



Board Agenda Item #	V A- discussion item
Date:	January 23, 2020
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	December 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. Both revenues and expenditures are tracking fairly closely to the year-to-date July Budget
2. Revenues of \$21.16 million are on track (\$138k below the year-to-date budget due to normal timing variances)
3. Expenditures of \$24.73 million are also on track (\$349k below the year-to-date budget – also due to normal timing variances)
4. Net year-to-date operating deficit of (\$3.58 million) is normal for this point in the year - still on track to meet First Interim target. This is not an indication of an overall annual deficit.
5. Following the discussion at the Board Retreat in December, we are now including a new page in the monthly reports to show projected compliance with annual bond covenants (Days Cash on Hand and Coverage Ratio) so the Board can see if there is a projected upcoming concern. Currently, all covenants are projected to be in full compliance for 2019-20.
6. We continue to carefully review year-to-date trending to ensure higher accuracy with line item budget amounts throughout all school sites and MERF.
7. The next official budget update is the Second Interim Budget (due by March 15th) which will contain updated budget projections and actuals through January 31, 2020.

Name of Originator:

Nanie Montijo, Chief Financial Officer and Karl Yoder, DMS

Attachments

December 2019 Financial Reports for all School Sites and MERF



December 2019 Monthly Financial Update (Actuals through 12/31/19)



December 2019 Financial Update: Executive Summary

- Year-to-date trending through December is generally on track with the First Interim Budget:
 - **Revenues of \$21.16 million are on track (\$138k below the year-to-date budget due to normal timing variances)**
 - **Expenditures of \$24.73 million are also on track (\$349k below the year-to-date budget – also due to normal timing variances)**
 - **Net year-to-date operating deficit of (\$3.58 million) is normal for this point in the year - still on track to meet First Interim target**
- A new report this month is monthly bond covenant compliance, showing how MPS is projected to end the 2019-20 year. Currently MPS is on track to meet both Cash on Hand and Coverage Ratio covenants.

December 2019 Financial Update: Executive Summary

MSA - Consolidated	Adopted (July 1) Budget	Current Forecast	Year-to-Date Budget (through Dec 2019)	Year-to-Date Actuals (through Dec 2019)	Variance from YTD Budget	Primary Reasons For Variance (see budget detail for all changes)
SUMMARY						
Revenues						
LCFF Entitlement	42,792,722	40,971,144	15,865,080	15,832,634	(32,446)	Normal variances (should end up on track)
Federal Revenues	2,377,423	2,692,754	694,937	571,785	(123,151)	Normal variances (should end up on track)
Other State Revenues	5,000,977	4,968,779	2,101,936	2,072,186	(29,750)	Normal variances (should end up on track)
Other Local Revenues	6,648,094	5,280,860	2,633,652	2,680,664	47,012	Removal of SPED Conc Grant
Total Revenues	56,819,216	53,913,537	21,295,605	21,157,270	(138,335)	
Expenditures						
Salaries & Benefits	34,320,108	34,019,351	15,808,125	15,907,943	99,818	Normal variance
Books and Supplies	1,842,101	2,194,703	1,061,334	878,175	(183,160)	Normal variance - may end up lower
Services and Operating Exp.	18,107,489	18,212,280	7,498,976	7,237,657	(261,318)	Normal variance - may end up lower
Depreciation & Cap Outlay	1,194,779	1,016,161	394,193	385,212	(8,982)	Normal variance
Other Outflows	581,644	601,727	321,443	325,988	4,544	Normal variance
Total Expenditures	56,046,121	56,044,223	25,084,072	24,734,975	(349,097)	
Net Revenues	773,095	(2,130,686)	(3,788,467)	(3,577,705)	210,762	Normal to run large deficits in Fall
Audited Beginning Balance (July 1, 2019)	27,117,781	27,117,781				
Net Revenues in 2019-20	773,095	(2,130,686)				
Ending Balance (June 30, 2020)	27,890,876	24,987,095				
Ending Bal. as % of Exp.:	49.8%	44.6%				

2019-20 Year to Date Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Revenue												
LCFF Entitlement	2,506,708	1,814,819	1,948,774	670,139	979,639	562,985	1,046,531	1,752,350	3,234,569	1,316,120	-	15,832,634
Federal Revenue	90,950	56,519	50,221	35,763	33,912	35,083	55,995	104,788	90,952	17,602	-	571,785
Other State Revenues	542,547	136,756	247,348	65,001	96,663	57,791	228,755	273,701	294,671	128,952	-	2,072,186
Other Local Revenues	(6,217)	57,268	8,252	6,586	3,979	23,323	58,434	2,578	35,105	26,673	2,464,683	2,680,664
Total Revenue	3,133,988	2,065,362	2,254,595	777,489	1,114,193	679,182	1,389,716	2,133,416	3,655,298	1,489,347	2,464,683	21,157,270
Expenses												
Certificated Salaries	1,449,435	1,045,975	1,023,324	419,534	594,520	337,150	554,174	893,721	1,302,040	778,331	306,332	8,704,538
Classified Salaries	359,236	212,834	403,386	90,116	149,637	82,274	182,535	292,412	354,901	191,924	974,742	3,293,996
Benefits	562,578	405,320	459,101	154,078	259,980	131,802	220,475	354,278	599,271	224,449	538,078	3,909,410
Books and Supplies	117,447	108,477	138,882	16,021	72,910	65,442	35,147	118,658	116,002	25,910	63,278	878,175
Services and Operations	1,342,551	668,433	1,160,831	422,345	372,727	199,150	616,863	634,617	554,655	530,992	734,495	7,237,657
Depreciation / Cap Outlay	35,119	13,506	2,002	5,375	11,876	-	-	28,529	284,075	4,301	430	385,212
Other Outflows	-	-	-	10,839	-	9,997	18,370	30,180	256,602	-	-	325,988
Total Expenses	3,866,366	2,454,545	3,187,525	1,118,308	1,461,650	825,815	1,627,565	2,352,395	3,467,546	1,755,905	2,617,355	24,734,975
Net Revenue	(732,378)	(389,182)	(932,930)	(340,819)	(347,457)	(146,633)	(237,850)	(218,979)	187,751	(266,558)	(152,672)	(3,577,705)
Fund Balance												
Beginning Balance	4,862,158	1,016,553	1,047,010	1,322,729	1,782,007	1,814,289	1,542,641	4,235,561	7,528,510	342,660	1,623,663	27,117,781
Net Revenue	(732,378)	(389,182)	(932,930)	(340,819)	(347,457)	(146,633)	(237,850)	(218,979)	187,751	(266,558)	(152,672)	(3,577,705)
Current Net Asset Balance	4,129,780	627,371	114,080	981,910	1,434,550	1,667,656	1,304,791	4,016,582	7,716,261	76,102	1,470,991	23,540,076
Current Bal. as % of Exp.:	106.8%	25.6%	3.6%	87.8%	98.1%	201.9%	80.2%	170.7%	222.5%	4.3%	56.2%	95.2%



**December 2019 Monthly Update
Actuals through December 31, 2019)**

Annual Bond Covenants - Compliance Tracking (based on Year-To-Date so far)

Debt Service Coverage (Individual By School)

	MSA-1	MSA-SA	MSA-SD
Budgeted 2019-20 Net Revenues	(92,678)	(49,065)	(104,252)
Add Back: Depreciation	157,379	612,633	20,000
Add Back: Bond Payments to LLC	1,287,392	512,500	476,172
Add Back: 50% of CMO Fee	430,263	130,263	199,603
"Net Income Available For Debt Service"	1,782,357	1,206,331	591,523
Debt Service (i.e. Bond Payments)	1,287,392	512,500	476,172
Debt Service Coverage	1.38	2.35	1.24
Minimum Required under Covenant	1.10	1.10	1.10
Compliance	Yes	Yes	Yes

Days Cash on Hand (Test is All 3 combined - showing individual as additional data)

	MSA-1	MSA-SA	MSA-SD	COLLECTIVELY
Total Expenses	9,297,641	7,375,194	4,340,486	21,013,322
Deduct: Depreciation	(157,379)	(612,633)	(20,000)	(790,012)
"Operating Expenses"	9,140,262	6,762,561	4,320,486	20,223,310
Expense/Day	25,042	18,528	11,837	55,406
Projected 6/30/20 Cash	1,622,887	1,240,802	451,530	3,315,219
Repair & Replacement Fund	125,152	-	450,000	575,152
Cash on Hand (incl R&R Fund)	1,748,039	1,240,802	901,530	3,890,371
Days Cash on Hand	70	67	76	70
Minimum				45
Compliance	Yes	Yes	Yes	Yes

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget

CONSOLIDATED

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals							
LCFF Entitlement																				
8011	State Aid	387,774	1,318,518	1,628,737	2,410,866	2,373,330	1,675,337	-	-	-	-	-	-	9,794,562	9,797,122	(2,560)	27,208,314	25,047,223	(2,161,091)	17,413,751
8012	EPA Entitlement	-	-	51,313	1,182,423	-	-	-	-	-	-	-	-	1,233,736	1,233,736	-	4,384,660	4,529,692	145,032	3,150,924
8019	Prior Year Adjustments	-	52,760	-	-	-	-	-	-	-	-	-	-	52,760	39,970	12,790	-	-	-	(52,760)
8096	InLieuPropTaxes	542,334	1,091,580	1,070,144	749,647	898,932	398,939	-	-	-	-	-	-	4,751,576	4,794,252	(42,676)	11,199,748	11,394,229	194,481	6,448,172
SUBTOTAL - LCFF Entitlement		930,108	2,462,858	2,750,194	4,342,936	3,272,262	2,074,276	-	-	-	-	-	-	15,832,634	15,865,080	(32,446)	42,792,722	40,971,144	(1,821,578)	26,960,088
Federal Revenue																				
8181	SpEd - Revenue	12,588	25,468	16,914	16,914	16,914	-	-	-	-	-	-	-	88,798	156,205	(67,407)	595,707	567,709	(27,998)	506,909
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	18,015	-	-	438,003	26,969	-	-	-	-	-	-	-	482,987	538,731	(55,744)	1,781,716	2,125,045	343,329	1,298,729
SUBTOTAL - Federal Revenue		30,603	25,468	16,914	454,917	43,883	-	-	-	-	-	-	-	571,785	694,937	(123,151)	2,377,423	2,692,754	315,331	1,805,637
Other State Revenue																				
8311	SpEd Revenue	108,155	144,977	177,423	221,886	177,423	79,971	-	-	-	-	-	-	909,835	944,646	(34,811)	2,302,147	2,194,788	(107,359)	1,392,312
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	21,344	71,355	-	-	-	-	-	-	92,699	22,562	70,137	126,458	93,070	(33,388)	33,759
8560	StateLotteryRev	-	-	40,637	158,543	-	15,041	-	-	-	-	-	-	214,220	268,915	(54,694)	844,450	795,172	(49,278)	630,230
8590	AllOthStateRev	-	50,739	2	54,304	119,795	630,593	-	-	-	-	-	-	855,432	865,813	(10,381)	1,727,921	1,885,749	157,827	872,490
SUBTOTAL - Other State Revenue		108,155	195,716	218,061	434,732	318,562	796,960	-	-	-	-	-	-	2,072,186	2,101,936	(29,750)	5,000,977	4,968,779	(32,197)	2,928,791
Local Revenue																				
8600	Other Local Rev	-	1,853	-	-	5,000	68,923	-	-	-	-	-	-	75,777	52,853	22,923	67,834	7,228	(60,606)	(7,942)
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	967	823	1,278	1,059	744	-	-	-	-	-	-	-	4,872	5,577	(705)	10,104	10,104	-	5,233
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	447,566	447,566	-	895,132	895,132	-	447,566
8702	CMO Fee - MSA-2	67,601	67,601	67,601	67,601	-	135,202	-	-	-	-	-	-	405,607	405,607	-	811,213	811,213	-	405,606
8703	CMO Fee - MSA-3	74,594	74,594	74,594	-	149,189	69,651	-	-	-	-	-	-	442,622	442,622	-	895,132	895,132	-	452,510
8704	CMO Fee - MSA-4	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	29,355	29,355	-	67,135	67,135	-	37,780
8705	CMO Fee - MSA-5	13,986	13,986	13,986	-	27,973	51,476	-	-	-	-	-	-	121,408	121,408	-	167,837	167,837	-	46,429
8706	CMO Fee - MSA-6	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	29,355	29,355	-	67,135	67,135	-	37,780
8707	CMO Fee - MSA-7	37,297	37,297	37,297	-	74,594	34,825	-	-	-	-	-	-	221,311	221,311	-	447,566	447,566	-	226,255
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	447,566	447,566	-	895,132	895,132	-	447,566
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	-	(37,851)	-	-	-	-	-	-	260,526	260,526	-	895,132	295,132	(600,000)	634,606
8712	CMO Fee - MSA-SD	-	-	-	-	-	34,631	-	-	-	-	-	-	34,631	34,631	-	415,570	415,570	-	380,939
8699	Other Revenue	1,590	4,069	24,803	38,028	84,243	1,426	-	-	-	-	-	-	154,158	134,035	20,123	1,013,173	306,545	(706,628)	859,015
8999	Misc Revenue (Suspense)	(23,540)	906	-	24,272	139	4,135	-	-	-	-	-	-	5,912	1,241	4,671	-	-	-	(5,912)
SUBTOTAL - Local Revenue		407,468	436,103	454,532	354,743	364,259	663,559	-	-	-	-	-	-	2,680,664	2,633,652	47,012	6,648,094	5,280,860	(1,367,234)	3,967,430
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	3,534,795	-	-	-	-	-	-	21,157,270	21,295,605	(138,335)	56,819,216	53,913,537	(2,905,678)	35,661,946
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	656,801	1,157,853	1,256,720	1,174,204	1,208,775	1,213,542	-	-	-	-	-	-	6,667,895	6,635,081	32,814	14,902,050	14,399,501	(502,548)	8,234,154
1300	Cert Adminis	466,214	302,487	329,694	320,218	314,832	303,198	-	-	-	-	-	-	2,036,642	2,032,517	4,127	3,952,431	4,077,326	124,895	1,915,789
SUBTOTAL - Certificated Salaries		1,123,015	1,460,340	1,586,414	1,494,422	1,523,607	1,516,740	-	-	-	-	-	-	8,704,538	8,667,597	36,941	18,854,481	18,476,827	(377,654)	10,149,943

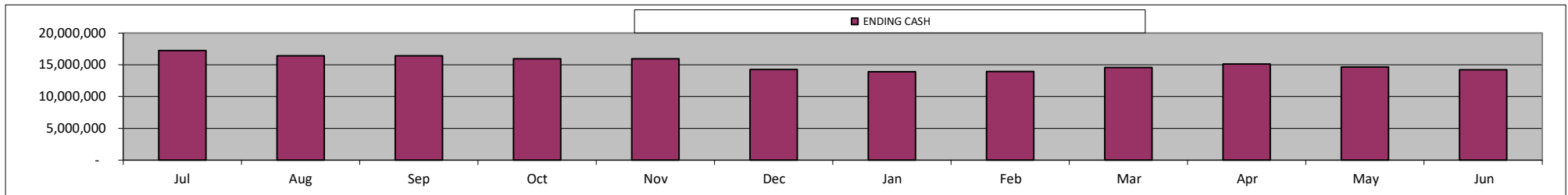
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
CONSOLIDATED																				
Classified Salaries																				
2100	Instructional Aides	24,808	75,808	149,023	245,488	156,866	143,033	-	-	-	-	-	-	795,027	854,744	(59,717)	855,411	1,978,545	1,123,134	60,384
2200	Classified Support	63,101	94,088	137,436	100,521	121,226	113,549	-	-	-	-	-	-	629,921	556,178	73,743	848,999	1,059,402	210,403	219,077
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	231,541	247,781	272,004	239,750	254,831	256,752	-	-	-	-	-	-	1,502,658	1,483,247	19,411	3,084,239	3,021,283	(62,956)	1,581,581
2900	OtherClassStaff	143,190	65,878	70,818	(29,280)	56,525	59,258	-	-	-	-	-	-	366,389	325,793	40,596	1,635,259	560,750	(1,074,509)	1,268,870
SUBTOTAL - Classified Salaries		462,640	483,555	629,281	556,480	589,448	572,592	-	-	-	-	-	-	3,293,996	3,219,962	74,034	6,423,908	6,619,980	196,072	3,129,912
Employee Benefits																				
3101	STRS-Certified	114,557	246,469	247,411	398,747	254,866	271,174	-	-	-	-	-	-	1,533,224	1,532,277	947	3,108,633	3,173,195	64,562	1,575,409
3102	STRS-Classified	8,959	11,471	12,144	10,728	12,878	13,643	-	-	-	-	-	-	69,823	49,093	20,729	67,191	67,191	-	(2,631)
3201	PERS-Cert	761	2,291	3,581	2,970	2,301	2,301	-	-	-	-	-	-	14,204	7,274	6,930	-	-	-	(14,204)
3202	PERS-Classified	58,955	59,436	83,123	72,822	72,951	71,013	-	-	-	-	-	-	418,300	440,877	(22,577)	1,075,375	1,078,370	2,995	657,076
3301	OASDI/Med-Cert	16,699	21,742	23,776	21,849	23,170	22,762	-	-	-	-	-	-	129,996	116,797	13,199	412,278	408,102	(4,176)	282,282
3302	OASDI/Med-Class	31,305	32,714	43,096	38,785	38,056	37,621	-	-	-	-	-	-	221,578	186,197	35,382	304,522	312,121	7,599	82,944
3401	HlthWelfareCert	11,764	223,773	302,225	277,198	22,955	392,408	-	-	-	-	-	-	1,230,323	1,359,331	(129,008)	3,628,096	3,488,804	(139,293)	2,397,774
3402	HlthWelfareCert	-	-	1,026	6,698	-	18,842	-	-	-	-	-	-	26,566	9,620	16,946	15,776	15,544	(232)	(10,791)
3501	UI-Certificated	-	7,091	1,384	2,891	4,954	(102)	-	-	-	-	-	-	16,218	27,651	(11,432)	72,539	78,539	6,000	56,321
3502	UI-Classified	25	403	289	(308)	82	96	-	-	-	-	-	-	586	1,377	(791)	4,403	4,403	-	3,817
3601	WorkersCmp-Cert	64,022	21,356	21,356	4,941	30,956	44,868	-	-	-	-	-	-	187,499	143,848	43,652	197,187	244,387	47,200	9,688
3701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,018	6,420	-	-	-	-	-	-	36,898	23,152	13,746	-	6,566	6,566	(36,898)
3901	OthBenes-Cert	-	15	19	1	1	1	-	-	-	-	-	-	37	7,636	(7,599)	117,016	31,390	(85,626)	116,980
3902	OthBenes-Class	3,844	3,879	4,078	4,121	4,082	4,156	-	-	-	-	-	-	24,158	15,438	8,720	38,702	13,930	(24,771)	14,543
SUBTOTAL - Employee Benefits		319,182	642,496	747,578	845,683	469,270	885,202	-	-	-	-	-	-	3,909,410	3,920,567	(11,157)	9,041,719	8,922,544	(119,175)	5,132,309
Books & Supplies																				
4100	Text&CoreCurric	7,485	118,999	52,793	42,478	5,263	3,325	-	-	-	-	-	-	230,344	266,525	(36,182)	261,000	406,429	145,429	30,656
4200	BooksOthRefMats	-	238	681	154	-	(1,610)	-	-	-	-	-	-	(537)	5,710	(6,247)	30,200	20,200	(10,000)	30,737
4310	Ins Mats & Sups	8,930	10,944	1,110	1,862	12,744	(2,911)	-	-	-	-	-	-	32,679	115,148	(82,469)	188,640	403,590	214,950	155,961
4315	OthrSupplies	-	270	2,018	462	-	34	-	-	-	-	-	-	2,784	7,678	(4,894)	22,198	23,079	881	19,414
4320	Office Supplies	827	4,224	4,442	11,051	5,451	8,072	-	-	-	-	-	-	34,068	46,758	(12,690)	122,080	128,675	6,595	88,012
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	1,176	(1,176)	1,500	4,852	3,352	1,500
4326	Arts&MusicSupps	-	-	-	4,999	217	49	-	-	-	-	-	-	5,266	13,746	(8,480)	31,981	41,081	9,100	26,715
4335	PE Supplies	-	-	-	1,701	-	-	-	-	-	-	-	-	1,701	11,470	(9,769)	41,000	42,000	1,000	39,299
4340	Educat Software	14,435	18,854	26,280	20,640	108,805	15,853	-	-	-	-	-	-	204,866	182,581	22,285	408,584	385,578	(23,006)	203,718
4345	NonInstStdntSup	2,201	14,959	815	1,540	1,635	6,200	-	-	-	-	-	-	27,350	34,122	(6,772)	51,500	79,768	28,268	24,150
4346	TeacherSupplies	-	66	569	277	732	387	-	-	-	-	-	-	2,030	8,812	(6,782)	41,000	33,500	(7,500)	38,970
4350	Cust. Supplies	-	-	6,487	1,067	3,039	449	-	-	-	-	-	-	11,042	23,639	(12,597)	73,905	73,905	-	62,864
4351	Yearbook	-	-	-	525	900	-	-	-	-	-	-	-	1,425	1,600	(175)	3,300	4,959	1,659	1,875
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	570	(570)	2,500	2,350	(150)	2,500
4400	NonCapEquip-Gen	-	-	737	3,197	1,115	571	-	-	-	-	-	-	5,620	10,520	(4,900)	59,329	31,104	(28,225)	53,709
4410	ClsrmFrmEqp<5k	-	1,880	-	-	-	1,796	-	-	-	-	-	-	3,676	5,885	(2,209)	14,000	18,400	4,400	10,324
4430	OfficeFurnEqp<5k	741	-	-	-	-	-	-	-	-	-	-	-	741	7,785	(7,045)	39,870	29,800	(10,070)	39,129
4440	Computers <5k	763	-	-	930	6,613	8,971	-	-	-	-	-	-	17,277	35,937	(18,660)	131,225	142,948	11,723	113,948
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	(81)	(204)	4,356	15,328	11,558	11,220	-	-	-	-	-	-	42,177	65,393	(23,216)	208,000	209,122	1,122	165,823
4720	Food:Other Food	725	9,499	3,634	8,089	1,346	3,108	-	-	-	-	-	-	26,403	44,109	(17,707)	110,290	113,364	3,074	83,887
4999	Misc Expenditure (Suspense)	49,109	43,764	45,673	88,721	1,992	6	-	-	-	-	-	-	229,264	172,171	57,093	-	-	-	(229,264)
SUBTOTAL - Books and Supplies		85,136	223,493	149,595	203,019	161,411	55,520	-	-	-	-	-	-	878,175	1,061,334	(183,160)	1,842,101	2,194,703	352,602	963,926

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
CONSOLIDATED																				
Services & Other Operating Expenses																				
5101	CMO Fees	428,451	428,451	428,451	291,384	274,134	589,075	-	-	-	-	-	-	2,439,946	2,402,868	37,078	5,556,982	4,956,982	(600,000)	3,117,036
5205	Conference Fees	209	-	-	1,400	-	-	-	-	-	-	-	-	1,609	10,472	(8,863)	38,168	38,168	-	36,559
5210	MilesParkTolls	4,569	3,805	3,104	4,257	5,436	6,955	-	-	-	-	-	-	28,125	34,652	(6,527)	110,744	93,770	(16,974)	82,619
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	2,303	(2,303)	14,500	9,500	(5,000)	14,500
5220	Tralodging	193	(200)	-	784	278	2,136	-	-	-	-	-	-	3,192	19,296	(16,105)	97,000	77,169	(19,831)	93,808
5300	DuesMemberships	15,305	28,928	7,690	4,431	544	33,545	-	-	-	-	-	-	90,443	78,993	11,450	129,450	149,739	20,289	39,007
5450	Other Insurance	65,442	20,488	22,686	18,290	39,137	26,042	-	-	-	-	-	-	192,085	164,778	27,307	278,808	283,130	4,322	86,723
5500	OpsHousekeeping	3,488	7,162	15,854	18,552	19,033	19,086	-	-	-	-	-	-	83,175	82,037	1,137	231,050	197,605	(33,445)	147,875
5510	Gas & Electric	15	12,822	27,396	30,721	23,301	17,667	-	-	-	-	-	-	111,921	121,434	(9,513)	338,500	313,500	(25,000)	226,579
5610	Rent & Leases	156,669	275,832	284,832	793,929	362,166	243,956	-	-	-	-	-	-	2,117,385	2,038,284	79,101	4,247,943	4,790,351	542,408	2,130,558
5620	EquipmentLeases	5,784	9,149	21,264	8,656	18,261	13,325	-	-	-	-	-	-	76,440	82,029	(5,589)	192,202	198,202	6,000	115,761
5630	Reps&MaintBldg	845	5,697	7,930	2,230	1,265	2,582	-	-	-	-	-	-	20,549	37,138	(16,589)	189,000	147,952	(41,048)	168,451
5800	ProfessServices	16,737	103,015	20,037	34,936	63,725	68,028	-	-	-	-	-	-	306,478	328,579	(22,101)	981,957	980,692	(1,265)	675,479
5810	Legal	-	6,009	11,634	128,812	(21,412)	16,065	-	-	-	-	-	-	141,108	185,457	(44,349)	331,000	389,661	58,661	189,892
5813	SchPrgAftSchool	-	106	66,305	21,417	39,291	33,586	-	-	-	-	-	-	160,706	137,982	22,724	350,987	294,713	(56,274)	190,281
5814	SchPrgAcadComps	-	1,195	100	2,123	1,576	2,240	-	-	-	-	-	-	7,234	12,997	(5,763)	63,000	61,250	(1,750)	55,766
5819	SchlPrgs-Other	295	3,948	9,324	7,630	9,699	16,902	-	-	-	-	-	-	47,796	55,128	(7,332)	140,301	200,827	60,526	92,505
5820	Audit & CPA	-	-	175	(700)	-	-	-	-	-	-	-	-	(525)	20,638	(21,163)	189,771	-	-	190,296
5825	DMSBusinessSvcs	34,474	68,948	-	68,948	34,474	34,474	-	-	-	-	-	-	241,317	214,506	26,811	520,000	520,000	-	278,683
5835	Field Trips	-	-	8,701	9,237	14,309	6,308	-	-	-	-	-	-	38,556	78,335	(39,780)	301,283	267,075	(34,208)	262,727
5836	FieldTrip Trans	-	6,827	6,827	8,717	8,126	6,827	-	-	-	-	-	-	37,322	36,428	894	63,860	80,360	16,500	26,538
5840	MarkngStdRecrt	2,000	10,884	12,623	10,103	4,962	4,725	-	-	-	-	-	-	45,297	63,881	(18,584)	194,000	197,075	3,075	148,703
5850	Oversight Fees	9,557	15,958	11,509	8,535	8,536	-	-	-	-	-	-	-	54,095	101,479	(47,384)	432,626	428,269	(4,357)	378,531
5857	Payroll Fees	19,463	18,206	17,008	5,380	14,485	14,658	-	-	-	-	-	-	89,200	86,771	2,429	192,878	190,468	(2,410)	103,678
5860	Service Fees	181	17,635	1,254	211	388	(15,183)	-	-	-	-	-	-	4,485	25,529	(21,043)	43,055	45,055	2,000	38,569
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424	(2,424)	10,000	10,000	-	10,000
5863	Prof Developmnt	11,960	17,981	10,694	11,427	3,009	7,903	-	-	-	-	-	-	62,975	106,465	(43,490)	187,962	313,176	125,214	124,987
5864	Prof Dev-Other	4,772	1,854	4,641	3,098	327	40,248	-	-	-	-	-	-	54,941	61,416	(6,475)	260,060	233,366	(26,694)	205,119
5869	SpEd Ctrct Inst	-	-	20,905	18,976	40,419	127,435	-	-	-	-	-	-	207,734	225,882	(18,147)	805,446	709,024	(96,422)	597,712
5870	Livescan	-	-	644	327	74	178	-	-	-	-	-	-	1,223	1,641	(418)	-	3,735	3,735	(1,223)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	38,371	(38,371)	248,880	231,444	(17,436)	248,880
5875	Staff Recruiting	-	1,256	-	1,747	194	782	-	-	-	-	-	-	3,979	5,706	(1,727)	15,309	14,154	(1,155)	11,330
5884	Substitutes	-	-	38,170	58,091	108,961	115,823	-	-	-	-	-	-	321,045	282,662	38,383	459,083	708,173	249,091	138,038
5890	OthSvcsNon-Inst	269	1,348	269	-	6,453	1,400	-	-	-	-	-	-	9,740	20,088	(10,348)	76,014	76,969	955	66,274
5900	Communications	3,219	3,448	3,159	792	372	3,556	-	-	-	-	-	-	14,547	26,582	(12,035)	70,412	76,467	6,055	55,865
5920	TelecomInternet	12,744	7,219	7,118	7,240	16,398	6,558	-	-	-	-	-	-	57,277	88,561	(31,284)	269,150	258,060	(11,090)	211,873
5930	PostageDelivery	3,093	4,003	3,138	2,524	4,478	5,015	-	-	-	-	-	-	22,251	25,692	(3,441)	66,109	66,109	-	43,858
5940	Technology	158	34,663	53,649	32,994	12,129	10,413	-	-	-	-	-	-	144,006	191,490	(47,484)	410,001	410,320	320	265,994
SUBTOTAL - Services & Other Operating Exp.		799,894	1,116,639	1,127,090	1,617,198	1,114,527	1,462,310	-	-	-	-	-	-	7,237,657	7,498,976	(261,318)	18,107,489	18,212,280	104,791	10,869,832
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	(0)	-	-	-	-	-	-	-	-	(0)	(0)	(0)	166,000	-	(166,000)	166,000
6900	Depreciation	33,044	33,044	33,044	33,044	(78,217)	331,253	-	-	-	-	-	-	385,212	394,193	(8,982)	1,028,779	1,016,161	(12,618)	643,568

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
CONSOLIDATED																				
SUBTOTAL - Capital Outlay & Depreciation		33,044	33,044	33,044	33,044	(78,217)	331,253	-	-	-	-	-	-	385,212	394,193	(8,982)	1,194,779	1,016,161	(178,618)	809,568
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	9,898	19,839	13,216	13,216	13,216	-	-	-	-	-	-	-	69,386	59,973	9,413	-	-	-	(69,386)
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	4,303	(4,303)	-	17,750	17,750	-
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	-	-	-	-	-	-	-	256,602	257,167	(566)	581,644	583,977	2,333	325,042
SUBTOTAL - Other Outflows		44,690	54,630	130,651	48,008	48,008	-	-	-	-	-	-	-	325,988	321,443	4,544	581,644	601,727	20,083	255,656
TOTAL EXPENSES		2,867,600	4,014,198	4,403,653	4,797,854	3,828,053	4,823,617	-	-	-	-	-	-	24,734,975	25,084,072	(349,097)	56,046,121	56,044,223	(1,898)	31,311,146

Monthly Update - Monthly Cash Flow (Actuals + Projections)

AII MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	17,798,004	17,225,027	16,387,552	16,388,633	15,956,670	15,932,738	14,247,964	13,885,428	13,923,913	14,561,009	15,123,251	14,628,726		
BEGINNING CASH														
Revenue														
LCFF Entitlement	930,108	2,462,858	2,750,194	4,342,936	3,272,262	2,074,276	4,014,649	2,832,226	3,966,460	4,100,367	3,043,600	3,342,194	3,806,569	40,938,698
Federal Revenue	30,603	25,468	16,914	454,917	43,883	-	319,651	319,651	319,651	319,651	319,651	319,651	79,913	2,569,603
Other State Revenues	108,155	195,716	218,061	434,732	318,562	796,960	458,695	458,695	458,695	458,695	458,695	458,695	114,674	4,939,029
Other Local Revenues	407,468	436,103	454,532	354,743	364,259	663,559	423,553	423,553	423,553	423,553	423,553	423,553	105,888	5,327,872
Total Revenue	1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	3,534,795	5,216,548	4,034,125	5,168,359	5,302,266	4,245,499	4,544,093	4,107,044	53,775,202
Expenses														
Certificated Salaries	1,123,015	1,460,340	1,586,414	1,494,422	1,523,607	1,516,740	1,569,477	1,569,477	1,569,477	1,569,477	1,569,477	1,569,477	392,369	18,513,768
Classified Salaries	462,640	483,555	629,281	556,480	589,448	572,592	544,003	544,003	544,003	544,003	544,003	544,003	136,001	6,694,014
Benefits	319,182	642,496	747,578	845,683	469,270	885,202	800,316	800,316	800,316	800,316	800,316	800,316	200,079	8,911,387
Books and Supplies	85,136	223,493	149,595	203,019	161,411	55,520	181,339	181,339	181,339	181,339	181,339	181,339	45,335	2,011,544
Services and Operations	799,894	1,117,936	1,127,090	1,617,198	1,114,527	1,462,310	1,657,998	1,640,391	1,640,391	1,640,391	1,640,391	1,573,259	920,482	17,952,259
Depreciation / Cap Outlay	33,044	33,044	33,044	33,044	(78,217)	331,253	99,713	99,713	99,713	99,713	99,713	99,713	23,689	1,007,179
Other Outflows	44,690	54,630	130,651	48,008	48,008	-	44,845	44,845	44,845	44,845	44,845	44,845	11,211	606,272
Total Expenses	2,867,600	4,015,495	4,403,653	4,797,854	3,828,053	4,823,617	4,897,692	4,880,085	4,880,085	4,880,085	4,880,085	4,812,953	1,729,166	55,696,423
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	2,927,160	869,149	70,364	401,035	36,181	329,483	-	531,434	208,761	-	-	-	-	5,373,568
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	78,294	(25,839)	675,001	-	(177,221)	(432,392)	28,547	212,950	-	-	-	-	-	359,340
Fixed Assets - Depreciation Addback	20,438	20,438	27,344	45,182	45,182	329,257	95,582	95,582	95,582	95,582	95,582	95,582	95,582	1,061,335
Fixed Assets - Acquisitions	-	-	-	(2,070,744)	-	-	(650,000)	-	-	-	-	-	-	(2,720,744)
Due To (From)	(129,656)	(0)	(16,738)	149,000	0	0	0	0	0	0	0	(300,000)	-	(297,393)
Expenses - Prior Year Accruals	(2,082,292)	(819,595)	(114,730)	209,610	(143,467)	(492,856)	-	-	-	-	-	-	-	(3,443,329)
Accounts Payable - Current Year	-	9,375	300,414	-	-	(173,924)	(200,000)	-	-	-	-	-	-	(64,135)
Summerholdback for Teachers	4,346	4,346	23,378	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	432,381
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	818,290	57,875	965,033	(1,221,438)	(194,845)	(395,952)	(681,392)	884,445	348,822	140,061	140,061	(159,939)		701,023
Total Change in Cash	(572,976)	(837,475)	1,081	(431,963)	(23,932)	(1,684,774)	(362,535)	38,485	637,096	562,242	(494,525)	(428,798)		(1,220,198)
ENDING CASH	17,225,027	16,387,552	16,388,633	15,956,670	15,932,738	14,247,964	13,885,428	13,923,913	14,561,009	15,123,251	14,628,726	14,199,928	<<< = 93 days cash	



MSA-1 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$92,678).

This is an decrease of (\$118,207) from the original July Budget projected surplus of \$25,529.

This will allow MSA-1 to end this fiscal year with a balance of \$4,769,480, which is 51.3% 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 \$355,868, which represents 14 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 (\$128,272), or -1.4% of July revenues)

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

LCFF Entitlement projected revenues are \$42,007 higher 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 \$9,668 higher 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 \$12,346 higher 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 (\$171,261) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$10,065), or -0.1% 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 (\$119,902) lower 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 \$37,360 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 (\$66,967) 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 \$24,638 higher than in the July Budget, reflecting updated depreciation and capital outlay projections.

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	205,832	205,832	370,497	370,497	370,497	-	-	-	-	-	-	1,523,155	1,523,155	-	4,811,627	4,629,728	(181,899)	3,288,472
8012	EPA Entitlement	-	-	-	254,899	-	-	-	-	-	-	-	-	254,899	254,899	-	1,035,750	1,106,987	71,237	780,851
8019	Prior Year Adjustments	-	6,734	-	-	-	-	-	-	-	-	-	-	6,734	5,102	1,633	-	-	-	(6,734)
8096	InLieuPropTaxes	86,630	173,261	115,507	115,507	115,508	115,507	-	-	-	-	-	-	721,920	721,919	1	1,460,163	1,612,832	152,669	738,243
SUBTOTAL - LCFF Entitlement		86,630	385,827	321,339	740,903	486,005	486,004	-	-	-	-	-	-	2,506,708	2,505,075	1,634	7,307,540	7,349,547	42,007	4,800,832
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	17,879	(17,879)	82,500	73,750	(8,750)	82,500
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	11,188	-	-	61,527	18,235	-	-	-	-	-	-	-	90,950	72,715	18,235	351,159	351,381	222	260,209
SUBTOTAL - Federal Revenue		11,188	-	-	61,527	18,235	-	-	-	-	-	-	-	90,950	90,593	356	433,659	425,131	(8,528)	342,709
Other State Revenue																				
8311	SpEd Revenue	14,837	14,837	26,706	26,706	26,706	26,706	-	-	-	-	-	-	136,498	150,199	(13,701)	359,700	359,927	227	223,202
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	17,727	-	-	-	-	-	-	17,727	4,491	13,236	18,526	18,526	-	799
8560	StateLotteryRev	-	-	-	29,688	-	-	-	-	-	-	-	-	29,688	32,296	(2,608)	133,136	133,220	84	103,448
8590	AllOthStateRev	-	-	-	10,951	-	347,683	-	-	-	-	-	-	358,635	360,951	(2,317)	834,513	843,713	9,199	475,879
SUBTOTAL - Other State Revenue		14,837	14,837	26,706	67,345	26,706	392,116	-	-	-	-	-	-	542,547	547,937	(5,390)	1,345,875	1,355,386	9,510	803,328
Local Revenue																				
8600	Other Local Rev	-	-	-	-	2,500	-	-	-	-	-	-	-	2,500	303	2,197	23,000	2,500	(20,500)	20,500
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	-	-	6,747	(35,381)	11,508	5,267	-	-	-	-	-	-	(11,859)	(4,141)	(7,718)	223,161	72,400	(150,761)	235,020
8999	Misc Revenue (Suspense)	-	358	-	-	336	2,448	-	-	-	-	-	-	3,142	272	2,871	-	-	-	(3,142)
SUBTOTAL - Local Revenue		-	358	6,747	(35,381)	14,344	7,715	-	-	-	-	-	-	(6,217)	(3,566)	(2,650)	246,161	74,900	(171,261)	252,378
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		112,655	401,022	354,792	834,394	545,290	885,835	-	-	-	-	-	-	3,133,988	3,140,039	(6,051)	9,333,235	9,204,963	(128,272)	6,199,247
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	137,776	193,286	208,937	215,939	211,164	210,227	-	-	-	-	-	-	1,177,328	1,169,190	8,139	2,647,598	2,460,601	(186,997)	1,470,270
1300	Cert Adminis	60,362	37,256	38,355	57,130	40,350	38,654	-	-	-	-	-	-	272,107	264,177	7,929	475,645	486,286	10,641	203,538
SUBTOTAL - Certificated Salaries		198,138	230,542	247,292	273,069	251,514	248,881	-	-	-	-	-	-	1,449,435	1,433,367	16,068	3,123,243	2,946,887	(176,356)	1,673,808

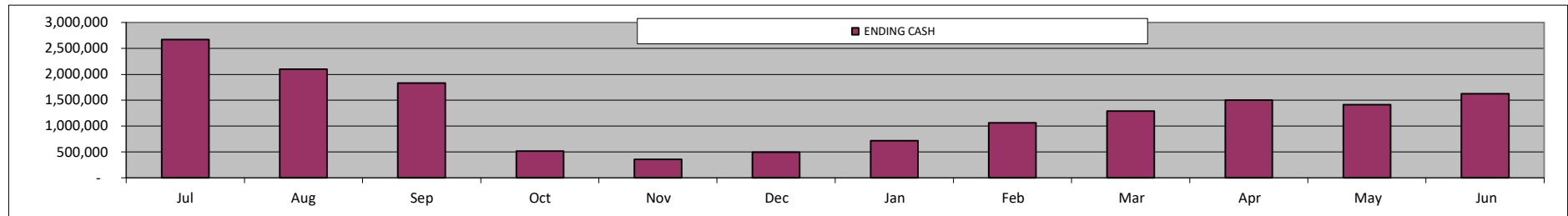
December 2019 Monthly Update Actuals through December 31, 2019)														Year To Date			Annual Budget			
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
	Classified Salaries																			
2100 Instructional Aides	9,274	9,713	15,253	17,074	15,375	13,948	-	-	-	-	-	-	80,638	83,893	(3,255)	119,773	185,700	65,927	39,135	
2200 Classified Support	18,327	22,978	30,815	26,844	26,036	24,278	-	-	-	-	-	-	149,277	121,388	27,889	191,467	191,467	-	42,190	
2300 Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400 Clerical & Tech	16,268	20,134	20,134	21,598	19,728	21,256	-	-	-	-	-	-	119,117	127,587	(8,470)	304,504	282,131	(22,373)	185,387	
2900 OtherClassStaff	10,204	-	-	-	-	-	-	-	-	-	-	-	10,204	7,730	2,474	-	-	-	(10,204)	
SUBTOTAL - Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	-	-	-	-	-	-	359,236	340,599	18,637	615,744	659,298	43,554	256,508	
Employee Benefits																				
3101 STRS-Certified	20,001	39,188	39,188	49,037	42,597	42,304	-	-	-	-	-	-	232,315	235,862	(3,547)	513,591	512,263	(1,328)	281,276	
3102 STRS-Classified	307	1,093	1,203	1,446	1,387	1,470	-	-	-	-	-	-	6,906	3,067	3,839	-	-	-	(6,906)	
3201 PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202 PERS-Classified	9,142	8,890	10,869	10,165	10,092	9,735	-	-	-	-	-	-	58,893	61,597	(2,705)	123,149	132,009	8,860	64,256	
3301 OASDI/Med-Cert	3,017	3,328	3,579	3,106	3,633	3,595	-	-	-	-	-	-	20,258	16,659	3,599	28,000	28,000	-	7,742	
3302 OASDI/Med-Class	3,710	3,645	4,596	5,203	4,160	4,003	-	-	-	-	-	-	25,318	23,904	1,413	45,000	45,000	-	19,682	
3401 HlthWelfareCert	-	30,108	27,782	58,499	3,277	74,709	-	-	-	-	-	-	194,374	208,900	(14,526)	498,000	498,000	-	303,626	
3402 HlthWelfareCert	-	-	-	1,342	-	1,342	-	-	-	-	-	-	2,684	2,318	366	-	5,368	5,368	(2,684)	
3501 UI-Certificated	-	910	585	436	37	18	-	-	-	-	-	-	1,987	16,009	(14,022)	60,000	60,000	-	58,013	
3502 UI-Classified	217	7	80	105	82	96	-	-	-	-	-	-	586	1,158	(572)	3,500	3,500	-	2,914	
3601 WorkersCmp-Cert	6,195	2,065	2,065	2,065	4,753	2,065	-	-	-	-	-	-	19,208	15,447	3,761	25,000	25,000	-	5,792	
3701 Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901 OthBenes-Cert	-	15	19	1	1	1	-	-	-	-	-	-	37	269	(232)	1,000	1,000	-	963	
3902 OthBenes-Class	-	0	3	3	3	3	-	-	-	-	-	-	12	5	7	-	-	-	(12)	
SUBTOTAL - Employee Benefits	42,589	89,250	89,968	131,408	70,022	139,341	-	-	-	-	-	-	562,578	585,197	(22,619)	1,297,240	1,310,140	12,900	734,663	
Books & Supplies																				
4100 Text&CoreCurric	-	36,104	-	2,652	1,377	-	-	-	-	-	-	-	40,133	42,317	(2,184)	50,000	53,445	3,445	9,867	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4310 Ins Mats & Sups	2,500	-	-	(804)	(250)	-	-	-	-	-	-	-	1,446	16,134	(14,688)	40,000	61,254	21,254	38,554	
4315 OthSupplies	-	-	2,018	462	-	34	-	-	-	-	-	-	2,515	6,727	(4,213)	20,000	20,000	-	17,486	
4320 Office Supplies	111	152	-	1,442	2,829	1,469	-	-	-	-	-	-	6,003	3,716	2,288	10,000	10,000	-	3,997	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326 Arts&MusicSupps	-	-	-	3,568	217	49	-	-	-	-	-	-	3,835	9,636	(5,802)	15,000	28,600	13,600	11,165	
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424	(2,424)	10,000	10,000	-	10,000	
4340 Educat Software	4,633	5,779	-	(17)	12,025	1,377	-	-	-	-	-	-	23,797	20,087	3,709	50,378	50,378	(0)	26,581	
4345 NonInstStdntSup	-	3,828	-	-	-	863	-	-	-	-	-	-	4,691	6,330	(1,639)	5,000	14,148	9,148	309	
4346 TeacherSupplies	-	-	-	-	305	216	-	-	-	-	-	-	521	2,182	(1,661)	10,000	9,000	(1,000)	9,479	
4350 Cust. Supplies	-	-	471	-	2,852	449	-	-	-	-	-	-	3,771	7,629	(3,858)	30,000	30,000	-	26,229	
4351 Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400 NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	10,000	3,000	(7,000)	10,000	
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430 OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,455	(1,455)	10,000	6,000	(4,000)	10,000	
4440 Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	8,727	(8,727)	36,000	36,000	-	36,000	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710 Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720 Food:Other Food	-	113	974	454	42	1,647	-	-	-	-	-	-	3,230	5,268	(2,037)	15,000	16,914	1,914	11,770	
4999 Misc Expenditure (Suspense)	7,197	(804)	(110)	19,034	2,188	-	-	-	-	-	-	-	27,506	19,180	8,326	-	-	-	(27,506)	
SUBTOTAL - Books and Supplies	14,441	45,172	3,353	26,790	21,585	6,106	-	-	-	-	-	-	117,447	152,540	(35,093)	311,378	348,738	37,360	193,931	

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Services & Other Operating Expenses																					
5101	CMO Fees	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	-	447,566	434,656	12,910	895,132	860,526	(34,606)	447,566
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	46	92	-	76	38	718	-	-	-	-	-	-	-	970	2,223	(1,252)	12,500	8,500	(4,000)	11,530
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424	(2,424)	10,000	10,000	-	10,000
5300	DuesMemberships	1,070	(31)	250	-	-	6,720	-	-	-	-	-	-	-	8,009	7,037	972	25,000	25,000	-	16,991
5450	Other Insurance	9,587	3,196	3,196	3,196	10,477	3,196	-	-	-	-	-	-	-	32,848	26,648	6,200	50,000	50,000	-	17,152
5500	OpsHousekeeping	2,029	2,332	8,181	13,450	11,692	6,962	-	-	-	-	-	-	-	44,646	41,204	3,442	100,000	88,740	(11,260)	55,354
5510	Gas & Electric	-	3,432	4,204	5,127	6,481	6,102	-	-	-	-	-	-	-	25,346	31,487	(6,141)	90,000	90,000	-	64,654
5610	Rent & Leases	30,000	107,966	107,966	114,626	107,966	107,966	-	-	-	-	-	-	-	576,489	589,809	(13,320)	1,890,580	1,892,240	1,660	1,314,091
5620	EquipmentLeases	1,034	2,270	7,412	3,319	4,739	2,266	-	-	-	-	-	-	-	21,040	22,996	(1,956)	45,000	51,000	6,000	23,960
5630	Reps&MaintBldg	-	-	2,080	-	1,165	2,582	-	-	-	-	-	-	-	5,827	14,667	(8,840)	60,000	54,000	(6,000)	54,173
5800	ProfessServices	-	11,058	-	-	220	36	-	-	-	-	-	-	-	11,314	11,058	256	160,532	158,981	(1,551)	149,218
5810	Legal	-	-	3,196	54,780	662	-	-	-	-	-	-	-	-	58,638	60,838	(2,200)	5,000	69,780	64,780	(53,638)
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	500	98	-	-	-	-	-	-	-	-	598	1,591	(993)	5,000	5,000	-	4,402
5819	SchIProgs-Other	-	2,050	902	2,461	4,465	2,305	-	-	-	-	-	-	-	12,183	14,525	(2,342)	30,000	43,000	13,000	17,817
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,909	(2,909)	12,000	12,000	-	12,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	2,808	2,852	780	540	-	-	-	-	-	-	-	6,980	15,971	(8,991)	60,000	48,192	(11,808)	53,020
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	2,000	2,475	2,992	2,103	-	-	-	-	-	-	-	-	-	9,570	13,432	(3,862)	24,000	25,500	1,500	14,430
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,428	73,428	-	73,428
5857	Payroll Fees	1,918	1,816	1,894	1,865	1,914	1,955	-	-	-	-	-	-	-	11,361	11,736	(375)	25,000	25,000	-	13,639
5860	Service Fees	-	-	-	1	17	1,252	-	-	-	-	-	-	-	1,270	485	785	2,000	2,000	-	730
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	3,750	2,125	483	470	960	(235)	-	-	-	-	-	-	-	7,552	20,931	(13,379)	16,400	65,006	48,606	8,848
5864	Prof Dev-Other	-	-	4,432	-	-	15,702	-	-	-	-	-	-	-	20,134	12,269	7,866	37,000	36,758	(242)	16,866
5869	SpEd Ctrct Inst	-	-	3,247	-	-	-	-	-	-	-	-	-	-	3,247	9,654	(6,407)	46,478	29,676	(16,802)	43,231
5870	Livescan	-	-	254	-	-	148	-	-	-	-	-	-	-	402	448	(46)	-	1,055	1,055	(402)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,071	(3,071)	14,116	12,668	(1,448)	14,116
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	3,656	964	6,903	3,611	-	-	-	-	-	-	-	15,134	10,773	4,361	40,000	30,000	(10,000)	24,866
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,848	(4,848)	20,000	20,000	-	20,000
5900	Communications	162	(677)	162	162	-	634	-	-	-	-	-	-	-	441	2,267	(1,826)	10,000	9,955	(45)	9,559
5920	TelecomInternet	220	95	95	95	-	-	-	-	-	-	-	-	-	505	7,655	(7,150)	30,000	30,000	-	29,495
5930	PostageDelivery	504	670	561	561	1,148	1,890	-	-	-	-	-	-	-	5,334	4,163	1,170	10,000	10,000	-	4,666
5940	Technology	-	4,455	9,256	479	479	479	-	-	-	-	-	-	-	15,148	19,461	(4,313)	26,934	35,934	9,000	11,786
SUBTOTAL - Services & Other Operating Exp.		126,913	217,916	241,819	281,681	160,204	314,018	-	-	-	-	-	-	-	1,342,551	1,401,235	(58,684)	3,826,100	3,873,939	47,839	2,483,549
Capital Outlay & Depreciation																					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	(0)	-	-	-	-	-	-	-	-	-	(0)	(0)	(0)	44,000	-	(44,000)	44,000

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 1																				
6900	Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	-	-	-	-	-	-	35,119	31,157	3,963	90,000	157,379	67,379	54,881
	SUBTOTAL - Capital Outlay & Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	-	-	-	-	-	-	35,119	31,157	3,963	134,000	157,379	23,379	98,881
	Other Outflows																			
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	305	(305)	-	1,259	1,259	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	305	(305)	-	1,259	1,259	-
TOTAL EXPENSES		451,731	651,284	664,213	794,041	531,418	773,679	-	-	-	-	-	-	3,866,366	3,944,399	(78,033)	9,307,706	9,297,641	(10,065)	5,441,340

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	2,939,938	2,672,529	2,098,101	1,831,008	515,541	355,868	497,311	716,365	1,061,954	1,291,948	1,501,792	1,413,043	1,622,887	
BEGINNING CASH														
Revenue														
LCFF Entitlement	86,630	385,827	321,339	740,903	486,005	486,004	740,087	485,188	692,266	880,877	582,283	880,877	582,895	7,351,181
Federal Revenue	11,188	-	-	61,527	18,235	-	53,526	53,526	53,526	53,526	53,526	53,526	13,381	425,487
Other State Revenues	14,837	14,837	26,706	67,345	26,706	392,116	129,192	129,192	129,192	129,192	129,192	129,192	32,298	1,349,996
Other Local Revenues	-	358	6,747	(35,381)	14,344	7,715	12,555	12,555	12,555	12,555	12,555	12,555	3,139	72,250
Total Revenue	112,655	401,022	354,792	834,394	545,290	885,835	935,359	680,460	887,538	1,076,149	777,555	1,076,149	631,713	9,198,913
Expenses														
Certificated Salaries	198,138	230,542	247,292	273,069	251,514	248,881	242,163	242,163	242,163	242,163	242,163	242,163	60,541	2,962,955
Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	50,992	50,992	50,992	50,992	50,992	50,992	12,748	677,936
Benefits	42,589	89,250	89,968	131,408	70,022	139,341	115,991	115,991	115,991	115,991	115,991	115,991	28,998	1,287,522
Books and Supplies	14,441	45,172	3,353	26,790	21,585	6,106	31,392	31,392	31,392	31,392	31,392	31,392	7,848	313,646
Services and Operations	126,913	219,213	241,819	281,681	160,204	314,018	395,633	395,633	395,633	395,633	395,633	395,633	98,908	3,816,552
Depreciation / Cap Outlay	15,578	15,578	15,578	15,578	(33,047)	5,853	20,196	20,196	20,196	20,196	20,196	20,196	5,049	161,342
Other Outflows	-	-	-	-	-	-	153	153	153	153	153	153	38	954
Total Expenses	451,731	652,581	664,213	794,041	531,418	773,679	856,519	856,519	856,519	856,519	856,519	856,519	214,130	9,220,905
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	537,448	143,893	-	434,967	13,462	57,363	-	531,434	208,761	-	-	-	-	1,927,328
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	43,981	(4,347)	-	-	(177,221)	(18,290)	-	-	-	-	-	-	-	(155,876)
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	-	-	-	(1,930,000)	-	-	(650,000)	-	-	-	-	-	-	(2,580,000)
Due To (From)	(31,910)	(32,936)	33,718	124,148	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	(24,852)	-	(105,799)
Expenses - Prior Year Accruals	(489,698)	(441,326)	-	-	-	-	-	-	-	-	-	-	-	(931,024)
Accounts Payable - Current Year	-	-	(3,236)	-	-	-	(200,000)	-	-	-	-	-	-	(203,236)
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	-	-	-	-	-	-	1,000,000
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	71,667	(322,870)	42,328	(1,355,819)	(173,545)	29,287	140,214	521,648	198,975	(9,786)	(9,786)	(9,786)		(877,475)
Total Change in Cash	(267,410)	(574,428)	(267,093)	(1,315,467)	(159,673)	141,443	219,054	345,589	229,994	209,844	(88,750)	209,844		(899,468)
ENDING CASH	2,672,529	2,098,101	1,831,008	515,541	355,868	497,311	716,365	1,061,954	1,291,948	1,501,792	1,413,043	1,622,887		<<< = 64 days cash



MSA-2 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$169,179).

This is an decrease of (\$238,238) from the original July Budget projected surplus of \$69,059.

This will allow MSA-2 to end this fiscal year with a balance of \$847,374, which is 14.9% 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 \$912,250, which represents 60 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 (\$366,098), or -6.2% of July revenues)

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

LCFF Entitlement projected revenues are (\$161,932) lower than in the July Budget, due to average daily attendance (ADA) decreasing by 15.

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 \$9,668 higher 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 \$12,346 higher 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 (\$175,579) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$127,860), or -2.2% 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 (\$1,654) lower 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 \$37,360 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 (\$66,967) 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 (\$70,734) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	148,427	148,427	267,168	267,168	267,168	-	-	-	-	-	-	1,098,358	1,098,358	-	3,274,680	3,025,871	(248,809)	2,176,322
8012	EPA Entitlement	-	-	-	182,423	-	-	-	-	-	-	-	-	182,423	182,423	-	699,123	720,461	21,338	516,700
8019	Prior Year Adjustments	-	5,644	-	-	-	-	-	-	-	-	-	-	5,644	4,276	1,368	-	-	-	(5,644)
8096	InLieuPropTaxes	63,407	126,814	84,544	84,543	84,543	84,543	-	-	-	-	-	-	528,394	532,452	(4,058)	1,007,987	1,073,526	65,539	479,593
SUBTOTAL - LCFF Entitlement		63,407	280,885	232,971	534,134	351,711	351,711	-	-	-	-	-	-	1,814,819	1,817,509	(2,689)	4,981,790	4,819,858	(161,932)	3,166,971
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	13,242	(13,242)	61,381	54,625	(6,756)	61,381
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	56,519	-	-	-	-	-	-	-	-	56,519	97,702	(41,183)	234,656	226,400	(8,257)	178,137
SUBTOTAL - Federal Revenue		-	-	-	56,519	-	-	-	-	-	-	-	-	56,519	110,945	(54,426)	296,037	281,025	(15,013)	239,518
Other State Revenue																				
8311	SpEd Revenue	10,858	10,858	19,545	19,545	19,545	19,545	-	-	-	-	-	-	99,896	112,407	(12,511)	283,641	273,661	(9,980)	183,745
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	12,019	-	-	-	-	-	-	12,019	2,985	9,034	12,312	12,312	-	293
8560	StateLotteryRev	-	-	-	24,839	-	-	-	-	-	-	-	-	24,839	39,721	(14,881)	89,818	86,224	(3,594)	64,979
8590	AllOthStateRev	-	-	2	-	-	-	-	-	-	-	-	-	2	1	0	-	-	-	(2)
SUBTOTAL - Other State Revenue		10,858	10,858	19,547	44,384	19,545	31,564	-	-	-	-	-	-	136,756	155,114	(18,358)	385,771	372,197	(13,574)	249,015
Local Revenue																				
8600	Other Local Rev	-	-	-	-	2,500	-	-	-	-	-	-	-	2,500	1,146	1,354	4,834	4,728	(106)	2,334
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	-	-	-	40,353	40,555	(26,140)	-	-	-	-	-	-	54,768	36,956	17,812	201,814	26,341	(175,473)	147,045
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		-	-	-	40,353	43,055	(26,140)	-	-	-	-	-	-	57,268	38,102	19,166	206,648	31,069	(175,579)	149,380
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		74,265	291,743	252,518	675,390	414,311	357,135	-	-	-	-	-	-	2,065,362	2,121,669	(56,307)	5,870,246	5,504,148	(366,098)	3,804,884
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	78,934	149,886	146,180	157,732	149,165	149,559	-	-	-	-	-	-	831,456	852,156	(20,701)	1,908,969	1,850,358	(58,611)	1,077,513
1300	Cert Adminis	59,287	30,404	32,154	30,829	30,654	31,192	-	-	-	-	-	-	214,520	210,270	4,249	370,360	390,260	19,900	155,840
SUBTOTAL - Certificated Salaries		138,221	180,290	178,334	188,561	179,819	180,751	-	-	-	-	-	-	1,045,975	1,062,427	(16,451)	2,279,329	2,240,618	(38,711)	1,233,354

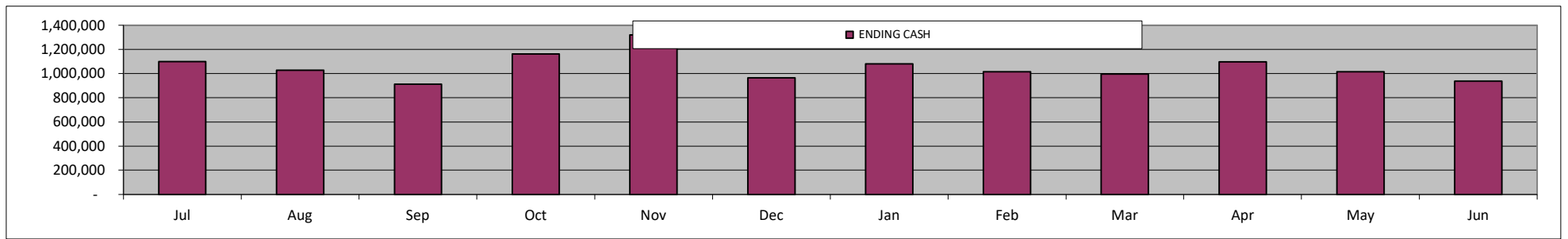
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA 2																					
Classified Salaries																					
2100	Instructional Aides	-	3,675	7,025	3,940	4,810	5,345	-	-	-	-	-	-	24,795	38,947	(14,152)	119,885	114,905	(4,980)	95,090	
2200	Classified Support	8,415	9,676	11,698	9,653	9,597	7,986	-	-	-	-	-	-	57,023	70,444	(13,421)	113,390	167,330	53,940	56,367	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech	8,245	19,302	24,827	20,709	23,236	25,099	-	-	-	-	-	-	121,418	134,594	(13,176)	317,729	326,817	9,088	196,311	
2900	OtherClassStaff	9,597	-	-	-	-	-	-	-	-	-	-	-	9,597	7,271	2,327	-	-	-	-	(9,597)
SUBTOTAL - Classified Salaries		26,257	32,653	43,550	34,302	37,643	38,429	-	-	-	-	-	-	212,834	251,256	(38,422)	551,004	609,052	58,047	338,170	
Employee Benefits																					
3101	STRS-Certified	13,868	30,775	26,824	32,081	29,638	29,841	-	-	-	-	-	-	163,027	167,319	(4,292)	377,595	366,605	(10,990)	214,568	
3102	STRS-Classified	-	-	-	109	-	-	-	-	-	-	-	-	109	83	26	-	-	-	-	(109)
3201	PERS-Cert	-	-	1,033	1,079	1,079	1,079	-	-	-	-	-	-	4,269	1,599	2,669	-	-	-	-	(4,269)
3202	PERS-Classified	4,308	6,183	8,129	7,161	7,194	7,297	-	-	-	-	-	-	40,273	46,247	(5,974)	110,201	110,201	-	-	69,928
3301	OASDI/Med-Cert	1,991	2,592	2,578	2,671	2,598	2,611	-	-	-	-	-	-	15,042	11,570	3,472	17,000	17,000	-	-	1,958
3302	OASDI/Med-Class	2,009	2,498	3,332	2,916	2,880	2,940	-	-	-	-	-	-	16,574	17,844	(1,270)	40,000	40,000	-	-	23,426
3401	HlthWelfareCert	2,801	28,734	29,305	28,872	2,261	40,875	-	-	-	-	-	-	132,849	174,631	(41,782)	450,000	440,000	(10,000)	-	317,151
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	760	608	1,242	-	-	-	-	-	-	-	-	2,609	2,583	26	2,500	2,500	-	-	(109)
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	WorkersCmp-Cert	5,102	1,701	1,701	1,701	4,856	15,509	-	-	-	-	-	-	30,570	15,004	15,566	30,000	30,000	-	-	(570)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	-	2,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		30,078	73,242	73,510	77,833	50,505	100,152	-	-	-	-	-	-	405,320	437,365	(32,044)	1,029,296	1,008,305	(20,990)	623,975	
Books & Supplies																					
4100	Text&CoreCurric	7,485	27,679	-	-	-	-	-	-	-	-	-	-	35,164	35,706	(542)	48,000	37,401	(10,599)	-	12,836
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	-	3,000
4310	Ins Mats & Sups	3,505	-	207	61	227	276	-	-	-	-	-	-	4,277	7,508	(3,232)	8,000	19,178	11,178	-	3,723
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	99	1,832	1,809	2,202	289	1,596	-	-	-	-	-	-	7,827	7,411	417	9,000	12,000	3,000	-	1,173
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	-	5,000
4340	Educat Software	3,373	1,890	12,087	-	12,025	4,938	-	-	-	-	-	-	34,312	27,424	6,888	57,782	58,907	1,125	-	23,470
4345	NonInstStdntSup	2,201	-	143	1,540	1,577	95	-	-	-	-	-	-	5,556	6,128	(572)	7,000	13,140	6,140	-	1,444
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	-	3,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	261	(261)	-	1,075	1,075	-	-
4410	ClssrmFrmEqp<5k	-	1,880	-	-	-	-	-	-	-	-	-	-	1,880	3,752	(1,871)	7,000	9,600	2,600	-	5,120
4430	OfficeFurnEqp<5k	741	-	-	-	-	-	-	-	-	-	-	-	741	665	75	3,000	430	(2,570)	-	2,259
4440	Computers <\$5k	763	-	-	-	1,031	-	-	-	-	-	-	-	1,794	7,851	(6,056)	30,000	30,000	-	-	28,206
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	33	-	-	-	-	-	-	-	33	121	(89)	-	500	500	-	(33)
4720	Food:Other Food	715	113	901	31	706	279	-	-	-	-	-	-	2,745	3,283	(538)	9,000	8,044	(956)	-	6,255
4999	Misc Expenditure (Suspense)	-	25,023	792	(720)	(12,190)	1,244	-	-	-	-	-	-	14,149	19,012	(4,863)	-	-	-	-	(14,149)
SUBTOTAL - Books and Supplies		18,882	58,417	15,939	3,113	3,698	8,427	-	-	-	-	-	-	108,477	121,788	(13,311)	189,782	201,276	11,494	81,305	

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 2																				
Services & Other Operating Expenses																				
5101	CMO Fees	67,601	67,601	67,601	67,601	-	135,202	-	-	-	-	-	-	405,607	393,907	11,700	811,213	779,851	(31,362)	405,606
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000
5210	MilesParkTolls	-	-	333	-	-	183	-	-	-	-	-	-	516	1,464	(948)	5,000	5,000	-	4,484
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	5,000	2,000	(3,000)	5,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	1,070	-	-	4,380	-	-	-	-	-	-	5,450	2,265	3,185	6,000	6,000	-	550
5450	Other Insurance	6,523	2,174	2,174	2,174	4,222	6,522	-	-	-	-	-	-	23,789	15,701	8,089	24,000	24,000	-	211
5500	OpsHousekeeping	-	-	3,762	1,387	1,458	3,672	-	-	-	-	-	-	10,279	8,749	1,530	20,000	20,000	-	9,721
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	10,833	10,833	10,833	10,833	10,833	10,833	-	-	-	-	-	-	65,000	64,343	657	145,000	130,000	(15,000)	80,000
5620	EquipmentLeases	1,091	1,091	1,936	1,202	3,554	1,233	-	-	-	-	-	-	10,106	8,878	1,227	20,000	20,000	-	9,894
5630	Reps&MaintBldng	745	5,544	900	1,180	-	-	-	-	-	-	-	-	8,369	11,189	(2,820)	20,000	20,000	-	11,631
5800	ProfessServices	-	6,089	-	-	-	8,542	-	-	-	-	-	-	14,631	13,091	1,540	40,171	34,971	(5,200)	25,540
5810	Legal	-	-	-	45	-	24	-	-	-	-	-	-	68	4,882	(4,814)	20,000	20,000	-	19,932
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	913	-	1,590	-	-	-	-	-	-	2,503	4,873	(2,371)	19,000	17,250	(1,750)	16,497
5819	SchlProgs-Other	-	1,195	1,130	2,907	514	3,115	-	-	-	-	-	-	8,861	14,236	(5,375)	33,000	42,375	9,375	24,139
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424	(2,424)	10,000	10,000	-	10,000
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	2,152	564	2,074	564	-	-	-	-	-	-	5,354	9,997	(4,643)	42,000	32,750	(9,250)	36,646
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	4,640	-	-	-	-	-	-	-	-	-	-	4,640	5,939	(1,299)	10,000	10,000	-	5,360
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	11,152	(11,152)	50,357	46,000	(4,357)	50,357
5857	Payroll Fees	1,248	5,024	1,314	(2,302)	1,314	1,302	-	-	-	-	-	-	7,900	8,124	(224)	17,000	17,000	-	9,100
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	1,500	1,500	-	1,500
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	2,392	348	500	-	-	-	-	-	-	-	3,240	4,500	(1,260)	10,000	10,000	-	6,761
5864	Prof Dev-Other	-	354	69	-	-	8,918	-	-	-	-	-	-	9,341	11,628	(2,287)	59,000	46,643	(12,357)	49,659
5869	SpEd Ctrct Inst	-	-	-	200	-	24,996	-	-	-	-	-	-	25,196	14,261	10,934	75,000	58,204	(16,796)	49,804
5870	Livescan	-	-	75	-	-	-	-	-	-	-	-	-	75	154	(79)	-	400	400	(75)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,046	(2,046)	13,801	8,441	(5,360)	13,801
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	12,838	6,758	16,206	4,905	-	-	-	-	-	-	40,707	45,567	(4,860)	70,000	126,726	56,726	29,293
5890	Oth Svcs Non-Inst	-	579	-	-	400	-	-	-	-	-	-	-	979	2,863	(1,884)	21,045	10,000	(11,045)	20,066
5900	Communications	10	2,450	-	-	(10)	-	-	-	-	-	-	-	2,450	2,455	(5)	-	2,440	2,440	(2,450)
5920	TelecomInternet	-	959	1,437	718	479	479	-	-	-	-	-	-	4,072	4,194	(122)	28,000	7,570	(20,430)	23,928
5930	PostageDelivery	1,019	-	-	504	610	504	-	-	-	-	-	-	2,636	2,608	28	6,000	6,000	-	3,364
5940	Technology	-	3,976	2,688	-	-	-	-	-	-	-	-	-	6,664	11,034	(4,370)	24,690	24,690	-	18,026
SUBTOTAL - Services & Other Operating Exp.		89,071	112,509	112,705	95,031	42,154	216,963	-	-	-	-	-	-	668,433	684,587	(16,154)	1,611,777	1,544,810	(66,967)	943,344
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000	-	(70,000)	70,000

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	-	-	-	-	-	-	13,506	11,444	2,061	70,000	69,266	(734)	56,495
	SUBTOTAL - Capital Outlay & Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	-	-	-	-	-	-	13,506	11,444	2,061	140,000	69,266	(70,734)	126,495
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		312,870	467,473	434,399	409,200	285,503	545,100	-	-	-	-	-	-	2,454,545	2,568,866	(114,322)	5,801,188	5,673,328	(127,860)	3,346,643

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	1,158,184	1,099,714	1,026,999	912,250	1,161,920	1,319,492	963,370	1,080,368	1,014,942	997,056	1,095,656	1,016,448	937,240	
BEGINNING CASH														
Revenue														
LCFF Entitlement	63,407	280,885	232,971	534,134	351,711	351,711	535,479	353,056	400,595	517,081	339,273	339,273	517,594	4,817,169
Federal Revenue	-	-	-	56,519	-	-	27,213	27,213	27,213	27,213	27,213	27,213	6,803	226,599
Other State Revenues	10,858	10,858	19,547	44,384	19,545	31,564	34,733	34,733	34,733	34,733	34,733	34,733	8,683	353,840
Other Local Revenues	-	-	-	40,353	43,055	(26,140)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(1,125)	(281)	50,235
Total Revenue	74,265	291,743	252,518	675,390	414,311	357,135	596,300	413,877	461,416	577,901	400,094	400,094	532,799	5,447,842
Expenses														
Certificated Salaries	138,221	180,290	178,334	188,561	179,819	180,751	188,511	188,511	188,511	188,511	188,511	188,511	47,128	2,224,167
Classified Salaries	26,257	32,653	43,550	34,302	37,643	38,429	57,247	57,247	57,247	57,247	57,247	57,247	14,312	570,629
Benefits	30,078	73,242	73,510	77,833	50,505	100,152	91,351	91,351	91,351	91,351	91,351	91,351	22,838	976,261
Books and Supplies	18,882	58,417	15,939	3,113	3,698	8,427	12,718	12,718	12,718	12,718	12,718	12,718	3,180	187,965
Services and Operations	89,071	112,509	112,705	95,031	42,154	216,963	137,636	137,636	137,636	137,636	137,636	137,636	34,409	1,528,656
Depreciation / Cap Outlay	10,361	10,361	10,361	10,361	(28,316)	377	9,252	9,252	9,252	9,252	9,252	9,252	2,313	71,328
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	312,870	467,473	434,399	409,200	285,503	545,100	496,714	496,714	496,714	496,714	496,714	496,714	124,178	5,559,006
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	418,580	121,163		(33,932)	11,351	25,125								542,287
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj						17,131								17,131
Fixed Assets - Depreciation Addback	5,833	5,833	5,833	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200		118,299
Fixed Assets - Acquisitions														-
Due To (From)	(9,193)													(9,193)
Expenses - Prior Year Accruals	(235,086)	(23,981)				(227,825)								(486,892)
Accounts Payable - Current Year			55,088											55,088
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	180,134	103,015	67,133	(16,520)	28,763	(168,157)	17,412	17,412	17,412	17,412	17,412	17,412		298,840
Total Change in Cash	(58,470)	(72,715)	(114,749)	249,670	157,571	(356,122)	116,998	(65,425)	(17,886)	98,600	(79,208)	(79,208)		187,676
ENDING CASH	1,099,714	1,026,999	912,250	1,161,920	1,319,492	963,370	1,080,368	1,014,942	997,056	1,095,656	1,016,448	937,240	<<< = 62 days cash	



MSA-3 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$386,279).

This is an decrease of (\$452,744) from the original July Budget projected surplus of \$66,465.

This will allow MSA-3 to end this fiscal year with a balance of \$660,731, which is 10.2% 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 \$417,870, which represents 24 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 \$23,278, or 0.4% of July revenues)

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

LCFF Entitlement projected revenues are \$5,974 higher than in the July Budget, due to average daily attendance (ADA) increasing by 4.

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 \$9,668 higher 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 \$12,346 higher 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 (\$4,711) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$476,022, or 7.9% 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 \$98,892 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 \$37,360 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 (\$66,967) 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 (\$60,828) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.

December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date												Annual Budget						
MSA 3	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																480	484	4	
SUMMARY																			
Revenue																			
LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	-	-	-	-	-	-	1,948,774	1,947,150	1,624	5,299,249	5,305,223	5,974	37%
Federal Revenue	5,640	-	-	44,581	-	-	-	-	-	-	-	-	50,221	50,221	-	251,373	261,041	9,668	19%
Other State Revenues	12,672	12,672	22,810	59,300	22,810	117,085	-	-	-	-	-	-	247,348	236,386	10,963	479,371	491,717	12,346	50%
Other Local Revenues	-	548	-	4,036	3,017	652	-	-	-	-	-	-	8,252	11,089	(2,837)	36,129	31,418	(4,711)	26%
Total Revenue	92,310	330,894	285,486	713,236	419,712	412,957	-	-	-	-	-	-	2,254,595	2,244,845	9,750	6,066,121	6,089,399	23,278	37%
Expenditures																			
Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	-	-	-	-	-	-	1,023,324	1,022,868	456	2,209,823	2,151,664	(58,158)	48%
Classified Salaries	55,519	49,542	75,246	73,847	75,369	73,863	-	-	-	-	-	-	403,386	372,798	30,588	616,864	743,562	126,698	54%
Benefits	37,245	72,891	103,601	66,504	59,623	119,237	-	-	-	-	-	-	459,101	471,685	(12,584)	1,039,594	1,069,946	30,352	43%
Books and Supplies	23,012	19,767	26,833	43,468	25,385	418	-	-	-	-	-	-	138,882	151,672	(12,790)	155,103	272,272	117,170	51%
Services and Operating Exp.	119,830	123,760	129,243	362,994	220,726	204,277	-	-	-	-	-	-	1,160,831	1,185,999	(25,169)	1,910,596	2,231,386	320,789	52%
Depreciation & Cap Outlay	5,640	5,640	5,640	5,640	(20,891)	334	-	-	-	-	-	-	2,002	5,243	(3,241)	67,677	4,004	(63,673)	50%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	690	(690)	-	2,845	2,845	0%
Total Expenditures	361,922	442,023	527,867	735,702	544,020	575,992	-	-	-	-	-	-	3,187,525	3,210,955	(23,429)	5,999,656	6,475,678	476,022	49%
Net Revenues													(932,930)	(966,109)	33,179	66,465	(386,279)	(452,744)	
															Fund Balance Beginning Balance (Audited) 1,047,010 Net Revenues (386,279) Ending Fund Balance 660,731				
															Components of Fund Bal. Available For Econ. Uncert. 609,472 9.4% of Expenditures Restricted Balances (Est.) 18,400 0.3% of Expenditures Net Fixed Assets 32,859 0.5% of Expenditures Ending Fund Balance 660,731 10.2% of Expenditures				



December 2019 Monthly Update Actuals through December 31, 2019)													Year To Date			Annual Budget			
MSA 3													Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	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	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget	

REVENUE DETAIL																																
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining													
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining													
LCFF Entitlement																																
8011	State Aid	-	164,011	164,011	295,220	295,220	295,220	-	-	-	-	-	1,213,682	1,213,682	-	3,430,548	3,253,329	(177,219)	2,216,866													
8012	EPA Entitlement	-	-	-	211,435	-	-	-	-	-	-	-	211,435	211,435	-	762,194	820,647	58,453	550,759													
8019	Prior Year Adjustments	-	5,667	-	-	-	-	-	-	-	-	-	5,667	4,293	1,374	-	-	-	(5,667)													
8096	InLieuPropTaxes	73,998	147,997	98,665	98,665	98,665	-	-	-	-	-	-	517,990	517,740	250	1,106,507	1,231,247	124,740	588,517													
SUBTOTAL - LCFF Entitlement													1,948,774	1,947,150	1,624	5,299,249	5,305,223	5,974	3,350,475													
Federal Revenue																																
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,250	63,750	2,500	61,250													
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
8290	All Other Federal Revenue	5,640	-	-	44,581	-	-	-	-	-	-	-	50,221	50,221	-	190,123	197,291	7,168	139,901													
SUBTOTAL - Federal Revenue													50,221	50,221	-	251,373	261,041	9,668	201,151													
Other State Revenue																																
8311	SpEd Revenue	12,672	12,672	22,810	22,810	22,810	-	-	-	-	-	-	116,584	116,626	(42)	257,250	259,318	2,068	140,666													
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
8550	MandCstReimburs	-	-	-	-	14,490	-	-	-	-	-	-	14,490	3,270	11,220	13,490	13,490	-	(1,000)													
8560	StateLotteryRev	-	-	-	25,166	-	-	-	-	-	-	-	25,166	25,166	-	95,397	96,163	766	70,231													
8590	AllOthStateRev	-	-	-	11,323	79,785	-	-	-	-	-	-	91,108	91,323	(215)	113,234	122,746	9,512	22,126													
SUBTOTAL - Other State Revenue													247,348	236,386	10,963	479,371	491,717	12,346	232,023													
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	-	-	3,839	3,214	652	-	-	-	-	-	-	7,704	10,525	(2,820)	36,129	31,418	(4,711)	28,425													
8999	Misc Revenue (Suspense)	-	548	-	197	(197)	-	-	-	-	-	-	548	564	(17)	-	-	-	(548)													
SUBTOTAL - Local Revenue													8,252	11,089	(2,837)	36,129	31,418	(4,711)	27,877													
Fundraising & Grants																																
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
SUBTOTAL - Fundraising & Grants													-	-	-	-	-	-	-													
TOTAL REVENUE													92,310	330,894	285,486	713,236	419,712	412,957	-	-	-	-	-	-	-	2,254,595	2,244,845	9,750	6,066,121	6,089,399	23,278	3,811,526
EXPENSES																																
Certificated Salaries																																
1100	TeacherSalaries	70,324	141,507	145,035	146,074	146,932	141,638	-	-	-	-	-	791,509	795,986	(4,476)	1,854,887	1,711,752	(143,134)	1,063,377													
1300	Cert Adminis	50,351	28,916	42,270	37,176	36,876	36,226	-	-	-	-	-	231,815	226,882	4,933	354,936	439,912	84,976	123,121													
SUBTOTAL - Certificated Salaries													1,023,324	1,022,868	456	2,209,823	2,151,664	(58,158)	1,186,498													

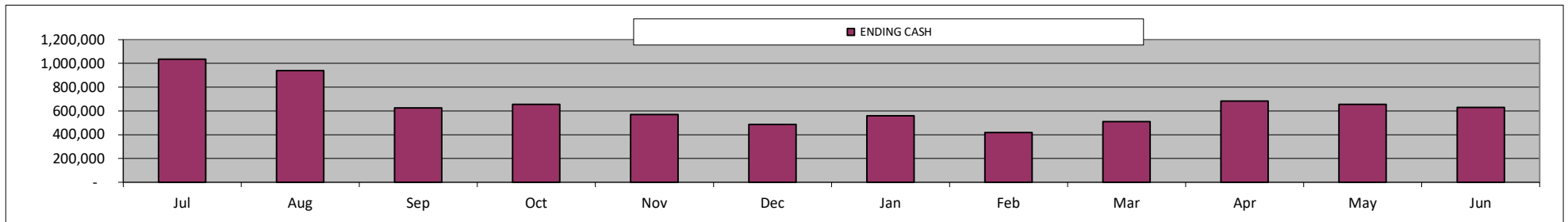
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA 3																					
Classified Salaries																					
2100	Instructional Aides	-	20,629	30,640	75,120	33,382	32,871	-	-	-	-	-	-	192,642	223,049	(30,407)	-	525,110	525,110	(192,642)	
2200	Classified Support	-	3,387	16,652	19,478	25,350	23,325	-	-	-	-	-	-	88,191	40,637	47,554	-	44,140	44,140	(88,191)	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	22,515	22,836	21,264	16,633	16,637	16,993	-	-	-	-	-	-	116,878	105,324	11,554	174,311	174,311	-	57,434	
2900	OtherClassStaff	33,004	2,691	6,689	(37,384)	-	675	-	-	-	-	-	-	5,675	3,788	1,887	442,552	-	(442,552)	436,877	
SUBTOTAL - Classified Salaries		55,519	49,542	75,246	73,847	75,369	73,863	-	-	-	-	-	-	403,386	372,798	30,588	616,864	743,562	126,698	213,478	
Employee Benefits																					
3101	STRS-Certified	14,699	28,284	28,201	32,019	29,317	28,265	-	-	-	-	-	-	160,785	185,576	(24,791)	364,450	442,992	78,541	203,665	
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	555	1,222	1,222	1,222	1,222	-	-	-	-	-	-	5,444	2,272	3,172	-	-	-	(5,444)	
3202	PERS-Classified	10,704	8,654	12,272	11,403	11,683	11,365	-	-	-	-	-	-	66,081	65,905	175	127,691	137,381	9,690	61,610	
3301	OASDI/Med-Cert	1,748	2,642	3,093	3,038	3,079	2,961	-	-	-	-	-	-	16,560	15,534	1,026	30,904	31,204	300	14,344	
3302	OASDI/Med-Class	4,234	3,778	5,740	5,633	5,746	5,631	-	-	-	-	-	-	30,761	26,552	4,209	47,190	48,950	1,760	16,430	
3401	HlthWelfareCert	-	26,555	51,119	11,235	3,899	60,340	-	-	-	-	-	-	153,148	160,106	(6,958)	420,000	382,596	(37,404)	266,852	
3402	HlthWelfareCert	-	-	-	-	-	7,500	-	-	-	-	-	-	7,500	-	7,500	-	-	-	(7,500)	
3501	UI-Certificated	-	469	-	-	1,817	-	-	-	-	-	-	-	2,286	682	1,604	1,346	1,346	-	(940)	
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	18	(18)	76	76	-	76	
3601	WorkersComp-Cert	5,861	1,954	1,954	1,954	2,859	1,954	-	-	-	-	-	-	16,536	15,039	1,497	17,937	25,402	7,465	1,401	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	0	-	-	-	-	-	-	-	-	-	-	0	0	0	-	-	-	(0)	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	(30,000)	30,000	
SUBTOTAL - Employee Benefits		37,245	72,891	103,601	66,504	59,623	119,237	-	-	-	-	-	-	459,101	471,685	(12,584)	1,039,594	1,069,946	30,352	580,493	
Books & Supplies																					
4100	Text&CoreCurric	-	7,773	22,582	14,544	-	-	-	-	-	-	-	-	44,898	51,226	(6,328)	30,000	71,000	41,000	(14,898)	
4200	BooksOthRefMats	-	238	681	-	-	-	-	-	-	-	-	-	919	1,666	(747)	4,000	4,000	-	3,081	
4310	Ins Mats & Sups	-	-	-	(109)	9,993	(270)	-	-	-	-	-	-	9,614	16,999	(7,385)	27,083	70,462	43,380	17,469	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	185	(185)	-	761	-	-	
4320	Office Supplies	55	68	1,533	387	8	614	-	-	-	-	-	-	2,664	4,941	(2,277)	11,000	14,000	3,000	8,336	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	121	(121)	500	500	-	500	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	1,500	1,500	-	1,500	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000	
4340	Educat Software	-	3,738	2,205	8,266	12,900	-	-	-	-	-	-	-	27,109	23,876	3,233	48,060	54,085	6,025	20,951	
4345	NonInstStdntSup	-	7,950	-	-	-	54	-	-	-	-	-	-	8,004	9,172	(1,168)	7,000	12,991	5,991	(1,004)	
4346	TeacherSupplies	-	-	-	-	2	20	-	-	-	-	-	-	22	242	(221)	1,000	1,000	-	978	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	73	(73)	300	300	-	300	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	121	(121)	500	500	-	500	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,968	(1,968)	8,120	8,120	-	8,120	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	4,786	(4,786)	7,400	19,740	12,340	7,400	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	2,742	(2,742)	6,640	11,312	4,672	6,640	
4999	Misc Expenditure (Suspense)	22,957	-	(167)	20,380	2,482	-	-	-	-	-	-	-	45,652	32,705	12,948	-	-	-	(45,652)	
SUBTOTAL - Books and Supplies		23,012	19,767	26,833	43,468	25,385	418	-	-	-	-	-	-	138,882	151,672	(12,790)	155,103	272,272	117,170	16,220	

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 3																				
Services & Other Operating Expenses																				
5101	CMO Fees	74,594	74,594	74,594	-	149,189	69,651	-	-	-	-	-	-	442,622	439,793	2,829	895,132	860,526	(34,606)	452,510
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	544	(544)	2,244	2,244	-	2,244
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	1,500	1,500	-	1,500
5300	DuesMemberships	-	-	-	1,000	144	3,660	-	-	-	-	-	-	4,804	2,891	1,913	10,300	8,800	(1,500)	5,496
5450	Other Insurance	6,228	2,076	2,076	2,076	4,961	2,076	-	-	-	-	-	-	19,493	16,178	3,316	27,808	27,808	-	8,315
5500	OpsHousekeeping	-	-	-	(197)	-	-	-	-	-	-	-	-	(197)	372	(569)	5,150	2,150	(3,000)	5,347
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	21,250	21,250	21,250	265,757	33,411	33,410	-	-	-	-	-	-	396,327	390,113	6,214	255,000	499,507	244,507	(141,327)
5620	EquipmentLeases	613	744	2,185	613	2,372	2,491	-	-	-	-	-	-	9,016	7,042	1,974	16,068	16,068	-	7,052
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	3,000
5800	ProfessServices	-	13,718	-	3,625	-	3,625	-	-	-	-	-	-	20,968	30,258	(9,290)	70,619	70,619	-	49,651
5810	Legal	-	-	-	65,184	(24,295)	6,968	-	-	-	-	-	-	47,856	64,817	(16,961)	50,000	63,673	13,673	2,144
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	0	113,234	(0)	(113,234)	113,234
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000
5819	SchlProgs-Other	-	548	7,292	-	1,500	6,882	-	-	-	-	-	-	16,221	17,443	(1,222)	35,305	47,455	12,150	19,083
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500	(2,500)	10,313	10,313	-	10,313
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	3,284	945	893	1,013	-	-	-	-	-	-	6,135	8,761	(2,626)	34,987	22,922	(12,065)	28,852
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	1,588	931	1,300	-	2,300	-	-	-	-	-	-	6,119	5,317	802	10,000	10,000	-	3,881
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	12,965	(12,965)	53,481	53,481	-	53,481
5857	Payroll Fees	10,288	1,493	1,623	(7,052)	1,582	1,610	-	-	-	-	-	-	9,545	11,046	(1,501)	25,714	25,714	-	16,169
5860	Service Fees	-	-	-	-	50	-	-	-	-	-	-	-	50	125	(75)	515	515	-	465
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	4,000	765	-	5,248	-	-	-	-	-	-	-	-	10,013	17,740	(7,727)	6,500	41,888	35,388	(3,513)
5864	Prof Dev-Other	-	-	-	-	-	12,000	-	-	-	-	-	-	12,000	4,870	7,130	19,928	20,088	160	7,928
5869	SpEd Ctrct Inst	-	-	5,294	-	-	(13,500)	-	-	-	-	-	-	(8,206)	5,294	(13,500)	98,800	135,182	36,382	107,006
5870	Livescan	-	-	63	-	-	-	-	-	-	-	-	-	63	169	(106)	-	500	500	(63)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	3,088	(3,088)	12,740	12,740	-	12,740
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	75	(75)	309	309	-	309
5884	Substitutes	-	-	3,047	21,351	47,152	67,565	-	-	-	-	-	-	139,115	104,398	34,717	55,378	197,408	142,030	(83,737)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	3,246	(3,246)	13,390	13,390	-	13,390
5900	Communications	(0)	-	-	-	-	299	-	-	-	-	-	-	299	2,270	(1,971)	9,962	9,362	(600)	9,663
5920	TelecomInternet	2,354	2,530	2,528	2,667	2,693	2,685	-	-	-	-	-	-	15,457	16,362	(906)	36,000	36,000	-	20,543
5930	PostageDelivery	504	-	503	-	596	987	-	-	-	-	-	-	2,589	2,434	156	6,896	6,896	-	4,306
5940	Technology	-	4,455	4,573	479	479	556	-	-	-	-	-	-	10,542	13,585	(3,044)	25,325	26,329	1,004	14,783
SUBTOTAL - Services & Other Operating Exp.		119,830	123,760	129,243	362,994	220,726	204,277	-	-	-	-	-	-	1,160,831	1,185,999	(25,169)	1,910,596	2,231,386	320,789	749,766
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 3																				
6900	Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	-	-	-	-	-	2,002	5,243	(3,241)	67,677	4,004	(63,673)	65,675	
	SUBTOTAL - Capital Outlay & Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	-	-	-	-	-	2,002	5,243	(3,241)	67,677	4,004	(63,673)	65,675	
	Other Outflows																			
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	690	(690)	-	2,845	2,845	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	690	(690)	-	2,845	2,845	-	-
TOTAL EXPENSES		361,922	442,023	527,867	735,702	544,020	575,992	-	-	-	-	-	3,187,525	3,210,955	(23,429)	5,999,656	6,475,678	476,022	2,812,131	

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	991,716	1,035,866	940,272	625,401	654,165	568,691	486,379	557,842	417,870	510,355	682,811	656,379	629,946	
Revenue														
LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	505,968	294,533	526,990	606,961	408,072	408,072	607,476	5,306,847
Federal Revenue	5,640	-	-	44,581	-	-	33,731	33,731	33,731	33,731	33,731	33,731	8,433	261,041
Other State Revenues	12,672	12,672	22,810	59,300	22,810	117,085	40,853	40,853	40,853	40,853	40,853	40,853	10,213	502,680
Other Local Revenues	-	548	-	4,036	3,017	652	3,253	3,253	3,253	3,253	3,253	3,253	813	28,581
Total Revenue	92,310	330,894	285,486	713,236	419,712	412,957	583,805	372,370	604,827	684,798	485,909	485,909	626,935	6,099,149
Expenses														
Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	180,607	180,607	180,607	180,607	180,607	180,607	45,152	2,152,121
Classified Salaries	55,519	49,542	75,246	73,847	75,369	73,863	59,322	59,322	59,322	59,322	59,322	59,322	14,831	774,149
Benefits	37,245	72,891	103,601	66,504	59,623	119,237	95,722	95,722	95,722	95,722	95,722	95,722	23,930	1,057,362
Books and Supplies	23,012	19,767	26,833	43,468	25,385	418	19,296	19,296	19,296	19,296	19,296	19,296	4,824	259,483
Services and Operations	119,830	123,760	129,243	362,994	220,726	204,277	167,262	167,262	167,262	167,262	167,262	167,262	41,815	2,206,217
Depreciation / Cap Outlay	5,640	5,640	5,640	5,640	(20,891)	334	-	-	-	-	-	-	(1,240)	762
Other Outflows	-	-	-	-	-	-	345	345	345	345	345	345	86	2,155
Total Expenses	361,922	442,023	527,867	735,702	544,020	575,992	522,554	522,554	522,554	522,554	522,554	522,554	129,399	6,452,249
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	510,165	129,041			11,368	42,835								693,408
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback	5,640	5,640	5,640	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414		65,646
Fixed Assets - Acquisitions														-
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(202,043)	(119,146)	(97,896)	41,017	17,254	27,676								(333,138)
Accounts Payable - Current Year			14,969											14,969
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	(72,489)	51,229	38,834	80,723	10,212	10,212	10,212	10,212	10,212	10,212		488,866
Total Change in Cash	44,150	(95,594)	(314,870)	28,764	(85,474)	(82,312)	71,463	(139,972)	92,485	172,456	(26,433)	(26,433)		135,766
ENDING CASH	1,035,866	940,272	625,401	654,165	568,691	486,379	557,842	417,870	510,355	682,811	656,379	629,946	<<< = 36 days cash	



MSA-4 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$681,108).

This is an decrease of (\$705,098) from the original July Budget projected surplus of \$23,989.

This will allow MSA-4 to end this fiscal year with a balance of \$641,621, which is 27.2% 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 \$890,959, which represents 139 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 (\$531,725), or -24.1% of July revenues)

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

LCFF Entitlement projected revenues are (\$376,559) lower than in the July Budget, due to average daily attendance (ADA) decreasing by 32.66.

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 \$9,668 higher 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 \$12,346 higher 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 (\$102,648) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$173,373, or 7.9% 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 \$22,929 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 \$37,360 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 (\$66,967) 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 (\$16,977) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date													Annual Budget					
MSA 4	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																158	125	(33)	
SUMMARY																			
Revenue																			
LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	-	-	-	-	-	-	670,139	680,645	(10,506)	1,836,399	1,459,840	(376,559)	46%
Federal Revenue	1,966	3,978	2,642	24,534	2,642	-	-	-	-	-	-	-	35,763	46,030	(10,267)	108,918	86,371	(22,547)	41%
Other State Revenues	5,765	11,517	7,681	21,256	7,681	11,102	-	-	-	-	-	-	65,001	63,515	1,486	147,538	117,567	(29,971)	55%
Other Local Revenues	(23,540)	-	-	24,711	-	5,415	-	-	-	-	-	-	6,586	3,600	2,986	113,837	11,189	(102,648)	59%
Total Revenue	8,864	122,142	100,521	279,948	146,359	119,656	-	-	-	-	-	-	777,489	793,789	(16,300)	2,206,692	1,674,967	(531,725)	46%
Expenditures																			
Certificated Salaries	32,099	74,665	81,110	75,037	79,152	77,471	-	-	-	-	-	-	419,534	421,803	(2,269)	903,472	918,338	14,865	46%
Classified Salaries	4,663	12,095	18,777	18,118	18,363	18,099	-	-	-	-	-	-	90,116	83,087	7,029	129,093	175,067	45,974	51%
Benefits	7,669	17,652	30,319	46,005	20,731	31,702	-	-	-	-	-	-	154,078	165,730	(11,652)	403,907	365,997	(37,910)	42%
Books and Supplies	13	6,025	1,107	2,981	3,304	2,591	-	-	-	-	-	-	16,021	27,425	(11,404)	70,662	81,483	10,821	20%
Services and Operating Exp.	7,456	35,198	30,994	239,401	55,792	53,502	-	-	-	-	-	-	422,345	434,215	(11,871)	656,258	812,857	156,599	52%
Depreciation & Cap Outlay	-	-	-	-	-	5,375	-	-	-	-	-	-	5,375	566	4,809	19,312	2,335	(16,977)	230%
Other Outflows	1,546	3,099	2,065	2,065	2,065	-	-	-	-	-	-	-	10,839	6,647	4,192	-	-	-	-
Total Expenditures	53,448	148,733	164,373	383,607	179,407	188,740	-	-	-	-	-	-	1,118,308	1,139,473	(21,166)	2,182,703	2,356,076	173,373	47%
Net Revenues														(340,819)	(345,684)	4,866	23,989	(681,108)	(705,098)
																Fund Balance Beginning Balance (Audited) 1,322,729 Net Revenues (681,108) Ending Fund Balance 641,621			
																Components of Fund Bal. Available For Econ. Uncert. 605,290 25.7% of Expenditures Restricted Balances (Est.) 15,621 0.7% of Expenditures Net Fixed Assets 20,709 0.9% of Expenditures Ending Fund Balance 641,621 27.2% of Expenditures			



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget

MSA 4

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	57,300	57,300	103,139	103,139	103,139	-	-	-	-	-	-	424,017	424,017	-	1,210,872	919,693	(291,179)	786,855
8012	EPA Entitlement	-	-	-	73,409	-	-	-	-	-	-	-	-	73,409	73,409	-	261,270	221,295	(39,975)	187,861
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	24,673	49,347	32,898	32,898	32,897	-	-	-	-	-	-	-	172,713	183,219	(10,506)	364,257	318,852	(45,405)	191,544
SUBTOTAL - LCFF Entitlement		24,673	106,647	90,198	209,446	136,036	103,139	-	-	-	-	-	-	670,139	680,645	(10,506)	1,836,399	1,459,840	(376,559)	1,166,260
Federal Revenue																				
8181	SpEd - Revenue	1,966	3,978	2,642	2,642	2,642	-	-	-	-	-	-	-	13,871	15,220	(1,348)	34,918	27,690	(7,228)	21,047
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	21,892	-	-	-	-	-	-	-	-	21,892	30,811	(8,919)	74,000	58,681	(15,319)	52,108
SUBTOTAL - Federal Revenue		1,966	3,978	2,642	24,534	2,642	-	-	-	-	-	-	-	35,763	46,030	(10,267)	108,918	86,371	(22,547)	73,155
Other State Revenue																				
8311	SpEd Revenue	5,765	11,517	7,681	16,242	7,681	-	-	-	-	-	-	-	48,885	51,127	(2,242)	103,578	82,136	(21,442)	54,693
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,440	-	-	-	-	-	-	6,440	1,676	4,764	6,912	6,912	-	472
8560	StateLotteryRev	-	-	-	5,014	-	4,662	-	-	-	-	-	-	9,676	10,712	(1,036)	37,048	28,519	(8,529)	27,372
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other State Revenue		5,765	11,517	7,681	21,256	7,681	11,102	-	-	-	-	-	-	65,001	63,515	1,486	147,538	117,567	(29,971)	82,537
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	-	-	-	1,171	-	5,415	-	-	-	-	-	-	6,586	3,600	2,986	113,837	11,189	(102,648)	107,251
8999	Misc Revenue (Suspense)	(23,540)	-	-	23,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		(23,540)	-	-	24,711	-	5,415	-	-	-	-	-	-	6,586	3,600	2,986	113,837	11,189	(102,648)	107,251
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		8,864	122,142	100,521	279,948	146,359	119,656	-	-	-	-	-	-	777,489	793,789	(16,300)	2,206,692	1,674,967	(531,725)	1,429,203
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	16,000	59,537	64,032	59,778	63,426	62,043	-	-	-	-	-	-	324,815	326,740	(1,925)	709,978	724,844	14,865	385,163
1300	Cert Adminis	16,099	15,128	17,078	15,260	15,726	15,428	-	-	-	-	-	-	94,719	95,063	(344)	193,494	193,494	-	98,775
SUBTOTAL - Certificated Salaries		32,099	74,665	81,110	75,037	79,152	77,471	-	-	-	-	-	-	419,534	421,803	(2,269)	903,472	918,338	14,865	483,938

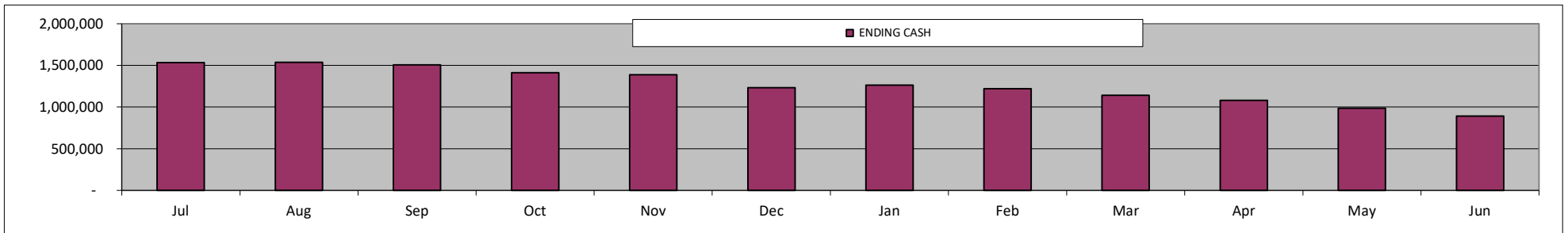
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 4																				
Classified Salaries																				
2100	Instructional Aides	-	3,421	10,103	22,536	13,831	13,567	-	-	-	-	-	63,459	50,415	13,043	-	95,275	95,275	(63,459)	
2200	Classified Support	-	-	-	-	-	-	-	-	-	-	-	-	7,030	(7,030)	-	29,000	29,000	-	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech	4,663	4,310	4,310	4,310	4,532	4,532	-	-	-	-	-	26,657	25,642	1,016	77,704	50,792	(26,912)	51,047	
2900	OtherClassStaff	-	4,364	4,364	(8,728)	-	-	-	-	-	-	-	-	-	-	51,389	-	(51,389)	51,389	
SUBTOTAL - Classified Salaries		4,663	12,095	18,777	18,118	18,363	18,099	-	-	-	-	-	90,116	83,087	7,029	129,093	175,067	45,974	38,977	
Employee Benefits																				
3101	STRS-Certified	3,565	12,186	12,835	12,779	13,847	14,514	-	-	-	-	-	69,726	68,546	1,180	153,487	153,487	-	83,761	
3102	STRS-Classified	-	746	1,355	1,630	1,384	1,492	-	-	-	-	-	6,608	2,827	3,781	-	-	-	(6,608)	
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202	PERS-Classified	884	1,490	1,865	1,818	1,279	1,654	-	-	-	-	-	8,989	11,167	(2,177)	26,722	27,134	412	17,733	
3301	OASDI/Med-Cert	465	1,080	1,170	1,379	1,536	1,284	-	-	-	-	-	6,915	7,238	(323)	17,059	17,059	-	10,145	
3302	OASDI/Med-Class	357	925	1,436	1,386	1,271	1,385	-	-	-	-	-	6,760	5,542	1,218	9,876	10,036	160	3,115	
3401	HlthWelfareCert	-	276	10,844	25,344	217	10,560	-	-	-	-	-	47,241	63,503	(16,262)	168,000	148,000	(20,000)	120,759	
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3501	UI-Certificated	-	134	-	854	-	-	-	-	-	-	-	988	857	131	449	449	-	(539)	
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	16	(16)	65	65	-	65	
3601	WorkersComp-Cert	2,398	814	814	814	1,197	814	-	-	-	-	-	6,851	6,035	816	8,750	9,768	1,018	1,899	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,500	-	(19,500)	19,500	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits		7,669	17,652	30,319	46,005	20,731	31,702	-	-	-	-	-	154,078	165,730	(11,652)	403,907	365,997	(37,910)	249,829	
Books & Supplies																				
4100	Text&CoreCurric	-	4,272	-	-	-	-	-	-	-	-	-	4,272	4,480	(207)	-	5,128	5,128	(4,272)	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4310	Ins Mats & Sups	-	1,371	-	196	-	(280)	-	-	-	-	-	1,287	7,570	(6,283)	10,744	26,331	15,586	9,458	
4315	OthrSupplies	-	270	-	-	-	-	-	-	-	-	-	270	270	-	-	270	270	(270)	
4320	Office Supplies	13	112	-	965	267	506	-	-	-	-	-	1,863	5,917	(4,054)	11,000	21,000	10,000	9,137	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4340	Educat Software	-	-	747	1,820	1,125	-	-	-	-	-	-	3,692	4,993	(1,301)	35,793	12,574	(23,218)	32,101	
4345	NonInstStdntSup	-	-	-	-	-	569	-	-	-	-	-	569	242	327	-	1,000	1,000	(569)	
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	620	(620)	-	2,559	2,559	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	1,796	-	-	-	-	-	1,796	436	1,359	-	1,800	1,800	(1,796)	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	2,139	(2,139)	11,125	8,822	(2,303)	11,125	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	-	-	360	-	-	-	-	-	-	-	-	360	758	(398)	2,000	2,000	-	1,640	
4999	Misc Expenditure (Suspense)	-	-	-	-	1,912	-	-	-	-	-	-	1,912	-	1,912	-	-	-	(1,912)	
SUBTOTAL - Books and Supplies		13	6,025	1,107	2,981	3,304	2,591	-	-	-	-	-	16,021	27,425	(11,404)	70,662	81,483	10,821	54,641	

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA 4																					
Services & Other Operating Expenses																					
5101	CMO Fees	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	29,355	21,842	7,513	67,135	37,648	(29,487)	37,780	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5300	DuesMemberships	-	1,070	-	762	-	2,755	-	-	-	-	-	-	4,587	2,600	1,987	5,000	5,000	-	413	
5450	Other Insurance	2,442	799	799	799	1,250	799	-	-	-	-	-	-	6,888	6,328	560	12,000	10,982	(1,018)	5,112	
5500	OpsHousekeeping	-	-	-	(197)	-	-	-	-	-	-	-	-	(197)	45	(242)	800	800	-	997	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	1,923	219,663	27,356	26,041	-	-	-	-	-	-	274,984	254,866	20,118	133,000	358,862	225,862	(141,984)	
5620	EquipmentLeases	-	377	423	1,240	754	932	-	-	-	-	-	-	3,727	6,911	(3,185)	22,134	22,134	-	18,407	
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	1,697	(1,697)	7,000	7,000	-	7,000	
5800	ProfessServices	-	11,083	-	700	700	700	-	-	-	-	-	-	13,183	18,971	(5,788)	56,329	41,435	(14,894)	43,146	
5810	Legal	-	-	-	172	-	(646)	-	-	-	-	-	-	(474)	3,766	(4,240)	15,000	15,000	-	15,474	
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000	
5814	SchPrgAcadComps	-	-	-	325	-	-	-	-	-	-	-	-	325	1,458	(1,133)	5,000	5,000	-	4,675	
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,793	(1,793)	7,397	7,397	-	7,397	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	2,630	(2,630)	10,850	10,850	-	10,850	
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	-	-	-	586	-	-	-	-	-	-	586	1,169	(583)	5,000	4,822	(178)	4,414	
5836	FieldTrip Trans	-	6,827	6,827	6,827	6,827	6,827	-	-	-	-	-	-	34,133	32,208	1,924	63,860	68,860	5,000	29,728	
5840	MarkngStdtRecrt	-	-	6,420	-	-	-	-	-	-	-	-	-	6,420	6,851	(432)	10,000	8,200	(1,800)	3,580	
5850	Oversight Fees	1,075	2,151	1,434	1,434	1,434	-	-	-	-	-	-	-	7,528	9,332	(1,804)	19,449	19,449	-	11,921	
5857	Payroll Fees	(2,015)	756	2,960	3,522	782	782	-	-	-	-	-	-	6,789	6,392	396	10,044	10,044	-	3,255	
5860	Service Fees	-	93	78	-	-	-	-	-	-	-	-	-	171	262	(91)	546	546	-	375	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	650	25	198	-	-	-	-	-	-	-	-	873	1,761	(889)	4,539	4,539	-	3,666	
5864	Prof Dev-Other	-	-	-	-	-	(2,000)	-	-	-	-	-	-	(2,000)	2,986	(4,986)	8,132	12,317	4,184	10,132	
5869	SpEd Ctrct Inst	-	-	-	-	-	11,335	-	-	-	-	-	-	11,335	9,055	2,280	77,523	37,352	(40,171)	66,188	
5870	Livescan	-	-	149	133	-	-	-	-	-	-	-	-	282	299	(17)	-	351	351	(282)	
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	6,715	(6,715)	27,699	27,699	-	27,699	
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884	Substitutes	-	-	521	3,180	4,845	3,349	-	-	-	-	-	-	11,895	11,217	678	34,705	34,705	-	22,810	
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	1,698	(1,698)	7,004	7,004	-	7,004	
5900	Communications	359	1,548	1,553	370	382	386	-	-	-	-	-	-	4,598	3,980	617	4,450	4,450	-	(148)	
5920	TelecomInternet	-	-	-	-	-	-	-	-	-	-	-	-	-	5,127	(5,127)	11,150	21,150	10,000	11,150	
5930	PostageDelivery	-	-	405	-	-	-	-	-	-	-	-	-	405	965	(559)	2,713	2,713	-	2,308	
5940	Technology	-	4,250	1,884	274	274	274	-	-	-	-	-	-	6,955	10,442	(3,487)	24,300	23,050	(1,250)	17,345	
SUBTOTAL - Services & Other Operating Exp.		7,456	35,198	30,994	239,401	55,792	53,502	-	-	-	-	-	-	422,345	434,215	(11,871)	656,258	812,857	156,599	233,913	
Capital Outlay & Depreciation																					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date											Annual Budget							
MSA 4		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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	-	-	-	-	-	5,375	-	-	-	-	-	-	5,375	566	4,809	19,312	2,335	(16,977)	13,937
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	5,375	-	-	-	-	-	-	5,375	566	4,809	19,312	2,335	(16,977)	13,937
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	1,546	3,099	2,065	2,065	2,065	-	-	-	-	-	-	-	10,839	6,647	4,192	-	-	-	(10,839)
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,546	3,099	2,065	2,065	2,065	-	-	-	-	-	-	-	10,839	6,647	4,192	-	-	-	(10,839)
TOTAL EXPENSES		53,448	148,733	164,373	383,607	179,407	188,740	-	-	-	-	-	-	1,118,308	1,139,473	(21,166)	2,182,703	2,356,076	173,373	1,064,395

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	1,475,263	1,535,063	1,538,333	1,506,314	1,412,401	1,389,099	1,233,810	1,263,467	1,219,714	1,139,745	1,081,642	986,300	890,959	
BEGINNING CASH														
Revenue														
LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	198,249	124,840	88,623	110,490	73,251	73,251	110,490	1,449,334
Federal Revenue	1,966	3,978	2,642	24,534	2,642	-	6,455	6,455	6,455	6,455	6,455	6,455	1,614	76,104
Other State Revenues	5,765	11,517	7,681	21,256	7,681	11,102	8,648	8,648	8,648	8,648	8,648	8,648	2,162	119,053
Other Local Revenues	(23,540)	-	-	24,711	-	5,415	1,214	1,214	1,214	1,214	1,214	1,214	304	14,176
Total Revenue	8,864	122,142	100,521	279,948	146,359	119,656	214,567	141,158	104,940	126,807	89,569	89,569	114,569	1,658,667
Expenses														
Certificated Salaries	32,099	74,665	81,110	75,037	79,152	77,471	79,446	79,446	79,446	79,446	79,446	79,446	19,861	916,069
Classified Salaries	4,663	12,095	18,777	18,118	18,363	18,099	14,717	14,717	14,717	14,717	14,717	14,717	3,679	182,096
Benefits	7,669	17,652	30,319	46,005	20,731	31,702	32,043	32,043	32,043	32,043	32,043	32,043	8,011	354,345
Books and Supplies	13	6,025	1,107	2,981	3,304	2,591	8,649	8,649	8,649	8,649	8,649	8,649	2,162	70,079
Services and Operations	7,456	35,198	30,994	239,401	55,792	53,502	60,583	60,583	60,583	60,583	60,583	60,583	15,146	800,986
Depreciation / Cap Outlay	-	-	-	-	-	5,375	283	283	283	283	283	283	71	7,144
Other Outflows	1,546	3,099	2,065	2,065	2,065	-	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(1,064)	(266)	4,192
Total Expenses	53,448	148,733	164,373	383,607	179,407	188,740	194,656	194,656	194,656	194,656	194,656	194,656	48,664	2,334,910
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	131,416	43,246				87,049								261,711
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		96,947
Expenses - Prior Year Accruals	(69,840)	(13,384)				(183,001)								(266,225)
Accounts Payable - Current Year			28,102											28,102
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	31,833	9,746	9,746	(86,205)	9,746	9,746	9,746	9,746	9,746	9,746		157,844
Total Change in Cash	59,800	3,270	(32,019)	(93,913)	(23,302)	(155,289)	29,657	(43,752)	(79,970)	(58,103)	(95,341)	(95,341)		(518,399)
ENDING CASH	1,535,063	1,538,333	1,506,314	1,412,401	1,389,099	1,233,810	1,263,467	1,219,714	1,139,745	1,081,642	986,300	890,959	<<< = 139 days cash	



MSA-5 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$28,799).

This is an decrease of (\$135,372) from the original July Budget projected surplus of \$106,573.

This will allow MSA-5 to end this fiscal year with a balance of \$1,753,208, which is 49.8% 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 \$631,564, which represents 67 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 \$355,176, or 11.3% of July revenues)

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

LCFF Entitlement projected revenues are \$379,930 higher than in the July Budget, due to average daily attendance (ADA) increasing by 34.

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 \$9,668 higher 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 \$12,346 higher 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 (\$70,669) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$490,547, or 16.2% 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 \$47,876 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 \$37,360 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 (\$66,967) 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.



December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date												Annual Budget						
MSA 5	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	79,844	79,844	181,256	143,720	143,720	-	-	-	-	-	-	628,384	630,944	(2,560)	2,110,495	2,339,833	229,338	1,482,111
8012	EPA Entitlement	-	-	-	100,924	-	-	-	-	-	-	-	-	100,924	100,924	-	46,916	53,800	6,884	(54,008)
8019	Prior Year Adjustments	-	2,550	-	-	-	-	-	-	-	-	-	-	2,550	1,932	618	-	-	-	(2,550)
8096	InLieuPropTaxes	35,397	70,795	47,196	47,196	47,197	-	-	-	-	-	-	-	247,781	259,217	(11,436)	540,601	684,309	143,708	292,820
SUBTOTAL - LCFF Entitlement		35,397	153,189	127,040	329,376	190,917	143,720	-	-	-	-	-	-	979,639	993,017	(13,378)	2,698,012	3,077,942	379,930	1,718,373
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	7,515	(7,515)	28,750	31,000	2,250	28,750
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	31,776	2,136	-	-	-	-	-	-	-	33,912	45,116	(11,204)	123,682	141,830	18,148	89,770
SUBTOTAL - Federal Revenue		-	-	-	31,776	2,136	-	-	-	-	-	-	-	33,912	52,631	(18,719)	152,432	172,830	20,398	118,520
Other State Revenue																				
8311	SpEd Revenue	6,061	6,061	10,910	10,910	10,910	10,910	-	-	-	-	-	-	55,762	59,420	(3,658)	121,249	139,040	17,791	65,487
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	5,957	-	-	-	-	-	-	5,957	978	4,979	4,034	4,034	-	(1,923)
8560	StateLotteryRev	-	-	-	11,221	-	-	-	-	-	-	-	-	11,221	17,180	(5,959)	52,654	60,380	7,726	41,433
8590	AllOthStateRev	-	-	-	2,948	-	20,774	-	-	-	-	-	-	23,723	10,795	12,928	35,315	35,315	-	11,593
SUBTOTAL - Other State Revenue		6,061	6,061	10,910	25,080	10,910	37,641	-	-	-	-	-	-	96,663	88,373	8,290	213,252	238,769	25,517	116,589
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	-	-	-	618	690	985	-	-	-	-	-	-	2,293	758	1,534	71,867	1,198	(70,669)	69,574
8999	Misc Revenue (Suspense)	-	-	-	0	-	1,686	-	-	-	-	-	-	1,686	0	1,686	-	-	-	(1,686)
SUBTOTAL - Local Revenue		-	-	-	618	690	2,671	-	-	-	-	-	-	3,979	758	3,221	71,867	1,198	(70,669)	67,888
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		41,458	159,250	137,950	386,850	204,653	184,033	-	-	-	-	-	-	1,114,193	1,134,779	(20,586)	3,135,562	3,490,738	355,176	2,021,369
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	34,752	84,773	137,363	43,080	90,581	91,544	-	-	-	-	-	-	482,093	496,888	(14,795)	1,045,366	1,143,393	98,028	563,272
1300	Cert Adminis	27,057	16,244	26,316	8,122	17,844	16,844	-	-	-	-	-	-	112,427	108,165	4,262	200,432	203,245	2,813	88,005
SUBTOTAL - Certificated Salaries		61,809	101,017	163,679	51,202	108,425	108,388	-	-	-	-	-	-	594,520	605,053	(10,533)	1,245,798	1,346,638	100,841	651,277

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 5																				
Classified Salaries																				
2100	Instructional Aides	-	5,232	12,658	26,350	14,024	5,728	-	-	-	-	-	-	63,991	77,786	(13,795)	-	182,618	182,618	(63,991)
2200	Classified Support	-	6,546	9,819	(13,092)	-	-	-	-	-	-	-	-	3,273	2,480	793	-	-	-	(3,273)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	13,495	13,488	20,668	6,852	13,931	13,939	-	-	-	-	-	-	82,373	68,736	13,637	136,129	113,217	(22,912)	53,756
2900	OtherClassStaff	5,989	765	-	(6,755)	(0)	-	-	-	-	-	-	-	(0)	-	(0)	158,827	-	(158,827)	158,827
SUBTOTAL - Classified Salaries		19,485	26,031	43,145	13,355	27,955	19,667	-	-	-	-	-	-	149,637	149,002	635	294,956	295,835	879	145,319
Employee Benefits																				
3101	STRS-Certified	6,450	17,140	25,806	10,022	18,042	18,461	-	-	-	-	-	-	95,921	96,177	(256)	208,465	211,049	2,584	112,544
3102	STRS-Classified	-	-	-	-	-	644	-	-	-	-	-	-	644	-	644	-	-	-	(644)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,803	5,123	8,451	2,631	4,601	3,912	-	-	-	-	-	-	28,522	30,059	(1,537)	61,056	61,468	412	32,534
3301	OASDI/Med-Cert	896	1,462	2,370	741	1,570	1,569	-	-	-	-	-	-	8,609	9,599	(990)	22,503	22,503	-	13,893
3302	OASDI/Med-Class	1,491	1,991	3,301	1,022	2,139	2,189	-	-	-	-	-	-	12,132	11,421	710	22,564	22,724	160	10,433
3401	HlthWelfareCert	1,172	13,888	29,316	4,786	298	36,241	-	-	-	-	-	-	85,701	90,405	(4,704)	249,287	219,287	(30,000)	163,586
3402	HlthWelfareCert	-	-	-	-	-	6,000	-	-	-	-	-	-	6,000	-	6,000	-	-	-	(6,000)
3501	UI-Certificated	-	369	143	256	-	(120)	-	-	-	-	-	-	648	746	(98)	678	678	-	30
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	19	(19)	79	79	-	79
3601	WorkersCmp-Cert	2,358	786	786	786	3,861	13,226	-	-	-	-	-	-	21,803	7,209	14,594	15,000	15,000	-	(6,803)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,000	-	(27,000)	27,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		16,170	40,760	70,173	20,243	30,511	82,124	-	-	-	-	-	-	259,980	245,635	14,345	606,632	552,788	(53,844)	346,652
Books & Supplies																				
4100	Text&CoreCurric	-	-	21,635	1,956	894	-	-	-	-	-	-	-	24,486	31,691	(7,205)	25,000	57,000	32,000	514
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	3,000
4310	Ins Mats & Sups	-	-	-	-	-	1,041	-	-	-	-	-	-	1,041	6,097	(5,056)	9,942	25,149	15,207	8,901
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	290	(290)	1,198	1,198	-	1,198
4320	Office Supplies	58	280	-	1,468	646	8	-	-	-	-	-	-	2,460	4,132	(1,672)	10,000	11,400	1,400	7,540
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	2,743	-	3,830	1,080	9,200	3,463	-	-	-	-	-	-	20,315	13,970	6,345	21,138	33,713	12,575	823
4345	NonInstStdntSup	-	-	-	-	-	1,197	-	-	-	-	-	-	1,197	1,381	(184)	2,000	5,697	3,697	803
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	322	(322)	1,329	1,329	-	1,329
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	3,968	11,794	-	-	-	-	-	-	-	15,762	23,612	(7,850)	85,000	85,000	-	69,238
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	1,079	(1,079)	3,000	4,450	1,450	3,000
4999	Misc Expenditure (Suspense)	3,630	-	1,921	-	2,098	-	-	-	-	-	-	-	7,649	4,205	3,444	-	-	-	(7,649)
SUBTOTAL - Books and Supplies		6,431	280	27,386	8,473	24,632	5,709	-	-	-	-	-	-	72,910	88,477	(15,566)	165,607	231,937	66,329	92,697

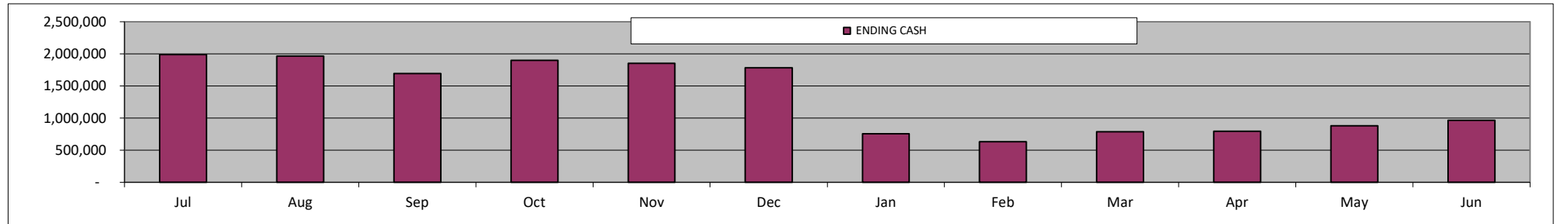
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Services & Other Operating Expenses																				
5101	CMO Fees	13,986	13,986	13,986	-	27,973	51,476	-	-	-	-	-	-	121,408	136,093	(14,685)	167,837	430,263	262,426	46,429
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	107	(107)	-	443	443	-
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000
5450	Other Insurance	1,809	603	603	603	2,962	1,809	-	-	-	-	-	-	8,389	5,165	3,224	10,000	10,000	-	1,611
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	145	(145)	600	600	-	600
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	15,345	15,732	15,345	79,416	15,345	15,345	-	-	-	-	-	-	156,528	155,598	930	186,446	248,597	62,151	29,918
5620	EquipmentLeases	435	323	837	562	1,132	681	-	-	-	-	-	-	3,970	4,058	(88)	10,000	10,000	-	6,030
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	ProfessServices	1,377	1,987	571	-	700	12,109	-	-	-	-	-	-	16,743	9,838	6,905	28,287	28,287	-	11,544
5810	Legal	-	-	-	49	-	-	-	-	-	-	-	-	49	1,155	(1,106)	5,000	4,613	(388)	4,951
5813	SchPrgAftSchool	-	-	9,590	3,324	3,197	3,197	-	-	-	-	-	-	19,308	18,345	963	35,315	35,315	-	16,008
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
5819	SchlPrgs-Other	-	-	-	60	90	-	-	-	-	-	-	-	150	955	(805)	3,600	3,750	150	3,450
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	2,020	(2,020)	8,334	8,334	-	8,334
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	760	770	-	-	-	-	-	-	1,530	2,521	(991)	5,000	10,400	5,400	3,470
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	2,182	(2,182)	2,000	9,000	7,000	2,000
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	6,318	(6,318)	26,063	26,063	-	26,063
5857	Payroll Fees	1,056	979	979	1,002	1,025	1,049	-	-	-	-	-	-	6,088	5,475	613	10,038	10,038	-	3,950
5860	Service Fees	0	109	-	-	-	-	-	-	-	-	-	-	109	567	(459)	2,000	2,000	-	1,891
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2,424	(2,424)	10,000	10,000	-	10,000
5863	Prof Developmnt	-	-	-	1,033	125	748	-	-	-	-	-	-	1,906	4,041	(2,136)	9,723	13,443	3,720	7,818
5864	Prof Dev-Other	-	-	-	-	277	379	-	-	-	-	-	-	656	2,818	(2,162)	-	11,625	11,625	(656)
5869	SpEd Ctrct Inst	-	-	-	700	1,553	4,331	-	-	-	-	-	-	6,584	9,924	(3,341)	45,000	38,750	(6,250)	38,416
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,455	(1,455)	6,000	6,000	-	6,000
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	4,855	5,019	5,013	5,466	-	-	-	-	-	-	20,353	19,602	751	25,000	50,000	25,000	4,647
5890	OthSvcsNon-Inst	-	500	-	-	132	-	-	-	-	-	-	-	632	1,561	(928)	4,875	4,875	-	4,243
5900	Communications	-	-	-	-	-	-	-	-	-	-	-	-	-	7,273	(7,273)	30,000	30,000	-	30,000
5920	TelecomInternet	534	538	536	613	624	619	-	-	-	-	-	-	3,463	7,825	(4,362)	30,000	25,340	(4,660)	26,537
5930	PostageDelivery	224	403	48	31	403	302	-	-	-	-	-	-	1,409	1,261	148	3,000	3,000	-	1,591
5940	Technology	-	274	2,357	274	274	274	-	-	-	-	-	-	3,452	10,449	(6,997)	24,300	34,025	9,725	20,848
SUBTOTAL - Services & Other Operating Exp.		34,766	35,433	49,707	92,685	61,583	98,553	-	-	-	-	-	-	372,727	421,601	(48,874)	698,418	1,074,760	376,342	325,691
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget					
MSA 5		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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	1,465	1,465	1,465	1,465	4,037	1,979	-	-	-	-	-	-	11,876	8,701	3,175	17,579	17,579	-	5,704
	SUBTOTAL - Capital Outlay & Depreciation	1,465	1,465	1,465	1,465	4,037	1,979	-	-	-	-	-	-	11,876	8,701	3,175	17,579	17,579	-	5,704
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		140,125	204,985	355,556	187,423	257,142	316,420	-	-	-	-	-	-	1,461,650	1,518,468	(56,818)	3,028,990	3,519,537	490,547	1,567,340

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,987,156	1,987,034	1,965,699	1,694,727	1,900,054	1,853,466	1,783,069	757,779	631,564	785,825	795,213	878,625	962,037	
Revenue														
LCFF Entitlement	35,397	153,189	127,040	329,376	190,917	143,720	245,615	144,691	425,166	280,293	354,317	354,317	280,525	3,064,564
Federal Revenue	-	-	-	31,776	2,136	-	19,232	19,232	19,232	19,232	19,232	19,232	4,808	154,111
Other State Revenues	6,061	6,061	10,910	25,080	10,910	37,641	24,063	24,063	24,063	24,063	24,063	24,063	6,016	247,059
Other Local Revenues	-	-	-	618	690	2,671	70	70	70	70	70	70	18	4,418
Total Revenue	41,458	159,250	137,950	386,850	204,653	184,033	288,980	188,056	468,531	323,659	397,683	397,683	291,366	3,470,152
Expenses														
Certificated Salaries	61,809	101,017	163,679	51,202	108,425	108,388	118,654	118,654	118,654	118,654	118,654	118,654	29,663	1,336,106
Classified Salaries	19,485	26,031	43,145	13,355	27,955	19,667	23,493	23,493	23,493	23,493	23,493	23,493	5,873	296,470
Benefits	16,170	40,760	70,173	20,243	30,511	82,124	49,144	49,144	49,144	49,144	49,144	49,144	12,286	567,133
Books and Supplies	6,431	280	27,386	8,473	24,632	5,709	22,954	22,954	22,954	22,954	22,954	22,954	5,738	216,370
Services and Operations	34,766	35,433	49,707	92,685	61,583	98,553	104,505	104,505	104,505	104,505	104,505	104,505	26,126	1,025,885
Depreciation / Cap Outlay	1,465	1,465	1,465	1,465	4,037	1,979	1,421	1,421	1,421	1,421	1,421	1,421	355	20,754
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	140,125	204,985	355,556	187,423	257,142	316,420	320,171	320,171	320,171	320,171	320,171	320,171	80,043	3,462,718
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	1,465	1,467	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406		17,054
Fixed Assets - Acquisitions														-
Due To (From)	(33,614)													(33,614)
Expenses - Prior Year Accruals	(106,733)	(58,494)	(59,327)			56,090								(168,464)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494		44,940
Loans Payable (Current)			-	-	-	-	(1,000,000)	-	-	-	-	-		#####
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	98,545	24,400	(53,366)	5,900	5,900	61,991	(994,100)	5,900	5,900	5,900	5,900	5,900		(821,228)
Total Change in Cash	(122)	(21,335)	(270,972)	205,327	(46,589)	(70,397)	(1,025,290)	(126,214)	154,261	9,388	83,412	83,412		(813,795)

ENDING CASH	1,987,034	1,965,699	1,694,727	1,900,054	1,853,466	1,783,069	757,779	631,564	785,825	795,213	878,625	962,037	<<< = 101 days cash
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MSA-6 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$176,933).

This is an decrease of (\$224,880) from the original July Budget projected surplus of \$47,947.

This will allow MSA-6 to end this fiscal year with a balance of \$1,637,356, which is 88.3% 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 \$1,615,589, which represents 323 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 (\$320,730), or -16.1% of July revenues)

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

LCFF Entitlement projected revenues are (\$230,088) lower than in the July Budget, due to average daily attendance (ADA) decreasing by 25.

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 \$9,668 higher 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 \$12,346 higher 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 (\$73,381) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$95,850), or -4.9% 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 (\$109,221) lower 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 \$37,360 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 (\$66,967) 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 (\$4,016) lower than in the July Budget, reflecting updated depreciation and capital outlay projections.



December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date													Annual Budget					
MSA 6	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																156	131	(25)	
SUMMARY																			
Revenue																			
LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	82,085	-	-	-	-	-	-	562,985	581,114	(18,129)	1,602,764	1,372,676	(230,088)	41%
Federal Revenue	2,337	3,669	2,437	20,603	6,037	-	-	-	-	-	-	-	35,083	45,373	(10,290)	104,655	96,395	(8,260)	36%
Other State Revenues	5,317	10,622	7,084	25,171	7,084	2,514	-	-	-	-	-	-	57,791	83,790	(25,999)	204,032	195,031	(9,001)	30%
Other Local Revenues	-	1,948	-	-	-	21,375	-	-	-	-	-	-	23,323	4,699	18,624	86,677	13,296	(73,381)	175%
Total Revenue	30,410	111,714	85,467	220,071	125,547	105,974	-	-	-	-	-	-	679,182	714,976	(35,794)	1,998,128	1,677,398	(320,730)	40%
Expenditures																			
Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	-	-	-	-	-	-	337,150	341,475	(4,325)	764,896	708,695	(56,201)	48%
Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	-	-	-	-	-	-	82,274	78,629	3,645	155,622	152,021	(3,601)	54%
Benefits	10,055	21,316	29,023	24,208	15,826	31,373	-	-	-	-	-	-	131,802	142,384	(10,582)	372,372	322,952	(49,419)	41%
Books and Supplies	4,817	30,429	4,340	10,480	13,983	1,393	-	-	-	-	-	-	65,442	67,043	(1,601)	87,500	120,096	32,597	54%
Services and Operating Exp.	9,854	25,234	46,616	28,662	54,142	34,641	-	-	-	-	-	-	199,150	213,637	(14,488)	551,568	536,358	(15,210)	37%
Depreciation & Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	(3,444)	18,224	14,208	(4,016)	0%
Other Outflows	1,426	2,858	1,904	1,904	1,904	-	-	-	-	-	-	-	9,997	6,131	3,866	-	-	-	-
Total Expenditures	89,154	146,318	160,280	136,484	156,446	137,133	-	-	-	-	-	-	825,815	852,744	(26,929)	1,950,181	1,854,331	(95,850)	45%
Net Revenues														(146,633)	(137,767)	(8,865)	47,947	(176,933)	(224,880)
																Fund Balance Beginning Balance (Audited) 1,814,289 Net Revenues (176,933) Ending Fund Balance 1,637,356			
																Components of Fund Bal. Available For Econ. Uncert. 1,574,814 84.9% of Expenditures Restricted Balances (Est.) 40,071 2.2% of Expenditures Net Fixed Assets 22,471 1.2% of Expenditures Ending Fund Balance 1,637,356 88.3% of Expenditures			



December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date												Annual Budget						
MSA 6	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	45,603	45,603	82,085	82,085	82,085	-	-	-	-	-	-	337,461	337,461	-	1,009,523	828,072	(181,451)	672,062
8012	EPA Entitlement	-	-	-	61,870	-	-	-	-	-	-	-	-	61,870	61,870	-	234,884	211,353	(23,531)	173,014
8019	Prior Year Adjustments	-	4,360	-	-	-	-	-	-	-	-	-	-	4,360	3,303	1,057	-	-	-	(4,360)
8096	InLieuPropTaxes	22,756	45,512	30,343	30,342	30,341	-	-	-	-	-	-	-	159,294	178,480	(19,186)	358,357	333,251	(25,106)	199,063
SUBTOTAL - LCFF Entitlement		22,756	95,475	75,946	174,297	112,426	82,085	-	-	-	-	-	-	562,985	581,114	(18,129)	1,602,764	1,372,676	(230,088)	1,039,779
Federal Revenue																				
8181	SpEd - Revenue	1,814	3,669	2,437	2,437	2,437	-	-	-	-	-	-	-	12,793	15,792	(2,998)	29,760	32,777	3,017	16,967
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	523	-	-	18,166	3,600	-	-	-	-	-	-	-	22,289	29,581	(7,292)	74,895	63,618	(11,277)	52,605
SUBTOTAL - Federal Revenue		2,337	3,669	2,437	20,603	6,037	-	-	-	-	-	-	-	35,083	45,373	(10,290)	104,655	96,395	(8,260)	69,572
Other State Revenue																				
8311	SpEd Revenue	5,317	10,622	7,084	16,346	7,084	-	-	-	-	-	-	-	46,453	50,099	(3,646)	88,277	83,631	(4,646)	41,824
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	2,514	-	-	-	-	-	-	2,514	633	1,881	2,613	2,613	-	99
8560	StateLotteryRev	-	-	-	8,825	-	-	-	-	-	-	-	-	8,825	12,331	(3,506)	27,643	23,288	(4,355)	18,818
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	20,727	(20,727)	85,500	85,500	-	85,500
SUBTOTAL - Other State Revenue		5,317	10,622	7,084	25,171	7,084	2,514	-	-	-	-	-	-	57,791	83,790	(25,999)	204,032	195,031	(9,001)	146,241
Local Revenue																				
8600	Other Local Rev	-	-	-	-	-	21,375	-	-	-	-	-	-	21,375	-	21,375	-	-	-	(21,375)
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	4,699	(2,751)	86,677	13,296	(73,381)	84,729
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		-	1,948	-	-	-	21,375	-	-	-	-	-	-	23,323	4,699	18,624	86,677	13,296	(73,381)	63,354
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		30,410	111,714	85,467	220,071	125,547	105,974	-	-	-	-	-	-	679,182	714,976	(35,794)	1,998,128	1,677,398	(320,730)	1,318,946
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	28,000	38,944	47,648	40,906	39,774	39,744	-	-	-	-	-	-	235,016	243,001	(7,985)	575,648	516,447	(59,201)	340,632
1300	Cert Adminis	23,104	15,104	15,104	15,154	16,834	16,834	-	-	-	-	-	-	102,134	98,474	3,660	189,248	192,248	3,000	87,114
SUBTOTAL - Certificated Salaries		51,104	54,048	62,752	56,060	56,608	56,578	-	-	-	-	-	-	337,150	341,475	(4,325)	764,896	708,695	(56,201)	427,746

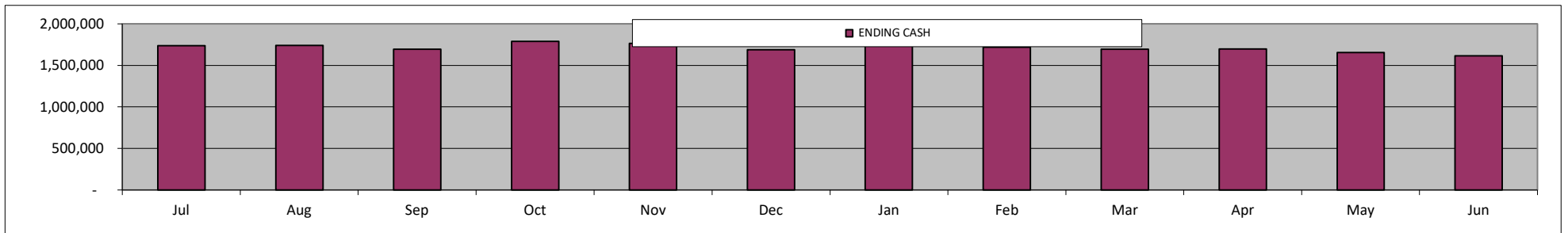
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 6																				
Classified Salaries																				
2100	Instructional Aides	-	399	2,478	11,369	2,428	2,096	-	-	-	-	-	18,770	19,507	(737)	-	35,948	35,948	(18,770)	
2200	Classified Support	-	6,304	8,526	(2,072)	4,972	4,904	-	-	-	-	-	22,634	16,696	5,939	-	29,000	29,000	(22,634)	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech	4,701	4,160	4,640	14,638	6,583	6,148	-	-	-	-	-	40,870	42,426	(1,556)	49,674	87,073	37,399	8,804	
2900	OtherClassStaff	7,196	1,570	-	(8,766)	-	-	-	-	-	-	-	-	-	-	105,948	-	(105,948)	105,948	
SUBTOTAL - Classified Salaries		11,897	12,433	15,644	15,169	13,982	13,148	-	-	-	-	-	82,274	78,629	3,645	155,622	152,021	(3,601)	73,348	
Employee Benefits																				
3101	STRS-Certified	3,623	9,197	9,329	9,920	9,557	9,328	-	-	-	-	-	50,954	55,759	(4,805)	129,790	129,790	-	78,836	
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202	PERS-Classified	2,512	2,162	2,903	2,786	2,412	2,486	-	-	-	-	-	15,261	15,761	(499)	32,214	32,625	411	16,952	
3301	OASDI/Med-Cert	739	780	905	808	816	816	-	-	-	-	-	4,865	5,118	(252)	11,006	11,006	-	6,140	
3302	OASDI/Med-Class	910	951	1,193	1,157	1,066	1,002	-	-	-	-	-	6,280	6,116	165	11,905	12,065	160	5,625	
3401	HlthWelfareCert	580	7,414	13,991	8,732	1,254	17,041	-	-	-	-	-	49,011	53,574	(4,562)	165,000	125,000	(40,000)	115,989	
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3501	UI-Certificated	-	109	-	104	-	-	-	-	-	-	-	213	272	(59)	457	457	-	244	
3502	UI-Classified	(413)	-	-	-	-	-	-	-	-	-	-	(413)	(313)	(100)	-	-	-	413	
3601	WorkersCmp-Cert	2,104	701	701	701	721	701	-	-	-	-	-	5,629	5,226	403	7,000	8,412	1,412	1,371	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	872	(872)	15,000	3,598	(11,402)	15,000	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits		10,055	21,316	29,023	24,208	15,826	31,373	-	-	-	-	-	131,802	142,384	(10,582)	372,372	322,952	(49,419)	240,570	
Books & Supplies																				
4100	Text&CoreCurric	-	29,249	2,589	1,920	1,490	-	-	-	-	-	-	35,247	34,129	1,118	20,000	35,290	15,290	(15,247)	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	291	(291)	1,200	1,200	-	1,200	
4310	Ins Mats & Sups	2,858	-	-	-	-	-	-	-	-	-	-	2,858	9,529	(6,672)	17,371	30,379	13,008	14,513	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4320	Office Supplies	38	100	-	389	8	294	-	-	-	-	-	830	3,309	(2,479)	12,000	12,000	-	11,170	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000	
4340	Educat Software	-	720	1,688	-	10,750	-	-	-	-	-	-	13,158	5,564	7,593	15,429	15,429	-	2,271	
4345	NonInstStdntSup	-	-	-	-	-	1,099	-	-	-	-	-	1,099	266	832	3,000	1,099	(1,901)	1,901	
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	24	(24)	1,500	100	(1,400)	1,500	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	448	(448)	2,000	1,850	(150)	2,000	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	3,000	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	1,842	(1,842)	2,000	7,600	5,600	2,000	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	-	360	-	-	-	-	-	-	-	-	-	360	1,036	(676)	1,000	3,150	2,150	640	
4999	Misc Expenditure (Suspense)	1,921	-	64	8,171	1,735	-	-	-	-	-	-	11,891	7,694	4,197	-	-	-	(11,891)	
SUBTOTAL - Books and Supplies		4,817	30,429	4,340	10,480	13,983	1,393	-	-	-	-	-	65,442	67,043	(1,601)	87,500	120,096	32,597	22,057	

December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget						
		MSA 6	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Services & Other Operating Expenses																					
5101	CMO Fees	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	-	29,355	21,842	7,513	67,135	37,648	(29,487)	37,780
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	36	-	-	83	-	-	-	-	-	-	-	-	119	563	(443)	1,500	2,209	709	1,381
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500
5300	DuesMemberships	-	-	-	1,832	-	1,550	-	-	-	-	-	-	-	3,382	2,212	1,170	2,500	3,400	900	(882)
5450	Other Insurance	1,821	607	607	607	629	607	-	-	-	-	-	-	-	4,878	4,698	179	8,000	8,000	-	3,122
5500	OpsHousekeeping	-	157	183	(197)	-	2,361	-	-	-	-	-	-	-	2,504	953	1,551	2,500	3,485	985	(4)
5510	Gas & Electric	-	376	518	681	644	1,194	-	-	-	-	-	-	-	3,413	3,254	159	8,500	8,500	-	5,087
5610	Rent & Leases	-	-	28,500	-	28,500	9,500	-	-	-	-	-	-	-	66,500	49,227	17,273	114,000	114,000	-	47,500
5620	EquipmentLeases	-	300	812	214	416	377	-	-	-	-	-	-	-	2,120	2,217	(97)	5,000	5,000	-	2,880
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	ProfessServices	-	8,128	-	8,200	4,940	736	-	-	-	-	-	-	-	22,004	29,858	(7,854)	72,139	72,139	-	50,134
5810	Legal	-	-	3,713	-	-	-	-	-	-	-	-	-	-	3,713	7,661	(3,948)	20,000	20,000	-	16,288
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	(3,000)	3,000
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
5819	SchLPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
5820	Audit & CPA	-	-	175	(700)	-	-	-	-	-	-	-	-	-	(525)	760	(1,285)	4,774	4,774	-	5,299
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	50	503	-	-	-	-	-	-	-	-	553	5,200	(4,647)	21,296	21,296	-	20,743
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	1,879	-	6,270	4,447	-	-	-	-	-	-	-	-	12,596	11,022	1,574	20,000	20,000	-	7,404
5850	Oversight Fees	894	1,788	1,192	1,192	1,193	-	-	-	-	-	-	-	-	6,259	7,726	(1,467)	16,039	16,039	-	9,780
5857	Payroll Fees	1,140	666	718	292	679	679	-	-	-	-	-	-	-	4,172	5,304	(1,132)	13,082	13,082	-	8,910
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128	(128)	530	530	-	530
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	568	-	348	-	-	-	-	-	-	-	-	-	916	936	(20)	1,000	1,000	-	84
5864	Prof Dev-Other	-	-	-	1,377	-	4,000	-	-	-	-	-	-	-	5,377	3,687	1,690	17,000	10,907	(6,093)	11,623
5869	SpEd Ctrct Inst	-	-	867	5,392	-	6,468	-	-	-	-	-	-	-	12,727	16,194	(3,467)	49,466	47,242	(2,224)	36,739
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,723	(5,723)	23,607	23,607	-	23,607
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	1,946	-	3,886	-	-	-	-	-	-	-	5,832	11,898	(6,066)	15,000	43,000	28,000	9,168
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	412	(412)	1,700	1,700	-	1,700
5900	Communications	239	-	-	-	-	-	-	-	-	-	-	-	-	239	1,151	(912)	4,000	4,000	-	3,761
5920	TelecomInternet	166	884	884	885	645	1,124	-	-	-	-	-	-	-	4,588	8,196	(3,608)	25,000	25,000	-	20,412
5930	PostageDelivery	-	-	1,009	-	-	504	-	-	-	-	-	-	-	1,512	1,976	(464)	5,000	5,000	-	3,488
5940	Technology	-	4,250	1,845	274	274	274	-	-	-	-	-	-	-	6,916	9,504	(2,587)	24,300	19,300	(5,000)	17,384
SUBTOTAL - Services & Other Operating Exp.		9,854	25,234	46,616	28,662	54,142	34,641	-	-	-	-	-	-	-	199,150	213,637	(14,488)	551,568	536,358	(15,210)	352,418
Capital Outlay & Depreciation																					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 6																				
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	(3,444)	18,224	14,208	(4,016)	18,224
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	3,444	(3,444)	18,224	14,208	(4,016)	18,224
	Other Outflows																			
7299	Other Outgo (not incl. SPED Encroachment)	1,426	2,858	1,904	1,904	1,904	-	-	-	-	-	-	9,997	6,131	3,866	-	-	-	(9,997)	
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,426	2,858	1,904	1,904	1,904	-	-	-	-	-	-	9,997	6,131	3,866	-	-	-	(9,997)	
TOTAL EXPENSES		89,154	146,318	160,280	136,484	156,446	137,133	-	-	-	-	-	825,815	852,744	(26,929)	1,950,181	1,854,331	(95,850)	1,124,366	

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	1,719,960	1,738,296	1,741,925	1,695,081	1,788,489	1,767,412	1,689,100	1,734,195	1,717,420	1,694,166	1,697,178	1,656,383	1,615,589	
BEGINNING CASH	1,719,960	1,738,296	1,741,925	1,695,081	1,788,489	1,767,412	1,689,100	1,734,195	1,717,420	1,694,166	1,697,178	1,656,383	1,615,589	
Revenue														
LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	82,085	168,190	106,320	99,841	126,107	82,300	82,300	126,503	1,354,547
Federal Revenue	2,337	3,669	2,437	20,603	6,037	-	8,164	8,164	8,164	8,164	8,164	8,164	2,041	86,105
Other State Revenues	5,317	10,622	7,084	25,171	7,084	2,514	17,799	17,799	17,799	17,799	17,799	17,799	4,450	169,032
Other Local Revenues	-	1,948	-	-	-	21,375	1,376	1,376	1,376	1,376	1,376	1,376	344	31,920
Total Revenue	30,410	111,714	85,467	220,071	125,547	105,974	195,527	133,657	127,179	153,444	109,638	109,638	133,338	1,641,604
Expenses														
Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	58,755	58,755	58,755	58,755	58,755	58,755	14,689	704,371
Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	11,743	11,743	11,743	11,743	11,743	11,743	2,936	155,666
Benefits	10,055	21,316	29,023	24,208	15,826	31,373	28,891	28,891	28,891	28,891	28,891	28,891	7,223	312,370
Books and Supplies	4,817	30,429	4,340	10,480	13,983	1,393	8,488	8,488	8,488	8,488	8,488	8,488	2,122	118,495
Services and Operations	9,854	25,234	46,616	28,662	54,142	34,641	51,635	51,635	51,635	51,635	51,635	51,635	12,909	521,870
Depreciation / Cap Outlay	-	-	-	-	-	-	1,722	1,722	1,722	1,722	1,722	1,722	431	10,764
Other Outflows	1,426	2,858	1,904	1,904	1,904	-	(981)	(981)	(981)	(981)	(981)	(981)	(245)	3,866
Total Expenses	89,154	146,318	160,280	136,484	156,446	137,133	160,254	160,254	160,254	160,254	160,254	160,254	40,063	1,827,402
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	13,121
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	63,193
Expenses - Prior Year Accruals	(55,199)	(8,071)					(56,974)							(120,244)
Accounts Payable - Current Year			26,627											26,627
Summer Holdback for Teachers	-	-	1,342	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	27,969	9,821	9,821	(47,153)	9,821	9,821	9,821	9,821	9,821	9,821		174,701
Total Change in Cash	18,336	3,629	(46,844)	93,408	(21,078)	(78,312)	45,095	(16,775)	(23,254)	3,012	(40,795)	(40,795)		(11,097)
ENDING CASH	1,738,296	1,741,925	1,695,081	1,788,489	1,767,412	1,689,100	1,734,195	1,717,420	1,694,166	1,697,178	1,656,383	1,615,589	<<< = 323 days cash	



MSA-7 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$207,982.

This is an increase of \$127,643 from the original July Budget projected surplus of \$80,339.

This will allow MSA-7 to end this fiscal year with a balance of \$1,750,623, which is 47.6% 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 \$881,994, which represents 89 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 \$147,640, or 3.9% of July revenues)

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

LCFF Entitlement projected revenues are \$14,551 higher than in the July Budget, due to average daily attendance (ADA) decreasing by 1.

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 \$9,668 higher 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 \$12,346 higher 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 (\$28,268) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$19,997, 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 (\$1,215) lower 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 \$37,360 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 (\$66,967) 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 \$10,269 higher than in the July Budget, reflecting \$350k in capital improvements.

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																280	279	(1)	
SUMMARY																			
Revenue																			
LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	153,996	-	-	-	-	-	-	1,046,531	1,045,520	1,011	2,950,896	2,965,447	14,551	35%
Federal Revenue	3,333	6,743	4,478	35,130	6,312	-	-	-	-	-	-	-	55,995	58,974	(2,978)	163,297	325,371	162,074	17%
Other State Revenues	9,770	19,519	13,017	53,399	13,017	120,032	-	-	-	-	-	-	228,755	201,439	27,316	585,683	584,966	(717)	39%
Other Local Revenues	220	977	781	3,517	853	52,085	-	-	-	-	-	-	58,434	57,193	1,240	40,768	12,500	(28,268)	467%
Total Revenue	55,140	206,993	159,585	411,948	229,936	326,114	-	-	-	-	-	-	1,389,716	1,363,126	26,590	3,740,644	3,888,283	147,640	36%
Expenditures																			
Certificated Salaries	78,583	87,954	94,394	94,994	96,944	101,305	-	-	-	-	-	-	554,174	553,592	582	1,194,731	1,171,302	(23,429)	47%
Classified Salaries	19,666	21,597	39,055	33,891	35,282	33,045	-	-	-	-	-	-	182,535	208,559	(26,024)	463,111	503,405	40,294	36%
Benefits	18,572	33,725	49,197	36,778	28,594	53,610	-	-	-	-	-	-	220,475	235,232	(14,757)	556,312	538,233	(18,080)	41%
Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	(47)	-	-	-	-	-	-	35,147	48,804	(13,657)	98,900	115,880	16,980	30%
Services and Operating Exp.	71,991	80,992	135,762	61,289	164,551	102,278	-	-	-	-	-	-	616,863	610,686	6,177	1,331,263	1,325,226	(6,037)	47%
Depreciation & Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	6,365	(6,365)	15,987	26,256	10,269	0%
Other Outflows	2,621	5,252	3,499	3,499	3,499	-	-	-	-	-	-	-	18,370	11,266	7,104	-	-	-	-
Total Expenditures	179,199	234,894	339,363	247,195	336,724	290,191	-	-	-	-	-	-	1,627,565	1,674,505	(46,940)	3,660,305	3,680,302	19,997	44%
Net Revenues														(237,850)	(311,379)	73,530	80,339	207,982	127,643
																Fund Balance Beginning Balance (Audited) 1,542,641 Net Revenues 207,982 Ending Fund Balance 1,750,623			
																Components of Fund Bal. Available For Econ. Uncert. 1,582,004 43.0% of Expenditures Restricted Balances (Est.) 21,838 0.6% of Expenditures Net Fixed Assets 146,781 4.0% of Expenditures Ending Fund Balance 1,750,623 47.6% of Expenditures			



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	85,553	85,553	153,996	153,996	153,996	-	-	-	-	-	-	633,094	633,094	-	1,896,277	1,819,596	(76,681)	1,263,183
8012	EPA Entitlement	-	-	-	110,150	-	-	-	-	-	-	-	-	110,150	110,150	-	409,599	436,103	26,504	299,449
8019	Prior Year Adjustments	-	10,567	-	-	-	-	-	-	-	-	-	-	10,567	8,006	2,562	-	-	-	(10,567)
8096	InLieuPropTaxes	41,817	83,634	55,756	55,756	55,757	-	-	-	-	-	-	-	292,270	294,270	(1,550)	645,020	709,748	64,728	352,300
SUBTOTAL - LCFF Entitlement		41,817	179,754	141,309	319,902	209,753	153,996	-	-	-	-	-	-	1,046,531	1,045,520	1,011	2,950,896	2,965,447	14,551	1,904,365
Federal Revenue																				
8181	SpEd - Revenue	3,333	6,743	4,478	4,478	4,478	-	-	-	-	-	-	-	23,509	28,322	(4,812)	57,536	57,353	(183)	34,027
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	30,652	1,834	-	-	-	-	-	-	-	32,486	30,652	1,834	105,761	268,018	162,257	73,275
SUBTOTAL - Federal Revenue		3,333	6,743	4,478	35,130	6,312	-	-	-	-	-	-	-	55,995	58,974	(2,978)	163,297	325,371	162,074	107,302
Other State Revenue																				
8311	SpEd Revenue	9,770	19,519	13,017	21,603	13,017	-	-	-	-	-	-	-	76,927	76,784	143	170,668	170,125	(543)	93,741
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	4,619	-	-	-	-	-	-	4,619	1,148	3,471	4,736	4,736	-	117
8560	StateLotteryRev	-	-	-	15,416	-	-	-	-	-	-	-	-	15,416	24,931	(9,515)	54,841	54,667	(174)	39,425
8590	AllOthStateRev	-	-	-	16,380	-	115,413	-	-	-	-	-	-	131,793	98,576	33,218	355,438	355,438	-	223,645
SUBTOTAL - Other State Revenue		9,770	19,519	13,017	53,399	13,017	120,032	-	-	-	-	-	-	228,755	201,439	27,316	585,683	584,966	(717)	356,927
Local Revenue																				
8600	Other Local Rev	-	-	-	-	-	47,548	-	-	-	-	-	-	47,548	50,000	(2,452)	-	-	-	(47,548)
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	781	3,517	853	4,537	-	-	-	-	-	-	10,886	7,193	3,692	40,768	12,500	(28,268)	29,882
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		220	977	781	3,517	853	52,085	-	-	-	-	-	-	58,434	57,193	1,240	40,768	12,500	(28,268)	(17,666)
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		55,140	206,993	159,585	411,948	229,936	326,114	-	-	-	-	-	-	1,389,716	1,363,126	26,590	3,740,644	3,888,283	147,640	2,350,928
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	64,769	80,140	86,580	87,180	89,130	93,491	-	-	-	-	-	-	501,290	477,932	23,358	994,059	975,630	(18,429)	492,769
1300	Cert Adminis	13,814	7,814	7,814	7,814	7,814	7,814	-	-	-	-	-	-	52,884	75,660	(22,776)	200,672	195,672	(5,000)	147,788
SUBTOTAL - Certificated Salaries		78,583	87,954	94,394	94,994	96,944	101,305	-	-	-	-	-	-	554,174	553,592	582	1,194,731	1,171,302	(23,429)	640,557

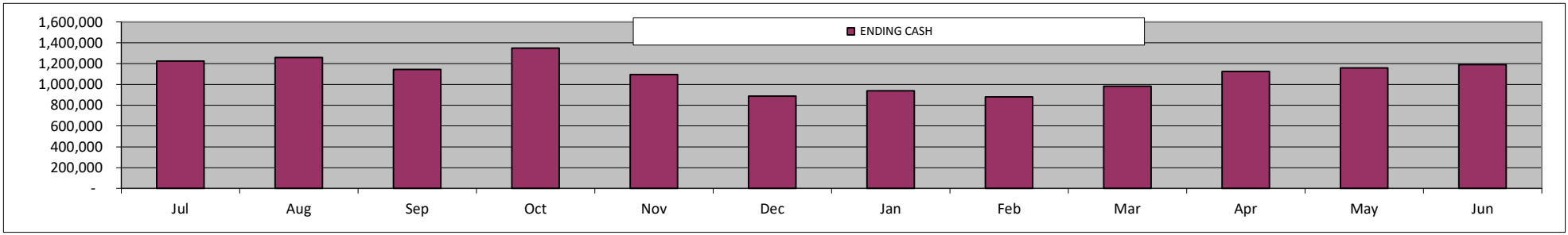
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 7																				
Classified Salaries																				
2100	Instructional Aides	-	5,458	15,880	34,101	21,977	19,940	-	-	-	-	-	-	97,356	115,526	(18,170)	-	303,296	303,296	(97,356)
2200	Classified Support	-	2,957	6,055	4,773	5,003	4,547	-	-	-	-	-	-	23,334	26,363	(3,029)	-	65,670	65,670	(23,334)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	10,204	9,850	12,539	9,382	7,895	8,558	-	-	-	-	-	-	58,427	64,390	(5,963)	163,317	134,438	(28,879)	104,890
2900	OtherClassStaff	9,462	3,330	4,582	(14,364)	408	-	-	-	-	-	-	-	3,417	2,280	1,137	299,793	-	(299,793)	296,376
SUBTOTAL - Classified Salaries		19,666	21,597	39,055	33,891	35,282	33,045	-	-	-	-	-	-	182,535	208,559	(26,024)	463,111	503,405	40,294	280,576
Employee Benefits																				
3101	STRS-Certified	7,694	14,572	14,520	17,677	16,619	15,196	-	-	-	-	-	-	86,278	89,442	(3,164)	195,857	198,749	2,892	109,579
3102	STRS-Classified	-	397	746	675	681	641	-	-	-	-	-	-	3,140	1,377	1,763	-	-	-	(3,140)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,471	3,689	6,762	5,763	5,858	5,243	-	-	-	-	-	-	30,786	38,552	(7,766)	95,864	97,509	1,645	65,078
3301	OASDI/Med-Cert	1,139	1,274	1,367	1,376	1,404	1,467	-	-	-	-	-	-	8,028	7,992	36	16,608	16,853	245	8,580
3302	OASDI/Med-Class	1,504	1,508	2,704	2,361	2,445	2,295	-	-	-	-	-	-	12,818	13,469	(651)	29,679	30,318	638	16,861
3401	HlthWelfareCert	1,328	10,946	21,953	7,780	-	27,622	-	-	-	-	-	-	69,630	75,460	(5,830)	180,000	180,000	-	110,370
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	194	-	-	143	-	-	-	-	-	-	-	337	296	41	617	617	-	280
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	45	(45)	187	187	-	187
3601	WorkersCmp-Cert	3,435	1,145	1,145	1,145	1,443	1,145	-	-	-	-	-	-	9,458	8,598	859	15,000	14,000	(1,000)	5,542
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,500	-	(22,500)	22,500
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		18,572	33,725	49,197	36,778	28,594	53,610	-	-	-	-	-	-	220,475	235,232	(14,757)	556,312	538,233	(18,080)	335,837
Books & Supplies																				
4100	Text&CoreCurric	-	4,083	4,487	8,814	-	-	-	-	-	-	-	-	17,384	19,230	(1,846)	25,000	25,000	-	7,616
4200	BooksOthRefMats	-	-	-	154	-	(1,610)	-	-	-	-	-	-	(1,456)	602	(2,058)	2,000	2,000	-	3,456
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	4,603	(4,603)	2,500	18,986	16,486	2,500
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	206	(206)	1,000	850	(150)	1,000
4320	Office Supplies	120	180	-	815	146	439	-	-	-	-	-	-	1,700	3,702	(2,002)	12,000	11,787	(213)	10,300
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	3,000	2,500	(500)	3,000
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
4340	Educat Software	-	1,283	-	4,187	2,075	-	-	-	-	-	-	-	7,544	10,412	(2,868)	27,860	25,860	(2,000)	20,316
4345	NonInstStdntSup	-	-	-	-	-	1,124	-	-	-	-	-	-	1,124	726	398	1,500	2,994	1,494	376
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	2,500	3,000	500	2,500
4350	Cust. Supplies	-	-	1,363	317	-	-	-	-	-	-	-	-	1,680	3,271	(1,590)	8,240	8,240	-	6,560
4351	Yearbook	-	-	-	525	900	-	-	-	-	-	-	-	1,425	955	470	1,800	2,300	500	375
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	(81)	(204)	-	-	-	-	-	-	-	-	-	-	(284)	(216)	(69)	-	-	-	284
4720	Food:Other Food	-	33	-	(33)	-	-	-	-	-	-	-	-	-	694	(694)	2,000	2,862	862	2,000
4999	Misc Expenditure (Suspense)	(12,273)	-	11,604	1,965	4,734	-	-	-	-	-	-	-	6,030	982	5,048	-	-	-	(6,030)
SUBTOTAL - Books and Supplies		(12,233)	5,374	17,455	16,744	7,854	(47)	-	-	-	-	-	-	35,147	48,804	(13,657)	98,900	115,880	16,980	63,753

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget
Services & Other Operating Expenses																				
5101	CMO Fees	37,297	37,297	37,297	-	74,594	34,825	-	-	-	-	-	-	221,311	213,315	7,996	447,566	430,263	(17,303)	226,255
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
5210	MilesParkTolls	-	-	394	173	47	408	-	-	-	-	-	-	1,021	1,279	(258)	2,000	3,506	1,506	979
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	1,500	1,500	-	1,500
5300	DuesMemberships	-	790	-	762	-	2,880	-	-	-	-	-	-	4,432	3,115	1,317	8,000	8,000	-	3,568
5450	Other Insurance	5,836	1,945	1,945	1,945	2,957	1,945	-	-	-	-	-	-	16,573	14,500	2,073	18,000	23,340	5,340	1,427
5500	OpsHousekeeping	175	550	1,251	1,028	-	660	-	-	-	-	-	-	3,664	4,700	(1,036)	10,000	10,000	-	6,336
5510	Gas & Electric	-	1,284	3,485	5,288	3,802	3,872	-	-	-	-	-	-	17,730	22,164	(4,434)	60,000	60,000	-	42,270
5610	Rent & Leases	24,061	24,061	24,061	24,061	47,478	24,061	-	-	-	-	-	-	167,784	140,792	26,992	280,000	280,000	-	112,216
5620	EquipmentLeases	370	861	716	1,560	979	659	-	-	-	-	-	-	5,145	5,323	(178)	11,000	11,000	-	5,855
5630	Reps&MaintBldng	-	154	975	150	100	-	-	-	-	-	-	-	1,379	2,181	(802)	5,000	5,000	-	3,621
5800	ProfessServices	-	3,722	-	-	1,800	3,876	-	-	-	-	-	-	9,398	10,663	(1,265)	27,355	32,355	5,000	17,957
5810	Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	1,455	(1,455)	6,000	6,000	-	6,000
5813	SchPrgAftSchool	-	-	53,227	17,990	17,742	17,742	-	-	-	-	-	-	106,701	95,028	11,673	169,438	169,438	-	62,737
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	3,038	(3,038)	4,000	12,532	8,532	4,000
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	1,697	(1,697)	7,000	7,000	-	7,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	457	-	-	390	-	-	-	-	-	-	847	2,137	(1,290)	8,000	7,388	(612)	7,153
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	417	1,261	-	-	-	-	-	-	-	-	1,679	2,550	(872)	5,000	5,275	275	3,321
5850	Oversight Fees	1,655	3,310	2,207	2,207	2,207	-	-	-	-	-	-	-	11,587	13,652	(2,065)	27,000	27,000	-	15,413
5857	Payroll Fees	(2,182)	1,068	1,434	4,145	1,105	1,129	-	-	-	-	-	-	6,699	7,019	(320)	15,000	15,000	-	8,301
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	718	(718)	2,963	2,963	-	2,963
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	198	-	295	-	-	-	-	-	-	493	1,362	(869)	-	5,000	5,000	(493)
5864	Prof Dev-Other	4,772	-	140	150	50	49	-	-	-	-	-	-	5,161	8,311	(3,150)	28,500	18,464	(10,036)	23,339
5869	SpEd Ctrct Inst	-	-	-	-	6,700	6,014	-	-	-	-	-	-	12,714	13,239	(525)	65,000	54,612	(10,388)	52,286
5870	Livescan	-	-	-	99	-	30	-	-	-	-	-	-	129	106	23	-	129	129	(129)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	11,064	(11,064)	45,641	45,641	-	45,641
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	3,536	-	4,235	1,768	-	-	-	-	-	-	9,539	12,376	(2,837)	40,000	40,000	-	30,461
5890	OthSvcsNon-Inst	-	-	-	-	-	1,400	-	-	-	-	-	-	1,400	485	915	2,000	2,000	-	600
5900	Communications	6	-	1,445	-	-	-	-	-	-	-	-	-	1,451	2,069	(618)	4,000	4,000	-	2,549
5920	TelecomInternet	-	670	-	-	481	-	-	-	-	-	-	-	1,151	1,477	(326)	4,000	4,000	-	2,849
5930	PostageDelivery	-	451	129	-	-	-	-	-	-	-	-	-	580	1,409	(829)	4,000	4,000	-	3,420
5940	Technology	-	4,828	2,645	274	274	274	-	-	-	-	-	-	8,295	12,613	(4,319)	21,300	27,820	6,520	13,005
SUBTOTAL - Services & Other Operating Exp.		71,991	80,992	135,762	61,289	164,551	102,278	-	-	-	-	-	-	616,863	610,686	6,177	1,331,263	1,325,226	(6,037)	714,400
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
6900	Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	6,365	(6,365)	15,987	26,256	10,269	15,987	
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	6,365	(6,365)	15,987	26,256	10,269	15,987	
	Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	2,621	5,252	3,499	3,499	3,499	-	-	-	-	-	-	-	18,370	11,266	7,104	-	-	-	(18,370)	
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	2,621	5,252	3,499	3,499	3,499	-	-	-	-	-	-	-	18,370	11,266	7,104	-	-	-	(18,370)	
	TOTAL EXPENSES	179,199	234,894	339,363	247,195	336,724	290,191	-	-	-	-	-	-	1,627,565	1,674,505	(46,940)	3,660,305	3,680,302	19,997	2,032,740	

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	1,307,717	1,225,656	1,257,985	1,144,557	1,350,464	1,096,259	887,986	940,065	881,994	984,121	1,124,904	1,157,785	1,190,667	
BEGINNING CASH														
Revenue														
LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	153,996	262,865	152,715	312,914	351,569	243,667	243,667	352,530	2,966,458
Federal Revenue	3,333	6,743	4,478	35,130	6,312	-	42,624	42,624	42,624	42,624	42,624	42,624	10,656	322,393
Other State Revenues	9,770	19,519	13,017	53,399	13,017	120,032	61,364	61,364	61,364	61,364	61,364	61,364	15,341	612,281
Other Local Revenues	220	977	781	3,517	853	52,085	(7,151)	(7,151)	(7,151)	(7,151)	(7,151)	(7,151)	(1,788)	13,740
Total Revenue	55,140	206,993	159,585	411,948	229,936	326,114	359,702	249,552	409,751	448,406	340,504	340,504	376,739	3,914,873
Expenses														
Certificated Salaries	78,583	87,954	94,394	94,994	96,944	101,305	98,834	98,834	98,834	98,834	98,834	98,834	24,708	1,171,884
Classified Salaries	19,666	21,597	39,055	33,891	35,282	33,045	47,175	47,175	47,175	47,175	47,175	47,175	11,794	477,380
Benefits	18,572	33,725	49,197	36,778	28,594	53,610	48,480	48,480	48,480	48,480	48,480	48,480	12,120	523,476
Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	(47)	10,732	10,732	10,732	10,732	10,732	10,732	2,683	102,223
Services and Operations	71,991	80,992	135,762	61,289	164,551	102,278	114,326	114,326	114,326	114,326	114,326	114,326	28,582	1,331,403
Depreciation / Cap Outlay	-	-	-	-	-	-	3,183	3,183	3,183	3,183	3,183	3,183	796	19,891
Other Outflows	2,621	5,252	3,499	3,499	3,499	-	(1,803)	(1,803)	(1,803)	(1,803)	(1,803)	(1,803)	(451)	7,104
Total Expenses	179,199	234,894	339,363	247,195	336,724	290,191	320,927	320,927	320,927	320,927	320,927	320,927	80,232	3,633,362
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	215,128	77,724				117,111								409,963
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj						(265,789)								(265,789)
Fixed Assets - Depreciation Addback				1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	1,279	11,511
Fixed Assets - Acquisitions				(140,744)										(140,744)
Due To (From)	-	-		6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	59,665
Expenses - Prior Year Accruals	(173,130)	(17,495)	33,175	168,593	(160,721)	(108,822)								(258,399)
Accounts Payable - Current Year			33,175											33,175
Summer Holdback for Teachers				5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	48,564
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	41,999	60,229	66,350	41,153	(147,417)	(244,196)	13,304	13,304	13,304	13,304	13,304	13,304	13,304	(102,055)
Total Change in Cash	(82,061)	32,328	(113,427)	205,907	(254,205)	(208,273)	52,079	(58,071)	102,128	140,783	32,881	32,881		179,457
ENDING CASH	1,225,656	1,257,985	1,144,557	1,350,464	1,096,259	887,986	940,065	881,994	984,121	1,124,904	1,157,785	1,190,667	<<< = 120 days cash	



MSA-8 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$34,786).

This is an decrease of (\$93,490) from the original July Budget projected surplus of \$58,704.

This will allow MSA-8 to end this fiscal year with a balance of \$4,200,775, which is 71.3% 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 \$2,371,681, which represents 148 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 \$4,455, 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 (\$24,697) lower than in the July Budget, due to average daily attendance (ADA) increasing by 1.

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 \$9,668 higher 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 \$12,346 higher 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 (\$1,000) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$97,945, or 1.7% 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 \$34,173 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 \$37,360 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 (\$66,967) 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 \$7,500 higher than in the July Budget, reflecting updated depreciation and capital outlay projections.

December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date													Annual Budget					
MSA 8	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																473	474	1	
SUMMARY																			
Revenue																			
LCFF Entitlement	68,702	298,816	235,777	538,428	351,115	259,512	-	-	-	-	-	-	1,752,350	1,755,537	(3,188)	5,012,273	4,987,576	(24,697)	35%
Federal Revenue	5,475	11,078	7,357	72,357	8,521	-	-	-	-	-	-	-	104,788	111,361	(6,573)	333,831	334,799	968	31%
Other State Revenues	16,051	32,068	21,386	78,994	21,386	103,815	-	-	-	-	-	-	273,701	279,097	(5,396)	499,379	528,563	29,184	52%
Other Local Revenues	1,368	-	-	-	1,210	-	-	-	-	-	-	-	2,578	2,006	572	5,000	4,000	(1,000)	64%
Total Revenue	91,597	341,961	264,520	689,779	382,232	363,327	-	-	-	-	-	-	2,133,416	2,148,001	(14,584)	5,850,484	5,854,938	4,455	36%
Expenditures																			
Certificated Salaries	112,930	148,421	151,319	155,909	156,541	168,601	-	-	-	-	-	-	893,721	877,656	16,065	2,107,980	2,109,610	1,630	42%
Classified Salaries	48,349	42,015	49,958	52,375	51,875	47,840	-	-	-	-	-	-	292,412	286,424	5,988	545,984	579,324	33,339	50%
Benefits	27,878	60,251	57,432	71,272	49,236	88,208	-	-	-	-	-	-	354,278	379,572	(25,293)	888,921	888,126	(796)	40%
Books and Supplies	1,330	17,858	7,072	21,483	38,253	32,661	-	-	-	-	-	-	118,658	156,193	(37,535)	283,659	378,183	94,524	31%
Services and Operating Exp.	95,218	94,046	109,635	122,764	40,390	172,563	-	-	-	-	-	-	634,617	645,944	(11,327)	1,880,235	1,841,982	(38,253)	34%
Depreciation & Cap Outlay	-	-	-	-	-	28,529	-	-	-	-	-	-	28,529	22,424	6,105	85,000	92,500	7,500	31%
Other Outflows	4,305	8,629	5,749	5,749	5,749	-	-	-	-	-	-	-	30,180	35,929	(5,749)	-	-	-	-
Total Expenditures	290,011	371,219	381,166	429,553	342,044	538,403	-	-	-	-	-	-	2,352,395	2,404,142	(51,746)	5,791,779	5,889,724	97,945	40%
Net Revenues														(218,979)	(256,141)	37,162	58,704	(34,786)	(93,490)
																Fund Balance			
																Beginning Balance (Audited)	4,235,561		
																Net Revenues	(34,786)		
																Ending Fund Balance	4,200,775		
																Components of Fund Bal.			
																Available For Econ. Uncert.	4,072,790	69.2% of Expenditures	
																Restricted Balances (Est.)	76,050	1.3% of Expenditures	
																Net Fixed Assets	51,935	0.9% of Expenditures	
																Ending Fund Balance	4,200,775	71.3% of Expenditures	



December 2019 Monthly Update Actuals through December 31, 2019)	Year To Date												Annual Budget						
MSA 8	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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	-	144,174	144,174	259,512	259,512	259,512	-	-	-	-	-	-	1,066,884	1,066,884	-	3,207,159	3,014,879	(192,280)	2,140,275
8012	EPA Entitlement	-	-	-	187,313	-	-	-	-	-	-	-	-	187,313	187,313	-	715,915	766,888	50,973	528,602
8019	Prior Year Adjustments	-	17,238	-	-	-	-	-	-	-	-	-	-	17,238	13,059	4,179	-	-	-	(17,238)
8096	InLieuPropTaxes	68,702	137,404	91,603	91,603	91,603	-	-	-	-	-	-	-	480,915	488,281	(7,366)	1,089,199	1,205,809	116,610	608,284
SUBTOTAL - LCFF Entitlement		68,702	298,816	235,777	538,428	351,115	259,512	-	-	-	-	-	-	1,752,350	1,755,537	(3,188)	5,012,273	4,987,576	(24,697)	3,259,923
Federal Revenue																				
8181	SpEd - Revenue	5,475	11,078	7,357	7,357	7,357	-	-	-	-	-	-	-	38,624	46,361	(7,737)	93,258	93,529	270	54,634
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	65,000	1,164	-	-	-	-	-	-	-	66,164	65,000	1,164	240,573	241,270	697	174,409
SUBTOTAL - Federal Revenue		5,475	11,078	7,357	72,357	8,521	-	-	-	-	-	-	-	104,788	111,361	(6,573)	333,831	334,799	968	229,043
Other State Revenue																				
8311	SpEd Revenue	16,051	32,068	21,386	39,439	21,386	-	-	-	-	-	-	-	130,331	129,695	636	261,329	280,138	18,810	130,998
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	7,589	-	-	-	-	-	-	7,589	1,867	5,722	7,702	7,702	-	113
8560	StateLotteryRev	-	-	-	26,855	-	-	-	-	-	-	-	-	26,855	34,834	(7,979)	92,415	92,683	268	65,560
8590	AllOthStateRev	-	-	-	12,700	-	96,226	-	-	-	-	-	-	108,926	112,700	(3,774)	137,934	148,040	10,106	29,007
SUBTOTAL - Other State Revenue		16,051	32,068	21,386	78,994	21,386	103,815	-	-	-	-	-	-	273,701	279,097	(5,396)	499,379	528,563	29,184	225,678
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	-	-	-	1,210	-	-	-	-	-	-	-	2,578	2,006	572	5,000	4,000	(1,000)	2,422
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		1,368	-	-	-	1,210	-	-	-	-	-	-	-	2,578	2,006	572	5,000	4,000	(1,000)	2,422
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		91,597	341,961	264,520	689,779	382,232	363,327	-	-	-	-	-	-	2,133,416	2,148,001	(14,584)	5,850,484	5,854,938	4,455	3,717,067
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	64,075	119,119	121,607	125,987	126,619	138,979	-	-	-	-	-	-	696,386	682,762	13,624	1,738,195	1,736,271	(1,924)	1,041,809
1300	Cert Adminis	48,855	29,302	29,712	29,922	29,922	29,622	-	-	-	-	-	-	197,335	194,894	2,442	369,785	373,339	3,554	172,450
SUBTOTAL - Certificated Salaries		112,930	148,421	151,319	155,909	156,541	168,601	-	-	-	-	-	-	893,721	877,656	16,065	2,107,980	2,109,610	1,630	1,214,259

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 8																				
Classified Salaries																				
2100	Instructional Aides	6,461	8,271	9,734	9,454	9,275	9,751	-	-	-	-	-	-	52,946	54,122	(1,176)	106,984	117,254	10,270	54,038
2200	Classified Support	15,104	13,894	17,816	20,354	20,092	19,807	-	-	-	-	-	-	107,067	106,185	881	238,534	228,113	(10,421)	131,467
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	19,874	18,434	19,579	21,720	22,509	18,283	-	-	-	-	-	-	120,398	117,025	3,373	200,467	233,957	33,490	80,069
2900	OtherClassStaff	6,910	1,416	2,828	848	-	-	-	-	-	-	-	-	12,001	9,092	2,909	-	-	-	(12,001)
SUBTOTAL - Classified Salaries		48,349	42,015	49,958	52,375	51,875	47,840	-	-	-	-	-	-	292,412	286,424	5,988	545,984	579,324	33,339	253,573
Employee Benefits																				
3101	STRS-Certified	7,738	25,126	23,366	28,006	27,345	28,706	-	-	-	-	-	-	140,286	146,788	(6,502)	345,895	342,264	(3,630)	205,608
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	9,025	7,287	9,465	9,306	9,003	9,179	-	-	-	-	-	-	53,265	62,388	(9,122)	145,149	147,714	2,565	91,883
3301	OASDI/Med-Cert	1,664	2,150	2,193	2,235	2,333	2,440	-	-	-	-	-	-	13,014	11,092	1,922	20,000	20,000	-	6,986
3302	OASDI/Med-Class	3,536	2,931	3,706	3,738	3,597	3,648	-	-	-	-	-	-	21,157	21,206	(49)	44,000	44,000	-	22,843
3401	HlthWelfareCert	230	20,547	16,759	22,078	4,696	42,341	-	-	-	-	-	-	106,650	115,530	(8,880)	290,000	290,270	270	183,350
3402	HlthWelfareCert	-	-	-	4,015	-	-	-	-	-	-	-	-	4,015	6,110	(2,096)	12,660	12,660	-	8,645
3501	UI-Certificated	-	316	48	-	275	-	-	-	-	-	-	-	639	892	(253)	1,718	1,718	-	1,079
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	WorkersComp-Cert	5,686	1,895	1,895	1,895	1,986	1,895	-	-	-	-	-	-	15,252	15,281	(29)	27,500	27,500	-	12,248
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		27,878	60,251	57,432	71,272	49,236	88,208	-	-	-	-	-	-	354,278	379,572	(25,293)	888,921	888,126	(796)	534,643
Books & Supplies																				
4100	Text&CoreCurric	-	9,840	-	-	359	3,325	-	-	-	-	-	-	13,524	29,806	(16,282)	20,000	92,201	72,201	6,476
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4310	Ins Mats & Sups	-	2,644	-	-	1,166	-	-	-	-	-	-	-	3,810	12,230	(8,420)	20,000	42,186	22,186	16,190
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	78	115	787	1,075	-	1,410	-	-	-	-	-	-	3,465	3,739	(274)	9,000	9,000	-	5,535
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500
4340	Educat Software	-	3,825	-	2,400	30,720	5,966	-	-	-	-	-	-	42,910	46,225	(3,315)	56,159	54,309	(1,850)	13,249
4345	NonInstStdntSup	-	-	-	-	-	1,199	-	-	-	-	-	-	1,199	1,503	(304)	5,000	6,199	1,199	3,801
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	3,197	350	571	-	-	-	-	-	-	4,119	5,573	(1,455)	13,000	13,000	-	8,881
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	3,000	3,000	-	3,000
4440	Computers <\$5k	-	-	-	1,251	3,921	8,971	-	-	-	-	-	-	14,143	5,697	8,446	15,500	19,589	4,089	1,357
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	4,356	11,330	-	11,220	-	-	-	-	-	-	26,906	41,702	(14,795)	123,000	123,000	-	96,094
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-	897	(897)	7,000	3,700	(3,300)	7,000
4999	Misc Expenditure (Suspense)	1,252	1,434	1,929	2,230	1,738	-	-	-	-	-	-	-	8,583	5,186	3,397	-	-	-	(8,583)
SUBTOTAL - Books and Supplies		1,330	17,858	7,072	21,483	38,253	32,661	-	-	-	-	-	-	118,658	156,193	(37,535)	283,659	378,183	94,524	165,001

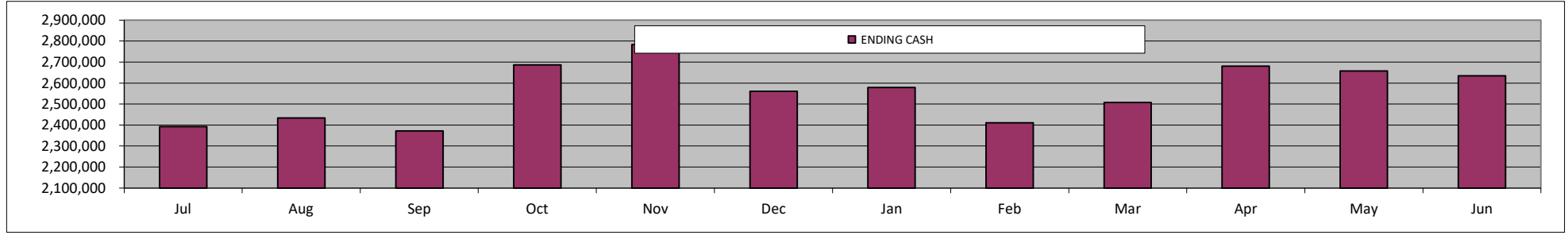
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
MSA 8																				
Services & Other Operating Expenses																				
5101	CMO Fees	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	447,566	434,656	12,910	895,132	860,526	(34,606)	447,566
5205	Conference Fees	-	-	-	1,400	-	-	-	-	-	-	-	-	1,400	1,909	(509)	3,500	3,500	-	2,100
5210	MilesParkTolls	-	-	-	18	-	-	-	-	-	-	-	-	18	620	(602)	2,500	2,500	-	2,482
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	606	(606)	2,500	2,500	-	2,500
5300	DuesMemberships	(675)	-	5,000	-	-	4,700	-	-	-	-	-	-	9,025	6,428	2,597	8,000	13,000	5,000	(1,025)
5450	Other Insurance	6,601	2,200	2,200	2,200	2,306	2,200	-	-	-	-	-	-	17,707	17,516	191	31,000	31,000	-	13,293
5500	OpsHousekeeping	-	1,588	5	41	76	1,394	-	-	-	-	-	-	3,105	3,663	(557)	10,000	10,000	-	6,895
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	-	4,619	2,310	-	-	-	-	-	-	-	6,929	4,619	2,310	350,000	365,000	15,000	343,072
5620	EquipmentLeases	196	218	2,381	1,098	470	1,197	-	-	-	-	-	-	5,560	6,586	(1,026)	15,000	15,000	-	9,440
5630	Reps&MaintBldng	-	-	-	900	-	-	-	-	-	-	-	-	900	682	218	-	-	-	(900)
5800	ProfessServices	-	6,780	2,550	2,195	700	3,347	-	-	-	-	-	-	15,572	19,466	(3,894)	62,230	44,280	(17,950)	46,658
5810	Legal	-	-	-	3,897	-	-	-	-	-	-	-	-	3,897	7,801	(3,904)	20,000	20,000	-	16,103
5813	SchPrgAftSchool	-	106	-	104	-	-	-	-	-	-	-	-	210	1,354	(1,144)	24,000	4,930	(19,070)	23,790
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	3,636	(3,636)	15,000	15,000	-	15,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	3,643	8,034	-	-	-	-	-	-	-	11,677	8,175	3,502	25,000	22,338	(2,662)	13,323
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	5,000	5,000	-	5,000
5850	Oversight Fees	2,776	5,552	3,702	3,702	3,702	-	-	-	-	-	-	-	19,434	24,141	(4,707)	50,418	50,418	-	30,984
5857	Payroll Fees	1,254	1,395	1,419	1,449	1,445	1,469	-	-	-	-	-	-	8,430	8,300	130	17,000	17,000	-	8,570
5860	Service Fees	-	-	-	-	42	-	-	-	-	-	-	-	42	485	(443)	2,000	2,000	-	1,958
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	4,447	150	-	-	-	-	-	-	-	-	4,597	4,597	-	30,900	41,299	10,399	26,304
5864	Prof Dev-Other	-	-	-	-	-	(300)	-	-	-	-	-	-	(300)	-	(300)	20,000	24,917	4,917	20,300
5869	SpEd Ctrct Inst	-	-	1,643	5,789	-	6,119	-	-	-	-	-	-	13,551	18,378	(4,827)	60,000	52,584	(7,416)	46,449
5870	Livescan	-	-	103	-	-	-	-	-	-	-	-	-	103	272	(169)	-	800	800	(103)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	73,163	73,163	-	73,163
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	7,547	16,169	9,507	2,345	-	-	-	-	-	-	35,567	34,290	1,277	60,000	67,335	7,335	24,433
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	1,455	(1,455)	6,000	6,000	-	6,000
5900	Communications	2,310	-	-	-	-	-	-	-	-	-	-	-	2,310	2,477	(167)	3,000	3,000	-	690
5920	TelecomInternet	7,803	-	-	-	9,825	-	-	-	-	-	-	-	17,628	16,820	808	45,000	45,000	-	27,372
5930	PostageDelivery	360	1,612	-	521	801	630	-	-	-	-	-	-	3,923	3,828	96	8,000	8,000	-	4,077
5940	Technology	-	-	4,045	274	1,174	274	-	-	-	-	-	-	5,767	11,731	(5,964)	34,892	34,892	-	29,125
SUBTOTAL - Services & Other Operating Exp.		95,218	94,046	109,635	122,764	40,390	172,563	-	-	-	-	-	-	634,617	645,944	(11,327)	1,880,235	1,841,982	(38,253)	1,245,618
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA 8																					
6900	Depreciation	-	-	-	-	-	28,529	-	-	-	-	-	-	28,529	22,424	6,105	85,000	92,500	7,500	56,471	
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	28,529	-	-	-	-	-	-	28,529	22,424	6,105	85,000	92,500	7,500	56,471	
	Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	4,305	8,629	5,749	5,749	5,749	-	-	-	-	-	-	-	30,180	35,929	(5,749)	-	-	-	(30,180)	
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	4,305	8,629	5,749	5,749	5,749	-	-	-	-	-	-	-	30,180	35,929	(5,749)	-	-	-	(30,180)	
TOTAL EXPENSES		290,011	371,219	381,166	429,553	342,044	538,403	-	-	-	-	-	-	2,352,395	2,404,142	(51,746)	5,791,779	5,889,724	97,945	3,439,384	

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,529,656	2,393,276	2,433,700	2,371,681	2,687,366	2,783,012	2,560,890	2,579,374	2,410,546	2,507,175	2,680,348	2,657,389	2,634,431	
Revenue														
LCFF Entitlement	68,702	298,816	235,777	538,428	351,115	259,512	444,736	257,423	522,881	599,424	403,293	403,293	600,991	4,984,388
Federal Revenue	5,475	11,078	7,357	72,357	8,521	-	35,750	35,750	35,750	35,750	35,750	35,750	8,938	328,226
Other State Revenues	16,051	32,068	21,386	78,994	21,386	103,815	39,915	39,915	39,915	39,915	39,915	39,915	9,979	523,168
Other Local Revenues	1,368	-	-	-	1,210	-	319	319	319	319	319	319	80	4,572
Total Revenue	91,597	341,961	264,520	689,779	382,232	363,327	520,719	333,406	598,865	675,407	479,277	479,277	619,987	5,840,354
Expenses														
Certificated Salaries	112,930	148,421	151,319	155,909	156,541	168,601	197,113	197,113	197,113	197,113	197,113	197,113	49,278	2,125,675
Classified Salaries	48,349	42,015	49,958	52,375	51,875	47,840	46,864	46,864	46,864	46,864	46,864	46,864	11,716	585,311
Benefits	27,878	60,251	57,432	71,272	49,236	88,208	81,369	81,369	81,369	81,369	81,369	81,369	20,342	862,832
Books and Supplies	1,330	17,858	7,072	21,483	38,253	32,661	35,518	35,518	35,518	35,518	35,518	35,518	8,880	340,648
Services and Operations	95,218	94,046	109,635	122,764	40,390	172,563	191,366	191,366	191,366	191,366	191,366	191,366	47,842	1,830,656
Depreciation / Cap Outlay	-	-	-	-	-	28,529	11,212	11,212	11,212	11,212	11,212	11,212	2,803	98,605
Other Outflows	4,305	8,629	5,749	5,749	5,749	-	(5,749)	(5,749)	(5,749)	(5,749)	(5,749)	(5,749)	(1,437)	(5,749)
Total Expenses	290,011	371,219	381,166	429,553	342,044	538,403	557,693	557,693	557,693	557,693	557,693	557,693	139,423	5,837,978
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	379,409	99,399												478,807
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj						(102,505)								(102,505)
Fixed Assets - Depreciation Addback				6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800		61,200
Fixed Assets - Acquisitions														-
Due To (From)				43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587		392,285
Expenses - Prior Year Accruals	(317,374)	(29,716)												(347,090)
Accounts Payable - Current Year			54,626											54,626
Summer Holdback for Teachers				5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071		45,639
Loans Payable (Current)														-
Loans Payable (Long Term)														-
Total Other Transactions	62,035	69,682	54,626	55,458	55,458	(47,047)	55,458	55,458	55,458	55,458	55,458	55,458		582,962
Total Change in Cash	(136,380)	40,424	(62,019)	315,685	95,646	(222,122)	18,484	(168,829)	96,630	173,172	(22,958)	(22,958)		585,338

ENDING CASH **2,393,276** **2,433,700** **2,371,681** **2,687,366** **2,783,012** **2,560,890** **2,579,374** **2,410,546** **2,507,175** **2,680,348** **2,657,389** **2,634,431** <<< = 165 days cash



MSA-SA Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$49,065).

This is an decrease of (\$239,377) from the original July Budget projected surplus of \$190,312.

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 \$7,479,445, which is 101.4% 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 \$278,865, which represents 14 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 (\$1,355,821), or -15.6% of July revenues)

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

LCFF Entitlement projected revenues are (\$1,323,240) lower than in the July Budget, due to average daily attendance (ADA) decreasing by 114.

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 \$9,668 higher 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 \$12,346 higher 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 (\$132,072) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$1,116,443), or -13.1% 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 (\$312,493) lower 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 \$37,360 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 (\$66,967) 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 (\$8,144) lower than in the July Budget, reflecting updated capital outlay projections.

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																648	534	(114)	
SUMMARY																			
Revenue																			
LCFF Entitlement	475,284	462,293	886,520	630,594	779,878	-	-	-	-	-	-	-	3,234,569	3,218,151	16,418	7,343,836	6,020,596	(1,323,240)	54%
Federal Revenue	664	-	-	90,288	-	-	-	-	-	-	-	-	90,952	90,664	288	423,524	607,450	183,926	15%
Other State Revenues	16,728	21,778	70,748	30,111	160,356	(5,050)	-	-	-	-	-	-	294,671	290,977	3,694	727,946	643,511	(84,435)	46%
Other Local Revenues	-	967	4,133	11,408	7,888	10,709	-	-	-	-	-	-	35,105	25,736	9,369	186,644	54,572	(132,072)	64%
Total Revenue	492,676	485,038	961,401	762,401	948,122	5,659	-	-	-	-	-	-	3,655,298	3,625,528	29,769	8,681,950	7,326,130	(1,355,821)	50%
Expenditures																			
Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	-	-	-	-	-	-	1,302,040	1,288,790	13,250	2,758,436	2,627,232	(131,204)	50%
Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	-	-	-	-	-	-	354,901	337,111	17,789	865,101	704,424	(160,677)	50%
Benefits	41,784	130,678	122,853	138,921	65,502	99,533	-	-	-	-	-	-	599,271	592,957	6,315	1,286,438	1,265,827	(20,611)	47%
Books and Supplies	19,438	19,709	30,620	30,523	19,109	(3,396)	-	-	-	-	-	-	116,002	129,961	(13,958)	300,504	222,684	(77,820)	52%
Services and Operating Exp.	94,207	115,855	105,348	102,956	64,110	72,179	-	-	-	-	-	-	554,655	587,988	(33,333)	2,069,514	1,351,527	(717,986)	41%
Depreciation & Cap Outlay	-	-	-	-	-	284,075	-	-	-	-	-	-	284,075	300,000	(15,925)	630,000	612,633	(17,367)	46%
Other Outflows	34,792	34,792	117,435	34,792	34,792	-	-	-	-	-	-	-	256,602	258,838	(2,236)	581,644	590,867	9,223	43%
Total Expenditures	389,063	574,118	682,948	608,634	477,457	735,325	-	-	-	-	-	-	3,467,546	3,495,646	(28,099)	8,481,638	7,375,194	(1,116,443)	47%
Net Revenues														187,751	129,883	57,868	190,312	(49,065)	(239,377)
																Fund Balance			
																Beginning Balance (Audited)	7,528,510		
																Net Revenues	(49,065)		
																Ending Fund Balance	7,479,445		
																Components of Fund Bal.			
																Available For Econ. Uncert.	1,015,014	13.8% of Expenditures	
																Restricted Balances (Est.)	123,886	1.7% of Expenditures	
																Net Fixed Assets	6,340,545	86.0% of Expenditures	
																Ending Fund Balance	7,479,445	101.4% of Expenditures	



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget

MSA SA

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	350,330	350,330	630,594	630,594	630,594	-	-	-	-	-	-	-	2,592,442	2,592,442	-	5,333,040	4,356,807	(976,233)	2,740,598
8012	EPA Entitlement	-	-	32,000	-	-	-	-	-	-	-	-	-	32,000	32,000	-	129,600	106,800	(22,800)	97,600
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	124,954	111,963	223,926	-	149,284	-	-	-	-	-	-	-	610,127	593,709	16,418	1,881,196	1,556,989	(324,207)	1,271,069
SUBTOTAL - LCFF Entitlement		475,284	462,293	886,520	630,594	779,878	-	-	-	-	-	-	-	3,234,569	3,218,151	16,418	7,343,836	6,020,596	(1,323,240)	4,109,267
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,000	84,250	(7,750)	92,000
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	664	-	-	90,288	-	-	-	-	-	-	-	-	90,952	90,664	288	331,524	523,200	191,676	240,572
SUBTOTAL - Federal Revenue		664	-	-	90,288	-	-	-	-	-	-	-	-	90,952	90,664	288	423,524	607,450	183,926	332,572
Other State Revenue																				
8311	SpEd Revenue	16,728	16,728	30,111	30,111	30,111	-	-	-	-	-	-	-	123,789	121,355	2,434	390,756	322,012	(68,744)	266,967
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	14,832	-	-	-	-	-	-	-	14,832	3,936	10,896	16,234	16,234	-	1,402
8560	StateLotteryRev	-	-	40,637	-	-	-	-	-	-	-	-	-	40,637	40,637	-	154,969	127,706	(27,263)	114,333
8590	AllOthStateRev	-	5,050	-	-	115,413	(5,050)	-	-	-	-	-	-	115,413	125,050	(9,637)	165,987	177,559	11,572	50,574
SUBTOTAL - Other State Revenue		16,728	21,778	70,748	30,111	160,356	(5,050)	-	-	-	-	-	-	294,671	290,977	3,694	727,946	643,511	(84,435)	433,275
Local Revenue																				
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	(20,000)	20,000
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	823	858	945	744	-	-	-	-	-	-	-	3,370	3,135	236	4,723	4,723	-	1,352
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	-	144	3,276	10,409	7,144	10,709	-	-	-	-	-	-	31,681	22,561	9,121	161,921	49,849	(112,072)	130,240
8999	Misc Revenue (Suspense)	-	-	-	54	-	-	-	-	-	-	-	-	54	41	13	-	-	-	(54)
SUBTOTAL - Local Revenue		-	967	4,133	11,408	7,888	10,709	-	-	-	-	-	-	35,105	25,736	9,369	186,644	54,572	(132,072)	151,538
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		492,676	485,038	961,401	762,401	948,122	5,659	-	-	-	-	-	-	3,655,298	3,625,528	29,769	8,681,950	7,326,130	(1,355,821)	5,026,653
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	97,361	188,499	192,470	193,448	189,902	183,405	-	-	-	-	-	-	1,045,085	1,029,789	15,296	2,284,841	2,148,574	(136,267)	1,239,757
1300	Cert Adminis	67,763	42,396	40,316	38,236	38,236	30,008	-	-	-	-	-	-	256,956	259,002	(2,046)	473,595	478,658	5,063	216,639
SUBTOTAL - Certificated Salaries		165,125	230,895	232,786	231,684	228,138	213,414	-	-	-	-	-	-	1,302,041	1,288,791	13,250	2,758,436	2,627,232	(131,204)	1,456,396

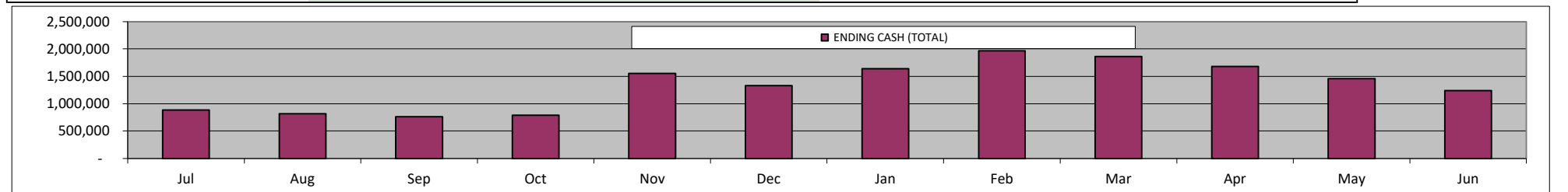
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date													Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA SA																					
Classified Salaries																					
2100	Instructional Aides	5,312	12,139	33,499	34,475	31,425	29,556	-	-	-	-	-	-	146,406	136,459	9,947	355,074	295,940	(59,134)	208,668	
2200	Classified Support	8,149	15,503	18,737	19,807	15,830	13,920	-	-	-	-	-	-	91,947	99,001	(7,054)	265,556	214,012	(51,544)	173,609	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	12,253	10,160	14,994	16,805	14,171	14,720	-	-	-	-	-	-	83,104	88,215	(5,110)	244,472	194,472	(50,000)	161,367	
2900	OtherClassStaff	8,002	4,388	6,675	(1,329)	4,382	11,325	-	-	-	-	-	-	33,443	13,437	20,006	-	-	-	(33,443)	
SUBTOTAL - Classified Salaries		33,717	42,190	73,906	69,759	65,808	69,522	-	-	-	-	-	-	354,901	337,111	17,789	865,101	704,424	(160,677)	510,201	
Employee Benefits																					
3101	STRS-Certified	16,477	38,971	37,322	39,733	36,141	36,306	-	-	-	-	-	-	204,950	206,961	(2,010)	451,252	439,641	(11,611)	246,302	
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	1,451	(1,451)	5,985	5,985	-	5,985	
3201	PERS-Cert	761	1,736	1,326	669	-	-	-	-	-	-	-	-	4,491	3,403	1,089	-	-	-	(4,491)	
3202	PERS-Classified	6,514	7,730	13,174	12,757	11,915	11,099	-	-	-	-	-	-	63,189	66,077	(2,888)	162,020	147,020	(15,000)	98,832	
3301	OASDI/Med-Cert	2,656	3,883	3,839	3,857	3,486	3,361	-	-	-	-	-	-	21,081	18,056	3,025	30,000	30,000	-	8,919	
3302	OASDI/Med-Class	2,573	3,223	5,472	5,265	4,961	4,611	-	-	-	-	-	-	26,105	21,781	4,324	38,181	38,181	-	12,075	
3401	HlthWelfareCert	2,242	68,042	58,199	71,776	3,032	40,636	-	-	-	-	-	-	243,928	243,138	790	554,000	554,000	-	310,072	
3402	HlthWelfareCert	-	-	-	1,342	-	-	-	-	-	-	-	-	1,342	2,471	(1,129)	6,000	6,000	-	4,658	
3501	UI-Certificated	-	3,573	-	-	2,445	-	-	-	-	-	-	-	6,018	4,646	1,372	2,000	8,000	6,000	(4,018)	
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3601	WorkersCmp-Cert	10,562	3,521	3,521	3,521	3,521	3,521	-	-	-	-	-	-	28,167	24,489	3,678	35,000	35,000	-	6,833	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SUBTOTAL - Employee Benefits		41,784	130,678	122,853	138,921	65,502	99,533	-	-	-	-	-	-	599,271	592,957	6,315	1,286,438	1,265,827	(20,611)	687,167	
Books & Supplies																					
4100	Text&CoreCurric	-	-	1,499	12,593	1,143	-	-	-	-	-	-	-	15,236	17,697	(2,462)	37,000	28,964	(8,036)	21,764	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	970	(970)	11,000	4,000	(7,000)	11,000	
4310	Ins Mats & Sups	-	6,929	903	2,518	1,405	(4,939)	-	-	-	-	-	-	6,816	18,320	(11,504)	42,000	43,226	1,226	35,184	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4320	Office Supplies	-	-	313	1,075	379	735	-	-	-	-	-	-	2,502	3,718	(1,216)	17,000	11,000	(6,000)	14,498	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	570	(570)	-	2,352	2,352	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	848	(848)	7,500	3,500	(4,000)	7,500	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	3,879	(3,879)	15,000	16,000	1,000	15,000	
4340	Educat Software	3,688	1,620	3,951	1,104	17,985	110	-	-	-	-	-	-	28,457	19,658	8,799	63,254	48,707	(14,547)	34,797	
4345	NonInstStdntSup	-	3,181	672	-	-	-	-	-	-	-	-	-	3,853	6,555	(2,702)	15,000	15,000	-	11,147	
4346	TeacherSupplies	-	66	569	9	136	-	-	-	-	-	-	-	779	2,427	(1,648)	15,000	8,000	(7,000)	14,221	
4350	Cust. Supplies	-	-	4,200	-	-	-	-	-	-	-	-	-	4,200	9,243	(5,042)	25,000	25,000	-	20,800	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	765	-	-	-	-	-	-	-	765	897	(132)	27,000	3,700	(23,300)	26,235	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	303	(303)	2,750	1,250	(1,500)	2,750	
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	1,212	(1,212)	15,000	5,000	(10,000)	15,000	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	-	267	-	-	-	698	-	-	-	-	-	-	965	1,895	(930)	8,000	6,985	(1,015)	7,035	
4999	Misc Expenditure (Suspense)	15,751	7,646	18,512	13,225	(2,704)	-	-	-	-	-	-	-	52,430	41,768	10,661	-	-	-	(52,430)	
SUBTOTAL - Books and Supplies		19,438	19,709	30,620	30,523	19,109	(3,396)	-	-	-	-	-	-	116,002	129,961	(13,958)	300,504	222,684	(77,820)	184,502	

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget
Services & Other Operating Expenses																				
5101	CMO Fees	74,594	74,594	74,594	74,594	-	(37,851)	-	-	-	-	-	-	260,526	258,377	2,149	895,132	260,526	(634,606)	634,606
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	74	150	154	-	-	-	-	-	-	-	378	1,261	(883)	6,000	4,500	(1,500)	5,622
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	5,000	3,000	(2,000)	5,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	5,000	3,000	(2,000)	5,000
5300	DuesMemberships	-	1,070	-	-	-	6,760	-	-	-	-	-	-	7,830	5,659	2,171	20,000	20,000	-	12,170
5450	Other Insurance	8,430	2,810	2,810	2,810	2,810	2,810	-	-	-	-	-	-	22,480	22,470	10	40,000	40,000	-	17,520
5500	OpsHousekeeping	1,285	1,318	1,318	1,318	4,387	3,160	-	-	-	-	-	-	12,784	12,453	331	45,000	35,000	(10,000)	32,216
5510	Gas & Electric	15	4,447	11,560	10,349	4,631	1,177	-	-	-	-	-	-	32,179	34,690	(2,510)	120,000	95,000	(25,000)	87,821
5610	Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5620	EquipmentLeases	2,046	2,680	1,480	1,575	1,965	1,272	-	-	-	-	-	-	11,018	13,410	(2,392)	31,000	31,000	-	19,982
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	46,952	(13,048)	60,000
5800	ProfessServices	3,360	5,367	-	-	-	6,107	-	-	-	-	-	-	14,834	8,727	6,107	58,000	32,122	(25,878)	43,166
5810	Legal	-	-	-	-	283	(2,075)	-	-	-	-	-	-	(1,792)	-	(1,792)	15,000	15,000	-	16,792
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	(5,000)	5,000
5814	SchPrgAcadComps	-	1,195	100	385	1,390	650	-	-	-	-	-	-	3,720	1,680	2,040	20,000	20,000	-	16,280
5819	SchIProgs-Other	-	155	-	2,202	3,129	4,599	-	-	-	-	-	-	10,085	2,357	7,728	25,000	42,019	17,019	14,915
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,000	13,000	-	13,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	1,183	635	1,697	-	-	-	-	-	-	3,515	14,707	(11,192)	60,000	56,968	(3,032)	56,486
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	150	-	-	-	-	-	-	-	-	-	-	150	150	-	45,000	45,000	-	44,850
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,612	78,612	-	78,612
5857	Payroll Fees	746	2,204	2,349	4,086	2,321	2,364	-	-	-	-	-	-	14,071	9,386	4,685	30,000	29,600	(400)	15,929
5860	Service Fees	181	17,174	553	210	244	(16,435)	-	-	-	-	-	-	1,927	14,211	(12,283)	-	2,000	2,000	(1,927)
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	3,250	2,691	-	316	285	5,565	-	-	-	-	-	-	12,107	16,744	(4,637)	13,000	49,515	36,515	893
5864	Prof Dev-Other	-	-	-	71	-	-	-	-	-	-	-	-	71	7,169	(7,098)	50,000	29,349	(20,651)	49,929
5869	SpEd Ctrct Inst	-	-	-	1,190	28,429	73,150	-	-	-	-	-	-	102,769	105,918	(3,149)	236,000	205,195	(30,805)	133,231
5870	Livescan	-	-	-	74	-	-	-	-	-	-	-	-	74	73	1	-	300	300	(74)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	4,681	(4,681)	19,310	19,310	-	19,310
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	599	1,008	12,194	18,450	-	-	-	-	-	-	32,251	23,520	8,730	92,000	92,000	-	59,750
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	-	-	-	-	-	100	-	-	-	-	-	-	100	24	76	-	100	100	(100)
5920	TelecomInternet	-	-	-	-	-	-	-	-	-	-	-	-	-	6,788	(6,788)	28,000	28,000	-	28,000
5930	PostageDelivery	300	-	300	550	700	200	-	-	-	-	-	-	2,050	3,295	(1,246)	10,000	10,000	-	7,950
5940	Technology	-	-	9,611	958	479	479	-	-	-	-	-	-	11,527	18,785	(7,258)	44,460	44,460	-	32,933
SUBTOTAL - Services & Other Operating Exp.		94,207	115,855	105,348	102,956	64,110	72,179	-	-	-	-	-	-	554,655	587,988	(33,333)	2,069,514	1,351,527	(717,986)	1,514,859
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000	-	(30,000)	30,000

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	-	-	-	-	-	284,075	-	-	-	-	-	-	284,075	300,000	(15,925)	600,000	612,633	12,633	315,925
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	284,075	-	-	-	-	-	-	284,075	300,000	(15,925)	630,000	612,633	(17,367)	345,925
	Other Outflows																			
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	2,236	(2,236)	-	9,223	9,223	-
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	-	-	-	-	-	-	-	256,602	256,602	-	581,644	581,644	-	325,042
	SUBTOTAL - Other Outflows	34,792	34,792	117,435	34,792	34,792	-	-	-	-	-	-	-	256,602	258,838	(2,236)	581,644	590,867	9,223	325,042
	TOTAL EXPENSES	389,063	574,118	682,948	608,634	477,457	735,325	-	-	-	-	-	-	3,467,546	3,495,646	(28,099)	8,491,638	7,375,194	(1,116,443)	5,024,092

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	862,519	433,935	329,500	278,865	304,205	685,911	1,317,261	#####	1,573,380	1,469,871	1,287,504	1,067,737	847,970	
Revenue														
LCFF Entitlement	475,284	462,293	886,520	630,594	779,878	-	763,460	763,460	333,151	254,293	216,893	216,893	254,293	6,037,014
Federal Revenue	664	-	-	90,288	-	-	82,686	82,686	82,686	82,686	82,686	82,686	20,671	607,738
Other State Revenues	16,728	21,778	70,748	30,111	160,356	(5,050)	56,405	56,405	56,405	56,405	56,405	56,405	14,101	647,205
Other Local Revenues	-	967	4,133	11,408	7,888	10,709	4,614	4,614	4,614	4,614	4,614	4,614	1,153	63,941
Total Revenue	492,676	485,038	961,401	762,401	948,122	5,659	907,165	907,165	476,856	397,998	360,598	360,598	290,219	7,355,899
Expenses														
Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	214,151	214,151	214,151	214,151	214,151	214,151	53,538	2,640,482
Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	58,770	58,770	58,770	58,770	58,770	58,770	14,693	722,213
Benefits	41,784	130,678	122,853	138,921	65,502	99,533	107,659	107,659	107,659	107,659	107,659	107,659	26,915	1,272,142
Books and Supplies	19,438	19,709	30,620	30,523	19,109	(3,396)	14,836	14,836	14,836	14,836	14,836	14,836	3,709	208,725
Services and Operations	94,207	115,855	105,348	102,956	64,110	72,179	122,166	104,560	104,560	104,560	104,560	104,560	118,574	1,318,194
Depreciation / Cap Outlay	-	-	-	-	-	284,075	50,021	50,021	50,021	50,021	50,021	50,021	12,505	596,708
Other Outflows	34,792	34,792	117,435	34,792	34,792	-	53,125	53,125	53,125	53,125	53,125	53,125	13,281	588,631
Total Expenses	389,063	574,118	682,948	608,634	477,457	735,325	620,728	603,121	603,121	603,121	603,121	603,121	243,214	7,347,095
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	106,417	64,093												170,510
Accounts Receivable - Bond Project														-
Other Assets/Accrual Adj	(7,917)	(9,769)	400,001			423,326								805,641
Fixed Assets - Depreciation Addback	-					284,075	50,400	50,400	50,400	50,400	50,400	50,400		586,475
Fixed Assets - Acquisitions														-
Due To (From)	-	-		(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)		(299,618)
Expenses - Prior Year Accruals	(181,990)	(33,533)												(215,524)
Accounts Payable - Current Year			81,782			(173,924)								(92,142)
Summer Holdback for Teachers				5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647		50,823
Loans Payable (Current)														-
Loans Payable (Long Term)														-
Total Other Transactions	(83,490)	20,790	481,783	(27,644)	(27,644)	505,833	22,756	22,756	22,756	22,756	22,756	22,756	22,756	1,006,165
Total Change in Cash	20,122	(68,289)	760,237	126,123	443,021	(223,834)	309,194	326,800	(103,509)	(182,367)	(219,767)	(219,767)		1,014,969
ENDING CASH (Local Bank 9120)	433,935	329,500	278,865	304,205	685,911	1,317,261	1,246,580	#####	1,469,871	1,287,504	1,067,737	847,970		
ENDING CASH (County Treas. & Other)	448,706	484,852	484,852	484,852	868,141	12,957	392,832	392,832	392,832	392,832	392,832	392,832		
ENDING CASH (TOTAL)	882,641	814,352	763,717	789,057	1,554,052	1,330,218	1,639,412	#####	1,862,703	1,680,336	1,460,569	1,240,802		<<< = 62 days cash



MSA-SD Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$104,252).

This is an decrease of (\$148,158) from the original July Budget projected surplus of \$43,906.

This will allow MSA-SD to end this fiscal year with a balance of \$238,408, which is 5.5% 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 \$24,649, which represents 2 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 (\$142,936), or -3.3% of July revenues)

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

LCFF Entitlement projected revenues are (\$147,524) lower than in the July Budget, due to average daily attendance (ADA) decreasing by 20.2.

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 \$9,668 higher 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 \$12,346 higher 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 (\$17,000) lower than in the the July Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$5,222, or 0.1% 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 \$4,982 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 \$37,360 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 (\$66,967) 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 (\$40,244) lower than in the July Budget, reflecting stable depreciation and capital outlay projections.



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Projected Average Daily Attendance:																447	427	(20)	
SUMMARY																			
Revenue																			
LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	198,889	-	-	-	-	-	-	1,316,120	1,321,363	(5,243)	3,759,963	3,612,439	(147,524)	36%
Federal Revenue	-	-	-	17,602	-	-	-	-	-	-	-	-	17,602	38,145	(20,543)	109,696	102,342	(7,355)	17%
Other State Revenues	10,096	55,785	18,173	29,692	29,066	(13,860)	-	-	-	-	-	-	128,952	155,308	(26,356)	412,129	441,072	28,943	29%
Other Local Revenues	968	-	8,064	4,584	13,056	1	-	-	-	-	-	-	26,673	29,802	(3,128)	97,381	80,381	(17,000)	33%
Total Revenue	48,508	238,082	402,655	312,414	302,658	185,030	-	-	-	-	-	-	1,489,347	1,544,618	(55,271)	4,379,170	4,236,234	(142,936)	35%
Expenditures																			
Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	-	-	-	-	-	-	778,331	754,234	24,096	1,514,978	1,504,048	(10,930)	52%
Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	-	-	-	-	-	-	191,924	186,603	5,321	361,638	383,203	21,565	50%
Benefits	24,445	33,625	35,402	60,036	35,816	35,124	-	-	-	-	-	-	224,449	222,741	1,707	696,191	690,538	(5,653)	33%
Books and Supplies	227	158	13,355	10,416	960	794	-	-	-	-	-	-	25,910	41,216	(15,306)	81,577	94,529	12,952	27%
Services and Operating Exp.	51,491	94,403	111,792	84,816	111,780	76,710	-	-	-	-	-	-	530,992	551,128	(20,136)	1,613,880	1,641,411	27,532	32%
Depreciation & Cap Outlay	-	-	-	-	-	4,301	-	-	-	-	-	-	4,301	4,848	(548)	67,000	20,000	(47,000)	22%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	1,638	(1,638)	-	6,756	6,756	0%
Total Expenditures	220,340	286,324	330,553	320,934	316,078	281,677	-	-	-	-	-	-	1,755,905	1,762,408	(6,503)	4,335,264	4,340,486	5,222	40%
Net Revenues													(266,558)	(217,791)	(48,768)	43,906	(104,252)	(148,158)	
													Fund Balance						
													Beginning Balance (Audited)		342,660				
													Net Revenues		(104,252)				
													Ending Fund Balance		238,408				
													Components of Fund Bal.						
													Available For Econ. Uncert.		(1,798)		0.0% of Expenditures		
													Restricted Balances (Est.)		5,531		0.1% of Expenditures		
													Net Fixed Assets		234,674		5.4% of Expenditures		
													Ending Fund Balance		238,408		5.5% of Expenditures		



December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
LCFF Entitlement																				
8011	State Aid	37,444	37,444	67,399	67,399	67,399	-	-	-	-	-	-	-	277,085	277,085	-	924,092	859,413	(64,679)	647,007
8012	EPA Entitlement	-	-	19,313	-	-	-	-	-	-	-	-	-	19,313	19,313	-	89,410	85,360	(4,050)	70,097
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	144,853	289,706	193,137	193,137	198,889	-	-	-	-	-	-	1,019,722	1,024,965	(5,243)	2,746,461	2,667,666	(78,795)	1,726,739
SUBTOTAL - LCFF Entitlement		37,444	182,297	376,418	260,536	260,536	198,889	-	-	-	-	-	-	1,316,120	1,321,363	(5,243)	3,759,963	3,612,439	(147,524)	2,443,843
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	11,875	(11,875)	54,353	48,985	(5,368)	54,353
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	17,602	-	-	-	-	-	-	-	-	17,602	26,270	(8,668)	55,343	53,357	(1,987)	37,741
SUBTOTAL - Federal Revenue		-	-	-	17,602	-	-	-	-	-	-	-	-	17,602	38,145	(20,543)	109,696	102,342	(7,355)	92,094
Other State Revenue																				
8311	SpEd Revenue	10,096	10,096	18,173	18,173	18,173	-	-	-	-	-	-	-	74,711	76,933	(2,222)	265,700	224,800	(40,900)	190,989
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	6,512	-	-	-	-	-	-	-	6,512	1,579	4,933	39,900	6,512	(33,388)	33,388
8560	StateLotteryRev	-	-	-	11,519	-	10,379	-	-	-	-	-	-	21,898	31,108	(9,210)	106,529	92,322	(14,207)	84,631
8590	AllOthStateRev	-	45,689	-	-	4,381	(24,239)	-	-	-	-	-	-	25,831	45,689	(19,858)	-	117,438	117,438	(25,831)
SUBTOTAL - Other State Revenue		10,096	55,785	18,173	29,692	29,066	(13,860)	-	-	-	-	-	-	128,952	155,308	(26,356)	412,129	441,072	28,943	283,177
Local Revenue																				
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	(20,000)	20,000
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	967	-	420	114	-	-	-	-	-	-	-	-	1,501	2,442	(941)	5,381	5,381	-	3,880
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	-	7,644	3,989	13,056	-	-	-	-	-	-	-	24,690	26,996	(2,305)	72,000	75,000	3,000	47,310
8999	Misc Revenue (Suspense)	-	-	-	481	-	1	-	-	-	-	-	-	482	364	118	-	-	-	(482)
SUBTOTAL - Local Revenue		968	-	8,064	4,584	13,056	1	-	-	-	-	-	-	26,673	29,802	(3,128)	97,381	80,381	(17,000)	70,708
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		48,508	238,082	402,655	312,414	302,658	185,030	-	-	-	-	-	-	1,489,347	1,544,618	(55,271)	4,379,170	4,236,234	(142,936)	2,889,823
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	64,810	102,161	106,868	104,081	102,084	102,913	-	-	-	-	-	-	582,917	560,637	22,279	1,142,508	1,131,630	(10,878)	559,591
1300	Cert Adminis	48,466	28,868	29,520	29,520	29,520	29,520	-	-	-	-	-	-	195,414	193,597	1,817	372,470	372,418	(52)	177,056
SUBTOTAL - Certificated Salaries		113,276	131,028	136,388	133,601	131,604	132,433	-	-	-	-	-	-	778,331	754,234	24,096	1,514,978	1,504,048	(10,930)	736,647

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA SD																					
Classified Salaries																					
2100	Instructional Aides	3,762	6,869	11,753	11,069	10,341	10,232	-	-	-	-	-	-	54,025	55,040	(1,014)	153,695	122,499	(31,196)	99,670	
2200	Classified Support	13,106	9,378	12,630	10,292	10,066	10,299	-	-	-	-	-	-	65,772	56,380	9,392	40,052	90,670	50,618	(25,720)	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	9,594	10,620	10,668	10,620	10,890	11,640	-	-	-	-	-	-	64,032	72,662	(8,629)	167,892	170,035	2,143	103,859	
2900	OtherClassStaff	4,438	241	(1,435)	84	4,621	144	-	-	-	-	-	-	8,094	2,522	5,572	-	-	-	(8,094)	
SUBTOTAL - Classified Salaries		30,900	27,109	33,616	32,065	35,918	32,315	-	-	-	-	-	-	191,924	186,603	5,321	361,638	383,203	21,565	169,714	
Employee Benefits																					
3101	STRS-Certified	11,738	22,325	21,878	22,638	23,056	22,569	-	-	-	-	-	-	124,204	126,263	(2,059)	267,171	275,276	8,105	142,967	
3102	STRS-Classified	1,427	1,368	1,565	1,611	1,560	1,527	-	-	-	-	-	-	9,058	7,736	1,322	13,252	13,252	-	4,194	
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,845	3,482	4,485	4,284	4,169	4,297	-	-	-	-	-	-	24,563	24,139	425	55,268	49,268	(6,000)	30,705	
3301	OASDI/Med-Cert	1,643	1,811	1,941	1,897	1,973	1,918	-	-	-	-	-	-	11,182	10,978	204	22,500	22,500	-	11,318	
3302	OASDI/Med-Class	1,529	1,522	1,930	1,790	1,800	1,844	-	-	-	-	-	-	10,415	9,614	801	18,500	18,500	-	8,085	
3401	HlthWelfareCert	356	1,558	1,276	26,513	-	(2,334)	-	-	-	-	-	-	27,369	29,703	(2,334)	283,304	281,146	(2,158)	255,935	
3402	HlthWelfareCert	-	-	1,026	-	-	4,000	-	-	-	-	-	-	5,026	3,467	1,559	16,696	11,096	(5,600)	11,670	
3501	UI-Certificated	-	257	-	-	236	-	-	-	-	-	-	-	493	680	(186)	2,000	2,000	-	1,507	
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	WorkersCmp-Cert	3,907	1,302	1,302	1,302	3,023	1,302	-	-	-	-	-	-	12,138	9,798	2,340	16,000	16,000	-	3,862	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	1,500	1,500	-	1,500	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Employee Benefits		24,445	33,625	35,402	60,036	35,816	35,124	-	-	-	-	-	-	224,449	222,741	1,707	696,191	690,538	(5,653)	471,743	
Books & Supplies																					
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	(5,000)	5,000	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	5,000	2,000	(3,000)	5,000	
4310	Ins Mats & Sups	67	-	-	-	203	1,261	-	-	-	-	-	-	1,531	9,643	(8,112)	10,000	39,566	29,566	8,469	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	160	158	-	315	490	383	-	-	-	-	-	-	1,506	1,063	443	7,000	2,407	(4,593)	5,494	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	1,431	-	-	-	-	-	-	-	-	1,431	1,685	(255)	2,481	2,481	-	1,050	
4335	PE Supplies	-	-	-	1,701	-	-	-	-	-	-	-	-	1,701	1,895	(194)	2,500	2,500	-	799	
4340	Educat Software	-	-	1,773	1,800	-	-	-	-	-	-	-	-	3,573	6,667	(3,094)	17,731	16,336	(1,396)	14,158	
4345	NonInstStdntSup	-	-	-	-	59	-	-	-	-	-	-	-	59	1,455	(1,396)	6,000	6,000	-	5,941	
4346	TeacherSupplies	-	-	-	268	289	151	-	-	-	-	-	-	708	809	(101)	2,500	2,500	-	1,792	
4350	Cust. Supplies	-	-	453	749	187	-	-	-	-	-	-	-	1,390	2,454	(1,064)	6,365	6,365	-	4,975	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	727	(727)	5,000	3,000	(2,000)	5,000	
4440	Computers <\$5k	-	-	-	189	-	-	-	-	-	-	-	-	189	1,355	(1,166)	5,000	5,000	-	4,811	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	29	(269)	-	-	-	-	-	-	-	(240)	173	(413)	-	622	622	240	
4720	Food:Other Food	-	-	-	544	-	-	-	-	-	-	-	-	544	1,806	(1,263)	7,000	5,752	(1,248)	6,456	
4999	Misc Expenditure (Suspense)	-	-	11,129	3,390	-	(1,000)	-	-	-	-	-	-	13,518	10,999	2,520	-	-	-	(13,518)	
SUBTOTAL - Books and Supplies		227	158	13,355	10,416	960	794	-	-	-	-	-	-	25,910	41,216	(15,306)	81,577	94,529	12,952	55,668	
Services & Other Operating Expenses																					

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget	
MSA SD																					
5101	CMO Fees	-	-	-	-	-	34,631	-	-	-	-	-	-	34,631	48,389	(13,758)	415,570	399,207	(16,363)	380,939	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5210	MilesParkTolls	-	-	-	130	-	119	-	-	-	-	-	-	249	1,311	(1,062)	5,000	5,000	-	4,751	
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220	TraLodging	-	-	-	67	-	-	-	-	-	-	-	-	67	1,918	(1,850)	8,000	7,700	(300)	7,933	
5300	DuesMemberships	-	-	1,070	-	-	-	-	-	-	-	-	-	1,070	2,992	(1,922)	6,000	9,000	3,000	4,930	
5450	Other Insurance	5,639	1,880	1,880	1,880	4,365	1,880	-	-	-	-	-	-	17,524	14,120	3,403	23,000	23,000	-	5,476	
5500	OpsHousekeeping	-	743	521	1,286	788	245	-	-	-	-	-	-	3,584	5,690	(2,106)	32,000	15,500	(16,500)	28,416	
5510	Gas & Electric	-	3,282	7,629	9,276	7,743	5,322	-	-	-	-	-	-	33,251	29,839	3,413	60,000	60,000	-	26,749	
5610	Rent & Leases	39,681	79,681	59,681	59,681	59,681	-	-	-	-	-	-	-	298,405	296,596	1,809	716,172	716,172	-	417,767	
5620	EquipmentLeases	-	-	-	2,797	(4,255)	1,595	1,362	-	-	-	-	-	1,498	1,805	(306)	12,000	12,000	-	10,502	
5630	Reps&MaintBldng	-	-	3,975	-	-	-	-	-	-	-	-	-	3,975	5,678	(1,703)	33,000	11,000	(22,000)	29,025	
5800	ProfessServices	-	3,238	-	-	4,689	36	-	-	-	-	-	-	7,963	7,903	60	22,480	22,480	-	20,615	
5810	Legal	-	-	4,725	4,687	1,938	24	-	-	-	-	-	-	11,373	10,752	622	5,000	14,939	9,939	(6,373)	
5813	SchPrgAftSchool	-	-	3,488	-	18,352	12,647	-	-	-	-	-	-	34,488	23,013	11,474	-	84,029	84,029	(34,488)	
5814	SchPrgAcadComps	-	-	-	-	88	-	-	-	-	-	-	-	88	1,455	(1,367)	6,000	6,000	-	5,912	
5819	SchlProgs-Other	295	-	-	-	-	-	-	-	-	-	-	-	295	296	(1)	-	300	300	(295)	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	2,061	(2,061)	8,500	8,500	-	8,500	
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	-	-	630	750	-	-	-	-	-	-	1,380	9,697	(8,317)	40,000	40,000	-	38,620	
5836	FieldTrip Trans	-	-	-	1,890	1,299	-	-	-	-	-	-	-	3,190	4,220	(1,030)	-	11,500	11,500	(3,190)	
5840	MarkngStdtrcrt	-	-	-	-	515	2,424	-	-	-	-	-	-	2,939	2,424	515	10,000	10,000	-	7,061	
5850	Oversight Fees	3,156	3,156	2,975	-	-	-	-	-	-	-	-	-	9,287	16,194	(6,907)	37,779	37,779	-	28,492	
5857	Payroll Fees	1,309	1,141	1,154	850	1,154	1,154	-	-	-	-	-	-	6,763	5,311	1,451	10,000	7,990	(2,010)	3,237	
5860	Service Fees	-	-	39	-	35	-	-	-	-	-	-	-	75	272	(197)	1,000	1,000	-	925	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	1,558	198	939	-	-	-	-	-	-	-	2,695	2,757	(62)	5,000	5,886	886	2,305	
5864	Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,144	(1,144)	5,000	4,717	(283)	5,000	
5869	SpEd Ctrct Inst	-	-	9,854	5,705	3,737	8,522	-	-	-	-	-	-	27,817	23,963	3,854	52,179	50,228	(1,951)	24,362	
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	527	(527)	12,802	2,174	(10,628)	12,802	
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884	Substitutes	-	-	1,572	1,696	2,906	4,478	-	-	-	-	-	-	10,652	9,021	1,631	27,000	27,000	-	16,348	
5890	OthSvcsNon-Inst	269	269	269	-	-	-	-	-	-	-	-	-	807	612	196	-	-	-	(807)	
5900	Communications	-	-	-	-	-	2,010	-	-	-	-	-	-	2,010	487	1,523	-	2,010	2,010	(2,010)	
5920	TelecomInternet	958	828	828	1,451	832	833	-	-	-	-	-	-	5,731	9,868	(4,137)	28,000	28,000	-	22,269	
5930	PostageDelivery	184	184	184	-	220	-	-	-	-	-	-	-	771	1,630	(859)	5,000	5,000	-	4,229	
5940	Technology	-	-	7,593	274	274	274	-	-	-	-	-	-	8,414	9,184	(770)	21,300	13,300	(8,000)	12,886	
SUBTOTAL - Services & Other Operating Exp.		51,491	94,403	111,792	84,816	111,780	76,710	-	-	-	-	-	-	530,992	551,128	(20,136)	1,613,880	1,641,411	27,532	1,082,888	
Capital Outlay & Depreciation																					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,000	-	(22,000)	22,000	

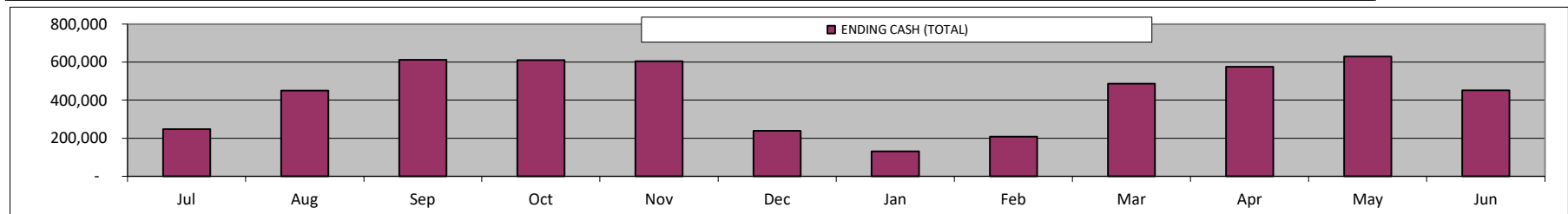
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	-	-	-	-	-	4,301	-	-	-	-	-	-	4,301	4,848	(548)	45,000	20,000	(25,000)	40,699
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	4,301	-	-	-	-	-	-	4,301	4,848	(548)	67,000	20,000	(47,000)	62,699
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	1,072	(1,072)	-	4,423	4,423	-
7438	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	566	(566)	-	2,333	2,333	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	1,638	(1,638)	-	6,756	6,756	-
TOTAL EXPENSES		220,340	286,324	330,553	320,934	316,078	281,677	-	-	-	-	-	-	1,755,905	1,762,408	(6,503)	4,335,264	4,340,486	5,222	2,579,359

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	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	160,322	208,561	410,628	567,012	565,244	558,578	131,624	24,649	102,076	380,587	468,337	523,064	344,923	
Revenue														
LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	198,889	150,000	150,000	564,033	373,273	340,249	340,249	373,273	3,607,196
Federal Revenue	-	-	-	17,602	-	-	10,271	10,271	10,271	10,271	10,271	10,271	2,568	81,799
Other State Revenues	10,096	55,785	18,173	29,692	29,066	(13,860)	45,722	45,722	45,722	45,722	45,722	45,722	11,431	414,716
Other Local Revenues	968	-	8,064	4,584	13,056	1	8,093	8,093	8,093	8,093	8,093	8,093	2,023	77,253
Total Revenue	48,508	238,082	402,655	312,414	302,658	185,030	214,086	214,086	628,119	437,359	404,336	404,336	389,294	4,180,963
Expenses														
Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	119,970	119,970	119,970	119,970	119,970	119,970	29,993	1,528,145
Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	31,456	31,456	31,456	31,456	31,456	31,456	7,864	388,524
Benefits	24,445	33,625	35,402	60,036	35,816	35,124	74,847	74,847	74,847	74,847	74,847	74,847	18,712	692,245
Books and Supplies	227	158	13,355	10,416	960	794	8,530	8,530	8,530	8,530	8,530	8,530	2,133	79,223
Services and Operations	51,491	94,403	111,792	84,816	111,780	76,710	118,314	118,314	118,314	118,314	118,314	51,182	447,529	1,621,275
Depreciation / Cap Outlay	-	-	-	-	-	4,301	2,424	2,424	2,424	2,424	2,424	2,424	606	19,452
Other Outflows	-	-	-	-	-	-	819	819	819	819	819	819	205	5,118
Total Expenses	220,340	286,324	330,553	320,934	316,078	281,677	356,362	356,362	356,362	356,362	356,362	289,229	507,041	4,333,983
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)	275,000			(276,034)	28,547	212,950						270,970
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	(200,000)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(3,594)	(303,594)		(232,346)
Expenses - Prior Year Accruals	(98,600)													(98,600)
Accounts Payable - Current Year		9,375	9,281											18,656
Summer Holdback for Teachers				4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987		44,883
Loans Payable (Current)				-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)				-	-	-	-	-	-	-	-	-		-
Total Other Transactions	302,520	250,309	89,641	6,753	6,753	(269,281)	35,300	219,703	6,753	6,753	6,753	(293,247)		368,711
Total Change in Cash	130,688	202,067	161,744	(1,767)	(6,667)	(365,928)	(106,975)	77,428	278,510	87,750	54,727	(178,141)		215,691

ENDING CASH (Local Bank 9120)	208,561	410,628	567,012	565,244	558,578	131,624	24,649	102,076	380,587	468,337	523,064	344,923
ENDING CASH (County Treas. & Other)	40,220	40,221	45,581	45,581	45,581	106,607	106,607	106,607	106,607	106,607	106,607	106,607
ENDING CASH (TOTAL)	248,781	450,849	612,592	610,825	604,158	238,231	131,256	208,683	487,194	574,944	629,671	451,530

<<< = 38 days cash



MERF Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$615,588).

This is an decrease of (\$675,859) from the original July Budget projected surplus of \$60,271.

This will allow MERF to end this fiscal year with a balance of \$1,008,075, which is 18.1% 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 \$1,391,930, which represents 89 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 (\$590,645), or -10.6% of July revenues)

Other Local Revenues: This category includes all MERF revenues from the sites, as well as other schoolwide revenue sources.

CMO Fee and other projected revenues are (\$590,645) lower than in the July Budget.

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$85,214, or 1.6% of July expenses)

Federal Revenues are projected at \$9,668 higher than in the July Budget.

Salaries and Benefits costs are \$34,876 higher than in the July Budget, reflecting budget adjustments.

Other State Revenues are projected at \$12,346 higher than in the July Budget.

Books & Supplies costs are projected at \$30,195 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 \$20,143 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.

December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date												Annual Budget						
MSA MERF		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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget

REVENUE DETAIL		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Actual YTD	Budget YTD	Variance	Adopted (July 1) Budget	Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals							
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	1,404	449	-	-	-	(1,853)
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	447,566	447,566	-	895,132	895,132	-	447,566
8702	CMO Fee - MSA-2	67,601	67,601	67,601	67,601	-	135,202	-	-	-	-	-	-	405,607	405,607	-	811,213	811,213	-	405,606
8703	CMO Fee - MSA-3	74,594	74,594	74,594	-	149,189	69,651	-	-	-	-	-	-	442,622	442,622	-	895,132	895,132	-	452,510
8704	CMO Fee - MSA-4	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	29,355	29,355	-	67,135	67,135	-	37,780
8705	CMO Fee - MSA-5	13,986	13,986	13,986	-	27,973	51,476	-	-	-	-	-	-	121,408	121,408	-	167,837	167,837	-	46,429
8706	CMO Fee - MSA-6	5,595	5,595	5,595	-	11,189	1,382	-	-	-	-	-	-	29,355	29,355	-	67,135	67,135	-	37,780
8707	CMO Fee - MSA-7	37,297	37,297	37,297	-	74,594	34,825	-	-	-	-	-	-	221,311	221,311	-	447,566	447,566	-	226,255
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	-	149,189	-	-	-	-	-	-	447,566	447,566	-	895,132	895,132	-	447,566
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	-	(37,851)	-	-	-	-	-	-	260,526	260,526	-	895,132	295,132	(600,000)	634,606
8712	CMO Fee - MSA-SD	-	-	-	-	-	34,631	-	-	-	-	-	-	34,631	34,631	-	415,570	415,570	-	380,939
8699	Other Revenue	1	1,000	6,355	9,514	6,013	-	-	-	-	-	-	-	22,884	22,884	-	-	9,355	9,355	(22,884)
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		428,452	431,304	434,806	300,898	280,147	589,075	-	-	-	-	-	-	2,464,683	2,464,234	449	5,556,982	4,966,337	(590,645)	3,092,299
Fundraising & Grants																				
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE		428,452	431,304	434,806	300,898	280,147	589,075	-	-	-	-	-	-	2,464,683	2,464,234	449	5,556,982	4,966,337	(590,645)	3,092,299
EXPENSES																				
Certificated Salaries																				
1100	TeacherSalaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300	Cert Adminis	51,055	51,055	51,055	51,055	51,055	51,055	-	-	-	-	-	-	306,332	306,332	-	751,794	751,794	-	445,462
SUBTOTAL - Certificated Salaries		51,055	51,055	51,055	51,055	51,055	51,055	-	-	-	-	-	-	306,332	306,332	-	751,794	751,794	-	445,462

December 2019 Monthly Update Actuals through December 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 Forecast	Change From July 1 Budget
MSA MERF																			
Classified Salaries																			
2100	Instructional Aides	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200	Classified Support	-	3,465	4,687	4,484	4,281	4,484	-	-	-	-	-	21,402	9,574	11,829	-	-	-	(21,402)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	109,728	114,487	118,380	96,485	114,719	115,584	-	-	-	-	-	669,383	636,646	32,737	1,248,040	1,254,040	6,000	578,657
2900	OtherClassStaff	48,387	47,114	47,114	47,114	47,114	47,114	-	-	-	-	-	283,957	279,673	4,283	576,750	560,750	(16,000)	292,793
SUBTOTAL - Classified Salaries		158,115	165,066	170,181	148,083	166,114	167,183	-	-	-	-	-	974,742	925,893	48,849	1,824,791	1,814,791	(10,000)	850,048
Employee Benefits																			
3101	STRS-Certified	8,705	8,705	8,140	144,836	8,705	25,686	-	-	-	-	-	204,776	153,584	51,192	101,080	101,080	-	(103,697)
3102	STRS-Classified	7,225	7,867	7,276	5,256	7,867	7,867	-	-	-	-	-	43,357	32,552	10,805	47,954	47,954	-	4,597
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	4,746	4,746	4,746	4,746	4,746	4,746	-	-	-	-	-	28,479	18,986	9,493	136,042	136,042	-	107,564
3301	OASDI/Med-Cert	740	740	740	740	740	740	-	-	-	-	-	4,442	2,961	1,481	196,699	191,978	(4,721)	192,257
3302	OASDI/Med-Class	9,453	9,741	9,687	8,315	7,991	8,073	-	-	-	-	-	53,259	28,747	24,512	(2,373)	2,348	4,721	(55,632)
3401	HlthWelfareCert	3,055	15,704	41,681	11,581	4,022	44,378	-	-	-	-	-	120,421	144,381	(23,960)	370,505	370,505	-	250,084
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	(4,747)	4,747	(19,580)	(19,580)	-	(19,580)
3501	UI-Certificated	-	-	-	-	-	-	-	-	-	-	-	-	188	(188)	774	774	-	774
3502	UI-Classified	221	396	209	(413)	-	-	-	-	-	-	-	413	433	(20)	496	496	-	83
3601	WorkersComp-Cert	16,414	5,472	5,472	(10,943)	2,736	2,736	-	-	-	-	-	21,887	21,722	165	-	38,305	38,305	(21,887)
3701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,018	6,420	-	-	-	-	-	36,898	23,152	13,746	-	6,566	6,566	(36,898)
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	4,677	(4,677)	24,516	19,292	(5,224)	24,516
3902	OthBenes-Class	3,844	3,878	4,075	4,117	4,079	4,152	-	-	-	-	-	24,147	15,434	8,713	8,702	13,930	5,229	(15,445)
SUBTOTAL - Employee Benefits		62,695	69,106	86,098	172,476	42,904	104,798	-	-	-	-	-	538,078	442,070	96,008	864,815	909,691	44,876	326,737
Books & Supplies																			
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	1,000	1,000	-	1,000
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-	6,515	(6,515)	1,000	26,873	25,873	1,000
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	95	1,227	-	918	389	619	-	-	-	-	-	3,248	5,110	(1,863)	14,080	14,080	-	10,832
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	242	(242)	-	1,000	1,000	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	-	-	3,704	(3,704)	15,000	15,280	280	15,000
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	364	(364)	-	1,500	1,500	-
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	737	-	-	-	-	-	-	-	-	737	2,134	(1,397)	5,500	6,500	1,000	4,763
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	485	(485)	2,000	2,000	-	2,000
4440	Computers <\$5k	-	-	-	(510)	1,661	-	-	-	-	-	-	1,151	2,328	(1,177)	9,200	11,197	1,997	8,049
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	10	8,615	1,399	7,094	598	483	-	-	-	-	-	18,198	24,651	(6,453)	49,650	48,195	(1,455)	31,452
4999	Misc Expenditure (Suspense)	8,672	10,464	-	21,046	-	(237)	-	-	-	-	-	39,944	30,441	9,504	-	-	-	(39,944)
SUBTOTAL - Books and Supplies		8,776	20,305	2,135	28,548	2,648	865	-	-	-	-	-	63,278	76,216	(12,938)	97,430	127,625	30,195	34,152

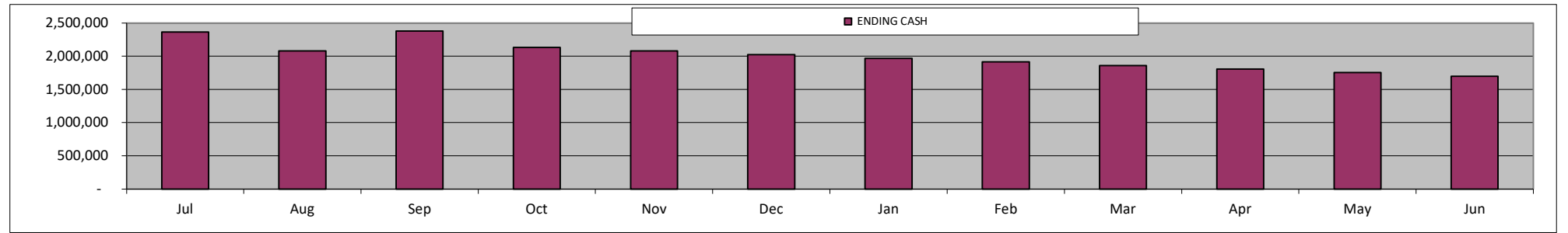
December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date											Annual Budget							
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Jun Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Forecast	Change From July 1 Budget	Actuals as % of Current Budget
Services & Other Operating Expenses																				
5101	CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5205	Conference Fees	209	-	-	-	-	-	-	-	-	-	-	-	209	6,381	(6,172)	25,668	25,668	-	25,459
5210	MilesParkTolls	4,523	3,677	2,303	3,710	5,114	5,526	-	-	-	-	-	-	24,853	25,281	(428)	74,000	59,868	(14,132)	49,147
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	193	(200)	-	716	278	2,136	-	-	-	-	-	-	3,124	12,288	(9,164)	66,000	48,469	(17,531)	62,876
5300	DuesMemberships	14,910	26,029	300	75	400	140	-	-	-	-	-	-	41,854	42,581	(727)	33,650	46,539	12,889	(8,204)
5450	Other Insurance	10,526	2,198	4,396	-	2,198	2,198	-	-	-	-	-	-	21,516	21,455	61	35,000	35,000	-	13,484
5500	OpsHousekeeping	-	474	632	632	632	632	-	-	-	-	-	-	3,002	4,063	(1,061)	5,000	11,330	6,330	1,998
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	15,499	16,309	15,273	15,273	29,288	16,799	-	-	-	-	-	-	108,440	92,322	16,118	177,745	185,974	8,229	69,305
5620	EquipmentLeases	-	286	286	1,527	286	857	-	-	-	-	-	-	3,241	2,802	439	5,000	5,000	-	1,759
5630	Reps&MaintBldng	100	-	-	-	-	-	-	-	-	-	-	-	100	318	(218)	1,000	1,000	-	900
5800	ProfessServices	12,000	31,846	16,916	20,216	49,976	28,914	-	-	-	-	-	-	159,868	168,746	(8,878)	377,718	443,023	65,305	217,850
5810	Legal	-	6,009	-	-	-	11,771	-	-	-	-	-	-	17,780	22,330	(4,550)	170,000	140,656	(29,344)	152,220
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000	90,000	-	90,000
5825	DMSBusinessSvcs	34,474	68,948	-	68,948	34,474	34,474	-	-	-	-	-	-	241,317	214,506	26,811	520,000	520,000	-	278,683
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	153	1,863	(831)	-	-	-	-	-	-	-	-	1,185	12,801	(11,616)	53,000	49,100	(3,900)	51,815
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5857	Payroll Fees	4,701	1,664	1,165	(2,477)	1,165	1,165	-	-	-	-	-	-	7,382	8,677	(1,294)	20,000	20,000	-	12,618
5860	Service Fees	-	259	583	-	-	-	-	-	-	-	-	-	843	7,911	(7,068)	30,000	30,000	-	29,157
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	960	11,183	1,790	2,924	200	1,530	-	-	-	-	-	-	18,587	31,097	(12,511)	90,900	75,600	(15,300)	72,314
5864	Prof Dev-Other	-	1,500	-	1,500	-	1,500	-	-	-	-	-	-	4,500	6,535	(2,035)	15,500	17,582	2,082	11,000
5869	SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5870	Livescan	-	-	-	95	-	-	-	-	-	-	-	-	95	120	(25)	-	200	200	(95)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	1,256	-	1,747	194	782	-	-	-	-	-	-	3,979	5,631	(1,652)	15,000	13,845	(1,155)	11,021
5884	Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-	5,921	-	-	-	-	-	-	-	5,921	2,909	3,012	-	12,000	12,000	(5,921)
5900	Communications	133	128	-	261	-	128	-	-	-	-	-	-	649	2,128	(1,479)	5,000	7,150	2,150	4,351
5920	TelecomInternet	710	715	810	811	818	818	-	-	-	-	-	-	4,682	4,248	435	4,000	8,000	4,000	(682)
5930	PostageDelivery	-	684	-	357	-	-	-	-	-	-	-	-	1,041	2,122	(1,081)	5,500	5,500	-	4,459
5940	Technology	158	8,176	7,151	29,435	8,150	7,257	-	-	-	-	-	-	60,327	64,702	(4,375)	138,200	126,520	(11,680)	77,873
SUBTOTAL - Services & Other Operating Exp.		99,096	181,293	53,467	144,919	139,092	116,626	-	-	-	-	-	-	734,495	761,954	(27,459)	1,957,881	1,978,024	20,143	1,223,386
Capital Outlay & Depreciation																				
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

December 2019 Monthly Update Actuals through December 31, 2019)		Year To Date											Annual Budget							
MSA MERF		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 Forecast	Change From July 1 Budget	Actuals as % of Current Budget
6900	Depreciation	-	-	-	-	-	430	-	-	-	-	-	-	430	-	430	-	-	-	(430)
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	430	-	-	-	-	-	-	430	-	430	-	-	-	(430)
Other Outflows																				
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		379,738	486,826	362,938	545,082	401,814	440,957	-	-	-	-	-	-	2,617,355	2,512,466	104,889	5,496,711	5,581,925	85,214	2,879,356

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,665,572	2,363,941	2,077,108	2,378,202	2,132,503	2,078,082	2,023,661	1,969,239	1,914,818	1,860,397	1,805,976	1,751,555	1,697,134	
Revenue														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	428,452	431,304	434,806	300,898	408,591	408,591	408,591	408,591	408,591	408,591	408,591	408,591	102,148	4,966,337
Total Revenue	428,452	431,304	434,806	300,898	408,591	408,591	408,591	408,591	408,591	408,591	408,591	408,591	102,148	4,966,337
Expenses														
Certificated Salaries	51,055	51,055	51,055	51,055	66,372	66,372	66,372	66,372	66,372	66,372	66,372	66,372	16,593	751,794
Classified Salaries	158,115	165,066	170,181	148,083	142,224	142,224	142,224	142,224	142,224	142,224	142,224	142,224	35,556	1,814,791
Benefits	62,695	69,106	86,098	172,476	62,947	62,947	62,947	62,947	62,947	62,947	62,947	62,947	15,737	909,691
Books and Supplies	8,776	20,305	2,135	28,548	8,225	8,225	8,225	8,225	8,225	8,225	8,225	8,225	2,056	127,625
Services and Operations	99,096	181,293	53,467	144,919	181,727	181,727	181,727	181,727	181,727	181,727	181,727	181,727	45,432	1,978,024
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	379,738	486,826	362,938	545,082	461,496	461,496	461,496	461,496	461,496	461,496	461,496	461,496	115,374	5,581,925
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	-	10,202	70,364											80,566
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj														-
Fixed Assets - Depreciation Addback														-
Fixed Assets - Acquisitions														-
Due To (From)	(197,746)	(167,064)	149,544	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)		(228,913)
Expenses - Prior Year Accruals	(152,599)	(74,449)	9,318											(217,730)
Accounts Payable - Current Year	-	-												-
Summer Holdback for Teachers	-	-												-
Loans Payable (Current)														-
Loans Payable (Long Term)														-
Total Other Transactions	(350,345)	(231,311)	229,226	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)		(366,077)
Total Change in Cash	(301,631)	(286,833)	301,094	(245,700)	(54,421)	(54,421)	(54,421)	(54,421)	(54,421)	(54,421)	(54,421)	(54,421)		(981,665)

ENDING CASH **2,363,941** **2,077,108** **2,378,202** **2,132,503** **2,078,082** **2,023,661** **1,969,239** **1,914,818** **1,860,397** **1,805,976** **1,751,555** **1,697,134** <<< = 111 days cash





QUESTIONS & COMMENTS

