated above.

C. Approval of Agenda

D. Gonzalez made a motion to approve the agenda as presented.

H. Beliak seconded the motion.

The board **VOTED** unanimously to approve the motion.

D. Public Comments

No public comments were made.

II. Action Items

A. Approval of 2018-19 MPS Unaudited Financial Actuals

N. Montijo, MPS Chief Financial Officer (CFO), informed the board that the 2018-19 MPS Unaudited Financials had been revised since the previous week when approval of the reports were postponed by the board. She briefly explained that there were some transactions that needed to be reflected on the unaudited actuals such as the CSFIG accruals, health benefits accruals and some revenues sources that had not previously been recorded. K. Yoder, DMS CFO (back office), concurred with the information N. Montijo presented.

S. Orazov, MPS Finance Committee Chair, informed the board that he worked closely with MPS staff to review these reports and recommended some best practices for next year. All questions were addressed.

H. Beliak made a motion to approve the Unaudited Actuals Report for Fiscal Year Ended June 30, 2019.

S. Orazov seconded the motion.

The board **VOTED** unanimously to approve the motion.

III. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 6:22 PM.

Respectfully Submitted,
S. Sherkhanov

Cover Sheet

Approval of September 22, 2019 Board Retreat Minutes

Section: I. Opening Items
Item: I. Approval of September 22, 2019 Board Retreat Minutes
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Retreat on September 22, 2019

DRAFT



Magnolia Public Schools

Minutes

Board Retreat

Date and Time

Sunday September 22, 2019 at 9:00 AM

Location

MPS Home Office: 250 E. 1st St. Ste.1500 Los Angeles, CA 90012

Board Members:

Dr. Saken Sherkhanov, Chair

Mr. Haim Beliak, Vice-Chair

Ms. Diane Gonzalez

Ms. Sandra Covarrubias

Dr. Umit Yapanel

Mr. Serdar Orazov

Dr. Salih Dikbas

Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez, H. Beliak, S. Covarrubias, S. Dikbas, S. Geldiyev, S. Orazov, S. Sherkhanov, U. Yapanel

Directors Absent

None

I. Opening Items**A. Call the Meeting to Order**

S. Sherkhanov called a meeting to order on Sunday Sep 22, 2019 @ 9:25 AM at MPS Home Office: 250 E. 1st St. Ste.1500 Los Angeles, CA 90012.

B. Record Attendance and Guests

All Board Members participated in person.

C. Pledge of Allegiance

B. Torres, MPS Board Secretary, led the Pledge of Allegiance.

D. Approval of the Agenda

D. Gonzalez made a motion to approve the agenda as presented.

S. Covarrubias seconded the motion.

The team **VOTED** unanimously to approve the motion.

E. Public Comment

A. Rubalcava, MPS CEO & Superintendent, updated the board on the opening of the new MSA-1 building and renewal updates. No other public comments were made.

II. Information/Discussion Item(s)

A. Board Handbook Review

A. Rubalcava, MPS CEO & Superintendent, presented the draft MPS Board Handbook to the board. They discussed improvements and set a completion date of July 2020.

B. Charter 101

A. Rubalcava, MPS CEO & Superintendent, presented facts on charter schools to the board. The board had the opportunity to ask general questions about the charter school sector.

C. Trainings for Board Members

D. Rymer, YMC attorney, gave the board a presentation pertaining to student discipline which included information on due process, investigations, search and seizure, suspension and expulsion procedures. J. Simmons, YMC Partner, informed the board on the new governance laws that would be in effect January 1, 2020 and how these will affect MPS. His presentation included changes to the Brown Act and Conflict of Interest law compliance, SB 126 provisions and other major bills that can impact operations if signed by the Governor. Board Members asked general questions along with questions specific to MPS.

III. Action Item(s)

A. Approval of Revised Bylaws, Conflict of Interest Code and Policy

A. Rubalcava, MPS CEO & Superintendent, informed the board that the changes reflected in the new Conflict of Interest Code, Conflict of Interest Policy and MPS Bylaws reflect the changes in governance explained by the attorneys as shown in the redline version of the documents. The board wanted to ensure that the changes would not take effect until January 1, 2020, which is when MPS is required to comply with the new governance mandates.

S. Orazov made a motion to approve the revised MPS Bylaws, Conflict of Interest Code and Conflict of Interest Policy effective January 1, 2020 to comply with SB 126.

H. Beliak seconded the motion.

The team **VOTED** unanimously to approve the motion.

IV. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 2:29 PM.

Respectfully Submitted,
S. Sherkhanov

Cover Sheet

Approval of Water Fountain Stations for MSA-2

Section: II. Consent Items
Item: A. Approval of Water Fountain Stations for MSA-2
Purpose: Vote
Submitted by:
Related Material: II A MSA 2 New Water Fountain.pdf



Board Agenda Item #	Agenda # II A Consent Item
Date:	10/10/2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Steven Keskindurk, MSA 2 Principal
RE:	Three Water Fountain Stations for MSA-2

Proposed Board Motion

I move that the board approve the purchase of three water bottle filling station systems which include water fountains as well as a bottle filling stations that also includes water cooling systems funded by long term reserve.

Introduction

The water bottle filling stations are highly needed since we started with our California Interscholastic Federation- Los Angeles (CIF-LA) sports programs and we need to ensure that our athletes can maintain optimal hydration throughout the day, and after their practices.

These units will be installed up to ADA code as well as LAUSD code. Two of these systems will be placed outside of the G building and will replace the two current drinking fountains located in this location on MSA2's campus, including one standard height unit as well as one ADA accessible lower height unit. An additional one system will be placed outside of P10 and will replace the existing drinking fountain located there. The reason these units are needed is to improve the quality of accessible drinking water to all MSA2 students in a manner to avoid excess disposable single use water bottle consumption that is better for students' health and safety as well as for the environment.

Background

These units will be installed up to ADA code as well as LAUSD code. LAUSD is not allowing other vendors to install water bottle filling stations.

Analysis (If applicable)

No RFP is made since this is LAUSD facility, and they do not allow water fountain stations to be installed by other vendors.

Budget Implications

- The estimated cost for the water fountains is \$24,000.00 each, \$72,000.00 in total
- MSA-2 did not budget in its operational funds for 2019-20.
- MSA-2 can use its long term reserves for this expense since it's a one-time cost

*** The CFO has reviewed and approved the budget implications

Exhibits (attachments):

- LAUSD Estimate
- Referral Form
- Bottle filling station



Ingenuity for Everyday Life.

Drinking Solutions

Home / Elkay EZH2O Vandal-Resistant Bottle Filling Station, & Bi-Level Reverse Cooler, Non-Filtered 8 GPH Stainless



Image May Not Reflect Selected Options

Elkay EZH2O Vandal-Resistant Bottle Filling Station, & Bi-Level Reverse Cooler, Non-Filtered 8 GPH Stainless

VRCTLR8WSK

\$3,457

(List price shown in US dollars. Actual selling price may vary.)

★★★★★ 5.0 | 1 Review

1 out of 1 (100%) reviewers recommend this product

9 questions and 9 answers for this product

[WRITE A REVIEW](#)

Product Description/Details

The Elkay EZH2O® Bottle Filling Station delivers a clean quick water bottle fill and enhances sustainability by minimizing our dependency on disposable plastic bottles. Vandal-resistant cooler and bottle filling station in a consolidated space saving ADA compliant design. Pushbutton activation with automatic 20-second shut-off timer on bottle filler.

- Ideal for heavy-use installations such as educational and indoor recreational facilities.
- Vandal-resistant, push-button activation for both the bottle filler and the water cooler.
- Fill rate is 1.1 GPM.
- Green Ticker™ informs user of number of 20 oz. plastic water bottles saved from waste.
- Laminar flow provides clean fill with minimal splash.
- Vandal-resistant bubblers feature chrome-plated integral hood guard to prevent contamination from other users, airborne deposits and tampering.
- Rated for indoor/outdoor use.

[Show More](#)

Downloads

[CAD Top \(DWG\)](#)
[CAD Side \(DWG\)](#)
[CAD Front \(DWG\)](#)
[BIM \(RFA\)](#)
[Installation Instructions \(PDF\)](#)
[Specification Sheets \(PDF\)](#)
[Warranty \(PDF\)](#)

Product Specifications

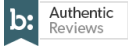
Finish	Stainless Steel
Material	Stainless Steel
Features	Green Ticker™ Laminar Flow Real Drain Vandal Resistant
Power	115V/60Hz
Bubbler Style	Vandal Resistant
Mounting Option	Wall Mount (On Wall)
Chilling Option	8 GPH
Installation Location	Indoor + Outdoor
No. of Stations	Two Station
Shipping Dimensions	L: 22-3/4" W: 31-11/16" H: 25-13/16" L: 36-1/8"
Bottle Filling Station Dimensions	W: 18-5/8" H: 38-13/16"
Shipping Weight	118 lbs
Product Compliance	ADA & ICC A117.1 ASME A112.19.3/CSA B45.4 Buy American Act CAN/CSA C22.2 No. 120 GreenSpec NSF 61 NSF 372 (lead free) UL 399

Built In USA
 ADA Compliant

Includes:

Water Cooler (VRCTLR8WSC)
 Bottle Filler (VRCWS)

Recommended Accessories



Reviews

WRITE A REVIEW

Rating Snapshot

Select a row below to filter reviews.

5 ★	<input type="checkbox"/>	1
4 ★	<input type="checkbox"/>	0
3 ★	<input type="checkbox"/>	0
2 ★	<input type="checkbox"/>	0
1 ★	<input type="checkbox"/>	0

Average Customer Ratings

Overall	★★★★★	5.0
Quality of Product	<input type="checkbox"/>	5.0
Value of Product	<input type="checkbox"/>	5.0



★★★★★ Dave · 11 months ago

great item

We have bought 4 so far ,over the past year and they are still working great .

Incentivized Review: No

Where do you use this product? AT our school lunch areas

What are the best features of this product? bottle filler

How can this product be improved? make room for install easier

Yes, I recommend this product.

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Filtered 8 GPH Stainless

Helpful? Yes · 1 No · 0 Report

Quality of Product

Value of Product



Response from Elkay:

Anonymous ElkayExpert · 11 months ago

Thank you for the 5 star review, Dave! We are so happy to hear you love your Elkay EZH2O!

Questions

ASK A QUESTION

1-9 of 9 Questions

Sort by: ▾



Ange Ed · 23 days ago

Hi, we have been supplied with a Elkay EZH2O Vandal-Resistant unit, it has a filter attached. We would like to bypass the filter so that we do not have to continually change it, could you please supply instructions for us to do this.

1 answer

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station, & Bi-Level Cooler, Non-Filtered Non-Refrigerated Stainless

Answer this Question



ElkayExpert · 22 days ago

Hello Ange Ed - We would love to help you with this. Please contact our friendly customer care team at Phone: 800-476-4106 or Email: CustCare@Elkay.com. Thank you for your question!

 *luis* · 5 months ago **1**
answer

Hola, necesitaria el manual de instalacion en español, podrian enviarmelo a Lriffo@aa2000.com.ar

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Non-Filtered 8 GPH Stainless

Answer this Question

 *ElkayExpert* · 5 months ago

Hello Luis - Please contact our customer care team for assistance. They can be reached at Phone: 800-476-4106 or Email: CustCare@Elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 2** **Report**

 *MrsPenny* · 5 months ago **1**
answer

Would we be able to purchase the top stainless steel bottle filling part by itself and would it be compatible with the LZSTL8WSSP?


Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Filtered 8 GPH Stainless

Answer this Question

 *Elkay Expert* · 5 months ago

Hello MrsPenny - Right now it can only be purchased as one complete unit. Please contact customer care and they can work with you to find the right Elkay solution for your needs if you have additional questions. They can be reached at Phone: 800-476-4106 or Email: CustCare@Elkay.com. Thank you for your question!

Helpful? **Yes · 1** **No · 0** **Report**

 *Gkiger* · 7 months ago **1**
answer

Does Elkay make a back stainless panel that could be placed behind the VRCTL8WSK as we are installing stone around the fountain, but would like a start stop point that is clean at the top and sides as to not intrude on the fountain on any side if possible


Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station, & Bi-Level Cooler, Non-Filtered 8 GPH Stainless

Answer this Question

 *ElkayExpert* · 7 months ago

Hello Gkiger - Please reach out to our Tech Services team. They would be happy to help with this! You can contact them at 800-260-6640 or svtechservice@elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 1** **Report**

 *samy* · 8 months ago **1**
answer

The water comes out with little power what can i do?

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station &, Bi-Level Cooler Filtered 8 GPH Stainless

Answer this Question



ElkayExpert · 8 months ago

Hello Samy - Please reach out to our Tech Services team. They would be happy to help with this! You can contact them at 800-260-6640 or svtechservice@elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 1** **Report**



MOMOF3 · 8 months ago

Does cold water come out? The chilling option is non-refrigerated GPH and I am not sure what that means. Also is this filtered or non-filtered? Thank you.

1
answer

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station, & Bi-Level Cooler, Non-Filtered Non-Refrigerated Stainless

Answer this Question



ElkayExpert · 8 months ago

Hello! Please reach out to our Tech Services team. They would be happy to help with this! You can contact them at 800-260-6640 or svtechservice@elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 3** **Report**



Rock · 8 months ago

We have several of these in our school but the water supply is suspect. Can a filter be added to this model?

1
answer

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Non-Filtered 8 GPH Stainless

Answer this Question



ElkayExpert · 8 months ago

Hello Rock - Yes, a filter can be added to this unit if it is being used indoors. If you have any further questions about installation, please reach out to our Customer Care team. They can be reached at Phone: 800-476-4106 or Email: CustCare@Elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 1** **Report**



Motty · 8 months ago

VRC8WSK Can the machine be winterized easily?

1
answer

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Non-Filtered 8 GPH Stainless

Answer this Question



ElkayExpert · 8 months ago

Hello Motty - Please reach out to our Tech Services team. They would be happy to help with this! You can contact them at 800-260-6640 or svtechservice@elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 2** **Report**



How do I adjust the flow to the bottle fill.. The water continues to run to long

Originally posted on Elkay EZH2O Vandal-Resistant Bottle Filling Station & Single Cooler, Filtered 8 GPH Stainless

Answer this Question



Elkay · 11 months ago

Hello Sal777 - Our Tech Services team would be happy to help! You can contact them at 800-260-6640 or svtechservice@elkay.com. Thank you for your question!

Helpful? **Yes · 0** **No · 2** **Report**



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Steven Keskinturk <skeskinturk@magnoliapublicschools.org>

New Water Fountain

Thorpe, Maria <maria.thorpe@lausd.net>
To: Steven Keskinturk <skeskinturk@magnoliapublicschools.org>
Cc: Lourdes Villagomez <lvillagomez@magnoliapublicschools.org>

Wed, Aug 28, 2019 at 11:38 AM

Good Morning Steve,

Thank you for the clarification on the signage. I'd like to come out for a visit anyway. I think I'm overdue.

I'll be happy to provide an estimate for the installation of a chilled drinking water fountain. Let's walk the site on Wednesday so we can determine where you want it installed and what features you would like on it. Attached are some of the District-approved options. Most of these are not chilled as chilled water can be more expensive to install and maintain due to the need to provide electrical to the unit. It could cost up to \$24,000 to install. We have approved some for installation such as the Elkay: <http://www.elkay.com/vrctlr8wsk>, but mostly for interior installation or in well-shaded areas.

We can discuss more on Wednesday. I'll send you a meeting invite as soon as I know exactly what time.

Thanks,

Maria

Maria Thorpe

Complex Project Manager

Los Angeles Unified School District

Facilities Services Division – Maintenance & Operations

333 South Beaudry Avenue, 22nd Floor

Los Angeles, California 90017

Office: (213) 241-0354

Mobile: (213) 503-5437

Personal: (626) 676-0273

[Quoted text hidden]



Bottle Filling Station Options 2018 1101.pdf
1725K

BUL-5761.0
 May 14, 2012

ATTACHMENT 3

**LOS ANGELES UNIFIED SCHOOL DISTRICT
 Office of Environmental Health and Safety**

PRELIMINARY PROJECT REFERRAL FORM

Date: 9/23/19
 From (Incl. Title): Steven Keskindurk, Principal
 Phone: (818) 758-0300
 Email: skeskinturk@magnoliapublicschools.org
 Project Title: Water Bottle Filling Stations
 PIC Project No: _____
 School Name: Magnolia Science Academy-2 (MSA2)
 School Address: 17125 Victory Blvd., Van Nuys CA 91406

Funding Lines:

CEQA: Amount: _____

Fund	Area	Location	Program	Object	IFS#	Phase	Sub-Project

Site Assessment: Amount: unknown and pending LAUSD vendor quote

Fund	Area	Location	Program	Object	IFS#	Phase	Sub-Project
MSA2							

Will State Funds be Sought? _____ Funding Source: MSA2
 Projected Construction Start Date: 10/11/19 Construction Duration: 5 days

PROJECT DESCRIPTION

New Construction Exterior Modernization Interior Modernization

Describe Proposed Project (incl. all components of the project):
MSA2 will add three water bottle filling station systems which include water fountains as well as a bottle filling stations that also includes water cooling systems. These units will be installed up to ADA code as well as LAUSD code. Two of these systems will be placed outside of the G building and will replace the two current drinking fountains located in this location on MSA2's campus, including one standard height unit as well as one ADA accessible lower height unit. An additional one system will be placed outside of P10 and will replace the existing drinking fountain located there. The reason these units are needed is to improve the quality of accessible drinking water to all MSA2 students in a manner to avoid excess disposable single use water bottle consumption that is better for students' health and safety as well as for the environment.

Total Number of New Buildings Proposed (if applicable): N/A

BUL- 5761.0
 May 14, 2012

ATTACHMENT 3

Number of New Portable Buildings (if applicable): N/A

Name/Number of Existing Building(s) Where Work is Proposed (if applicable):
This project is proposed to take place on the outside of two buildings, which includes the G building and the P10 building.

Number, Description and Square footage of Structures or Areas to be Demolished:
No structures or areas will be demolished. Instead, the new drinking water systems will replace the current drinking fountains located on the G building and the P10 building on MSA2's campus.

Number, Description and Square Footage of New Structures or Paved Areas:
No new structures will be built nor new areas be paved. Instead, the new drinking water systems will replace the current drinking fountains located on the G building and the P10 building on MSA2's campus.

Number of New Classrooms: 0
 Total Number and Location of Proposed Parking Spaces: 0

ADDITIONAL INFORMATION

Approval Required from: DSA OPSC N/A

Proposed Increase in Enrollment: 0 Proposed Increase in Capacity: 0

Is trenching or soil excavation required? If so, estimated linear feet/acres. no

Will project require importing or exporting of soils? If so, estimated volume (cubic yards). no

Will excavated soils be used for onsite cut and fill activities, or shipped offsite? N/A

Are any of school buildings/structures listed/eligible for listing on Historical Register? no

Proposed Site Plan(s) Attached: Existing Site Plan(s) Attached:

Other Comments or Information: _____

SUBMIT TO: environmental_review@lausd-oehs.org

Cover Sheet

Prop 39 Over-allocation Cost Payment From Reserve Funds

Section: IV. Action Items
Item: A. Prop 39 Over-allocation Cost Payment From Reserve Funds
Purpose: Vote
Submitted by:
Related Material: IV A LAUSD Over Allocation Fees.pdf



Board Agenda Item #:	IV A – Action Item
Date:	October 10, 2019
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (“MPS Board”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Patrick Ontiveros, Director of Facilities and General Counsel
RE:	Los Angeles Unified School District (“LAUSD”) Over-Allocation Fees

I. Proposed Recommendation

MPS Staff recommends, and believes that it is in the best interests of MPS, that the MPS Board approve and authorize MPS Staff to pay to the LAUSD over-allocation fees in the total amount of \$527,933.01 consisting of \$244,506.50 for MSA-3, \$219,663.36 for MSA-4, and \$63,763.15 for MSA-5 as set forth below. The fees will be paid from each school’s long term reserves.

MPS School	School Year			Total
	2016-17	2017-18	2018-19	
MSA-3	\$159,717.60	\$84,788.90		\$244,506.50
MSA-4	\$219,663.36			\$219,663.36
MSA-5	\$26,651.52		\$37,111.63	\$63,763.15
				\$527,933.01

II. Background

Each of MSA-3, MSA-4 and MSA-5 are co-located on the LAUSD campuses pursuant to Proposition 39. Proposition 39 is the California State law that requires school districts to share public school facilities “fairly among all public school pupils, including those in charter schools.” See [Exhibit A](#) for a summary of Proposition 39.

October 10, 2019

Page 2



On September 20, 2019, each of MSA-3, MSA-4 and MSA-5 received a letter from the Office of the Chief Financial Officer of the LAUSD regarding fees for proposition 39 over-allocated space in the 2016-17, 2017-18, and 2018-19 school years. Copies of the letters are attached – MSA-3’s letters are attached as Exhibits B-1 and B-2, MSA-4’s letter is attached as Exhibit C, and MSA-5’s letters are attached as Exhibits D-1 and D-2.

State law controls a charter school's mandatory reimbursement obligations to the school district for overallocated Proposition 39 space. Pursuant to Education Code Section 47614, subdivision (b)(2), if a charter school generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, the charter school “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.” California Code of Regulations, Title 5, Section 11969.2, Subdivision (c) describes how “in-district students” are calculated.

The California Code of Regulations dictates how over-allocated space is to be calculated. California Code of Regulations, Title 5, Section 11969.8, Subdivision (a), provides that “[s]pace is considered to be over-allocated if (1) charter school's actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and (2) the difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.” The reimbursement amount owed by the charter school to the district for over allocated space for the applicable school year is calculated using a per-pupil rate determined by the California Department of Education. California Code of Regulations, Title 5, Section 119691.1 *et al* is attached as Exhibit E.

In the case of each of MSA-3, -4, and -5, the projected in-district classroom ADA was calculated by applying the projection identified in the LAUSD’s final notification of space offered. In compliance with California Code of Regulations, Title 5, Section 11969.8, Subdivision (a), actual in-district classroom ADA was determined using the report submitted by each school pursuant to Section 11969.9(l) in conjunction with the second principal apportionment under Education Code Section 41601.

MPS staff has determined that the estimated and actual in-district classroom ADA numbers set forth in each of the letters received for MSA-3, -4, and -5 are accurate.

III. Budget Impacts

The aforementioned amounts will be paid by each school from its own long term reserves. Below is the projected balance of each school's reserves based on Unaudited Actuals Report FY 2018-19.

School	Reserves per UA	Fees	Balance after Fees
MSA-3	\$ 1,082,472.00	\$244,506.50	\$836,965.50
MSA-4	\$ 1,322,728.00	\$219,663.36	\$1,103,064.64
MSA-5	\$ 1,782,008.00	\$63,763.15	\$1,718,244.85



Exhibit A

Prop 39 One Page Information Sheet



LOS ANGELES UNIFIED SCHOOL DISTRICT
Facilities Services Division

Proposition 39 Charter School Facilities Requests

FACT SHEET

PROPOSITION 39, THE LAW

Proposition 39 was approved by California's voters in November 2000, and as a result, amended California Education Code Section 47614. Under Proposition 39, school districts are required by state law to share public school facilities "fairly among all public school pupils, including those in charter schools."

CHARTER SCHOOL FACILITIES REQUESTS

Each year the Los Angeles Unified School District (LAUSD) must undergo a space identification process to meet Proposition 39 facilities requests submitted by charter schools.

Eligibility Requirements

Charter schools must meet certain eligibility requirements when making facilities requests to the District. Charter schools must:

- Submit a written facilities request
 - An existing charter school must submit a written request by November 1.
 - A new charter school must submit a written request by November 1. However, a new charter school is eligible to request facilities *only if* it submitted its charter petition to the school district in which it operates on or before November 1 *and* received approval of the charter petition before March 15.

A charter petition is a proposal to create a new school or renew the charter of an existing charter school. If a charter petition is not approved by the school district, the charter school may appeal to the County and the State.
- Operate within the geographic boundaries of the District
 - Education Code 47614 defines the term operating as "having identified at least 80 In-District Students who are meaningfully interested in enrolling in the charter school for the following year."
 - In-District Students are students that reside within the school district's boundaries.
- Provide LAUSD with a reasonable projection of the charter school's Average Daily Attendance (ADA) of at least 80 In-District Students for the following year.
 - Documentation to support the projected ADA would be completed by parents/guardians and can include *Meaningfully Interested Students Information Forms* or *Intent to Re/Enroll Forms* or other *list(s)* of in-district students who are "meaningfully interested" in attending the charter school.

The Proposition 39 Facilities Request Cycle occurs on a yearly basis. The dates that must be met are provided in the Regulatory Timeline.

REGULATORY TIMELINE

NOVEMBER 1

Charter Schools submit written requests for facilities including projected Average Daily Attendance (ADA).

DECEMBER 1

District reviews Charters' ADA projections and agrees, or objects and responds with projections the District considers reasonable.

JANUARY 2

Charter Schools respond to District's ADA projections.

FEBRUARY 1

District makes preliminary proposals to Charter Schools with eligible facilities requests.

MARCH 1

Charter Schools respond to preliminary proposals.

APRIL 1

District makes final offers to Charter Schools.

MAY 1

Charter Schools must notify the District in writing to accept or decline the final offer by May 1 or 30 days from its receipt of final offer.

10 DAYS

If final offers are accepted, Charter Schools occupy sites 10 working days prior to their first day of school instruction.



Exhibit B-1

MSA-3 2016-17 OVER-ALLOCATION LETTER

MEMBERS OF THE BOARD

DR. RICHARD A. VLADOVIC, PRESIDENT
MÓNICA GARCÍA
JACKIE GOLDBERG
KELLY GONEZ
DR. GEORGE J. MCKENNA III
NICK MELVOIN
SCOTT M. SCHMERELSON



LOS ANGELES UNIFIED SCHOOL DISTRICT

AUSTIN BEUTNER
Superintendent

MEGAN K. REILLY
Deputy Superintendent

V. LUIS BUENDIA
Interim Chief Financial Officer

E-mail (sdaniel@magnoliapublicschools.org)

September 20, 2019

Shandrea Daniel, Principal
Magnolia Science Academy 3
1254 East Helmick St.
Carson, CA, 90746

RE: Proposition 39 Over-Allocated Space in 2016-17 School Year

Dear Charter School Operator,

The Los Angeles Unified School District (“District”) has determined that Magnolia Science Academy 3 (“Charter School”) was over-allocated Proposition 39 space in the 2016-17 school year (“Applicable School Year”). This letter shall serve as written notice of Charter School’s reimbursement obligation to the District for over-allocated space in the Applicable School Year. This letter also explains how the reimbursement amount of **\$159,717.60** was calculated pursuant to the formula set forth by state law, and provides instructions for Charter School’s payment to the District.

Definition of Over-Allocated Space

State law controls Charter School’s mandatory reimbursement obligations to the District for over-allocated Proposition 39 space. Pursuant to Education Code section 47614, subdivision (b)(2), if Charter School generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, Charter School “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.”

The State Board of Education adopted California Code of Regulations, title 5, section 11969.8, subdivision (a), which declares that space is considered to be over-allocated if:

- (1) Charter School’s actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and
- (2) The difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.

As shown below, Charter School’s actual in-district classroom ADA was less than its projected in-district classroom ADA upon which the facility allocation was based for the Applicable School Year. In addition, the difference was greater than or equal to the greater of 25 ADA or 10 percent of projected in-district classroom ADA.

Shandrea Daniel, Principal

September 20, 2019

Proposition 39: Over-Allocated Space in 2016-17 School Year

Page 2

Projected In-District Classroom ADA¹	Actual In-District Classroom ADA²	Difference	Is the Difference greater than or equal to 25 ADA, or 10 percent of projected in-district classroom ADA, whichever is greater?
415.68	315.67	100.01	YES

Based on the foregoing, Charter School was over-allocated space in the Applicable School Year.

Reimbursement Amount Owed by Charter School to the District

Pursuant to section 11969.8, subdivision (a), the mandatory reimbursement amount owed by Charter School to the District due to over allocated space for the Applicable School Year was calculated using a per-pupil rate posted on the California Department of Education (“CDE”) website.³ The per-pupil rate for over-allocated space for the Applicable School Year is \$2,016. (See <https://www.cde.ca.gov/sp/ch/overallocated.asp>.)

Section 11969.8, subdivision (a), states that the reimbursement amount owed by Charter School for over-allocated space shall be equal to (1) the per-pupil rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. The “threshold ADA” is defined by section 11969.8, subdivision (a), as 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. Based on this regulatory formula, the following describes the reimbursement amount owed by Charter School to the District for the Applicable School Year:

¹ If Charter School and the District did not enter into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the District’s final notification of space offered. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by multiplying the ratio of ADA-to-teaching stations (classrooms) provided to students attending Charter School’s comparison group schools with the number of exclusive use teaching stations (classrooms) allocated to Charter School.

² In compliance with California Code of Regulations, title 5, section 11969.8, subdivision (a), “actual in-district classroom ADA” was determined using the report submitted by Charter School pursuant to section 11969.9(l) in conjunction with the second principal apportionment under Education Code section 41601.

³ “The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to Education Code section 42263 for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to Education Code section 47633, rounded to the next highest dollar, and posted on the CDE Web site.” California Code of Regulations, title 5, section 11969.8, subdivision (a).

Shandrea Daniel, Principal
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2016-17 School Year
 Page 3

(1) Per-Pupil Rate times the difference between Charter School's actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based	less	(2) Per-Pupil Rate times one-half the threshold ADA	equals	Reimbursement Amount Owed by Charter School to the District
$\$2,016 \times 100.01 = \$201,620.16$	-	$\$2,016 \times (\frac{1}{2} \text{ of } 41.57) = \$41,902.56$	=	$\$159,717.60$

Therefore, Charter School owes the District a reimbursement amount of \$159,717.60 ("Reimbursement") due to over-allocated space for the Applicable School Year.

Charter School was reminded of its legal obligations to reimburse the District if it was over-allocated space both in the preliminary proposal and the final notification of space offered, if any, that were issued by the District for the Applicable School Year. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School also affirmed therein that it remains subject to potential reimbursement obligations for over-allocated space pursuant to California Code of Regulations, title 5, section 11969.8.

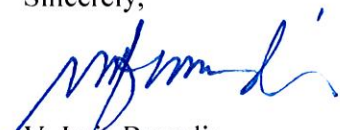
Please remit the Reimbursement within 20 days of delivery of this letter via check payable to "The Los Angeles Unified School District" and delivered to:

Los Angeles Unified School District
 LAUSD Permit Office
 333 S Beaudry Ave, 1st Floor
 Los Angeles, CA 90017
 ATTN: Over-Allocated Space Payment

Please be sure to include Charter School's name and "Prop. 39 over-allocated space for 2016-17" in the memo section of the check.

If you have any questions or wish to discuss this matter further, please e-mail prop39@lausd.net.

Sincerely,



V. Luis Buendia
 Interim Chief Financial Officer

Cc: Austin Beutner, Superintendent



Exhibit B-2

MSA-3 2017-18 OVER-ALLOCATION LETTER

MEMBERS OF THE BOARD

DR. RICHARD A. VLADOVIC, PRESIDENT
MÓNICA GARCÍA
JACKIE GOLDBERG
KELLY GONEZ
DR. GEORGE J. MCKENNA III
NICK MELVOIN
SCOTT M. SCHMERELSON



LOS ANGELES UNIFIED SCHOOL DISTRICT

AUSTIN BEUTNER
Superintendent
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Deputy Superintendent

V. LUIS BUENDIA
Interim Chief Financial Officer

[E-mail \(sdaniel@magnoliapublicschools.org\)](mailto:sdaniel@magnoliapublicschools.org)

September 20, 2019

Shandrea Daniel, Principal
Magnolia Science Academy 3
1254 East Helmick St.
Carson, CA, 90746

RE: Proposition 39 Over-Allocated Space in 2017-18 School Year

Dear Charter School Operator,

The Los Angeles Unified School District (“District”) has determined that Magnolia Science Academy 3 (“Charter School”) was over-allocated Proposition 39 space in the 2017-18 school year (“Applicable School Year”). This letter shall serve as written notice of Charter School’s reimbursement obligation to the District for over-allocated space in the Applicable School Year. This letter also explains how the reimbursement amount of **\$84,788.90** was calculated pursuant to the formula set forth by state law, and provides instructions for Charter School’s payment to the District.

Definition of Over-Allocated Space

State law controls Charter School’s mandatory reimbursement obligations to the District for over-allocated Proposition 39 space. Pursuant to Education Code section 47614, subdivision (b)(2), if Charter School generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, Charter School “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.”

The State Board of Education adopted California Code of Regulations, title 5, section 11969.8, subdivision (a), which declares that space is considered to be over-allocated if:

- (1) Charter School’s actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and
- (2) The difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.

As shown below, Charter School’s actual in-district classroom ADA was less than its projected in-district classroom ADA upon which the facility allocation was based for the Applicable School Year. In addition, the difference was greater than or equal to the greater of 25 ADA or 10 percent of projected in-district classroom ADA.

Shandrea Daniel, Principal
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2017-18 School Year
 Page 2

Projected In-District Classroom ADA¹	Actual In-District Classroom ADA²	Difference	Is the Difference greater than or equal to 25 ADA, or 10 percent of projected in-district classroom ADA, whichever is greater?
348.23	289.76	58.47	YES

Based on the foregoing, Charter School was over-allocated space in the Applicable School Year.

Reimbursement Amount Owed by Charter School to the District

Pursuant to section 11969.8, subdivision (a), the mandatory reimbursement amount owed by Charter School to the District due to over allocated space for the Applicable School Year was calculated using a per-pupil rate posted on the California Department of Education (“CDE”) website.³ The per-pupil rate for over-allocated space for the Applicable School Year is \$2,065. (See <https://www.cde.ca.gov/sp/ch/overalllocated.asp>.)

Section 11969.8, subdivision (a), states that the reimbursement amount owed by Charter School for over-allocated space shall be equal to (1) the per-pupil rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. The “threshold ADA” is defined by section 11969.8, subdivision (a), as 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. Based on this regulatory formula, the following describes the reimbursement amount owed by Charter School to the District for the Applicable School Year:

¹ If Charter School and the District did not enter into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the District’s final notification of space offered. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the alternative agreement.

² In compliance with California Code of Regulations, title 5, section 11969.8, subdivision (a), “actual in-district classroom ADA” was determined using the report submitted by Charter School pursuant to section 11969.9(l) in conjunction with the second principal apportionment under Education Code section 41601.

³ “The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to Education Code section 42263 for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to Education Code section 47633, rounded to the next highest dollar, and posted on the CDE Web site.” California Code of Regulations, title 5, section 11969.8, subdivision (a).

Shandrea Daniel, Principal
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2017-18 School Year
 Page 3

(1) Per-Pupil Rate times the difference between Charter School's actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based	less	(2) Per-Pupil Rate times one-half the threshold ADA	equals	Reimbursement Amount Owed by Charter School to the District
$\$2,065 \times 58.47 = \$120,740.55$	-	$\$2,065 \times (\frac{1}{2} \text{ of } 34.82) = \$35,951.65$	=	$\$84,788.90$

Therefore, Charter School owes the District a reimbursement amount of \$84,788.90 ("Reimbursement") due to over-allocated space for the Applicable School Year.

Charter School was reminded of its legal obligations to reimburse the District if it was over-allocated space both in the preliminary proposal and the final notification of space offered, if any, that were issued by the District for the Applicable School Year. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School also affirmed therein that it remains subject to potential reimbursement obligations for over-allocated space pursuant to California Code of Regulations, title 5, section 11969.8.

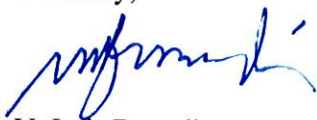
Please remit the Reimbursement within 20 days of delivery of this letter via check payable to "The Los Angeles Unified School District" and delivered to:

Los Angeles Unified School District
 LAUSD Permit Office
 333 S Beaudry Ave, 1st Floor
 Los Angeles, CA 90017
 ATTN: Over-Allocated Space Payment

Please be sure to include Charter School's name and "Prop. 39 over-allocated space for 2017-18" in the memo section of the check.

If you have any questions or wish to discuss this matter further, please e-mail prop39@lausd.net.

Sincerely,



V. Luis Buendia
 Interim Chief Financial Officer

Cc: Austin Beutner, Superintendent



Exhibit C

MSA-4 2016-17 OVER-ALLOCATION LETTER

MEMBERS OF THE BOARD

DR. RICHARD A. VLADOVIC, PRESIDENT
MÓNICA GARCÍA
JACKIE GOLDBERG
KELLY GONEZ
DR. GEORGE J. MCKENNA III
NICK MELVOIN
SCOTT M. SCHMERELSON



LOS ANGELES UNIFIED SCHOOL DISTRICT

AUSTIN BEUTNER
Superintendent

MEGAN K. REILLY
Deputy Superintendent

V. LUIS BUENDIA
Interim Chief Financial Officer

E-mail (arubalcava@magnoliapublicschools.org)

September 20, 2019

Alfredo Rubalcava
Magnolia Science Academy 4
11330 W. Graham Place B-9
Los Angeles, CA, 90064

RE: Proposition 39 Over-Allocated Space in 2016-17 School Year

Dear Charter School Operator,

The Los Angeles Unified School District (“District”) has determined that Magnolia Science Academy 4 (“Charter School”) was over-allocated Proposition 39 space in the 2016-17 school year (“Applicable School Year”). This letter shall serve as written notice of Charter School’s reimbursement obligation to the District for over-allocated space in the Applicable School Year. This letter also explains how the reimbursement amount of **\$219,663.36** was calculated pursuant to the formula set forth by state law, and provides instructions for Charter School’s payment to the District.

Definition of Over-Allocated Space

State law controls Charter School’s mandatory reimbursement obligations to the District for over-allocated Proposition 39 space. Pursuant to Education Code section 47614, subdivision (b)(2), if Charter School generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, Charter School “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.”

The State Board of Education adopted California Code of Regulations, title 5, section 11969.8, subdivision (a), which declares that space is considered to be over-allocated if:

- (1) Charter School’s actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and
- (2) The difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.

As shown below, Charter School’s actual in-district classroom ADA was less than its projected in-district classroom ADA upon which the facility allocation was based for the Applicable School Year. In addition, the difference was greater than or equal to the greater of 25 ADA or 10 percent of projected in-district classroom ADA.

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2016-17 School Year
 Page 2

Projected In-District Classroom ADA¹	Actual In-District Classroom ADA²	Difference	Is the Difference greater than or equal to 25 ADA, or 10 percent of projected in-district classroom ADA, whichever is greater?
287.98	164.62	123.36	YES

Based on the foregoing, Charter School was over-allocated space in the Applicable School Year.

Reimbursement Amount Owed by Charter School to the District

Pursuant to section 11969.8, subdivision (a), the mandatory reimbursement amount owed by Charter School to the District due to over allocated space for the Applicable School Year was calculated using a per-pupil rate posted on the California Department of Education (“CDE”) website.³ The per-pupil rate for over-allocated space for the Applicable School Year is \$2,016. (See <https://www.cde.ca.gov/sp/ch/overallocated.asp>.)

Section 11969.8, subdivision (a), states that the reimbursement amount owed by Charter School for over-allocated space shall be equal to (1) the per-pupil rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. The “threshold ADA” is defined by section 11969.8, subdivision (a), as 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. Based on this regulatory formula, the following describes the reimbursement amount owed by Charter School to the District for the Applicable School Year:

¹ If Charter School and the District did not enter into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the District’s final notification of space offered. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by multiplying the ratio of ADA-to-teaching stations (classrooms) provided to students attending Charter School’s comparison group schools with the number of exclusive use teaching stations (classrooms) allocated to Charter School.

² In compliance with California Code of Regulations, title 5, section 11969.8, subdivision (a), “actual in-district classroom ADA” was determined using the report submitted by Charter School pursuant to section 11969.9(l) in conjunction with the second principal apportionment under Education Code section 41601.

³ “The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to Education Code section 42263 for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to Education Code section 47633, rounded to the next highest dollar, and posted on the CDE Web site.” California Code of Regulations, title 5, section 11969.8, subdivision (a).

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2016-17 School Year
 Page 3

(1) Per-Pupil Rate times the difference between Charter School's actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based	less	(2) Per-Pupil Rate times one-half the threshold ADA	equals	Reimbursement Amount Owed by Charter School to the District
$\$2,016 \times 123.36 = \$248,693.76$	-	$\$2,016 \times (\frac{1}{2} \text{ of } 28.80) = \$29,030.40$	=	$\$219,663.36$

Therefore, Charter School owes the District a reimbursement amount of \$219,663.36 ("Reimbursement") due to over-allocated space for the Applicable School Year.

Charter School was reminded of its legal obligations to reimburse the District if it was over-allocated space both in the preliminary proposal and the final notification of space offered, if any, that were issued by the District for the Applicable School Year. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School also affirmed therein that it remains subject to potential reimbursement obligations for over-allocated space pursuant to California Code of Regulations, title 5, section 11969.8.

Please remit the Reimbursement within 20 days of delivery of this letter via check payable to "The Los Angeles Unified School District" and delivered to:

Los Angeles Unified School District
 LAUSD Permit Office
 333 S Beaudry Ave, 1st Floor
 Los Angeles, CA 90017
 ATTN: Over-Allocated Space Payment

Please be sure to include Charter School's name and "Prop. 39 over-allocated space for 2016-17" in the memo section of the check.

If you have any questions or wish to discuss this matter further, please e-mail prop39@lausd.net.

Sincerely,



V. Luis Buendia
 Interim Chief Financial Officer

Cc: Austin Beutner, Superintendent



Exhibit D-1

MSA-5 2016-17 OVER-ALLOCATION LETTER

MEMBERS OF THE BOARD

DR. RICHARD A. VLADOVIC, PRESIDENT
MÓNICA GARCÍA
JACKIE GOLDBERG
KELLY GONEZ
DR. GEORGE J. MCKENNA III
NICK MELVOIN
SCOTT M. SCHMERELSON



LOS ANGELES UNIFIED SCHOOL DISTRICT

AUSTIN BEUTNER
Superintendent

MEGAN K. REILLY
Deputy Superintendent

V. LUIS BUENDIA
Interim Chief Financial Officer

E-mail (arubalcava@magnoliapublicschools.org)

September 20, 2019

Alfredo Rubalcava
Magnolia Science Academy 5
18230 Kittridge St.
Reseda, CA, 91335

RE: Proposition 39 Over-Allocated Space in 2016-17 School Year

Dear Charter School Operator,

The Los Angeles Unified School District (“District”) has determined that Magnolia Science Academy 5 (“Charter School”) was over-allocated Proposition 39 space in the 2016-17 school year (“Applicable School Year”). This letter shall serve as written notice of Charter School’s reimbursement obligation to the District for over-allocated space in the Applicable School Year. This letter also explains how the reimbursement amount of **\$26,651.52** was calculated pursuant to the formula set forth by state law, and provides instructions for Charter School’s payment to the District.

Definition of Over-Allocated Space

State law controls Charter School’s mandatory reimbursement obligations to the District for over-allocated Proposition 39 space. Pursuant to Education Code section 47614, subdivision (b)(2), if Charter School generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, Charter School “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.”

The State Board of Education adopted California Code of Regulations, title 5, section 11969.8, subdivision (a), which declares that space is considered to be over-allocated if:

- (1) Charter School’s actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and
- (2) The difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.

As shown below, Charter School’s actual in-district classroom ADA was less than its projected in-district classroom ADA upon which the facility allocation was based for the Applicable School Year. In addition, the difference was greater than or equal to the greater of 25 ADA or 10 percent of projected in-district classroom ADA.

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2016-17 School Year
 Page 2

Projected In-District Classroom ADA¹	Actual In-District Classroom ADA²	Difference	Is the Difference greater than or equal to 25 ADA, or 10 percent of projected in-district classroom ADA, whichever is greater?
200.64	174.92	25.72	YES

Based on the foregoing, Charter School was over-allocated space in the Applicable School Year.

Reimbursement Amount Owed by Charter School to the District

Pursuant to section 11969.8, subdivision (a), the mandatory reimbursement amount owed by Charter School to the District due to over allocated space for the Applicable School Year was calculated using a per-pupil rate posted on the California Department of Education (“CDE”) website.³ The per-pupil rate for over-allocated space for the Applicable School Year is \$2,016. (See <https://www.cde.ca.gov/sp/ch/overalllocated.asp>.)

Section 11969.8, subdivision (a), states that the reimbursement amount owed by Charter School for over-allocated space shall be equal to (1) the per-pupil rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. The “threshold ADA” is defined by section 11969.8, subdivision (a), as 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. Based on this regulatory formula, the following describes the reimbursement amount owed by Charter School to the District for the Applicable School Year:

¹ If Charter School and the District did not enter into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the District’s final notification of space offered. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by multiplying the ratio of ADA-to-teaching stations (classrooms) provided to students attending Charter School’s comparison group schools with the number of exclusive use teaching stations (classrooms) allocated to Charter School.

² In compliance with California Code of Regulations, title 5, section 11969.8, subdivision (a), “actual in-district classroom ADA” was determined using the report submitted by Charter School pursuant to section 11969.9(l) in conjunction with the second principal apportionment under Education Code section 41601.

³ “The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to Education Code section 42263 for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to Education Code section 47633, rounded to the next highest dollar, and posted on the CDE Web site.” California Code of Regulations, title 5, section 11969.8, subdivision (a).

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2016-17 School Year
 Page 3

(1) Per-Pupil Rate times the difference between Charter School's actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based	less	(2) Per-Pupil Rate times one-half the threshold ADA	equals	Reimbursement Amount Owed by Charter School to the District
$\$2,016 \times 25.72 = \$51,851.52$	-	$\$2,016 \times (\frac{1}{2} \text{ of } 25.00) = \$25,200.00$	=	$\$26,651.52$

Therefore, Charter School owes the District a reimbursement amount of \$26,651.52 ("Reimbursement") due to over-allocated space for the Applicable School Year.

Charter School was reminded of its legal obligations to reimburse the District if it was over-allocated space both in the preliminary proposal and the final notification of space offered, if any, that were issued by the District for the Applicable School Year. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School also affirmed therein that it remains subject to potential reimbursement obligations for over-allocated space pursuant to California Code of Regulations, title 5, section 11969.8.


Please remit the Reimbursement within 20 days of delivery of this letter via check payable to "The Los Angeles Unified School District" and delivered to:

Los Angeles Unified School District
 LAUSD Permit Office
 333 S Beaudry Ave, 1st Floor
 Los Angeles, CA 90017
 ATTN: Over-Allocated Space Payment

Please be sure to include Charter School's name and "Prop. 39 over-allocated space for 2016-17" in the memo section of the check.

If you have any questions or wish to discuss this matter further, please e-mail prop39@lausd.net.

Sincerely,



V. Luis Buendia
 Interim Chief Financial Officer

Cc: Austin Beutner, Superintendent



Exhibit D-2

MSA-5 2018-19 OVER-ALLOCATION LETTER

MEMBERS OF THE BOARD

DR. RICHARD A. VLADOVIC, PRESIDENT
MÓNICA GARCÍA
JACKIE GOLDBERG
KELLY GONEZ
DR. GEORGE J. MCKENNA III
NICK MELVOIN
SCOTT M. SCHMERELSON



LOS ANGELES UNIFIED SCHOOL DISTRICT

AUSTIN BEUTNER
Superintendent
MEGAN K. REILLY
Deputy Superintendent

V. LUIS BUENDIA
Interim Chief Financial Officer

E-mail (arubalcava@magnoliapublicschools.org)

September 20, 2019

Alfredo Rubalcava
Magnolia Science Academy 5
18230 Kittridge St.
Reseda, CA, 91335

RE: Proposition 39 Over-Allocated Space in 2018-19 School Year

Dear Charter School Operator,

The Los Angeles Unified School District (“District”) has determined that Magnolia Science Academy 5 (“Charter School”) was over-allocated Proposition 39 space in the 2018-19 school year (“Applicable School Year”). This letter shall serve as written notice of Charter School’s reimbursement obligation to the District for over-allocated space in the Applicable School Year. This letter also explains how the reimbursement amount of **\$37,111.63** was calculated pursuant to the formula set forth by state law, and provides instructions for Charter School’s payment to the District.

Definition of Over-Allocated Space

State law controls Charter School’s mandatory reimbursement obligations to the District for over-allocated Proposition 39 space. Pursuant to Education Code section 47614, subdivision (b)(2), if Charter School generated less in-district classroom average daily attendance (“ADA”) than it projected for the Applicable School Year, Charter School “shall reimburse the district for the over-allocated space at rates to be set by the State Board of Education.”

The State Board of Education adopted California Code of Regulations, title 5, section 11969.8, subdivision (a), which declares that space is considered to be over-allocated if:

- (1) Charter School’s actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based, and
- (2) The difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater.

As shown below, Charter School’s actual in-district classroom ADA was less than its projected in-district classroom ADA upon which the facility allocation was based for the Applicable School Year. In addition, the difference was greater than or equal to the greater of 25 ADA or 10 percent of projected in-district classroom ADA.

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2018-19 School Year
 Page 2

Projected In-District Classroom ADA¹	Actual In-District Classroom ADA²	Difference	Is the Difference greater than or equal to 25 ADA, or 10 percent of projected in-district classroom ADA, whichever is greater?
264.10	234.11	29.99	YES

Based on the foregoing, Charter School was over-allocated space in the Applicable School Year.

Reimbursement Amount Owed by Charter School to the District

Pursuant to section 11969.8, subdivision (a), the mandatory reimbursement amount owed by Charter School to the District due to over allocated space for the Applicable School Year was calculated using a per-pupil rate posted on the California Department of Education (“CDE”) website.³ The per-pupil rate for over-allocated space for the Applicable School Year is \$2,211. (See <https://www.cde.ca.gov/sp/ch/overallocated.asp>.)

Section 11969.8, subdivision (a), states that the reimbursement amount owed by Charter School for over-allocated space shall be equal to (1) the per-pupil rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. The “threshold ADA” is defined by section 11969.8, subdivision (a), as 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. Based on this regulatory formula, the following describes the reimbursement amount owed by Charter School to the District for the Applicable School Year:

¹ If Charter School and the District did not enter into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the District’s final notification of space offered. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School’s projected in-district classroom ADA was calculated by applying the projection identified in the alternative agreement.

² In compliance with California Code of Regulations, title 5, section 11969.8, subdivision (a), “actual in-district classroom ADA” was determined using the report submitted by Charter School pursuant to section 11969.9(1) in conjunction with the second principal apportionment under Education Code section 41601.

³ “The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to Education Code section 42263 for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to Education Code section 47633, rounded to the next highest dollar, and posted on the CDE Web site.” California Code of Regulations, title 5, section 11969.8, subdivision (a).

Alfredo Rubalcava
 September 20, 2019
 Proposition 39: Over-Allocated Space in 2018-19 School Year
 Page 3

(1) Per-Pupil Rate times the difference between Charter School’s actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based	less	(2) Per-Pupil Rate times one-half the threshold ADA	equals	Reimbursement Amount Owed by Charter School to the District
$\$2,211 \times 29.99 = \$66,307.89$	-	$\$2,211 \times (\frac{1}{2} \text{ of } 26.41) = \$29,196.26$	=	$\$37,111.63$

Therefore, Charter School owes the District a reimbursement amount of \$37,111.63 (“Reimbursement”) due to over-allocated space for the Applicable School Year.

Charter School was reminded of its legal obligations to reimburse the District if it was over-allocated space both in the preliminary proposal and the final notification of space offered, if any, that were issued by the District for the Applicable School Year. If Charter School and the District entered into a Proposition 39 alternative agreement for the Applicable School Year, Charter School also affirmed therein that it remains subject to potential reimbursement obligations for over-allocated space pursuant to California Code of Regulations, title 5, section 11969.8.

Please remit the Reimbursement within 20 days of delivery of this letter via check payable to “The Los Angeles Unified School District” and delivered to:

Los Angeles Unified School District
 LAUSD Permit Office
 333 S Beaudry Ave, 1st Floor
 Los Angeles, CA 90017
 ATTN: Over-Allocated Space Payment

Please be sure to include Charter School’s name and “Prop. 39 over-allocated space for 2018-19” in the memo section of the check.

If you have any questions or wish to discuss this matter further, please e-mail prop39@lausd.net.

Sincerely,

V. Luis Buendia
 Interim Chief Financial Officer

Cc: Austin Beutner, Superintendent



Exhibit E

CALIFORNIA CODE OF REGULATIONS, TITLE 5, ARTICLE 3 – FACILITIES FOR CHARTER SCHOOLS



1 of 11 DOCUMENTS

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* THIS DOCUMENT IS CURRENT THROUGH REGISTER 2011, NO. 22, JUNE 3, 2011 *

TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.1 (2011)

§ 11969.1. Purpose and Stipulation

(a) This article governs provision of facilities by school districts to charter schools under *Education Code section 47614*.

(b) If a charter school and a school district mutually agree to an alternative to specific compliance with any of the provisions of this article, nothing in this article shall prohibit implementation of that alternative, including, for example, funding in lieu of facilities in an amount commensurate with local rental or lease costs for facilities reasonably equivalent to facilities of the district.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Section 47614, Education Code*.

HISTORY:

1. New article 3 (sections 11969.1-11969.9) and section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section heading, section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



2 of 11 DOCUMENTS

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* THIS DOCUMENT IS CURRENT THROUGH REGISTER 2011, NO. 22, JUNE 3, 2011 *

TITLE 5. EDUCATION
 DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
 CHAPTER 11. SPECIAL PROGRAMS
 SUBCHAPTER 19. CHARTER SCHOOLS
 ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.2 (2011)

§ 11969.2. Definitions

(a) Average Daily Classroom Attendance. As used in *Education Code section 47614(b)*, "average daily classroom attendance," or "classroom ADA," is average daily attendance (ADA) for classroom-based apportionments as used in *Education Code section 47612.5*. "In-district classroom ADA" is classroom ADA attributable to in-district students. Nothing in this article shall prohibit a school district from allowing a charter school to include nonclassroom-based ADA in average daily classroom attendance, but only:

(1) to the extent of the instructional time that the students generating the nonclassroom-based ADA are actually in the classroom under the direct supervision and control of an employee of the charter school; and

(2) if the school district and charter school agree upon the time(s) that facilities devoted to students generating non-classroom-based ADA will be used.

(b) Operating in the School District. As used in *Education Code section 47614(b)*, a charter school is "operating in the school district" if the charter school meets the requirements of *Education Code section 47614(b)(5)* regardless of whether the school district is or is proposed to be the authorizing entity for the charter school and whether the charter school has a facility inside the school district's boundaries.

(c) In-district Students. As used in *Education Code section 47614(b)*, a student attending a charter school is an "in-district student" of a school district if he or she is entitled to attend the schools of the school district and could attend a school district-operated school, except that a student eligible to attend the schools of the school district based on inter-district attendance pursuant to *Education Code section 46600-46611* or based on parental employment pursuant to *Education Code section 48204(b)* shall be considered a student of the school district where he or she resides.

(d) Contiguous. As used in *Education Code section 47614(b)*, facilities are "contiguous" if they are contained on the school site or immediately adjacent to the school site. If the in-district average daily classroom attendance of the charter school cannot be accommodated on any single school district school site, contiguous facilities also includes facilities located at more than one site, provided that the school district shall minimize the number of sites assigned and shall consider student safety. In evaluating and accommodating a charter school's request for facilities pursuant to *Education Code section 47614*, the charter school's in-district students must be given the same consideration as students in the district-run schools, subject to the requirement that the facilities provided to the charter school must be contiguous. If a school district's preliminary proposal or final notification presented pursuant to subdivisions (f) or (h) of section 11969.9 does not accommodate a charter school at a single school site, the district's governing board must first make a finding that the charter school could not be accommodated at a single site and adopt a written statement of reasons explaining the finding.

5 CCR 11969.2

(e) **Furnished and Equipped.** As used in *Education Code section 47614(b)*, a facility is "furnished and equipped" if it includes reasonably equivalent furnishings necessary to conduct classroom instruction and to provide for student services that directly support classroom instruction as found in the comparison group schools established under section 11969.3(a), and if it has equipment that is reasonably equivalent to that in the comparison group schools. "Equipment" means property that does not lose its identity when removed from its location and is not changed materially or consumed immediately (e.g., within one year) by use. Equipment has relatively permanent value, and its purchase increases the total value of a Local Educational Agency's (LEA's) physical properties. Examples include furniture, vehicles, machinery, motion picture film, videotape, furnishings that are not an integral part of the building or building system, and certain intangible assets, such as major software programs. Furnishings and equipment acquired for a school site with non-district resources are excluded when determining reasonable equivalence.

(f) **General Fund.** As used in *Education Code section 47614(b)(1)*, "general fund" means the main operating fund of the LEA. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of an LEA's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund. An LEA may have only one general fund.

(g) **Unrestricted Revenues.** As used in *Education Code section 47614(b)(1)*, "unrestricted revenues" are those funds whose uses are not subject to specific constraints and that may be used for any purposes not prohibited by law. Restricted revenues are those funds received from external sources that are legally restricted or that are restricted by the donor to specific purposes. Programs funded by a combination of restricted and unrestricted sources will be accounted for and reported as restricted. Funds or activities that are not restricted or designated by the donor, but rather by the LEA's governing board, will be accounted for and reported as unrestricted.

(h) **Facilities Costs.** As used in *Education Code section 47614(b)(1)*, "facilities costs" are those activities concerned with keeping the physical plant open, comfortable, and safe for use and keeping the grounds, buildings, and equipment in working condition and a satisfactory state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. This includes plant maintenance and operations, facilities acquisition and construction, and facilities rents and leases.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 46600-46611, 47612.5, 47614 and 48204, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



3 of 11 DOCUMENTS

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TITLE 5. EDUCATION
 DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
 CHAPTER 11. SPECIAL PROGRAMS
 SUBCHAPTER 19. CHARTER SCHOOLS
 ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.3 (2011)

§ 11969.3. Conditions Reasonably Equivalent

The following provisions shall be used to determine whether facilities provided to a charter school are sufficient to accommodate charter school students in conditions reasonably equivalent to those in which the students would be accommodated if they were attending public schools of the school district providing facilities, as required by *Education Code section 47614(b)*.

(a) Comparison Group.

(1) The standard for determining whether facilities are sufficient to accommodate charter school students in conditions reasonably equivalent to those in which the students would be accommodated if they were attending public schools of the school district providing facilities shall be a comparison group of district-operated schools with similar grade levels. If none of the district-operated schools has grade levels similar to the charter school, then a contiguous facility within the meaning of subdivision (d) of section 11969.2 shall be an existing facility that is most consistent with the needs of students in the grade levels served at the charter school. The district is not obligated to pay for the modification of an existing school site to accommodate the charter school's grade level configuration.

(2) The comparison group shall be the school district-operated schools with similar grade levels that serve students living in the high school attendance area, as defined in *Education Code section 17070.15(b)*, in which the largest number of students of the charter school reside. The number of charter school students residing in a high school attendance area shall be determined using in-district classroom ADA projected for the fiscal year for which facilities are requested.

(3) For school districts whose students do not attend high school based on attendance areas, the comparison group shall be three schools in the school district with similar grade levels that the largest number of students of the charter school would otherwise attend. For school districts with fewer than three schools with similar grade levels, the comparison group shall be all schools in the school district with similar grade levels.

(4) Although the district is not obligated to pay for the modification of an existing school site to accommodate the charter school's grade level configuration, nothing in this article shall preclude the district from entering into an agreement with the charter school to modify an existing school site, with the costs of the modifications being paid exclusively by the charter school or by the school district, or paid jointly by the district and the charter school.

(b) Capacity.

(1) Facilities made available by a school district to a charter school shall be provided in the same ratio of teaching stations (classrooms) to ADA as those provided to students in the school district attending comparison group schools. School district ADA shall be determined using projections for the fiscal year and grade levels for which facilities are

5 CCR 11969.3

requested. Charter school ADA shall be determined using in-district classroom ADA projected for the fiscal year and grade levels for which facilities are requested. The number of teaching stations (classrooms) shall be determined using the classroom inventory prepared pursuant to *California Code of Regulations, title 2, section 1859.31*, adjusted to exclude classrooms identified as interim housing. "Interim housing" means the rental or lease of classrooms used to house pupils temporarily displaced as a result of the modernization of classroom facilities, as defined in *California Code of Regulations, title 2, section 1859.2*, and classrooms used as emergency housing for schools vacated due to structural deficiencies or natural disasters.

(2) If the school district includes specialized classroom space, such as science laboratories, in its classroom inventory, the space allocation provided pursuant to paragraph (1) of subdivision (b) shall include a share of the specialized classroom space and/or a provision for access to reasonably equivalent specialized classroom space. The amount of specialized classroom space allocated and/or the access to specialized classroom space provided shall be determined based on three factors:

- (A) the grade levels of the charter school's in-district students;
- (B) the charter school's total in-district classroom ADA; and
- (C) the per-student amount of specialized classroom space in the comparison group schools.

(3) The school district shall allocate and/or provide access to non-teaching station space commensurate with the in-district classroom ADA of the charter school and the per-student amount of non-teaching station space in the comparison group schools. Non-teaching station space is all of the space that is not identified as teaching station space or specialized classroom space and includes, but is not limited to, administrative space, kitchen, multi-purpose room, and play area space. If necessary to implement this paragraph, the district shall negotiate in good faith with the charter school to establish time allocations and schedules so that educational programs of the charter school and school district are least disrupted.

(c) Condition.

(1) All of the factors listed below shall be used by the school district and charter school to determine whether the condition of facilities provided to a charter school is reasonably equivalent to the condition of comparison group schools. Condition is determined by assessing such factors as age (from latest modernization), quality of materials, and state of maintenance.

- (A) School site size.
- (B) The condition of interior and exterior surfaces.
- (C) The condition of mechanical, plumbing, electrical, and fire alarm systems, including conformity to applicable codes.
- (D) The availability and condition of technology infrastructure.
- (E) The condition of the facility as a safe learning environment including, but not limited to, the suitability of lighting, noise mitigation, and size for intended use.
- (F) The condition of the facility's furnishings and equipment.
- (G) The condition of athletic fields and/or play area space.

(2) Notwithstanding paragraph (1) of subdivision (c), at a charter school established at an existing public school site pursuant to *Education Code sections 47605(a)(2), 52055.5, 52055.55, or 52055.650*, the condition of the facility previously used by the school district at the site shall be considered to be reasonably equivalent to the condition of school district facilities for the first year the charter school uses the facility. During its first year of operation, the charter school shall be subject to charges for pro rata costs pursuant to section 11969.7, but shall not be subject to reimbursement for over-allocated space pursuant to section 11969.8.

(d) Additional Provisions Relating to a Charter School Established at an Existing Public School Site.

The following provisions apply only to a charter school established at an existing public school site pursuant to *Education Code sections 47605(a)(2), 52055.5, 52055.55, or 52055.650* and that operated at the site in its first year pursuant to paragraph (2) of subdivision (c).

5 CCR 11969.3

(1) The school site, as identified in the school's charter, shall be made available to the school for its second year of operation and thereafter upon annual request pursuant to *Education Code section 47614*. The district is entitled to charge the charter school pro rata costs for the school site pursuant to section 11969.7, and the district is entitled to receive reimbursement for over-allocated space from the charter school pursuant to section 11969.8, except as provided in paragraph (3).

(2)(A) If, by material revision of the charter, the location of a charter school is changed, or if one or more additional sites are approved pursuant to *Education Code section 47605(a)(4)*, then the school is entitled to request and the district shall provide for the use of facilities by the school in accordance with the revised charter, *Education Code section 47614*, and the provisions of this article.

(B) If the charter school was established pursuant to *Education Code section 47605(a)(2)*, the district shall change the school's attendance area only if a waiver is first secured from the State Board of Education (SBE) pursuant to *Education Code sections 33050-33053* of the requirement in *Education Code section 47605(d)(1)* that the school continuously give admission preference to students residing in the former attendance area of the school site.

(C) If the charter school was established pursuant to *Education Code sections 52055.5, 52055.55, or 52055.650*, the district shall relocate the school or change the school's attendance area only if a waiver is first secured from the SBE pursuant to *Education Code sections 33050-33053* of the provision of statute binding the school to the existing school site.

(D) If a school district decides to change a charter school's attendance area as provided in subparagraphs (B) or (C), and if the decision occurs between November 1 and June 30 and becomes operative in the forthcoming fiscal year, then the space allocated to the charter school is not subject to reimbursement for over-allocated space pursuant to section 11969.8 in the forthcoming fiscal year.

(3) If, by February 1 of its first year of operation, a charter school notifies the district that it will have over-allocated space in the following fiscal year, the space identified is not subject to reimbursement for over-allocated space pursuant to section 11969.8 in the following year or thereafter, and the district is entitled to occupy all or a portion of the space identified. To recover space surrendered to the district pursuant to this paragraph, a charter school must apply to the district. An application to recover surrendered space shall be evaluated by the district in accordance with the provisions of this article.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 33050-33053, 47605, 47614, 52055.5, 52055.55 and 52055.650, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



4 of 11 DOCUMENTS

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TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.4 (2011)

§ 11969.4. Operations and Maintenance

(a) Facilities and furnishings and equipment provided to a charter school by a school district shall remain the property of the school district.

(b) The ongoing operations and maintenance of facilities and furnishings and equipment is the responsibility of the charter school. Projects eligible to be included in the school district deferred maintenance plan established pursuant to *Education Code section 17582* and the replacement of furnishings and equipment supplied by the school district in accordance with school district schedules and practices, shall remain the responsibility of the school district. The charter school shall comply with school district policies regarding the operations and maintenance of the school facility and furnishings and equipment, except to the extent variation is approved by the district. However, the charter school need not comply with policies in cases where actual school district practice substantially differs from official policies.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Section 47614, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



5 of 11 DOCUMENTS

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TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.5 (2011)

§ 11969.5. Availability

The space allocated for use by the charter school, subject to sharing arrangements, shall be available for the charter school's entire school year regardless of the school district's instructional year or class schedule and may not be sublet or used for purposes other than those that are consistent with school district policies and practices for use of other public schools of the school district without permission of the school district.

AUTHORITY:

Note: Authority cited: *Section 47614(b), Education Code*. Reference: *Section 47614, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).



6 of 11 DOCUMENTS

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TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.6 (2011)

§ 11969.6. Location

A school district may satisfy the requirements of *Education Code section 47614* by providing facilities that are located outside the school district's boundaries, subject to other provisions of this article and subject to the restrictions on location of charter schools established in *Education Code sections 47605* and *47605.1*. No school district is required to provide facilities that are located outside the school district's boundaries to a charter school.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 47605, 47605.1 and 47614, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



7 of 11 DOCUMENTS

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TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.7 (2011)

§ 11969.7. Charges for Facilities Costs

If the school district charges the charter school a pro rata share of its facilities costs for the use of the facilities, the pro rata share shall not exceed (1) a per-square-foot amount equal to those school district facilities costs that the school district pays for with unrestricted revenues from the district's general fund, as defined in sections 11969.2(f) and (g) and hereinafter referred to as "unrestricted general fund revenues," divided by the total space of the school district times (2) the amount of space allocated by the school district to the charter school. The following provisions shall apply to the calculation of the pro rata share of facilities costs:

(a) For purposes of this section, facilities costs that the school district pays with unrestricted general fund revenues includes those costs associated with plant maintenance and operations, facilities acquisition and construction, and facilities rents and leases, as defined in section 11969.2(h). For purposes of this section, facilities costs also includes:

(1) contributions from unrestricted general fund revenues to the school district's Ongoing and Major Maintenance Account (*Education Code section 17070.75*), Routine Restricted Maintenance Account (*Education Code section 17014*), and/or deferred maintenance fund,

(2) costs paid from unrestricted general fund revenues for projects eligible for funding but not funded from the deferred maintenance fund, and

(3) costs paid from unrestricted general fund revenue for replacement of facilities-related furnishings and equipment, that have not been included in paragraphs (1) and (2), according to school district schedules and practices.

For purposes of this subdivision, facilities costs do not include any costs that are paid by the charter school, including, but not limited to, costs associated with ongoing operations and maintenance and the costs of any tangible items adjusted in keeping with a customary depreciation schedule for each item.

(b) For purposes of this section, the cost of facilities shall include debt service costs.

(c) "Space allocated by the school district to the charter school" shall include a portion of shared space where a charter school shares a campus with a school district-operated program. Shared space includes, but is not limited to, those facilities needed for the overall operation of the campus, whether or not used by students. The portion of the shared space to be included in the "space allocated by the school district to the charter school" shall be calculated based on the amount of space allocated for the exclusive use of the charter school compared to the amount of space allocated to the exclusive use of the school-district-operated program.

5 CCR 11969.7

(d) The per-square-foot charge shall be determined using actual facilities costs in the year preceding the fiscal year in which facilities are provided and the largest amount of total space of the school district at any time during the year preceding the fiscal year in which facilities are provided.

(e) The per-square-foot charge shall be applied equally by the school district to all charter schools that receive facilities under this article, and a charter school using school district facilities pursuant to *Education Code section 47614* shall report the per-square-foot charge it is paying in the current fiscal year to the California Department of Education (CDE) in any notification the charter school makes to the CDE pursuant to *Education Code section 47630.5(b)*. The CDE shall post the per-square-foot amounts reported by charter schools on its publicly accessible Web site. The CDE shall offer the opportunity to each school district to provide explanatory information regarding its per-square-foot charge and shall post any information received.

(f) If a school district charges a charter school for facilities costs pursuant to this article, and if the district is the charter school's authorizing entity, the facilities are not substantially rent free within the meaning of *Education Code section 47613*, and the district may only charge for the actual costs of supervisory oversight of the charter school not to exceed one percent of the school's revenue.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 17014, 17070.75, 47613, 47614 and 47630.5, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



8 of 11 DOCUMENTS

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* THIS DOCUMENT IS CURRENT THROUGH REGISTER 2011, NO. 22, JUNE 3, 2011 *

TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.8 (2011)

§ 11969.8. Reimbursement Rates for Over-Allocated Space

(a) Space is considered to be over-allocated if (1) the charter school's actual in-district classroom ADA is less than the projected in-district classroom ADA upon which the facility allocation was based and (2) the difference is greater than or equal to a threshold ADA amount of 25 ADA or 10 percent of projected in-district classroom ADA, whichever is greater. The per-pupil rate for over-allocated space shall be equal to the statewide average cost avoided per pupil set pursuant to *Education Code section 42263* for 2005-06, adjusted annually thereafter by the CDE by the annual percentage change in the general-purpose entitlement to charter schools calculated pursuant to *Education Code section 47633*, rounded to the next highest dollar, and posted on the CDE Web site. The reimbursement amount owed by the charter school for over-allocated space shall be equal to (1) this rate times the difference between the charter school's actual in-district classroom ADA and the projected in-district classroom ADA upon which the facility allocation was based, less (2) this rate times one-half the threshold ADA. For purposes of this subdivision, the actual in-district classroom ADA shall be determined using the report submitted pursuant to section 11969.9(l) in conjunction with the second principal apportionment under *Education Code section 41601*.

(b) A charter school must notify the school district when it anticipates that it will have over-allocated space that could be used by the school district. Upon notification by a charter school that the charter school anticipates having over-allocated space, a school district may elect to use the space for school district programs. The school district must notify the charter school whether or not it intends to use the over-allocated space within 30 days of the notification by the charter school. If the school district notifies the charter school that it intends to use all or a portion of the over-allocated space, payments for over-allocated space and pro rata share payments shall be reduced accordingly beginning at the time of the school district notification to use the space. If the school district notifies the charter school that it does not intend to use the space, the charter school must continue to make payments for over-allocated space and pro rata share payments. The school district may, at its sole discretion, reduce the amounts owed by the charter school.

(c) With respect to charter schools established at existing public school sites pursuant to *Education Code sections 47605(a)(2), 52055.5, 52055.55, or 52055.650*, the provisions of this section are limited by the applicable provisions of subdivisions (c) and (d) of section 11969.3.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 41601, 42263, 47605, 47614, 47633, 52055.5, 52055.55 and 52055.650, Education Code*.

5 CCR 11969.8

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of subsection (a), new subsection (c) and amendment of Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



9 of 11 DOCUMENTS

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TITLE 5. EDUCATION
DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
CHAPTER 11. SPECIAL PROGRAMS
SUBCHAPTER 19. CHARTER SCHOOLS
ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.9 (2011)

§ 11969.9. Procedures and Timelines for the Request for, Reimbursement for, and Provision of, Facilities

(a) A charter school must be operating in the school district as defined in *Education Code section 47614* before it submits a request for facilities. A new or proposed new charter school is operating within the school district and, therefore, eligible to request facilities for a particular fiscal year only if it submitted its charter petition pursuant to *Education Code sections 47605, 47605.5, 47605.6, or 47605.8* on or before November 1 of the fiscal year preceding the year for which facilities are requested. A new charter school is entitled to be allocated and/or provided access to facilities only if it receives approval of the petition before March 15 of the fiscal year preceding the year for which facilities are requested.

(b) To receive facilities during a particular fiscal year, a charter school must submit a written facilities request to the school district on or before November 1 of the preceding fiscal year.

(c)(1) The written facilities request consists of:

(A) reasonable projections of in-district and total ADA and in-district and total classroom ADA, based on ADA claimed for apportionment, if any, in the fiscal year prior to the fiscal year in which the facilities request is made, adjusted for expected changes in enrollment in the forthcoming fiscal year;

(B) a description of the methodology for the projections;

(C) if relevant (i.e., when a charter school is not yet open or to the extent an operating charter school projects a substantial increase in in-district ADA), documentation of the number of in-district students meaningfully interested in attending the charter school that is sufficient for the district to determine the reasonableness of the projection, but that need not be verifiable for precise arithmetical accuracy;

(D) the charter school's operational calendar;

(E) information regarding the district school site and/or general geographic area in which the charter school wishes to locate; and

(F) information on the charter school's educational program, if any, that is relevant to assignment of facilities.

(2) Projections of in-district ADA, in-district classroom ADA, and the number of in-district students shall be broken down by grade level and by the school in the school district that the student would otherwise attend.

(3) School districts may require the charter school to submit its facilities request containing the information specified in paragraphs (1) and (2) on a form available from the CDE and developed in consultation with the Advisory

5 CCR 11969.9

Commission on Charter Schools (ACCS) or another form specified by the school district. School districts may also require the charter school either to distribute a reasonable number of copies of the written facilities request for review by other interested parties, such as parents and teachers, or to otherwise make the request available for review.

(d) The school district shall review the charter school's projections of in-district and total ADA and in-district and total classroom ADA and, on or before December 1, express any objections in writing and state the projections the district considers reasonable. If the district does not express objections in writing and state its own projections by the deadline, the charter school's projections are no longer subject to challenge, and the school district shall base its offer of facilities on those projections.

(e) On or before January 2, the charter school shall respond to any objections expressed by the school district and to the district's projections provided pursuant to subdivision (d). The charter school shall reaffirm or modify its previous projections as necessary to respond to the information received from the district pursuant to subdivision (d). If the charter school does not respond by the deadline, the district's projections provided pursuant to subdivision (d) are no longer subject to challenge, and the school district shall base its offer of facilities on those projections.

(f) On or before February 1, the school district shall prepare in writing a preliminary proposal regarding the space to be allocated to the charter school and/or to which the charter school is to be provided access. At a minimum, the preliminary proposal shall include (1) the projections of in-district classroom ADA on which the proposal is based, (2) the specific location or locations of the space, (3) all conditions pertaining to the space, including a draft of any proposed agreement pertaining to the charter school's use of the space, and (4) the projected pro rata share amount and a description of the methodology used to determine that amount. The district shall also provide the charter school a list and description of the comparison group schools used in developing its preliminary proposal, and a description of the differences between the preliminary proposal and the charter school's facilities request as submitted pursuant to subdivision (b).

(g) On or before March 1, the charter school shall respond in writing to the school district's preliminary proposal made pursuant to subdivision (f), expressing any concerns, addressing differences between the preliminary proposal and the charter school's facilities request as submitted pursuant to subdivision (b), and/or making counter proposals.

(h) On or before April 1, having reviewed any concerns and/or counter proposals made by the charter school pursuant to subdivision (g), the school district shall submit in writing a final notification of the space offered to the charter school. The notification shall include a response to the charter school's concerns and/or counter proposals (if any). The notification shall specifically identify:

(1) the teaching station, specialized classroom space, and non-teaching station space offered for the exclusive use of the charter school and the teaching station, specialized classroom space, and non-teaching station space to which the charter is to be provided access on a shared basis with district-operated programs;

(2) for shared space, the arrangements for sharing;

(3) the in-district classroom ADA assumptions for the charter school upon which the allocation is based and, if the assumptions are different than those submitted by the charter school pursuant to subdivision (e), a written explanation of the reasons for the differences;

(4) the specific location or locations of the space;

(5) all conditions pertaining to the space;

(6) the pro rata share amount; and

(7) the payment schedule for the pro rata share amount, which shall take into account the timing of revenues from the state and from local property taxes.

(i) The charter school must notify the school district in writing whether or not it intends to occupy the offered space. This notification must occur by May 1 or 30 days after the school district notification pursuant to subdivision (h), whichever is later. The charter school's notification can be withdrawn or modified before this deadline. After the deadline, if the charter school has notified the school district that it intends to occupy the offered space, the charter school is committed to paying the pro rata share amount as identified. If the charter school does not notify the school district by this deadline that it intends to occupy the offered space, then the space shall remain available for school district programs and the charter school shall not be entitled to use facilities of the school district in the following fiscal year.

5 CCR 11969.9

(j) The space allocated to the charter school by the school district (or to which the school district provides the charter school access) must be furnished, equipped and available for occupancy by the charter school for a period of at least ten working days prior to the first day of instruction of the charter school. For good cause, the period is subject to reduction by the school district, but to no fewer than seven working days.

(k) The school district and the charter school shall negotiate an agreement regarding use of and payment for the space. The agreement shall contain at a minimum, the information included in the notification provided by the school district to the charter school pursuant to subdivision (h). In addition:

(1) The charter school shall maintain general liability insurance naming the school district as an additional insured to indemnify the school district for damage and losses for which the charter school is liable. The school district shall maintain first party property insurance for the facilities allocated to the charter school.

(2) The charter school shall comply with school district policies regarding the operations and maintenance of the school facility and furnishings and equipment.

(3) A reciprocal hold-harmless/indemnification provision shall be established between the school district and the charter school.

(4) The school district shall be responsible for any modifications necessary to maintain the facility in accordance with *Education Code section 47610(d) or 47610.5*.

(l) The charter school must report actual ADA to the school district every time that the charter school reports ADA for apportionment purposes. The reports must include in-district and total ADA and in-district and total classroom ADA. The charter school must maintain records documenting the data contained in the reports. These records shall be available on request by the school district.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Sections 47605, 47605.5, 47605.6, 47605.8, 47610, 47610.5 and 47614, Education Code*.

HISTORY:

1. New section filed 7-30-2002; operative 8-29-2002 (Register 2002, No. 31).
2. Amendment of section and Note filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).



10 of 11 DOCUMENTS

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* THIS DOCUMENT IS CURRENT THROUGH REGISTER 2011, NO. 22, JUNE 3, 2011 *

TITLE 5. EDUCATION
 DIVISION 1. CALIFORNIA DEPARTMENT OF EDUCATION
 CHAPTER 11. SPECIAL PROGRAMS
 SUBCHAPTER 19. CHARTER SCHOOLS
 ARTICLE 3. FACILITIES FOR CHARTER SCHOOLS

5 CCR 11969.10 (2011)

§ 11969.10. Mediation of Disputes

If a dispute arises between a school district and a charter school concerning the provisions of *Education Code section 47614* or this article, nothing in this article shall preclude the dispute being subject to mediation in accordance with the procedures set forth in this section, if agreeable to both parties. Mediation consists of the following:

(a) The initiating party shall select a mediator, subject to the agreement of the responding party. If, though agreeing to mediation, the parties are unable to agree upon a mediator, the CDE shall be requested by the initiating party to appoint a mediator within seven days to assist the parties in resolving the dispute. The mediator shall meet with the parties as quickly as possible.

(b) Within seven days of the selection or appointment of the mediator, the party initiating the dispute resolution process shall prepare and send to both the responding party and the mediator a notice of dispute that shall include the following information:

- (1) The name, address, and phone numbers of designated representatives of the parties;
- (2) A statement of the facts of the dispute, including information regarding the parties' attempts to resolve the dispute;
- (3) The specific sections of the statute or regulations that are in dispute; and
- (4) The specific resolution sought by the initiating party.

(c) Within seven days of receiving the information specified in subdivision (b), the responding party shall file a written response.

(d)(1) The mediation procedure shall be entirely informal in nature. However, copies of exhibits upon which either party bases its case shall be shared with the other party. The relevant facts shall be elicited in a narrative fashion to the extent possible, rather than through examination and cross-examination of witnesses. The rules of evidence will not apply and no record of the proceedings will be made.

(2) If an agreement is reached, the agreement shall be reduced to writing and shall be signed by the school district and the charter school. The agreement shall not set a precedent for any other case.

(3) If the school district and the charter school fail to meet within the specified time line, have not reached an agreement within 15 days from the first meeting held by the mediator, or if the mediator declares the parties at impasse, the mediation is terminated.

5 CCR 11969.10

(e) The costs of the mediation shall be divided equally by the two parties and paid promptly.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Section 47614, Education Code*.

HISTORY:

1. New section filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9). For prior history, see Register 2002, No. 37.



11 of 11 DOCUMENTS

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TITLE 5. EDUCATION
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5 CCR 11969.11 (2011)

§ 11969.11. Operative Date of Changes

The changes to this article made during 2007 and 2008 and filed with the Secretary of State in February 2008 shall become operative with the requests submitted by charter schools during fiscal year 2008-09 for the use of facilities in fiscal year 2009-10.

AUTHORITY:

Note: Authority cited: *Sections 33031 and 47614(b), Education Code*. Reference: *Section 47614, Education Code*.

HISTORY:

1. New section filed 2-28-2008; operative 3-29-2008 (Register 2008, No. 9).

Cover Sheet

Approval of Field Supervisor Agreement for Counseling Interns

Section: IV. Action Items
Item: B. Approval of Field Supervisor Agreement for Counseling Interns
Purpose: Vote
Submitted by:
Related Material: IV B Field Supervisor Agreement.pdf



Board Agenda Item #	Agenda # IV B- Action Item
Date:	October 10, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Erdinc Acar, Chief Academic Officer Dr. Artis Callaham, Director of Special Education
RE:	Ratification of Field Supervisor Agreement for Counseling Interns

Proposed Board Motion

I move that the board approve the Field Supervisor Agreement for the counseling interns.

Introduction and Background

Magnolia Public Schools (“MPS”) and Schools in its CMO structure has entered an MOU with USC Suzanne Dworak-Peck School of Social Work to provide Field Education experience to counselor interns. The program requires Field Instructor/Supervisor to be provided by MPS as the “agency”. Please see Attachment B for the MOU between USC Suzanne Dworak-Peck School and Magnolia Public Schools.

Field supervisors need to be CA Board and Behavior Science credentialed Marriage and Family Therapists (MFT). Lacking credentialed MFTs in our school, MPS contracted out the service to a licensed MFT. Please see Exhibit A and B of the Professional Services Agreement for Field Supervisor’s scope of work and responsibilities of both parties.

Counseling interns report to schools about 20 hours in a week. Under the supervision of Field Supervisor and school staff, they provide related services to our students and families in terms of social and emotional counseling. Interns are onboarded with the same background and human resources requirements and go through the MPS trainings to properly function in our schools.

Over the past years, we have increased the number of counseling interns from two to seven for the 2019-20 school year. Because of this increase, MPS may end up paying the Field Supervisor more than \$25,000 which triggers the policy to seek for Board Approval on this service and payment.

Field Education

Field Education is an independent and integral sequence of the curriculum. Students are exposed to selected and organized opportunities guided by the Educational Policy and Educational Standards (EPAS) and the 9 Core Competencies of the Council on Social Work Education (CSWE). Field Education seeks to validate, apply, and integrate the knowledge, theories, and concepts of social work practice learned throughout the curriculum. Field agencies are expected to provide "in vivo" experiences relevant to the academic content. The student on the other hand is expected to apply academic knowledge, social work skills, critical thinking, professional behavior, ethics and values learned in the classroom to direct practice work. It is imperative for the agency and the school to collaborate, for integration of learning to occur concurrently in field sites and in the classroom. USC administrators, professors and field liaisons partner with agency field instructors to foster comprehensive and high-quality social work education and training. The collaboration teaches and guides students to practice with sensitivity to cultural and ethnic diversity and to abide by professional social work behavior, values, and code of ethics.

Budget Implications

***MPS CFO HAS REVIEWED AND APPROVED THE BUDGET IMPLICATIONS

Supervision cost for each intern may range between \$4,000-\$6,000 per school year. Total expense is estimated not to exceed \$26,000 for all schools. Current interns are placed according the table below.

Intern	School Site	Internship		Field Supervisor	Cost Estimate	Funding Source
	School Site	Start Date	Ending Date			
Intern #1	MSA 8	1/14/2019	12/30/2019	Tawnya Perry	\$2,600	Title 1
Intern #2	MSA 8	9/4/2019	8/1/2020	Tawnya Perry	\$5,200	Title 1
Intern #3	MSA 8 & 2	9/4/2019	8/1/2020	Tawnya Perry	\$5,200	SPED
Intern #4	MSA SD	1/7/2019	12/30/2019	Tawnya Perry	\$2,600	Title 1
Intern #5	MSA 2	9/24/2019	8/1/2020	Tawnya Perry	\$5,200	SPED
Intern #6	MSA 3 and 4	9/9/2019	8/1/2020	Jennifer Allen (MPS)	0	N/A
Intern #7	MSA 7	TBD	8/1/2020	Tawnya Perry	\$5,200	Title 1
				Total	\$26,000	

Exhibits (attachments):

1. Professional Services Agreement
2. USC Suzanne Dworak-Peck School MOU

PROFESSIONAL SERVICES AGREEMENT

This Professional Services Agreement (this "Agreement") is entered into as of January 10, 2019 by and between **Magnolia Educational & Research Foundation** dba Magnolia Public Schools ("Client"), and **TAWNIA L. PERRY** ("Service Provider, and Field Instructor"), for professional services in connection with the project described on Exhibit A (the "Project").

RECITALS

A. Client is a Charter Management Organization running 10 Charter Schools in Los Angeles County, Orange County and San Diego County.

B. Client has entered in to a Memorandum of Understanding with USC Suzanne Dworak-Peck School of Social Work to provide Field Education experience to Counselor Interns.

C. Client is in need of the services of a **FIELD INSTRUCTOR** as described by the "Field Manual" of USC Suzanne Dworak-Peck School of Social Work. **TAWNIA L. PERRY** is a "Service Provider" as described in the "Field Manual" and is willing to provide the services described in this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, stipulated and agreed, the parties agree as follows:

AGREEMENT

1. SERVICE PROVIDER'S ENGAGEMENT AND SERVICES.

1.1. **Services.** Client hereby agrees to retain Service Provider to provide, and Service Provider agrees to provide the services described in attached Exhibit B (the "Services"). Service Provider shall provide sufficient organization and management to perform such services in an expeditious and economical manner consistent with the interests of Client. Service Provider represents and warrants that she has the requisite experience and certification required to perform the services.

1.2. **Term.** The term of Service Provider's engagement shall commence as of the date hereof and shall continue, subject to earlier termination or extension as provided below, until completion of the Project.

1.3. **Changes to Services.** Client may not make any changes to the Services, including additions, deletions, or revisions to its scope nor extend or shorten its duration without Service Provider's prior written consent, which consent may be withheld in Service Provider's absolute and sole discretion. If Client and Service Provider agree to make any changes to the Agreement that result in a material increase in the scope or duration of the Services, there shall an equitable adjustment to Service Provider's compensation and the term of the Agreement to be reasonably agreed to by the parties.

1.4. **Termination.** Either party may terminate this Agreement upon five (5) days written notice to the other party. In the event of a termination, Service Provider shall deliver to Client all materials relating to the Project received by Service Provider from Client or received from third parties at the direction of Client.

2. SERVICE PROVIDER AND CLIENT'S RESPONSIBILITIES.

2.1 Service Provider Responsibility.

(a) Service Provider shall perform the Services in a professional manner, using her accessibility training and certification, and timely manner according to the schedule set forth herein for the fees set forth in Section 3.

2.2 Client Responsibility.

(a) Client shall be responsible for (i) providing Service Provider access to the **Interns** identified by MPS and its schools a mutually agreed upon date and time, (ii) providing Service Provider with such plans or documents as may be in its possession.

(b) Client shall be responsible for paying all invoices for the Project in a timely manner and before such invoices become past due.

(c) Client shall provide to Service Provider full information regarding the **Interns** and designate a representative who shall be fully acquainted with the Project and have authority to approve matters requiring Client's approval and to render decisions promptly. Client's representative for the Project is **Artis M. Callaham**.

3. FEE.

3.1 Calculation of Fee. As compensation for services rendered under this Agreement by Service Provider, Client shall pay Service Provider on a time and material basis in an amount not to exceed **\$1,000 per semester per student** plus **weekly \$80.00 flat rate per student per hour** (the "Fee"). The Fee shall be paid according to the payment schedule set forth in Section 3.2 below.

3.2 Payment Schedule. The Fee shall be paid by Client to Service Provider as follows: Client will remit payments monthly after monthly invoice received by the Service Provider. Net 30 days.

4. REIMBURSABLE COSTS. Included in the Service Provider's Fees.

5. INDEPENDENT CONTRACTOR.

5.1 Status. Service Provider is an independent contractor of Client and shall not perform the Services under this Agreement as an employee of Client. Client shall have no right to control or direct the method, details or means by which Service Provider performs the Services required under this Agreement. Service Provider shall have no authority to enter into any contract or incur any liability or obligation on behalf of Client without the prior written approval of Client.

5.2 Compliance. Service Provider assumes full responsibility for the payment of all taxes pertaining to services rendered and compensation paid under this Agreement. Service Provider further assumes full responsibility for compliance with any and all applicable worker's compensation insurance or similar laws pertaining to services rendered and compensation paid under this Agreement.

6. INSURANCE AND INDEMNITY.

6.1 Client's Liability Insurance. Client shall maintain insurance policies for commercial general liability insurance, professional liability (errors and omissions), and such other insurance for the Project as will protect Client and Service Provider against claims which may arise from the Project and/or this Agreement.

6.2 Indemnification.

(a) Mutual Indemnification. Service Provider will indemnify, defend, and hold Client (its agents, officers, and employees) harmless from and against any and all claims, demands, liabilities, causes of action, costs and expenses (including reasonable attorney's fees and costs), asserted against Client (or its agents, officers, and employees) to the extent any such claim arises from or out of the negligence or intentional misconduct of Service Provider or its agents, officers or employees, or Service Provider's default under this Agreement. Client will indemnify, defend, and hold Service Provider (and its agents, officers, and employees) harmless from and against any and all claims, demands, liabilities, causes of action, costs and expenses (including reasonable attorney's fees and costs), asserted against Service Provider (or its agents, officers, and employees) and relating in any manner to the Project, except to the extent any such claim arises from or out of the negligence or intentional misconduct of Service Provider or its, employees, officers, or agents, or Service Provider's default under this Agreement.

(b) Concurrent Negligence. If any losses, liabilities, claims, or damages covered by either party's indemnity are caused by the concurrent negligence or intentional misconduct of both Service Provider and Client, or their respective agents, officers or employees, then the indemnifying party shall indemnify the other only to the extent of the indemnifying party's own negligence or that of its agents, beneficiaries, representatives or employees.

7. DISPUTE RESOLUTION.

7.1 Available Remedies. Except as expressly provided below, any controversy, claim or dispute between or among the parties hereto relating to this Agreement or any related agreements or instruments (including any claim based on or arising from an alleged personal injury or business tort) shall be resolved in accordance with the procedures in this Section 7. Any party to this Agreement may bring an action, including a summary or expedited proceeding, to compel arbitration of any controversy, claim or dispute in any court having jurisdiction over such action. Nothing in this Section 7 shall prevent a party from seeking injunctive relief in a court of competent jurisdiction.

7.2 Dispute Resolution Procedure. The party raising the dispute shall provide Notice to the other party of the dispute. The parties shall first meet and confer in good faith to fairly and equitably resolve the dispute. Such meeting shall occur within five (5) business days of the date of the Notice given pursuant to this Section 7.2) implementing this dispute resolution process. If the parties cannot resolve the issue within five (5) business days of the foregoing meeting, then the dispute shall be mediated using a mediator from the Los Angeles office of the American Arbitration Association ("AAA") or if AAA fails or declines to serve, such other similar arbitration or mediation service or organization as agreed to by the parties (collectively the

"Arbitration Service"). The mediation shall take place in Los Angeles, California unless otherwise agreed to in writing by the parties. If following such mediation, the parties have still not resolved the matter, then the matter shall be submitted to arbitration pursuant to Section 11(c) below.

7.3 Arbitration. The arbitration shall be conducted by a single arbitrator who shall be someone other than the mediator who served under Section 7.2) above. The arbitrator shall be selected by the parties from the Arbitration Service's panel of arbitrators, or if the parties have not agreed on the arbitrator within ten (10) business days after a party notifies the other party of its election to submit a matter to Arbitration, the arbitrator shall be selected at the request of either party by the then chief officer of the Arbitration Service office in Los Angeles, California. The Arbitration shall occur no later than twenty (20) days after the arbitrator has been selected and must be concluded within thirty (30) days thereafter with any hearing to last no more than two (2) full hearing days with one (1) day allotted to each party. Only written discovery shall be permitted and written submissions shall be limited to ten (10) pages. The arbitrator shall be bound to follow the applicable federal and state laws and regulations in deciding all issues and in rendering any award. The Arbitration proceedings shall be binding, conclusive and not appealable and any party to any award rendered in any such arbitration proceeding shall be entitled to have judgment entered thereon. The arbitrator shall determine the "prevailing party" and such party shall be entitled to its reasonable attorneys' fees and costs which shall be part of the award. The arbitration shall take place in Los Angeles, California unless otherwise agreed in writing by the parties. In no event, however, shall mediation or arbitration be available pursuant to Section 7.2 and this Section 7.3 after the date when institution of legal or equitable proceedings based on such claim, dispute, or other matter in question would be barred by any applicable statute of limitations.

7.4 Continuation of Services During Dispute Resolution. Unless otherwise agreed in writing, Service Provider shall continue to provide the Services stated in this Agreement so long as Client continues to make payments in accordance with this Agreement during mediation or arbitration pursuant to this Section 7.

7.5 Related Claims. All claims that arise out of this Agreement, which are related to or dependent upon each other, shall be heard by the same arbitrator or arbitrators even though the parties are not the same unless a specific contract prohibits such consolidation.

8. GENERAL PROVISIONS.

8.1 Attorneys' Fees. If any party commences or is made a party to a lawsuit, arbitration or other proceeding to enforce or interpret this Agreement, the prevailing party in such proceeding shall be entitled to recover from the other party all reasonable attorneys' fees and other costs incurred in connection with such proceeding, including without limitation any appeal or enforcement of any judgment or decision rendered in such proceeding.

8.2 Notices. All notices, requests, demands and other communications under this Agreement shall be in writing and shall be deemed duly given (i) on the date of delivery if personally delivered, (ii) one business day after delivery by overnight courier, telegram or electronic mail (provided that the sender retains a printed confirmation of delivery to the email address provided below), or (iii) three business days after mailing if mailed by first class mail certified or registered, postage prepaid, return receipt requested, to the parties at their addresses set forth below, or such other address designated from time to time in writing by such party to all other parties.

TAWNYA L. PERRY
4222 West 58th Place
Los Angeles, California 90043
Email: tawnya.l.perry@gmail.com

Magnolia Public Schools
250 West 1st Street, Suite 1500
Los Angeles, CA 90012
Email: amcallaham@magnoliapublicschools.org

8.3 Amendment and Waiver. This Agreement may be amended only by a written document signed by all parties to this Agreement. Waiver of any provision of this Agreement shall not be deemed or constitute a waiver of any other provision, nor shall such waiver constitute a continuing waiver.

8.4 Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs, beneficiaries, legal representatives, successors and assigns. This Agreement may only be assigned with the prior written approval of the other party.

8.5 Governing Law and Severability. This Agreement shall be governed by and construed under the laws of the State of California, without regard to its conflicts of laws provisions. If any provision of this Agreement is invalid or unenforceable, and if the deletion of such provision would not adversely affect the receipt of any material benefit of the bargain by either party hereto, such provision shall (i) be modified to the minimum extent necessary to render it valid and enforceable, or (ii) if it cannot be so modified, be deemed not to be a part of this Agreement and shall not affect the validity or enforceability of the remaining provisions.

8.6 Counterparts. This Agreement may be executed in any number of counterparts, and each set of duly delivered identical counterparts, which includes all signatories, shall be deemed to be an original instrument.

8.7 Construction. This Agreement has been negotiated at arm's length and each party has been represented by legal counsel. Accordingly, any rule of law (including without limitation California Civil Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Agreement against the party drafting it is not applicable and is waived. The provisions of this Agreement shall be interpreted in a reasonable manner to effectuate the intent of the parties and the purpose of this Agreement.

8.8 Further Assurances. The parties covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out this Agreement.

8.9 Entire Agreement. This Agreement represents the entire agreement between the parties with respect to the subject matter set forth above, and supersedes all previous oral and written agreements, communications, representations, and commitments between Service Provider, Client, and their respective predecessors.

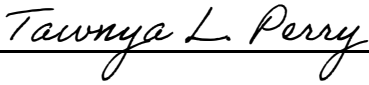
[Balance of Page Intentionally Left Blank; Signature Page Follows]

IN WITNESS WHEREOF, the Parties have executed this Agreement effective as of the date set forth above.

MAGNOLIA EDUCATIONAL & RESEARCH
FOUNDATION DBA MAGNOLIA PUBLIC
SCHOOLS

TAWNYA L. PERRY

By: 

By: 

Name: Erdinc ACAR

Name: Tawnya L. Perry

Title: Chief Academic Officer, MPS

Title: Field Instructor, MSW,LCSW,PPSC

[Signature Page to Professional Services Agreement

EXHIBIT A Project Description

Magnolia Public Schools (“MPS”) and Schools in its CMO structure has entered an MOU with USC Suzanne Dworak-Peck School of Social Work to provide Field Education experience to counselor interns. The program requires Field Instructors to be provided by MPS as the “agency.”

FIELD EDUCATION

Field Education is an independent and integral sequence of the MSW curriculum. Students are exposed to selected and organized opportunities guided by the [Educational Policy and Educational Standards \(EPAS\)](#) and [the 9 Core Competencies of the Council on Social Work Education \(CSWE\)](#). Field Education seeks to validate, apply, and integrate the knowledge, theories, and concepts of social work practice learned throughout the curriculum. Field agencies are expected to provide "in vivo" experiences relevant to the academic content. The student on the other hand is expected to apply academic knowledge, social work skills, critical thinking, professional behavior, ethics and values learned in the classroom to direct practice work.

It is imperative for the agency and the school to collaborate, for integration of learning to occur concurrently in field sites and in the classroom. USC administrators, professors and field liaisons partner with agency field instructors to foster comprehensive and high quality social work education and training. The collaboration teaches and guides students to practice with sensitivity to cultural and ethnic diversity and to abide by professional social work behavior, values, and code of ethics. This comprehensive approach helps prepare students to practice social work with adverse populations and to take on leadership roles within the profession.

Objectives of Field Education

Field Education prepares students to enter the social work profession by meeting the following objectives:

- To integrate academic learning with all levels of field work (micro, mezzo, macro)
- To increase proficiency in the required core competencies for social work education as it relates to field work.
- Evaluate Practice with Individuals, Families, Groups, Organizations, and Communities
- To develop the ability to understand and utilize a broad range of modalities and interventions in micro, mezzo, and macro practice with diverse populations
- To focus on building the knowledge for generalist practice in the 1st semester to establish a broad foundation for direct practice work
- To develop a deeper knowledge and depth of skills needed for beginning professional practice in a designated Department of Study in the 2nd, 3rd, and 4th semesters.

EXHIBIT B Scope of Services

A. Introduction

Field Instructors play a crucial role in the USC Suzanne Dworak-Peck School of Social Work Field Education experience. They provide the students the opportunity to merge previous life and work knowledge with the development of new professional competence. Field Instructors must follow the objectives that are specific to the first and second year field internship curricula. The overarching objective of Field Instructors throughout both years and across all departments is to prepare students to enter the Social Work profession.

Field Instructors are engaged in three basic Field Education components. *First*, they must orient the students to the professional system of the agency, including but not limited to the purpose of the agency, the community it serves, its policies and protocols (particularly risk management & safety), and expectations for professional dress and comportment. The agency/organization orientation and the Field Internship should be geared towards introducing and familiarizing the MSW student to the [CSWE Social Work Competencies](#).

The *second* crucial component is the development of the teacher-learner relationship between the MSW student and the Field Instructor. This starts at the first contact wherein the Field Instructor clarifies and establishes roles, expectations, and the framework for the relationship.

The last and *third* component is the development of broad and rich case assignments and field experiences. The MSW student is expected to engage in a wide variety of Social Work activities from the beginning to the end of field placement. Field Instructors are responsible in providing direct practice experiences consisting of but not limited to the following:

- Multi-level practice work: individual, group, and systemic interventions
- Multiple treatment modalities
- Assessment, diagnosis, treatment planning, and intervention
- Multi-cultural population
- Advocacy, resource referral, community needs assessment, evaluation, and documentation
- Termination
- Macro skill development such as advocacy, evaluation, fundraising and development, grant writing, program development, and others as indicated in the specific Department of Study.

Field Internship is a time-bound experience, and the Field Instructor carries the responsibility for planning, implementing, monitoring, and evaluating the student's educational experience based on the student's progress in meeting the [CSWE Social Work Competencies](#).

B. Field Instructor Qualifications

MSW Interns are supervised by Field Instructors designated by the agency and the School of Social Work. These Field Instructors are committed to teaching and upholding the values and ethics which have been developed over the long history of the Social Work profession. The Field Instructor must be identified and must complete the application process at the same time

an agency site is approved. New or replacement Field Instructors may complete the application process at any time. Field Instructors must have the following to qualify:

- An MSW degree from an accredited school of social work
- At least two years of post-MSW work experience
- A completion certificate for new Field Instruction class from USC or any Southern California CSWE accredited School of Social Work consortium partners
- Plan to attend a 12 to 15-hour long training for new Field Instructors at USC or any Southern California CSWE accredited consortium partners. USC offers a hybrid (combination of on-ground & on-line) course while the VAC offers an on-line course with synchronous and asynchronous sessions.

In addition, Field Instructors must meet the criteria required to teach and support MSW interns in field placement. They must also be committed to meet all documentation, supervision, and evaluation requirements of the program, particularly the ability to assess student progress based on the most current [CSWE Social Work Competencies](#) identified by the [Council on Social Work Education in the Educational Policy and Accreditation Standards \(EPAS\)](#).

C. Field Instructor Tasks & Responsibilities

Field Instructors are responsible for the following tasks to meet the Applied Learning in Field Education course objectives:

- Meet student(s) prior to the start of the internship for a pre-placement meeting
- Facilitate and assist with any Human Resources process and/or requirements
- Provide an agency orientation at the start of internship
- Clearly define the student's role, tasks, responsibilities and scope of practice
- Provide training, consistent communication, feedback and support to students
- Assign and maintain a diverse caseload/workload
- Provide meaningful opportunities to learn professional, direct, and/or macro practice skills related to the student's department, year of study and/or track

Field Internship is a time-bound experience, and the Field Instructor carries the responsibility for planning, implementing, monitoring, and evaluating the MSW student's educational experience based on the student's progress in meeting the [CSWE Social Work Competencies](#).

NOTE: All [forms](#) referenced in the section below can be located on the [Field Education](#) website.

- Complete the [IPT Digital Learning Agreement \(http://www.runipt.com\)](http://www.runipt.com) with the student in the first three weeks of the 1st semester of each internship year:

- Complete the Field Instructor teaching plan (Section VII)
- Review the internship schedule and student learning objectives with the MSW student(s). Write in any approved special schedule arrangement

- Do not input any digital signatures on the form until all information is finalized
- Provide and review the agency/organization Safety & Risk Management, harassment (including sexual harassment) and protected-class discrimination policies and protocols including identifying the individual to whom a report should be made

- Follow the signature protocol after the learning agreement is discussed and finalized (the student must sign first, then the Field Instructor, and finally the Field Liaison). **Make sure to follow this sequence of steps to avoid being locked out.**
 - Identify and assign a Preceptor as needed (include Preceptor feedback in the Learning Agreement/Evaluation)
 - Provide Field Instruction
- A minimum of **1-hour** individual/group weekly supervision.
- Depending on the student's needs, weekly supervision may include some group supervision as long as the student has individual supervision at least twice monthly
- Group supervision may be facilitated by non-social work professionals
 - Review and discuss the **Reflective Learning Tool** (a minimum of 4 must be submitted by Week 9 of the course and a total of 8 by the end of each semester). The Field Instructor (FI) must verify the **Reflective Learning Tool Log**, included in the IPT Evaluation form, for each semester
 - **Alert the Field Liaison if the student has not submitted submitting 2 RLT's in a row.**
 - There are different types of RLT forms students may use:
- MSW students must use Department of Study (AMHW, CYF & SCI) approved **Reflective Learning Tool** (RLT) form(s).
 - If the agency requires the use of an agency specific RLT form(s), the agency Field Instructor and student(s) must consult with the 589a/b and 699a/b Instructor/Field Liaison for approval prior to use.
 - Continuously monitor and evaluate the student's performance
 - Communicate, consult, and problem solve with the Field Liaison for support, challenges, and as needed
 - Maintain regular contact with the Field Liaison throughout the internship to discuss any and all questions/issues as soon as they arise
 - Participate in Field Liaison contact/meeting each semester. Contacts/meetings may be conducted in person, on a virtual platform, by e-mail or phone.
 - The first semester meeting must be face-to face via a virtual platform (i.e. Skype, Bluejeans, etc)
 - The second semester meeting may vary in format as mentioned above
 - Additional meetings and/or in person meetings may be scheduled as needed or as requested by the MSW student, Field Instructor, or Field Liaison
 - Provide opportunity for mezzo and macro practice work for first year students
 - Complete the **IPT Mid-year and the Final Evaluation** with the student at the end of each semester of the 589a/b and 699a/b courses:
- Evaluate the student's skills in the **CSWE Social Work Competencies**, including feedback from the Preceptor, if applicable
- Verify that the student has met the required placement hours for each semester
- Verify that the student has met the school and the agency objectives and requirements
- Verify that the student has submitted the ten required Reflective Learning Tools
- Please do not input any digital signatures on the form until all information is finalized

- Discuss the evaluation ratings with the student and enter the digital signature on or before the identified deadline
 - Follow the signature protocol after the semester evaluation is discussed and finalized (the student must sign first, then the Field Instructor, and finally the Field Liaison). **Make sure to follow this sequence of steps to avoid being locked out.**
 - Complete all additional required evaluation. Consult with the Field Liaison for the appropriate form(s).
 - Provide a grade recommendation on the evaluation form:
- Recommend a grade of Credit, No Credit, or In-Progress in the IPT Form ○ Please note that an “In-Progress” grade will negatively affect the student’s progress and cause a delay in graduation. Notify the Field Liaison as soon as possible if the student appears to be at-risk of failing to complete any of the requirements for Field Internship to develop a Student Performance Improvement Plan – SPIP (see Evaluation/Grading on page 12, Manual)
- A “No Credit” recommendation should always be made in consultation with the Field Liaison (as early as possible in the semester), documented, and accompanied by a SPIP (copies will be retained by the student, Field Instructor, Field Liaison, and Office of Student Affairs)
- The Field Liaison will approve and assign the final grade

Note: Students cannot sign any agency “contracts” nor enter any agreements that refute or negate the provisions in the official agency/organization MOU with the USC Suzanne Dworak-Peck School of Social Work. This includes important polices regarding placement hours and educational calendar events such as finals week or All School Day.

- Facilitate the scheduled and/or unscheduled termination from the agency
- Consult with the Field Liaison regarding the supervision of dual degree students
- Alert the Field Liaison as soon as possible if there are any difficulties or challenges faced by the student.
- **Issues that mandate Field Liaison notification include but are not limited to the following:**
 - **Any and all harassment (including sexual harassment) and protected-class discrimination issues**
 - Any violation of the [NASW Code of Ethics](#)
 - Issues or difficulty in progressing in the [CSWE Social Work Competencies](#)
 - Non-compliance with agency policies and protocols
 - Excessive absences or non-approved schedule changes ○ Delays in the submission of the Reflective Learning Tools
 - Documentation issues and delays

Note: USC School of Social work is committed to providing all possible help and support to students and early intervention is essential (Please see Section E in Manual for further details).

D. Field Instruction

Field instruction takes many forms and methodologies. It ranges from the didactic method to experiential. It also varies in structure and technique. It is influenced by multiple factors such as the agency’s focus, resources available, and the skills, interest, and the personality of both the

instructor and the student. Although field instruction is a highly individualized process, the required components mentioned in the previous section are non-negotiable.

The following are some general Field Instructor guidelines for teaching and supervising MSW students and are meant to help establish a supportive learning and working environment:

- Adhere to regularly scheduled field instruction conferences with your student.
- Create a supportive environment and a positive teaching relationship taking into account your teaching style and the student's learning style.
- Be aware that you are the role model for client and peer relationships and interactions.
- Acknowledge authority-dependency conflicts and use as teaching opportunities.
- Establish your role as both supervisor and teacher early in the relationship.
- Make assignments meaningful and utilize the Reflective Learning Tool early in the relationship.
- Focus on the process and not just the content.
- Balance performance monitoring with positive supportive feedback and genuine praise. Feedback needs to be relevant, clear, balanced and timely. Encourage the student to reciprocate.
- Use case and project analysis in helping students examine their work, meet their learning objectives, process their reactions, and foster self-awareness.
- Assist the student to identify feelings, attitudes, biases, and reactions that affect their work.
- Discuss with the Field Liaison if personal therapy seems indicated.
- Introduce the use of audio taped, video recordings, and/or role-playing as a way to enrich the student's learning.
- Guide students in navigating the Developmental Stages of Internship based on the work of Sweitzer & King, 2004 (see Appendix g, Manual).

E. Challenges and Support

Field Education is inherently filled with positive and negative experiences and challenges. It is the job of the Field Instructor to create a stable learning environment in order to address these experiences and challenges as learning opportunities and to facilitate the student's educational progress. It is the responsibility of the Field Liaison as the University representative to provide support and guidance in order for the Field Instructor and the student to succeed in this endeavor. As part of the process, Field Instructors are asked to balance opposing and/or complimentary forces such as the following in order to foster learning:

- Challenge vs. Support
- Autonomy vs. Dependence
- Learning Objectives vs. Agency Objectives
- Authority vs. Mutuality
- Education vs. Training

In most instances, the balancing act is enough to prevent any major problems in the field experience. Sometimes it is not sufficient and challenges in the learning process may occur. Some examples are:

- Persistent unprofessional and/or unethical conduct including disruptive behavior
- Conflicts in teaching and learning styles

- Not meeting agency and field requirements (charting, documentation, inconsistent or insufficient hours, etc.)
- Insufficient skill or inability to meet learning objectives

When this arises, Field Instructors are required to provide an early warning to students of the areas that need improvement, based on the [CSWE Social Work Competencies](#):

- Identify and attempt to discuss and resolve the issue(s) directly with the student.
- Document the issue and efforts to resolve it
- Notify and consult the assigned Field Liaison of the issue as soon as possible. If you are not certain who the Field Liaison is, you may email sswfield@usc.edu (UPC) or vacfield@usc.edu (VAC) to identify the student's Field Liaison
- Invite the Field Liaison to mediate if unable to resolve it
- If it persists, collaborate with the Field Liaison in formulating a formal Student Performance Improvement Plan (SPIP) to identify the issue(s) and step(s) to redress the situation
- If the issue persists, the Field Liaison may remove/re-place the student. If replacement is indicated, you will be asked to complete an evaluation of the student's progress based on the [CSWE Social Work Competencies](#) as of the date of the student's departure from the agency

It is the philosophy of the school to make all efforts to prevent a re-placement. It is disruptive to the agency and to the learning process of the student.

NOTE: All Field Instructors are obligated to respond to any field internship related student concerns and to all issues pertaining to Safety & Risk Management; harassment (including sexual harassment); and protected-class discrimination issues. They are also mandated to report certain field related issues (refer to the below section) to the University Field Liaison as agreed upon in the Memorandum of Agreement (MOA).

F. Safety and Risk Management

The school recognizes that students cannot be insulated from the risks in providing services to people, institutions, and communities in crisis. Students frequently lack the experience and skills to assess risk and take appropriate precautions. Basic safety measures are thoroughly discussed in the seminar class to help prevent any problems but it is still not enough. Field Instructors are expected to orient students in basic and agency related policies and procedures that can maximize their personal safety. Field Instructors must also review agency safety and risk management policies and protocols with students. Completion of this orientation must be indicated in the Orientation Checklist portion of the Learning Agreement in the first semester of each Field Internship year. It should include but not be limited to the following:

- Building/office security policy
- Fire, earthquake, and other emergency protocols
- Transportation policies and insurance requirements
- Harassment issues
- Equity, diversity & inclusion issues
- Home / school / community visit safety policy and protocols
- Crisis intervention and disaster protocols
- Emergency and support contacts

- Federal, state, local, and agency/organization specific safety and risk management policies and protocols (i.e. weapon related policies and others)

Periodic review of these safety measures is strongly recommended. **All Field Instructors are obligated to respond to any student related concerns pertaining to Safety & Risk Management; harassment (including sexual harassment) and protected-class discrimination issues. They are also mandated to report all issues to the University Field Liaison as agreed upon in the Memorandum of Agreement (MOA).**

NOTE: All MSW students are required to learn and understand all Social Work profession expectations and all University and agency policies and protocols. Field Instructors are encouraged to do the same ([NASW Code of Ethics](#), [CSWE Educational Policy and Educational Standards \(EPAS\)](#), [SCampus](#), [USC Policies](#), [USC Disruptive and Threatening Student Behavior Guidelines](#), ["Violence-Free Campus, USC Suzanne Dworak-Peck School of Social Work Policies and Procedures](#), and [MSW Field Education Manual](#)) to be able to guide and support MSW students in their new role as Social Work Interns.

G. Strike Policy

Field Education's policy regarding agency strikes/work actions is based on the principles of educational integrity. It focuses on how educational expectations, goals and objectives can be met and maintained. The primary consideration is the student's educational experience rather than the merits of any given strike or work action. It is the School's belief that a strike bound agency is not able to provide a climate conducive to a sound educational experience. Field Education will make the assessment and decide on a course of action depending on the situation. USC Suzanne Dworak-Peck School of Social Work encourages the Field Liaison and Field Instructor to organize opportunities for students to learn from all parties and engage in discussions regarding the issue at hand. See Appendix i for possible course of action.

USC Suzanne Dworak-Peck

School of Social Work

MEMORANDUM OF AGREEMENT

(the "Agreement")

Between

UNIVERSITY OF SOUTHERN CALIFORNIA, SUZANNE DWORAK-PECK SCHOOL OF SOCIAL WORK,

and

**Magnolia Research & Educational Foundation dba
Magnolia Public Schools**

Agency

250 E. 1st Street Suite 1500; Los Angeles, CA 90012

Address

Located in Los Angeles
City

CA
State/Country

The USC Suzanne Dworak-Peck School of Social Work, University of Southern California (the "School"), designates Magnolia Public Schools (the "Agency") as a School approved setting for instruction in the School's program of education for social work. The School and the Agency commit themselves to cooperative efforts, as described below, in provision of supervised educational field experiences for students. This agreement becomes effective upon 6/10/2018 and remains in force until 6/10/2019. This agreement may be renewed annually upon mutual agreement of the parties.

THE SCHOOL AGREES TO:

- Work cooperatively with the Agency in designing appropriate field learning experiences to meet the objectives of the School's field education program.
- Select and/or recommend for placement at the Agency students who appear to be most appropriate. It is understood that the Agency will have the opportunity to meet the students before placement begins.
- Provide on-line access to the School's field manual plus other pertinent instructional material, such as: academic calendar, course outlines, field bulletins, evaluation guidelines, periodic updates.
- Keep Agency and Field Instructors informed about School activities and plans affecting field education.
- Provide opportunities for Agency/Field Instructor participation in relevant School committees and activities.
- Notify students that they are subject, during their educational field experience at Agency, to applicable Agency regulations and that they must conform to the same standards as are set for Agency's employees in matters relating to the welfare of clients or patients and general Agency operation.
- The School requires that student interns obtain professional malpractice insurance through a blanket policy secured by the School, before beginning their field placement experience. The coverage liability limits are \$1,000,000 each claim, and \$3,000,000 aggregate.

THE AGENCY AGREES TO:

- Adhere to the goals of the School as presented in its field education manual except in any circumstances wherein a said goal conflicts with Agency's stated policy, rule, or procedure.
- Accept and treat the student's primary role as a learner and the field placement assignment as an educational experience. This includes the following:
 - a) permitting the student to receive needed support, assistance and instruction;
 - b) making available to the student appropriate cases and learning activities; and
 - c) permitting the student to participate in staff development and other training opportunities.
- Provide the student with the resources necessary to carry out assigned educational and service tasks, including the following:
 - a) space that is sufficiently private for carrying on independent work and activity;
 - b) clerical service and supplies for records and reports produced for the agency; and
 - c) access to client and Agency records as appropriate to assigned tasks.
- Provide qualified staff as Field Instructors for the student, subject to approval by the School.
- Assure that the Field Education Liaison is advised of policy and service changes and developments which may affect student learning or the School's curriculum.
- Provide for reimbursement of all student travel expenses on Agency business that has approval of Field Instructor.
- Provide the student with information available to its employees regarding personal safety when carrying out agency related assignments.

The Agency signatory is authorized by the Agency to sign for the agency and acknowledges having read and understood all of the terms and provisions of the Agreement, including the reverse side hereof, and agrees to be bound by all the terms and provisions contained herein upon the execution of this Agreement

UNIVERSITY OF SOUTHERN CALIFORNIA

AGENCY
Magnolia Educational & Research Foundation dba
Magnolia Public Schools

By: Mark K. Todd

By: Dr. Caprice Young

Print Name: Mark K. Todd
Vice Provost for Academic Operations

Print Name: Dr. Caprice Young

Title: _____

Title: Cheif Executive Officer

Date: 6/22/18

Date: June 11, 2018

USC SUZANNE DWORAK-PECK SCHOOL OF SOCIAL WORK

By: Marleen Wong, Ph.D.
Marleen Wong, Ph.D., LCSW
Senior Vice Dean, Field Education

Date: 06/12/2018

TERMS AND CONDITIONS

1) Coordination of Program. The parties shall use best efforts to establish the educational objectives for the program, devise methods for its implementation, and continually evaluate to determine the effectiveness of the clinical experience.

2) Students Not School Employees. The parties hereto agree that the School's students are fulfilling specific requirements for clinical experiences as part of a degree requirement and, therefore, the School's students are not to be considered employees or agents of either the School or the Agency for any purpose, including Worker's Compensation or employee benefit programs.

3) Insurance. Each party to this Agreement shall provide and maintain, at its own expense, a program of insurance covering its activities and operations hereunder. Such program of insurance shall include, but not be limited to, comprehensive general liability and professional liability with reasonable minimum coverage common in the relevant industry. Upon written request, either party shall provide the other with a certificate evidencing such coverage.

4) Termination. This Agreement may be terminated by either party with or without cause upon ninety (90) days written notice, provided that all students currently enrolled in the program at the time of notice of termination shall be given the opportunity to complete the program.

5) Arbitration. All controversies, claims and disputes arising in connection with this Agreement shall be settled by mutual consultation between the parties in good faith as promptly as possible, but failing an amicable settlement shall be settled finally by arbitration in accordance with the provisions of this Section. Such arbitration shall be conducted in Los Angeles, California, in accordance with the Commercial Arbitration Rules of the American Arbitration Association ("AAA"). The parties hereto hereby agree that the arbitration procedure provided for herein shall be the sole and exclusive method of resolving any and all of the aforesaid controversies, claims or disputes. The costs and expenses of the arbitration, including without limitation attorneys' fees, shall be borne by the parties in the manner determined by the arbitrator.

6) No Agency. Both parties acknowledge that they are independent contractors, and nothing contained herein shall be deemed to create an agency, joint venture, franchise, or partnership relation between the parties.

7) Assignment. Neither party hereto shall have the right, directly or indirectly, to assign, transfer, convey or encumber any of its rights under this Agreement without the prior written consent of the other party. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the respective successors and assigns of the parties.

8) Governing Law. This Agreement shall be construed in accordance with and all disputes hereunder shall be governed by the laws of the State of California.

9) Counterparts. This agreement may be executed in one or more counterpart copies. Each counterpart copy shall constitute an agreement and all of the counterpart copies shall constitute one fully executed agreement. This Agreement may be executed on facsimile counterparts.

10) Entire Agreement. This Agreement fully supersedes any and all prior agreements or understandings between the parties hereto or any of their respective affiliates with respect to the subject matter hereof, and no change in, modification of or addition, amendment or supplement to this Agreement shall be valid unless set forth in writing and signed and dated by both parties hereto subsequent to the execution of this Agreement.

11) Patient Privacy. The parties hereto affirm their commitment to comply with federal and state law regarding the use and disclosure of protected health information. Each party agrees to comply with the applicable provisions of the Administrative Simplification section of the Health Insurance Portability and Accountability Act of 1996, as codified at 42 U.S.C. § 1320d through d-8 ("HIPAA"), and the requirements of any regulations promulgated thereunder including without limitation the federal privacy regulations as contained in 45 CFR Part 164 (the "Federal Security Regulations"). Each party will promptly report to the other any use of disclosure in violation of HIPAA, the Federal Privacy Regulations, or the Federal Security Regulations of a patient's Protected Health Information which was previously disclosed to that party under this Agreement.

12) LIMITATION ON LIABILITY. To the maximum extent permitted by law, in no event will either party be responsible for any incidental damages, consequential damages, exemplary damages of any kind, lost goodwill, lost profits, lost business and/or any indirect economic damages whatsoever regardless of whether such damages arise from claims based upon contract, negligence, tort (including strict liability or other legal theory), a breach of any warranty or term of this agreement, and regardless of whether a party was advised or had reason to know of the possibility of incurring such damages in advance.



To: Magnolia Public Schools
From: Patrick Ontiveros, MPS General Counsel
Date: October 4, 2019

RE: Field Supervisor Agreement for Counseling

Magnolia Public Schools (MPS) Chief Executive Officer and MPS General Counsel acknowledge that they have read and reviewed the field supervisor agreement for counseling interns and approve for it to be taken to the board as presented.

A handwritten signature in blue ink that reads "Patrick Ontiveros".

Patrick Ontiveros
MPS General Counsel

A handwritten date in blue ink: "10/4/2019".

Date

A handwritten signature in blue ink that reads "Alfredo Rubalcava".

Alfredo Rubalcava
MPS CEO & Superintendent

A handwritten date in blue ink: "10/4/2019".

Date

Cover Sheet

Approval of MSA-5 Additional Staff Member

Section: IV. Action Items
Item: C. Approval of MSA-5 Additional Staff Member
Purpose: Vote
Submitted by:
Related Material: IV C MSA-5 Additional Staff.pdf



Board Agenda Item #	Agenda # IV C- Action Item
Date:	10/10/2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Brad Plonka, Principal of MSA 5
RE:	Approval of Additional Costs for Staffing for MSA 5

Proposed Board Motion

I move that the board approve the hiring of one (1) part-time aide/paraprofessional using current year revenue generated by the additional enrollment t MSA-5.

Background

- **English Learners & Special Education:** Due to high amount of English Learners (73), Special Education students (55), and dual identified students, both ELs and SPED (25), MSA-5 would like to provide more support to our students in the classrooms and in small groups. Paraprofessionals are instrumental in supporting our EL and Special Education students in the classroom, learning center, and throughout campus with attentiveness, re-teaching, and modeling behaviors.
- Additional position was not included in the board approved budget for FY 19-20

Budget Implications

- MSA 5 proposes to use approximately \$22,000 (PERS, Medicare, Social Security, and Unemployment included in estimate) of the funds to add this position. MSA-5 has enrolled 281 students which is 31 more than what it budgeted at 250. These additional students will generate enough revenue to cover the cost for this position.
- ***CFO has reviewed and approved the budget implications

Cover Sheet

Appointment of MPS Board Officer(s)

Section: IV. Action Items
Item: D. Appointment of MPS Board Officer(s)
Purpose: Vote
Submitted by:
Related Material: IV D Board Officers.pdf



Board Agenda Item #	IV D- Action Item
Date:	October 10, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Alfredo Rubalcava, CEO & Superintendent
RE:	Appointment of 2019-20 MPS Board Officers

Proposed Board Motion

I move that the board appoint _____ to serve as the MPS Board Chair and _____ as the MPS Vice-Chair.

Introduction and Background

On October 6, 2019, former MPS Board Chair Dr. Saken Sherkanov, submitted his resignation to be effective immediately. MPS staff, students and the whole MPS community are grateful for his dedication to the organization for over 17 years as a former teacher and most recently as a board member.

Due to his resignation, the MPS Board must appoint a new Board Chair to start October 11, 2019. Currently, Mr. Haim Beliak is serving as Vice-Chair and will take on the duties of the Chair until a Chair is elected. If Mr. Haim Beliak is appointed as the Chair, then a Vice-Chair will have to be elected.

Board Officers are appointed annually at the June board meeting but these off-cycle elections have to happen immediately due to the unforeseen resignation.

As stated in the MPS Bylaws (Article X, Section 8), "In absence of the of the Chairman, the Vice-Chairman shall preside at the Board of Directors meetings and shall exercise and perform such other powers and duties as the Board of Directors may assign from time to time".

Therefore, if no action is taken on this matter, Vice-Chairman, Haim Beliak will serve as the Chairman in the interim.

Budget Implications

This action has no budget implications.

Cover Sheet

Approval of MPS Board Committee Membership Restructure

Section: IV. Action Items
Item: E. Approval of MPS Board Committee Membership Restructure
Purpose: Vote
Submitted by:
Related Material: IV E Committee Chair and Calendars.pdf



Board Agenda Item #	Agenda# IV E- Action Item
Date:	October 10, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava CEO & Superintendent
Staff Lead:	Barbara Torres, Executive Assistant
RE:	Restructure of 2019-20 MPS Board Committee Chairs & Membership

Proposed Board Motion

I move that the board approve the restructured committee membership for all MPS Board Committees (i.e. governance/nominating, academic, finance, facility/audit, audit)

NEW STRUCTURE

2019-20 Committee Memberships

	Academic	Audit/Facilities	Finance	Governance	Stakeholder	
Haim Beliak	X	X		X		3
Serdar Orazov			Chair			1
Shohrat Geldiyev			X			1
Diane Gonzalez		X		X	Chair	3
Sandra Covarrubias	Chair		X		X	3
Salih Dikbas	X					1
Umit Yapanel		Chair		Chair	X	3
Alternate	DIANE	SANDRA	HAIM	SANDRA	HAIM	

CURRENT STRUCTURE

2019-20 Committee Memberships

	Chair	Board #2	Board #3	Board #4	Alternate Member
Academic	Saken	Shohrat	Salih	Sandra	Serdar
Finance	Serdar	Shohrat	Saken	Sandra	Diane
Facilities/Audit	Umit	Haim	Salih	NA	Saken
Stakeholder Engagement	Sandra	Umit	Diane	NA	Haim
Governance/Nominating	Umit	Salih	Haim	NA	Diane

Introduction/Background

Due to new SB 126 regulations pertaining to quorum within Los Angeles County, MPS must restructure the committees to be in compliance.

Budget Implications:

There are no budget implications.

Cover Sheet

Enrollment Update

Section: V. Information/Discussion Items
Item: A. Enrollment Update
Purpose: Discuss
Submitted by:
Related Material: V A Enrollment Update.pdf



Board Agenda Item #	V A - Information Item
Date:	October 10, 2019
To:	Magnolia Public Schools - Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Ismael Soto, Director of Development & Communications
RE:	Census Day - Enrollment Update

PROPOSED BOARD MOTION

This is an information item; no action is required.

INTRODUCTION

The following enrollment data is pulled directly from the student enrollment dashboard system Illuminate on October 2, 2019, which delivers up to date enrollment numbers for all Magnolia schools.

As of October 2, 2019, enrollment numbers total 3896 with 251 needed across all Magnolia Science Academies to meet target enrollment for 2019-2020 of 4,114.

Wednesday, October 2, 2019											
CENSUS DAY - CALPADS FALL 1 - CBEDS INFO DAYS											
ILLUMINATE WARM BODY REPORT - Present Per MSA											
Report Date	Site Name	Excluded Students	Total Rostered	Total Absent	Total Present	Percent Present	Not Rostered	Target Enrollment	Enrollments Needed	Over Enrolled	Pending in School/Int
2019-10-02	Magnolia Science Academy 1 High	0	305	6	299	98.03	0	307	2	0	18
2019-10-02	Magnolia Science Academy 1 Middle	0	346	6	340	98.27	0	350	4	0	31
2019-10-02	Magnolia Science Academy 2	0	437	13	424	97.03	0	458	21	0	27
2019-10-02	Magnolia Science Academy 3	0	497	2	495	99.6	0	509	12	0	2
2019-10-02	Magnolia Science Academy 4	0	131	2	129	98.47	0	167	36	0	1
2019-10-02	Magnolia Science Academy 5	0	281	12	269	95.73	0	250	0	31	4
2019-10-02	Magnolia Science Academy 6	0	134	3	131	97.76	0	160	26	0	1
2019-10-02	Magnolia Science Academy 7	0	292	13	279	95.55	0	292	0	0	0
2019-10-02	Magnolia Science Academy Bell	0	483	6	477	98.76	0	481	0	2	0
2019-10-02	Magnolia Science Academy San Diego	0	444	12	432	97.3	0	465	21	0	0
2019-10-02	Magnolia Science Academy Santa Ana Elementary	0	317	8	309	97.48	0	411	94	0	0
2019-10-02	Magnolia Science Academy Santa Ana Secondary	0	229	5	224	97.82	0	264	35	0	3
TOTALS		0	3896	88	3808	97.74%	0	4114	251	33	87

Below you will find the last day of school, June 6, 2019 enrollment numbers totaling 3865 students for 2018-19 for comparison:

(Formulas are calculating totals below. DO NOT CHANGE)

MPS	TARGET ENROLLMENT	CURRENT ENROLLMENTS	MPS	TARGET ENROLLMENT	CURRENT ENROLLMENTS	MPS TARGET ENROLLMENTS	ENROLLMENTS NEEDED
	2018-2019	2018-2019		2018-2019	2018-2019	4182	
MSA-SD	480	395	MSA-4	181	166	CURRENT ENROLLMENTS	317
MSA-SA	771	657	MSA-5	241	241		
MSA-1	635	587	MSA-6	152	160		
MSA-2	465	421	MSA-7	292	286		
MSA-3	485	491	MSA-8	480	461		
						3865	

A School-By-School Breakdown Is Demonstrated In The Tables Below

Grade	Board Approved Levels	Student Count 2019-20 Budget	Enrollment As of 10-02-19	Enrollment Variance	ADA Variance	Average Funding/ADA	Estimated Budget Impact
MSA 1	12-Jun	657	651	(6)	(6)	\$11,533	(\$66,430)
MSA 2	12-Jun	458	437	(21)	(20)	\$11,390	(\$229,622)
MSA 3	12-Jun	509	497	(12)	(12)	\$10,905	(\$125,626)
MSA 4	12-Jun	167	131	(36)	(35)	\$11,539	(\$398,788)
MSA 5	12-Jun	250	281	31	30	\$11,501	\$342,270
MSA 6	8-Jun	160	134	(26)	(25)	\$10,307	(\$257,263)
MSA 7	TK-5	292	292	-	-	\$10,543	\$0
MSA 8	8-Jun	481	483	2	2	\$10,605	\$20,362
MSA SA	TK-12	675	546	(129)	(124)	\$11,333	(\$1,403,479)
MSA SD	8-Jun	465	444	(21)	(20)	\$8,411	(\$169,566)
		4,114	3,896	(218)	(209)		(\$2,288,142)

Magnolia “Recruitment and Enrollment Strategy 2019-2020”

The Development and Communications Department alongside the Accountability Department will continue the Magnolia Recruitment and Enrollment Strategy for 2019-2020. The aim is to create purposeful and efficient collaboration between the school site Office Managers and the Parent and Community Engagement Coordinator teams. Lydiett Vega - Executive Office Manager and Ismael Soto - Director of Development & Communications will lead these efforts.

PACE Program Support

The Parent and Community Engagement (PACE) Coordinators continue to provide enrollment support working alongside office staff, school leaders, and MSA families.

MPS Referral Program

As part of our ongoing recruitment and enrollment strategy program here at Magnolia Public Schools, we will continue with the Magnolia Referral Program.

The following are instructions given to MSA Office Managers:

1. **Print posters** and display where parents have a clear view (*ex. main office entrance, drop off location, parent centers, etc.*). Note: 11" x 17" posters have been distributed to all MSA principals in attendance during today's monthly meeting at the MPS home office.
2. Send weekly **ParentSquare messages** announcing the new referral program. Ensure you mention the launch date of May 22, 2019, prior referrals in SchoolMint will not be honored.
3. Promote in every **Friday Flash newsletter**.
4. To receive full credit for the referral, please guide families to add the person who referred them in the **SchoolMint section titled "Referred by: (Provide Person's Full name)."** PACE Coordinators and Office Managers will be guided on how to retrieve this information.

BACKGROUND

MARKETING METHODS

Digital Marketing Methods: Is the marketing of products or services using digital technologies, mainly on the Internet, but also including mobile phones, display advertising, and any other digital medium.

- Facebook ads
 - Definition: Facebook ads are targeted to users based on their location, demographic, and profile information. Ads can appear in News Feed on desktop, News Feed on mobile, and in the right column of Facebook on desktop. Ad content is sometimes paired with news about social actions that your friends have taken, like liking a page.
- Targeted email blast marketing
 - Definition: is a form of Internet marketing that is used for sending email messages to acquire new customers and communicate with existing clients more personalized.
- Targeted display banner ads
 - Definition: Targeted display advertisements are relevant banner ads that are placed on both mobile and desktop versions of websites. These banner ads are highly targeted, reaching specified locations, demographics, and groups with certain online behavioral interests and patterns.

- Search Engine Marketing (SEM)
 - Definition: is a form of internet marketing that involves the promotion of websites by increasing their visibility in search engine results pages (SERPs) primarily through paid advertising.

Traditional Marketing: Refers to print advertisements, billboards, flyers or pamphlets, TV, newspaper, radio, etc.

- Direct Mail Postcards
 - Definition: Custom postcards have a 100% open rate, and puts your unique message in the hands of prospective families.

ANALYSIS

Year-Round Marketing Guide 2019-2020

MARKETING CAMPAIGN ZONES

- July 1, 2019 → August 20, 2019 (New 2019-20 school year)
- September 16, 2019 → October 2, 2019 (Census Day*)
- December 2, 2019 → December 13, 2019 (Pre-Winter break)
- December 16, 2019 → January 3, 2020 (Lottery)
- July 13, 2020 → July 31, 2020 (New 2020-21 school year)

BUDGET IMPLICATIONS

MPS 2019-20 budget was approved and adopted with a total projected enrollment of 4114. The 2019-20 Budget will be revised accordingly based on the actual enrollment Census Day of October 2, 2019, and submitted for board approval at the First Interim no later than December 15, 2019.

EXHIBITS (attachments):

1. None

Cover Sheet

Finance Update- August 2019 Monthly Financials

Section: V. Information/Discussion Items
Item: B. Finance Update- August 2019 Monthly Financials
Purpose: FYI
Submitted by:
Related Material: V B August Financials.pdf



Board Agenda Item #	V B- Information Item
Date:	October 10, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	August 2019 Financial Reports

Discussion item.

- Back office service provider presents monthly financial reports for all school sites, MERF and a consolidated MPS report.
- Highlights of the activities recorded for the month are presented and included in the financial packet provided to all board members and also made available online

Financial Highlights:

1. Revenues are on track except for Sped Concentration Grant. Revenues will be decreased by approximately \$700k which was originally anticipated in June 2019 but was not included in the Governor's Approved Budget.
2. Budgeted Revenues will be adjusted at the first Interim Report based on the enrollment count on October 2, 2019 (Census Day).
3. Budgeted Expenses will be reviewed and revised, as necessary to balance the budgets using the October 2 enrollment count.

Name of Originator:

Nanie Montijo, Chief Financial Officer and Karl Yoder, DMS

Attachments

August 2019 Financial Reports for all School Sites and MERF

250 E. 1st Street Suite 1500, Los Angeles, CA 90012 | www.magnoliapublicschools.org



August 2019 Monthly Financial Update (Actuals through 8/31/19)



August 2019 Financial Update: Executive Summary

- Year-to-date trending through August is generally on track with the July Budget:
 - **Revenues are on track (\$20k above year-to-date budget)**
 - **Expenditures are \$61k less than year-to-date budget**
 - **Net impact = \$81k ahead of year-to-date budget so far**
- July 1 beginning balances reflect the revised Unaudited Actuals approved by the Board last month.
- The First Interim Budget update in December will include removal of \$700k in SPED Concentration Grant funding that was anticipated in June but ended up not being included in the Governor's Budget.
- Other First Interim adjustments will include adjustments to projected enrollment/ADA and updates to line-item budgets

August 2019 Financial Update: Executive Summary

MSA - Consolidated	Adopted (July 1) Budget	Current Forecast	Year-to-Date Budget (through August 2019)	Year-to-Date Actuals (through August 2019)	Variance from YTD Budget	Primary Reasons For Variance (see budget detail for all changes)
SUMMARY						
Revenues						
LCFF Entitlement	42,792,722	42,792,722	2,896,954	3,392,966	496,012	Normal variances (should end up on track)
Federal Revenues	2,377,423	2,563,111	216,129	38,056	(178,073)	Normal variances (should end up on track)
Other State Revenues	5,000,977	5,120,306	454,634	303,871	(150,764)	Normal variances (should end up on track)
Other Local Revenues	6,648,094	6,655,949	990,788	843,570	(147,218)	Removal of SPED Conc Grant
Total Revenues	56,819,216	57,132,088	4,558,506	4,578,463	19,958	
Expenditures						
Salaries & Benefits	34,304,332	34,772,551	4,370,997	4,460,137	89,139	Normal variance
Books and Supplies	1,842,101	2,554,704	318,684	319,136	453	Normal variance
Services and Operating Exp.	18,107,489	18,120,912	1,933,471	1,762,675	(170,796)	Spending is running lower than budgeted
Depreciation & Cap Outlay	1,194,779	1,028,779	51,428	40,876	(10,552)	Normal variance
Other Outflows	581,644	581,644	68,470	99,320	30,850	Normal variance
Total Expenditures	56,030,345	57,058,590	6,743,050	6,682,144	(60,906)	
Net Revenues	788,870	73,498	(2,184,544)	(2,103,681)	80,864	Normal to run large deficits in Fall
Beginning Balance (July 1, 2019)	27,762,331	27,762,331				
Net Revenues in 2019-20	788,870	73,498				
Ending Balance (June 30, 2020)	28,551,201	27,835,829				
Ending Bal. as % of Exp.:	51.0%	48.8%				

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date												Annual Budget									
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Projected Average Daily Attendance:																	3,947	3,947	-		
SUMMARY																						
Revenue																						
LCFF Entitlement	930,108	2,462,858	-	-	-	-	-	-	-	-	-	-	3,392,966	2,896,954	496,012	42,792,722	42,792,722	42,792,722	-	-	8%	
Federal Revenue	12,588	25,468	-	-	-	-	-	-	-	-	-	-	38,056	216,129	(178,073)	2,377,423	2,377,423	2,563,111	185,688	185,688	1%	
Other State Revenues	108,155	195,716	-	-	-	-	-	-	-	-	-	-	303,871	454,634	(150,764)	5,000,977	5,000,977	5,120,306	119,330	119,330	6%	
Other Local Revenues	407,468	436,103	-	-	-	-	-	-	-	-	-	-	843,570	990,788	(147,218)	6,648,094	6,648,094	6,655,949	7,855	7,855	13%	
Total Revenue	1,458,318	3,120,145	-	-	-	-	-	-	-	-	-	-	4,578,463	4,558,506	19,958	56,819,216	56,819,216	57,132,088	312,873	312,873	8%	
Expenditures																						
Certificated Salaries	1,123,015	1,460,340	-	-	-	-	-	-	-	-	-	-	2,583,355	2,499,647	83,708	18,854,481	18,854,481	19,003,061	148,580	148,580	14%	
Classified Salaries	462,640	483,555	-	-	-	-	-	-	-	-	-	-	946,195	851,654	94,540	6,423,908	6,423,908	6,676,074	252,166	252,166	14%	
Benefits	302,683	627,904	-	-	-	-	-	-	-	-	-	-	930,587	1,019,696	(89,109)	9,025,943	9,025,943	9,093,416	67,473	67,473	10%	
Books and Supplies	90,440	228,696	-	-	-	-	-	-	-	-	-	-	319,136	318,684	453	1,842,101	1,842,101	2,554,704	712,603	712,603	12%	
Services and Operating Exp.	692,914	1,069,760	-	-	-	-	-	-	-	-	-	-	1,762,675	1,933,471	(170,796)	18,107,489	18,107,489	18,120,912	13,423	13,423	10%	
Depreciation & Cap Outlay	20,438	20,438	-	-	-	-	-	-	-	-	-	-	40,876	51,428	(10,552)	1,194,779	1,194,779	1,028,779	(166,000)	(166,000)	4%	
Other Outflows	44,690	54,630	-	-	-	-	-	-	-	-	-	-	99,320	68,470	30,850	581,644	581,644	581,644	-	-	17%	
Total Expenditures	2,736,820	3,945,324	-	-	-	-	-	-	-	-	-	-	6,682,144	6,743,050	(60,906)	56,030,345	56,030,345	57,058,590	1,028,245	1,028,245	12%	
Net Revenues													(2,103,681)	(2,184,544)	80,864	788,870	788,870	73,498	(715,372)	(715,372)		
															Fund Balance							
															Beginning Balance (Unaud.)		27,762,331					
															Net Revenues		73,498					
															Ending Fund Balance		27,835,829					
															Components of Fund Bal.							
															Available For Econ. Uncert.		23,598,646		41.4% of Expenditures			
															Restricted Balances (Est.)		3,472,037		6.1% of Expenditures			
															Net Fixed Assets		765,146		1.3% of Expenditures			
															Ending Fund Balance		27,835,829		48.8% of Expenditures			

August 2019 Monthly Update Actuals through August 31, 2019															Year To Date			Annual Budget				
CONSENSATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining	
REVENUE DETAIL																						
LCFF Entitlement																						
8011 State Aid	387,774	1,318,518	-	-	-	-	-	-	-	-	-	-	1,706,292	1,794,424	(88,132)	27,208,314	27,208,314	27,208,314	-	-	25,502,021	
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,384,660	4,384,660	4,384,660	-	-	4,384,660	
8019 Prior Year Adjustments	-	52,760	-	-	-	-	-	-	-	-	-	-	52,760	-	52,760	-	-	-	-	-	(52,760)	
8096 InLieuPropTaxes	542,334	1,091,580	-	-	-	-	-	-	-	-	-	-	1,633,914	1,102,530	531,384	11,199,748	11,199,748	11,199,748	-	-	9,565,834	
SUBTOTAL - LCFF Entitlement	930,108	2,462,858	-	-	-	-	-	-	-	-	-	-	3,392,966	2,896,954	496,012	42,792,722	42,792,722	42,792,722	-	-	39,399,756	
Federal Revenue																						
8181 SpEd - Revenue	12,588	25,468	-	-	-	-	-	-	-	-	-	-	38,056	54,155	(16,099)	595,707	595,707	618,802	23,095	23,095	557,651	
8220 SchlLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	161,974	(161,974)	1,781,716	1,781,716	1,944,309	162,593	162,593	1,781,716	
SUBTOTAL - Federal Revenue	12,588	25,468	-	-	-	-	-	-	-	-	-	-	38,056	216,129	(178,073)	2,377,423	2,377,423	2,563,111	185,688	185,688	2,339,367	
Other State Revenue																						
8311 SpEd Revenue	108,155	144,977	-	-	-	-	-	-	-	-	-	-	253,132	209,286	43,846	2,302,147	2,302,147	2,302,147	-	-	2,049,015	
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	11,496	(11,496)	126,458	126,458	126,458	-	-	126,458	
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	76,768	(76,768)	844,450	844,450	844,450	-	-	844,450	
8590 AllOthStateRev	-	50,739	-	-	-	-	-	-	-	-	-	-	50,739	157,084	(106,345)	1,727,921	1,727,921	1,847,251	119,330	119,330	1,677,183	
SUBTOTAL - Other State Revenue	108,155	195,716	-	-	-	-	-	-	-	-	-	-	303,871	454,634	(150,764)	5,000,977	5,000,977	5,120,306	119,330	119,330	4,697,106	
Local Revenue																						
8600 Other Local Rev	-	1,853	-	-	-	-	-	-	-	-	-	-	1,853	11,306	(9,452)	67,834	67,834	67,834	-	-	65,981	
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest	967	823	-	-	-	-	-	-	-	-	-	-	1,791	1,684	107	10,104	10,104	10,104	-	-	8,314	
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8701 CMO Fee - MSA-1	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
8702 CMO Fee - MSA-2	67,601	67,601	-	-	-	-	-	-	-	-	-	-	135,202	135,202	0	811,213	811,213	811,213	-	-	676,011	
8703 CMO Fee - MSA-3	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
8704 CMO Fee - MSA-4	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	11,189	0	67,135	67,135	67,135	-	-	55,946	
8705 CMO Fee - MSA-5	13,986	13,986	-	-	-	-	-	-	-	-	-	-	27,973	27,973	0	167,837	167,837	167,837	-	-	139,864	
8706 CMO Fee - MSA-6	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	11,189	0	67,135	67,135	67,135	-	-	55,946	
8707 CMO Fee - MSA-7	37,297	37,297	-	-	-	-	-	-	-	-	-	-	74,594	74,594	(0)	447,566	447,566	447,566	-	-	372,972	
8708 CMO Fee - MSA-8	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
8709 CMO Fee - MSA-SA	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	69,262	(69,262)	415,570	415,570	415,570	-	-	415,570	
8699 Other Revenue	1,590	3,925	-	-	-	-	-	-	-	-	-	-	5,515	51,635	(46,120)	1,013,173	1,013,173	1,021,028	7,855	7,855	1,007,658	
8999 Misc Revenue (Suspense)	(23,540)	1,050	-	-	-	-	-	-	-	-	-	-	(22,490)	-	(22,490)	-	-	-	-	-	22,490	
SUBTOTAL - Local Revenue	407,468	436,103	-	-	-	-	-	-	-	-	-	-	843,570	990,788	(147,218)	6,648,094	6,648,094	6,655,949	7,855	7,855	5,804,524	
Fundraising & Grants																						
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	1,458,318	3,120,145	-	-	-	-	-	-	-	-	-	-	4,578,463	4,558,506	19,958	56,819,216	56,819,216	57,132,088	312,873	312,873	52,240,752	
EXPENSES																						
Certificated Salaries																						
1100 TeacherSalaries	656,801	1,157,853	-	-	-	-	-	-	-	-	-	-	1,814,654	1,975,651	(160,996)	14,902,050	14,902,050	15,004,552	102,502	102,502	13,087,396	
1300 Cert Adminis	466,214	302,487	-	-	-	-	-	-	-	-	-	-	768,701	523,997	244,704	3,952,431	3,952,431	3,998,509	46,078	46,078	3,183,730	
SUBTOTAL - Certificated Salaries	1,123,015	1,460,340	-	-	-	-	-	-	-	-	-	-	2,583,355	2,499,647	83,708	18,854,481	18,854,481	19,003,061	148,580	148,580	16,271,126	

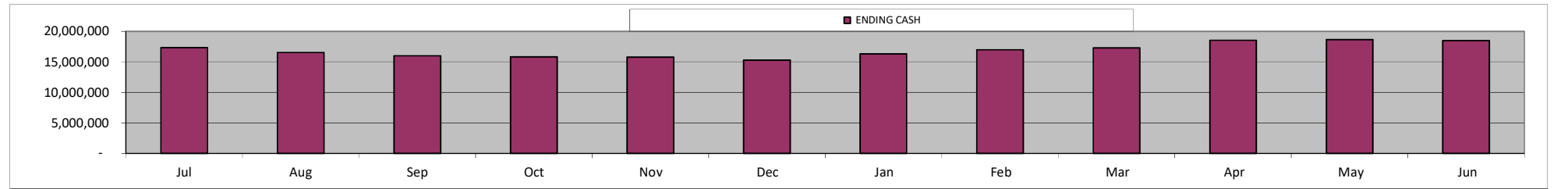
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
CONSOLIDATED																						
Classified Salaries																						
2100	Instructional Aides	24,808	75,808	-	-	-	-	-	-	-	-	-	100,616	113,407	(12,790)	855,411	855,411	1,967,598	1,112,187	1,112,187	754,794	
2200	Classified Support	63,101	94,088	-	-	-	-	-	-	-	-	-	157,189	112,557	44,632	848,999	848,999	920,563	71,564	71,564	691,810	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,140	49,140	49,140	-	
2400	Clerical & Tech	231,541	247,781	-	-	-	-	-	-	-	-	-	479,322	408,895	70,426	3,084,239	3,084,239	3,186,023	101,783	101,783	2,604,918	
2900	OtherClassStaff	143,190	65,878	-	-	-	-	-	-	-	-	-	209,068	216,796	(7,728)	1,635,259	1,635,259	552,750	(1,082,509)	(1,082,509)	1,426,191	
SUBTOTAL - Classified Salaries		462,640	483,555	-	-	-	-	-	-	-	-	-	946,195	851,654	94,540	6,423,908	6,423,908	6,676,074	252,166	252,166	5,477,713	
Employee Benefits																						
3101	STRS-Certified	114,557	246,469	-	-	-	-	-	-	-	-	-	361,025	412,129	(51,104)	3,108,633	3,108,633	3,158,466	49,833	49,833	2,747,608	
3102	STRS-Classified	8,959	11,471	-	-	-	-	-	-	-	-	-	20,430	8,908	11,522	67,191	67,191	67,191	-	-	46,761	
3201	PERS-Cert	761	2,291	-	-	-	-	-	-	-	-	-	3,052	-	3,052	-	-	-	-	-	(3,052)	
3202	PERS-Classified	58,955	59,436	-	-	-	-	-	-	-	-	-	118,391	142,569	(24,177)	1,075,375	1,075,375	1,077,940	2,565	2,565	956,984	
3301	OASDI/Med-Cert	16,699	21,742	-	-	-	-	-	-	-	-	-	38,440	54,658	(16,218)	412,278	412,278	412,278	-	-	373,838	
3302	OASDI/Med-Class	31,305	32,714	-	-	-	-	-	-	-	-	-	64,019	40,372	23,647	304,522	304,522	304,522	-	-	240,503	
3401	HlthWelfareCert	11,764	223,773	-	-	-	-	-	-	-	-	-	235,537	304,072	(68,535)	3,628,096	3,628,096	3,643,821	15,725	15,725	3,392,560	
3501	UI-Certificated	-	7,091	-	-	-	-	-	-	-	-	-	7,091	9,617	(2,526)	72,539	72,539	72,539	-	-	65,448	
3502	UI-Classified	25	403	-	-	-	-	-	-	-	-	-	429	584	(155)	4,403	4,403	4,403	-	-	3,975	
3601	WorkersCmp-Cert	55,815	18,620	-	-	-	-	-	-	-	-	-	74,435	26,142	48,293	197,187	197,187	197,187	-	-	122,752	
3901	OthBenes-Cert	-	15	-	-	-	-	-	-	-	-	-	15	15,514	(15,498)	117,016	117,016	116,866	(150)	(150)	117,001	
3902	OthBenes-Class	3,844	3,879	-	-	-	-	-	-	-	-	-	7,723	5,131	2,592	38,702	38,702	38,202	(500)	(500)	30,979	
SUBTOTAL - Employee Benefits		302,683	627,904	-	-	-	-	-	-	-	-	-	930,587	1,019,696	(89,109)	9,025,943	9,025,943	9,093,416	67,473	67,473	8,095,356	
Books & Supplies																						
4100	Text&CoreCurric	-	118,999	-	-	-	-	-	-	-	-	-	118,999	43,500	75,499	261,000	261,000	330,019	69,019	69,019	142,001	
4200	BooksOthRefMats	-	238	-	-	-	-	-	-	-	-	-	238	5,033	(4,795)	30,200	30,200	30,200	-	-	29,962	
4310	Ins Mats & Sups	8,425	9,573	-	-	-	-	-	-	-	-	-	17,998	31,440	(13,442)	188,640	188,640	216,155	27,515	27,515	170,642	
4315	OthrSupplies	-	270	-	-	-	-	-	-	-	-	-	270	3,700	(3,430)	22,198	22,198	22,467	270	270	21,928	
4320	Office Supplies	806	4,150	-	-	-	-	-	-	-	-	-	4,956	20,347	(15,391)	122,080	122,080	121,896	(184)	(184)	117,124	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	2,500	1,000	1,000	1,500	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	5,330	(5,330)	31,981	31,981	31,981	-	-	31,981	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	6,833	(6,833)	41,000	41,000	41,000	-	-	41,000	
4340	Educat Software	14,435	18,854	-	-	-	-	-	-	-	-	-	33,289	68,097	(34,808)	408,584	408,584	404,698	(3,886)	(3,886)	375,295	
4345	NonInstStdntSup	0	14,959	-	-	-	-	-	-	-	-	-	14,959	8,583	6,375	51,500	51,500	49,699	(1,801)	(1,801)	36,541	
4346	TeacherSupplies	-	66	-	-	-	-	-	-	-	-	-	66	6,833	(6,768)	41,000	41,000	41,000	-	-	40,934	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	12,318	(12,318)	73,905	73,905	73,905	-	-	73,905	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	550	(550)	3,300	3,300	1,900	(1,400)	(1,400)	3,300	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,350	(150)	(150)	2,500	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	9,888	(9,888)	59,329	59,329	53,329	(6,000)	(6,000)	59,329	
4410	ClssrmFrmEqp<5k	-	1,880	-	-	-	-	-	-	-	-	-	1,880	2,333	(453)	14,000	14,000	14,000	-	-	12,120	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	6,645	(6,645)	39,870	39,870	39,870	-	-	39,870	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	21,871	(21,871)	131,225	131,225	143,630	12,405	12,405	131,225	
4461	Fixed Asset Susp (Imp)	-	4,076	-	-	-	-	-	-	-	-	-	4,076	-	4,076	-	-	344,593	344,593	344,593	(4,076)	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	11,667	(11,667)	-	-	252,000	252,000	252,000	-	
4710	Food	(81)	(204)	-	-	-	-	-	-	-	-	-	(284)	34,667	(34,951)	208,000	208,000	223,960	15,960	15,960	208,284	
4720	Food:Other Food	42	9,306	-	-	-	-	-	-	-	-	-	9,348	18,382	(9,033)	110,290	110,290	113,552	3,262	3,262	100,942	
4999	Misc Expenditure (Suspense)	66,813	46,528	-	-	-	-	-	-	-	-	-	113,341	-	113,341	-	-	-	-	-	(113,341)	
SUBTOTAL - Books and Supplies		90,440	228,696	-	-	-	-	-	-	-	-	-	319,136	318,684	453	1,842,101	1,842,101	2,554,704	712,603	712,603	1,522,965	

August 2019 Monthly Update Actuals through August 31, 2019		Year To Date												Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
CONSOLIDATED																							
Services & Other Operating Expenses																							
5101	CMO Fees	428,451	428,451	-	-	-	-	-	-	-	-	-	-	856,902	845,713	11,189	5,556,982	5,556,982	5,556,982	-	-	4,700,080	
5205	Conference Fees	209	-	-	-	-	-	-	-	-	-	-	-	209	5,903	(5,694)	38,168	38,168	38,168	-	-	37,959	
5210	MilesParkTolls	4,569	3,805	-	-	-	-	-	-	-	-	-	-	8,374	15,999	(7,625)	110,744	110,744	110,394	(350)	(350)	102,370	
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	1,708	(1,708)	14,500	14,500	14,500	-	-	14,500	
5220	TraLodging	193	(200)	-	-	-	-	-	-	-	-	-	-	(7)	13,708	(13,715)	97,000	97,000	96,700	(300)	(300)	97,000	
5300	DuesMemberships	15,305	28,699	-	-	-	-	-	-	-	-	-	-	44,004	15,367	28,638	129,450	129,450	142,450	13,000	13,000	85,446	
5450	Other Insurance	65,442	20,488	-	-	-	-	-	-	-	-	-	-	85,930	31,301	54,629	278,808	278,808	278,808	-	-	192,878	
5500	OpsHousekeeping	3,488	7,162	-	-	-	-	-	-	-	-	-	-	10,650	21,817	(11,166)	231,050	231,050	223,865	(7,185)	(7,185)	220,400	
5510	Gas & Electric	15	12,822	-	-	-	-	-	-	-	-	-	-	12,836	28,208	(15,372)	338,500	338,500	338,500	-	-	325,664	
5610	Rent & Leases	109,241	228,404	-	-	-	-	-	-	-	-	-	-	337,645	363,690	(26,045)	4,247,943	4,247,943	4,254,560	6,617	6,617	3,910,298	
5620	EquipmentLeases	5,784	9,149	-	-	-	-	-	-	-	-	-	-	14,934	20,272	(5,339)	192,202	192,202	192,202	-	-	177,268	
5630	Reps&MaintBldg	100	5,697	-	-	-	-	-	-	-	-	-	-	5,797	17,750	(11,953)	189,000	189,000	167,000	(22,000)	(22,000)	183,203	
5800	ProfessServices	16,737	103,015	-	-	-	-	-	-	-	-	-	-	119,752	93,419	26,333	981,957	981,957	1,032,126	50,169	50,169	862,205	
5810	Legal	(58,414)	6,009	-	-	-	-	-	-	-	-	-	-	(52,405)	(94,899)	42,493	331,000	331,000	333,539	2,539	2,539	383,405	
5813	SchPrgAftSchool	-	106	-	-	-	-	-	-	-	-	-	-	106	21,429	(21,323)	350,987	350,987	348,429	(2,559)	(2,559)	350,881	
5814	SchPrgAcadComps	-	1,195	-	-	-	-	-	-	-	-	-	-	1,195	6,859	(5,663)	63,000	63,000	63,000	-	-	61,805	
5819	SchIProgs-Other	295	3,948	-	-	-	-	-	-	-	-	-	-	4,243	14,500	(10,258)	140,301	140,301	148,153	7,852	7,852	136,059	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	24,215	(24,215)	189,771	189,771	189,771	-	-	189,771	
5825	DMSBusinessSvcs	34,474	68,948	-	-	-	-	-	-	-	-	-	-	103,421	86,667	16,755	520,000	520,000	520,000	-	-	416,579	
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	28,746	(28,746)	301,283	301,283	293,493	(7,789)	(7,789)	301,283	
5836	FieldTrip Trans	-	6,827	-	-	-	-	-	-	-	-	-	-	6,827	5,322	1,505	63,860	63,860	80,360	16,500	16,500	57,034	
5840	MarkngStdRcrt	2,000	10,884	-	-	-	-	-	-	-	-	-	-	12,884	21,460	(8,576)	194,000	194,000	195,100	1,100	1,100	181,116	
5850	Oversight Fees	9,557	15,958	-	-	-	-	-	-	-	-	-	-	25,515	40,537	(15,022)	432,626	432,626	432,626	-	-	407,111	
5857	Payroll Fees	19,081	21,356	-	-	-	-	-	-	-	-	-	-	40,437	22,136	18,301	192,878	192,878	192,878	-	-	152,441	
5860	Service Fees	181	17,174	-	-	-	-	-	-	-	-	-	-	17,355	6,422	10,933	43,055	43,055	43,055	-	-	25,699	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000	
5863	Prof Developmnt	11,960	17,981	-	-	-	-	-	-	-	-	-	-	29,941	25,424	4,518	187,962	187,962	292,491	104,530	104,530	158,020	
5864	Prof Dev-Other	4,772	1,854	-	-	-	-	-	-	-	-	-	-	6,626	29,541	(22,915)	260,060	260,060	245,594	(14,466)	(14,466)	253,434	
5869	SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	60,783	(60,783)	805,446	805,446	705,266	(100,180)	(100,180)	805,446	
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	43	(43)	-	-	1,450	1,450	-	-	1,450
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	19,658	(19,658)	248,880	248,880	248,880	-	-	248,880	
5875	Staff Recruiting	-	1,256	-	-	-	-	-	-	-	-	-	-	1,256	2,527	(1,271)	15,309	15,309	14,154	(1,155)	(1,155)	14,053	
5884	Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	33,874	(33,874)	459,083	459,083	427,714	(31,369)	(31,369)	459,083	
5890	OthSvcsNon-Inst	269	1,348	-	-	-	-	-	-	-	-	-	-	1,617	10,464	(8,847)	76,014	76,014	76,014	-	-	74,396	
5900	Communications	3,209	2,255	-	-	-	-	-	-	-	-	-	-	5,464	5,448	16	70,412	70,412	73,552	3,140	3,140	64,948	
5920	TelecomInternet	12,744	7,219	-	-	-	-	-	-	-	-	-	-	19,963	28,096	(8,133)	269,150	269,150	270,710	1,560	1,560	249,187	
5930	PostageDelivery	3,093	3,319	-	-	-	-	-	-	-	-	-	-	6,412	7,625	(1,213)	66,109	66,109	66,109	-	-	59,697	
5940	Technology	158	34,630	-	-	-	-	-	-	-	-	-	-	34,788	50,071	(15,282)	410,001	410,001	402,321	(7,680)	(7,680)	375,212	
SUBTOTAL - Services & Other Operating Exp.		692,914	1,069,760	-	-	-	-	-	-	-	-	-	-	1,762,675	1,933,471	(170,796)	18,107,489	18,107,489	18,120,912	13,423	13,423	16,344,814	
Capital Outlay & Depreciation																							
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	7,333	(7,333)	166,000	166,000	-	(166,000)	(166,000)	166,000	
6900	Depreciation	20,438	20,438	-	-	-	-	-	-	-	-	-	-	40,876	44,095	(3,219)	1,028,779	1,028,779	1,028,779	-	-	987,903	

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date												Annual Budget									
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
SUBTOTAL - Capital Outlay & Depreciation	20,438	20,438	-	-	-	-	-	-	-	-	-	-	40,876	51,428	(10,552)	1,194,779	1,194,779	1,028,779	(166,000)	(166,000)	1,153,903	
Other Outflows																						
7299 Other Outgo (not incl. SPED Encroachment)	9,898	19,839	-	-	-	-	-	-	-	-	-	-	29,737	-	29,737	-	-	-	-	-	-	(29,737)
7438 InterestExpense	34,792	34,792	-	-	-	-	-	-	-	-	-	-	69,583	68,470	1,113	581,644	581,644	581,644	-	-	-	512,061
SUBTOTAL - Other Outflows	44,690	54,630	-	-	-	-	-	-	-	-	-	-	99,320	68,470	30,850	581,644	581,644	581,644	-	-	-	482,324
TOTAL EXPENSES	2,736,820	3,945,324	-	-	-	-	-	-	-	-	-	-	6,682,144	6,743,050	(60,906)	56,030,345	56,030,345	57,058,590	1,028,245	1,028,245	49,348,201	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

All MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	17,798,004	17,329,500	16,553,659	16,004,618	15,838,381	15,768,204	15,294,103	16,320,092	16,981,349	17,319,933	18,545,921	18,675,744		
BEGINNING CASH														
Revenue														
LCFF Entitlement	930,108	2,462,858	2,788,063	4,440,893	3,344,728	3,344,728	4,440,893	3,344,728	3,344,728	4,440,893	3,344,728	3,344,728	3,716,657	43,288,734
Federal Revenue	12,588	25,468	216,129	216,129	216,129	216,129	216,129	216,129	216,129	216,129	216,129	216,129	185,688	2,385,038
Other State Revenues	108,155	195,716	454,634	454,634	454,634	454,634	454,634	454,634	454,634	454,634	454,634	454,634	119,330	4,969,543
Other Local Revenues	407,468	436,103	495,394	495,394	495,394	495,394	495,394	495,394	495,394	495,394	495,394	495,394	711,219	6,508,731
Total Revenue	1,458,318	3,120,145	3,954,221	5,607,051	4,510,886	4,510,886	5,607,051	4,510,886	4,510,886	5,607,051	4,510,886	4,510,886	4,732,893	57,152,046
Expenses														
Certificated Salaries	1,123,015	1,460,340	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	1,583,588	667,530	19,086,769
Classified Salaries	462,640	483,555	556,339	552,244	552,244	552,244	552,244	552,244	552,244	552,244	552,244	552,244	297,879	6,770,614
Benefits	302,683	627,904	757,785	757,785	757,785	757,785	757,785	757,785	757,785	757,785	757,785	757,785	495,874	9,004,308
Books and Supplies	90,440	228,696	159,342	159,342	159,342	159,342	159,342	159,342	159,342	159,342	159,342	159,342	642,603	2,555,157
Services and Operations	692,914	1,069,760	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	1,393,980	2,247,636	17,950,115
Depreciation / Cap Outlay	20,438	20,438	25,714	25,714	25,714	25,714	25,714	25,714	25,714	25,714	25,714	25,714	720,211	1,018,227
Other Outflows	44,690	54,630	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	28,470	612,494
Total Expenses	2,736,820	3,945,324	4,525,219	4,521,124	4,521,124	4,521,124	4,521,124	4,521,124	4,521,124	4,521,124	4,521,124	4,521,124	5,100,204	56,997,684
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	2,927,160	869,149	-	388,775	-	-	-	531,434	208,761	-	-	-	-	4,925,280
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	70,003	(35,842)	-	-	-	-	-	-	-	-	-	-	-	34,161
Fixed Assets - Depreciation Addback	18,973	20,438	92,362	95,582	95,582	95,582	95,582	95,582	95,582	95,582	95,582	95,582	95,582	992,014
Fixed Assets - Acquisitions	-	-	-	(1,930,000)	(200,000)	(430,000)	-	-	-	-	-	-	-	(2,560,000)
Due To (From)	(129,657)	(0)	89,698	149,000	0	0	0	0	0	0	0	(300,000)	(190,957)	
Expenses - Prior Year Accruals	(2,082,292)	(810,218)	-	-	-	-	-	-	-	-	-	-	-	(2,892,510)
Accounts Payable - Current Year	-	-	(204,583)	-	-	(173,924)	(200,000)	-	-	-	-	-	-	(578,507)
Summerholdback for Teachers	5,811	5,811	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	456,412
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	809,998	49,338	21,957	(1,252,164)	(59,939)	(463,863)	(59,939)	671,495	348,822	140,061	140,061	(159,939)		185,891
Total Change in Cash	(468,504)	(775,841)	(549,041)	(166,237)	(70,177)	(474,101)	1,025,988	661,257	338,584	1,225,988	129,823	(170,177)		340,254
ENDING CASH	17,329,500	16,553,659	16,004,618	15,838,381	15,768,204	15,294,103	16,320,092	16,981,349	17,319,933	18,545,921	18,675,744	18,505,568	<<< = 119 days cash	



MSA-1 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$190,974).

This is an decrease of (\$216,503) from the original July Budget projected surplus of \$25,529.

This will allow MSA-1 to end this fiscal year with a balance of \$4,659,996, which is 48.9% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,116,608, which represents 43 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$9,199, or 0.1% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$225,702, or 2.4% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$55,567 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$44,000) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
Projected Average Daily Attendance:																	634	634	-			
SUMMARY																						
Revenue																						
LCFF Entitlement	86,630	385,827	-	-	-	-	-	-	-	-	-	-	472,457	328,191	144,266	7,307,540	7,307,540	7,307,540	-	-	6%	
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	39,424	(39,424)	433,659	433,659	433,659	-	-	0%	
Other State Revenues	14,837	14,837	-	-	-	-	-	-	-	-	-	-	29,674	122,352	(92,678)	1,345,875	1,345,875	1,355,074	9,199	9,199	2%	
Other Local Revenues	-	358	-	-	-	-	-	-	-	-	-	-	358	3,833	(3,475)	246,161	246,161	246,161	-	-	0%	
Total Revenue	101,467	401,022	-	-	-	-	-	-	-	-	-	-	502,489	493,800	8,689	9,333,235	9,333,235	9,342,434	9,199	9,199	5%	
Expenditures																						
Certificated Salaries	198,138	230,542	-	-	-	-	-	-	-	-	-	-	428,680	414,066	14,614	3,123,243	3,123,243	3,155,568	32,325	32,325	14%	
Classified Salaries	54,072	52,825	-	-	-	-	-	-	-	-	-	-	106,897	81,633	25,264	615,744	615,744	625,784	10,040	10,040	17%	
Benefits	42,589	89,250	-	-	-	-	-	-	-	-	-	-	131,839	151,233	(19,394)	1,297,240	1,297,240	1,310,442	13,202	13,202	10%	
Books and Supplies	14,441	49,248	-	-	-	-	-	-	-	-	-	-	63,689	51,896	11,793	311,378	311,378	461,883	150,505	150,505	14%	
Services and Operating Exp.	126,913	219,213	-	-	-	-	-	-	-	-	-	-	346,126	369,888	(23,761)	3,826,100	3,826,100	3,889,730	63,630	63,630	9%	
Depreciation & Cap Outlay	7,500	7,500	-	-	-	-	-	-	-	-	-	-	15,000	22,333	(7,333)	134,000	134,000	90,000	(44,000)	(44,000)	17%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	443,653	648,579	-	-	-	-	-	-	-	-	-	-	1,092,232	1,091,049	1,183	9,307,706	9,307,706	9,533,408	225,702	225,702	11%	
Net Revenues													(589,742)	(597,249)	7,506	25,529	25,529	(190,974)	(216,503)	(216,503)		
													Fund Balance Beginning Balance (Unaud.) 4,850,969 Net Revenues (190,974) Ending Fund Balance 4,659,996 Components of Fund Bal. Available For Econ. Uncert. 3,313,596 34.8% of Expenditures Restricted Balances (Est.) 581,254 6.1% of Expenditures Net Fixed Assets 765,146 8.0% of Expenditures Ending Fund Balance 4,659,996 48.9% of Expenditures									



August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 1																						
REVENUE DETAIL																						
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals									
LCFF Entitlement																						
8011	State Aid	-	205,832	-	-	-	-	-	-	-	-	-	-	205,832	240,581	(34,749)	4,811,627	4,811,627	4,811,627	-	-	4,605,795
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,035,750	1,035,750	1,035,750	-	-	1,035,750
8019	Prior Year Adjustments	-	6,734	-	-	-	-	-	-	-	-	-	-	6,734	-	6,734	-	-	-	-	-	(6,734)
8096	InLieuPropTaxes	86,630	173,261	-	-	-	-	-	-	-	-	-	-	259,891	87,610	172,281	1,460,163	1,460,163	1,460,163	-	-	1,200,272
SUBTOTAL - LCFF Entitlement		86,630	385,827	-	-	-	-	-	-	-	-	-	-	472,457	328,191	144,266	7,307,540	7,307,540	7,307,540	-	-	6,835,083
Federal Revenue																						
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500	(7,500)	82,500	82,500	82,500	-	-	82,500
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	31,924	(31,924)	351,159	351,159	351,159	-	-	351,159
SUBTOTAL - Federal Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	39,424	(39,424)	433,659	433,659	433,659	-	-	433,659
Other State Revenue																						
8311	SpEd Revenue	14,837	14,837	-	-	-	-	-	-	-	-	-	-	29,674	32,700	(3,026)	359,700	359,700	359,700	-	-	330,026
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	1,684	(1,684)	18,526	18,526	18,526	-	-	18,526
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	12,103	(12,103)	133,136	133,136	133,136	-	-	133,136
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	75,865	(75,865)	834,513	834,513	834,513	9,199	9,199	834,513
SUBTOTAL - Other State Revenue		14,837	14,837	-	-	-	-	-	-	-	-	-	-	29,674	122,352	(92,678)	1,345,875	1,345,875	1,355,074	9,199	9,199	1,316,201
Local Revenue																						
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	3,833	(3,833)	23,000	23,000	23,000	-	-	23,000
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	223,161	223,161	223,161	-	-	223,161
8999	Misc Revenue (Suspense)	-	358	-	-	-	-	-	-	-	-	-	-	358	-	358	-	-	-	-	-	(358)
SUBTOTAL - Local Revenue		-	358	-	-	-	-	-	-	-	-	-	-	358	3,833	(3,475)	246,161	246,161	246,161	-	-	245,803
Fundraising & Grants																						
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		101,467	401,022	-	-	-	-	-	-	-	-	-	-	502,489	493,800	8,689	9,333,235	9,333,235	9,342,434	9,199	9,199	8,830,746
EXPENSES																						
Certificated Salaries																						
1100	TeacherSalaries	137,776	193,286	-	-	-	-	-	-	-	-	-	-	331,062	351,007	(19,945)	2,647,598	2,647,598	2,674,297	26,699	26,699	2,316,536
1300	Cert Adminis	60,362	37,256	-	-	-	-	-	-	-	-	-	-	97,618	63,059	34,559	475,645	475,645	481,271	5,626	5,626	378,027
SUBTOTAL - Certificated Salaries		198,138	230,542	-	-	-	-	-	-	-	-	-	-	428,680	414,066	14,614	3,123,243	3,123,243	3,155,568	32,325	32,325	2,694,563

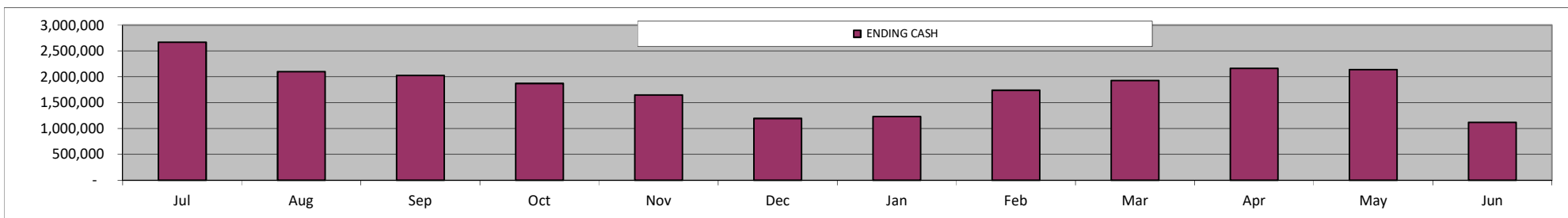
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 1																						
Classified Salaries																						
2100	Instructional Aides	9,274	9,713	-	-	-	-	-	-	-	-	-	-	18,987	15,879	3,108	119,773	119,773	121,813	2,040	2,040	100,786
2200	Classified Support	18,327	22,978	-	-	-	-	-	-	-	-	-	-	41,305	25,384	15,921	191,467	191,467	191,467	-	-	150,163
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	16,268	20,134	-	-	-	-	-	-	-	-	-	-	36,402	40,370	(3,968)	304,504	304,504	312,504	8,000	8,000	268,102
2900	OtherClassStaff	10,204	-	-	-	-	-	-	-	-	-	-	-	10,204	-	10,204	-	-	-	-	-	(10,204)
SUBTOTAL - Classified Salaries		54,072	52,825	-	-	-	-	-	-	-	-	-	-	106,897	81,633	25,264	615,744	615,744	625,784	10,040	10,040	508,847
Employee Benefits																						
3101	STRS-Certified	20,001	39,188	-	-	-	-	-	-	-	-	-	-	59,189	68,090	(8,901)	513,591	513,591	526,793	13,202	13,202	454,403
3102	STRS-Classified	307	1,093	-	-	-	-	-	-	-	-	-	-	1,400	-	1,400	-	-	-	-	-	(1,400)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	9,142	8,890	-	-	-	-	-	-	-	-	-	-	18,032	16,327	1,705	123,149	123,149	123,149	-	-	105,117
3301	OASDI/Med-Cert	3,017	3,328	-	-	-	-	-	-	-	-	-	-	6,346	3,712	2,633	28,000	28,000	28,000	-	-	21,654
3302	OASDI/Med-Class	3,710	3,645	-	-	-	-	-	-	-	-	-	-	7,355	5,966	1,389	45,000	45,000	45,000	-	-	37,645
3401	HlthWelfareCert	-	30,108	-	-	-	-	-	-	-	-	-	-	30,108	45,273	(15,165)	498,000	498,000	498,000	-	-	467,892
3501	UI-Certificated	-	910	-	-	-	-	-	-	-	-	-	-	910	7,955	(7,044)	60,000	60,000	60,000	-	-	59,090
3502	UI-Classified	217	7	-	-	-	-	-	-	-	-	-	-	224	464	(240)	3,500	3,500	3,500	-	-	3,276
3601	WorkersCmp-Cert	6,195	2,065	-	-	-	-	-	-	-	-	-	-	8,260	3,314	4,946	25,000	25,000	25,000	-	-	16,740
3901	OthBenes-Cert	-	15	-	-	-	-	-	-	-	-	-	-	15	133	(117)	1,000	1,000	1,000	-	-	985
3902	OthBenes-Class	-	0	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-	-	-	-	(0)
SUBTOTAL - Employee Benefits		42,589	89,250	-	-	-	-	-	-	-	-	-	-	131,839	151,233	(19,394)	1,297,240	1,297,240	1,310,442	13,202	13,202	1,165,402
Books & Supplies																						
4100	Text&CoreCurric	-	36,104	-	-	-	-	-	-	-	-	-	-	36,104	8,333	27,771	50,000	50,000	68,445	18,445	18,445	13,896
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	2,500	-	-	-	-	-	-	-	-	-	-	-	2,500	6,667	(4,167)	40,000	40,000	44,660	4,660	4,660	37,500
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	20,000	20,000	20,000	-	-	20,000
4320	Office Supplies	111	152	-	-	-	-	-	-	-	-	-	-	263	1,667	(1,404)	10,000	10,000	10,000	-	-	9,737
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	15,000	15,000	15,000	-	-	15,000
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000
4340	Educat Software	4,633	5,779	-	-	-	-	-	-	-	-	-	-	10,412	8,396	2,015	50,378	50,378	50,378	-	-	39,966
4345	NonInstStdntSup	-	3,828	-	-	-	-	-	-	-	-	-	-	3,828	833	2,995	5,000	5,000	5,000	-	-	1,172
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	30,000	30,000	30,000	-	-	30,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	3,000	(7,000)	(7,000)	10,000
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	(6,000)	36,000	36,000	36,000	-	-	36,000
4461	Fixed Asset Susp (Imp)	-	4,076	-	-	-	-	-	-	-	-	-	-	4,076	-	4,076	-	-	86,000	86,000	86,000	(4,076)
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,000	44,000	44,000	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,400	4,400	4,400	-
4720	Food:Other Food	-	113	-	-	-	-	-	-	-	-	-	-	113	2,500	(2,388)	15,000	15,000	15,000	-	-	14,888
4999	Misc Expenditure (Suspense)	7,197	(804)	-	-	-	-	-	-	-	-	-	-	6,394	-	6,394	-	-	-	-	-	(6,394)
SUBTOTAL - Books and Supplies		14,441	49,248	-	-	-	-	-	-	-	-	-	-	63,689	51,896	11,793	311,378	311,378	461,883	150,505	150,505	247,689

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
MSA 1	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July	Current	Current	Change From	Current	Actuals as %	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals				1 Budget	Adopted Budget (July 1)	Forecast	Latest Adopted Budget	Adopted Budget Remaining	of Current Budget	
Services & Other Operating Expenses																						
5101 CMO Fees	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5210 MilesParkTolls	46	92	-	-	-	-	-	-	-	-	-	-	138	1,042	(904)	12,500	12,500	12,500	-	-	12,362	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	10,000	10,000	10,000	-	-	10,000	
5300 DuesMemberships	1,070	(31)	-	-	-	-	-	-	-	-	-	-	1,039	2,083	(1,044)	25,000	25,000	25,000	-	-	23,961	
5450 Other Insurance	9,587	3,196	-	-	-	-	-	-	-	-	-	-	12,783	4,167	8,616	50,000	50,000	50,000	-	-	37,217	
5500 OpsHousekeeping	2,029	2,332	-	-	-	-	-	-	-	-	-	-	4,360	8,333	(3,973)	100,000	100,000	100,000	-	-	95,640	
5510 Gas & Electric	-	3,432	-	-	-	-	-	-	-	-	-	-	3,432	7,500	(4,068)	90,000	90,000	90,000	-	-	86,568	
5610 Rent & Leases	30,000	107,966	-	-	-	-	-	-	-	-	-	-	137,966	134,000	3,966	1,890,580	1,890,580	1,890,580	-	-	1,752,614	
5620 EquipmentLeases	1,034	2,270	-	-	-	-	-	-	-	-	-	-	3,304	3,750	(446)	45,000	45,000	45,000	-	-	41,696	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	60,000	-	-	60,000	
5800 ProfessServices	-	11,058	-	-	-	-	-	-	-	-	-	-	11,058	13,378	(2,320)	160,532	160,532	169,731	9,199	9,199	149,474	
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	15,000	10,000	10,000	5,000	
5813 SchPrgAltSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000	
5819 SchlProgs-Other	-	2,050	-	-	-	-	-	-	-	-	-	-	2,050	2,500	(450)	30,000	30,000	30,000	-	-	27,950	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)	12,000	12,000	12,000	-	-	12,000	
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	60,000	-	-	60,000	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	2,000	2,475	-	-	-	-	-	-	-	-	-	-	4,475	2,000	2,475	24,000	24,000	24,000	-	-	19,526	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	6,119	(6,119)	73,428	73,428	73,428	-	-	73,428	
5857 Payroll Fees	1,918	3,113	-	-	-	-	-	-	-	-	-	-	5,030	2,083	2,947	25,000	25,000	25,000	-	-	19,970	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	2,000	2,000	2,000	-	-	2,000	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	3,750	2,125	-	-	-	-	-	-	-	-	-	-	5,875	1,367	4,508	16,400	16,400	59,831	43,431	43,431	10,525	
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	3,083	(3,083)	37,000	37,000	37,000	-	-	37,000	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	3,873	(3,873)	46,478	46,478	38,478	(8,000)	(8,000)	46,478	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,176	(1,176)	14,116	14,116	14,116	-	-	14,116	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	40,000	40,000	40,000	-	-	40,000	
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	20,000	20,000	20,000	-	-	20,000	
5900 Communications	162	(677)	-	-	-	-	-	-	-	-	-	-	(516)	833	(1,349)	10,000	10,000	10,000	-	-	10,516	
5920 TelecomInternet	220	95	-	-	-	-	-	-	-	-	-	-	315	2,500	(2,185)	30,000	30,000	30,000	-	-	29,685	
5930 PostageDelivery	504	670	-	-	-	-	-	-	-	-	-	-	1,173	833	340	10,000	10,000	10,000	-	-	8,827	
5940 Technology	-	4,455	-	-	-	-	-	-	-	-	-	-	4,455	2,245	2,211	26,934	26,934	35,934	9,000	9,000	22,479	
SUBTOTAL - Services & Other Operating Exp.	126,913	219,213	-	-	-	-	-	-	-	-	-	-	346,126	369,888	(23,761)	3,826,100	3,826,100	3,889,730	63,630	63,630	3,479,974	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	7,333	(7,333)	44,000	44,000	-	(44,000)	(44,000)	44,000	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 1																						
6900	Depreciation	7,500	7,500	-	-	-	-	-	-	-	-	-	-	15,000	15,000	-	90,000	90,000	90,000	-	-	75,000
	SUBTOTAL - Capital Outlay & Depreciation	7,500	7,500	-	-	-	-	-	-	-	-	-	-	15,000	22,333	(7,333)	134,000	134,000	90,000	(44,000)	(44,000)	119,000
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		443,653	648,579	-	-	-	-	-	-	-	-	-	-	1,092,232	1,091,049	1,183	9,307,706	9,307,706	9,533,408	225,702	225,702	8,215,475

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,939,938	2,669,419	2,098,994	2,028,455	1,872,209	1,649,250	1,196,291	1,232,270	1,740,745	1,926,547	2,162,526	2,139,567	1,116,608	
Revenue														
LCFF Entitlement	86,630	385,827	415,801	808,797	549,859	549,859	808,797	549,859	549,859	808,797	549,859	549,859	838,000	7,451,806
Federal Revenue	-	-	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	39,424	-	394,235
Other State Revenues	14,837	14,837	122,352	122,352	122,352	122,352	122,352	122,352	122,352	122,352	122,352	122,352	9,199	1,262,396
Other Local Revenues	-	358	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	223,161	242,686
Total Revenue	101,467	401,022	579,493	972,489	713,552	713,552	972,489	713,552	713,552	972,489	713,552	713,552	1,070,360	9,351,124
Expenses														
Certificated Salaries	198,138	230,542	262,964	262,964	262,964	262,964	262,964	262,964	262,964	262,964	262,964	262,964	111,862	3,170,182
Classified Salaries	54,072	52,825	52,149	52,149	52,149	52,149	52,149	52,149	52,149	52,149	52,149	52,149	22,665	651,049
Benefits	42,589	89,250	109,204	109,204	109,204	109,204	109,204	109,204	109,204	109,204	109,204	109,204	67,174	1,291,049
Books and Supplies	14,441	49,248	25,948	25,948	25,948	25,948	25,948	25,948	25,948	25,948	25,948	25,948	150,505	473,676
Services and Operations	126,913	219,213	265,293	265,293	265,293	265,293	265,293	265,293	265,293	265,293	265,293	265,293	866,909	3,865,969
Depreciation / Cap Outlay	7,500	7,500	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	11,167	(44,000)	82,667
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	443,653	648,579	726,724	726,724	726,724	726,724	726,724	726,724	726,724	726,724	726,724	726,724	1,175,115	9,534,591
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	537,448	143,893	-	388,775	-	-	-	531,434	208,761	-	-	-	-	1,810,311
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	43,981	(4,346)	-	-	-	-	-	-	-	-	-	-	-	39,635
Fixed Assets - Depreciation Addback	7,500	7,500	7,500	10,720	10,720	10,720	10,720	10,720	10,720	10,720	10,720	10,720	-	118,980
Fixed Assets - Acquisitions	-	-	-	#####	(200,000)	(430,000)	-	-	-	-	-	-	-	(2,560,000)
Due To (From)	(31,910)	(32,936)	64,846	124,148	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	-	(74,671)
Expenses - Prior Year Accruals	(489,698)	(441,326)	-	-	-	-	-	-	-	-	-	-	-	(931,024)
Accounts Payable - Current Year	-	-	-	-	-	-	(200,000)	-	-	-	-	-	-	(200,000)
Summer Holdback for Teachers	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	-	52,152
Loans Payable (Current)	-	-	-	1,000,000	-	-	-	-	-	-	-	-	#####	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	71,667	(322,869)	76,692	(402,011)	(209,786)	(439,786)	(209,786)	521,648	198,975	(9,786)	(9,786)	#####	-	(1,744,617)
Total Change in Cash	(270,519)	(570,425)	(70,539)	(156,246)	(222,959)	(452,959)	35,979	508,475	185,802	235,979	(22,959)	#####	-	(1,928,084)
ENDING CASH	2,669,419	2,098,994	2,028,455	1,872,209	1,649,250	1,196,291	1,232,270	1,740,745	1,926,547	2,162,526	2,139,567	1,116,608	<<< = 43 days cash	



MSA-2 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$54,221).

This is an decrease of (\$123,280) from the original July Budget projected surplus of \$69,059.

This will allow MSA-2 to end this fiscal year with a balance of \$1,085,459, which is 18.3% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$949,248, which represents 59 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of \$0, or 0.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$123,280, or 2.1% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$49,355 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$70,000) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
MSA 2	Jul	Aug	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July	Current	Current	Change From	Current	Actuals as % of Current Budget	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals				1 Budget	Adopted Budget (July 1)	Forecast	Latest Adopted Budget	Adopted Budget Remaining		
Projected Average Daily Attendance:																437	437	-			
SUMMARY																					
Revenue																					
LCFF Entitlement	63,407	280,885	-	-	-	-	-	-	-	-	-	344,292	224,213	120,079	4,981,790	4,981,790	4,981,790	-	-	7%	
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	26,912	(26,912)	296,037	296,037	296,037	-	-	0%	
Other State Revenues	10,858	10,858	-	-	-	-	-	-	-	-	-	21,716	35,070	(13,354)	385,771	385,771	385,771	-	-	6%	
Other Local Revenues	-	-	-	-	-	-	-	-	-	-	-	-	34,441	(34,441)	206,648	206,648	206,648	-	-	0%	
Total Revenue	74,265	291,743	-	-	-	-	-	-	-	-	-	366,008	320,637	45,371	5,870,246	5,870,246	5,870,246	-	-	6%	
Expenditures																					
Certificated Salaries	138,221	180,290	-	-	-	-	-	-	-	-	-	318,511	302,184	16,327	2,279,329	2,279,329	2,311,876	32,547	32,547	14%	
Classified Salaries	26,257	32,653	-	-	-	-	-	-	-	-	-	58,910	73,050	(14,140)	551,004	551,004	562,996	11,992	11,992	10%	
Benefits	30,078	73,242	-	-	-	-	-	-	-	-	-	103,321	117,710	(14,389)	1,029,296	1,029,296	1,034,112	4,816	4,816	10%	
Books and Supplies	20,764	58,417	-	-	-	-	-	-	-	-	-	79,181	43,297	35,884	189,782	189,782	348,981	159,199	159,199	23%	
Services and Operating Exp.	77,482	101,666	-	-	-	-	-	-	-	-	-	179,148	217,996	(38,848)	1,611,777	1,611,777	1,596,503	(15,274)	(15,274)	11%	
Depreciation & Cap Outlay	5,833	5,833	-	-	-	-	-	-	-	-	-	11,667	11,667	(0)	140,000	140,000	70,000	(70,000)	(70,000)	17%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	298,635	452,102	-	-	-	-	-	-	-	-	-	750,737	765,903	(15,166)	5,801,188	5,801,188	5,924,468	123,280	123,280	13%	
Net Revenues												(384,729)	(445,266)	60,537	69,059	69,059	(54,221)	(123,280)	(123,280)		
															Fund Balance						
															Beginning Balance (Unaud.)	1,139,680					
															Net Revenues	(54,221)					
															Ending Fund Balance	1,085,459					
															Components of Fund Bal.						
															Available For Econ. Uncert.	1,018,174		17.2% of Expenditures			
															Restricted Balances (Est.)	19,711		0.3% of Expenditures			
															Net Fixed Assets	47,574		0.8% of Expenditures			
															Ending Fund Balance	1,085,459		18.3% of Expenditures			



August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 2																						
REVENUE DETAIL																						
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals									
LCFF Entitlement																						
8011	State Aid	-	148,427	-	-	-	-	-	-	-	-	-	-	148,427	163,734	(15,307)	3,274,680	3,274,680	3,274,680	-	-	3,126,253
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	699,123	699,123	699,123	-	-	699,123
8019	Prior Year Adjustments	-	5,644	-	-	-	-	-	-	-	-	-	-	5,644	-	5,644	-	-	-	-	-	(5,644)
8096	InLieuPropTaxes	63,407	126,814	-	-	-	-	-	-	-	-	-	-	190,221	60,479	129,742	1,007,987	1,007,987	1,007,987	-	-	817,766
SUBTOTAL - LCFF Entitlement		63,407	280,885	-	-	-	-	-	-	-	-	-	-	344,292	224,213	120,079	4,981,790	4,981,790	4,981,790	-	-	4,637,498
Federal Revenue																						
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	5,580	(5,580)	61,381	61,381	61,381	-	-	61,381
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	21,332	(21,332)	234,656	234,656	234,656	-	-	234,656
SUBTOTAL - Federal Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	26,912	(26,912)	296,037	296,037	296,037	-	-	296,037
Other State Revenue																						
8311	SpEd Revenue	10,858	10,858	-	-	-	-	-	-	-	-	-	-	21,716	25,786	(4,070)	283,641	283,641	283,641	-	-	261,925
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	1,119	(1,119)	12,312	12,312	12,312	-	-	12,312
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	8,165	(8,165)	89,818	89,818	89,818	-	-	89,818
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other State Revenue		10,858	10,858	-	-	-	-	-	-	-	-	-	-	21,716	35,070	(13,354)	385,771	385,771	385,771	-	-	364,055
Local Revenue																						
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	806	(806)	4,834	4,834	4,834	-	-	4,834
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	33,636	(33,636)	201,814	201,814	201,814	-	-	201,814
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	34,441	(34,441)	206,648	206,648	206,648	-	-	206,648
Fundraising & Grants																						
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		74,265	291,743	-	-	-	-	-	-	-	-	-	-	366,008	320,637	45,371	5,870,246	5,870,246	5,870,246	-	-	5,504,238
EXPENSES																						
Certificated Salaries																						
1100	TeacherSalaries	78,934	149,886	-	-	-	-	-	-	-	-	-	-	228,820	253,083	(24,263)	1,908,969	1,908,969	1,928,191	19,222	19,222	1,680,149
1300	Cert Adminis	59,287	30,404	-	-	-	-	-	-	-	-	-	-	89,691	49,101	40,590	370,360	370,360	383,685	13,325	13,325	280,669
SUBTOTAL - Certificated Salaries		138,221	180,290	-	-	-	-	-	-	-	-	-	-	318,511	302,184	16,327	2,279,329	2,279,329	2,311,876	32,547	32,547	1,960,818

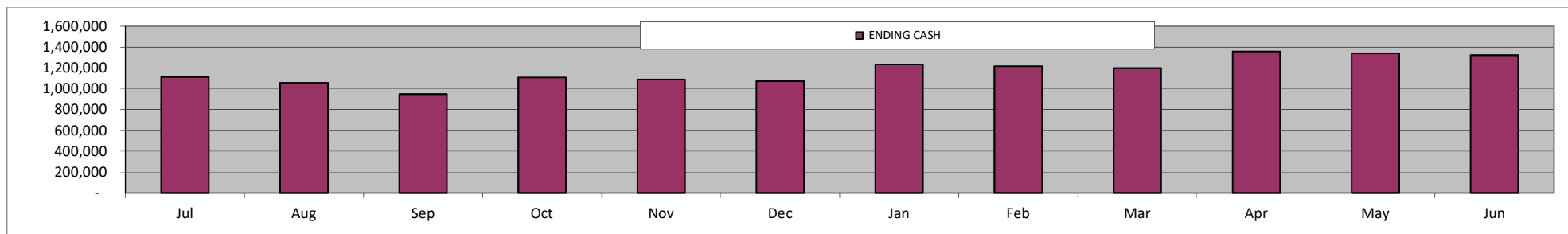
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget								
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
	Classified Salaries																				
2100	-	3,675	-	-	-	-	-	-	-	-	-	-	3,675	15,894	(12,218)	119,885	119,885	119,885	-	-	116,210
2200	8,415	9,676	-	-	-	-	-	-	-	-	-	-	18,090	15,033	3,057	113,390	113,390	118,382	4,992	4,992	95,300
2300	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	8,245	19,302	-	-	-	-	-	-	-	-	-	-	27,547	42,123	(14,576)	317,729	317,729	324,729	7,000	7,000	290,182
2900	9,597	-	-	-	-	-	-	-	-	-	-	-	9,597	-	9,597	-	-	-	-	-	(9,597)
SUBTOTAL - Classified Salaries		26,257	32,653	-	-	-	-	-	-	-	-	-	58,910	73,050	(14,140)	551,004	551,004	562,996	11,992	11,992	492,094
Employee Benefits																					
3101	13,868	30,775	-	-	-	-	-	-	-	-	-	-	44,642	50,060	(5,417)	377,595	377,595	382,411	4,816	4,816	332,952
3102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	4,308	6,183	-	-	-	-	-	-	-	-	-	-	10,490	14,610	(4,120)	110,201	110,201	110,201	-	-	99,710
3301	1,991	2,592	-	-	-	-	-	-	-	-	-	-	4,583	2,254	2,329	17,000	17,000	17,000	-	-	12,417
3302	2,009	2,498	-	-	-	-	-	-	-	-	-	-	4,507	5,303	(796)	40,000	40,000	40,000	-	-	35,493
3401	2,801	28,734	-	-	-	-	-	-	-	-	-	-	31,536	40,909	(9,373)	450,000	450,000	450,000	-	-	418,464
3501	-	760	-	-	-	-	-	-	-	-	-	-	760	331	428	2,500	2,500	2,500	-	-	1,740
3502	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	5,102	1,701	-	-	-	-	-	-	-	-	-	-	6,803	3,977	2,826	30,000	30,000	30,000	-	-	23,197
3901	-	-	-	-	-	-	-	-	-	-	-	-	-	265	(265)	2,000	2,000	2,000	-	-	2,000
3902	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		30,078	73,242	-	-	-	-	-	-	-	-	-	103,321	117,710	(14,389)	1,029,296	1,029,296	1,034,112	4,816	4,816	925,975
Books & Supplies																					
4100	-	27,679	-	-	-	-	-	-	-	-	-	-	27,679	8,000	19,679	48,000	48,000	38,000	(10,000)	(10,000)	20,321
4200	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4310	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	1,333	1,667	8,000	8,000	12,399	4,399	4,399	5,000
4315	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	77	1,832	-	-	-	-	-	-	-	-	-	-	1,909	1,500	409	9,000	9,000	9,000	-	-	7,091
4325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000
4340	3,373	1,890	-	-	-	-	-	-	-	-	-	-	5,263	9,630	(4,368)	57,782	57,782	57,782	-	-	52,520
4345	0	-	-	-	-	-	-	-	-	-	-	-	0	1,167	(1,167)	7,000	7,000	7,000	-	-	7,000
4346	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4351	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	-	1,880	-	-	-	-	-	-	-	-	-	-	1,880	1,167	714	7,000	7,000	7,000	-	-	5,120
4430	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4440	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	30,000	30,000	30,000	-	-	30,000
4461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	-	-	-	-	-	-	-	-	-	-	-	-	-	11,667	(11,667)	-	-	163,000	163,000	163,000	-
4710	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	1,800	1,800	-
4720	33	113	-	-	-	-	-	-	-	-	-	-	145	1,500	(1,355)	9,000	9,000	9,000	-	-	8,855
4999	14,282	25,023	-	-	-	-	-	-	-	-	-	-	39,305	-	39,305	-	-	-	-	-	(39,305)
SUBTOTAL - Books and Supplies		20,764	58,417	-	-	-	-	-	-	-	-	-	79,181	43,297	35,884	189,782	189,782	348,981	159,199	159,199	110,601

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
MSA 2	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Services & Other Operating Expenses																					
5101 CMO Fees	67,601	67,601	-	-	-	-	-	-	-	-	-	-	135,202	135,202	0	811,213	811,213	811,213	-	-	676,011	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5300 DuesMemberships	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)	6,000	6,000	6,000	-	-	6,000	
5450 Other Insurance	6,523	2,174	-	-	-	-	-	-	-	-	-	-	8,697	4,000	4,697	24,000	24,000	24,000	-	-	15,303	
5500 OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	20,000	20,000	20,000	-	-	20,000	
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	145,000	145,000	145,000	-	-	145,000	
5620 EquipmentLeases	1,091	1,091	-	-	-	-	-	-	-	-	-	-	2,181	3,333	(1,152)	20,000	20,000	20,000	-	-	17,819	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	5,544	3,333	2,210	20,000	20,000	-	-	14,456	
5800 ProfessServices	-	6,089	-	-	-	-	-	-	-	-	-	-	6,089	6,695	(606)	40,171	40,171	40,171	-	-	34,082	
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	20,000	20,000	20,000	-	-	20,000	
5813 SchPrgAltSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	3,167	(3,167)	19,000	19,000	19,000	-	-	19,000	
5819 SchlProgs-Other	-	1,195	-	-	-	-	-	-	-	-	-	-	1,195	5,500	(4,305)	33,000	33,000	33,000	-	-	31,805	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000	
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000	(7,000)	42,000	42,000	42,000	-	-	42,000	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	4,640	-	-	-	-	-	-	-	-	-	-	4,640	1,667	2,973	10,000	10,000	10,000	-	-	5,360	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	8,393	(8,393)	50,357	50,357	50,357	-	-	50,357	
5857 Payroll Fees	1,248	5,024	-	-	-	-	-	-	-	-	-	-	6,272	2,833	3,439	17,000	17,000	17,000	-	-	10,728	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	1,500	-	-	1,500	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000	
5864 Prof Dev-Other	-	354	-	-	-	-	-	-	-	-	-	-	354	9,833	(9,479)	59,000	59,000	59,000	-	-	58,646	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000	75,000	68,000	(7,000)	(7,000)	75,000	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,801	13,801	13,801	-	-	13,801	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	70,000	61,726	(8,274)	(8,274)	70,000	
5890 Oth Svcs Non-Inst	-	579	-	-	-	-	-	-	-	-	-	-	579	3,508	(2,929)	21,045	21,045	21,045	-	-	20,466	
5900 Communications	-	2,440	-	-	-	-	-	-	-	-	-	-	2,440	-	2,440	-	-	2,440	2,440	2,440	(2,440)	
5920 TelecomInternet	-	959	-	-	-	-	-	-	-	-	-	-	959	4,667	(3,707)	28,000	28,000	25,560	(2,440)	(2,440)	27,041	
5930 PostageDelivery	1,019	-	-	-	-	-	-	-	-	-	-	-	1,019	1,000	19	6,000	6,000	6,000	-	-	4,981	
5940 Technology	-	3,976	-	-	-	-	-	-	-	-	-	-	3,976	4,115	(139)	24,690	24,690	24,690	-	-	20,714	
SUBTOTAL - Services & Other Operating Exp.	77,482	101,666	-	-	-	-	-	-	-	-	-	-	179,148	217,996	(38,848)	1,611,777	1,611,777	1,596,503	(15,274)	(15,274)	1,432,629	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	70,000	-	(70,000)	(70,000)	70,000	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 2																						
6900	Depreciation	5,833	5,833	-	-	-	-	-	-	-	-	-	-	11,667	11,667	(0)	70,000	70,000	70,000	-	-	58,333
	SUBTOTAL - Capital Outlay & Depreciation	5,833	5,833	-	-	-	-	-	-	-	-	-	-	11,667	11,667	(0)	140,000	140,000	70,000	(70,000)	(70,000)	128,333
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		298,635	452,102	-	-	-	-	-	-	-	-	-	-	750,737	765,903	(15,166)	5,801,188	5,801,188	5,924,468	123,280	123,280	5,050,451

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-2	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,158,184	1,113,947	1,056,605	949,248	1,107,339	1,090,650	1,073,961	1,232,053	1,215,364	1,198,675	1,356,766	1,340,077	1,323,388	
Revenue														
LCFF Entitlement	63,407	280,885	284,692	550,141	375,360	375,360	550,141	375,360	375,360	550,141	375,360	375,360	570,301	5,101,869
Federal Revenue	-	-	26,912	26,912	26,912	26,912	26,912	26,912	26,912	26,912	26,912	26,912	-	269,125
Other State Revenues	10,858	10,858	35,070	35,070	35,070	35,070	35,070	35,070	35,070	35,070	35,070	35,070	-	372,417
Other Local Revenues	-	-	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	-	172,207
Total Revenue	74,265	291,743	363,896	629,344	454,563	454,563	629,344	454,563	454,563	629,344	454,563	454,563	570,301	5,915,617
Expenses														
Certificated Salaries	138,221	180,290	192,656	192,656	192,656	192,656	192,656	192,656	192,656	192,656	192,656	192,656	83,129	2,328,203
Classified Salaries	26,257	32,653	46,916	46,916	46,916	46,916	46,916	46,916	46,916	46,916	46,916	46,916	20,783	548,856
Benefits	30,078	73,242	86,176	86,176	86,176	86,176	86,176	86,176	86,176	86,176	86,176	86,176	54,642	1,019,723
Books and Supplies	20,764	58,417	21,649	21,649	21,649	21,649	21,649	21,649	21,649	21,649	21,649	21,649	89,199	384,865
Services and Operations	77,482	101,666	135,434	135,434	135,434	135,434	135,434	135,434	135,434	135,434	135,434	135,434	24,167	1,557,655
Depreciation / Cap Outlay	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	5,833	-	70,000
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	298,635	452,102	488,664	488,664	488,664	488,664	488,664	488,664	488,664	488,664	488,664	488,664	271,920	5,909,301
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	418,580	121,163												539,743
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback	5,833	5,833	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200		123,666
Fixed Assets - Acquisitions														-
Due To (From)	(9,194)													(9,194)
Expenses - Prior Year Accruals	(235,086)	(23,980)												(259,066)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212		62,120
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	180,133	103,016	17,412	17,412	17,412	17,412	17,412	17,412	17,412	17,412	17,412	17,412		457,269
Total Change in Cash	(44,237)	(57,343)	(107,357)	158,092	(16,689)	(16,689)	158,092	(16,689)	(16,689)	158,092	(16,689)	(16,689)		463,585
ENDING CASH	1,113,947	1,056,605	949,248	1,107,339	1,090,650	1,073,961	1,232,053	1,215,364	1,198,675	1,356,766	1,340,077	1,323,388		<<< = 82 days cash



MSA-3 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$21,408).

This is an decrease of (\$87,873) from the original July Budget projected surplus of \$66,465.

This will allow MSA-3 to end this fiscal year with a balance of \$1,061,065, which is 17.4% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$982,740, which represents 58 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of \$0, or 0.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$87,873, or 1.5% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$93,721 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019	Year To Date													Annual Budget							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 3																					
REVENUE DETAIL																					
LCFF Entitlement																					
8011 State Aid	-	164,011	-	-	-	-	-	-	-	-	-	164,011	171,527	(7,516)	3,430,548	3,430,548	3,430,548	-	-	3,266,537	
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	762,194	762,194	762,194	-	-	762,194	
8019 Prior Year Adjustments	-	5,667	-	-	-	-	-	-	-	-	-	5,667	-	5,667	-	-	-	-	-	(5,667)	
8096 InLieuPropTaxes	73,998	147,997	-	-	-	-	-	-	-	-	-	221,995	66,390	155,605	1,106,507	1,106,507	1,106,507	-	-	884,512	
SUBTOTAL - LCFF Entitlement	73,998	317,675	-	-	-	-	-	-	-	-	-	391,673	237,918	153,755	5,299,249	5,299,249	5,299,249	-	-	4,907,576	
Federal Revenue																					
8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	5,568	(5,568)	61,250	61,250	61,250	-	-	61,250	
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	17,284	(17,284)	190,123	190,123	190,123	-	-	190,123	
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	22,852	(22,852)	251,373	251,373	251,373	-	-	251,373	
Other State Revenue																					
8311 SpEd Revenue	12,672	12,672	-	-	-	-	-	-	-	-	-	25,344	23,386	1,958	257,250	257,250	257,250	-	-	231,906	
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	1,226	(1,226)	13,490	13,490	13,490	-	-	13,490	
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	8,672	(8,672)	95,397	95,397	95,397	-	-	95,397	
8590 AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	10,294	(10,294)	113,234	113,234	113,234	-	-	113,234	
SUBTOTAL - Other State Revenue	12,672	12,672	-	-	-	-	-	-	-	-	-	25,344	43,579	(18,235)	479,371	479,371	479,371	-	-	454,027	
Local Revenue																					
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	6,021	(6,021)	36,129	36,129	36,129	-	-	36,129	
8999 Misc Revenue (Suspense)	-	548	-	-	-	-	-	-	-	-	-	548	-	548	-	-	-	-	-	(548)	
SUBTOTAL - Local Revenue	-	548	-	-	-	-	-	-	-	-	-	548	6,021	(5,474)	36,129	36,129	36,129	-	-	35,581	
Fundraising & Grants																					
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE	86,670	330,894	-	-	-	-	-	-	-	-	-	417,564	310,371	107,194	6,066,121	6,066,121	6,066,121	-	-	5,648,557	
EXPENSES																					
Certificated Salaries																					
1100 TeacherSalaries	70,324	141,507	-	-	-	-	-	-	-	-	-	211,831	245,913	(34,082)	1,854,887	1,854,887	1,873,139	18,252	18,252	1,643,056	
1300 Cert Adminis	50,351	28,916	-	-	-	-	-	-	-	-	-	79,267	47,056	32,211	354,936	354,936	363,819	8,883	8,883	275,669	
SUBTOTAL - Certificated Salaries	120,675	170,423	-	-	-	-	-	-	-	-	-	291,098	292,969	(1,871)	2,209,823	2,209,823	2,236,958	27,135	27,135	1,918,725	

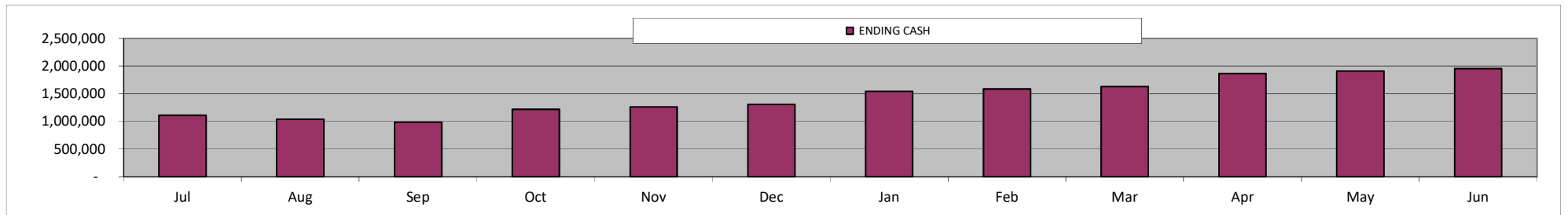
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 3																						
Classified Salaries																						
2100	Instructional Aides	-	20,629	-	-	-	-	-	-	-	-	-	-	20,629	-	20,629	-	-	442,552	442,552	442,552	(20,629)
2200	Classified Support	-	3,387	-	-	-	-	-	-	-	-	-	-	3,387	-	3,387	-	-	-	-	-	(3,387)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,140	49,140	49,140	-
2400	Clerical & Tech	22,515	22,836	-	-	-	-	-	-	-	-	-	-	45,351	23,109	22,242	174,311	174,311	174,311	-	-	128,960
2900	OtherClassStaff	33,004	2,691	-	-	-	-	-	-	-	-	-	-	35,695	58,672	(22,977)	442,552	442,552	-	(442,552)	(442,552)	406,857
SUBTOTAL - Classified Salaries		55,519	49,542	-	-	-	-	-	-	-	-	-	-	105,061	81,781	23,280	616,864	616,864	666,004	49,140	49,140	511,802
Employee Benefits																						
3101	STRS-Certified	14,699	28,284	-	-	-	-	-	-	-	-	-	-	42,983	48,317	(5,334)	364,450	364,450	366,671	2,221	2,221	321,467
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	555	-	-	-	-	-	-	-	-	-	-	555	-	555	-	-	-	-	-	(555)
3202	PERS-Classified	10,704	8,654	-	-	-	-	-	-	-	-	-	-	19,358	16,929	2,430	127,691	127,691	127,691	-	-	108,333
3301	OASDI/Med-Cert	1,748	2,642	-	-	-	-	-	-	-	-	-	-	4,389	4,097	292	30,904	30,904	30,904	-	-	26,514
3302	OASDI/Med-Class	4,234	3,778	-	-	-	-	-	-	-	-	-	-	8,012	6,256	1,756	47,190	47,190	47,190	-	-	39,178
3401	HlthWelfareCert	-	26,555	-	-	-	-	-	-	-	-	-	-	26,555	38,182	(11,627)	420,000	420,000	435,725	15,725	15,725	393,445
3501	UI-Certificated	-	469	-	-	-	-	-	-	-	-	-	-	469	179	291	1,346	1,346	1,346	-	-	877
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	10	(10)	76	76	76	-	-	76
3601	WorkersCmp-Cert	5,861	1,954	-	-	-	-	-	-	-	-	-	-	7,815	2,378	5,437	17,937	17,937	17,937	-	-	10,122
3901	OthBenes-Cert	-	0	-	-	-	-	-	-	-	-	-	-	0	-	0	-	-	-	-	-	(0)
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	3,977	(3,977)	30,000	30,000	29,500	(500)	(500)	30,000
SUBTOTAL - Employee Benefits		37,245	72,891	-	-	-	-	-	-	-	-	-	-	110,137	120,325	(10,188)	1,039,594	1,039,594	1,057,040	17,446	17,446	929,457
Books & Supplies																						
4100	Text&CoreCurric	-	7,773	-	-	-	-	-	-	-	-	-	-	7,773	5,000	2,773	30,000	30,000	71,000	41,000	41,000	22,227
4200	BooksOthRefMats	-	238	-	-	-	-	-	-	-	-	-	-	238	667	(428)	4,000	4,000	4,000	-	-	3,762
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	4,514	(4,514)	27,083	27,083	36,136	9,053	9,053	27,083
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	55	68	-	-	-	-	-	-	-	-	-	-	123	1,833	(1,710)	11,000	11,000	11,000	-	-	10,877
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	500	500	500	-	-	500
4326	Arts&MusicSups	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	1,500	-	-	1,500
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4340	Educat Software	-	3,738	-	-	-	-	-	-	-	-	-	-	3,738	8,010	(4,272)	48,060	48,060	48,060	-	-	44,322
4345	NonInstStdntSup	-	7,950	-	-	-	-	-	-	-	-	-	-	7,950	1,167	6,783	7,000	7,000	8,015	1,015	1,015	(950)
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	50	(50)	300	300	300	-	-	300
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	500	500	500	-	-	500
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,353	(1,353)	8,120	8,120	8,120	-	-	8,120
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,233	(1,233)	7,400	7,400	14,100	6,700	6,700	7,400
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	22,957	-	-	-	-	-	-	-	-	-	-	-	22,957	-	22,957	6,640	6,640	11,140	4,500	4,500	6,640
SUBTOTAL - Books and Supplies		23,012	19,767	-	-	-	-	-	-	-	-	-	-	42,779	25,850	16,929	155,103	155,103	217,371	62,268	62,268	112,323

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
MSA 3	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Services & Other Operating Expenses																					
5101 CMO Fees	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	374	(374)	2,244	2,244	2,244	-	-	2,244	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	1,500	-	-	1,500	
5300 DuesMemberships	-	-	-	-	-	-	-	-	-	-	-	-	-	1,717	(1,717)	10,300	10,300	10,300	-	-	10,300	
5450 Other Insurance	6,228	2,076	-	-	-	-	-	-	-	-	-	-	8,304	4,635	3,669	27,808	27,808	27,808	-	-	19,504	
5500 OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	858	(858)	5,150	5,150	5,150	-	-	5,150	
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	21,250	(21,250)	255,000	255,000	255,000	-	-	255,000	
5620 EquipmentLeases	613	744	-	-	-	-	-	-	-	-	-	-	1,356	2,678	(1,322)	16,068	16,068	16,068	-	-	14,712	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000	
5800 ProfessServices	-	13,718	-	-	-	-	-	-	-	-	-	-	13,718	11,770	1,948	70,619	70,619	65,619	(5,000)	(5,000)	56,901	
5810 Legal	(58,414)	-	-	-	-	-	-	-	-	-	-	-	(58,414)	(120,000)	61,586	50,000	50,000	50,000	-	-	108,414	
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	1,488	(1,488)	113,234	113,234	17,117	(96,117)	(96,117)	113,234	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	435	(435)	5,000	5,000	5,000	-	-	5,000	
5819 SchlProgs-Other	-	548	-	-	-	-	-	-	-	-	-	-	548	2,987	(2,440)	35,305	35,305	34,355	(950)	(950)	34,757	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	897	(897)	10,313	10,313	10,313	-	-	10,313	
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	3,037	(3,037)	34,987	34,987	34,922	(65)	(65)	34,987	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	1,588	-	-	-	-	-	-	-	-	-	-	1,588	870	718	10,000	10,000	10,000	-	-	8,412	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	4,651	(4,651)	53,481	53,481	53,481	-	-	53,481	
5857 Payroll Fees	10,288	1,493	-	-	-	-	-	-	-	-	-	-	11,781	4,286	7,496	25,714	25,714	25,714	-	-	13,933	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	86	(86)	515	515	515	-	-	515	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	4,000	765	-	-	-	-	-	-	-	-	-	-	4,765	1,083	3,682	6,500	6,500	40,016	33,516	33,516	1,735	
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	3,321	(3,321)	19,928	19,928	19,928	-	-	19,928	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	8,591	(8,591)	98,800	98,800	98,800	-	-	98,800	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	43	(43)	-	-	500	500	500	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,108	(1,108)	12,740	12,740	12,740	-	-	12,740	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	27	(27)	309	309	309	-	-	309	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	4,815	(4,815)	55,378	55,378	55,378	-	-	55,378	
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	2,232	(2,232)	13,390	13,390	13,390	-	-	13,390	
5900 Communications	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)	1,660	(1,660)	9,962	9,962	9,962	-	-	9,962	
5920 TelecomInternet	2,354	2,530	-	-	-	-	-	-	-	-	-	-	4,883	6,000	(1,117)	36,000	36,000	36,000	-	-	31,117	
5930 PostageDelivery	504	-	-	-	-	-	-	-	-	-	-	-	504	1,149	(646)	6,896	6,896	6,896	-	-	6,392	
5940 Technology	-	4,455	-	-	-	-	-	-	-	-	-	-	4,455	4,221	234	25,325	25,325	25,325	-	-	20,870	
SUBTOTAL - Services & Other Operating Exp.	40,166	102,510	-	-	-	-	-	-	-	-	-	-	142,676	126,207	16,468	1,910,596	1,910,596	1,842,481	(68,116)	(68,116)	1,767,921	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 3																						
6900	Depreciation	5,640	5,640	-	-	-	-	-	-	-	-	-	-	11,279	11,279	(0)	67,677	67,677	67,677	-	-	56,397
	SUBTOTAL - Capital Outlay & Depreciation	5,640	5,640	-	-	-	-	-	-	-	-	-	-	11,279	11,279	(0)	67,677	67,677	67,677	-	-	56,397
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		282,257	420,773	-	-	-	-	-	-	-	-	-	-	703,030	658,412	44,618	5,999,656	5,999,656	6,087,529	87,873	87,873	5,296,626

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	991,716	1,109,890	1,035,546	982,740	1,217,539	1,261,790	1,306,040	1,540,840	1,585,090	1,629,341	1,864,140	1,908,391	1,952,642	
Revenue														
LCFF Entitlement	73,998	317,675	304,308	587,818	397,270	397,270	587,818	397,270	397,270	587,818	397,270	397,270	609,948	5,453,004
Federal Revenue	-	-	22,852	22,852	22,852	22,852	22,852	22,852	22,852	22,852	22,852	22,852	-	228,521
Other State Revenues	12,672	12,672	43,579	43,579	43,579	43,579	43,579	43,579	43,579	43,579	43,579	43,579	-	461,136
Other Local Revenues	-	548	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	3,011	-	30,655
Total Revenue	86,670	330,894	373,750	657,260	466,712	466,712	657,260	466,712	466,712	657,260	466,712	466,712	609,948	6,173,315
Expenses														
Certificated Salaries	120,675	170,423	186,413	186,413	186,413	186,413	186,413	186,413	186,413	186,413	186,413	186,413	79,857	2,235,087
Classified Salaries	55,519	49,542	55,500	51,405	51,405	51,405	51,405	51,405	51,405	51,405	51,405	51,405	66,074	689,284
Benefits	37,245	72,891	88,087	88,087	88,087	88,087	88,087	88,087	88,087	88,087	88,087	88,087	55,848	1,046,852
Books and Supplies	23,012	19,767	12,925	12,925	12,925	12,925	12,925	12,925	12,925	12,925	12,925	12,925	62,268	234,300
Services and Operations	40,166	102,510	88,203	88,203	88,203	88,203	88,203	88,203	88,203	88,203	88,203	88,203	834,240	1,858,949
Depreciation / Cap Outlay	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	5,640	-	67,677
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	282,257	420,773	436,768	432,673	432,673	432,673	432,673	432,673	432,673	432,673	432,673	432,673	1,098,289	6,132,147
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	510,165	129,041												639,205
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback	5,640	5,640	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414		65,421
Fixed Assets - Acquisitions														-
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(202,043)	(119,146)												(321,189)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798		47,980
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	313,761	15,535	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212	10,212		431,417
Total Change in Cash	118,174	(74,344)	(52,806)	234,799	44,251	44,251	234,799	44,251	44,251	234,799	44,251	44,251		472,585
ENDING CASH	1,109,890	1,035,546	982,740	1,217,539	1,261,790	1,306,040	1,540,840	1,585,090	1,629,341	1,864,140	1,908,391	1,952,642	<<< = 116 days cash	



MSA-4 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$23,989.

This is an increase of \$0 from the original July Budget projected surplus of \$23,989.

This will allow MSA-4 to end this fiscal year with a balance of \$1,346,717, which is 61.7% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,487,468, which represents 254 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of \$0, or 0.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$0), or 0.0% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$39,452 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget									
MSA 4	Jul	Aug	Sep Actuals	Oct	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget		
	Actuals	Actuals		Actuals						Actuals	Actuals	Actuals										Actuals	Actuals
Projected Average Daily Attendance:																		158	158	-			
SUMMARY																							
Revenue																							
LCFF Entitlement	24,673	106,647	-	-	-	-	-	-	-	-	-	-	131,320	134,564	(3,244)	1,836,399	1,836,399	1,836,399	-	-	7%		
Federal Revenue	1,966	3,978	-	-	-	-	-	-	-	-	-	-	5,945	9,902	(3,957)	108,918	108,918	108,918	-	-	5%		
Other State Revenues	5,765	11,517	-	-	-	-	-	-	-	-	-	-	17,281	13,413	3,869	147,538	147,538	147,538	-	-	12%		
Other Local Revenues	(23,540)	-	-	-	-	-	-	-	-	-	-	-	(23,540)	-	(23,540)	113,837	113,837	113,837	-	-	-21%		
Total Revenue	8,864	122,142											131,006	157,878	(26,872)	2,206,692	2,206,692	2,206,692			6%		
Expenditures																							
Certificated Salaries	32,099	74,665	-	-	-	-	-	-	-	-	-	-	106,764	119,779	(13,014)	903,472	903,472	899,189	(4,284)	(4,284)	12%		
Classified Salaries	4,663	12,095	-	-	-	-	-	-	-	-	-	-	16,758	17,115	(356)	129,093	129,093	172,979	43,886	43,886	10%		
Benefits	7,669	17,652	-	-	-	-	-	-	-	-	-	-	25,321	46,548	(21,228)	403,907	403,907	403,757	(150)	(150)	6%		
Books and Supplies	3,436	7,260	-	-	-	-	-	-	-	-	-	-	10,696	11,777	(1,081)	70,662	70,662	71,199	538	538	15%		
Services and Operating Exp.	7,075	33,922	-	-	-	-	-	-	-	-	-	-	40,996	54,688	(13,692)	656,258	656,258	616,268	(39,990)	(39,990)	7%		
Depreciation & Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	3,219	(3,219)	19,312	19,312	19,312	-	-	0%		
Other Outflows	1,546	3,099	-	-	-	-	-	-	-	-	-	-	4,645	-	4,645	-	-	-	-	-	-		
Total Expenditures	56,488	148,693											205,181	253,125	(47,944)	2,182,703	2,182,703	2,182,703	(0)	(0)	9%		
Net Revenues																							
													(74,175)	(95,247)	21,072	23,989	23,989	23,989	0	0			
																	Fund Balance						
																	Beginning Balance (Unaud.)	1,322,728					
																	Net Revenues	23,989					
																	Ending Fund Balance	<u>1,346,717</u>					
																	Components of Fund Bal.						
																	Available For Econ. Uncert.	1,310,387		60.0% of Expenditures			
																	Restricted Balances (Est.)	15,621		0.7% of Expenditures			
																	Net Fixed Assets	20,709		0.9% of Expenditures			
																	Ending Fund Balance	1,346,717		61.7% of Expenditures			

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 4																					
REVENUE DETAIL																					
LCFF Entitlement																					
8011 State Aid	-	57,300	-	-	-	-	-	-	-	-	-	-	57,300	60,544	(3,244)	1,210,872	1,210,872	1,210,872	-	-	1,153,572
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	261,270	261,270	261,270	-	-	261,270
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 InLieuPropTaxes	24,673	49,347	-	-	-	-	-	-	-	-	-	-	74,020	74,020	-	364,257	364,257	364,257	-	-	290,237
SUBTOTAL - LCFF Entitlement	24,673	106,647	-	-	-	-	-	-	-	-	-	-	131,320	134,564	(3,244)	1,836,399	1,836,399	1,836,399	-	-	1,705,079
Federal Revenue																					
8181 SpEd - Revenue	1,966	3,978	-	-	-	-	-	-	-	-	-	-	5,945	3,174	2,770	34,918	34,918	34,918	-	-	28,974
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	6,727	(6,727)	74,000	74,000	74,000	-	-	74,000
SUBTOTAL - Federal Revenue	1,966	3,978	-	-	-	-	-	-	-	-	-	-	5,945	9,902	(3,957)	108,918	108,918	108,918	-	-	102,974
Other State Revenue																					
8311 SpEd Revenue	5,765	11,517	-	-	-	-	-	-	-	-	-	-	17,281	9,416	7,865	103,578	103,578	103,578	-	-	86,296
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	628	(628)	6,912	6,912	6,912	-	-	6,912
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	3,368	(3,368)	37,048	37,048	37,048	-	-	37,048
8590 AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other State Revenue	5,765	11,517	-	-	-	-	-	-	-	-	-	-	17,281	13,413	3,869	147,538	147,538	147,538	-	-	130,256
Local Revenue																					
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	113,837	113,837	113,837	-	-	113,837
8999 Misc Revenue (Suspense)	(23,540)	-	-	-	-	-	-	-	-	-	-	-	(23,540)	-	(23,540)	-	-	-	-	-	23,540
SUBTOTAL - Local Revenue	(23,540)	-	-	-	-	-	-	-	-	-	-	-	(23,540)	-	(23,540)	113,837	113,837	113,837	-	-	137,377
Fundraising & Grants																					
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,864	122,142	-	-	-	-	-	-	-	-	-	-	131,006	157,878	(26,872)	2,206,692	2,206,692	2,206,692	-	-	2,075,686
EXPENSES																					
Certificated Salaries																					
1100 TeacherSalaries	16,000	59,537	-	-	-	-	-	-	-	-	-	-	75,537	94,126	(18,589)	709,978	709,978	705,695	(4,284)	(4,284)	634,441
1300 Cert Adminis	16,099	15,128	-	-	-	-	-	-	-	-	-	-	31,227	25,653	5,575	193,494	193,494	193,494	-	-	162,267
SUBTOTAL - Certificated Salaries	32,099	74,665	-	-	-	-	-	-	-	-	-	-	106,764	119,779	(13,014)	903,472	903,472	899,189	(4,284)	(4,284)	796,708

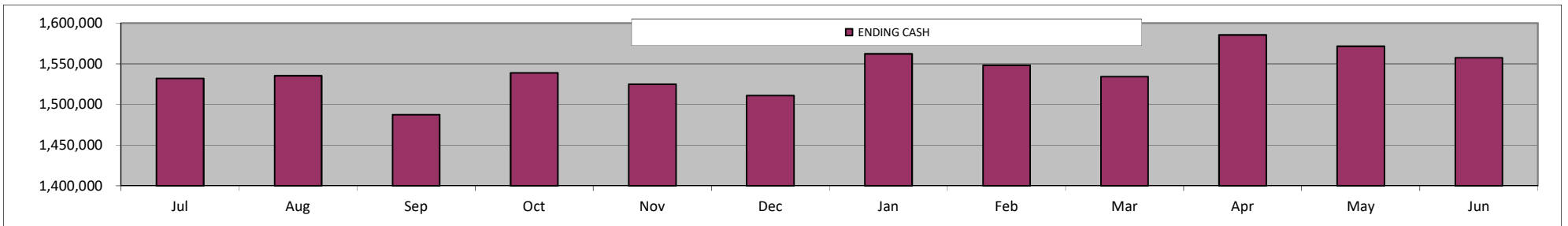
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
MSA 4																							
Classified Salaries																							
2100	Instructional Aides	-	3,421	-	-	-	-	-	-	-	-	-	-	3,421	-	3,421	-	-	95,275	95,275	95,275	(3,421)	
2200	Classified Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech	4,663	4,310	-	-	-	-	-	-	-	-	-	-	8,973	10,302	(1,328)	77,704	77,704	77,704	-	-	68,731	
2900	OtherClassStaff	-	4,364	-	-	-	-	-	-	-	-	-	-	4,364	6,813	(2,449)	51,389	51,389	-	(51,389)	(51,389)	47,025	
SUBTOTAL - Classified Salaries		4,663	12,095	-	-	-	-	-	-	-	-	-	-	16,758	17,115	(356)	129,093	129,093	172,979	43,886	43,886	112,334	
Employee Benefits																							
3101	STRS-Certified	3,565	12,186	-	-	-	-	-	-	-	-	-	-	15,751	20,349	(4,598)	153,487	153,487	153,487	-	-	137,736	
3102	STRS-Classified	-	746	-	-	-	-	-	-	-	-	-	-	746	-	746	-	-	-	-	-	(746)	
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202	PERS-Classified	884	1,490	-	-	-	-	-	-	-	-	-	-	2,374	3,543	(1,169)	26,722	26,722	26,722	-	-	24,348	
3301	OASDI/Med-Cert	465	1,080	-	-	-	-	-	-	-	-	-	-	1,545	2,262	(716)	17,059	17,059	17,059	-	-	15,514	
3302	OASDI/Med-Class	357	925	-	-	-	-	-	-	-	-	-	-	1,282	1,309	(27)	9,876	9,876	9,876	-	-	8,594	
3401	HlthWelfareCert	-	276	-	-	-	-	-	-	-	-	-	-	276	15,273	(14,996)	168,000	168,000	168,000	-	-	167,724	
3501	UI-Certificated	-	134	-	-	-	-	-	-	-	-	-	-	134	60	75	449	449	449	-	-	315	
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	9	(9)	65	65	65	-	-	65	
3601	WorkersCmp-Cert	2,398	814	-	-	-	-	-	-	-	-	-	-	3,212	1,160	2,052	8,750	8,750	8,750	-	-	5,538	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	2,585	(2,585)	19,500	19,500	19,350	(150)	(150)	19,500	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits		7,669	17,652	-	-	-	-	-	-	-	-	-	-	25,321	46,548	(21,228)	403,907	403,907	403,757	(150)	(150)	378,586	
Books & Supplies																							
4100	Text&CoreCurric	-	4,272	-	-	-	-	-	-	-	-	-	-	4,272	-	4,272	-	-	4,284	4,284	4,284	(4,272)	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	1,791	(1,791)	10,744	10,744	10,615	(130)	(130)	10,744	
4315	OthSupplies	-	270	-	-	-	-	-	-	-	-	-	-	270	-	270	-	-	270	270	270	(270)	
4320	Office Supplies	13	62	-	-	-	-	-	-	-	-	-	-	76	1,833	(1,758)	11,000	11,000	11,000	-	-	10,924	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	-	-	-	5,965	(5,965)	35,793	35,793	31,907	(3,886)	(3,886)	35,793	
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,854	(1,854)	11,125	11,125	11,125	-	-	11,125	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food: Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000	
4999	Misc Expenditure (Suspense)	3,422	2,656	-	-	-	-	-	-	-	-	-	-	6,078	-	6,078	-	-	-	-	-	(6,078)	
SUBTOTAL - Books and Supplies		3,436	7,260	-	-	-	-	-	-	-	-	-	-	10,696	11,777	(1,081)	70,662	70,662	71,199	538	538	59,966	

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
MSA 4	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
	Services & Other Operating Expenses																				
5101 CMO Fees	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	5,595	5,595	67,135	67,135	67,135	-	-	55,946
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	208	(208)	2,500	2,500	2,500	-	-	2,500
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300 DuesMemberships	-	1,070	-	-	-	-	-	-	-	-	-	-	1,070	417	653	5,000	5,000	5,000	-	-	3,930
5450 Other Insurance	2,442	799	-	-	-	-	-	-	-	-	-	-	3,241	1,000	2,241	12,000	12,000	12,000	-	-	8,759
5500 OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	67	(67)	800	800	800	-	-	800
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	11,083	(11,083)	133,000	133,000	133,000	-	-	133,000
5620 EquipmentLeases	-	377	-	-	-	-	-	-	-	-	-	-	377	1,844	(1,467)	22,134	22,134	22,134	-	-	21,757
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	583	(583)	7,000	7,000	7,000	-	-	7,000
5800 ProfessServices	-	11,083	-	-	-	-	-	-	-	-	-	-	11,083	4,694	6,389	56,329	56,329	56,329	-	-	45,246
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	15,000	15,000	15,000	-	-	15,000
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5819 SchlPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	616	(616)	7,397	7,397	7,397	-	-	7,397
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	904	(904)	10,850	10,850	10,850	-	-	10,850
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	-	(5,000)	(5,000)	5,000
5836 FieldTrip Trans	-	6,827	-	-	-	-	-	-	-	-	-	-	6,827	5,322	1,505	63,860	63,860	68,860	5,000	5,000	57,034
5840 MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	10,000	10,000	10,000	-	-	10,000
5850 Oversight Fees	1,075	2,151	-	-	-	-	-	-	-	-	-	-	3,226	1,621	1,606	19,449	19,449	19,449	-	-	16,223
5857 Payroll Fees	(2,397)	756	-	-	-	-	-	-	-	-	-	-	(1,640)	837	(2,477)	10,044	10,044	10,044	-	-	11,684
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	46	(46)	546	546	546	-	-	546
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	-	650	-	-	-	-	-	-	-	-	-	-	650	378	272	4,539	4,539	4,539	-	-	3,889
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	678	(678)	8,132	8,132	8,132	-	-	8,132
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	6,460	(6,460)	77,523	77,523	37,383	(40,140)	(40,140)	77,523
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150	150	150	-
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,308	(2,308)	27,699	27,699	27,699	-	-	27,699
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	2,892	(2,892)	34,705	34,705	34,705	-	-	34,705
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	584	(584)	7,004	7,004	7,004	-	-	7,004
5900 Communications	359	365	-	-	-	-	-	-	-	-	-	-	724	371	353	4,450	4,450	4,450	-	-	3,725
5920 TelecomInternet	-	-	-	-	-	-	-	-	-	-	-	-	-	929	(929)	11,150	11,150	11,150	-	-	11,150
5930 PostageDelivery	-	-	-	-	-	-	-	-	-	-	-	-	-	226	(226)	2,713	2,713	2,713	-	-	2,713
5940 Technology	-	4,250	-	-	-	-	-	-	-	-	-	-	4,250	2,025	2,225	24,300	24,300	24,300	-	-	20,050
SUBTOTAL - Services & Other Operating Exp.	7,075	33,922	-	-	-	-	-	-	-	-	-	-	40,996	54,688	(13,692)	656,258	656,258	616,268	(39,990)	(39,990)	615,261
Capital Outlay & Depreciation																					
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 4																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,219	(3,219)	19,312	19,312	19,312	-	-	19,312
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,219	(3,219)	19,312	19,312	19,312	-	-	19,312
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	1,546	3,099	-	-	-	-	-	-	-	-	-	4,645	-	4,645	-	-	-	-	-	-	(4,645)
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,546	3,099	-	-	-	-	-	-	-	-	-	4,645	-	4,645	-	-	-	-	-	-	(4,645)
TOTAL EXPENSES		56,488	148,693	-	-	-	-	-	-	-	-	-	205,181	253,125	(47,944)	2,182,703	2,182,703	2,182,703	(0)	(0)	1,977,522	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,475,263	1,532,022	1,535,333	1,487,468	1,538,786	1,524,786	1,510,786	1,562,103	1,548,103	1,534,104	1,585,421	1,571,421	1,557,421	
Revenue														
LCFF Entitlement	24,673	106,647	104,254	203,437	138,119	138,119	203,437	138,119	138,119	203,437	138,119	138,119	158,557	1,833,155
Federal Revenue	1,966	3,978	9,902	9,902	9,902	9,902	9,902	9,902	9,902	9,902	9,902	9,902	-	104,961
Other State Revenues	5,765	11,517	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	13,413	-	151,407
Other Local Revenues	(23,540)	-	-	-	-	-	-	-	-	-	-	-	113,837	90,297
Total Revenue	8,864	122,142	127,569	226,751	161,433	161,433	226,751	161,433	161,433	226,751	161,433	161,433	272,394	2,179,820
Expenses														
Certificated Salaries	32,099	74,665	74,932	74,932	74,932	74,932	74,932	74,932	74,932	74,932	74,932	74,932	30,086	886,174
Classified Salaries	4,663	12,095	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	14,415	11,715	172,623
Benefits	7,669	17,652	33,646	33,646	33,646	33,646	33,646	33,646	33,646	33,646	33,646	33,646	20,745	382,529
Books and Supplies	3,436	7,260	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	5,888	538	70,118
Services and Operations	7,075	33,922	54,688	54,688	54,688	54,688	54,688	54,688	54,688	54,688	54,688	54,688	14,698	602,576
Depreciation / Cap Outlay	-	-	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	1,609	-	16,093
Other Outflows	1,546	3,099	-	-	-	-	-	-	-	-	-	-	-	4,645
Total Expenses	56,488	148,693	185,180	185,180	185,180	185,180	185,180	185,180	185,180	185,180	185,180	185,180	77,782	2,134,759
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	131,416	43,246												174,662
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback			1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545	1,545		15,449
Fixed Assets - Acquisitions														-
Due To (From)	42,808	-	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015		102,963
Expenses - Prior Year Accruals	(69,840)	(13,384)												(83,225)
Accounts Payable - Current Year														-
Summer Holdback for Teachers	-	-	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186		21,860
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	104,384	29,861	9,746	9,746	9,746	9,746	9,746	9,746	9,746	9,746	9,746	9,746		231,709
Total Change in Cash	56,759	3,311	(47,865)	51,318	(14,000)	(14,000)	51,318	(14,000)	(14,000)	51,318	(14,000)	(14,000)		276,771
ENDING CASH	1,532,022	1,535,333	1,487,468	1,538,786	1,524,786	1,510,786	1,562,103	1,548,103	1,534,104	1,585,421	1,571,421	1,557,421	<<< = 266 days cash	



MSA-5 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$91,652.

This is an decrease of (\$14,921) from the original July Budget projected surplus of \$106,573.

This will allow MSA-5 to end this fiscal year with a balance of \$1,873,659, which is 61.6% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$991,875, which represents 122 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of \$0, or 0.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$14,921, or 0.5% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$21,921 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget					
MSA 5	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
Projected Average Daily Attendance:								235	235	-		
SUMMARY												
Revenue												
LCFF Entitlement	35,397	153,189	-	188,586	137,961	50,625	2,698,012	2,698,012	2,698,012	-	-	7%
Federal Revenue	-	-	-	-	13,857	(13,857)	152,432	152,432	152,432	-	-	0%
Other State Revenues	6,061	6,061	-	12,122	19,387	(7,265)	213,252	213,252	213,252	-	-	6%
Other Local Revenues	-	-	-	-	11,978	(11,978)	71,867	71,867	71,867	-	-	0%
Total Revenue	41,458	159,250	-	200,708	183,183	17,525	3,135,562	3,135,562	3,135,562	-	-	6%
Expenditures												
Certificated Salaries	61,809	101,017	-	162,826	165,163	(2,336)	1,245,798	1,245,798	1,258,135	12,337	12,337	13%
Classified Salaries	19,485	26,031	-	45,515	39,104	6,411	294,956	294,956	301,956	7,000	7,000	15%
Benefits	16,170	40,760	-	56,929	70,038	(13,109)	606,632	606,632	609,216	2,584	2,584	9%
Books and Supplies	6,431	388	-	6,819	27,601	(20,782)	165,607	165,607	167,607	2,000	2,000	4%
Services and Operating Exp.	19,421	19,979	-	39,400	81,114	(41,714)	698,418	698,418	689,418	(9,000)	(9,000)	6%
Depreciation & Cap Outlay	1,465	1,465	-	2,930	2,930	(0)	17,579	17,579	17,579	-	-	17%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	124,780	189,640	-	314,420	385,950	(71,530)	3,028,990	3,028,990	3,043,911	14,921	14,921	10%
Net Revenues				(113,712)	(202,767)	89,055	106,573	106,573	91,652	(14,921)	(14,921)	
							Fund Balance Beginning Balance (Unaud.) 1,782,008 Net Revenues 91,652 Ending Fund Balance 1,873,659					
							Components of Fund Bal. Available For Econ. Uncert. 1,792,126 58.9% of Expenditures Restricted Balances (Est.) 31,820 1.0% of Expenditures Net Fixed Assets 49,713 1.6% of Expenditures Ending Fund Balance 1,873,659 61.6% of Expenditures					

August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget					
MSA 5	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget

REVENUE DETAIL

LCFF Entitlement

	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
8011 State Aid	-	79,844	-	79,844	105,525	(25,681)	2,110,495	2,110,495	2,110,495	-	-	2,030,651
8012 EPA Entitlement	-	-	-	-	-	-	46,916	46,916	46,916	-	-	46,916
8019 Prior Year Adjustments	-	2,550	-	2,550	-	2,550	-	-	-	-	-	(2,550)
8096 InLieuPropTaxes	35,397	70,795	-	106,192	32,436	73,756	540,601	540,601	540,601	-	-	434,409
SUBTOTAL - LCFF Entitlement	35,397	153,189	-	188,586	137,961	50,625	2,698,012	2,698,012	2,698,012	-	-	2,509,426

Federal Revenue

8181 SpEd - Revenue	-	-	-	-	2,614	(2,614)	28,750	28,750	28,750	-	-	28,750
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	11,244	(11,244)	123,682	123,682	123,682	-	-	123,682
SUBTOTAL - Federal Revenue	-	-	-	-	13,857	(13,857)	152,432	152,432	152,432	-	-	152,432

Other State Revenue

8311 SpEd Revenue	6,061	6,061	-	12,122	11,023	1,099	121,249	121,249	121,249	-	-	109,127
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	367	(367)	4,034	4,034	4,034	-	-	4,034
8560 StateLotteryRev	-	-	-	-	4,787	(4,787)	52,654	52,654	52,654	-	-	52,654
8590 AllOthStateRev	-	-	-	-	3,210	(3,210)	35,315	35,315	35,315	-	-	35,315
SUBTOTAL - Other State Revenue	6,061	6,061	-	12,122	19,387	(7,265)	213,252	213,252	213,252	-	-	201,130

Local Revenue

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	-	-	11,978	(11,978)	71,867	71,867	71,867	-	-	71,867
8999 Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue	-	-	-	-	11,978	(11,978)	71,867	71,867	71,867	-	-	71,867

August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget								
MSA 5				Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
Fundraising & Grants															
8802	Donations - Private			-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising			-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants				-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE				41,458	159,250	-	200,708	183,183	17,525	3,135,562	3,135,562	3,135,562	-	-	2,934,855
EXPENSES															
Certificated Salaries															
1100	TeacherSalaries			34,752	84,773	-	119,525	138,590	(19,065)	1,045,366	1,045,366	1,054,890	9,524	9,524	925,840
1300	Cert Adminis			27,057	16,244	-	43,301	26,572	16,729	200,432	200,432	203,245	2,813	2,813	157,131
SUBTOTAL - Certificated Salaries				61,809	101,017	-	162,826	165,163	(2,336)	1,245,798	1,245,798	1,258,135	12,337	12,337	1,082,971

August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget						
MSA 5	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
Classified Salaries													
2100	Instructional Aides	-	5,232	-	5,232	-	5,232	-	-	158,827	158,827	158,827	(5,232)
2200	Classified Support	-	6,546	-	6,546	-	6,546	-	-	-	-	-	(6,546)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	13,495	13,488	-	26,983	18,047	8,935	136,129	136,129	143,129	7,000	7,000	109,146
2900	OtherClassStaff	5,989	765	-	6,755	21,057	(14,302)	158,827	158,827	-	(158,827)	(158,827)	152,073
SUBTOTAL - Classified Salaries		19,485	26,031	-	45,515	39,104	6,411	294,956	294,956	301,956	7,000	7,000	249,441
Employee Benefits													
3101	STRS-Certified	6,450	17,140	-	23,589	27,637	(4,048)	208,465	208,465	211,049	2,584	2,584	184,876
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,803	5,123	-	8,926	8,095	832	61,056	61,056	61,056	-	-	52,130
3301	OASDI/Med-Cert	896	1,462	-	2,359	2,983	(625)	22,503	22,503	22,503	-	-	20,144
3302	OASDI/Med-Class	1,491	1,991	-	3,482	2,991	491	22,564	22,564	22,564	-	-	19,082
3401	HlthWelfareCert	1,172	13,888	-	15,060	22,662	(7,602)	249,287	249,287	249,287	-	-	234,227
3501	UI-Certificated	-	369	-	369	90	279	678	678	678	-	-	309
3502	UI-Classified	-	-	-	-	11	(11)	79	79	79	-	-	79
3601	WorkersCmp-Cert	2,358	786	-	3,144	1,989	1,155	15,000	15,000	15,000	-	-	11,856
3901	OthBenes-Cert	-	-	-	-	3,580	(3,580)	27,000	27,000	27,000	-	-	27,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		16,170	40,760	-	56,929	70,038	(13,109)	606,632	606,632	609,216	2,584	2,584	549,703
Books & Supplies													
4100	Text&CoreCurric	-	-	-	-	4,167	(4,167)	25,000	25,000	25,000	-	-	25,000
4200	BooksOthRefMats	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4310	Ins Mats & Sups	-	-	-	-	1,657	(1,657)	9,942	9,942	11,942	2,000	2,000	9,942
4315	OthrSupplies	-	-	-	-	200	(200)	1,198	1,198	1,198	-	-	1,198
4320	Office Supplies	58	280	-	338	1,667	(1,329)	10,000	10,000	10,000	-	-	9,662
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	2,743	-	-	2,743	3,523	(781)	21,138	21,138	21,138	-	-	18,396
4345	NonInstStdntSup	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	222	(222)	1,329	1,329	1,329	-	-	1,329
4410	ClssrmFrmEqp<5k	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4430	OfficeFurnEqp<5k	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	14,167	(14,167)	85,000	85,000	85,000	-	-	85,000
4720	Food:Other Food	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4999	Misc Expenditure (Suspense)	3,630	109	-	3,739	-	3,739	-	-	-	-	-	(3,739)

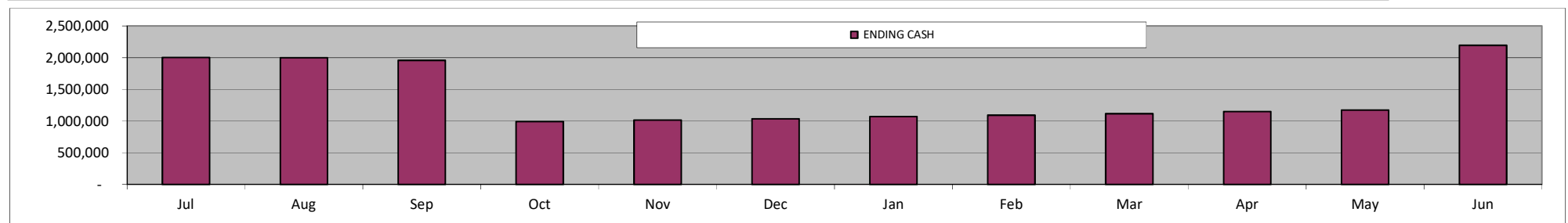
August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget					
MSA 5	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
	SUBTOTAL - Books and Supplies	6,431	388	-	6,819	27,601	(20,782)	165,607	165,607	167,607	2,000	2,000

August 2019 Monthly Update Actuals through August 31, 2019)				Year To Date			Annual Budget						
MSA 5	Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
Services & Other Operating Expenses													
5101	CMO Fees	13,986	13,986	-	27,973	27,973	0	167,837	167,837	167,837	-	-	139,864
5205	Conference Fees	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000
5450	Other Insurance	1,809	603	-	2,412	1,667	745	10,000	10,000	10,000	-	-	7,588
5500	OpsHousekeeping	-	-	-	-	100	(100)	600	600	600	-	-	600
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	388	-	388	15,537	(15,150)	186,446	186,446	184,834	(1,613)	(1,613)	186,059
5620	EquipmentLeases	435	323	-	758	1,667	(908)	10,000	10,000	10,000	-	-	9,242
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-
5800	ProfessServices	1,377	1,987	-	3,364	4,715	(1,351)	28,287	28,287	28,287	-	-	24,923
5810	Legal	-	-	-	-	435	(435)	5,000	5,000	4,613	(388)	(388)	5,000
5813	SchPrgAftSchool	-	-	-	-	3,071	(3,071)	35,315	35,315	35,315	-	-	35,315
5814	SchPrgAcadComps	-	-	-	-	174	(174)	2,000	2,000	2,000	-	-	2,000
5819	SchlProgs-Other	-	-	-	-	313	(313)	3,600	3,600	3,600	-	-	3,600
5820	Audit & CPA	-	-	-	-	725	(725)	8,334	8,334	8,334	-	-	8,334
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	435	(435)	5,000	5,000	5,000	-	-	5,000
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	174	(174)	2,000	2,000	2,000	-	-	2,000
5850	Oversight Fees	-	-	-	-	2,266	(2,266)	26,063	26,063	26,063	-	-	26,063
5857	Payroll Fees	1,056	979	-	2,035	1,673	362	10,038	10,038	10,038	-	-	8,003
5860	Service Fees	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
5861	Prior Year Services	-	-	-	-	1,667	(1,667)	10,000	10,000	10,000	-	-	10,000
5863	Prof Developmnt	-	-	-	-	1,621	(1,621)	9,723	9,723	9,723	-	-	9,723
5864	Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	-	3,304	(3,304)	45,000	45,000	38,000	(7,000)	(7,000)	45,000
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	522	(522)	6,000	6,000	6,000	-	-	6,000
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	-	3,333	(3,333)	25,000	25,000	25,000	-	-	25,000
5890	OthSvcsNon-Inst	-	500	-	500	1,667	(1,167)	4,875	4,875	4,875	-	-	4,375
5900	Communications	-	-	-	-	833	(833)	30,000	30,000	30,000	-	-	30,000
5920	TelecomInternet	534	538	-	1,071	2,500	(1,429)	30,000	30,000	30,000	-	-	28,929
5930	PostageDelivery	224	403	-	626	833	(207)	3,000	3,000	3,000	-	-	2,374
5940	Technology	-	274	-	274	2,245	(1,971)	24,300	24,300	24,300	-	-	24,026
SUBTOTAL - Services & Other Operating Exp.		19,421	19,979	-	39,400	81,114	(41,714)	698,418	698,418	689,418	(9,000)	(9,000)	659,018
Capital Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date					Annual Budget						
		Jul Actuals	Aug Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 5													
6900	Depreciation	1,465	1,465	-	2,930	2,930	(0)	17,579	17,579	17,579	-	-	14,649
	SUBTOTAL - Capital Outlay & Depreciation	1,465	1,465	-	2,930	2,930	(0)	17,579	17,579	17,579	-	-	14,649
	Other Outflows												
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENSES	124,780	189,640	-	314,420	385,950	(71,530)	3,028,990	3,028,990	3,043,911	14,921	14,921	2,714,570

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,987,156	2,002,379	1,997,854	1,957,602	991,875	1,014,420	1,036,964	1,071,237	1,093,782	1,116,326	1,150,599	1,173,143	2,195,688	
Revenue														
LCFF Entitlement	35,397	153,189	170,397	244,922	233,193	233,193	244,922	233,193	233,193	244,922	233,193	233,193	255,734	2,748,637
Federal Revenue	-	-	13,857	13,857	13,857	13,857	13,857	13,857	13,857	13,857	13,857	13,857	-	138,574
Other State Revenues	6,061	6,061	19,387	19,387	19,387	19,387	19,387	19,387	19,387	19,387	19,387	19,387	-	205,987
Other Local Revenues	-	-	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	5,989	-	59,889
Total Revenue	41,458	159,250	209,630	284,154	272,425	272,425	284,154	272,425	272,425	284,154	272,425	272,425	255,734	3,153,088
Expenses														
Certificated Salaries	61,809	101,017	104,845	104,845	104,845	104,845	104,845	104,845	104,845	104,845	104,845	104,845	44,527	1,255,798
Classified Salaries	19,485	26,031	25,163	25,163	25,163	25,163	25,163	25,163	25,163	25,163	25,163	25,163	11,222	308,368
Benefits	16,170	40,760	50,768	50,768	50,768	50,768	50,768	50,768	50,768	50,768	50,768	50,768	31,498	596,107
Books and Supplies	6,431	388	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	13,801	2,000	146,825
Services and Operations	19,421	19,979	59,740	59,740	59,740	59,740	59,740	59,740	59,740	59,740	59,740	59,740	10,899	647,704
Depreciation / Cap Outlay	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	-	17,579
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	124,780	189,640	255,782	255,782	255,782	255,782	255,782	255,782	255,782	255,782	255,782	255,782	100,145	2,972,381
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	237,427	81,429												318,856
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback		1,465	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406		15,528
Fixed Assets - Acquisitions														-
Due To (From)	(33,614)													(33,614)
Expenses - Prior Year Accruals	(106,733)	(58,494)												(165,227)
Accounts Payable - Current Year														-
Summer Holdback for Teachers	1,465	1,465	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494		47,870
Loans Payable (Current)			-	#####	-	-	-	-	-	-	-	-	1,000,000	-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	98,545	25,865	5,900	(994,100)	5,900	5,900	5,900	5,900	5,900	5,900	5,900	1,005,900		183,413
Total Change in Cash	15,223	(4,525)	(40,251)	(965,727)	22,544	22,544	34,273	22,544	22,544	34,273	22,544	1,022,544		364,120
ENDING CASH	2,002,379	1,997,854	1,957,602	991,875	1,014,420	1,036,964	1,071,237	1,093,782	1,116,326	1,150,599	1,173,143	2,195,688	<<< = 270 days cash	



MSA-6 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$47,947.

This is an increase of \$0 from the original July Budget projected surplus of \$47,947.

This will allow MSA-6 to end this fiscal year with a balance of \$1,862,237, which is 95.5% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,711,508, which represents 319 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of \$0, or 0.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$0), or 0.0% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$3,125 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting updated depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining

MSA 6

REVENUE DETAIL

	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
LCFF Entitlement																					
8011 State Aid	-	45,603	-	-	-	-	-	-	-	-	-	-	45,603	50,476	(4,873)	1,009,523	1,009,523	1,009,523	-	-	963,920
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234,884	234,884	234,884	-	-	234,884
8019 Prior Year Adjustments	-	4,360	-	-	-	-	-	-	-	-	-	-	4,360	-	4,360	-	-	-	-	-	(4,360)
8096 InLieuPropTaxes	22,756	45,512	-	-	-	-	-	-	-	-	-	-	68,268	68,268	-	358,357	358,357	358,357	-	-	290,089
SUBTOTAL - LCFF Entitlement	22,756	95,475	-	-	-	-	-	-	-	-	-	-	118,231	118,744	(513)	1,602,764	1,602,764	1,602,764	-	-	1,484,533
Federal Revenue																					
8181 SpEd - Revenue	1,814	3,669	-	-	-	-	-	-	-	-	-	-	5,483	2,705	2,777	29,760	29,760	29,760	-	-	24,277
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	6,809	(6,809)	74,895	74,895	74,895	-	-	74,895
SUBTOTAL - Federal Revenue	1,814	3,669	-	-	-	-	-	-	-	-	-	-	5,483	9,514	(4,031)	104,655	104,655	104,655	-	-	99,172
Other State Revenue																					
8311 SpEd Revenue	5,317	10,622	-	-	-	-	-	-	-	-	-	-	15,939	8,025	7,913	88,277	88,277	88,277	-	-	72,338
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	238	(238)	2,613	2,613	2,613	-	-	2,613
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	2,513	(2,513)	27,643	27,643	27,643	-	-	27,643
8590 AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	7,773	(7,773)	85,500	85,500	85,500	-	-	85,500
SUBTOTAL - Other State Revenue	5,317	10,622	-	-	-	-	-	-	-	-	-	-	15,939	18,548	(2,610)	204,032	204,032	204,032	-	-	188,094
Local Revenue																					
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	1,948	-	-	-	-	-	-	-	-	-	-	1,948	-	1,948	86,677	86,677	86,677	-	-	84,729
8999 Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue	-	1,948	-	-	-	-	-	-	-	-	-	-	1,948	-	1,948	86,677	86,677	86,677	-	-	84,729
Fundraising & Grants																					
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	29,886	111,714	-	-	-	-	-	-	-	-	-	-	141,601	146,807	(5,206)	1,998,128	1,998,128	1,998,128	-	-	1,856,527
EXPENSES																					
Certificated Salaries																					
1100 TeacherSalaries	28,000	38,944	-	-	-	-	-	-	-	-	-	-	66,944	76,317	(9,373)	575,648	575,648	571,773	(3,875)	(3,875)	508,704
1300 Cert Adminis	23,104	15,104	-	-	-	-	-	-	-	-	-	-	38,208	25,090	13,118	189,248	189,248	189,248	-	-	151,040
SUBTOTAL - Certificated Salaries	51,104	54,048	-	-	-	-	-	-	-	-	-	-	105,152	101,407	3,745	764,896	764,896	761,021	(3,875)	(3,875)	659,744

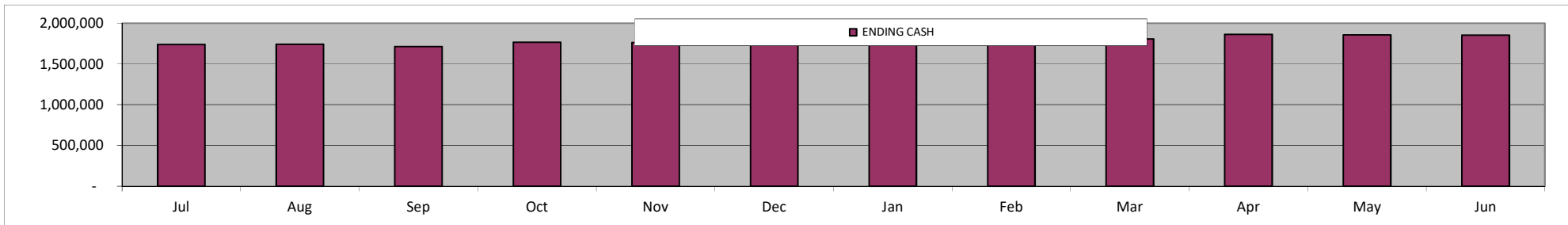
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget								
MSA 6	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
	Classified Salaries																				
2100 Instructional Aides	-	399	-	-	-	-	-	-	-	-	-	-	399	-	399	-	-	105,948	105,948	105,948	(399)
2200 Classified Support	-	6,304	-	-	-	-	-	-	-	-	-	-	6,304	-	6,304	-	-	-	-	-	(6,304)
2300 Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400 Clerical & Tech	4,701	4,160	-	-	-	-	-	-	-	-	-	-	8,861	6,586	2,275	49,674	49,674	56,674	7,000	7,000	40,813
2900 OtherClassStaff	7,196	1,570	-	-	-	-	-	-	-	-	-	-	8,766	14,046	(5,280)	105,948	105,948	-	(105,948)	(105,948)	97,182
SUBTOTAL - Classified Salaries	11,897	12,433	-	-	-	-	-	-	-	-	-	-	24,330	20,632	3,698	155,622	155,622	162,622	7,000	7,000	131,292
Employee Benefits																					
3101 STRS-Certified	3,623	9,197	-	-	-	-	-	-	-	-	-	-	12,820	17,207	(4,387)	129,790	129,790	129,790	-	-	116,970
3102 STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201 PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202 PERS-Classified	2,512	2,162	-	-	-	-	-	-	-	-	-	-	4,674	4,271	404	32,214	32,214	32,214	-	-	27,539
3301 OASDI/Med-Cert	739	780	-	-	-	-	-	-	-	-	-	-	1,520	1,459	61	11,006	11,006	11,006	-	-	9,486
3302 OASDI/Med-Class	910	951	-	-	-	-	-	-	-	-	-	-	1,861	1,578	283	11,905	11,905	11,905	-	-	10,044
3401 HlthWelfareCert	580	7,414	-	-	-	-	-	-	-	-	-	-	7,994	15,000	(7,006)	165,000	165,000	165,000	-	-	157,006
3501 UI-Certificated	-	109	-	-	-	-	-	-	-	-	-	-	109	61	49	457	457	457	-	-	348
3502 UI-Classified	(413)	-	-	-	-	-	-	-	-	-	-	-	(413)	-	(413)	-	-	-	-	-	413
3601 WorkersCmp-Cert	2,104	701	-	-	-	-	-	-	-	-	-	-	2,805	928	1,877	7,000	7,000	7,000	-	-	4,195
3901 OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	1,989	(1,989)	15,000	15,000	15,000	-	-	15,000
3902 OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits	10,055	21,316	-	-	-	-	-	-	-	-	-	-	31,371	42,492	(11,121)	372,372	372,372	372,372	-	-	341,001
Books & Supplies																					
4100 Text&CoreCurric	-	29,249	-	-	-	-	-	-	-	-	-	-	29,249	3,333	25,916	20,000	20,000	35,290	15,290	15,290	(9,249)
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	200	(200)	1,200	1,200	1,200	-	-	1,200
4310 Ins Mats & Sups	2,858	-	-	-	-	-	-	-	-	-	-	-	2,858	2,895	(38)	17,371	17,371	17,371	-	-	14,513
4315 OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320 Office Supplies	38	100	-	-	-	-	-	-	-	-	-	-	139	2,000	(1,861)	12,000	12,000	12,000	-	-	11,861
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326 Arts&MusicSups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4340 Educat Software	-	720	-	-	-	-	-	-	-	-	-	-	720	2,572	(1,852)	15,429	15,429	15,429	-	-	14,709
4345 NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	-	(3,000)	(3,000)	3,000
4346 TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000
4350 Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351 Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	100	(1,400)	(1,400)	1,500
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	1,850	(150)	(150)	2,000
4400 NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4430 OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4440 Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710 Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4720 Food:Other Food	-	360	-	-	-	-	-	-	-	-	-	-	360	167	193	1,000	1,000	1,150	150	150	640
4999 Misc Expenditure (Suspense)	1,921	-	-	-	-	-	-	-	-	-	-	-	1,921	-	1,921	-	-	-	-	-	(1,921)
SUBTOTAL - Books and Supplies	4,817	30,429	-	-	-	-	-	-	-	-	-	-	35,246	14,583	20,663	87,500	87,500	98,390	10,890	10,890	52,253

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
MSA 6	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Services & Other Operating Expenses																					
5101 CMO Fees	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	5,595	5,595	67,135	67,135	67,135	-	-	55,946	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5210 MilesParkTolls	-	36	-	-	-	-	-	-	-	-	-	-	36	125	(89)	1,500	1,500	1,500	-	-	1,464	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	208	(208)	2,500	2,500	2,500	-	-	2,500	
5300 DuesMemberships	-	-	-	-	-	-	-	-	-	-	-	-	-	208	(208)	2,500	2,500	2,500	-	-	2,500	
5450 Other Insurance	1,821	607	-	-	-	-	-	-	-	-	-	-	2,428	667	1,761	8,000	8,000	8,000	-	-	5,572	
5500 OpsHousekeeping	-	157	-	-	-	-	-	-	-	-	-	-	157	208	(51)	2,500	2,500	485	(2,015)	(2,015)	2,343	
5510 Gas & Electric	-	376	-	-	-	-	-	-	-	-	-	-	376	708	(332)	8,500	8,500	8,500	-	-	8,124	
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	9,500	(9,500)	114,000	114,000	114,000	-	-	114,000	
5620 EquipmentLeases	-	300	-	-	-	-	-	-	-	-	-	-	300	417	(116)	5,000	5,000	5,000	-	-	4,700	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5800 ProfessServices	-	8,128	-	-	-	-	-	-	-	-	-	-	8,128	6,012	2,117	72,139	72,139	72,139	-	-	64,010	
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	20,000	20,000	20,000	-	-	20,000	
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	3,000	3,000	3,000	-	-	3,000	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000	
5819 SchlPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	398	(398)	4,774	4,774	4,774	-	-	4,774	
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	(1,775)	21,296	21,296	21,296	-	-	21,296	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	1,879	-	-	-	-	-	-	-	-	-	-	1,879	1,667	212	20,000	20,000	20,000	-	-	18,121	
5850 Oversight Fees	894	1,788	-	-	-	-	-	-	-	-	-	-	2,682	1,337	1,346	16,039	16,039	16,039	-	-	13,357	
5857 Payroll Fees	1,140	666	-	-	-	-	-	-	-	-	-	-	1,806	1,090	716	13,082	13,082	13,082	-	-	11,276	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	44	(44)	530	530	530	-	-	530	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	568	-	-	-	-	-	-	-	-	-	-	568	83	485	1,000	1,000	1,000	-	-	432	
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,417	(1,417)	17,000	17,000	17,000	-	-	17,000	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	4,122	(4,122)	49,466	49,466	42,466	(7,000)	(7,000)	49,466	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,967	(1,967)	23,607	23,607	23,607	-	-	23,607	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	15,000	15,000	15,000	-	-	15,000	
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	142	(142)	1,700	1,700	1,700	-	-	1,700	
5900 Communications	239	-	-	-	-	-	-	-	-	-	-	-	239	333	(95)	4,000	4,000	4,000	-	-	3,761	
5920 TelecomInternet	166	884	-	-	-	-	-	-	-	-	-	-	1,050	2,083	(1,033)	25,000	25,000	25,000	-	-	23,950	
5930 PostageDelivery	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000	
5940 Technology	-	4,250	-	-	-	-	-	-	-	-	-	-	4,250	2,025	2,225	24,300	24,300	19,300	(5,000)	(5,000)	20,050	
SUBTOTAL - Services & Other Operating Exp.	9,854	25,234	-	-	-	-	-	-	-	-	-	-	35,088	45,964	(10,876)	551,568	551,568	537,553	(14,015)	(14,015)	516,479	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 6																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,224	18,224	18,224	-	-	18,224
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,224	18,224	18,224	-	-	18,224
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	1,426	2,858	-	-	-	-	-	-	-	-	-	-	4,284	-	4,284	-	-	-	-	-	(4,284)
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,426	2,858	-	-	-	-	-	-	-	-	-	-	4,284	-	4,284	-	-	-	-	-	(4,284)
TOTAL EXPENSES		89,154	146,318	-	-	-	-	-	-	-	-	-	-	235,472	225,078	10,394	1,950,181	1,950,181	1,950,181	(0)	(0)	1,714,709

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,719,960	1,737,773	1,741,402	1,711,508	1,766,382	1,762,534	1,758,687	1,813,561	1,809,713	1,805,866	1,860,739	1,856,892	1,853,045	
Revenue														
LCFF Entitlement	22,756	95,475	93,479	178,247	119,526	119,526	178,247	119,526	119,526	178,247	119,526	119,526	138,647	1,602,251
Federal Revenue	1,814	3,669	9,514	9,514	9,514	9,514	9,514	9,514	9,514	9,514	9,514	9,514	-	100,624
Other State Revenues	5,317	10,622	18,548	18,548	18,548	18,548	18,548	18,548	18,548	18,548	18,548	18,548	-	201,422
Other Local Revenues	-	1,948	-	-	-	-	-	-	-	-	-	-	86,677	88,625
Total Revenue	29,886	111,714	121,541	206,309	147,588	147,588	206,309	147,588	147,588	206,309	147,588	147,588	225,324	1,992,922
Expenses														
Certificated Salaries	51,104	54,048	63,418	63,418	63,418	63,418	63,418	63,418	63,418	63,418	63,418	63,418	25,430	764,766
Classified Salaries	11,897	12,433	13,552	13,552	13,552	13,552	13,552	13,552	13,552	13,552	13,552	13,552	6,472	166,320
Benefits	10,055	21,316	31,031	31,031	31,031	31,031	31,031	31,031	31,031	31,031	31,031	31,031	19,569	361,250
Books and Supplies	4,817	30,429	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	7,292	10,890	119,053
Services and Operations	9,854	25,234	45,964	45,964	45,964	45,964	45,964	45,964	45,964	45,964	45,964	45,964	31,949	526,677
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	18,224	18,224
Other Outflows	1,426	2,858	-	-	-	-	-	-	-	-	-	-	-	4,284
Total Expenses	89,154	146,318	161,257	161,257	161,257	161,257	161,257	161,257	161,257	161,257	161,257	161,257	112,535	1,960,575
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	132,280	46,304												178,583
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback			1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458		14,579
Fixed Assets - Acquisitions														-
Due To (From)	-	-	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021		70,214
Expenses - Prior Year Accruals	(55,199)	(8,071)												(63,270)
Accounts Payable - Current Year														-
Summer Holdback for Teachers	-	-	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342		13,420
Loans Payable (Current)														-
Loans Payable (Long Term)														-
Total Other Transactions	77,081	38,233	9,821	9,821	9,821	9,821	9,821	9,821	9,821	9,821	9,821	9,821		213,527
Total Change in Cash	17,813	3,629	(29,894)	54,874	(3,847)	(3,847)	54,874	(3,847)	(3,847)	54,874	(3,847)	(3,847)		245,874
ENDING CASH	1,737,773	1,741,402	1,741,402	1,711,508	1,766,382	1,762,534	1,758,687	1,813,561	1,809,713	1,805,866	1,860,739	1,856,892	1,853,045	<<< = 345 days cash



MSA-7 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$53,995).

This is an decrease of (\$134,334) from the original July Budget projected surplus of \$80,339.

This will allow MSA-7 to end this fiscal year with a balance of \$1,488,646, which is 37.6% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,205,077, which represents 112 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$162,593, or 4.3% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$296,927, or 8.1% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$33,888 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting \$350k in capital improvements.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining

MSA 7

REVENUE DETAIL		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining	
LCFF Entitlement																							
8011	State Aid	-	85,553	-	-	-	-	-	-	-	-	-	-	85,553	94,814	(9,261)	1,896,277	1,896,277	1,896,277	-	-	1,810,724	
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	409,599	409,599	409,599	-	-	409,599	
8019	Prior Year Adjustments	-	10,567	-	-	-	-	-	-	-	-	-	-	10,567	-	10,567	-	-	-	-	-	(10,567)	
8096	InLieuPropTaxes	41,817	83,634	-	-	-	-	-	-	-	-	-	-	125,451	125,451	-	645,020	645,020	645,020	-	-	519,569	
	SUBTOTAL - LCFF Entitlement	41,817	179,754	-	-	-	-	-	-	-	-	-	-	221,571	220,265	1,306	2,950,896	2,950,896	2,950,896	-	-	2,729,325	
Federal Revenue																							
8181	SpEd - Revenue	3,333	6,743	-	-	-	-	-	-	-	-	-	-	10,075	5,231	4,845	57,536	57,536	57,536	-	-	47,461	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	9,615	(9,615)	105,761	105,761	268,354	162,593	162,593	105,761	
	SUBTOTAL - Federal Revenue	3,333	6,743	-	-	-	-	-	-	-	-	-	-	10,075	14,845	(4,770)	163,297	163,297	325,890	162,593	162,593	153,222	
Other State Revenue																							
8311	SpEd Revenue	9,770	19,519	-	-	-	-	-	-	-	-	-	-	29,289	15,515	13,774	170,668	170,668	170,668	-	-	141,379	
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	431	(431)	4,736	4,736	4,736	-	-	4,736	
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	4,986	(4,986)	54,841	54,841	54,841	-	-	54,841	
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	32,313	(32,313)	355,438	355,438	355,438	-	-	355,438	
	SUBTOTAL - Other State Revenue	9,770	19,519	-	-	-	-	-	-	-	-	-	-	29,289	53,244	(23,955)	585,683	585,683	585,683	-	-	556,394	
Local Revenue																							
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699	Other Revenue	220	977	-	-	-	-	-	-	-	-	-	-	1,197	-	1,197	40,768	40,768	40,768	-	-	39,571	
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Local Revenue	220	977	-	-	-	-	-	-	-	-	-	-	1,197	-	1,197	40,768	40,768	40,768	-	-	39,571	
Fundraising & Grants																							
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE		55,140	206,993	-	-	-	-	-	-	-	-	-	-	262,133	288,354	(26,221)	3,740,644	3,740,644	3,903,237	162,593	162,593	3,478,511	
EXPENSES																							
Certificated Salaries																							
1100	TeacherSalaries	64,769	80,140	-	-	-	-	-	-	-	-	-	-	144,909	131,788	13,121	994,059	994,059	973,602	(20,457)	(20,457)	849,150	
1300	Cert Adminis	13,814	7,814	-	-	-	-	-	-	-	-	-	-	21,628	26,604	(4,976)	200,672	200,672	201,298	626	626	179,044	
	SUBTOTAL - Certificated Salaries	78,583	87,954	-	-	-	-	-	-	-	-	-	-	166,537	158,392	8,145	1,194,731	1,194,731	1,174,900	(19,831)	(19,831)	1,028,194	

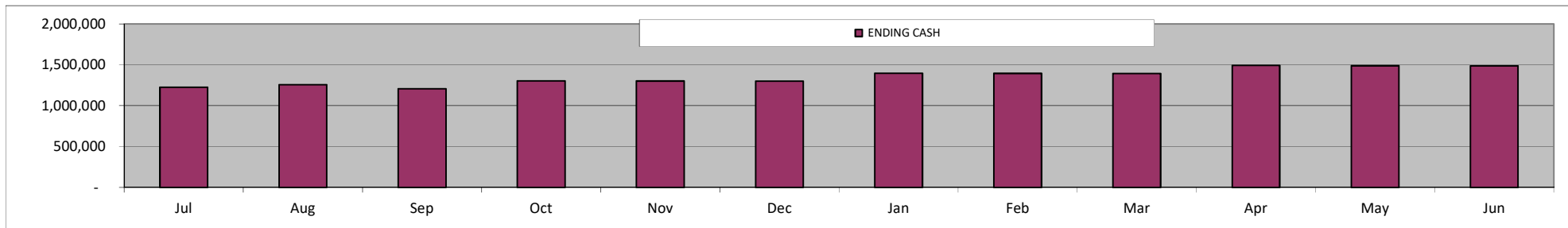
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Classified Salaries																					
2100 Instructional Aides	-	5,458	-	-	-	-	-	-	-	-	-	-	5,458	-	5,458	-	-	301,731	301,731	301,731	(5,458)	
2200 Classified Support	-	2,957	-	-	-	-	-	-	-	-	-	-	2,957	-	2,957	-	-	-	-	-	(2,957)	
2300 Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Clerical & Tech	10,204	9,850	-	-	-	-	-	-	-	-	-	-	20,054	21,652	(1,598)	163,317	163,317	208,020	44,703	44,703	143,263	
2900 OtherClassStaff	9,462	3,330	-	-	-	-	-	-	-	-	-	-	12,792	39,745	(26,953)	299,793	299,793	-	(299,793)	(299,793)	287,001	
SUBTOTAL - Classified Salaries	19,666	21,597	-	-	-	-	-	-	-	-	-	-	41,262	61,397	(20,135)	463,111	463,111	509,752	46,641	46,641	421,848	
Employee Benefits																						
3101 STRS-Certified	7,694	14,572	-	-	-	-	-	-	-	-	-	-	22,266	25,966	(3,700)	195,857	195,857	202,935	7,078	7,078	173,591	
3102 STRS-Classified	-	397	-	-	-	-	-	-	-	-	-	-	397	-	397	-	-	-	-	-	(397)	
3201 PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202 PERS-Classified	3,471	3,689	-	-	-	-	-	-	-	-	-	-	7,160	12,709	(5,549)	95,864	95,864	95,864	-	-	88,703	
3301 OASDI/Med-Cert	1,139	1,274	-	-	-	-	-	-	-	-	-	-	2,413	2,202	211	16,608	16,608	16,608	-	-	14,195	
3302 OASDI/Med-Class	1,504	1,508	-	-	-	-	-	-	-	-	-	-	3,013	3,935	(922)	29,679	29,679	29,679	-	-	26,667	
3401 HlthWelfareCert	1,328	10,946	-	-	-	-	-	-	-	-	-	-	12,274	16,364	(4,090)	180,000	180,000	180,000	-	-	167,726	
3501 UI-Certificated	-	194	-	-	-	-	-	-	-	-	-	-	194	82	112	617	617	617	-	-	423	
3502 UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	25	(25)	187	187	187	-	-	187	
3601 WorkersCmp-Cert	3,435	1,145	-	-	-	-	-	-	-	-	-	-	4,580	1,989	2,591	15,000	15,000	15,000	-	-	10,420	
3901 OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	2,983	(2,983)	22,500	22,500	22,500	-	-	22,500	
3902 OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits	18,572	33,725	-	-	-	-	-	-	-	-	-	-	52,297	66,254	(13,956)	556,312	556,312	563,390	7,078	7,078	504,015	
Books & Supplies																						
4100 Text&CoreCurric	-	4,083	-	-	-	-	-	-	-	-	-	-	4,083	4,167	(84)	25,000	25,000	25,000	-	-	20,917	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000	
4310 Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,884	384	384	2,500	
4315 OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000	
4320 Office Supplies	120	180	-	-	-	-	-	-	-	-	-	-	300	2,000	(1,700)	12,000	12,000	11,816	(184)	(184)	11,700	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000	
4326 Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000	
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000	
4340 Educat Software	-	1,283	-	-	-	-	-	-	-	-	-	-	1,283	4,643	(3,361)	27,860	27,860	27,860	-	-	26,578	
4345 NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	250	(250)	1,500	1,500	1,684	184	184	1,500	
4346 TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500	
4350 Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,373	(1,373)	8,240	8,240	8,240	-	-	8,240	
4351 Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	300	(300)	1,800	1,800	1,800	-	-	1,800	
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500	
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000	
4430 OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000	
4440 Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	258,593	258,593	258,593	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710 Food	(81)	(204)	-	-	-	-	-	-	-	-	-	-	(284)	-	(284)	-	-	2,560	2,560	2,560	284	
4720 Food:Other Food	-	33	-	-	-	-	-	-	-	-	-	-	33	333	(301)	2,000	2,000	2,062	62	62	1,967	
4999 Misc Expenditure (Suspense)	(12,273)	-	-	-	-	-	-	-	-	-	-	-	(12,273)	-	(12,273)	-	-	-	-	-	12,273	
SUBTOTAL - Books and Supplies	(12,233)	5,374	-	-	-	-	-	-	-	-	-	-	(6,859)	16,483	(23,342)	98,900	98,900	360,499	261,599	261,599	105,759	

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date												Annual Budget									
MSA 7	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals										
Services & Other Operating Expenses																						
5101 CMO Fees	37,297	37,297	-	-	-	-	-	-	-	-	-	-	74,594	74,594	(0)	447,566	447,566	447,566	-	-	372,972	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	2,000	2,000	2,000	-	-	2,000	
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	2,000	2,000	2,000	-	-	2,000	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	125	(125)	1,500	1,500	1,500	-	-	1,500	
5300 DuesMemberships	-	790	-	-	-	-	-	-	-	-	-	-	790	667	123	8,000	8,000	8,000	-	-	7,210	
5450 Other Insurance	5,836	1,945	-	-	-	-	-	-	-	-	-	-	7,781	1,500	6,281	18,000	18,000	18,000	-	-	10,219	
5500 OpsHousekeeping	175	550	-	-	-	-	-	-	-	-	-	-	725	833	(108)	10,000	10,000	10,000	-	-	9,275	
5510 Gas & Electric	-	1,284	-	-	-	-	-	-	-	-	-	-	1,284	5,000	(3,716)	60,000	60,000	60,000	-	-	58,716	
5610 Rent & Leases	24,061	24,061	-	-	-	-	-	-	-	-	-	-	48,123	23,333	24,789	280,000	280,000	280,000	-	-	231,877	
5620 EquipmentLeases	370	861	-	-	-	-	-	-	-	-	-	-	1,231	917	314	11,000	11,000	11,000	-	-	9,769	
5630 Reps&MaintBldng	-	154	-	-	-	-	-	-	-	-	-	-	154	417	(263)	5,000	5,000	5,000	-	-	4,846	
5800 ProfessServices	-	3,722	-	-	-	-	-	-	-	-	-	-	3,722	2,280	1,443	27,355	27,355	27,355	-	-	23,633	
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	6,000	6,000	6,000	-	-	6,000	
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	14,120	(14,120)	169,438	169,438	169,438	-	-	169,438	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5819 SchlPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	4,000	4,000	12,502	8,502	8,502	4,000	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	583	(583)	7,000	7,000	7,000	-	-	7,000	
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	667	(667)	8,000	8,000	7,938	(62)	(62)	8,000	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000	
5850 Oversight Fees	1,655	3,310	-	-	-	-	-	-	-	-	-	-	4,966	2,250	2,716	27,000	27,000	27,000	-	-	22,034	
5857 Payroll Fees	(2,182)	1,068	-	-	-	-	-	-	-	-	-	-	(1,114)	1,250	(2,364)	15,000	15,000	15,000	-	-	16,114	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	247	(247)	2,963	2,963	2,963	-	-	2,963	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5864 Prof Dev-Other	4,772	-	-	-	-	-	-	-	-	-	-	-	4,772	2,375	2,397	28,500	28,500	28,500	-	-	23,728	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	5,417	(5,417)	65,000	65,000	58,000	(7,000)	(7,000)	65,000	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,803	(3,803)	45,641	45,641	45,641	-	-	45,641	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	40,000	40,000	40,000	-	-	40,000	
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	2,000	2,000	2,000	-	-	2,000	
5900 Communications	6	-	-	-	-	-	-	-	-	-	-	-	6	333	(327)	4,000	4,000	4,000	-	-	3,994	
5920 TelecomInternet	-	670	-	-	-	-	-	-	-	-	-	-	670	333	336	4,000	4,000	4,000	-	-	3,330	
5930 PostageDelivery	-	451	-	-	-	-	-	-	-	-	-	-	451	333	118	4,000	4,000	4,000	-	-	3,549	
5940 Technology	-	4,828	-	-	-	-	-	-	-	-	-	-	4,828	1,775	3,053	21,300	21,300	21,300	-	-	16,472	
SUBTOTAL - Services & Other Operating Exp.	71,991	80,992	-	-	-	-	-	-	-	-	-	-	152,982	148,236	4,747	1,331,263	1,331,263	1,332,703	1,440	1,440	1,178,281	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 7																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,987	15,987	15,987	-	-	15,987
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,987	15,987	15,987	-	-	15,987
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	2,621	5,252	-	-	-	-	-	-	-	-	-	7,873	-	7,873	-	-	-	-	-	-	(7,873)
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	2,621	5,252	-	-	-	-	-	-	-	-	-	7,873	-	7,873	-	-	-	-	-	-	(7,873)
TOTAL EXPENSES		179,199	234,894	-	-	-	-	-	-	-	-	-	414,093	450,762	(36,669)	3,660,305	3,660,305	3,957,232	296,927	296,927	3,246,212	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-7	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,307,717	1,225,656	1,257,985	1,205,077	1,304,620	1,301,763	1,298,906	1,398,449	1,395,591	1,392,734	1,492,277	1,489,420	1,486,563	
Revenue														
LCFF Entitlement	41,817	179,754	172,216	324,666	222,267	222,267	324,666	222,267	222,267	324,666	222,267	222,267	250,817	2,952,202
Federal Revenue	3,333	6,743	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	14,845	162,593	321,120
Other State Revenues	9,770	19,519	53,244	53,244	53,244	53,244	53,244	53,244	53,244	53,244	53,244	53,244	-	561,728
Other Local Revenues	220	977	-	-	-	-	-	-	-	-	-	-	40,768	41,965
Total Revenue	55,140	206,993	240,305	392,755	290,356	290,356	392,755	290,356	290,356	392,755	290,356	290,356	454,178	3,877,016
Expenses														
Certificated Salaries	78,583	87,954	97,908	97,908	97,908	97,908	97,908	97,908	97,908	97,908	97,908	97,908	37,424	1,183,045
Classified Salaries	19,666	21,597	42,479	42,479	42,479	42,479	42,479	42,479	42,479	42,479	42,479	42,479	23,561	489,617
Benefits	18,572	33,725	46,949	46,949	46,949	46,949	46,949	46,949	46,949	46,949	46,949	46,949	27,645	549,434
Books and Supplies	(12,233)	5,374	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	8,242	261,599	337,157
Services and Operations	71,991	80,992	110,939	110,939	110,939	110,939	110,939	110,939	110,939	110,939	110,939	110,939	75,081	1,337,450
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	15,987	15,987
Other Outflows	2,621	5,252	-	-	-	-	-	-	-	-	-	-	-	7,873
Total Expenses	179,199	234,894	306,517	306,517	306,517	306,517	306,517	306,517	306,517	306,517	306,517	306,517	441,298	3,920,562
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	215,128	77,724												292,852
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback			1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279		12,790
Fixed Assets - Acquisitions														-
Due To (From)	-	-	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629		66,295
Expenses - Prior Year Accruals	(173,130)	(17,495)												(190,624)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396		53,960
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	41,999	60,229	13,304	13,304	13,304	13,304	13,304	13,304	13,304	13,304	13,304	13,304		235,272
Total Change in Cash	(82,061)	32,328	(52,907)	99,543	(2,857)	(2,857)	99,543	(2,857)	(2,857)	99,543	(2,857)	(2,857)		191,725
ENDING CASH	1,225,656	1,257,985	1,205,077	1,304,620	1,301,763	1,298,906	1,398,449	1,395,591	1,392,734	1,492,277	1,489,420	1,486,563		<<< = 138 days cash



MSA-8 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$89,813.

This is an increase of \$18,449 from the original July Budget projected surplus of \$71,364.

This will allow MSA-8 to end this fiscal year with a balance of \$4,325,372, which is 74.7% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$2,379,615, which represents 151 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$33,201, or 0.6% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$14,752, or 0.3% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$22,104 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the July Budget, reflecting updated depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 8																						
Projected Average Daily Attendance:																			473	473	-	
SUMMARY																						
Revenue																						
LCFF Entitlement		68,702	298,816	-	-	-	-	-	-	-	-	-	-	367,518	366,464	1,054	5,012,273	5,012,273	5,012,273	-	-	7%
Federal Revenue		5,475	11,078	-	-	-	-	-	-	-	-	-	-	16,553	30,348	(13,795)	333,831	333,831	356,926	23,095	23,095	5%
Other State Revenues		16,051	32,068	-	-	-	-	-	-	-	-	-	-	48,119	45,398	2,721	499,379	499,379	509,486	10,106	10,106	9%
Other Local Revenues		1,368	-	-	-	-	-	-	-	-	-	-	-	1,368	-	1,368	5,000	5,000	5,000	-	-	27%
Total Revenue		91,597	341,961	-	-	-	-	-	-	-	-	-	-	433,558	442,210	(8,652)	5,850,484	5,850,484	5,883,685	33,201	33,201	7%
Expenditures																						
Certificated Salaries		112,930	148,421	-	-	-	-	-	-	-	-	-	-	261,351	279,467	(18,116)	2,107,980	2,107,980	2,096,534	(11,446)	(11,446)	12%
Classified Salaries		48,349	42,015	-	-	-	-	-	-	-	-	-	-	90,363	72,384	17,979	545,984	545,984	578,647	32,662	32,662	16%
Benefits		27,878	60,251	-	-	-	-	-	-	-	-	-	-	88,130	104,088	(15,958)	876,261	876,261	877,149	888	888	10%
Books and Supplies		1,330	17,858	-	-	-	-	-	-	-	-	-	-	19,188	47,277	(28,088)	283,659	283,659	284,188	529	529	7%
Services and Operating Exp.		95,218	94,046	-	-	-	-	-	-	-	-	-	-	189,264	202,114	(12,850)	1,880,235	1,880,235	1,872,354	(7,881)	(7,881)	10%
Depreciation & Cap Outlay		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000	85,000	-	-	0%
Other Outflows		4,305	8,629	-	-	-	-	-	-	-	-	-	-	12,934	-	12,934	-	-	-	-	-	-
Total Expenditures		290,011	371,219	-	-	-	-	-	-	-	-	-	-	661,231	705,329	(44,099)	5,779,120	5,779,120	5,793,872	14,752	14,752	11%
Net Revenues														(227,673)	(263,119)	35,446	71,364	71,364	89,813	18,449	18,449	
Fund Balance																						
Beginning Balance (Unaud.)																				4,235,559		
Net Revenues																				89,813		
Ending Fund Balance																				4,325,372		
Components of Fund Bal.																						
Available For Econ. Uncert.																			4,197,388	72.4%	of Expenditures	
Restricted Balances (Est.)																			76,050	1.3%	of Expenditures	
Net Fixed Assets																			51,935	0.9%	of Expenditures	
Ending Fund Balance																				4,325,372	74.7%	of Expenditures



August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget

MSA 8

REVENUE DETAIL

		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining	
LCFF Entitlement																							
8011	State Aid	-	144,174	-	-	-	-	-	-	-	-	-	-	144,174	160,358	(16,184)	3,207,159	3,207,159	3,207,159	-	-	3,062,985	
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	715,915	715,915	715,915	-	-	715,915	
8019	Prior Year Adjustments	-	17,238	-	-	-	-	-	-	-	-	-	-	17,238	-	17,238	-	-	-	-	-	(17,238)	
8096	InLieuPropTaxes	68,702	137,404	-	-	-	-	-	-	-	-	-	-	206,106	206,106	-	1,089,199	1,089,199	1,089,199	-	-	883,093	
	SUBTOTAL - LCFF Entitlement	68,702	298,816	-	-	-	-	-	-	-	-	-	-	367,518	366,464	1,054	5,012,273	5,012,273	5,012,273	-	-	4,644,755	
Federal Revenue																							
8181	SpEd - Revenue	5,475	11,078	-	-	-	-	-	-	-	-	-	-	16,553	8,478	8,075	93,258	93,258	116,353	23,095	23,095	76,705	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	21,870	(21,870)	240,573	240,573	240,573	-	-	240,573	
	SUBTOTAL - Federal Revenue	5,475	11,078	-	-	-	-	-	-	-	-	-	-	16,553	30,348	(13,795)	333,831	333,831	356,926	23,095	23,095	317,278	
Other State Revenue																							
8311	SpEd Revenue	16,051	32,068	-	-	-	-	-	-	-	-	-	-	48,119	23,757	24,362	261,329	261,329	261,329	-	-	213,209	
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	700	(700)	7,702	7,702	7,702	-	-	7,702	
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	8,401	(8,401)	92,415	92,415	92,415	-	-	92,415	
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	12,539	(12,539)	137,934	137,934	148,040	10,106	10,106	137,934	
	SUBTOTAL - Other State Revenue	16,051	32,068	-	-	-	-	-	-	-	-	-	-	48,119	45,398	2,721	499,379	499,379	509,486	10,106	10,106	451,260	
Local Revenue																							
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699	Other Revenue	1,368	-	-	-	-	-	-	-	-	-	-	-	1,368	-	1,368	5,000	5,000	5,000	-	-	3,632	
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Local Revenue	1,368	-	-	-	-	-	-	-	-	-	-	-	1,368	-	1,368	5,000	5,000	5,000	-	-	3,632	
Fundraising & Grants																							
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL REVENUE		91,597	341,961	-	-	-	-	-	-	-	-	-	-	433,558	442,210	(8,652)	5,850,484	5,850,484	5,883,685	33,201	33,201	5,416,925	
EXPENSES																							
Certificated Salaries																							
1100	TeacherSalaries	64,075	119,119	-	-	-	-	-	-	-	-	-	-	183,194	230,443	(47,248)	1,738,195	1,738,195	1,723,195	(15,000)	(15,000)	1,555,001	
1300	Cert Adminis	48,855	29,302	-	-	-	-	-	-	-	-	-	-	78,157	49,025	29,133	369,785	369,785	373,339	3,554	3,554	291,628	
	SUBTOTAL - Certificated Salaries	112,930	148,421	-	-	-	-	-	-	-	-	-	-	261,351	279,467	(18,116)	2,107,980	2,107,980	2,096,534	(11,446)	(11,446)	1,846,629	

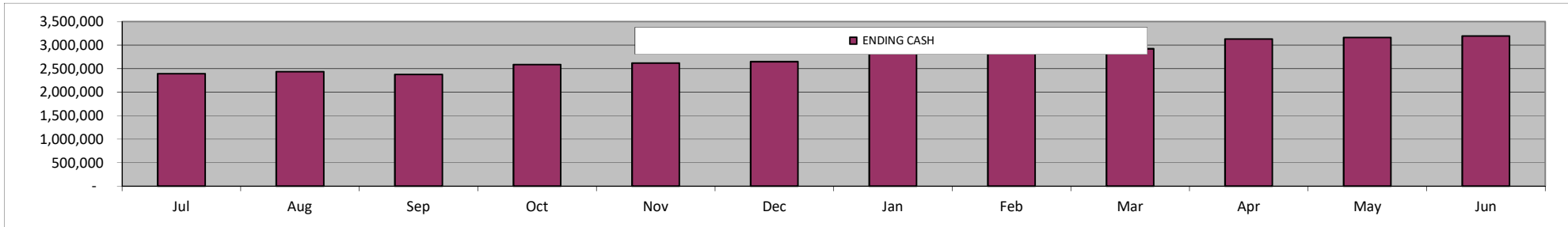
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 8																						
Classified Salaries																						
2100	Instructional Aides	6,461	8,271	-	-	-	-	-	-	-	-	-	-	14,732	14,183	549	106,984	106,984	106,984	-	-	92,251
2200	Classified Support	15,104	13,894	-	-	-	-	-	-	-	-	-	-	28,998	31,624	(2,625)	238,534	238,534	258,534	20,000	20,000	209,535
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	19,874	18,434	-	-	-	-	-	-	-	-	-	-	38,308	26,577	11,731	200,467	200,467	213,130	12,662	12,662	162,159
2900	OtherClassStaff	6,910	1,416	-	-	-	-	-	-	-	-	-	-	8,325	-	8,325	-	-	-	-	-	(8,325)
SUBTOTAL - Classified Salaries		48,349	42,015	-	-	-	-	-	-	-	-	-	-	90,363	72,384	17,979	545,984	545,984	578,647	32,662	32,662	455,621
Employee Benefits																						
3101	STRS-Certified	7,738	25,126	-	-	-	-	-	-	-	-	-	-	32,863	45,857	(12,994)	345,895	345,895	344,218	(1,677)	(1,677)	313,031
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	9,025	7,287	-	-	-	-	-	-	-	-	-	-	16,312	19,243	(2,931)	145,149	145,149	147,714	2,565	2,565	128,837
3301	OASDI/Med-Cert	1,664	2,150	-	-	-	-	-	-	-	-	-	-	3,814	2,652	1,162	20,000	20,000	20,000	-	-	16,186
3302	OASDI/Med-Class	3,536	2,931	-	-	-	-	-	-	-	-	-	-	6,468	5,833	634	44,000	44,000	44,000	-	-	37,532
3401	HlthWelfareCert	230	20,547	-	-	-	-	-	-	-	-	-	-	20,776	26,364	(5,587)	290,000	290,000	290,000	-	-	269,224
3501	UI-Certificated	-	316	-	-	-	-	-	-	-	-	-	-	316	228	88	1,718	1,718	1,718	-	-	1,403
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	WorkersCmp-Cert	5,686	1,895	-	-	-	-	-	-	-	-	-	-	7,581	3,646	3,935	27,500	27,500	27,500	-	-	19,919
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	265	(265)	2,000	2,000	2,000	-	-	2,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		27,878	60,251	-	-	-	-	-	-	-	-	-	-	88,130	104,088	(15,958)	876,261	876,261	877,149	888	888	788,132
Books & Supplies																						
4100	Text&CoreCurric	-	9,840	-	-	-	-	-	-	-	-	-	-	9,840	3,333	6,507	20,000	20,000	20,000	-	-	10,160
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4310	Ins Mats & Sups	-	2,644	-	-	-	-	-	-	-	-	-	-	2,644	3,333	(689)	20,000	20,000	20,529	529	529	17,356
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	78	115	-	-	-	-	-	-	-	-	-	-	193	1,500	(1,307)	9,000	9,000	9,000	-	-	8,807
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500
4340	Educat Software	-	3,825	-	-	-	-	-	-	-	-	-	-	3,825	9,360	(5,535)	56,159	56,159	56,159	-	-	52,335
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	2,167	(2,167)	13,000	13,000	13,000	-	-	13,000
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	3,000	3,000	3,000	-	-	3,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	2,583	(2,583)	15,500	15,500	15,500	-	-	15,500
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	20,500	(20,500)	123,000	123,000	123,000	-	-	123,000
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	1,167	(1,167)	7,000	7,000	7,000	-	-	7,000
4999	Misc Expenditure (Suspense)	1,252	1,434	-	-	-	-	-	-	-	-	-	-	2,686	-	2,686	-	-	-	-	-	(2,686)
SUBTOTAL - Books and Supplies		1,330	17,858	-	-	-	-	-	-	-	-	-	-	19,188	47,277	(28,088)	283,659	283,659	284,188	529	529	264,471

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
MSA 8																						
Services & Other Operating Expenses																						
5101 CMO Fees	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	292	(292)	3,500	3,500	3,500	-	-	3,500	
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	208	(208)	2,500	2,500	2,500	-	-	2,500	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	208	(208)	2,500	2,500	2,500	-	-	2,500	
5300 DuesMemberships	(675)	-	-	-	-	-	-	-	-	-	-	-	(675)	667	(1,342)	8,000	8,000	8,000	-	-	8,675	
5450 Other Insurance	6,601	2,200	-	-	-	-	-	-	-	-	-	-	8,801	2,583	6,218	31,000	31,000	31,000	-	-	22,199	
5500 OpsHousekeeping	-	1,588	-	-	-	-	-	-	-	-	-	-	1,588	833	755	10,000	10,000	10,000	-	-	8,412	
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000	350,000	350,000	-	-	350,000	
5620 EquipmentLeases	196	218	-	-	-	-	-	-	-	-	-	-	414	1,250	(836)	15,000	15,000	15,000	-	-	14,586	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5800 ProfessServices	-	6,780	-	-	-	-	-	-	-	-	-	-	6,780	5,186	1,594	62,230	62,230	84,200	21,970	21,970	55,450	
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	20,000	20,000	20,000	-	-	20,000	
5813 SchPrgAltSchool	-	106	-	-	-	-	-	-	-	-	-	-	106	2,000	(1,894)	24,000	24,000	29,106	5,106	5,106	23,894	
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5819 SchlPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	15,000	15,000	15,000	-	-	15,000	
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	2,083	(2,083)	25,000	25,000	22,338	(2,662)	(2,662)	25,000	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000	
5850 Oversight Fees	2,776	5,552	-	-	-	-	-	-	-	-	-	-	8,328	4,202	4,127	50,418	50,418	50,418	-	-	42,090	
5857 Payroll Fees	1,254	1,395	-	-	-	-	-	-	-	-	-	-	2,648	1,417	1,231	17,000	17,000	17,000	-	-	14,352	
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	2,000	2,000	2,000	-	-	2,000	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	2,575	(2,575)	30,900	30,900	30,900	-	-	30,900	
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,667	(1,667)	20,000	20,000	20,000	-	-	20,000	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	50,000	(10,000)	(10,000)	60,000	
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800	800	800	-	
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	6,097	(6,097)	73,163	73,163	73,163	-	-	73,163	
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	36,905	(23,095)	(23,095)	60,000	
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	6,000	6,000	6,000	-	-	6,000	
5900 Communications	2,310	-	-	-	-	-	-	-	-	-	-	-	2,310	250	2,060	3,000	3,000	3,000	-	-	690	
5920 TelecomInternet	7,803	-	-	-	-	-	-	-	-	-	-	-	7,803	3,750	4,053	45,000	45,000	45,000	-	-	37,197	
5930 PostageDelivery	360	1,612	-	-	-	-	-	-	-	-	-	-	1,972	667	1,305	8,000	8,000	8,000	-	-	6,029	
5940 Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	2,908	(2,908)	34,892	34,892	34,892	-	-	34,892	
SUBTOTAL - Services & Other Operating Exp.	95,218	94,046	-	-	-	-	-	-	-	-	-	-	189,264	202,114	(12,850)	1,880,235	1,880,235	1,872,354	(7,881)	(7,881)	1,690,971	
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA 8																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000	85,000	-	-	85,000
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000	85,000	-	-	85,000
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	4,305	8,629	-	-	-	-	-	-	-	-	-	12,934	-	12,934	-	-	-	-	-	-	(12,934)
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	4,305	8,629	-	-	-	-	-	-	-	-	-	12,934	-	12,934	-	-	-	-	-	-	(12,934)
TOTAL EXPENSES		290,011	371,219	-	-	-	-	-	-	-	-	-	661,231	705,329	(44,099)	5,779,120	5,779,120	5,793,872	14,752	14,752	5,117,889	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-8	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,529,656	2,393,276	2,433,700	2,379,615	2,589,227	2,619,859	2,650,492	2,860,104	2,890,737	2,921,370	3,130,981	3,161,614	3,192,247	
Revenue														
LCFF Entitlement	68,702	298,816	291,062	554,759	375,780	375,780	554,759	375,780	375,780	554,759	375,780	375,780	435,789	5,013,327
Federal Revenue	5,475	11,078	30,348	30,348	30,348	30,348	30,348	30,348	30,348	30,348	30,348	30,348	23,095	343,131
Other State Revenues	16,051	32,068	45,398	45,398	45,398	45,398	45,398	45,398	45,398	45,398	45,398	45,398	10,106	512,207
Other Local Revenues	1,368	-	-	-	-	-	-	-	-	-	-	-	5,000	6,368
Total Revenue	91,597	341,961	366,808	630,505	451,527	451,527	630,505	451,527	451,527	630,505	451,527	451,527	473,990	5,875,033
Expenses														
Certificated Salaries	112,930	148,421	174,711	174,711	174,711	174,711	174,711	174,711	174,711	174,711	174,711	174,711	69,955	2,078,418
Classified Salaries	48,349	42,015	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	48,221	24,057	596,626
Benefits	27,878	60,251	73,096	73,096	73,096	73,096	73,096	73,096	73,096	73,096	73,096	73,096	42,104	861,191
Books and Supplies	1,330	17,858	23,638	23,638	23,638	23,638	23,638	23,638	23,638	23,638	23,638	23,638	529	256,100
Services and Operations	95,218	94,046	156,686	156,686	156,686	156,686	156,686	156,686	156,686	156,686	156,686	156,686	103,377	1,859,504
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	85,000	85,000
Other Outflows	4,305	8,629	-	-	-	-	-	-	-	-	-	-	-	12,934
Total Expenses	290,011	371,219	476,352	476,352	476,352	476,352	476,352	476,352	476,352	476,352	476,352	476,352	325,022	5,749,773
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	379,409	99,399												478,807
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback			6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800		68,000
Fixed Assets - Acquisitions														-
Due To (From)	-	-	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587		435,872
Expenses - Prior Year Accruals	(317,374)	(29,716)												(347,090)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071		50,710
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	62,035	69,682	55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458	55,458		686,299
Total Change in Cash	(136,380)	40,424	(54,086)	209,612	30,633	30,633	209,612	30,633	30,633	209,612	30,633	30,633		811,559
ENDING CASH	2,393,276	2,433,700	2,379,615	2,589,227	2,619,859	2,650,492	2,860,104	2,890,737	2,921,370	3,130,981	3,161,614	3,192,247	<<< = 203 days cash	



MSA-SA Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$86,954.

This is an decrease of (\$109,358) from the original July Budget projected surplus of \$196,312.

The \$600,000 represents additional capital improvements, which must be budgeted during the year but will be "capitalized" at year-end.

This will allow MSA-SA to end this fiscal year with a balance of \$8,112,613, which is 94.3% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$165,417, which represents 7 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$11,572, or 0.1% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$120,930, or 1.4% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$117,213 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$30,000) lower than in the July Budget, reflecting updated capital outlay projections.

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date												Annual Budget									
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
Projected Average Daily Attendance:																648	648	-				
SUMMARY																						
Revenue																						
LCFF Entitlement	475,284	462,293	-	-	-	-	-	-	-	-	-	-	937,577	937,577	-	7,343,836	7,343,836	7,343,836	-	-	13%	
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	38,502	(38,502)	423,524	423,524	423,524	-	-	0%	
Other State Revenues	16,728	21,778	-	-	-	-	-	-	-	-	-	-	38,506	66,177	(27,671)	727,946	727,946	739,518	11,572	11,572	5%	
Other Local Revenues	-	967	-	-	-	-	-	-	-	-	-	-	967	4,120	(3,153)	186,644	186,644	186,644	-	-	1%	
Total Revenue	492,012	485,038	-	-	-	-	-	-	-	-	-	-	977,050	1,046,376	(69,326)	8,681,950	8,681,950	8,693,522	11,572	11,572	11%	
Expenditures																						
Certificated Salaries	165,125	230,895	-	-	-	-	-	-	-	-	-	-	396,020	365,702	30,318	2,758,436	2,758,436	2,798,148	39,712	39,712	14%	
Classified Salaries	33,717	42,190	-	-	-	-	-	-	-	-	-	-	75,907	114,691	(38,785)	865,101	865,101	929,767	64,666	64,666	8%	
Benefits	41,784	130,678	-	-	-	-	-	-	-	-	-	-	172,463	146,672	25,791	1,280,438	1,280,438	1,293,273	12,835	12,835	13%	
Books and Supplies	19,438	19,709	-	-	-	-	-	-	-	-	-	-	39,147	50,084	(10,937)	300,504	300,504	332,144	31,640	31,640	12%	
Services and Operating Exp.	94,207	117,708	-	-	-	-	-	-	-	-	-	-	211,915	247,054	(35,139)	2,069,514	2,069,514	2,071,591	2,077	2,077	10%	
Depreciation & Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630,000	630,000	600,000	(30,000)	(30,000)	0%	
Other Outflows	34,792	34,792	-	-	-	-	-	-	-	-	-	-	69,583	68,470	1,113	581,644	581,644	581,644	-	-	12%	
Total Expenditures	389,063	575,971	-	-	-	-	-	-	-	-	-	-	965,034	992,673	(27,639)	8,485,638	8,485,638	8,606,568	120,930	120,930	11%	
Net Revenues													12,016	53,703	(41,687)	196,312	196,312	86,954	(109,358)	(109,358)		
													Fund Balance									
													Beginning Balance (Unaud.)		8,025,658							
													Net Revenues		86,954							
													Ending Fund Balance		8,112,613							
													Components of Fund Bal.									
													Available For Econ. Uncert.		1,648,181		19.2% of Expenditures					
													Restricted Balances (Est.)		123,886		1.4% of Expenditures					
													Net Fixed Assets		6,340,545		73.7% of Expenditures					
													Ending Fund Balance		8,112,613		94.3% of Expenditures					



August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget									
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining	
REVENUE DETAIL																						
LCFF Entitlement																						
8011 State Aid	350,330	350,330	-	-	-	-	-	-	-	-	-	-	700,660	700,660	-	5,333,040	5,333,040	5,333,040	-	-	4,632,380	
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	129,600	129,600	129,600	-	-	129,600	
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8096 InLieuPropTaxes	124,954	111,963	-	-	-	-	-	-	-	-	-	-	236,917	236,917	-	1,881,196	1,881,196	1,881,196	-	-	1,644,279	
SUBTOTAL - LCFF Entitlement	475,284	462,293											937,577	937,577		7,343,836	7,343,836	7,343,836			6,406,259	
Federal Revenue																						
8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	8,364	(8,364)	92,000	92,000	92,000	-	-	92,000	
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	30,139	(30,139)	331,524	331,524	331,524	-	-	331,524	
SUBTOTAL - Federal Revenue	-	-											-	38,502	(38,502)	423,524	423,524	423,524			423,524	
Other State Revenue																						
8311 SpEd Revenue	16,728	16,728	-	-	-	-	-	-	-	-	-	-	33,456	35,523	(2,067)	390,756	390,756	390,756	-	-	357,300	
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	1,476	(1,476)	16,234	16,234	16,234	-	-	16,234	
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	14,088	(14,088)	154,969	154,969	154,969	-	-	154,969	
8590 AllOthStateRev	-	5,050	-	-	-	-	-	-	-	-	-	-	5,050	15,090	(10,040)	165,987	165,987	167,559	11,572	11,572	160,937	
SUBTOTAL - Other State Revenue	16,728	21,778											38,506	66,177	(27,671)	727,946	727,946	739,518	11,572	11,572	689,440	
Local Revenue																						
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	20,000	20,000	20,000	-	-	20,000	
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660 Interest	-	823	-	-	-	-	-	-	-	-	-	-	823	787	36	4,723	4,723	4,723	-	-	3,899	
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	161,921	161,921	161,921	-	-	161,921	
8999 Misc Revenue (Suspense)	-	144	-	-	-	-	-	-	-	-	-	-	144	-	144	-	-	-	-	-	(144)	
SUBTOTAL - Local Revenue	-	967											967	4,120	(3,153)	186,644	186,644	186,644			185,677	
Fundraising & Grants																						
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Fundraising & Grants	-	-											-	-	-	-	-	-			-	
TOTAL REVENUE	492,012	485,038											977,050	1,046,376	(69,326)	8,681,950	8,681,950	8,693,522	11,572	11,572	7,704,900	
EXPENSES																						
Certificated Salaries																						
1100 TeacherSalaries	97,361	188,499	-	-	-	-	-	-	-	-	-	-	285,860	302,915	(17,054)	2,284,841	2,284,841	2,318,927	34,086	34,086	1,998,981	
1300 Cert Adminis	67,763	42,396	-	-	-	-	-	-	-	-	-	-	110,159	62,787	47,372	473,595	473,595	479,221	5,626	5,626	363,436	
SUBTOTAL - Certificated Salaries	165,125	230,895											396,020	365,702	30,318	2,758,436	2,758,436	2,798,148	39,712	39,712	2,362,417	

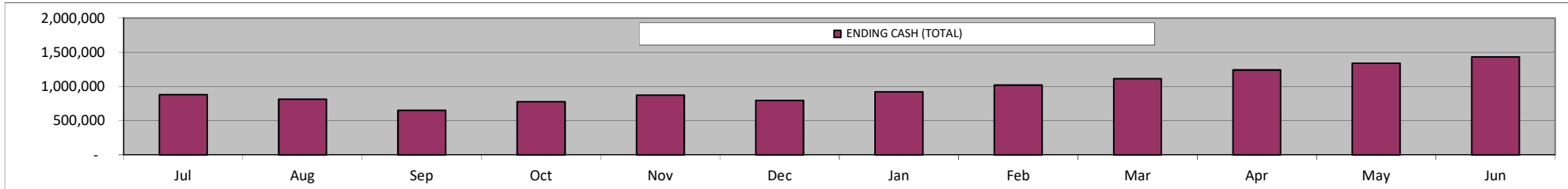
August 2019 Monthly Update Actuals through August 31, 2019													Year To Date			Annual Budget						
MSA SA	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Classified Salaries																					
2100 Instructional Aides	5,312	12,139	-	-	-	-	-	-	-	-	-	-	17,451	47,074	(29,623)	355,074	355,074	360,888	5,814	5,814	337,623	
2200 Classified Support	8,149	15,503	-	-	-	-	-	-	-	-	-	-	23,652	35,206	(11,554)	265,556	265,556	312,128	46,572	46,572	241,904	
2300 Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Clerical & Tech	12,253	10,160	-	-	-	-	-	-	-	-	-	-	22,413	32,411	(9,998)	244,472	244,472	256,752	12,280	12,280	222,058	
2900 OtherClassStaff	8,002	4,388	-	-	-	-	-	-	-	-	-	-	12,390	-	12,390	-	-	-	-	-	(12,390)	
SUBTOTAL - Classified Salaries	33,717	42,190	-	-	-	-	-	-	-	-	-	-	75,907	114,691	(38,785)	865,101	865,101	929,767	64,666	64,666	789,195	
Employee Benefits																						
3101 STRS-Certified	16,477	38,971	-	-	-	-	-	-	-	-	-	-	55,448	59,825	(4,377)	451,252	451,252	464,087	12,835	12,835	395,804	
3102 STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	793	(793)	5,985	5,985	5,985	-	-	5,985	
3201 PERS-Cert	761	1,736	-	-	-	-	-	-	-	-	-	-	2,497	-	2,497	-	-	-	-	-	(2,497)	
3202 PERS-Classified	6,514	7,730	-	-	-	-	-	-	-	-	-	-	14,244	21,480	(7,236)	162,020	162,020	162,020	-	-	147,777	
3301 OASDI/Med-Cert	2,656	3,883	-	-	-	-	-	-	-	-	-	-	6,538	3,977	2,561	30,000	30,000	30,000	-	-	23,462	
3302 OASDI/Med-Class	2,573	3,223	-	-	-	-	-	-	-	-	-	-	5,796	5,062	735	38,181	38,181	38,181	-	-	32,384	
3401 HlthWelfareCert	2,242	68,042	-	-	-	-	-	-	-	-	-	-	70,284	50,364	19,921	554,000	554,000	554,000	-	-	483,716	
3501 UI-Certificated	-	3,573	-	-	-	-	-	-	-	-	-	-	3,573	265	3,307	2,000	2,000	2,000	-	-	(1,573)	
3502 UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3601 WorkersCmp-Cert	10,562	3,521	-	-	-	-	-	-	-	-	-	-	14,083	4,640	9,443	35,000	35,000	35,000	-	-	20,917	
3901 OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	265	(265)	2,000	2,000	2,000	-	-	2,000	
3902 OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits	41,784	130,678	-	-	-	-	-	-	-	-	-	-	172,463	146,672	25,791	1,280,438	1,280,438	1,293,273	12,835	12,835	1,107,976	
Books & Supplies																						
4100 Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	-	6,167	(6,167)	37,000	37,000	37,000	-	-	37,000	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	1,833	(1,833)	11,000	11,000	11,000	-	-	11,000	
4310 Ins Mats & Sups	-	6,929	-	-	-	-	-	-	-	-	-	-	6,929	7,000	(71)	42,000	42,000	46,640	4,640	4,640	35,071	
4315 OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4320 Office Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	2,833	(2,833)	17,000	17,000	17,000	-	-	17,000	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326 Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	7,500	7,500	7,500	-	-	7,500	
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	15,000	15,000	15,000	-	-	15,000	
4340 Educat Software	3,688	1,620	-	-	-	-	-	-	-	-	-	-	5,308	10,542	(5,235)	63,254	63,254	63,254	-	-	57,947	
4345 NonInstStdntSup	-	3,181	-	-	-	-	-	-	-	-	-	-	3,181	2,500	681	15,000	15,000	15,000	-	-	11,819	
4346 TeacherSupplies	-	66	-	-	-	-	-	-	-	-	-	-	66	2,500	(2,434)	15,000	15,000	15,000	-	-	14,934	
4350 Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	4,167	(4,167)	25,000	25,000	25,000	-	-	25,000	
4351 Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500	(4,500)	27,000	27,000	27,000	-	-	27,000	
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430 OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	458	(458)	2,750	2,750	2,750	-	-	2,750	
4440 Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	15,000	15,000	15,000	-	-	15,000	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	23,000	23,000	-	
4710 Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	4,000	-	
4720 Food:Other Food	-	267	-	-	-	-	-	-	-	-	-	-	267	1,333	(1,067)	8,000	8,000	8,000	-	-	7,733	
4999 Misc Expenditure (Suspense)	15,751	7,646	-	-	-	-	-	-	-	-	-	-	23,397	-	23,397	-	-	-	-	-	(23,397)	
SUBTOTAL - Books and Supplies	19,438	19,709	-	-	-	-	-	-	-	-	-	-	39,147	50,084	(10,937)	300,504	300,504	332,144	31,640	31,640	261,357	

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
Services & Other Operating Expenses																					
5101 CMO Fees	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	6,000	6,000	6,000	-	-	6,000
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5300 DuesMemberships	-	1,070	-	-	-	-	-	-	-	-	-	-	1,070	1,667	(597)	20,000	20,000	20,000	-	-	18,930
5450 Other Insurance	8,430	2,810	-	-	-	-	-	-	-	-	-	-	11,240	3,333	7,907	40,000	40,000	40,000	-	-	28,760
5500 OpsHousekeeping	1,285	1,318	-	-	-	-	-	-	-	-	-	-	2,602	3,750	(1,148)	45,000	45,000	45,000	-	-	42,398
5510 Gas & Electric	15	4,447	-	-	-	-	-	-	-	-	-	-	4,462	10,000	(5,538)	120,000	120,000	120,000	-	-	115,538
5610 Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5620 EquipmentLeases	2,046	2,680	-	-	-	-	-	-	-	-	-	-	4,726	2,583	2,142	31,000	31,000	31,000	-	-	26,274
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	60,000	(10,000)	(10,000)	60,000
5800 ProfessServices	3,360	5,367	-	-	-	-	-	-	-	-	-	-	8,727	4,833	3,893	58,000	58,000	58,000	-	-	49,273
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,250	(1,250)	15,000	15,000	15,000	-	-	15,000
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5814 SchPrgAcadComps	-	1,195	-	-	-	-	-	-	-	-	-	-	1,195	1,667	(471)	20,000	20,000	20,000	-	-	18,805
5819 SchlProgs-Other	-	155	-	-	-	-	-	-	-	-	-	-	155	2,083	(1,928)	25,000	25,000	25,000	-	-	24,845
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,083	(1,083)	13,000	13,000	13,000	-	-	13,000
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	60,000	60,000	60,000	-	-	60,000
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840 MarkngStdRecrt	-	150	-	-	-	-	-	-	-	-	-	-	150	3,750	(3,600)	45,000	45,000	45,000	-	-	44,850
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	6,551	(6,551)	78,612	78,612	78,612	-	-	78,612
5857 Payroll Fees	746	4,057	-	-	-	-	-	-	-	-	-	-	4,803	2,500	2,303	30,000	30,000	30,000	-	-	25,197
5860 Service Fees	181	17,174	-	-	-	-	-	-	-	-	-	-	17,355	-	17,355	-	-	-	-	-	(17,355)
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	3,250	2,691	-	-	-	-	-	-	-	-	-	-	5,941	1,083	4,858	13,000	13,000	53,583	40,583	40,583	7,059
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	4,167	(4,167)	50,000	50,000	35,534	(14,466)	(14,466)	50,000
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	19,667	(19,667)	236,000	236,000	221,960	(14,040)	(14,040)	236,000
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,609	(1,609)	19,310	19,310	19,310	-	-	19,310
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	7,667	(7,667)	92,000	92,000	92,000	-	-	92,000
5890 Oth SvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5920 TelecomInternet	-	-	-	-	-	-	-	-	-	-	-	-	-	2,333	(2,333)	28,000	28,000	28,000	-	-	28,000
5930 PostageDelivery	300	-	-	-	-	-	-	-	-	-	-	-	300	833	(533)	10,000	10,000	10,000	-	-	9,700
5940 Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	3,705	(3,705)	44,460	44,460	44,460	-	-	44,460
SUBTOTAL - Services & Other Operating Exp.	94,207	117,708	-	-	-	-	-	-	-	-	-	-	211,915	247,054	(35,139)	2,069,514	2,069,514	2,071,591	2,077	2,077	1,857,599
Capital Outlay & Depreciation																					
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	30,000	-	(30,000)	(30,000)	30,000

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA SA																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600,000	600,000	600,000	-	-	600,000
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	630,000	630,000	600,000	(30,000)	(30,000)	630,000
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	34,792	34,792	-	-	-	-	-	-	-	-	-	-	69,583	68,470	1,113	581,644	581,644	581,644	-	-	512,061
	SUBTOTAL - Other Outflows	34,792	34,792	-	-	-	-	-	-	-	-	-	-	69,583	68,470	1,113	581,644	581,644	581,644	-	-	512,061
TOTAL EXPENSES		389,063	575,971	-	-	-	-	-	-	-	-	-	-	965,034	992,673	(27,639)	8,485,638	8,485,638	8,606,568	120,930	120,930	7,520,603

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-SA	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	862,519	433,271	328,836	165,417	293,378	388,939	310,575	438,536	534,096	629,657	757,617	853,178	948,738	
Revenue														
LCFF Entitlement	475,284	462,293	576,074	662,869	630,469	630,469	662,869	630,469	630,469	662,869	630,469	630,469	58,762	7,343,836
Federal Revenue	-	-	38,502	38,502	38,502	38,502	38,502	38,502	38,502	38,502	38,502	38,502	-	385,022
Other State Revenues	16,728	21,778	66,177	66,177	66,177	66,177	66,177	66,177	66,177	66,177	66,177	66,177	11,572	711,847
Other Local Revenues	-	967	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	161,921	183,491
Total Revenue	492,012	485,038	682,813	769,609	737,209	737,209	769,609	737,209	737,209	769,609	737,209	737,209	232,255	8,624,196
Expenses														
Certificated Salaries	165,125	230,895	233,179	233,179	233,179	233,179	233,179	233,179	233,179	233,179	233,179	233,179	100,656	2,828,466
Classified Salaries	33,717	42,190	77,481	77,481	77,481	77,481	77,481	77,481	77,481	77,481	77,481	77,481	40,270	890,983
Benefits	41,784	130,678	107,773	107,773	107,773	107,773	107,773	107,773	107,773	107,773	107,773	107,773	68,874	1,319,064
Books and Supplies	19,438	19,709	25,042	25,042	25,042	25,042	25,042	25,042	25,042	25,042	25,042	25,042	31,640	321,207
Services and Operations	94,207	117,708	172,459	172,459	172,459	172,459	172,459	172,459	172,459	172,459	172,459	172,459	99,942	2,036,452
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	600,000	600,000
Other Outflows	34,792	34,792	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	48,470	28,470	582,757
Total Expenses	389,063	575,971	664,404	664,404	664,404	664,404	664,404	664,404	664,404	664,404	664,404	664,404	969,852	8,578,929
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	106,417	64,093												170,510
Accounts Receivable - Bond Project														-
Other Assets/Accrual Adj	(7,917)	(7,917)												(15,833)
Fixed Assets - Depreciation Addback	-	-	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400	50,400		504,000
Fixed Assets - Acquisitions														-
Due To (From)	-	-	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)		(332,909)
Expenses - Prior Year Accruals	(181,990)	(33,533)												(215,524)
Accounts Payable - Current Year			(204,583)			(173,924)								(378,507)
Summer Holdback for Teachers			5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647		56,470
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	(83,490)	22,643	(181,827)	22,756	22,756	(151,168)	22,756	22,756	22,756	22,756	22,756	22,756		(211,793)
Total Change in Cash	19,458	(68,290)	(163,418)	127,961	95,561	(78,363)	127,961	95,561	95,561	127,961	95,561	95,561		(166,526)
ENDING CASH (Local Bank 9120)	433,271	328,836	165,417	293,378	388,939	310,575	438,536	534,096	629,657	757,617	853,178	948,738		
ENDING CASH (County Treas. & Other)	448,706	484,852	484,852	484,852	484,852	484,852	484,852	484,852	484,852	484,852	484,852	484,852		
ENDING CASH (TOTAL)	881,977	813,687	650,269	778,230	873,790	795,427	923,387	1,018,948	1,114,508	1,242,469	1,338,030	1,433,590		<<< = 61 days cash



MSA-SD Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$13,049.

This is an decrease of (\$47,552) from the original July Budget projected surplus of \$60,601.

This will allow MSA-SD to end this fiscal year with a balance of \$355,710, which is 8.0% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$208,561, which represents 17 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$88,452, or 2.0% of July revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the July Budget.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the July Budget.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$136,004, or 3.1% of July expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$55,872 higher than in the July Budget, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$22,000) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
MSA SD	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget YTD		July 1 Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
REVENUE DETAIL	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Revised Budget	Current Forecast	Adopted Budget vs. Current Forecast	Revised Budget vs. Current Forecast	Revised Budget Remaining
LCFF Entitlement																					
8011 State Aid	37,444	37,444	-	-	-	-	-	-	-	-	-	-	74,888	46,205	28,683	924,092	924,092	924,092	-	-	849,204
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	89,410	89,410	89,410	-	-	89,410
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 InLieuPropTaxes	-	144,853	-	-	-	-	-	-	-	-	-	-	144,853	144,853	-	2,746,461	2,746,461	2,746,461	-	-	2,601,608
SUBTOTAL - LCFF Entitlement	37,444	182,297	-	-	-	-	-	-	-	-	-	-	219,741	191,058	28,683	3,759,963	3,759,963	3,759,963	-	-	3,540,222
Federal Revenue																					
8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	4,941	(4,941)	54,353	54,353	54,353	-	-	54,353
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	5,031	(5,031)	55,343	55,343	55,343	-	-	55,343
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	9,972	(9,972)	109,696	109,696	109,696	-	-	109,696
Other State Revenue																					
8311 SpEd Revenue	10,096	10,096	-	-	-	-	-	-	-	-	-	-	20,192	24,155	(3,963)	265,700	265,700	265,700	-	-	245,508
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	3,627	(3,627)	39,900	39,900	39,900	-	-	39,900
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	9,684	(9,684)	106,529	106,529	106,529	-	-	106,529
8590 AllOthStateRev	-	45,689	-	-	-	-	-	-	-	-	-	-	45,689	-	45,689	-	88,452	88,452	88,452	88,452	88,452
SUBTOTAL - Other State Revenue	10,096	55,785	-	-	-	-	-	-	-	-	-	-	65,881	37,466	28,414	412,129	412,129	500,581	88,452	88,452	346,248
Local Revenue																					
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	20,000	20,000	20,000	-	-	20,000
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	967	-	-	-	-	-	-	-	-	-	-	-	967	897	70	5,381	5,381	5,381	-	-	4,414
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	1	-	-	-	-	-	-	-	-	-	-	-	1	-	1	72,000	72,000	72,000	-	-	71,999
8999 Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue	968	-	-	-	-	-	-	-	-	-	-	-	968	4,230	(3,262)	97,381	97,381	97,381	-	-	96,413
Fundraising & Grants																					
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	48,508	238,082	-	-	-	-	-	-	-	-	-	-	286,590	242,727	43,863	4,379,170	4,379,170	4,467,622	88,452	88,452	4,092,580
EXPENSES																					
Certificated Salaries																					
1100 TeacherSalaries	64,810	102,161	-	-	-	-	-	-	-	-	-	-	166,971	151,469	15,502	1,142,508	1,142,508	1,180,843	38,335	38,335	975,537
1300 Cert Adminis	48,466	28,868	-	-	-	-	-	-	-	-	-	-	77,334	49,380	27,953	372,470	372,470	378,095	5,625	5,625	295,136
SUBTOTAL - Certificated Salaries	113,276	131,028	-	-	-	-	-	-	-	-	-	-	244,305	200,849	43,455	1,514,978	1,514,978	1,558,938	43,960	43,960	1,270,673

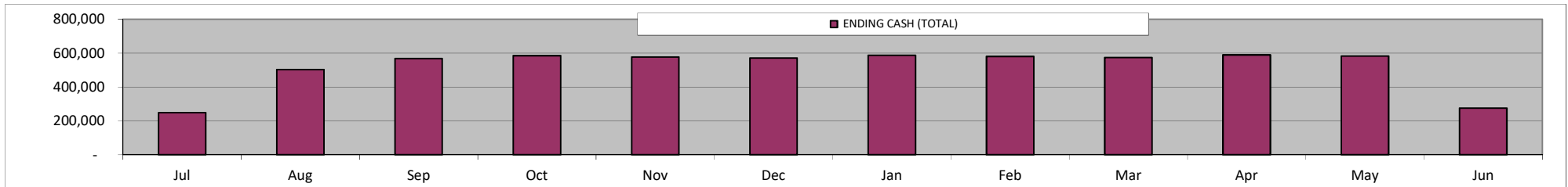
August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date												Annual Budget									
MSA SD	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
	Classified Salaries																					
2100 Instructional Aides	3,762	6,869	-	-	-	-	-	-	-	-	-	-	10,631	20,376	(9,745)	153,695	153,695	153,695	-	-	143,064	
2200 Classified Support	13,106	9,378	-	-	-	-	-	-	-	-	-	-	22,484	5,310	17,175	40,052	40,052	40,052	-	-	17,567	
2300 Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Clerical & Tech	9,594	10,620	-	-	-	-	-	-	-	-	-	-	20,214	22,258	(2,044)	167,892	167,892	171,030	3,138	3,138	147,677	
2900 OtherClassStaff	4,438	241	-	-	-	-	-	-	-	-	-	-	4,679	-	4,679	-	-	-	-	-	(4,679)	
SUBTOTAL - Classified Salaries	30,900	27,109											58,009	47,944	10,065	361,638	361,638	364,776	3,138	3,138	303,629	
Employee Benefits																						
3101 STRS-Certified	11,738	22,325	-	-	-	-	-	-	-	-	-	-	34,064	35,420	(1,357)	267,171	267,171	275,945	8,774	8,774	233,107	
3102 STRS-Classified	1,427	1,368	-	-	-	-	-	-	-	-	-	-	2,795	1,757	1,038	13,252	13,252	13,252	-	-	10,457	
3201 PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202 PERS-Classified	3,845	3,482	-	-	-	-	-	-	-	-	-	-	7,328	7,327	0	55,268	55,268	55,268	-	-	47,940	
3301 OASDI/Med-Cert	1,643	1,811	-	-	-	-	-	-	-	-	-	-	3,453	2,983	470	22,500	22,500	22,500	-	-	19,047	
3302 OASDI/Med-Class	1,529	1,522	-	-	-	-	-	-	-	-	-	-	3,051	2,453	598	18,500	18,500	18,500	-	-	15,449	
3401 HlthWelfareCert	356	1,558	-	-	-	-	-	-	-	-	-	-	1,914	-	1,914	283,304	283,304	283,304	-	-	281,390	
3501 UI-Certificated	-	257	-	-	-	-	-	-	-	-	-	-	257	265	(8)	2,000	2,000	2,000	-	-	1,743	
3502 UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3601 WorkersCmp-Cert	3,907	1,302	-	-	-	-	-	-	-	-	-	-	5,209	2,121	3,088	16,000	16,000	16,000	-	-	10,791	
3901 OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	199	(199)	1,500	1,500	1,500	-	-	1,500	
3902 OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits	24,445	33,625											58,070	52,525	5,545	679,495	679,495	688,269	8,774	8,774	621,425	
Books & Supplies																						
4100 Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
4310 Ins Mats & Sups	67	-	-	-	-	-	-	-	-	-	-	-	67	1,667	(1,599)	10,000	10,000	10,480	480	480	9,933	
4315 OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4320 Office Supplies	160	158	-	-	-	-	-	-	-	-	-	-	317	1,167	(849)	7,000	7,000	7,000	-	-	6,683	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326 Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	414	(414)	2,481	2,481	2,481	-	-	2,481	
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500	
4340 Educat Software	-	-	-	-	-	-	-	-	-	-	-	-	-	2,955	(2,955)	17,731	17,731	17,731	-	-	17,731	
4345 NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)	6,000	6,000	6,000	-	-	6,000	
4346 TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	2,500	2,500	2,500	-	-	2,500	
4350 Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,061	(1,061)	6,365	6,365	6,365	-	-	6,365	
4351 Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430 OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
4440 Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	5,000	5,000	5,000	-	-	5,000	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	22,000	22,000	-	
4710 Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200	3,200	3,200	-	
4720 Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	1,167	(1,167)	7,000	7,000	7,000	-	-	7,000	
4999 Misc Expenditure (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Books and Supplies	227	158											385	13,596	(13,211)	81,577	81,577	107,257	25,680	25,680	81,192	
Services & Other Operating Expenses																						

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget								
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
5101 CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	415,570	415,570	415,570	-	-	415,570
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	667	(667)	8,000	8,000	7,700	(300)	(300)	8,000
5300 DuesMemberships	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	6,000	6,000	6,000	-	-	6,000
5450 Other Insurance	5,639	1,880	-	-	-	-	-	-	-	-	-	-	7,519	1,917	5,602	23,000	23,000	23,000	-	-	15,481
5500 OpsHousekeeping	-	743	-	-	-	-	-	-	-	-	-	-	743	2,667	(1,923)	32,000	32,000	20,500	(11,500)	(11,500)	31,257
5510 Gas & Electric	-	3,282	-	-	-	-	-	-	-	-	-	-	3,282	5,000	(1,718)	60,000	60,000	60,000	-	-	56,718
5610 Rent & Leases	39,681	79,681	-	-	-	-	-	-	-	-	-	-	119,362	119,362	-	716,172	716,172	716,172	-	-	596,810
5620 EquipmentLeases	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	(1,000)	12,000	12,000	12,000	-	-	12,000
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	2,750	(2,750)	33,000	33,000	21,000	(12,000)	(12,000)	33,000
5800 ProfessServices	-	3,238	-	-	-	-	-	-	-	-	-	-	3,238	2,381	856	28,578	28,578	28,578	-	-	25,340
5810 Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,452	88,452	88,452	-
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	500	(500)	6,000	6,000	6,000	-	-	6,000
5819 SchIProgs-Other	295	-	-	-	-	-	-	-	-	-	-	-	295	-	295	-	-	300	300	300	(295)
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	708	(708)	8,500	8,500	8,500	-	-	8,500
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	3,333	(3,333)	40,000	40,000	40,000	-	-	40,000
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,500	11,500	11,500	-
5840 MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	833	(833)	10,000	10,000	10,000	-	-	10,000
5850 Oversight Fees	3,156	3,156	-	-	-	-	-	-	-	-	-	-	6,312	3,148	3,164	37,779	37,779	37,779	-	-	31,467
5857 Payroll Fees	1,309	1,141	-	-	-	-	-	-	-	-	-	-	2,450	833	1,617	10,000	10,000	10,000	-	-	7,550
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	83	(83)	1,000	1,000	1,000	-	-	1,000
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	417	(417)	5,000	5,000	5,000	-	-	5,000
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	4,348	(4,348)	52,179	52,179	52,179	-	-	52,179
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,067	(1,067)	12,802	12,802	12,802	-	-	12,802
5875 Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250	(2,250)	27,000	27,000	27,000	-	-	27,000
5890 OthSvcsNon-Inst	269	269	-	-	-	-	-	-	-	-	-	-	538	-	538	-	-	-	-	-	(538)
5900 Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5920 TelecomInternet	958	828	-	-	-	-	-	-	-	-	-	-	1,786	2,333	(547)	28,000	28,000	28,000	-	-	26,214
5930 PostageDelivery	184	184	-	-	-	-	-	-	-	-	-	-	368	417	(49)	5,000	5,000	5,000	-	-	4,632
5940 Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775	(1,775)	21,300	21,300	21,300	-	-	21,300
SUBTOTAL - Services & Other Operating Exp.	51,491	94,403	-	-	-	-	-	-	-	-	-	-	145,895	159,540	(13,646)	1,613,880	1,613,880	1,690,332	76,452	76,452	1,467,985
Capital Outlay & Depreciation																					
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	22,000	-	(22,000)	(22,000)	22,000

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date													Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA SD																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000	45,000	-	-	45,000
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	67,000	67,000	45,000	(22,000)	(22,000)	67,000
	Other Outflows																					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		220,340	286,324	-	-	-	-	-	-	-	-	-	-	506,663	474,456	32,208	4,318,569	4,318,569	4,454,573	136,004	136,004	3,811,905

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-SD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	160,322	208,561	450,849	517,056	532,721	526,033	519,346	535,011	528,323	521,636	537,300	530,613	223,925	
Revenue														
LCFF Entitlement	37,444	182,297	375,780	325,238	302,885	302,885	325,238	302,885	302,885	325,238	302,885	302,885	400,102	3,788,646
Federal Revenue	-	-	9,972	9,972	9,972	9,972	9,972	9,972	9,972	9,972	9,972	9,972	-	99,724
Other State Revenues	10,096	55,785	37,466	37,466	37,466	37,466	37,466	37,466	37,466	37,466	37,466	37,466	88,452	528,995
Other Local Revenues	968	-	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	2,115	72,000	94,119
Total Revenue	48,508	238,082	425,334	374,791	352,439	352,439	374,791	352,439	352,439	374,791	352,439	352,439	560,554	4,511,485
Expenses														
Certificated Salaries	113,276	131,028	129,912	129,912	129,912	129,912	129,912	129,912	129,912	129,912	129,912	129,912	58,974	1,602,393
Classified Salaries	30,900	27,109	30,398	30,398	30,398	30,398	30,398	30,398	30,398	30,398	30,398	30,398	12,852	374,841
Benefits	24,445	33,625	57,356	57,356	57,356	57,356	57,356	57,356	57,356	57,356	57,356	57,356	62,186	693,814
Books and Supplies	227	158	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	6,798	25,680	94,046
Services and Operations	51,491	94,403	141,416	141,416	141,416	141,416	141,416	141,416	141,416	141,416	141,416	141,416	116,630	1,676,686
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	220,340	286,324	365,880	365,880	365,880	365,880	365,880	365,880	365,880	365,880	365,880	365,880	321,322	4,486,780
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	258,891	52,657												311,548
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj	42,230	(11,723)												30,506
Fixed Assets - Depreciation Addback			5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360	5,360		53,600
Fixed Assets - Acquisitions														-
Due To (From)	100,000	200,000	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(303,594)		(35,940)
Expenses - Prior Year Accruals	(98,600)	9,375												(89,225)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987		49,870
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	302,520	250,309	6,753	6,753	6,753	6,753	6,753	6,753	6,753	6,753	6,753	(293,247)		320,360
Total Change in Cash	130,688	202,067	66,207	15,665	(6,688)	(6,688)	15,665	(6,688)	(6,688)	15,665	(6,688)	(306,688)		345,064
ENDING CASH (Local Bank 9120)	208,561	450,849	517,056	532,721	526,033	519,346	535,011	528,323	521,636	537,300	530,613	223,925		
ENDING CASH (County Treas. & Other)	40,220	51,943	51,943	51,943	51,943	51,943	51,943	51,943	51,943	51,943	51,943	51,943		
ENDING CASH (TOTAL)	248,781	502,792	568,999	584,664	577,976	571,289	586,954	580,266	573,579	589,243	582,556	275,868		<<< = 22 days cash



MERF Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$40,691.

This is an decrease of \$0 from the original July Budget projected surplus of \$40,691.

This will allow MERF to end this fiscal year with a balance of \$1,664,356, which is 30.1% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$2,089,475, which represents 136 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$7,855, or 0.1% of July revenues)

Other Local Revenues: This category includes all MERF revenues from the sites, as well as other schoolwide revenue sources.

LCFF Entitlement projected revenues are \$0 lower than in the July Budget, due to average daily attendance (ADA) decreasing by 0.

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$7,855, or 0.1% of July expenses)

Federal Revenues are projected at \$0 lower than in the July Budget.

Salaries and Benefits costs are (\$24,000) lower than in the July Budget, reflecting budget adjustments.

Other State Revenues are projected at \$0 lower than in the July Budget.

Books & Supplies costs are projected at \$7,755 higher than in the July Budget, due to targeted budget adjustments (see detail).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$24,100 higher than in the July Budget, due to targeted budget adjustments (see detail).

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets, interest, and SELPA encroachment.

These costs are projected at \$0 lower than in the July Budget, reflecting updated depreciation and encroachment projections.

Books & Supplies costs are projected at \$150,505 higher than in the July Budget.

Services & Operating costs are projected to be (\$15,274) lower than in the July Budget.



August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA MERF																					
REVENUE DETAIL																					
LCFF Entitlement																					
8011 State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 InLieuPropTaxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue																					
8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue																					
8311 SpEd Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8590 AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue																					
8600 Other Local Rev	-	1,853	-	-	-	-	-	-	-	-	-	-	1,853	-	1,853	-	-	-	-	-	(1,853)
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943
8702 CMO Fee - MSA-2	67,601	67,601	-	-	-	-	-	-	-	-	-	-	135,202	135,202	0	811,213	811,213	811,213	-	-	676,011
8703 CMO Fee - MSA-3	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943
8704 CMO Fee - MSA-4	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	11,189	0	67,135	67,135	67,135	-	-	55,946
8705 CMO Fee - MSA-5	13,986	13,986	-	-	-	-	-	-	-	-	-	-	27,973	27,973	0	167,837	167,837	167,837	-	-	139,864
8706 CMO Fee - MSA-6	5,595	5,595	-	-	-	-	-	-	-	-	-	-	11,189	11,189	0	67,135	67,135	67,135	-	-	55,946
8707 CMO Fee - MSA-7	37,297	37,297	-	-	-	-	-	-	-	-	-	-	74,594	74,594	(0)	447,566	447,566	447,566	-	-	372,972
8708 CMO Fee - MSA-8	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943
8709 CMO Fee - MSA-SA	74,594	74,594	-	-	-	-	-	-	-	-	-	-	149,189	149,189	(0)	895,132	895,132	895,132	-	-	745,943
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	69,262	(69,262)	415,570	415,570	415,570	-	-	415,570
8699 Other Revenue	1	1,000	-	-	-	-	-	-	-	-	-	-	1,001	-	1,001	-	-	7,855	7,855	7,855	(1,001)
8999 Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue	428,452	431,304	-	-	-	-	-	-	-	-	-	-	859,756	926,164	(66,407)	5,556,982	5,556,982	5,564,837	7,855	7,855	4,697,226
Fundraising & Grants																					
8802 Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	428,452	431,304	-	-	-	-	-	-	-	-	-	-	859,756	926,164	(66,407)	5,556,982	5,556,982	5,564,837	7,855	7,855	4,697,226
EXPENSES																					
Certificated Salaries																					
1100 TeacherSalaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300 Cert Adminis	51,055	51,055	-	-	-	-	-	-	-	-	-	-	102,111	99,670	2,441	751,794	751,794	751,794	-	-	649,684
SUBTOTAL - Certificated Salaries	51,055	51,055	-	-	-	-	-	-	-	-	-	-	102,111	99,670	2,441	751,794	751,794	751,794	-	-	649,684

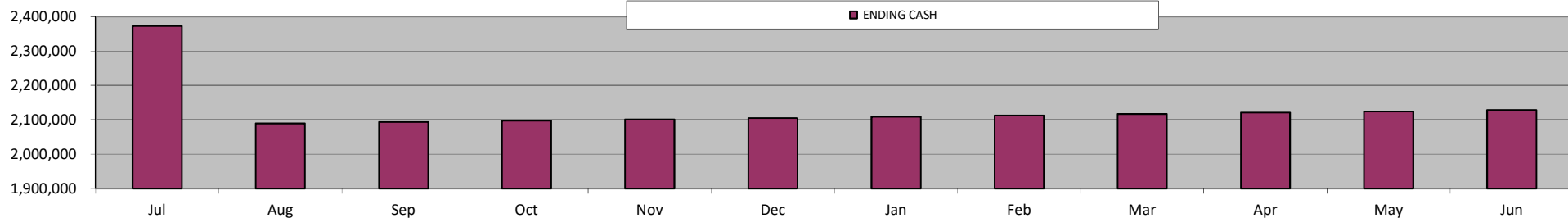
August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining
MSA MERF																					
Classified Salaries																					
2100	Instructional Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200	Classified Support	-	3,465	-	-	-	-	-	-	-	-	-	3,465	-	3,465	-	-	-	-	-	(3,465)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	109,728	114,487	-	-	-	-	-	-	-	-	-	224,215	165,460	58,755	1,248,040	1,248,040	1,248,040	-	-	1,023,825
2900	OtherClassStaff	48,387	47,114	-	-	-	-	-	-	-	-	-	95,501	76,463	19,038	576,750	576,750	552,750	(24,000)	(24,000)	481,249
SUBTOTAL - Classified Salaries		158,115	165,066	-	-	-	-	-	-	-	-	-	323,181	241,923	81,258	1,824,791	1,824,791	1,800,791	(24,000)	(24,000)	1,501,609
Employee Benefits																					
3101	STRS-Certified	8,705	8,705	-	-	-	-	-	-	-	-	-	17,410	13,401	4,009	101,080	101,080	101,080	-	-	83,670
3102	STRS-Classified	7,225	7,867	-	-	-	-	-	-	-	-	-	15,092	6,358	8,735	47,954	47,954	47,954	-	-	32,862
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	4,746	4,746	-	-	-	-	-	-	-	-	-	9,493	18,036	(8,543)	136,042	136,042	136,042	-	-	126,549
3301	OASDI/Med-Cert	740	740	-	-	-	-	-	-	-	-	-	1,481	26,078	(24,597)	196,699	196,699	196,699	-	-	195,218
3302	OASDI/Med-Class	9,453	9,741	-	-	-	-	-	-	-	-	-	19,193	(315)	19,508	(2,373)	(2,373)	(2,373)	-	-	(21,566)
3401	HlthWelfareCert	3,055	15,704	-	-	-	-	-	-	-	-	-	18,759	33,682	(14,923)	370,505	370,505	370,505	-	-	351,746
3501	UI-Certificated	-	-	-	-	-	-	-	-	-	-	-	-	103	(103)	774	774	774	-	-	774
3502	UI-Classified	221	396	-	-	-	-	-	-	-	-	-	617	66	552	496	496	496	-	-	(121)
3601	WorkersCmp-Cert	8,207	2,736	-	-	-	-	-	-	-	-	-	10,943	-	10,943	-	-	-	-	-	(10,943)
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	3,250	(3,250)	24,516	24,516	24,516	-	-	24,516
3902	OthBenes-Class	3,844	3,878	-	-	-	-	-	-	-	-	-	7,722	1,154	8,876	8,702	8,702	8,702	-	-	979
SUBTOTAL - Employee Benefits		46,196	54,514	-	-	-	-	-	-	-	-	-	100,710	101,812	(1,102)	884,396	884,396	884,396	-	-	783,686
Books & Supplies																					
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	1,000	-	-	1,000
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	1,000	1,000	2,500	1,500	1,500	1,000
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	95	1,202	-	-	-	-	-	-	-	-	-	1,297	2,347	(1,049)	14,080	14,080	14,080	-	-	12,783
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	15,000	15,000	15,000	-	-	15,000
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	917	(917)	5,500	5,500	6,500	1,000	1,000	5,500
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	333	(333)	2,000	2,000	2,000	-	-	2,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	1,533	(1,533)	9,200	9,200	14,905	5,705	5,705	9,200
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	10	8,421	-	-	-	-	-	-	-	-	-	8,431	8,275	156	49,650	49,650	48,200	(1,450)	(1,450)	41,219
4999	Misc Expenditure (Suspense)	8,672	10,464	-	-	-	-	-	-	-	-	-	19,136	-	19,136	-	-	-	-	-	(19,136)
SUBTOTAL - Books and Supplies		8,776	20,088	-	-	-	-	-	-	-	-	-	28,864	16,238	12,626	97,430	97,430	105,185	7,755	7,755	68,566

August 2019 Monthly Update Actuals through August 31, 2019)	Year To Date													Annual Budget								
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget	
MSA MERF																						
Services & Other Operating Expenses																						
5101 CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5205 Conference Fees	209	-	-	-	-	-	-	-	-	-	-	-	209	4,278	(4,069)	25,668	25,668	25,668	-	-	-	25,459
5210 MilesParkTolls	4,523	3,677	-	-	-	-	-	-	-	-	-	-	8,200	12,333	(4,133)	74,000	74,000	73,650	(350)	(350)	-	65,800
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	193	(200)	-	-	-	-	-	-	-	-	-	-	(7)	11,000	(11,007)	66,000	66,000	66,000	-	-	-	66,007
5300 DuesMemberships	14,910	25,800	-	-	-	-	-	-	-	-	-	-	40,710	5,608	35,102	33,650	33,650	46,650	13,000	13,000	-	(7,060)
5450 Other Insurance	10,526	2,198	-	-	-	-	-	-	-	-	-	-	12,724	5,833	6,891	35,000	35,000	35,000	-	-	-	22,276
5500 OpsHousekeeping	-	474	-	-	-	-	-	-	-	-	-	-	474	833	(359)	5,000	5,000	11,330	6,330	6,330	-	4,526
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610 Rent & Leases	15,499	16,309	-	-	-	-	-	-	-	-	-	-	31,807	29,624	2,183	177,745	177,745	185,974	8,229	8,229	-	145,938
5620 EquipmentLeases	-	286	-	-	-	-	-	-	-	-	-	-	286	833	(548)	5,000	5,000	5,000	-	-	-	4,714
5630 Reps&MaintBldng	100	-	-	-	-	-	-	-	-	-	-	-	100	167	(67)	1,000	1,000	1,000	-	-	-	900
5800 ProfessServices	12,000	31,846	-	-	-	-	-	-	-	-	-	-	43,846	31,477	12,370	377,718	377,718	401,718	24,000	24,000	-	333,872
5810 Legal	-	6,009	-	-	-	-	-	-	-	-	-	-	6,009	14,167	(8,157)	170,000	170,000	162,926	(7,074)	(7,074)	-	163,991
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819 SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5825 DMSBusiness Svcs	34,474	68,948	-	-	-	-	-	-	-	-	-	-	-	15,000	(15,000)	90,000	90,000	90,000	-	-	-	90,000
5835 Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840 MarkngStdtRecrt	-	153	-	-	-	-	-	-	-	-	-	-	153	8,833	(8,680)	53,000	53,000	54,100	1,100	1,100	-	52,847
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5857 Payroll Fees	4,701	1,664	-	-	-	-	-	-	-	-	-	-	6,365	3,333	3,032	20,000	20,000	20,000	-	-	-	13,635
5860 Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	30,000	30,000	30,000	-	-	-	30,000
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	960	11,183	-	-	-	-	-	-	-	-	-	-	12,143	15,150	(3,008)	90,900	90,900	77,900	(13,000)	(13,000)	-	78,758
5864 Prof Dev-Other	-	1,500	-	-	-	-	-	-	-	-	-	-	1,500	2,583	(1,083)	15,500	15,500	15,500	-	-	-	14,000
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5870 Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875 Staff Recruiting	-	1,256	-	-	-	-	-	-	-	-	-	-	1,256	2,500	(1,244)	15,000	15,000	13,845	(1,155)	(1,155)	-	13,744
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	133	128	-	-	-	-	-	-	-	-	-	-	261	833	(573)	5,000	5,000	5,700	700	700	-	4,739
5920 TelecomInternet	710	715	-	-	-	-	-	-	-	-	-	-	1,425	667	759	4,000	4,000	8,000	4,000	4,000	-	2,575
5930 PostageDelivery	-	-	-	-	-	-	-	-	-	-	-	-	-	917	(917)	5,500	5,500	5,500	-	-	-	5,500
5940 Technology	158	8,143	-	-	-	-	-	-	-	-	-	-	8,301	23,033	(14,732)	138,200	138,200	126,520	(11,680)	(11,680)	-	129,899
SUBTOTAL - Services & Other Operating Exp.	99,096	180,088	-	-	-	-	-	-	-	-	-	-	279,185	280,670	(1,486)	1,957,881	1,957,881	1,981,981	24,100	24,100	-	1,678,696
Capital Outlay & Depreciation																						
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

August 2019 Monthly Update Actuals through August 31, 2019)		Year To Date												Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Adopted Budget (July 1)	Current Forecast	Change From Latest Adopted Budget	Current Adopted Budget Remaining	Actuals as % of Current Budget
MSA MERF																						
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		363,239	470,811	-	-	-	-	-	-	-	-	-	-	834,050	740,313	93,737	5,516,291	5,516,291	5,524,146	7,855	7,855	4,682,241

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,665,572	2,372,148	2,089,475	2,093,349	2,097,224	2,101,099	2,104,973	2,108,848	2,112,722	2,116,597	2,120,472	2,124,346	2,128,221	
Revenue														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	428,452	431,304	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	7,855	5,498,430
Total Revenue	428,452	431,304	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	463,082	7,855	5,498,430
Expenses														
Certificated Salaries	51,055	51,055	62,650	62,650	62,650	62,650	62,650	62,650	62,650	62,650	62,650	62,650	25,629	754,235
Classified Salaries	158,115	165,066	150,066	150,066	150,066	150,066	150,066	150,066	150,066	150,066	150,066	150,066	58,209	1,882,049
Benefits	46,196	54,514	73,700	73,700	73,700	73,700	73,700	73,700	73,700	73,700	73,700	73,700	45,588	883,294
Books and Supplies	8,776	20,088	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	8,119	7,755	117,811
Services and Operations	99,096	180,088	163,157	163,157	163,157	163,157	163,157	163,157	163,157	163,157	163,157	163,157	69,743	1,980,495
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	363,239	470,811	457,691	457,691	457,691	457,691	457,691	457,691	457,691	457,691	457,691	457,691	206,924	5,617,884
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	-	10,202												10,202
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj	(8,291)	(11,856)												(20,147)
Fixed Assets - Depreciation Addback			-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets - Acquisitions														-
Due To (From)	(197,746)	(167,064)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)		(379,973)
Expenses - Prior Year Accruals	(152,599)	(74,449)												(227,048)
Accounts Payable - Current Year	-	-												-
Summer Holdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	(358,637)	(243,167)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)		(616,966)
Total Change in Cash	(293,424)	(282,673)	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875		(736,420)
ENDING CASH	2,372,148	2,089,475	2,093,349	2,097,224	2,101,099	2,104,973	2,108,848	2,112,722	2,116,597	2,120,472	2,124,346	2,128,221	<<< = 138 days cash	





QUESTIONS & COMMENTS



Cover Sheet

Facilities Updates

Section: V. Information/Discussion Items
Item: C. Facilities Updates
Purpose: FYI
Submitted by:
Related Material: V C Facilities Updates.pdf



Board Agenda Item #:	V C – Consent Agenda
Date:	October 10, 2019
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (“MPS Board”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Patrick Ontiveros, General Counsel & Director of Facilities
RE:	FACILITIES UPDATES

Background

No action recommended. Information only. Most relevant updates are highlighted in yellow.

SCHOOL	UPDATES	NEXT STEPS
MSA-1	<p>New High School Building Construction Update:</p> <ul style="list-style-type: none"> ▪ A temporary certificate of occupancy was obtained on Friday September 27th. The doors opened to the students on Monday, September 30th. ▪ We are waiting for final sign-off from the plumbing, mechanical, electrical, and fire department inspectors. ▪ Even though the fire department signed off on a TCO for the building the mechanical/HVAC inspector would not sign off on a TCO unless a fire watch was implemented because he wanted duct detectors installed in the HVAC ducts. A fire watch will be in place until the mechanical inspector signs off, which is expected on Saturday, October 13th. 	<p>New High School Building Construction:</p> <ul style="list-style-type: none"> ▪ Obtain final inspection sign-offs ▪ Obtain a permanent certificate of occupancy following all inspection sign-offs and approval of the zone change
	<p>Zone Change:</p> <ul style="list-style-type: none"> ▪ A public hearing will be held before the Area Planning Commission on Tuesday October 15th to approve the requested zone change. The zone change is expected to be approved. Consultant Veronica Becerra will head the team at the public hearing. C. Brimmer will also attend with the MSA-1 team. 	<p>Zone Change:</p> <ul style="list-style-type: none"> ▪ Attend public hearing ▪ Receive approval and implement any conditions.

October 10, 2019

Page 2



SCHOOL	UPDATES	NEXT STEPS
	Prop 39 Energy Efficiency Grant (\$255,528.00): <ul style="list-style-type: none"> Completed 	Prop 39 Energy Efficiency Grant: <ul style="list-style-type: none"> Process and pay any final invoices.
MSA-2	Campus Improvements: <ul style="list-style-type: none"> Waiting on the submission of a new budget to LAUSD 	Campus Improvements: <ul style="list-style-type: none"> Revise scope of work
	Prop 39 Energy Efficiency Grant (\$228,414.50): <ul style="list-style-type: none"> All projects approved 	Prop 39 Energy Efficiency Grant: <ul style="list-style-type: none"> Independent Contractor is handling implementation
MSA-3	Prop 39 Co-location: <ul style="list-style-type: none"> Use Agreement still being finalized Search for private site continues. C. Brimmer assisting. 	Prop 39 Co-location: <ul style="list-style-type: none"> Continue with site search
	Prop 39 Energy Efficiency Grant (\$247,000): <ul style="list-style-type: none"> All contracts approved by Ad Hoc Committee and signed with contractual "out" in the event LAUSD does not approve project 	Prop 39 Energy Efficiency Grant: <ul style="list-style-type: none"> Independent Contractor is handling implementation
MSA-4	Prop 39 Co-location: <ul style="list-style-type: none"> MSA-4 negotiating for additional space. Use Agreement still being finalized Search for private site continues. 	Prop 39 Co-location: <ul style="list-style-type: none"> Seeking additional classrooms from LAUSD Continue with site search and strategize for future move
	Prop 39 Energy Efficiency Grant (\$231,070): <ul style="list-style-type: none"> All contracts approved by Ad Hoc Committee and signed with contractual "out" in the event LAUSD does not approve project 	Prop 39 Energy Efficiency Grant: <ul style="list-style-type: none"> Independent Contractor is handling implementation
MSA-5	Prop 39 Co-location: <ul style="list-style-type: none"> Use Agreement still being finalized 	Prop 39 Co-location: <ul style="list-style-type: none"> None
	Prop 39 Energy Efficiency Grant (\$234,833): <ul style="list-style-type: none"> All contracts approved by Ad Hoc Committee and signed with contractual "out" in the event LAUSD does not approve project 	Prop 39 Energy Efficiency Grant: <ul style="list-style-type: none"> Independent Contractor is handling implementation

October 10, 2019
Page 3



SCHOOL	UPDATES	NEXT STEPS
MSA-6	<p>Lease</p> <ul style="list-style-type: none"> Lease/Facilities Usage Agreement being finalized.. 	<p>Lease</p> <ul style="list-style-type: none"> MPS and MSA-6 staff negotiating facility use agreement; principal raised issues that still need to be addressed
	<p>Prop 39 Energy Efficiency Grant (\$58,836.53):</p> <ul style="list-style-type: none"> Contracts for lighting retrofit and solar installation have been approved 	<p>Prop 39 Energy Efficiency Grant:</p> <ul style="list-style-type: none"> Lighting retrofit has been completed or will be completed shortly. The solar installation work has been started. Independent Contractor is handling implementation.
MSA-7	<p>Prop 39 Energy Efficiency Grant (\$238,410.00):</p> <ul style="list-style-type: none"> All projects completed 	<p>Prop 39 Energy Efficiency Grant:</p> <ul style="list-style-type: none"> Independent Contractor is handling implementation
	<p>Other Capital Improvements</p> <ul style="list-style-type: none"> <i>Playground</i> – installation complete <i>Restrooms</i> – work completed 	<p>Other Capital Improvements:</p> <ul style="list-style-type: none"> Pay out of contractors
MSA-8	<p>Prop 39 Energy Efficiency Grant (\$232,428.36):</p> <ul style="list-style-type: none"> All contracts approved by Ad Hoc Committee and signed with contractual “out” in the event LAUSD does not approve project 	<p>Prop 39 Energy Efficiency Grant:</p> <ul style="list-style-type: none"> Independent Contractor is handling implementation
MSA-SAN DIEGO	<p>Close Out:</p> <ul style="list-style-type: none"> No change; Need to schedule “handyman” to visit campus to make final fixes noted by Certified Access Specialist Need to remedy some fire department notices. 	<p>Close Out:</p> <ul style="list-style-type: none"> Independent contractor will assist with the close out of MSA-San Diego and any other facilities issues that are outstanding. Fix ADA signage issues Get Inspector of Record (“IOR”) sign-off
MSA-SANTA ANA	<p>There are some warranty issues that need to be addressed by the general contractor.</p>	<p>In process. May seek help of independent contractor as needed.</p>