

## MSA-01

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	4,811,627.06	4,595,079.62	4,771,427.00	176,347.38-
8012	EPA Entitlement	1,035,749.94	1,098,780.38	1,137,969.00	39,188.62-
8019	Prior Year Adjustments			547,204.22-	547,204.22
8096	In-Lieu-Of Property Taxes	1,460,163.00	1,600,876.00	1,878,355.65	277,479.65-
<b>Total LCFF Revenue Sources</b>		<b>7,307,540.00</b>	<b>7,294,736.00</b>	<b>7,240,547.43</b>	<b>54,188.57</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	82,500.00	70,800.00	85,083.00	14,283.00-
8290	Other Federal Revenue	351,159.00	333,629.83	336,187.65	2,557.82-
8295	Other Federal Revenue PY Adj			285.52	285.52-
<b>Total Federal Revenue</b>		<b>433,659.00</b>	<b>404,429.83</b>	<b>421,556.17</b>	<b>17,126.34-</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	359,700.00	366,801.50	325,452.00	41,349.50
8550	Mandated Cost Reimbursements	18,526.00	17,727.00	17,727.00	
8560	State Lottery Revenue	133,135.93	135,999.00	166,672.62	30,673.62-
8590	All Other State Revenue	834,513.40	801,639.41	1,026,032.20	224,392.79-
8595	All Other State Revenue PY Adj			237,678.48-	237,678.48
<b>Total Other State Revenues</b>		<b>1,345,875.33</b>	<b>1,322,166.91</b>	<b>1,298,205.34</b>	<b>23,961.57</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue	23,000.00			
8695	PY Revenue Adjustment			183,853.43-	183,853.43
8699	Other Revenue	223,161.00		2,358.39	2,358.39-
<b>Total Other Local Revenue</b>		<b>246,161.00</b>	<b>.00</b>	<b>181,495.04-</b>	<b>181,495.04</b>
<b>Other Financing Sources</b>					
8802	Donations - Private		2,500.00	22,500.00	20,000.00-
8803	Fundraising		72,400.00	56,097.70	16,302.30
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>74,900.00</b>	<b>78,597.70</b>	<b>3,697.70-</b>
<b>Total Year To Date Revenues</b>		<b>9,333,235.33</b>	<b>9,096,232.74</b>	<b>8,857,411.60</b>	<b>238,821.14</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	2,647,598.34	2,479,258.17	2,442,303.87	36,954.30
1300	Cert Administrators	475,645.00	486,285.83	551,752.90	65,467.07-
<b>Total Certificated Salaries</b>		<b>3,123,243.34</b>	<b>2,965,544.00</b>	<b>2,994,056.77</b>	<b>28,512.77-</b>
<b>Classified Salaries</b>					

2100	Instructional Aides	119,773.11	157,574.34	167,085.47	9,511.13-
2200	Classified Support	191,467.38	216,082.23	314,918.34	98,836.11-
<b>Classified Salaries (continued)</b>					
2400	Clerical & Technical Staff	304,503.79	259,130.79	249,772.46	9,358.33
<b>Total Classified Salaries</b>		<b>615,744.28</b>	<b>632,787.36</b>	<b>731,776.27</b>	<b>98,988.91-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	513,591.49	505,767.43	484,968.69	20,798.74
3102	STRS - Classified		15,000.00	14,301.58	698.42
3202	PERS - Classified	123,148.85	112,031.89	119,214.20	7,182.31-
3301	OASDI/Medicare - Certificated	28,000.00	40,623.41	41,819.76	1,196.35-
3302	OASDI/Medicare - Classified	45,000.00	54,064.94	51,743.68	2,321.26
3401	Health & Welfare Benefits-Cert	498,000.11	492,014.25	449,892.27	42,121.98
3402	Health &Welfare Benefits-Class		5,368.00	2,683.98	2,684.02
3501	Unemployment Ins -Certificated	60,000.00	60,217.00	9,164.03	51,052.97
3502	Unemployment Ins - Classified	3,500.00	3,654.00	3,727.41	73.41-
3601	Workers Comp - Certificated	25,000.00	25,000.00	27,468.17	2,468.17-
3901	Other Benefits - Certificated	1,000.00	1,007.00	444.26	562.74
3902	Other Benefits - Classified			51.66	51.66-
3990	PY Benefit Adjustments			109,081.02	109,081.02-
<b>Total Employee Benefits</b>		<b>1,297,240.45</b>	<b>1,314,747.92</b>	<b>1,314,560.71</b>	<b>187.21</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	50,000.00	47,445.00	42,208.69	5,236.31
4310	Instruct Materials & Supplies	40,000.00	64,399.30	38,497.43	25,901.87
4315	Other Supplies	20,000.00	20,000.00	7,166.19	12,833.81
4320	Office Supplies	10,000.00	14,914.00	12,367.88	2,546.12
4326	Arts & Music Supplies	15,000.00	33,600.00	27,454.06	6,145.94
4335	PE Supplies	10,000.00	10,000.00	5,379.89	4,620.11
4340	Educational Software	50,378.00	34,995.31	35,571.85	576.54-
4345	Non Instruct Student Supplies	5,000.00	20,432.69	15,716.18	4,716.51
4346	Teacher Supplies	10,000.00	6,000.00	3,856.46	2,143.54
4350	Custodial Supplies	30,000.00	28,000.00	18,435.62	9,564.38
4400	Non-Cap Equipment - General	10,000.00	3,800.00	3,318.13	481.87
4430	Office Furniture & Equip <\$5k	10,000.00	5,000.00	3,744.52	1,255.48
4440	Computers (<\$5k)	36,000.00	1,000.00	5,164.66	4,164.66-
4710	Food			2,318.06	2,318.06-
4720	Food : Other Food	15,000.00	16,913.91	10,722.98	6,190.93
4990	PY Materials Adjustments			49,399.01-	49,399.01
4999	Misc Expenditure (Suspense)			23,779.64-	23,779.64
<b>Total Books and Supplies</b>		<b>311,378.00</b>	<b>306,500.21</b>	<b>158,743.95</b>	<b>147,756.26</b>
<b>Services and Other Operating Expenditures</b>					
5101	CMO Fees	895,131.86	860,525.86	860,526.40	.54-
5210	Travel-Mileage, Parking&Tolls	12,500.00	4,500.00	2,021.53	2,478.47

5220	Travel & Lodging	10,000.00	10,000.00	731.93	9,268.07
5300	Dues & Memberships	25,000.00	25,000.00	8,398.66	16,601.34
5450	Other Insurance	50,000.00	50,000.00	45,631.95	4,368.05
5500	Operations & Housekeeping	100,000.00	100,199.70	94,495.06	5,704.64
5510	Utilities - Gas and Electric	90,000.00	90,000.00	59,501.99	30,498.01
5610	Rent & Leases	1,890,580.00	1,839,242.88	1,499,286.43	339,956.45
5620	Equipment Leases	45,000.00	71,300.00	64,242.61	7,057.39
5630	Repairs & Maintenance-Building	60,000.00	51,000.00	34,253.50	16,746.50
5800	Professional Services	160,532.00	153,981.13	113,223.39	40,757.74
5810	Legal	5,000.00	75,780.00	94,057.90	18,277.90-
5813	School Programs-After School			1,000.00-	1,000.00
5814	School Progs-Academic Competns	5,000.00	7,000.00	5,427.00	1,573.00
5819	School Programs - Other	30,000.00	47,000.00	52,404.01	5,404.01-
5820	Audit & CPA	12,000.00	12,000.00	2,850.00	9,150.00
5835	Field Trips	60,000.00	35,691.95	11,464.73	24,227.22
5840	Marketing & Student Recruiting	24,000.00	19,200.00	14,161.41	5,038.59
5850	Oversight Fees	73,427.97	73,427.97	71,693.00	1,734.97
5857	Payroll Fees	25,000.00	25,917.65	23,655.75	2,261.90
5860	Service Fees	2,000.00	64,540.30	64,270.28	270.02
5863	Professional Development	16,400.00	61,066.94	39,537.00	21,529.94
5864	Prof Dev-Other (tuition reimb)	37,000.00	34,961.86	30,897.86	4,064.00
5869	SpecEd Contract Instructors	46,478.23	50,626.15	56,110.03	5,483.88-
5870	Livescan Fingerprinting		1,055.00	446.54	608.46
5872	Special Education Fees	14,116.26	12,468.34		12,468.34
5884	Substitutes	40,000.00	42,000.00	41,735.00	265.00
5890	Other Services - Non-Instr	20,000.00	6,082.35	7,419.13	1,336.78-
5900	Communications	10,000.00	9,955.00	2,387.85	7,567.15
5910	Telephone		4,725.00	1,625.00	3,100.00
5920	Telecom & Internet	30,000.00	30,000.00	3,582.85	26,417.15
5930	Postage and Delivery	10,000.00	13,000.00	8,507.51	4,492.49
5940	Technology	26,934.00	29,934.00	18,305.50	11,628.50
5990	PY Services Adjustments			17,876.02-	17,876.02
	<b>Total Services and Other Operating Expenditures</b>	<b>3,826,100.32</b>	<b>3,912,182.08</b>	<b>3,313,975.78</b>	<b>598,206.30</b>
<b>Capital Outlay</b>					
6400	Equip (incl Computers) (Fixed)	44,000.00			
	<b>Total Capital Outlay</b>	<b>44,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>6600 - 6999</b>					
6900	Depreciation	90,000.00	141,079.48	68,204.82	72,874.66
	<b>Total 6600 - 6999</b>	<b>90,000.00</b>	<b>141,079.48</b>	<b>68,204.82</b>	<b>72,874.66</b>
<b>Transfers of Indirect/direct support costs</b>					
7310	Indirect Costs		1,259.00		1,259.00
	<b>Total Transfers of Indirect/direct support costs</b>	<b>.00</b>	<b>1,259.00</b>	<b>.00</b>	<b>1,259.00</b>

	<b>Total Year To Date Expenditures</b>	<b>9,307,706.39</b>	<b>9,274,100.05</b>	<b>8,581,318.30</b>	<b>692,781.75</b>
<b>Other Financing Sources</b>					
8802	Donations - Private		2,500.00	22,500.00	20,000.00-
8803	Fundraising		72,400.00	56,097.70	16,302.30
	<b>Total Other Financing Sources</b>	<b>.00</b>	<b>74,900.00</b>	<b>78,597.70</b>	<b>3,697.70-</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>74,900.00</b>	<b>78,597.70</b>	<b>3,697.70-</b>

### Fund Reconciliation

<b>Assets</b>					
9120	Cash in Banks		2,939,938.40	414,234.62-	2,525,703.78
9121	Facility Project-Bond			70,730.41	70,730.41
9122	Facility Project-Bond2			39,828.76	39,828.76
9150	Investments		161,922.55		161,922.55
9200	Accounts Receivable		1,273,139.23	369,083.15-	904,056.08
9295	Due To-From Bond Project Fund		438,338.05	438,338.05-	
9300	Due To-From MERF		19,843.80	19,843.80-	
9302	Due To-From MSA 2		1,310.49-	1,310.49	
9303	Due To-From MSA 3		6,532.00-	6,532.00	
9306	Due To-From MSA 6		2,500.00-	2,500.00	
9309	Due To-From MSA SA		75,554.11	75,554.11-	
9310	IO Loan Due From MERF		127,848.32	127,848.32-	
9311	Due To-From MSA SD		198,190.94	198,190.94-	
9330	Prepaid Expenses		2,058.89	2,058.89-	
9430	Buildings			2,587,032.79	2,587,032.79
9435	Accum Depreciation - Buildings			7,765.30-	7,765.30-
9440	Equipment		422,140.60		422,140.60
9445	Accum Depreciation - Equipment		361,701.12-	60,439.52-	422,140.64-
9450	Work in Progress		692,775.20	692,775.20-	
9452	WIP -Construction2			960,171.24	960,171.24
	<b>Total Assets</b>		<b>5,979,706.48</b>	<b>1,261,973.79</b>	<b>7,241,680.27</b>

### Liabilities

9500	Accounts Payable		90,288.99	90,288.99-	
9505	Medical Benefits		9,718.15	9,718.15-	
9506	State Disability		592.78	577.35-	15.43
9507	Medicare		460.60	460.60-	
9511	Federal Tax		40.06	40.06-	
9512	State Tax		194.00-	194.00	
9513	OASDI		470.28-	470.28	
9521	Salary & Wages		67,108.56	163,468.10	230,576.66
9522	Credit Card Payable			36,439.42-	36,439.42-
9525	STRS		76,383.04-	84,343.66	7,960.62
9526	PERS		34,242.78-	18,191.88	16,050.90-
9531	SUI		275.28-	275.28	
9550	Prior Year AP		944,107.37	270,849.79-	673,257.58

9552	Use Tax Payable		2,120.65	1,911.59	4,032.24
9598	Paycom Suspense			622.96	622.96
<b>Fund Reconciliation (continued)</b>					
<b>Liabilities (continued)</b>					
9599	CMO Fee Payable		.10		.10
9610	IO Loan Due to MERF		101,215.23	348,537.75	449,752.98
9649	Paycheck Protection Program			789,701.00	789,701.00
9650	Deferred Revenue		13,461.65	13,461.65-	
<b>Total Liabilities</b>			<b>1,117,548.76</b>	<b>985,880.49</b>	<b>2,103,429.25</b>
<b>Calculated Fund Balance</b>			<b>4,862,157.72</b>	<b>276,093.30</b>	<b>5,138,251.02</b>
<b>Beginning Fund Balance</b>					
9791	Fund Balance		4,862,157.72		4,862,157.72
<b>Beginning Fund Balance Proof</b>			<b>.00</b>	<b>276,093.30</b>	<b>276,093.30</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>				<b>276,093.30</b>	

**Memo Only - Ending Fund Balance Accounts**

		Adopted			
<b>Other Designations</b>					
9790	Undesignated Fund Balance	25,528.94		276,093.30	276,093.30
<b>Revenues, Expenditures, and Changes in Fund Balance</b>					
	A. Revenues	9,333,235.33	9,021,332.74	8,778,813.90	242,518.84
	B. Expenditures	9,307,706.39	9,274,100.05	8,581,318.30	692,781.75
	C. Subtotal (Revenue LESS Expense)	25,528.94	252,767.31-	197,495.60	450,262.91-
	D. Other Financing Sources and Uses				
	Sources		74,900.00	78,597.70	3,697.70-
	LESS Uses				
	E. Net Change in Fund Balance	25,528.94	177,867.31-	276,093.30	453,960.61-
	F. Fund Balance:				
	Beginning Balance (9791)			4,862,157.72	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	.00	4,862,157.72	
	G. Calculated Ending Balance	25,528.94	177,867.31-	5,138,251.02	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesig/Unapprop (9790)	25,528.94	177,867.31-	276,093.30	
	Other				

## MSA-02

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	3,274,679.83	3,033,444.38	3,138,969.00	105,524.62-
8012	EPA Entitlement	699,123.17	722,680.66	563,883.00	158,797.66
8019	Prior Year Adjustments			173,615.01-	173,615.01
8096	In-Lieu-Of Property Taxes	1,007,987.00	1,076,833.00	1,265,893.30	189,060.30-
<b>Total LCFF Revenue Sources</b>		<b>4,981,790.00</b>	<b>4,832,958.04</b>	<b>4,795,130.29</b>	<b>37,827.75</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	61,381.24	52,440.00	58,159.00	5,719.00-
8290	Other Federal Revenue	234,656.19	227,595.70	228,146.00	550.30-
8295	PY Revenue Adj			33,932.12-	33,932.12
<b>Total Federal Revenue</b>		<b>296,037.43</b>	<b>280,035.70</b>	<b>252,372.88</b>	<b>27,662.82</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	283,641.10	256,203.82	217,102.00	39,101.82
8550	Mandated Cost Reimbursements	12,312.00	12,019.00	12,019.00	
8560	State Lottery Revenue	89,818.00	91,494.00	103,910.92	12,416.92-
8590	All Other State Revenue		7,359.00	42,906.68	35,547.68-
<b>Total Other State Revenues</b>		<b>385,771.10</b>	<b>367,075.82</b>	<b>375,938.60</b>	<b>8,862.78-</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue	4,834.39	2,227.97		2,227.97
8695	PY Revenue Adjustment			67.00	67.00-
8699	Other Revenue	201,813.55		35,666.78	35,666.78-
<b>Total Other Local Revenue</b>		<b>206,647.94</b>	<b>2,227.97</b>	<b>35,733.78</b>	<b>33,505.81-</b>
<b>Other Financing Sources</b>					
8802	Donations - Private		2,500.00	2,500.00	
8803	Fundraising		35,728.10	34,265.24	1,462.86
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>38,228.10</b>	<b>36,765.24</b>	<b>1,462.86</b>
<b>Total Year To Date Other Financing Sources</b>		<b>.00</b>	<b>38,228.10</b>	<b>36,765.24</b>	<b>1,462.86</b>
<b>Total Year To Date Revenues</b>		<b>5,870,246.47</b>	<b>5,520,525.63</b>	<b>5,495,940.79</b>	<b>24,584.84</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	1,908,969.17	1,900,171.38	1,820,734.57	79,436.81
1300	Cert Administrators	370,360.00	393,410.00	388,519.60	4,890.40
<b>Total Certificated Salaries</b>		<b>2,279,329.17</b>	<b>2,293,581.38</b>	<b>2,209,254.17</b>	<b>84,327.21</b>
<b>Classified Salaries</b>					
2100	Instructional Aides	119,885.12	118,086.93	64,860.37	53,226.56

Object	Description	Adopted Budget	Revised Budget	Actual	Balance
2200	Classified Support	113,390.00	167,329.61	91,205.55	76,124.06
2400	Clerical & Technical Staff	317,728.97	293,666.97	332,547.86	38,880.89-
<b>Expenditure Detail (continued)</b>					
<b>Total Classified Salaries</b>		<b>551,004.09</b>	<b>579,083.51</b>	<b>488,613.78</b>	<b>90,469.73</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	377,594.85	375,903.36	346,198.18	29,705.18
3102	STRS - Classified		109.13	109.13	
3201	PERS - Certificated		10,000.00	10,741.24	741.24-
3202	PERS - Classified	110,200.82	107,691.69	88,800.41	18,891.28
3301	OASDI/Medicare - Certificated	17,000.00	24,400.00	31,743.15	7,343.15-
3302	OASDI/Medicare - Classified	40,000.00	35,000.00	36,134.58	1,134.58-
3401	Health & Welfare Benefits-Cert	450,000.00	434,706.12	316,696.05	118,010.07
3501	Unemployment Ins -Certificated	2,500.00	5,000.00	3,117.66	1,882.34
3601	Workers Comp - Certificated	30,000.00	28,000.00	23,565.59	4,434.41
3901	Other Benefits - Certificated	2,000.00	2,000.00		2,000.00
3990	PY Benefit Adjustments			26,792.47-	26,792.47
<b>Total Employee Benefits</b>		<b>1,029,295.67</b>	<b>1,022,810.30</b>	<b>830,313.52</b>	<b>192,496.78</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	48,000.00	37,641.49	36,779.38	862.11
4200	Books & Other Reference Matls	3,000.00	2,760.00	751.41	2,008.59
4310	Instruct Materials & Supplies	8,000.00	27,081.15	21,268.53	5,812.62
4320	Office Supplies	9,000.00	13,359.00	9,835.78	3,523.22
4335	PE Supplies	5,000.00	3,000.00		3,000.00
4340	Educational Software	57,782.00	43,503.00	34,968.55	8,534.45
4345	Non Instruct Student Supplies	7,000.00	34,622.75	24,371.43	10,251.32
4350	Custodial Supplies	3,000.00	3,000.00	1,978.46	1,021.54
4400	Non-Cap Equipment - General		1,074.96	208.04	866.92
4410	Classroom Furniture &Equip <5k	7,000.00	9,600.00	5,663.07	3,936.93
4430	Office Furniture & Equip <\$5k	3,000.00	430.00	1,190.55	760.55-
4440	Computers (<\$5k)	30,000.00	19,300.00	3,411.14	15,888.86
4710	Food		500.00	1,414.76	914.76-
4720	Food : Other Food	9,000.00	10,043.63	5,599.50	4,444.13
4990	PY Materials Adjustments			125,277.94-	125,277.94
4999	Misc Expense (Suspense)			28,352.19-	28,352.19
<b>Total Books and Supplies</b>		<b>189,782.00</b>	<b>205,915.98</b>	<b>6,189.53-</b>	<b>212,105.51</b>
<b>Services and Other Operating Expenditures</b>					
5101	CMO Fees	811,212.82	779,850.82	779,851.12	.30-
5205	Conference Fees	5,000.00	5,000.00		5,000.00
5210	Travel-Mileage, Parking&Tolls	5,000.00	5,000.00	2,692.84	2,307.16
<b>Services and Other Operating Expenditures (continued)</b>					

5215	Travel - Conferences	5,000.00	2,000.00		2,000.00
5300	Dues & Memberships	6,000.00	6,000.00	5,450.00	550.00
5450	Other Insurance	24,000.00	24,000.00	28,137.42	4,137.42-
5500	Operations & Housekeeping	20,000.00	20,000.00	18,365.67	1,634.33
5610	Rent & Leases	145,000.00	130,000.00	129,999.96	.04
5620	Equipment Leases	20,000.00	20,700.00	21,210.71	510.71-
5630	Repairs & Maintenance-Building	20,000.00	20,000.00	12,089.17	7,910.83
5800	Professional Services	40,170.79	29,820.79	23,006.25	6,814.54
5810	Legal	20,000.00	33,200.00	23,398.08	9,801.92
5814	School Progs-Academic Competns	19,000.00	22,279.16	12,899.50	9,379.66
5819	School Programs - Other	33,000.00	41,985.25	23,842.38	18,142.87
5820	Audit & CPA	10,000.00	10,000.00	2,850.00	7,150.00
5835	Field Trips	42,000.00	24,409.45	9,438.44	14,971.01
5840	Marketing & Student Recruiting	10,000.00	10,000.00	9,954.07	45.93
5850	Oversight Fees	50,357.12	46,000.00	47,422.00	1,422.00-
5857	Payroll Fees	17,000.00	17,000.00	16,755.83	244.17
5860	Service Fees	1,500.00	1,500.00	473.99	1,026.01
5863	Professional Development	10,000.00	13,239.50	3,389.50	9,850.00
5864	Prof Dev-Other (tuition reimb)	59,000.00	42,022.50	26,218.53	15,803.97
5869	SpecEd Contract Instructors	75,000.00	63,018.52	50,347.74	12,670.78
5870	Livescan Fingerprinting		400.00	356.00	44.00
5872	Special Education Fees	13,800.89	3,391.13		3,391.13
5884	Substitutes	70,000.00	134,726.17	133,232.00	1,494.17
5890	Other Services - Non-Instr	21,045.00	10,000.00	6,774.00	3,226.00
5900	Communications		2,440.00	2,470.00	30.00-
5910	Telephone		3,000.00	2,817.30	182.70
5920	Telecom & Internet	28,000.00	7,570.00	6,804.83	765.17
5930	Postage and Delivery	6,000.00	10,000.00	3,571.11	6,428.89
5940	Technology	24,690.00	20,690.00	8,739.84	11,950.16
5990	PY Services Adjustments			81,675.18-	81,675.18
	<b>Total Services and Other Operating Expenditures</b>	<b>1,611,776.62</b>	<b>1,559,243.29</b>	<b>1,330,883.10</b>	<b>228,360.19</b>
<b>Capital Outlay</b>					
6400	Equip (incl Computers) (Fixed)	70,000.00			
	<b>Total Capital Outlay</b>	<b>70,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>6600 - 6999</b>					
<b>Object</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Balance</b>
<b>Expenditure Detail (continued)</b>					
<b>6600 - 6999 (continued)</b>					
6900	Depreciation	70,000.00	69,266.41	59,060.70	10,205.71
	<b>Total 6600 - 6999</b>	<b>70,000.00</b>	<b>69,266.41</b>	<b>59,060.70</b>	<b>10,205.71</b>
	<b>Total Year To Date Expenditures</b>	<b>5,801,187.55</b>	<b>5,729,900.87</b>	<b>4,911,935.74</b>	<b>817,965.13</b>



		Adopted	Revised	
<b>Fund Reconciliation</b>				
<b>Assets</b>				
9120	Cash in Banks	1,158,184.10	1,130,163.61	2,288,347.71
9200	Accounts Receivable	576,219.97	39,531.52-	536,688.45
9300	Due To-From MERF	54,537.59	54,431.69-	105.90
9301	Due To-From MSA 1	1,015.49	1,015.49-	
9304	Due To-From MSA 4	531.34-	531.34	
9305	Due To-From MSA 5	62,617.93-	62,617.93	
9306	Due To-From MSA 6	7,664.76	7,664.76-	
9309	Due To-From MSA SA	2,419.98-	2,419.98	
9310	IO Loan Due From MERF	153,743.06	66,099.89-	87,643.17
9311	Due To-From MSA SD	2,419.98	2,419.98-	
9330	Prepaid Expenses	1,090.64	1,106.33	2,196.97
9430	Buildings	10,061.00		10,061.00
9440	Equipment	379,284.17	183,165.33	562,449.50
9445	Accum Depreciation - Equipment	364,182.36-	59,060.70-	423,243.06-
9450	Work in Progress	20,892.13	20,892.13-	
		<b>Total Assets</b>	<b>1,935,361.28</b>	<b>1,128,888.36</b>
				<b>3,064,249.64</b>
<b>Liabilities</b>				
9500	Accounts Payable	325,295.25	79,948.40-	245,346.85
9505	Medical Benefits	13,014.65	13,014.65-	
9507	Medicare	77.15	77.15-	
9510	Dental	700.00	700.00-	
9513	OASDI	329.84	329.84-	
9521	Salary & Wages	69,089.48	126,636.07	195,725.55
9522	Credit Card Payable		16,161.85-	16,161.85-
9525	STRS	60,500.97	10,077.12-	50,423.85
9526	PERS	3,486.49	7,293.54	10,780.03
9531	SUI	142.45	142.45-	
9550	Prior Year AP	388,594.72	48,459.89-	340,134.83
9552	Use Tax Payable	1,969.67	2,051.17	4,020.84
9560	Stale-Dated Employee Payables		1,152.54	1,152.54
9599	CMO Fee Payable	.42-	.42	
9610	IO Loan Due to MERF	44,258.08	44,258.08-	
9649	Paycheck Protection Program		632,270.00	632,270.00
9650	Deferred Revenue	11,351.00	11,351.00-	
		<b>Total Liabilities</b>	<b>918,809.33</b>	<b>1,463,692.64</b>
		<b>Calculated Fund Balance</b>	<b>1,016,551.95</b>	<b>1,600,557.00</b>
<b>Beginning Fund Balance</b>				
<b>Beginning Fund Balance (continued)</b>				
9791	Fund Balance	1,016,551.95		1,016,551.95

<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<b>584,005.05</b>	<b>584,005.05</b>
<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>		<b>584,005.05</b>	

**Memo Only - Ending Fund Balance Accounts**

	Adopted			
<b>Other Designations</b>				
9790 Undesignated Fund Balance	69,058.92		584,005.05	584,005.05
<b>Revenues, Expenditures, and Changes in Fund Balance</b>				
A. Revenues	5,870,246.47	5,482,297.53	5,459,175.55	23,121.98
B. Expenditures	5,801,187.55	5,729,900.87	4,911,935.74	817,965.13
C. Subtotal (Revenue LESS Expense)	69,058.92	247,603.34-	547,239.81	794,843.15-
D. Other Financing Sources and Uses				
Sources		38,228.10	36,765.24	1,462.86
LESS Uses				
E. Net Change in Fund Balance	69,058.92	209,375.24-	584,005.05	793,380.29-
F. Fund Balance:				
Beginning Balance (9791)			1,016,551.95	
Audit Adjustments (9793)				
Other Restatements (9795)				
Adjusted Beginning Balance	.00	.00	1,016,551.95	
G. Calculated Ending Balance	69,058.92	209,375.24-	1,600,557.00	
*Components of Ending Fund Balance				
Legally Restricted (9740)				
Other Designations (9780)				
Undesig/Unapprop (9790)	69,058.92	209,375.24-	584,005.05	
Other				

## MSA-03

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	3,430,548.26	3,188,913.99	3,293,450.00	104,536.01-
8012	EPA Entitlement	762,193.74	804,030.01	632,833.00	171,197.01
8019	Prior Year Adjustments			200,742.90-	200,742.90
8096	In-Lieu-Of Property Taxes	1,106,507.00	1,206,317.00	1,415,179.00	208,862.00-
<b>Total LCFF Revenue Sources</b>		<b>5,299,249.00</b>	<b>5,199,261.00</b>	<b>5,140,719.10</b>	<b>58,541.90</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	61,250.00	61,200.00	67,874.00	6,674.00-
8290	Other Federal Revenue	190,122.56	196,911.00	191,783.00	5,128.00
8295	PY Revenue Adj			4,951.00	4,951.00-
<b>Total Federal Revenue</b>		<b>251,372.56</b>	<b>258,111.00</b>	<b>264,608.00</b>	<b>6,497.00-</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	257,250.00	247,191.12	242,267.00	4,924.12
8550	Mandated Cost Reimbursements	13,490.00	14,490.00	14,490.00	
8560	State Lottery Revenue	95,397.00	102,465.42	129,799.83	27,334.41-
8590	All Other State Revenue	113,234.00	194,339.79	193,332.40	1,007.39
<b>Total Other State Revenues</b>		<b>479,371.00</b>	<b>558,486.33</b>	<b>579,889.23</b>	<b>21,402.90-</b>
<b>Other Local Revenue</b>					
8690	PY Revenue Adjustments			9,509.46	9,509.46-
8695	PY Revenue Adjustment			52,344.96-	52,344.96
8699	Other Revenue	36,128.93	1,024.73		1,024.73
<b>Total Other Local Revenue</b>		<b>36,128.93</b>	<b>1,024.73</b>	<b>42,835.50-</b>	<b>43,860.23</b>
<b>Other Financing Sources</b>					
8803	Fundraising		53,471.90	36,424.31	17,047.59
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>53,471.90</b>	<b>36,424.31</b>	<b>17,047.59</b>
<b>Total Year To Date Revenues</b>		<b>6,066,121.49</b>	<b>6,070,354.96</b>	<b>5,978,805.14</b>	<b>91,549.82</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	1,854,886.70	1,655,010.43	1,655,785.25	774.82-
1300	Cert Administrators	354,936.00	450,622.39	450,114.36	508.03
<b>Total Certificated Salaries</b>		<b>2,209,822.70</b>	<b>2,105,632.82</b>	<b>2,105,899.61</b>	<b>266.79-</b>
<b>Classified Salaries</b>					

2100	Instructional Aides		405,110.09	379,832.01	25,278.08
2200	Classified Support		145,752.57	217,890.47	72,137.90-
2400	Clerical & Technical Staff	174,311.49	174,311.49	197,144.53	22,833.04-
<b>Classified Salaries (continued)</b>					
2900	Other Classified Staff	442,552.09			
<b>Total Classified Salaries</b>		<b>616,863.58</b>	<b>725,174.15</b>	<b>794,867.01</b>	<b>69,692.86-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	364,450.30	352,954.35	332,840.69	20,113.66
3102	STRS - Classified			753.26	753.26-
3201	PERS - Certificated		10,000.00	12,777.74	2,777.74-
3202	PERS - Classified	127,690.77	141,934.98	133,190.76	8,744.22
3301	OASDI/Medicare - Certificated	30,903.68	31,440.30	34,615.81	3,175.51-
3302	OASDI/Medicare - Classified	47,190.07	51,892.39	59,798.76	7,906.37-
3401	Health & Welfare Benefits-Cert	420,000.00	366,051.39	319,718.58	46,332.81
3402	Health & Welfare Benefits-Class		15,000.00	8,000.00	7,000.00
3501	Unemployment Ins -Certificated	1,346.41	4,446.41	3,969.99	476.42
3502	Unemployment Ins - Classified	75.67	75.67		75.67
3601	Workers Comp - Certificated	17,937.08	25,402.08	24,352.22	1,049.86
3901	Other Benefits - Certificated		20.12	14.01	6.11
3902	Other Benefits - Classified	30,000.00	10.00	7.00	3.00
<b>Total Employee Benefits</b>		<b>1,039,593.98</b>	<b>999,227.69</b>	<b>930,038.82</b>	<b>69,188.87</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	30,000.00	56,000.00	55,822.31	177.69
4200	Books & Other Reference Matls	4,000.00	4,000.00	3,404.36	595.64
4310	Instruct Materials & Supplies	27,082.55	68,912.49	46,307.38	22,605.11
4315	Other Supplies		761.39	493.89	267.50
4320	Office Supplies	11,000.00	14,509.00	12,931.73	1,577.27
4325	Prof Dev Materials & Supplies	500.00	500.00	108.24	391.76
4326	Arts & Music Supplies	1,500.00	1,500.00		1,500.00
4335	PE Supplies	2,000.00	2,000.00	1,716.36	283.64
4340	Educational Software	48,060.00	52,584.86	45,201.26	7,383.60
4345	Non Instruct Student Supplies	7,000.00	17,191.30	17,261.31	70.01-
4346	Teacher Supplies	1,000.00	1,000.00	966.15	33.85
4350	Custodial Supplies	300.00	300.00	226.63	73.37
4390	Uniforms	500.00	500.00		500.00
4430	Office Furniture & Equip <\$5k	8,120.00	5,620.00	3,786.88	1,833.12
4440	Computers (<\$5k)	7,400.00	13,029.00	9,076.64	3,952.36
4710	Food			5,169.08	5,169.08-
4720	Food : Other Food	6,640.00	8,678.72	6,868.96	1,809.76
<b>Books and Supplies (continued)</b>					
4990	PY Materials Adjustments			12,215.06	12,215.06-
4999	Misc Expense (Suspense)			43,834.83-	43,834.83

	<b>Total Books and Supplies</b>	<b>155,102.55</b>	<b>247,086.76</b>	<b>177,721.41</b>	<b>69,365.35</b>
<b>Services and Other Operating Expenditures</b>					
5101	CMO Fees	895,131.82	860,525.82	860,526.06	.24-
5210	Travel-Mileage, Parking&Tolls	2,244.00	2,244.00		2,244.00
5220	Travel & Lodging	1,500.00	1,500.00	1,011.00-	2,511.00
5300	Dues & Memberships	10,300.00	8,800.00	6,623.54	2,176.46
5450	Other Insurance	27,808.00	27,808.00	27,797.23	10.77
5500	Operations & Housekeeping	5,150.00	2,150.00	1,253.34	896.66
5610	Rent & Leases	255,000.00	541,012.75	522,800.97	18,211.78
5620	Equipment Leases	16,068.00	17,068.00	16,593.16	474.84
5630	Repairs & Maintenance-Building	3,000.00	3,000.00		3,000.00
5800	Professional Services	70,618.53	63,411.53	48,539.56	14,871.97
5810	Legal	50,000.00	98,830.24	103,759.84	4,929.60-
5813	School Programs-After School	113,234.00	36,149.23	36,149.23	
5814	School Progs-Academic Competns	5,000.00	5,000.00	385.65	4,614.35
5819	School Programs - Other	35,304.65	64,688.75	37,813.42	26,875.33
5820	Audit & CPA	10,313.01	10,313.01	2,850.00	7,463.01
5835	Field Trips	34,987.00	22,922.00	8,724.41	14,197.59
5840	Marketing & Student Recruiting	10,000.00	12,500.00	9,327.95	3,172.05
5850	Oversight Fees	53,481.39	53,481.39	51,317.24	2,164.15
5857	Payroll Fees	25,714.00	25,714.00	19,851.75	5,862.25
5860	Service Fees	515.00	515.00	844.42	329.42-
5863	Professional Development	6,500.00	42,850.69	19,861.50	22,989.19
5864	Prof Dev-Other (tuition reimb)	19,927.68	19,353.50	12,000.00	7,353.50
5869	SpecEd Contract Instructors	98,800.00	161,605.12	132,781.30	28,823.82
5870	Livescan Fingerprinting		500.00	63.00	437.00
5872	Special Education Fees	12,740.00			
5875	Staff Recruiting	309.00	309.00		309.00
5884	Substitutes	55,378.00	281,251.50	248,546.50	32,705.00
5890	Other Services - Non-Instr	13,389.60	13,389.60	6,744.00	6,645.60
5900	Communications	9,962.16	9,362.16	3,017.16	6,345.00
5910	Telephone		3,525.00	4,742.30	1,217.30-
5920	Telecom & Internet	36,000.00	36,000.00	31,681.80	4,318.20
5930	Postage and Delivery	6,895.85	6,895.85	3,784.39	3,111.46
<b>Services and Other Operating Expenditures (continued)</b>					
5940	Technology	25,324.73	26,329.06	12,936.50	13,392.56
5990	PY Services Adjustments			13,662.94-	13,662.94
	<b>Total Services and Other Operating Expenditures</b>	<b>1,910,596.42</b>	<b>2,459,005.20</b>	<b>2,216,642.28</b>	<b>242,362.92</b>
<b>6600 - 6999</b>					
6900	Depreciation	67,676.81	6,248.57	6,439.50	190.93-
	<b>Total 6600 - 6999</b>	<b>67,676.81</b>	<b>6,248.57</b>	<b>6,439.50</b>	<b>190.93-</b>
	<b>Total Year To Date Expenditures</b>	<b>5,999,656.04</b>	<b>6,542,375.19</b>	<b>6,231,608.63</b>	<b>310,766.56</b>
<b>Other Financing Sources</b>					

8803	Fundraising		53,471.90	36,424.31	17,047.59
	<b>Total Other Financing Sources</b>	<b>.00</b>	<b>53,471.90</b>	<b>36,424.31</b>	<b>17,047.59</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>53,471.90</b>	<b>36,424.31</b>	<b>17,047.59</b>

**Fund Reconciliation**

<b>Assets</b>					
9120	Cash in Banks		991,715.92	401,628.42	1,393,344.34
9200	Accounts Receivable		777,694.39	215,720.96-	561,973.43
9300	Due To-From MERF		251.13-	251.13	
9301	Due To-From MSA 1		6,532.00	6,532.00-	
9302	Due To-From MSA 2			332.51	332.51
9308	Due To-From MSA 8		318.00-	318.00	
9309	Due To-From MSA SA		2,182.09-	2,182.09	
9310	IO Loan Due From MERF		2,905.68	3,894.32	6,800.00
9311	Due To-From MSA SD		71.78	71.78-	
9330	Prepaid Expenses		612.56	220.77	833.33
9440	Equipment		250,814.07	32,883.84	283,697.91
9445	Accum Depreciation - Equipment		245,202.71-	6,439.50-	251,642.21-
9450	Work in Progress		16,613.34	16,613.34-	
	<b>Total Assets</b>		<b>1,799,005.81</b>	<b>196,333.50</b>	<b>1,995,339.31</b>

<b>Liabilities</b>					
9500	Accounts Payable		270,195.34	243,006.50-	27,188.84
9505	Medical Benefits		2,412.10	2,412.10-	
9507	Medicare		72.46	72.46-	
9513	OASDI		309.77	309.77-	
9521	Salary & Wages		109,306.15	107,475.84	216,781.99
9522	Credit Card Payable			50,393.33-	50,393.33-
9523	Child Support		693.52		693.52
9525	STRS		25,174.06	6,965.87-	18,208.19
9526	PERS		26,029.85	18,413.39	44,443.24
9531	SUI		382.87		382.87
9550	Prior Year AP		295,249.62	17,995.40	313,245.02
9552	Use Tax Payable		1,098.24	1,070.50	2,168.74
9598	Paycom Suspense			818.25	818.25
9599	CMO Fee Payable		.02	.02-	
9610	IO Loan Due to MERF		9,705.00	9,705.00-	
9649	Paycheck Protection Program			627,597.00	627,597.00
9650	Deferred Revenue		11,368.34	11,368.34-	
	<b>Total Liabilities</b>		<b>751,997.34</b>	<b>449,136.99</b>	<b>1,201,134.33</b>
	<b>Calculated Fund Balance</b>		<b>1,047,008.47</b>	<b>252,803.49-</b>	<b>794,204.98</b>

**Beginning Fund Balance**

9791	Fund Balance		1,047,008.47		1,047,008.47
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<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>252,803.49-</b>	<b>252,803.49-</b>
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**Change in Fund Balance - Excess Revenues ( Expenditures )**

**(252,803.49)**

**Memo Only - Ending Fund Balance Accounts**

		Adopted			
<b>Other Designations</b>					
9790	Undesignated Fund Balance	66,465.45		252,803.49-	252,803.49-
<b>Revenues, Expenditures, and Changes in Fund Balance</b>					
	A. Revenues	6,066,121.49	6,016,883.06	5,942,380.83	74,502.23
	B. Expenditures	5,999,656.04	6,542,375.19	6,231,608.63	310,766.56
	C. Subtotal (Revenue LESS Expense)	66,465.45	525,492.13-	289,227.80-	236,264.33-
	D. Other Financing Sources and Uses				
	Sources		53,471.90	36,424.31	17,047.59
	LESS Uses				
	E. Net Change in Fund Balance	66,465.45	472,020.23-	252,803.49-	219,216.74-
	F. Fund Balance:				
	Beginning Balance (9791)			1,047,008.47	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	.00	1,047,008.47	
	G. Calculated Ending Balance	66,465.45	472,020.23-	794,204.98	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesig/Unapprop (9790)	66,465.45	472,020.23-	252,803.49-	
	Other				

## MSA-04

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	1,210,871.96	905,525.31	932,143.00	26,617.69-
8012	EPA Entitlement	261,270.04	217,516.69	171,613.00	45,903.69
8019	Prior Year Adjustments			55,523.30-	55,523.30
8096	In-Lieu-Of Property Taxes	364,257.00	313,408.00	371,370.84	57,962.84-
<b>Total LCFF Revenue Sources</b>		<b>1,836,399.00</b>	<b>1,436,450.00</b>	<b>1,419,603.54</b>	<b>16,846.46</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	34,918.40	27,689.94	25,157.00	2,532.94
8290	Other Federal Revenue	73,999.94	78,422.99	74,882.94	3,540.05
8295	PY Revenue Adj			3,648.06	3,648.06-
<b>Total Federal Revenue</b>		<b>108,918.34</b>	<b>106,112.93</b>	<b>103,688.00</b>	<b>2,424.93</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	103,577.76	82,136.13	82,403.10	266.97-
8550	Mandated Cost Reimbursements	6,912.00	6,440.00	6,440.00	
8560	State Lottery Revenue	37,048.00	27,063.83	32,204.02	5,140.19-
8590	All Other State Revenue		2,140.00	2,140.00	
<b>Total Other State Revenues</b>		<b>147,537.76</b>	<b>117,779.96</b>	<b>123,187.12</b>	<b>5,407.16-</b>
<b>Other Local Revenue</b>					
8690	PY Revenue Adjustments			3,591.28	3,591.28-
8695	PY Revenue Adjustment			110,361.25-	110,361.25
8699	Other Revenue	113,837.16		547.50	547.50-
<b>Total Other Local Revenue</b>		<b>113,837.16</b>	<b>.00</b>	<b>106,222.47-</b>	<b>106,222.47</b>
<b>Other Financing Sources</b>					
8803	Fundraising		15,769.80	6,586.00	9,183.80
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>15,769.80</b>	<b>6,586.00</b>	<b>9,183.80</b>
<b>Contributions</b>					
8980	Other Resources		9,274.10		9,274.10
<b>Total Contributions</b>		<b>.00</b>	<b>9,274.10</b>	<b>.00</b>	<b>9,274.10</b>
<b>Total Year To Date Other Financing Sources</b>		<b>.00</b>	<b>25,043.90</b>	<b>6,586.00</b>	<b>18,457.90</b>
<b>Total Year To Date Revenues</b>		<b>2,206,692.26</b>	<b>1,685,386.79</b>	<b>1,546,842.19</b>	<b>138,544.60</b>



**Expenditure Detail****Certificated Salaries**

1100	Teacher Salaries	709,978.14	713,114.00	699,125.50	13,988.50
1300	Cert Administrators	193,494.00	206,761.02	192,136.58	14,624.44

<b>Total Certificated Salaries</b>	<b>903,472.14</b>	<b>919,875.02</b>	<b>891,262.08</b>	<b>28,612.94</b>
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**Classified Salaries**

2200	Classified Support		29,000.00	12,652.00	16,348.00
2400	Clerical & Technical Staff	77,704.03	51,458.03	55,127.44	3,669.41-

**Classified Salaries (continued)**

2900	Other Classified Staff	51,388.80			
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<b>Total Classified Salaries</b>	<b>129,092.83</b>	<b>134,740.25</b>	<b>155,659.54</b>	<b>20,919.29-</b>
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**Employee Benefits**

3101	STRS - Certificated	153,486.52	153,486.52	147,131.06	6,355.46
3102	STRS - Classified		8,100.04	15,562.44	7,462.40-
3202	PERS - Classified	26,722.22	27,272.12	21,558.95	5,713.17
3301	OASDI/Medicare - Certificated	17,059.21	15,198.99	14,612.43	586.56
3302	OASDI/Medicare - Classified	9,875.61	12,446.93	16,050.50	3,603.57-
3401	Health & Welfare Benefits-Cert	168,000.00	143,000.00	130,713.03	12,286.97
3402	Health & Welfare Benefits-Class		5,000.00	3,000.00	2,000.00
3501	Unemployment Ins -Certificated	448.80	448.80	2,234.78	1,785.98-
3601	Workers Comp - Certificated	8,750.00	9,768.00	10,107.03	339.03-
3901	Other Benefits - Certificated	19,500.00			
3990	PY Benefit Adjustments			10,646.32-	10,646.32

<b>Total Employee Benefits</b>	<b>403,906.91</b>	<b>374,785.95</b>	<b>350,323.90</b>	<b>24,462.05</b>
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**Books and Supplies**

4100	Textbooks & Core Curriculum		5,488.85	2,833.30	2,655.55
4310	Instruct Materials & Supplies	10,744.43	26,980.53	8,135.98	18,844.55
4315	Other Supplies		269.60	269.60	
4320	Office Supplies	11,000.00	16,218.98	6,539.87	9,679.11
4340	Educational Software	35,792.50	15,574.15	6,692.00	8,882.15
4345	Non Instruct Student Supplies		8,280.64	7,883.44	397.20
4351	Yearbook		2,058.70	867.00	1,191.70
4410	Classroom Furniture & Equip <5k		1,800.00	1,795.80	4.20
4440	Computers (<\$5k)	11,124.75			
4710	Food			797.16	797.16-
4720	Food : Other Food	2,000.00	2,000.00	571.91	1,428.09
4990	PY Materials Adjustments			13,225.69	13,225.69-
4999	Misc Expense (Suspense)			1,862.00	1,862.00-

		<b>Total Books and Supplies</b>	<b>70,661.68</b>	<b>78,671.45</b>	<b>51,473.75</b>	<b>27,197.70</b>
<b>Services and Other Operating Expenditures</b>						
5101	CMO Fees	67,134.82	37,647.82	37,647.49		.33
5215	Travel - Conferences	2,500.00	1,500.00			1,500.00
5300	Dues & Memberships	5,000.00	5,000.00	4,587.00		413.00
<b>Services and Other Operating Expenditures (continued)</b>						
5450	Other Insurance	12,000.00	10,982.00	10,084.17		897.83
5500	Operations & Housekeeping	800.00	800.00	185.95-		985.95
5610	Rent & Leases	133,000.00	362,862.07	383,744.81		20,882.74-
5620	Equipment Leases	22,133.67	22,133.67	8,926.49		13,207.18
5630	Repairs & Maintenance-Building	7,000.00	7,000.00			7,000.00
5800	Professional Services	56,329.00	38,308.12	15,541.57		22,766.55
5810	Legal	15,000.00	15,000.00	7,586.07		7,413.93
5813	School Programs-After School	1,000.00	1,000.00			1,000.00
5814	School Progs-Academic Competns	5,000.00	5,000.00	376.00		4,624.00
5820	Audit & CPA	10,850.00	10,850.00	1,350.00		9,500.00
5835	Field Trips	5,000.00	5,407.55	1,513.73		3,893.82
5836	Field Trip Transport	63,860.00	68,860.00	50,808.76		18,051.24
5850	Oversight Fees	19,449.04	19,449.04	14,358.01		5,091.03
5860	Service Fees	546.36	546.36	243.75		302.61
5863	Professional Development	4,538.60	4,538.60	1,447.50		3,091.10
5864	Prof Dev-Other (tuition reimb)	8,132.19	8,084.81	6,110.00		1,974.81
5869	SpecEd Contract Instructors	77,523.00	54,901.91	36,221.34		18,680.57
5872	Special Education Fees	27,699.23	27,699.23	19,658.00		8,041.23
5884	Substitutes	34,704.50	35,919.50	35,919.50		
5890	Other Services - Non-Instr	7,004.00	7,004.00	5,072.00		1,932.00
5910	Telephone		721.02	80.00		641.02
5930	Postage and Delivery	2,713.00	2,713.00	1,197.39		1,515.61
5940	Technology	24,300.00	16,835.00	9,085.70		7,749.30
<b>Total Services and Other Operating Expenditures</b>		<b>656,257.74</b>	<b>834,255.03</b>	<b>690,542.02</b>		<b>143,713.01</b>
<b>6600 - 6999</b>						
6900	Depreciation	19,311.56	2,334.82	16,838.12		14,503.30-
<b>Total 6600 - 6999</b>		<b>19,311.56</b>	<b>2,334.82</b>	<b>16,838.12</b>		<b>14,503.30-</b>
<b>Total Year To Date Expenditures</b>		<b>2,182,702.86</b>	<b>2,344,662.52</b>	<b>2,156,099.41</b>		<b>188,563.11</b>

### Fund Reconciliation

<b>Assets</b>						
9120	Cash in Banks		1,475,263.12	158,156.99-		1,317,106.13

9200	Accounts Receivable	290,220.50	181,336.17-	108,884.33
9300	Due To-From MERF	37.95	37.95-	
9302	Due To-From MSA 2	531.34	531.34-	
9305	Due To-From MSA 5	42,807.85	42,807.86-	.01-
9309	Due To-From MSA SA	2,953.99-	2,953.99	
9310	IO Loan Due From MERF	2,882.00	2,881.85-	.15
9311	Due To-From MSA SD	2,953.99	2,953.99-	
9330	Prepaid Expenses	377.06	380.52	757.58
9440	Equipment	164,669.63	42,008.22	206,677.85
9445	Accum Depreciation - Equipment	147,493.18-	16,838.12-	164,331.30-
9450	Work in Progress	13,626.05	13,626.05-	

<b>Total Assets</b>	<b>1,842,922.32</b>	<b>373,827.59-</b>	<b>1,469,094.73</b>
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**Liabilities**

9500	Accounts Payable	270,621.25	240,327.52-	30,293.73
9506	State Disability		920.68	920.68
9510	Dental	3,804.60	3,804.60-	
9511	Federal Tax		1,201.58	1,201.58
9512	State Tax		2,554.75	2,554.75
9513	OASDI		270.56	270.56
9525	STRS	16,783.87	5,017.71	21,801.58
9526	PERS	1,015.25	864.73	1,879.98
9531	SUI	109.79		109.79
9550	Prior Year AP	205,489.17	211,174.36	416,663.53
9552	Use Tax Payable	1,009.14	75.44	1,084.58
9560	Stale-Dated Employee Payables	2,530.90-		2,530.90-
9570	Stale-Dated Vendor Payables	125.00		125.00
9598	Paycom Suspense	4,097.53-	1,214.81-	5,312.34-
9610	IO Loan Due to MERF	66.00	66.00-	
9649	Paycheck Protection Program		229,930.00	229,930.00
9650	Deferred Revenue	1,136.00	1,136.00-	

<b>Total Liabilities</b>	<b>520,194.36</b>	<b>235,429.63</b>	<b>755,623.99</b>
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<b>Calculated Fund Balance</b>	<b>1,322,727.96</b>	<b>609,257.22-</b>	<b>713,470.74</b>
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**Beginning Fund Balance**

<b>Beginning Fund Balance Proof</b>		<b>609,257.22-</b>	<b>609,257.22-</b>
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**Change in Fund Balance - Excess Revenues ( Expenditures )**

**(609,257.22)**

**Memo Only - Ending Fund Balance Accounts**

Adopted

**Other Designations**

9790	Undesignated Fund Balance	23,989.40		609,257.22-	609,257.22-
<b>Revenues, Expenditures, and Changes in Fund Balance</b>					
	A. Revenues	2,206,692.26	1,660,342.89	1,540,256.19	120,086.70
	B. Expenditures	2,182,702.86	2,344,662.52	2,156,099.41	188,563.11
	C. Subtotal (Revenue LESS Expense)	23,989.40	684,319.63-	615,843.22-	68,476.41-
	D. Other Financing Sources and Uses				
	Sources		25,043.90	6,586.00	18,457.90
	LESS Uses				
	E. Net Change in Fund Balance	23,989.40	659,275.73-	609,257.22-	50,018.51-
	F. Fund Balance:				
	Beginning Balance (9791)			1,322,727.96	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	.00	1,322,727.96	
	G. Calculated Ending Balance	23,989.40	659,275.73-	713,470.74	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesig/Unapprop (9790)	23,989.40	659,275.73-	609,257.22-	
	Other				

## MSA-05

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	2,110,495.00	1,986,446.00	2,032,396.00	45,950.00-
8012	EPA Entitlement	46,916.00	403,694.00	357,792.00	45,902.00
8019	Prior Year Adjustments			148,507.94-	148,507.94
8096	In-Lieu-Of Property Taxes	540,601.00	684,309.00	802,093.53	117,784.53-
<b>Total LCFF Revenue Sources</b>		<b>2,698,012.00</b>	<b>3,074,449.00</b>	<b>3,043,773.59</b>	<b>30,675.41</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	28,750.00	29,760.00	33,005.00	3,245.00-
8290	Other Federal Revenue	123,681.73	117,403.00	107,972.00	9,431.00
8295	PY Revenue Adj			7,136.00	7,136.00-
<b>Total Federal Revenue</b>		<b>152,431.73</b>	<b>147,163.00</b>	<b>148,113.00</b>	<b>950.00-</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	121,249.00	140,223.91	140,451.00	227.09-
8550	Mandated Cost Reimbursements	4,033.51	5,956.51	5,957.00	.49-
8560	State Lottery Revenue	52,654.00	58,166.94	73,346.13	15,179.19-
8590	All Other State Revenue	35,315.39	76,946.39	76,540.06	406.33
<b>Total Other State Revenues</b>		<b>213,251.90</b>	<b>281,293.75</b>	<b>296,294.19</b>	<b>15,000.44-</b>
<b>Other Local Revenue</b>					
8690	PY Revenue Adjustments			62,617.93	62,617.93-
8695	PY Revenue Adjustment			79,287.93-	79,287.93
8699	Other Revenue	71,866.78		2,000.00	2,000.00-
<b>Total Other Local Revenue</b>		<b>71,866.78</b>	<b>.00</b>	<b>14,670.00-</b>	<b>14,670.00</b>
<b>Other Financing Sources</b>					
8803	Fundraising		3,243.81	6,242.98	2,999.17-
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>3,243.81</b>	<b>6,242.98</b>	<b>2,999.17-</b>
<b>Contributions</b>					
8999	Misc Revenue (Suspense)			119.00	119.00-
<b>Total Contributions</b>		<b>.00</b>	<b>.00</b>	<b>119.00</b>	<b>119.00-</b>
<b>Total Year To Date Revenues</b>		<b>3,135,562.41</b>	<b>3,506,149.56</b>	<b>3,479,872.76</b>	<b>26,276.80</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	1,045,365.60	1,089,183.20	1,039,785.68	49,397.52
1300	Cert Administrators	200,432.00	219,091.00	224,581.46	5,490.46-

	<b>Total Certificated Salaries</b>	<b>1,245,797.60</b>	<b>1,308,274.20</b>	<b>1,264,367.14</b>	<b>43,907.06</b>
<b>Classified Salaries</b>					
2100	Instructional Aides		155,267.36	154,555.48	711.88
2200	Classified Support		3,273.00	3,273.00	
2400	Clerical & Technical Staff	136,129.02	106,917.02	126,647.54	19,730.52-
<b>Classified Salaries (continued)</b>					
2900	Other Classified Staff	158,827.22			
	<b>Total Classified Salaries</b>	<b>294,956.24</b>	<b>265,457.38</b>	<b>284,476.02</b>	<b>19,018.64-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	208,465.11	213,241.46	206,575.74	6,665.72
3102	STRS - Classified			1,125.36	1,125.36-
3202	PERS - Classified	61,055.94	71,969.84	54,072.77	17,897.07
3301	OASDI/Medicare - Certificated	22,502.70	22,502.70	18,309.41	4,193.29
3302	OASDI/Medicare - Classified	22,564.15	25,354.07	22,456.94	2,897.13
3401	Health & Welfare Benefits-Cert	249,286.84	211,286.84	196,911.70	14,375.14
3402	Health & Welfare Benefits-Class		12,000.00	6,000.00	6,000.00
3501	Unemployment Ins -Certificated	677.61	677.61	864.46	186.85-
3502	Unemployment Ins - Classified	79.41	79.41		79.41
3601	Workers Comp - Certificated	15,000.00	15,000.00	12,507.02	2,492.98
3901	Other Benefits - Certificated	27,000.00			
3902	Other Benefits - Classified		6.55	14.00	7.45-
3990	PY Benefit Adjustments			3,007.11-	3,007.11
	<b>Total Employee Benefits</b>	<b>606,631.76</b>	<b>572,118.48</b>	<b>515,830.29</b>	<b>56,288.19</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	25,000.00	57,000.00	56,081.28	918.72
4200	Books & Other Reference Matls	3,000.00	3,000.00	1,250.29	1,749.71
4310	Instruct Materials & Supplies	9,942.00	25,367.56	3,285.55	22,082.01
4315	Other Supplies	1,197.78	723.75	723.75	
4320	Office Supplies	10,000.00	13,646.06	11,672.54	1,973.52
4340	Educational Software	21,138.00	33,713.06	31,728.95	1,984.11
4345	Non Instruct Student Supplies	2,000.00	12,969.20	9,644.30	3,324.90
4350	Custodial Supplies	1,000.00	1,000.00		1,000.00
4400	Non-Cap Equipment - General	1,329.26	9,829.26		9,829.26
4410	Classroom Furniture & Equip <5k	2,000.00	2,000.00	95.02	1,904.98
4430	Office Furniture & Equip <\$5k	1,000.00	1,000.00		1,000.00
4440	Computers (<\$5k)			75.00-	75.00
4710	Food	85,000.00	85,000.00	73,099.22	11,900.78
4720	Food : Other Food	3,000.00	4,450.06	2,130.24	2,319.82
4990	PY Materials Adjustments			7,625.05-	7,625.05
4999	Misc Expense (Suspense)			7,661.12-	7,661.12
	<b>Total Books and Supplies</b>	<b>165,607.04</b>	<b>249,698.95</b>	<b>174,349.97</b>	<b>75,348.98</b>
<b>Services and Other Operating Expenditures</b>					

5101	CMO Fees	167,836.82	430,262.82	430,263.47	.65-
5205	Conference Fees	2,000.00	2,000.00		2,000.00
5210	Travel-Mileage, Parking&Tolls		443.00	914.00	471.00-
5215	Travel - Conferences	1,000.00	1,000.00		1,000.00
5220	Travel & Lodging			49.19	49.19-
5300	Dues & Memberships	5,000.00	6,190.00	5,362.00	828.00
5450	Other Insurance	10,000.00	10,000.00	9,595.06	404.94
5500	Operations & Housekeeping	600.00	600.00		600.00
5610	Rent & Leases	186,446.00	248,596.65	248,596.65	
5620	Equipment Leases	10,000.00	10,000.00	9,265.19	734.81
5800	Professional Services	28,287.00	34,787.00	30,993.13	3,793.87
5810	Legal	5,000.00	9,612.50	2,675.00	6,937.50
5813	School Programs-After School	35,315.39	35,315.39	32,094.80	3,220.59
5814	School Progs-Academic Competns	2,000.00	2,000.00		2,000.00
5819	School Programs - Other	3,600.00	2,660.00	415.52	2,244.48
5820	Audit & CPA	8,334.00	8,334.00	1,350.00	6,984.00
5835	Field Trips	5,000.00	10,400.00	9,104.26	1,295.74
5840	Marketing & Student Recruiting	2,000.00	9,000.00	197.05	8,802.95
5850	Oversight Fees	26,062.57	26,062.57	30,395.17	4,332.60-
5857	Payroll Fees	10,038.00	13,551.60	12,750.28	801.32
5860	Service Fees	2,000.00	2,000.00	276.32	1,723.68
5861	PriorYear Expenses-not accrued	10,000.00	10,000.00		10,000.00
5863	Professional Development	9,723.00	6,635.31	1,870.50	4,764.81
5864	Prof Dev-Other (tuition reimb)		16,661.00	4,879.15	11,781.85
5869	SpecEd Contract Instructors	45,000.00	22,716.50	27,439.97	4,723.47-
5872	Special Education Fees	5,999.96	5,999.96	143.17	5,856.79
5884	Substitutes	25,000.00	64,100.00	65,560.00	1,460.00-
5890	Other Services - Non-Instr	4,875.00	4,875.00	6,478.34	1,603.34-
5900	Communications	30,000.00	30,000.00	1,323.58	28,676.42
5910	Telephone		1,425.00	1,880.00	455.00-
5920	Telecom & Internet	30,000.00	25,340.00	7,191.49	18,148.51
5930	Postage and Delivery	3,000.00	3,000.00	2,914.41	85.59
5940	Technology	24,300.00	32,924.76	5,961.93	26,962.83
5990	PY Services Adjustments			19,380.59-	19,380.59
	<b>Total Services and Other Operating Expenditures</b>	<b>698,417.74</b>	<b>1,086,493.06</b>	<b>930,559.04</b>	<b>155,934.02</b>
<b>6600 - 6999</b>					
6900	Depreciation	17,579.32	17,579.32	24,734.46	7,155.14-
	<b>Total 6600 - 6999</b>	<b>17,579.32</b>	<b>17,579.32</b>	<b>24,734.46</b>	<b>7,155.14-</b>
	<b>Total Year To Date Expenditures</b>	<b>3,028,989.70</b>	<b>3,499,621.39</b>	<b>3,194,316.92</b>	<b>305,304.47</b>

## Fund Reconciliation

### Assets

9120	Cash in Banks	1,987,156.42	508,479.09-	1,478,677.33
9200	Accounts Receivable	337,072.17	54,400.04	391,472.21
9300	Due To-From MERF	3,756.96-	3,756.96	
9302	Due To-From MSA 2	62,617.93	62,617.93-	
9304	Due To-From MSA 4	42,807.86-	42,807.86	
9309	Due To-From MSA SA	5,233.30-	5,233.30	
9310	IO Loan Due From MERF	2,806.00	985,534.99	988,340.99
9311	Due To-From MSA SD	12,600.64-	12,600.94	.30
9330	Prepaid Expenses		1,666.67	1,666.67
9440	Equipment	191,681.61	33,856.90	225,538.51
9445	Accum Depreciation - Equipment	141,155.45-	24,734.46-	165,889.91-
9450	Work in Progress	13,836.13	13,836.13-	

<b>Total Assets</b>	<b>2,389,616.05</b>	<b>530,190.05</b>	<b>2,919,806.10</b>
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**Liabilities**

9500	Accounts Payable	243,196.11	243,657.51-	461.40-
9505	Medical Benefits	3,007.11	3,007.11-	
9507	Medicare	6.58		6.58
9511	Federal Tax	105.09		105.09
9513	OASDI	28.14		28.14
9521	Salary & Wages	45,878.12	85,831.37	131,709.49
9522	Credit Card Payable		9,691.12-	9,691.12-
9525	STRS	31,050.51	130.16	31,180.67
9526	PERS	5,442.20	8,362.96	13,805.16
9531	SUI	144.10		144.10
9550	Prior Year AP	166,668.43	167,337.33	334,005.76
9552	Use Tax Payable	522.16	227.14	749.30
9560	Stale-Dated Employee Payables	331.57-		331.57-
9570	Stale-Dated Vendor Payables	1,008.00		1,008.00
9599	CMO Fee Payable	.03	.03-	
9610	IO Loan Due to MERF	105,793.98	105,793.98-	
9649	Paycheck Protection Program		349,985.00	349,985.00
9650	Deferred Revenue	5,090.00	1,448.43	6,538.43

<b>Total Liabilities</b>	<b>607,608.99</b>	<b>251,172.64</b>	<b>858,781.63</b>
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<b>Calculated Fund Balance</b>	<b>1,782,007.06</b>	<b>279,017.41</b>	<b>2,061,024.47</b>
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**Beginning Fund Balance**

9791	Fund Balance	1,782,007.06		1,782,007.06
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<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>279,017.41</b>	<b>279,017.41</b>
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<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>		<b>285,555.84</b>	<b>Diff #####</b>
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**Memo Only - Ending Fund Balance Accounts**

Adopted

**Other Designations**

9790	Undesignated Fund Balance	106,572.71	279,017.41	279,017.41
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**Revenues, Expenditures, and Changes in Fund Balance**

A. Revenues	3,135,562.41	3,502,905.75	3,473,510.78	29,394.97
B. Expenditures	3,028,989.70	3,499,621.39	3,194,316.92	305,304.47
C. Subtotal (Revenue LESS Expense)	106,572.71	3,284.36	279,193.86	275,909.50-
D. Other Financing Sources and Uses				
Sources		3,243.81	6,361.98	3,118.17-
LESS Uses				
E. Net Change in Fund Balance	106,572.71	6,528.17	285,555.84	279,027.67-
F. Fund Balance:				
Beginning Balance (9791)			1,782,007.06	
Audit Adjustments (9793)				
Other Restatements (9795)				
Adjusted Beginning Balance	.00	.00	1,782,007.06	
G. Calculated Ending Balance	106,572.71	6,528.17	2,067,562.90	
*Components of Ending Fund Balance				
Legally Restricted (9740)				
Other Designations (9780)				
Undesig/Unapprop (9790)	106,572.71	6,528.17	279,017.41	
Other				

## MSA-06

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	1,009,523.00	821,490.47	837,058.00	15,567.53-
8012	EPA Entitlement	234,884.00	206,512.53	162,758.00	43,754.53
8019	Prior Year Adjustments			105,221.77-	105,221.77
8096	In-Lieu-Of Property Taxes	358,357.00	325,619.00	386,553.49	60,934.49-
<b>Total LCFF Revenue Sources</b>		<b>1,602,764.00</b>	<b>1,353,622.00</b>	<b>1,281,147.72</b>	<b>72,474.28</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	29,760.00	32,777.17	26,136.99	6,640.18
8290	Other Federal Revenue	74,894.76	77,227.28	73,740.28	3,487.00
8295	PY Revenue Adj			475.37-	475.37
<b>Total Federal Revenue</b>		<b>104,654.76</b>	<b>110,004.45</b>	<b>99,401.90</b>	<b>10,602.55</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	88,276.50	84,980.74	86,592.75	1,612.01-
8550	Mandated Cost Reimbursements	2,612.80	2,514.00	2,514.00	
8560	State Lottery Revenue	27,643.00	27,737.68	33,579.71	5,842.03-
8590	All Other State Revenue	85,500.00	87,723.00	44,973.00	42,750.00
<b>Total Other State Revenues</b>		<b>204,032.30</b>	<b>202,955.42</b>	<b>167,659.46</b>	<b>35,295.96</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue			47,741.02	47,741.02-
8690	PY Revenue Adjustments			2,500.30	2,500.30-
8695	PY Revenue Adjustment			12,802.30-	12,802.30
8699	Other Revenue	86,676.76			
<b>Total Other Local Revenue</b>		<b>86,676.76</b>	<b>.00</b>	<b>37,439.02</b>	<b>37,439.02-</b>
<b>Other Financing Sources</b>					
8802	Donations - Private			491.00	491.00-
8803	Fundraising		13,295.76	2,822.77	10,472.99
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>13,295.76</b>	<b>3,313.77</b>	<b>9,981.99</b>
<b>Contributions</b>					
8980	Other Resources	.01		6,960.73-	6,960.73
<b>Total Contributions</b>		<b>.01</b>	<b>.00</b>	<b>6,960.73-</b>	<b>6,960.73</b>

<b>Total Year To Date Other Financing Sources</b>	<u>.01</u>	<u>13,295.76</u>	<u>3,646.96-</u>	<u>16,942.72</u>
<b>Total Year To Date Revenues</b>	<b>1,998,127.83</b>	<b>1,679,877.63</b>	<b>1,582,001.14</b>	<b>97,876.49</b>

### Expenditure Detail

#### Certificated Salaries

1100	Teacher Salaries	575,648.14	506,821.37	482,432.73	24,388.64
1300	Cert Administrators	189,248.00	192,298.00	216,332.00	24,034.00-

<b>Total Certificated Salaries</b>	<b>764,896.14</b>	<b>699,119.37</b>	<b>698,764.73</b>	<b>354.64</b>
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#### Classified Salaries

2100	Instructional Aides		63,897.52	39,763.05	24,134.47
2200	Classified Support		30,582.00	24,847.84	5,734.16

#### Classified Salaries (continued)

2400	Clerical & Technical Staff	49,674.14	88,413.27	85,496.40	2,916.87
2900	Other Classified Staff	105,947.52			

<b>Total Classified Salaries</b>	<b>155,621.66</b>	<b>182,892.79</b>	<b>150,107.29</b>	<b>32,785.50</b>
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#### Employee Benefits

3101	STRS - Certificated	129,790.03	120,821.33	108,462.27	12,359.06
3201	PERS - Certificated			444.51	444.51-
3202	PERS - Classified	32,213.68	35,124.68	25,499.49	9,625.19
3301	OASDI/Medicare - Certificated	11,005.59	11,005.59	10,314.07	691.52
3302	OASDI/Medicare - Classified	11,905.06	13,383.22	10,931.96	2,451.26
3401	Health & Welfare Benefits-Cert	165,000.00	120,000.00	107,726.80	12,273.20
3501	Unemployment Ins -Certificated	457.31	457.31	2,195.27	1,737.96-
3502	Unemployment Ins - Classified		413.00	413.00-	826.00
3601	Workers Comp - Certificated	7,000.00	8,412.00	8,433.09	21.09-
3901	Other Benefits - Certificated	15,000.00	3,597.82		3,597.82
3902	Other Benefits - Classified			7.00	7.00-
3990	PY Benefit Adjustments			2,050.60-	2,050.60

<b>Total Employee Benefits</b>	<b>372,371.67</b>	<b>313,214.95</b>	<b>271,550.86</b>	<b>41,664.09</b>
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#### Books and Supplies

4100	Textbooks & Core Curriculum	20,000.00	35,290.14	35,247.40	42.74
4200	Books & Other Reference Matls	1,200.00	1,200.00		1,200.00
4310	Instruct Materials & Supplies	17,370.76	25,128.66	4,676.55	20,452.11
4320	Office Supplies	12,000.00	12,218.98	5,000.62	7,218.36
4335	PE Supplies	2,000.00	2,000.00		2,000.00
4340	Educational Software	15,429.00	15,429.00	13,157.56	2,271.44
4345	Non Instruct Student Supplies	3,000.00	3,102.68	2,610.88	491.80
4346	Teacher Supplies	5,000.00	5,000.00	4,483.49	516.51
4351	Yearbook	1,500.00	100.00		100.00
4390	Uniforms	2,000.00	1,850.00		1,850.00
4410	Classroom Furniture &Equip <5k	2,000.00	2,000.00		2,000.00

4430	Office Furniture & Equip <\$5k	3,000.00	3,000.00	701.81	2,298.19
4440	Computers (<\$5k)	2,000.00	9,718.54	2,187.53	7,531.01
4464	Fixed Asset Suspense (Equip)		17,200.00		17,200.00
4710	Food			468.82	468.82-
4720	Food : Other Food	1,000.00	3,150.00	2,130.92	1,019.08
4990	PY Materials Adjustments			4,154.00	4,154.00-
4999	Misc Expense (Suspense)			2,496.08	2,496.08-
	<b>Total Books and Supplies</b>	<b>87,499.76</b>	<b>136,388.00</b>	<b>77,315.66</b>	<b>59,072.34</b>
	<b>Services and Other Operating Expenditures</b>				
5101	CMO Fees	67,134.82	37,647.82	37,647.49	.33
5210	Travel-Mileage, Parking&Tolls	1,500.00	2,209.00	179.72	2,029.28
5215	Travel - Conferences	1,000.00	1,000.00		1,000.00
5220	Travel & Lodging	2,500.00	2,820.00	538.93	2,281.07
5300	Dues & Memberships	2,500.00	3,400.00	3,431.23	31.23-
5450	Other Insurance	8,000.00	8,000.00	7,305.76	694.24
5500	Operations & Housekeeping	2,500.00	4,985.00	4,801.35	183.65
5510	Utilities - Gas and Electric	8,500.00	8,500.00	8,005.45	494.55
5610	Rent & Leases	114,000.00	114,000.00	114,000.00	
5620	Equipment Leases	5,000.00	5,400.00	5,392.21	7.79
5800	Professional Services	72,138.88	82,610.91	43,567.94	39,042.97
5810	Legal	20,000.00	20,000.00	7,037.50	12,962.50
5813	School Programs-After School	3,000.00			
5814	School Progs-Academic Competns	1,000.00	1,000.00		1,000.00
5819	School Programs - Other	1,000.00	1,000.00	1,400.00	400.00-
5820	Audit & CPA	4,774.00	4,774.00	825.00	3,949.00
5835	Field Trips	21,295.76	19,795.76	5,053.50	14,742.26
5840	Marketing & Student Recruiting	20,000.00	20,000.00	15,302.65	4,697.35
5850	Oversight Fees	16,039.00	16,039.00	13,398.00	2,641.00
5857	Payroll Fees	13,081.92	13,081.92	8,701.97	4,379.95
5860	Service Fees	530.00	530.00	356.72	173.28
5863	Professional Development	1,000.00	1,915.58	915.58	1,000.00
5864	Prof Dev-Other (tuition reimb)	17,000.00	14,718.42	5,479.50	9,238.92
5869	SpecEd Contract Instructors	49,466.00	30,973.52	27,204.24	3,769.28
5872	Special Education Fees	23,607.30	23,607.30	20,423.98	3,183.32
5884	Substitutes	15,000.00	33,000.00	24,950.06	8,049.94
5890	Other Services - Non-Instr	1,700.00	1,700.00	5,885.13	4,185.13-
5900	Communications	4,000.00	4,000.00	1,018.72	2,981.28
5910	Telephone			260.00	260.00-
5920	Telecom & Internet	25,000.00	24,680.00	6,027.55	18,652.45
5930	Postage and Delivery	5,000.00	5,000.00	2,397.08	2,602.92
5940	Technology	24,300.00	18,900.00	9,542.30	9,357.70
	<b>Total Services and Other Operating Expenditures</b>	<b>551,567.68</b>	<b>525,288.23</b>	<b>381,049.56</b>	<b>144,238.67</b>
<b>6600 - 6999</b>					
6900	Depreciation	18,223.89	14,207.89	3,342.83	10,865.06

<b>Total 6600 - 6999</b>	<u>18,223.89</u>	<u>14,207.89</u>	<u>3,342.83</u>	<u>10,865.06</u>
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<b>Total Year To Date Expenditures</b>	<u>1,950,180.80</u>	<u>1,871,111.23</u>	<u>1,582,130.93</u>	<u>288,980.30</u>
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**Fund Reconciliation**

<b>Assets</b>					
9120	Cash in Banks		1,719,959.99	297,379.12	2,017,339.11
9200	Accounts Receivable		256,078.26	136,633.50-	119,444.76
9300	Due To-From MERF		.30	182.26	182.56
9301	Due To-From MSA 1		5,671.24	5,671.24-	
9302	Due To-From MSA 2		7,664.76-	7,664.76	
9310	IO Loan Due From MERF		9,995.00	9,994.32-	.68
9330	Prepaid Expenses		9,714.28	9,259.73-	454.55
9440	Equipment		148,877.28	47,279.28	196,156.56
9445	Accum Depreciation - Equipment		148,877.09-	3,342.83-	152,219.92-
9450	Work in Progress		10,093.83	10,093.83-	
		<b>Total Assets</b>	<u>2,003,848.33</u>	<u>177,509.97</u>	<u>2,181,358.30</u>

<b>Liabilities</b>					
9500	Accounts Payable		110,224.91	101,880.65-	8,344.26
9505	Medical Benefits		2,050.60	2,050.60-	
9510	Dental		4,200.00		4,200.00
9511	Federal Tax		70.81-		70.81-
9521	Salary & Wages		17,762.43	41,768.78	59,531.21
9525	STRS		15,311.47	195.55	15,507.02
9526	PERS		1,453.64	3,627.89	5,081.53
9531	SUI		101.06		101.06
9550	Prior Year AP		27,219.52	40,721.86	67,941.38
9552	Use Tax Payable		393.44	678.38	1,071.82
9560	Stale-Dated Employee Payables		3,305.18-		3,305.18-
9570	Stale-Dated Vendor Payables		2,512.37		2,512.37
9598	Paycom Suspense		2,627.10-	33.41-	2,660.51-
9599	CMO Fee Payable		.34-	7,944.34	7,944.00
9610	IO Loan Due to MERF		2,109.10	2,109.10-	
9649	Paycheck Protection Program			193,294.00	193,294.00
9650	Deferred Revenue		12,223.32	4,517.28-	7,706.04
		<b>Total Liabilities</b>	<u>189,558.43</u>	<u>177,639.76</u>	<u>367,198.19</u>

		<b>Calculated Fund Balance</b>	<u>1,814,289.90</u>	<u>129.79-</u>	<u>1,814,160.11</u>
<b>Beginning Fund Balance</b>					
9791	Fund Balance		1,814,289.90		1,814,289.90
		<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>129.79-</u>	<u>129.79-</u>

**Change in Fund Balance - Excess Revenues ( Expenditures )**

**(129.79)**

**Memo Only - Ending Fund Balance Accounts**

Adopted

**Other Designations**

9790	Undesignated Fund Balance	47,947.03		129.79-	129.79-
<b>Revenues, Expenditures, and Changes in Fund Balance</b>					
	A. Revenues	1,998,127.82	1,666,581.87	1,585,648.10	80,933.77
	B. Expenditures	1,950,180.80	1,871,111.23	1,582,130.93	288,980.30
	C. Subtotal (Revenue LESS Expense)	47,947.02	204,529.36-	3,517.17	208,046.53-
	D. Other Financing Sources and Uses				
	Sources	.01	13,295.76	3,646.96-	16,942.72
	LESS Uses				
	E. Net Change in Fund Balance	47,947.03	191,233.60-	129.79-	191,103.81-
	F. Fund Balance:				
	Beginning Balance (9791)			1,814,289.90	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	.00	1,814,289.90	
	G. Calculated Ending Balance	47,947.03	191,233.60-	1,814,160.11	
	*Components of Ending Fund Balance				
	Legally Restricted (9740)				
	Other Designations (9780)				
	Undesig/Unapprop (9790)	47,947.03	191,233.60-	129.79-	
	Other				

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 6, Starting Period = 1, Ending Account Period = 0, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y)



## MSA-07

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	1,896,277.18	1,817,536.17	1,874,375.00	56,838.83-
8012	EPA Entitlement	409,598.82	436,102.83	340,599.00	95,503.83
8019	Prior Year Adjustments			97,345.34-	97,345.34
8096	In-Lieu-Of Property Taxes	645,020.00	709,748.00	835,652.77	125,904.77-
<b>Total LCFF Revenue Sources</b>		<b>2,950,896.00</b>	<b>2,963,387.00</b>	<b>2,953,281.43</b>	<b>10,105.57</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	57,536.00	57,353.05	57,082.00	271.05
8290	Other Federal Revenue	105,761.14	275,240.00	106,847.00	168,393.00
8295	PY Revenue Adj			7,983.07	7,983.07-
<b>Total Federal Revenue</b>		<b>163,297.14</b>	<b>332,593.05</b>	<b>171,912.07</b>	<b>160,680.98</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	170,667.90	179,542.42	177,352.21	2,190.21
8550	Mandated Cost Reimbursements	4,735.70	4,619.00	4,619.00	
8560	State Lottery Revenue	54,841.00	60,236.62	72,221.59	11,984.97-
8590	All Other State Revenue	355,438.00	378,809.00	295,440.32	83,368.68
8595	All Other State Revenue PY Adj			93,249.94-	93,249.94
<b>Total Other State Revenues</b>		<b>585,682.60</b>	<b>623,207.04</b>	<b>456,383.18</b>	<b>166,823.86</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue			130,447.84	130,447.84-
8695	PY Revenue Adjustment			23,861.00-	23,861.00
8699	Other Revenue	40,768.00		125.00	125.00-
<b>Total Other Local Revenue</b>		<b>40,768.00</b>	<b>.00</b>	<b>106,711.84</b>	<b>106,711.84-</b>
<b>Other Financing Sources</b>					
<b>Other Financing Sources</b>					
8802	Donations - Private		2,000.00	2,500.00	500.00-
8803	Fundraising		13,756.06	10,501.47	3,254.59
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>15,756.06</b>	<b>13,001.47</b>	<b>2,754.59</b>
<b>Total Year To Date Revenues</b>		<b>3,740,643.74</b>	<b>3,934,943.15</b>	<b>3,701,289.99</b>	<b>233,653.16</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	994,059.28	1,014,477.07	1,052,718.89	38,241.82-
1300	Cert Administrators	200,672.00	195,672.00	125,070.00	70,602.00

	<b>Total Certificated Salaries</b>	<b>1,194,731.28</b>	<b>1,210,149.07</b>	<b>1,177,788.89</b>	<b>32,360.18</b>
<b>Classified Salaries</b>					
2100	Instructional Aides		257,224.80	246,002.95	11,221.85
2200	Classified Support		71,594.93	47,336.78	24,258.15
<b>Classified Salaries (continued)</b>					
2400	Clerical & Technical Staff	163,317.28	138,043.79	120,677.94	17,365.85
2900	Other Classified Staff	299,793.36	1,386.00	3,417.39	2,031.39-
	<b>Total Classified Salaries</b>	<b>463,110.64</b>	<b>468,249.52</b>	<b>417,435.06</b>	<b>50,814.46</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	195,857.24	199,108.36	189,149.45	9,958.91
3102	STRS - Classified			3,300.94	3,300.94-
3202	PERS - Classified	95,863.90	89,871.97	72,046.05	17,825.92
3212	Voluntary Retirement Class		58.00		58.00
3302	ÖASDI/Medicare - Classified	29,679.26	31,954.58	30,154.79	1,799.79
3401	Health & Welfare Benefits-Cert	180,000.00	180,000.00	162,966.21	17,033.79
3501	Unemployment Ins -Certificated	616.81	616.81	648.17	31.36-
3502	Unemployment Ins - Classified	187.44	187.44		187.44
3601	Workers Comp - Certificated	15,000.00	16,300.00	14,990.64	1,309.36
3901	Other Benefits - Certificated	22,500.00			
3990	PY Benefit Adjustments			2,020.91-	2,020.91
	<b>Total Employee Benefits</b>	<b>556,312.42</b>	<b>534,984.62</b>	<b>488,297.10</b>	<b>46,687.52</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	25,000.00	25,000.00	17,512.01	7,487.99
4200	Books & Other Reference Matls	2,000.00	2,000.00	1,456.05-	3,456.05
4310	Instruct Materials & Supplies	2,500.00	19,705.09	14,501.47	5,203.62
4315	Other Supplies	1,000.00	925.00	837.90	87.10
4320	Office Supplies	12,000.00	13,506.23	10,999.10	2,507.13
4325	Prof Dev Materials & Supplies	1,000.00	1,000.00		1,000.00
4326	Arts & Music Supplies	3,000.00	2,500.00	216.07	2,283.93
4335	PE Supplies	2,000.00	2,700.00	981.42	1,718.58
4340	Educational Software	27,860.00	25,860.00	7,919.00	17,941.00
4345	Non Instruct Student Supplies	1,500.00	10,150.27	5,879.70	4,270.57
4346	Teacher Supplies	2,500.00	3,000.00	2,996.63	3.37
4350	Custodial Supplies	8,240.00	8,240.00	7,363.03	876.97
4351	Yearbook	1,800.00	3,502.06	1,446.00	2,056.06
4400	Non-Cap Equipment - General	2,500.00	2,500.00	168.84	2,331.16
4430	Office Furniture & Equip <\$5k	2,000.00	3,635.00	3,341.88	293.12
4440	Computers (<\$5k)		5,167.11	4,028.02	1,139.09
<b>Books and Supplies (continued)</b>					
4710	Food			288.42	288.42-
4720	Food : Other Food	2,000.00	4,043.50	3,154.40	889.10



4990	PY Materials Adjustments			37,228.64	37,228.64-
4999	Misc Expense (Suspense)			7,068.53-	7,068.53
	<b>Total Books and Supplies</b>	<b>98,900.00</b>	<b>133,934.26</b>	<b>110,531.86</b>	<b>23,402.40</b>
	<b>Services and Other Operating Expenditures</b>				
5101	CMO Fees	447,565.82	430,262.82	430,263.03	.21-
5205	Conference Fees	2,000.00	2,000.00		2,000.00
5210	Travel-Mileage, Parking&Tolls	2,000.00	3,506.00	1,459.81	2,046.19
5220	Travel & Lodging	1,500.00	1,500.00		1,500.00
5300	Dues & Memberships	8,000.00	8,000.00	4,432.00	3,568.00
5450	Other Insurance	18,000.00	25,540.00	23,400.32	2,139.68
5500	Operations & Housekeeping	10,000.00	10,355.00	11,319.00	964.00-
5510	Utilities - Gas and Electric	60,000.00	48,424.00	32,561.28	15,862.72
5610	Rent & Leases	280,000.00	288,090.81	285,519.99	2,570.82
5620	Equipment Leases	11,000.00	11,000.00	11,343.18	343.18-
5630	Repairs & Maintenance-Building	5,000.00	6,500.00	4,416.52	2,083.48
5800	Professional Services	27,355.00	41,631.00	22,605.14	19,025.86
5810	Legal	6,000.00	6,000.00	841.00	5,159.00
5813	School Programs-After School	169,438.00	181,559.00	178,327.02	3,231.98
5819	School Programs - Other	4,000.00	12,511.00	715.54-	13,226.54
5820	Audit & CPA	7,000.00	7,000.00	1,350.00	5,650.00
5835	Field Trips	8,000.00	4,303.00	3,078.47	1,224.53
5840	Marketing & Student Recruiting	5,000.00	5,275.00	4,186.93	1,088.07
5850	Oversight Fees	27,000.00	27,000.00	29,676.99	2,676.99-
5857	Payroll Fees	15,000.00	15,000.00	14,206.27	793.73
5860	Service Fees	2,963.31	2,963.31	589.05	2,374.26
5863	Professional Development		5,000.00	994.50-	5,994.50
5864	Prof Dev-Other (tuition reimb)	28,500.00	20,670.73	8,822.00	11,848.73
5869	SpecEd Contract Instructors	65,000.00	98,884.72	68,113.31	30,771.41
5870	Livescan Fingerprinting		129.00	129.00	
5872	Special Education Fees	45,640.78	45,640.78	44,604.00	1,036.78
5884	Substitutes	40,000.00	39,300.00	30,252.00	9,048.00
5890	Other Services - Non-Instr	2,000.00	2,000.00	7,606.00	5,606.00-
5900	Communications	4,000.00	4,000.00	1,930.85	2,069.15
5910	Telephone		2,100.00	2,160.00	60.00-
	<b>Services and Other Operating Expenditures (continued)</b>				
5920	Telecom & Internet	4,000.00	4,000.00	3,060.26	939.74
5930	Postage and Delivery	4,000.00	4,000.00	1,207.62	2,792.38
5990	PY Services Adjustments			15,388.46	15,388.46-
	<b>Total Services and Other Operating Expenditures</b>	<b>1,331,262.91</b>	<b>1,392,260.10</b>	<b>1,257,112.78</b>	<b>135,147.32</b>
<b>6600 - 6999</b>					
6900	Depreciation	15,987.49	26,256.49	3,917.28	22,339.21

<b>Total 6600 - 6999</b>	<u>15,987.49</u>	<u>26,256.49</u>	<u>3,917.28</u>	<u>22,339.21</u>
<b>Total Year To Date Expenditures</b>	<u>3,660,304.74</u>	<u>3,765,834.06</u>	<u>3,455,082.97</u>	<u>310,751.09</u>

**Fund Reconciliation**

<b>Assets</b>					
9120	Cash in Banks		1,307,717.26	318,037.22	1,625,754.48
9200	Accounts Receivable		409,827.74	112,866.90-	296,960.84
9430	Buildings		27,904.00	464,390.48	492,294.48
9435	Accum Depreciation - Buildings		27,904.00-	2,723.53-	30,627.53-
9440	Equipment		94,996.38	44,457.13	139,453.51
9445	Accum Depreciation - Equipment		94,996.38-	1,193.75-	96,190.13-
9450	Work in Progress		168,097.98	168,097.98-	
		<b>Total Assets</b>	<u>1,916,656.03</u>	<u>519,958.80</u>	<u>2,436,614.83</u>

**Liabilities**

9500	Accounts Payable		77,403.63	54,355.90-	23,047.73
9505	Medical Benefits		2,022.00	2,022.00-	
9510	Dental		3,792.29		3,792.29
9521	Salary & Wages		59,964.20	70,349.61	130,313.81
9522	Credit Card Payable			8,588.27-	8,588.27-
9525	STRS		37,596.42	603.23	38,199.65
9526	PERS		9,014.22	5,351.58	14,365.80
9531	SUI		166.07		166.07
9550	Prior Year AP		182,086.54	88,417.22-	93,669.32
9560	Stale-Dated Employee Payables		1,730.36-	3,240.32	1,509.96
9598	Paycom Suspense		12,036.55-	5,924.90	6,111.65-
9599	CMO Fee Payable		.13	2,167.13-	2,167.00-
9610	IO Loan Due to MERF		12,746.33	12,746.33-	
9649	Paycheck Protection Program			358,254.00	358,254.00
9650	Deferred Revenue		1,859.00	2,711.97	4,570.97
		<b>Total Liabilities</b>	<u>374,015.85</u>	<u>278,322.75</u>	<u>652,338.60</u>

<b>Calculated Fund Balance</b>	<u>1,542,640.18</u>	<u>241,636.05</u>	<u>1,784,276.23</u>
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**Beginning Fund Balance**

9791	Fund Balance		1,542,640.18		1,542,640.18
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<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>241,636.05</u>	<u>241,636.05</u>
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<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>			<b>246,207.02</b>	<b>Diff 4,570.97-</b>
<b>Memo Only - Ending Fund Balance Accounts</b>				
	Adopted			
<b>Other Designations</b>				
<b>Revenues, Expenditures, and Changes in Fund Balance</b>				
A. Revenues	3,740,643.74	3,919,187.09	3,688,288.52	230,898.57
B. Expenditures	3,660,304.74	3,765,834.06	3,455,082.97	310,751.09
C. Subtotal (Revenue LESS Expense)	80,339.00	153,353.03	233,205.55	79,852.52-
D. Other Financing Sources and Uses				
Sources		15,756.06	13,001.47	2,754.59
LESS Uses				
E. Net Change in Fund Balance	80,339.00	169,109.09	246,207.02	77,097.93-
F. Fund Balance:				
Beginning Balance (9791)			1,542,640.18	
Audit Adjustments (9793)				
Other Restatements (9795)				
Adjusted Beginning Balance	.00	.00	1,542,640.18	
G. Calculated Ending Balance	80,339.00	169,109.09	1,788,847.20	
*Components of Ending Fund Balance				
Legally Restricted (9740)				
Other Designations (9780)				
Undesig/Unapprop (9790)	80,339.00	169,109.09	241,636.05	
Other				

## MSA-08

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	3,207,159.22	2,957,960.45	3,067,142.00	109,181.55-
8012	EPA Entitlement	715,914.78	752,326.52	586,631.00	165,695.52
8019	Prior Year Adjustments			167,842.61-	167,842.61
8096	In-Lieu-Of Property Taxes	1,089,199.00	1,182,914.00	1,392,328.17	209,414.17-
<b>Total LCFF Revenue Sources</b>		<b>5,012,273.00</b>	<b>4,893,200.97</b>	<b>4,878,258.56</b>	<b>14,942.41</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	93,258.35	93,528.68	94,982.00	1,453.32-
8290	Other Federal Revenue	240,572.91	239,598.00	234,090.00	5,508.00
8295	PY Revenue Adj			8,862.00	8,862.00-
<b>Total Federal Revenue</b>		<b>333,831.26</b>	<b>333,126.68</b>	<b>337,934.00</b>	<b>4,807.32-</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	261,328.68	281,088.28	295,109.09	14,020.81-
8550	Mandated Cost Reimbursements	7,702.04	7,589.00	7,589.00	
8560	State Lottery Revenue	92,415.00	100,602.00	114,666.28	14,064.28-
8590	All Other State Revenue	137,933.68	156,118.98	168,819.45	12,700.47-
<b>Total Other State Revenues</b>		<b>499,379.40</b>	<b>545,398.26</b>	<b>586,183.82</b>	<b>40,785.56-</b>
<b>Other Local Revenue</b>					
8695	PY Revenue Adjustment			45,092.31-	45,092.31
8699	Other Revenue	5,000.00		2,000.00	2,000.00-
<b>Total Other Local Revenue</b>		<b>5,000.00</b>	<b>.00</b>	<b>43,092.31-</b>	<b>43,092.31</b>
<b>Other Financing Sources</b>					
8803	Fundraising		4,729.00	2,958.45	1,770.55
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>4,729.00</b>	<b>2,958.45</b>	<b>1,770.55</b>
<b>Contributions</b>					
8999	Misc Revenue (Suspense)			.01	.01-
<b>Total Contributions</b>		<b>.00</b>	<b>.00</b>	<b>.01</b>	<b>.01-</b>
<b>Total Year To Date Other Financing Sources</b>		<b>.00</b>	<b>4,729.00</b>	<b>2,958.46</b>	<b>1,770.54</b>
<b>Total Year To Date Revenues</b>		<b>5,850,483.66</b>	<b>5,776,454.91</b>	<b>5,762,242.53</b>	<b>14,212.38</b>

**Expenditure Detail****Certificated Salaries**

1100	Teacher Salaries	1,738,194.86	1,689,328.20	1,477,532.32	211,795.88
1300	Cert Administrators	369,785.00	375,339.00	425,635.20	50,296.20-

<b>Total Certificated Salaries</b>	<b>2,107,979.86</b>	<b>2,064,667.20</b>	<b>1,903,167.52</b>	<b>161,499.68</b>
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**Classified Salaries**

2100	Instructional Aides	106,983.60	112,653.93	146,128.90	33,474.97-
2200	Classified Support	238,533.65	233,112.74	214,670.07	18,442.67
2400	Clerical & Technical Staff	200,467.13	253,956.93	255,349.68	1,392.75-
2900	Other Classified Staff			124.60	124.60-

<b>Total Classified Salaries</b>	<b>545,984.38</b>	<b>599,723.60</b>	<b>616,273.25</b>	<b>16,549.65-</b>
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**Employee Benefits**

3101	STRS - Certificated	345,894.53	343,701.12	307,042.26	36,658.86
3102	STRS - Classified			3,580.37	3,580.37-
3202	PERS - Classified	145,148.74	152,213.74	105,930.91	46,282.83
3301	OASDI/Medicare - Certificated	20,000.00	23,800.00	27,690.19	3,890.19-
3302	OASDI/Medicare - Classified	44,000.00	53,900.00	42,812.24	11,087.76
3401	Health & Welfare Benefits-Cert	290,000.00	286,656.05	239,286.03	47,370.02
3402	Health & Welfare Benefits-Class	12,659.88	12,659.88	8,028.50	4,631.38
3501	Unemployment Ins -Certificated	1,718.16	1,718.16	1,002.47	715.69
3601	Workers Comp - Certificated	27,500.00	27,500.00	22,832.10	4,667.90
3901	Other Benefits - Certificated	2,000.00	2,000.00		2,000.00
3990	PY Benefit Adjustments			25,590.84-	25,590.84

<b>Total Employee Benefits</b>	<b>888,921.31</b>	<b>904,148.95</b>	<b>732,614.23</b>	<b>171,534.72</b>
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**Books and Supplies**

4100	Textbooks & Core Curriculum	20,000.00	87,312.53	84,415.61	2,896.92
4200	Books & Other Reference Matls	1,000.00	1,000.00		1,000.00
4310	Instruct Materials & Supplies	20,000.00	53,651.90	12,202.17	41,449.73
4320	Office Supplies	9,000.00	12,774.00	8,906.29	3,867.71
4326	Arts & Music Supplies	2,500.00	2,500.00	659.13	1,840.87
4335	PE Supplies	2,500.00	2,500.00	1,341.26	1,158.74
4340	Educational Software	56,159.00	52,309.00	43,287.56	9,021.44
4345	Non Instruct Student Supplies	5,000.00	9,378.56	8,761.01	617.55
4346	Teacher Supplies	5,000.00	5,000.00		5,000.00
4350	Custodial Supplies			994.39	994.39-
4400	Non-Cap Equipment - General	13,000.00	13,000.00	5,634.20	7,365.80
4410	Classroom Furniture & Equip <5k	1,000.00	1,000.00	62.48	937.52
4430	Office Furniture & Equip <\$5k	3,000.00	2,500.00	1,757.53	742.47
4440	Computers (<\$5k)	15,500.00	26,990.93	26,376.14	614.79
4710	Food	123,000.00	123,000.00	65,626.96	57,373.04
4720	Food : Other Food	7,000.00	9,550.00	4,533.09	5,016.91

4990	PY Materials Adjustments			25,828.87-	25,828.87
4999	Misc Expense (Suspense)			2,544.81	2,544.81-
	<b>Total Books and Supplies</b>	<b>283,659.00</b>	<b>402,466.92</b>	<b>241,273.76</b>	<b>161,193.16</b>
	<b>Services and Other Operating Expenditures</b>				
5101	CMO Fees	895,131.82	860,525.82	860,525.40	.42
	<b>Services and Other Operating Expenditures (continued)</b>				
5205	Conference Fees	3,500.00	3,500.00	1,400.00	2,100.00
5210	Travel-Mileage, Parking&Tolls	2,500.00	552.00	29.90	522.10
5220	Travel & Lodging	2,500.00	400.00		400.00
5300	Dues & Memberships	8,000.00	13,000.00	10,249.95	2,750.05
5450	Other Insurance	31,000.00	31,000.00	26,506.76	4,493.24
5500	Operations & Housekeeping	10,000.00	10,000.00	3,227.81	6,772.19
5610	Rent & Leases	350,000.00	369,048.00	385,705.74	16,657.74-
5620	Equipment Leases	15,000.00	14,000.00	8,473.98	5,526.02
5630	Repairs & Maintenance-Building		1,000.00	899.87	100.13
5800	Professional Services	62,230.00	44,680.00	27,138.30	17,541.70
5810	Legal	20,000.00	24,000.00	11,984.50	12,015.50
5813	School Programs-After School	24,000.00	6,930.30	2,256.10	4,674.20
5819	School Programs - Other	1,000.00	1,000.00	715.00	285.00
5820	Audit & CPA	15,000.00	15,000.00	1,350.00	13,650.00
5835	Field Trips	25,000.00	25,337.60	20,682.30	4,655.30
5840	Marketing & Student Recruiting	5,000.00	5,000.00	4,973.71	26.29
5850	Oversight Fees	50,418.11	50,418.11	48,932.00	1,486.11
5857	Payroll Fees	17,000.00	17,000.00	18,122.36	1,122.36-
5860	Service Fees	2,000.00	2,000.00	535.50	1,464.50
5863	Professional Development	30,900.00	39,310.06	4,990.50	34,319.56
5864	Prof Dev-Other (tuition reimb)	20,000.00	26,081.02	27,288.00	1,206.98-
5869	SpecEd Contract Instructors	60,000.00	61,420.54	41,244.41	20,176.13
5870	Livescan Fingerprinting		800.00	103.00	697.00
5872	Special Education Fees	73,162.99	56,037.99	74,218.00	18,180.01-
5884	Substitutes	60,000.00	67,335.00	58,551.18	8,783.82
5890	Other Services - Non-Instr	6,000.00	3,000.00	6,077.00	3,077.00-
5900	Communications	3,000.00	3,000.00	2,310.00	690.00
5910	Telephone		2,625.00	3,090.00	465.00-
5920	Telecom & Internet	45,000.00	45,000.00	27,349.33	17,650.67
5930	Postage and Delivery	8,000.00	10,000.00	5,458.27	4,541.73
5940	Technology	34,892.00	32,492.00	7,897.70	24,594.30
	<b>Total Services and Other Operating Expenditures</b>	<b>1,880,234.92</b>	<b>1,841,493.44</b>	<b>1,692,286.57</b>	<b>149,206.87</b>
<b>6600 - 6999</b>					
6900	Depreciation	85,000.00	92,500.00	63,359.61	29,140.39
	<b>Total 6600 - 6999</b>	<b>85,000.00</b>	<b>92,500.00</b>	<b>63,359.61</b>	<b>29,140.39</b>
	<b>Total Year To Date Expenditures</b>	<b>5,791,779.47</b>	<b>5,905,000.11</b>	<b>5,248,974.94</b>	<b>656,025.17</b>

**Fund Reconciliation**

<b>Assets</b>				
9120	Cash in Banks	2,529,655.82	484,436.26	3,014,092.08
9200	Accounts Receivable	536,074.72	54,686.32-	481,388.40
9300	Due To-From MERF	1,722,598.26	1,721,491.70-	1,106.56
9303	Due To-From MSA 3	318.00	318.00-	
9309	Due To-From MSA SA	1,053.25	1,053.25-	
9310	IO Loan Due From MERF	87,086.00	2,161,411.53	2,248,497.53
9330	Prepaid Expenses	232.57	828.04	1,060.61
9440	Equipment	340,632.98	52,864.36	393,497.34
9445	Accum Depreciation - Equipment	253,099.53-	63,359.61-	316,459.14-
9450	Work in Progress	12,763.92	12,763.92-	
	<b>Total Assets</b>	<b>4,977,315.99</b>	<b>845,867.39</b>	<b>5,823,183.38</b>
<b>Liabilities</b>				
9500	Accounts Payable	282,491.78	258,578.65-	23,913.13
9505	Medical Benefits	1,312.31	1,312.31-	
9506	State Disability	25.12-	25.12	
9510	Dental	66,484.85	66,484.85-	
9511	Federal Tax	572.94-	572.94	
9512	State Tax	217.55-	217.55	
9521	Salary & Wages	54,051.48	107,009.98	161,061.46
9522	Credit Card Payable		1,252.26-	1,252.26-
9525	STRS	56,937.66	7,551.82-	49,385.84
9526	PERS	12,940.14	1,921.81-	11,018.33
9531	SUI	260.37	260.37-	
9550	Prior Year AP	248,460.99	2,434.30-	246,026.69
9552	Use Tax Payable	413.48	264.00-	149.48
9570	Stale-Dated Vendor Payables	17.50	17.50-	
9598	Paycom Suspense	1,270.86-	1,270.86	
9599	CMO Fee Payable	.48		.48
9610	IO Loan Due to MERF	433.78	433.78-	
9649	Paycheck Protection Program		576,190.00	576,190.00
9650	Deferred Revenue	20,038.41	12,175.00-	7,863.41
	<b>Total Liabilities</b>	<b>741,756.76</b>	<b>332,599.80</b>	<b>1,074,356.56</b>
	<b>Calculated Fund Balance</b>	<b>4,235,559.23</b>	<b>513,267.59</b>	<b>4,748,826.82</b>
<b>Beginning Fund Balance</b>				
9791	Fund Balance	4,235,559.23		4,235,559.23
	<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>513,267.59</b>	<b>513,267.59</b>

**Change in Fund Balance - Excess Revenues ( Expenditures )**

**513,267.59**

**Memo Only - Ending Fund Balance Accounts**

Adopted

**Other Designations**

9790	Undesignated Fund Balance	58,704.19		513,267.59	513,267.59
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**Revenues, Expenditures, and Changes in Fund Balance**

A.	Revenues	5,850,483.66	5,771,725.91	5,759,284.07	12,441.84
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B.	Expenditures	5,791,779.47	5,905,000.11	5,248,974.94	656,025.17
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C.	Subtotal (Revenue LESS Expense)	58,704.19	133,274.20-	510,309.13	643,583.33-
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D. Other Financing Sources and Uses

	Sources		4,729.00	2,958.46	1,770.54
	LESS Uses				

E.	Net Change in Fund Balance	58,704.19	128,545.20-	513,267.59	641,812.79-
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F. Fund Balance:

	Beginning Balance (9791)			4,235,559.23	
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	Audit Adjustments (9793)				
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	Other Restatements (9795)				
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	Adjusted Beginning Balance	.00	.00	4,235,559.23	
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G.	Calculated Ending Balance	58,704.19	128,545.20-	4,748,826.82	
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\*Components of Ending Fund Balance

	Legally Restricted (9740)				
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	Other Designations (9780)				
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	Undesig/Unapprop (9790)	58,704.19	128,545.20-	513,267.59	
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	Other				
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## MSA-SA

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	5,333,040.00	4,296,211.00	5,778,323.00	1,482,112.00-
8012	EPA Entitlement	129,600.00	105,400.00	105,302.00	98.00
8019	Prior Year Adjustments			121,426.13	121,426.13-
8096	In-Lieu-Of Property Taxes	1,881,196.00	1,536,579.00	51,917.00	1,484,662.00
<b>Total LCFF Revenue Sources</b>		<b>7,343,836.00</b>	<b>5,938,190.00</b>	<b>6,056,968.13</b>	<b>118,778.13-</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	92,000.00	80,880.00	89,700.00	8,820.00-
8290	Other Federal Revenue	331,524.17	579,208.00	468,136.28	111,071.72
8295	PY Revenue Adj			13,488.72	13,488.72-
<b>Total Federal Revenue</b>		<b>423,524.17</b>	<b>660,088.00</b>	<b>571,325.00</b>	<b>88,763.00</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	390,756.00	299,018.56	272,074.00	26,944.56
8550	Mandated Cost Reimbursements	16,234.19	14,832.00	14,832.00	
8560	State Lottery Revenue	154,969.00	113,850.00	129,388.46	15,538.46-
8590	All Other State Revenue	165,987.00	186,724.20	227,408.20	40,684.00-
<b>Total Other State Revenues</b>		<b>727,946.19</b>	<b>614,424.76</b>	<b>643,702.66</b>	<b>29,277.90-</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue	20,000.00			
8660	Interest	4,722.75	4,722.75	8,910.40	4,187.65-
8690	PY Revenue Adjustments			2,268.20-	2,268.20
8695	PY Revenue Adjustment			45,455.11-	45,455.11
8699	Other Revenue	161,921.12	10.06	144.06	134.00-
<b>Total Other Local Revenue</b>		<b>186,643.87</b>	<b>4,732.81</b>	<b>38,668.85-</b>	<b>43,401.66</b>
<b>Other Financing Sources</b>					
8802	Donations - Private		7,200.00	7,200.00	
8803	Fundraising		63,721.25	55,887.22	7,834.03
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>70,921.25</b>	<b>63,087.22</b>	<b>7,834.03</b>
<b>Total Year To Date Revenues</b>		<b>8,681,950.23</b>	<b>7,288,356.82</b>	<b>7,296,414.16</b>	<b>8,057.34-</b>

**Expenditure Detail****Certificated Salaries**

1100	Teacher Salaries	2,284,841.38	2,143,314.90	2,199,362.01	56,047.11-
1300	Cert Administrators	473,595.00	478,658.00	489,970.25	11,312.25-
<b>Total Certificated Salaries</b>		<b>2,758,436.38</b>	<b>2,621,972.90</b>	<b>2,689,332.26</b>	<b>67,359.36-</b>
<b>Classified Salaries</b>					
2100	Instructional Aides	355,073.64	309,106.23	349,931.24	40,825.01-
<b>Object</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actual</b>	<b>Balance</b>
2200	Classified Support	265,556.00	228,098.39	210,862.83	17,235.56
2400	Clerical & Technical Staff	244,471.58	184,471.58	208,964.52	24,492.94-
2900	Other Classified Staff			24,590.98	24,590.98-
<b>Total Classified Salaries</b>		<b>865,101.22</b>	<b>721,676.20</b>	<b>794,349.57</b>	<b>72,673.37-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	451,252.25	442,061.02	438,252.60	3,808.42
3102	STRS - Classified	5,985.00	650.00	4,964.13	4,314.13-
3201	PERS - Certificated		9,985.00	4,491.43	5,493.57
3202	PERS - Classified	162,020.25	146,506.53	129,194.81	17,311.72
3301	OASDI/Medicare - Certificated	30,000.00	39,000.00	41,473.05	2,473.05-
3302	OASDI/Medicare - Classified	38,180.80	40,569.63	57,156.17	16,586.54-
3401	Health & Welfare Benefits-Cert	554,000.00	549,276.75	460,644.18	88,632.57
3402	Health & Welfare Benefits-Class	6,000.00	11,000.00	2,678.74	8,321.26
3501	Unemployment Ins -Certificated	2,000.00	8,000.00	7,894.90	105.10
3601	Workers Comp - Certificated	35,000.00	49,293.00	42,251.00	7,042.00
3901	Other Benefits - Certificated	2,000.00	1,791.00		1,791.00
3990	PY Benefit Adjustments			2,324.69	2,324.69-
<b>Total Employee Benefits</b>		<b>1,286,438.30</b>	<b>1,298,132.93</b>	<b>1,191,325.70</b>	<b>106,807.23</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	37,000.00	25,612.27	15,692.02	9,920.25
4200	Books & Other Reference Matls	11,000.00	4,000.00	1,703.85	2,433.96
4310	Instruct Materials & Supplies	42,000.00	43,710.19	25,275.82	18,434.37
4320	Office Supplies	17,000.00	11,199.96	5,812.11	5,712.98
4325	Prof Dev Materials & Supplies		2,352.04	2,691.87	339.83-
4326	Arts & Music Supplies	7,500.00	3,500.00	423.62	3,076.38
4335	PE Supplies	15,000.00	8,395.17	2,639.36	7,149.71
4340	Educational Software	63,254.00	46,707.49	39,510.74	7,100.20
4345	Non Instruct Student Supplies	15,000.00	14,240.04	16,047.68	883.03-
4346	Teacher Supplies	15,000.00	8,000.00	1,897.49	6,123.74
4350	Custodial Supplies	25,000.00	17,000.00	14,484.33	3,064.52
4400	Non-Cap Equipment - General	27,000.00	3,700.00	11,551.08	7,851.08-
4430	Office Furniture & Equip <\$5k	2,750.00	1,250.00		1,250.00
4440	Computers (<\$5k)	15,000.00	10,000.00	7,151.35	2,848.65
4710	Food			1,005.36	1,005.36-
4720	Food : Other Food	8,000.00	10,630.50	1,784.23	9,233.86

**Books and Supplies (continued)**

4990	PY Materials Adjustments			15,805.98-	15,805.98
4999	Misc Expense (Suspense)			18,457.31	18,457.31-

<b>Total Books and Supplies</b>	<b>300,504.00</b>	<b>210,297.66</b>	<b>150,322.24</b>	<b>63,617.99</b>
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**Services and Other Operating Expenditures**

5101	CMO Fees	895,131.82	260,525.82	585,525.82	325,000.00-
5210	Travel-Mileage, Parking&Tolls	6,000.00	4,500.00	466.68	4,033.32
5215	Travel - Conferences	5,000.00	3,000.00		3,000.00
5220	Travel & Lodging	5,000.00	3,000.00		3,000.00
5300	Dues & Memberships	20,000.00	20,000.00	8,685.00	11,315.00
5450	Other Insurance	40,000.00	46,916.00	33,717.00	13,199.00
5500	Operations & Housekeeping	45,000.00	35,000.00	33,729.06	1,270.94
5510	Utilities - Gas and Electric	120,000.00	88,000.00	65,433.84	22,566.16
5620	Equipment Leases	31,000.00	31,000.00	19,902.80	11,642.34
5630	Repairs & Maintenance-Building	60,000.00	35,435.11	31,204.56	4,230.55
5800	Professional Services	58,000.00	43,943.41	23,764.07	20,179.34
5810	Legal	15,000.00	15,000.00	1,137.20-	16,137.20
5811	Property Tax			3,480.33-	3,480.33
5813	School Programs-After School	5,000.00			
5814	School Progs-Academic Competns	20,000.00	20,000.00	4,944.26	15,055.74
5819	School Programs - Other	25,000.00	50,138.46	32,039.90	18,098.56
5820	Audit & CPA	13,000.00	13,000.00	1,350.00	11,650.00
5835	Field Trips	60,000.00	58,245.01	25,294.00	32,951.01
5840	Marketing & Student Recruiting	45,000.00	45,000.00	2,899.44	42,100.56
5850	Oversight Fees	78,611.80	78,611.80	59,462.85	19,148.95
5857	Payroll Fees	30,000.00	29,600.00	29,181.56	418.44
5860	Service Fees		2,000.00	2,490.63	490.63-
5863	Professional Development	13,000.00	57,146.64	25,292.78	31,853.86
5864	Prof Dev-Other (tuition reimb)	50,000.00	42,745.71	10,669.46	32,076.25
5869	SpecEd Contract Instructors	236,000.00	215,037.23	198,821.37	16,215.86
5870	Livescan Fingerprinting		300.00	135.00	165.00
5872	Special Education Fees	19,310.24	19,310.24		19,310.24
5884	Substitutes	92,000.00	92,000.00	72,262.50	20,071.00
5900	Communications		2,100.00	1,687.29	412.71
5910	Telephone		4,725.00	8,540.00	3,815.00-
5920	Telecom & Internet	28,000.00	26,000.00	16,701.51	9,298.49
5930	Postage and Delivery	10,000.00	15,000.00	7,584.03	7,415.97
5940	Technology	44,460.00	46,660.00	17,313.36	29,346.64
5990	PY Services Adjustments			23,197.60-	23,197.60

<b>Total Services and Other Operating Expenditures</b>	<b>2,069,513.86</b>	<b>1,403,940.43</b>	<b>1,291,283.64</b>	<b>113,535.43</b>
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**Capital Outlay**

6400	Equip (incl Computers) (Fixed)	30,000.00	7,604.83		7,604.83
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<b>Total Capital Outlay</b>	<b>30,000.00</b>	<b>7,604.83</b>	<b>.00</b>	<b>7,604.83</b>
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**6600 - 6999**

6900	Depreciation	600,000.00	612,633.00	583,197.41	29,435.59
<b>Total 6600 - 6999</b>		<b>600,000.00</b>	<b>612,633.00</b>	<b>583,197.41</b>	<b>29,435.59</b>

**Transfers of Indirect/direct support costs**

7310	Indirect Costs		9,222.95		9,222.95
<b>Total Transfers of Indirect/direct support costs</b>		<b>.00</b>	<b>9,222.95</b>	<b>.00</b>	<b>9,222.95</b>

**Debt Service**

7438	Interest Expense	581,644.00	581,644.00	582,786.84	1,142.84-
<b>Total Debt Service</b>		<b>581,644.00</b>	<b>581,644.00</b>	<b>582,786.84</b>	<b>1,142.84-</b>

<b>Total Year To Date Expenditures</b>		<b>8,491,637.76</b>	<b>7,467,124.90</b>	<b>7,282,597.66</b>	<b>189,048.45</b>
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**Fund Reconciliation****Assets**

9110	Cash in County Treasury		591,479.19	561,901.74-	29,577.45
9120	Cash in Banks		271,039.49	2,189,367.43	2,460,406.92
9135	Cash with Fiscal Agents		19,890.00		19,890.00
9150	Investments		75,554.11		75,554.11
9200	Accounts Receivable		217,901.95	357,480.46	575,382.41
9295	Due To-From Bond Project Fund		593,311.09	593,311.09-	
9300	Due To-From MERF		414.43-	414.43	
9301	Due To-From MSA 1		2,328.92	2,328.92-	
9302	Due To-From MSA 2		2,419.98	2,419.98-	
9303	Due To-From MSA 3		2,411.47	2,411.47-	
9305	Due To-From MSA 5		5,233.30	5,233.30-	
9308	Due To-From MSA 8		1,053.25-	1,053.25	
9311	Due To-From MSA SD		14,120.98	14,120.98-	
9330	Prepaid Expenses		634.52	2,471.54	3,106.06
9430	Buildings		22,157,821.53	195,071.25	22,352,892.78
9435	Accum Depreciation - Buildings		1,375,930.98-	582,177.78-	1,958,108.76-
9440	Equipment		269,645.41	80,615.43	350,260.84
9445	Accum Depreciation - Equipment		276,028.10-	1,019.63-	277,047.73-
9450	Work in Progress		195,071.25	195,071.25-	
<b>Total Assets</b>			<b>22,765,436.43</b>	<b>866,477.65</b>	<b>23,631,914.08</b>

**Liabilities**

9500	Accounts Payable		134,449.00	134,449.00-	
9505	Medical Benefits		13,231.66	13,231.66-	
9510	Dental		6,317.92	6,317.92-	
9521	Salary & Wages		28,378.56	173,095.47	201,474.03
9522	Credit Card Payable			37,643.21-	37,643.21-

9525	STRS	44,074.91	50,914.70	94,989.61
9526	PERS	17,458.71	1,794.10	19,252.81
9531	SUI	471.53	471.53-	
9550	Prior Year AP	172,477.91	1,361,865.25	1,534,343.16
9552	Use Tax Payable	693.53	488.92	1,182.45
9560	Stale-Dated Employee Payables	303.68-	303.68	
9570	Stale-Dated Vendor Payables	2,974.96	2,902.50-	72.46
9598	Paycom Suspense	6,430.41-	87.59-	6,518.00-
9599	CMO Fee Payable	.06		.06
9610	IO Loan Due to MERF	2,375,620.50	969,810.66-	1,405,809.84
9640	Current Loans	4,181,387.96	321,878.90-	3,859,509.06

**Fund Reconciliation (continued)**

**Liabilities (continued)**

9649	Paycheck Protection Program		751,656.00	751,656.00
9650	Deferred Revenue	664.00	664.00-	
9669	Long-Term Bond Debt	8,265,453.31		8,265,453.31

<b>Total Liabilities</b>	<b>15,236,920.43</b>	<b>852,661.15</b>	<b>16,089,581.58</b>
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<b>Calculated Fund Balance</b>	<b>7,528,516.00</b>	<b>13,816.50</b>	<b>7,542,332.50</b>
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**Beginning Fund Balance**

9791	Fund Balance	7,528,516.00		7,528,516.00
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<b>Beginning Fund Balance Proof</b>	<b>.00</b>	<b>13,816.50</b>	<b>13,816.50</b>
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**Change in Fund Balance - Excess Revenues ( Expenditures )**      **13,816.50**

**Memo Only - Ending Fund Balance Accounts**

Adopted

**Reserves**

9720	Reserve for Encumbrance		4,521.21-	4,521.21-
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**Other Designations**

9790	Undesignated Fund Balance	190,312.47		
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**Revenues, Expenditures, and Changes in Fund Balance**

A. Revenues	8,681,950.23	7,217,435.57	7,233,326.94	15,891.37-
B. Expenditures	8,491,637.76	7,467,124.90	7,282,597.66	189,048.45
C. Subtotal (Revenue LESS Expense)	190,312.47	249,689.33-	49,270.72-	204,939.82-
D. Other Financing Sources and Uses				

Sources		70,921.25	63,087.22	7,834.03
LESS Uses				
E. Net Change in Fund Balance	190,312.47	178,768.08-	13,816.50	197,105.79-
F. Fund Balance:				
Beginning Balance (9791)			7,528,516.00	
Audit Adjustments (9793)				
Other Restatements (9795)				
Adjusted Beginning Balance	.00	.00	7,528,516.00	
G. Calculated Ending Balance	190,312.47	178,768.08-	7,542,332.50	
*Components of Ending Fund Balance				
Legally Restricted (9740)				
Other Designations (9780)				
Undesig/Unapprop (9790)	190,312.47	178,768.08-		
Other			4,521.21-	

## MSA-SD

## 2019-20 Detail Report

## Fund 62 - Operating Fund

## Fiscal Year 2019/20

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance
<b>Revenue Detail</b>					
<b>LCFF Revenue Sources</b>					
8011	State Aid	924,092.00	851,892.00	659,972.00	191,920.00
8012	EPA Entitlement	89,410.00	84,600.00	84,144.00	456.00
8019	Prior Year Adjustments			2,746.00	2,746.00-
8096	In-Lieu-Of Property Taxes	2,746,461.00	2,643,915.00	2,817,162.00	173,247.00-
<b>Total LCFF Revenue Sources</b>		<b>3,759,963.00</b>	<b>3,580,407.00</b>	<b>3,564,024.00</b>	<b>16,383.00</b>
<b>Federal Revenue</b>					
8181	SpEd Revenue	54,353.02	48,480.00	56,002.00	7,522.00-
8290	Other Federal Revenue	55,343.47	58,901.00	52,612.00	6,289.00
8295	PY Revenue Adj			8,997.00	8,997.00-
<b>Total Federal Revenue</b>		<b>109,696.49</b>	<b>107,381.00</b>	<b>117,611.00</b>	<b>10,230.00-</b>
<b>Other State Revenues</b>					
8311	SpEd Revenue	265,700.00	220,501.44	218,704.00	1,797.44
8550	Mandated Cost Reimbursements	39,900.00	6,512.00	6,512.00	
8560	State Lottery Revenue	106,529.00	91,494.00	85,952.04	5,541.96
8590	All Other State Revenue		143,736.00	82,281.49	61,454.51
<b>Total Other State Revenues</b>		<b>412,129.00</b>	<b>462,243.44</b>	<b>393,449.53</b>	<b>68,793.91</b>
<b>Other Local Revenue</b>					
8600	Other Local Revenue	20,000.00			
8660	Interest	5,381.49	5,381.49	3,050.57	2,330.92
8695	PY Revenue Adjustment			57,029.10	57,029.10-
8699	Other Revenue	72,000.00		.82	.82-
<b>Total Other Local Revenue</b>		<b>97,381.49</b>	<b>5,381.49</b>	<b>60,080.49</b>	<b>54,699.00-</b>
<b>Other Financing Sources</b>					
8802	Donations - Private			2,101.23	2,101.23-
8803	Fundraising		80,837.71	66,789.96	14,047.75
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>80,837.71</b>	<b>68,891.19</b>	<b>11,946.52</b>
<b>Total Year To Date Revenues</b>		<b>4,379,169.98</b>	<b>4,236,250.64</b>	<b>4,204,056.21</b>	<b>32,194.43</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1100	Teacher Salaries	1,142,508.00	1,156,161.33	1,226,830.33	70,669.00-

1300	Cert Administrators	372,470.00	372,418.00	382,427.72	10,009.72-
<b>Total Certificated Salaries</b>		<b>1,514,978.00</b>	<b>1,528,579.33</b>	<b>1,609,258.05</b>	<b>80,678.72-</b>
<b>Classified Salaries</b>					
2100	Instructional Aides	153,695.20	126,997.54	125,630.77	1,366.77
2200	Classified Support	40,051.76	94,312.47	127,824.29	33,511.82-
<b>Classified Salaries (continued)</b>					
2400	Clerical & Technical Staff	167,891.52	139,350.40	142,667.58	3,317.18-
2900	Other Classified Staff			6,003.12	6,003.12-
<b>Total Classified Salaries</b>		<b>361,638.48</b>	<b>360,660.41</b>	<b>402,125.76</b>	<b>41,465.35-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	267,170.92	252,675.53	261,216.09	8,540.56-
3102	STRS - Classified	13,252.28	19,909.27	18,332.64	1,576.63
3202	PERS - Classified	55,267.95	49,267.95	50,755.92	1,487.97-
3301	OASDI/Medicare - Certificated	22,500.00	21,197.54	23,245.77	2,048.23-
3302	OASDI/Medicare - Classified	18,500.00	22,241.60	22,241.95	.35-
3401	Health & Welfare Benefits-Cert	283,304.18	279,146.18	230,116.23	49,029.95
3402	Health & Welfare Benefits-Class	16,695.82	9,375.82	19,827.17	10,451.35-
3501	Unemployment Ins -Certificated	2,000.00	2,000.00	740.86	1,259.14
3601	Workers Comp - Certificated	16,000.00	19,182.00	17,345.95	1,836.05
3901	Other Benefits - Certificated	1,500.00			
3990	PY Benefit Adjustments			35,201.57-	35,201.57
<b>Total Employee Benefits</b>		<b>696,191.15</b>	<b>674,995.89</b>	<b>608,621.01</b>	<b>66,374.88</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	5,000.00			
4200	Books & Other Reference Matls	5,000.00	153.56	153.06	.50
4310	Instruct Materials & Supplies	10,000.00	22,436.94	6,098.71	16,338.23
4320	Office Supplies	7,000.00	4,561.35	4,086.88	474.47
4326	Arts & Music Supplies	2,481.00	2,481.00	1,829.71	651.29
4335	PE Supplies	2,500.00	2,500.00	2,050.21	449.79
4340	Educational Software	17,731.14	13,619.55	11,298.00	2,321.55
4345	Non Instruct Student Supplies	6,000.00	8,520.00	7,665.65	854.35
4346	Teacher Supplies	2,500.00	2,500.00	1,694.17	805.83
4350	Custodial Supplies	6,365.00	6,365.00	4,842.47	1,522.53
4430	Office Furniture & Equip <\$5k	5,000.00	3,000.00	1,447.67	1,552.33
4440	Computers (<\$5k)	5,000.00	10,137.36	8,634.24	1,503.12
4464	Fixed Asset Suspense (Equip)		25,500.00		25,500.00
4710	Food		622.07	341.65	280.42
4720	Food : Other Food	7,000.00	5,752.00	4,370.87	1,381.13
4990	PY Materials Adjustments			49,055.73	49,055.73-
<b>Total Books and Supplies</b>		<b>81,577.14</b>	<b>108,148.83</b>	<b>103,569.02</b>	<b>4,579.81</b>
<b>Services and Other Operating Expenditures</b>					
5101	CMO Fees	415,569.82	343,206.82	195,000.81	148,206.01



5210	Travel-Mileage, Parking&Tolls	5,000.00	5,000.00	248.77	4,751.23
5220	Travel & Lodging	8,000.00	7,700.00	3,965.06	3,734.94
5300	Dues & Memberships	6,000.00	9,000.00	6,974.75	2,025.25
5450	Other Insurance	23,000.00	23,000.00	25,043.92	2,043.92-
5500	Operations & Housekeeping	32,000.00	14,390.36	6,825.10	7,565.26
5510	Utilities - Gas and Electric	60,000.00	61,109.64	61,313.80	204.16-
5610	Rent & Leases	716,172.00	716,172.00	716,762.00	590.00-
5620	Equipment Leases	12,000.00	11,912.00	13,537.86	583.06
5630	Repairs & Maintenance-Building	33,000.00	17,600.00	15,943.13	1,656.87
5800	Professional Services	28,577.75	22,652.17	7,492.39	15,159.78
5810	Legal	5,000.00	42,225.50	40,366.00	1,859.50
5813	School Programs-After School		84,029.40	73,613.17	10,416.23
5814	School Progs-Academic Competns	6,000.00	4,088.00	563.00	3,525.00
5819	School Programs - Other		2,300.00	1,271.14	1,028.86
5820	Audit & CPA	8,500.00	1,900.00	1,350.00	550.00
5835	Field Trips	40,000.00	46,000.00	32,194.00	13,806.00
5836	Field Trip Transport		11,500.00	11,725.60	225.60-
5840	Marketing & Student Recruiting	10,000.00	15,000.00	11,711.33	3,288.67
5850	Oversight Fees	37,779.07	37,779.07	32,019.83	5,759.24
5857	Payroll Fees	10,000.00	7,990.00	14,496.74	6,506.74-
5860	Service Fees	1,000.00	1,000.00	447.85	552.15
5863	Professional Development	5,000.00	5,914.35	3,944.56	1,969.79
5864	Prof Dev-Other (tuition reimb)	5,000.00	4,717.15		4,717.15
5869	SpecEd Contract Instructors	52,178.90	155,430.88	165,744.15	10,313.27-
5872	Special Education Fees	12,802.12	1,669.12		1,669.12
5884	Substitutes	27,000.00	24,760.00	23,903.00	857.00
5890	Other Services - Non-Instr		1,153.31	3,229.01	2,075.70-
5900	Communications		2,010.00	2,955.00	945.00-
5910	Telephone		2,700.00	3,290.00	590.00-
5920	Telecom & Internet	28,000.00	22,496.00	17,451.30	5,044.70
5930	Postage and Delivery	5,000.00	5,000.00	3,550.01	1,449.99
5940	Technology	21,300.00	12,146.69	11,348.20	798.49
	<b>Total Services and Other Operating Expenditures</b>	<b>1,613,879.66</b>	<b>1,723,552.46</b>	<b>1,508,281.48</b>	<b>217,479.90</b>
<b>Capital Outlay</b>					
6400	Equip (incl Computers) (Fixed)	22,000.00			
	<b>Total Capital Outlay</b>	<b>22,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>6600 - 6999</b>					
6900	Depreciation	45,000.00	20,000.00	14,699.33	5,300.67
	<b>Total 6600 - 6999</b>	<b>45,000.00</b>	<b>20,000.00</b>	<b>14,699.33</b>	<b>5,300.67</b>
<b>Transfers of Indirect/direct support costs</b>					
7310	Indirect Costs		4,423.00		4,423.00
	<b>Total Transfers of Indirect/direct support costs</b>	<b>.00</b>	<b>4,423.00</b>	<b>.00</b>	<b>4,423.00</b>
<b>Debt Service</b>					

7438	Interest Expense		2,333.33		2,333.33
	<b>Total Debt Service</b>	<b>.00</b>	<b>2,333.33</b>	<b>.00</b>	<b>2,333.33</b>
	<b>Total Year To Date Expenditures</b>	<b>4,335,264.43</b>	<b>4,422,693.25</b>	<b>4,246,554.65</b>	<b>178,347.52</b>

### Fund Reconciliation

<b>Assets</b>					
9110	Cash in County Treasury		82,450.10	68,151.33	150,601.43
9120	Cash in Banks		77,872.49	709,590.55	787,463.04
9125	Cash-Other External Bank Acct		106,607.27		106,607.27
9135	Cash with Fiscal Agents		75,000.00	150,000.00	225,000.00
9150	Investments		198,190.94		198,190.94
9200	Accounts Receivable		133,500.00	389,786.62	523,286.62
9300	Due To-From MERF		10.08-	606.51-	616.59-
9301	Due To-From MSA 1		8,037.00-		8,037.00-
9305	Due To-From MSA 5		12,600.64	12,600.94-	.30-
9309	Due To-From MSA SA			497.92	497.92
9310	IO Loan Due From MERF		111,845.95	111,835.87-	10.08
9330	Prepaid Expenses		290.91	290.91-	
9440	Equipment		410,868.46	281,255.16	692,123.62
9445	Accum Depreciation - Equipment		387,776.36-	14,699.33-	402,475.69-
9450	Work in Progress		256,582.24	256,582.24-	
	<b>Total Assets</b>		<b>1,069,985.56</b>	<b>1,202,665.78</b>	<b>2,272,651.34</b>

### Liabilities

9500	Accounts Payable		238,494.86	237,919.31-	575.55
9505	Medical Benefits		542.80	542.80-	
9510	Dental		2,382.37	2,382.37-	
9511	Federal Tax		359.88	359.88-	
9521	Salary & Wages		39,475.86	100,321.41	139,797.27
9522	Credit Card Payable			716.79-	716.79-
9525	STRS		38,043.69	20,469.40	58,513.09
9526	PERS		6,681.03	3,753.20-	2,927.83
9531	SUI		217.22	217.22-	
9550	Prior Year AP		32,144.86	290,844.47	322,989.33
9552	Use Tax Payable		182.44	406.31	588.75
9560	Stale-Dated Employee Payables		762.37-	762.37	
9570	Stale-Dated Vendor Payables		101.65	101.65-	
9598	Paycom Suspense		6,111.99-	6,111.99	
9599	CMO Fee Payable		.14		.14
9610	IO Loan Due to MERF		223,764.93	654,090.49	877,855.42
9649	Paycheck Protection Program			418,151.00	418,151.00
9669	Long-Term Bond Debt		151,805.92		151,805.92

		<b>Total Liabilities</b>	<u>727,323.29</u>	<u>1,245,164.22</u>	<u>1,972,487.51</u>
		<b>Calculated Fund Balance</b>	<u>342,662.27</u>	<u>42,498.44-</u>	<u>300,163.83</u>
<b>Beginning Fund Balance</b>					
9791	Fund Balance		342,662.27		342,662.27
		<b>Beginning Fund Balance Proof</b>	<u>.00</u>	<u>42,498.44-</u>	<u>42,498.44-</u>
		<b>Change in Fund Balance - Excess Revenues ( Expenditures )</b>		<b>(42,498.44)</b>	

**Memo Only - Ending Fund Balance Accounts**

			Adopted		
<b>Reserves</b>					
9720	Reserve for Encumbrance			2,208.92-	2,208.92-
<b>Other Designations</b>					
9790	Undesignated Fund Balance	43,905.55			
<b>Revenues, Expenditures, and Changes in Fund Balance</b>					
	A. Revenues	4,379,169.98	4,155,412.93	4,135,165.02	20,247.91
	B. Expenditures	4,335,264.43	4,422,693.25	4,246,554.65	178,347.52
	C. Subtotal (Revenue LESS Expense)	43,905.55	267,280.32-	111,389.63-	158,099.61-
	D. Other Financing Sources and Uses				
	Sources		80,837.71	68,891.19	11,946.52
	LESS Uses				
	E. Net Change in Fund Balance	43,905.55	186,442.61-	42,498.44-	146,153.09-
	F. Fund Balance:				
	Beginning Balance (9791)			342,662.27	
	Audit Adjustments (9793)				
	Other Restatements (9795)				
	Adjusted Beginning Balance	.00	.00	342,662.27	
	G. Calculated Ending Balance	43,905.55	186,442.61-	300,163.83	

\*Components of Ending Fund Balance

Legally Restricted (9740)

Other Designations (9780)			
Undesig/Unapprop (9790)	43,905.55	186,442.61-	
Other			2,208.92-

**MERF**

**2019-20 Detail Report**

**Fund 62 - Operating Fund**

**Fiscal Year 2019/20**

<b>Object</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Revenue</b>	<b>Balance</b>
<b>Revenue Detail</b>					
<b>Other Local Revenue</b>					
8699	Other Revenue		9,355.00	12,366.98	3,011.98-
8701	CMO Fee - MSA-1	895,131.86	895,131.86	860,526.40	34,605.46
8702	CMO Fee - MSA-2	811,212.82	811,212.82	779,851.12	31,361.70
8703	CMO Fee - MSA-3	895,131.82	895,131.82	860,526.06	34,605.76
8704	CMO Fee - MSA-4	67,134.82	67,134.82	37,647.49	29,487.33
8705	CMO Fee - MSA-5	167,836.82	167,836.82	430,263.47	262,426.65-
8706	CMO Fee - MSA-6	67,134.82	67,134.82	37,647.49	29,487.33
8707	CMO Fee - MSA-7	447,565.82	447,565.82	430,263.03	17,302.79
8708	CMO Fee - MSA-8	895,131.82	895,131.82	860,525.40	34,606.42
8709	CMO Fee - MSA-SA	895,131.82	295,131.82	585,525.82	290,394.00-
8712	CMO Fee - MSA-SD	415,569.82	359,569.82	195,000.81	164,569.01
<b>Total Other Local Revenue</b>		<b>5,556,982.24</b>	<b>4,910,337.24</b>	<b>5,090,144.07</b>	<b>179,806.83-</b>
<b>Other Financing Sources</b>					
8802	Donations - Private			21,471.39	21,471.39-
<b>Total Other Financing Sources</b>		<b>.00</b>	<b>.00</b>	<b>21,471.39</b>	<b>21,471.39-</b>
<b>Contributions</b>					
8999	Misc Revenue (Suspense)			21,625.11	21,625.11-
<b>Total Contributions</b>		<b>.00</b>	<b>.00</b>	<b>21,625.11</b>	<b>21,625.11-</b>
<b>Total Year To Date Other Financing Sources</b>		<b>.00</b>	<b>.00</b>	<b>43,096.50</b>	<b>43,096.50-</b>
<b>Total Year To Date Revenues</b>		<b>5,556,982.24</b>	<b>4,910,337.24</b>	<b>5,133,240.57</b>	<b>222,903.33-</b>
<b>Expenditure Detail</b>					
<b>Certificated Salaries</b>					
1300	Cert Administrators	751,794.23	751,794.23	621,464.08	130,330.15
<b>Total Certificated Salaries</b>		<b>751,794.23</b>	<b>751,794.23</b>	<b>621,464.08</b>	<b>130,330.15</b>
<b>Classified Salaries</b>					
2200	Classified Support			40,970.82	40,970.82-
2400	Clerical & Technical Staff	1,248,040.48	1,254,040.48	1,335,650.12	81,609.64-
2900	Other Classified Staff	576,750.04	560,750.04	573,428.21	12,678.17-

	<b>Total Classified Salaries</b>	<b>1,824,790.52</b>	<b>1,814,790.52</b>	<b>1,950,049.15</b>	<b>135,258.63-</b>
<b>Employee Benefits</b>					
3101	STRS - Certificated	101,079.56	101,079.56	105,142.23	4,062.67-
3102	STRS - Classified	47,953.99	47,953.99	235,881.13	187,927.14-
3202	PERS - Classified	136,042.37	136,042.37	52,049.34	83,993.03
3301	OASDI/Medicare - Certificated	196,698.86	191,977.87	9,011.21	182,966.66
3302	OASDI/Medicare - Classified	2,372.80-	2,348.19	113,045.10	110,696.91-
3401	Health & Welfare Benefits-Cert	370,505.34	371,105.34	243,937.06	127,168.28
3402	Health &Welfare Benefits-Class	19,580.17-	19,580.17-		19,580.17-
3501	Unemployment Ins -Certificated	774.00	774.00	1,568.00	794.00-
3502	Unemployment Ins - Classified	496.12	496.12	8,312.41	7,816.29-
3601	Workers Comp - Certificated		38,305.00	19,653.32	18,651.68
3701	Other Retirement - Cert		6,566.21		6,566.21
3901	Other Benefits - Certificated	24,516.40	19,292.30	28.00	19,264.30
3902	Other Benefits - Classified	8,701.71	13,930.35	50,656.88	36,726.53-
3990	PY Benefit Adjustments			117,640.06-	117,640.06
	<b>Total Employee Benefits</b>	<b>864,815.38</b>	<b>910,291.13</b>	<b>721,644.62</b>	<b>188,646.51</b>
<b>Books and Supplies</b>					
4100	Textbooks & Core Curriculum	1,000.00	1,000.00	115.96	884.04
4310	Instruct Materials & Supplies	1,000.00	26,873.00		26,873.00
4320	Office Supplies	14,080.00	16,380.00	7,904.52	8,508.47
4325	Prof Dev Materials & Supplies		1,000.00		1,000.00
4340	Educational Software	15,000.00	15,690.00	1,130.01	14,559.99
4345	Non Instruct Student Supplies		1,500.00	3,478.00	1,978.00-
4400	Non-Cap Equipment - General	5,500.00	5,693.00	2,221.40	3,471.60
4430	Office Furniture & Equip <\$5k	2,000.00	2,000.00		2,000.00
4440	Computers (<\$5k)	9,200.00	11,196.88	9,623.63	1,573.25
4720	Food : Other Food	49,650.00	45,345.46	29,176.35	16,201.11
4990	PY Materials Adjustments			4,810.00	4,810.00-
4999	Misc Expense (Suspense)			16,471.35	16,471.35-
	<b>Total Books and Supplies</b>	<b>97,430.00</b>	<b>126,678.34</b>	<b>74,931.22</b>	<b>51,812.11</b>
<b>Services and Other Operating Expenditures</b>					
5205	Conference Fees	25,668.00	23,158.00	2,364.31	20,793.69
5210	Travel-Mileage, Parking&Tolls	74,000.00	61,168.00	38,625.48	22,542.52
5220	Travel & Lodging	66,000.00	44,638.79	5,726.54	38,912.25
5300	Dues & Memberships	33,650.00	47,076.12	44,510.86	2,565.26
5450	Other Insurance	35,000.00	35,000.00	30,308.01	4,691.99
5500	Operations & Housekeeping	5,000.00	11,980.00	6,198.00	5,782.00
5610	Rent & Leases	177,745.00	187,524.00	190,256.05	2,732.05-
5620	Equipment Leases	5,000.00	7,950.00	7,331.45	618.55
5630	Repairs & Maintenance-Building	1,000.00	1,000.00	100.00	900.00
5800	Professional Services	377,718.00	458,123.00	276,055.87	182,067.13
5810	Legal	170,000.00	126,656.00	108,051.68	18,604.32

5820	Audit & CPA	90,000.00	90,000.00	66,431.00	23,569.00
5825	DMS Business Services	520,000.00	520,000.00	415,705.41	104,294.59
5840	Marketing & Student Recruiting	53,000.00	49,100.00	12,928.97	36,171.03
5857	Payroll Fees	20,000.00	20,000.00	14,479.47	5,520.53
5860	Service Fees	30,000.00	30,000.00	3,723.50	26,276.50
5863	Professional Development	90,900.00	75,300.00	22,290.61	53,009.39
5864	Prof Dev-Other (tuition reimb)	15,500.00	17,582.00	13,082.00	4,500.00
5870	Livescan Fingerprinting		200.00	185.50	14.50
5875	Staff Recruiting	15,000.00	13,845.00	5,999.00	7,846.00
5890	Other Services - Non-Instr		12,000.00	5,921.00	6,079.00
5900	Communications	5,000.00	7,150.00	2,829.38	4,320.62
5910	Telephone			1,293.05	1,293.05-
5920	Telecom & Internet	4,000.00	10,500.00	9,547.90	952.10
5930	Postage and Delivery	5,500.00	5,500.00	6,280.52	780.52-
5940	Technology	138,200.00	122,920.00	82,739.53	40,180.47
5990	PY Services Adjustments			32,256.74	32,256.74-
	<b>Total Services and Other Operating Expenditures</b>	<b>1,957,881.00</b>	<b>1,978,370.91</b>	<b>1,405,221.83</b>	<b>573,149.08</b>
<b>6600 - 6999</b>					
6900	Depreciation			859.20	859.20-
	<b>Total 6600 - 6999</b>	<b>.00</b>	<b>.00</b>	<b>859.20</b>	<b>859.20-</b>
	<b>Total Year To Date Expenditures</b>	<b>5,496,711.13</b>	<b>5,581,925.13</b>	<b>4,774,170.10</b>	<b>807,820.02</b>
<b>Other Financing Sources</b>					
8802	Donations - Private			21,471.39	21,471.39-
	<b>Total Other Financing Sources</b>	<b>.00</b>	<b>.00</b>	<b>21,471.39</b>	<b>21,471.39-</b>
<b>Contributions</b>					
8999	Misc Revenue (Suspense)			21,625.11	21,625.11-
	<b>Total Contributions</b>	<b>.00</b>	<b>.00</b>	<b>21,625.11</b>	<b>21,625.11-</b>
	<b>Total Year To Date Other Financing Sources</b>	<b>.00</b>	<b>.00</b>	<b>43,096.50</b>	<b>43,096.50-</b>
<b>Fund Reconciliation</b>					
<b>Assets</b>					
9120	Cash in Banks		2,665,572.32	512,043.25	3,177,615.57
9135	Cash with Fiscal Agents		16,000.00		16,000.00
9200	Accounts Receivable		10,202.00	338,119.16	348,321.16
9295	Due To-From Bond Project Fund		220,184.10-	220,184.10	
9299	CMO Fee Receivable		53,273.25		53,273.25
9301	Due To-From MSA 1		169,154.73-	127,079.96	42,074.77-
9302	Due To-From MSA 2		54,537.59-	54,537.59	
9303	Due To-From MSA 3		175.70	175.70-	

9304	Due To-From MSA 4	37.95-	37.95	
9305	Due To-From MSA 5	2,934.67	1,002,934.67-	1,000,000.00-
9306	Due To-From MSA 6	58.10	999,941.90	1,000,000.00
9307	Due To-From MSA 7	10,278.65	10,278.65-	
9308	Due To-From MSA 8	1,722,164.48-	1,722,164.48	
9309	Due To-From MSA SA	1,696,088.79	1,696,059.73-	29.06
9310	Due from Other Funds	2,079,029.01	950,262.87-	1,128,766.14
9311	Due To-From MSA SD	75,145.25	74,498.66-	646.59
9330	Prepaid Expenses	14,665.00	14,665.00-	
9399	CMO Fee Due To MERF	284,945.69-	284,945.69	
9440	Equipment	134,512.67		134,512.67
9445	Accum Depreciation - Equipment	117,894.56-	859.20-	118,753.76-

<b>Total Assets</b>	<b>4,189,016.31</b>	<b>509,319.60</b>	<b>4,698,335.91</b>
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**Liabilities**

9500	Accounts Payable	230,840.50-		230,840.50-
9505	Medical Benefits	3,322.65	3,322.65-	
9510	Dental	5,840.67	5,655.49-	185.18
9517	Voluntary 403b	98,814.85	90,812.14-	8,002.71
9521	Salary & Wages	7,202.47	139,225.73	146,428.20
9522	Credit Card Payable		7,577.56	7,577.56
9524	EWO	150.00-		150.00-
9525	STRS	140,301.44	1,551.24	141,852.68
9526	PERS	32,709.68		32,709.68
9540	Accrued Vacation	121,768.00		121,768.00
9550	Prior Year AP	205,404.26	174,014.50	379,418.76
9552	Use Tax Payable	1,518.78-	13,016.63-	14,535.41-
9560	State-Dated Employee Payables	20,322.99		20,322.99
9570	State-Dated Vendor Payables	4,267.76		4,267.76
9598	Paycom Suspense	9,831.67	3,641.25-	6,190.42

**Fund Reconciliation (continued)**

**Liabilities (continued)**

9610	Due to Other Funds	2,148,074.87	590,243.74-	1,557,831.13
9649	Paycheck Protection Program		534,572.00	534,572.00

<b>Total Liabilities</b>	<b>2,565,352.03</b>	<b>150,249.13</b>	<b>2,715,601.16</b>
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<b>Calculated Fund Balance</b>	<b>1,623,664.28</b>	<b>359,070.47</b>	<b>1,982,734.75</b>
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**Beginning Fund Balance**

9791	Fund Balance	1,623,664.28		1,623,664.28
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<b>Beginning Fund Balance Proof</b>		<b>359,070.47</b>	<b>359,070.47</b>
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**Change in Fund Balance - Excess Revenues ( Expenditures )**

**359,070.47**

**Memo Only - Ending Fund Balance Accounts**

Adopted

**Reserves**

9720	Reserve for Encumbrance			64.99-	64.99-
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**Other Designations**

9790	Undesignated Fund Balance				60,271.11
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**Revenues, Expenditures, and Changes in Fund Balance**

	A. Revenues	5,556,982.24	4,910,337.24	5,090,144.07	179,806.83-
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	B. Expenditures	5,496,711.13	5,581,925.13	4,774,170.10	807,820.02
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	C. Subtotal (Revenue LESS Expense)	60,271.11	671,587.89-	315,973.97	987,626.85-
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D. Other Financing Sources and Uses

	Sources			43,096.50	43,096.50-
	LESS Uses				

	E. Net Change in Fund Balance	60,271.11	671,587.89-	359,070.47	1,030,723.35-
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F. Fund Balance:

	Beginning Balance (9791)			1,623,664.28	
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	Audit Adjustments (9793)				
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	Other Restatements (9795)				
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	Adjusted Beginning Balance	.00	.00	1,623,664.28	
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	G. Calculated Ending Balance	60,271.11	671,587.89-	1,982,734.75	
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\*Components of Ending Fund Balance

	Legally Restricted (9740)				
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	Other Designations (9780)				
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	Undesig/Unapprop (9790)	60,271.11	671,587.89-		
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	Other			64.99-	
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