

2019-20 Cash Flow Forecast

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of months remaining in FY

State Schedule:

District Schedule:

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	2019-20	2019-20	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				FORECAST	Budget Variance		
	Budget	Trend	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19 - Jun-20	Better / (Worse)	% Better / (Worse)
8699 All Other Local Revenue	294,042	45,648	23,061	12,355	1,320	145	(10,225)	3,558	9,995	2,005	334			3,100	45,648	(248,393)	-84%
8792 Transfers of Apportionments - Special Education	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 8600-8799 • Other Income-Local	386,042	364,709	39,240	22,500	35,529	23,328	10,850	26,367	120,712	44,252	21,764	5,689	5,689	8,789	364,709	(21,333)	-6%
Prior Year Adjustments																	
8999 Other Prior Year Adjustment	-	15,605	-	-	924	17,747	-	-	-	(3,067)	-				15,605	15,605	100%
Total Prior Year Adjustments	-	15,605	-	-	924	17,747	-	-	-	(3,067)	-	-	-	-	15,605	15,605	100%
TOTAL INCOME	7,354,886	7,055,787	39,240	179,258	624,304	781,061	316,607	490,860	1,046,040	594,412	586,546	800,206	427,002	430,102	7,055,787	(299,099)	-4%
Expense																	
1000 • Certificated Salaries																	
1110 Teachers' Salaries	2,411,937	2,365,719	-	119,271	238,542	238,240	238,606	233,279	230,124	225,693	227,973	236,572	236,572	140,849	2,365,719	46,219	2%
1120 Teachers' Hourly	231,933	215,817	22,170	2,424	18,120	19,017	22,460	13,735	10,700	15,900	22,750	10,537	10,537	47,468	215,817	16,115	7%
1170 Teachers' Salaries - Substitute	74,760	74,760	-	540	3,840	4,080	8,700	7,940	9,420	9,680	14,300	6,396	6,396	3,468	74,760	-	-
1175 Teachers' Salaries - Stipend/Extra Duty	66,900	62,700	15,200	18,868	3,385	4,894	3,454	4,958	3,454	3,454	3,454	527	527	527	62,700	4,200	6%
1213 Certificated Pupil Support - Guidance & Counseling	87,101	87,101	-	4,355	8,760	9,285	8,760	8,760	8,760	8,760	8,760	8,710	8,710	3,480	87,101	-	-
1300 Certificated Supervisors' & Administrators' Salaries	382,642	382,642	31,887	31,887	31,887	31,887	31,887	31,887	31,887	31,887	31,887	31,887	31,887	31,887	382,642	(0)	0%
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 1000 • Certificated Salaries	3,255,273	3,188,739	69,257	177,345	304,534	307,403	313,866	300,558	294,344	295,374	309,123	294,629	294,629	227,678	3,188,739	66,534	2%
2000 • Classified Salaries																	
2111 Instructional Aide & Other Salaries	142,995	144,894	3,760	6,244	15,260	14,484	14,980	12,092	11,741	14,584	19,309	7,523	16,550	8,366	144,894	(1,899)	-1%
2200 Classified Support Salaries	103,722	108,937	10,943	10,872	9,576	10,256	8,668	9,164	9,402	8,680	9,522	4,669	10,271	6,913	108,937	(5,215)	-5%
2400 Classified Office Staff Salaries	251,735	251,442	20,111	21,197	21,321	21,000	21,092	20,481	21,205	20,895	21,302	20,293	21,691	20,855	251,442	293	0%
2900 Other Classified Salaries	114,443	115,181	400	5,575	13,313	11,759	13,270	10,892	11,616	11,237	15,044	5,735	12,616	3,724	115,181	(738)	-1%
Total 2000 • Classified Salaries	612,896	620,454	35,214	43,888	59,470	57,500	58,011	52,629	53,964	55,397	65,176	38,219	61,128	39,859	620,454	(7,559)	-1%
3000 • Employee Benefits																	
3111 STRS - State Teachers Retirement System	556,652	545,274	10,527	30,266	51,675	47,340	52,883	51,621	49,352	49,475	51,212	50,382	50,382	50,161	545,274	11,377	2%
3212 PERS - Public Employee Retirement System	127,053	122,354	5,927	7,069	10,624	9,908	10,388	9,520	9,611	4,829	11,300	7,537	12,054	23,586	122,354	4,700	4%
3311 OASDI - Social Security	38,000	38,468	2,412	2,687	3,720	3,588	3,753	3,372	3,540	3,655	4,257	2,370	3,790	1,325	38,468	(469)	-1%
3331 MED - Medicare	56,088	55,233	1,515	3,116	5,095	5,103	5,201	4,931	4,867	4,905	5,216	4,826	5,158	5,299	55,233	855	2%
3401 H&W - Health & Welfare	432,000	432,000	75,629	48,116	37,944	28,275	33,067	29,519	37,522	33,043	32,090	25,599	25,599	25,599	432,000	-	-
3501 SUI - State Unemployment Insurance	27,556	26,582	313	395	712	488	549	307	6,453	2,088	1,733	2,000	1,000	10,545	26,582	974	4%
3601 Workers' Compensation Insurance	73,596	61,328	-	5,244	5,860	-	5,875	11,688	-	8,574	6,026	5,359	5,728	6,975	61,328	12,268	17%
3902 Other Benefits	2,000	2,010	113	113	113	113	113	764	113	113	113	113	113	113	2,010	(10)	0%
Total 3000 • Employee Benefits	1,312,945	1,283,249	96,436	97,006	115,743	94,815	111,827	111,722	111,458	106,682	111,948	98,185	103,824	123,602	1,283,249	29,696	2%
4000 • Supplies																	
4111 Core Curricula Materials	30,000	3,655	-	1,684	162	-	-	-	-	1,809	-			0	3,655	26,345	88%
4211 Books & Other Reference Materials	11,400	7,400	806	1,813	1,089	166	255	491	13	231	254	761	761	761	7,400	4,000	35%
4311 Student Materials	128,115	85,000	18,667	23,572	23,523	2,628	2,487	1,628	5,363	1,174	989	1,656	1,656	1,656	85,000	43,115	34%
4351 Office Supplies	23,114	15,500	54	3,179	-	1,416	2,008	899	1,147	1,129	4,100	523	523	523	15,500	7,614	33%
4371 Custodial Supplies	18,000	15,500	-	733	1,863	1,811	1,619	2,072	67	1,957	68	1,770	1,770	1,770	15,500	2,500	14%
4391 Food (Non Nutrition Program)	9,500	12,903	934	2,790	124	1,189	1,332	1,225	1,715	1,178	2,321	32	32	32	12,903	(3,403)	-36%

2019-20 Cash Flow Forecast

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Actuals as of

of months remaining in FY

State Schedule:

District Schedule:

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	2019-20	2019-20	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL				FORECAST	Budget Variance		
	Budget	Trend	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19 - Jun-20	Better / (Worse)	% Better / (Worse)
4392 Uniforms	1,000	3,072	-	-	1,635	1,207	-	230	-	-	-	-	-	-	3,072	(2,072)	-207%
4393 PE & Sports Equipment	6,000	6,000	-	2,142	-	138	43	-	123	-	80	1,158	1,158	1,158	6,000	-	
4399 All Other Supplies	30,786	17,500	-	2,184	75	1,175	439	253	3,806	170	577	2,940	2,940	2,940	17,500	13,286	43%
4390 Other Supplies	47,286	39,475	-	-	-	-	-	-	-	-	-	4,130	4,130	4,130	39,475	7,811	17%
4411 Non Capitalized Equipment	24,000	32,509	-	1,460	-	13,214	528	310	13,833	-	1,457	569	569	569	32,509	(8,509)	-35%
Total 4000 - Supplies	281,915	199,039	20,460	39,557	28,471	22,945	8,711	7,107	26,069	7,649	9,846	9,408	9,408	9,408	199,039	82,877	29%
5000 - Operating Services																	
5211 Travel & Conferences	30,000	27,500	177	-	225	1,254	958	1,550	4,315	500	15,724	932	932	932	27,500	2,500	8%
5311 Dues & Memberships	10,969	17,101	1,442	218	2,178	10,704	1,260	149	150	-	-	333	333	333	17,101	(6,132)	-56%
5451 General Insurance	28,825	33,798	33,798	-	-	-	-	-	-	-	-	-	-	-	33,798	(4,973)	-17%
5511 Utilities	81,167	66,167	-	1,421	5,306	9,943	2,304	-	15,733	11,955	983	6,174	6,174	6,174	66,167	15,000	18%
5521 Security Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5531 Housekeeping Services	9,000	7,000	-	91	187	96	96	96	193	96	96	2,016	2,016	2,016	7,000	2,000	22%
5599 Other Facility Operations & Utilities	7,000	7,000	-	543	-	-	-	-	-	-	-	2,152	2,152	2,152	7,000	-	
5611 School Rent - Private Facility	-	-	-	-	-	-	-	-	-	22,845	(22,845)	-	-	-	-	-	
5613 School Rent - Prop 39	45,690	45,690	-	-	-	-	-	-	-	-	22,845	-	-	22,845	45,690	-	
5619 Other Facility Rentals	58,853	58,853	3,433	4,904	4,904	4,904	9,809	-	9,809	4,904	4,904	4,904	4,904	1,472	58,853	-	
5621 Equipment Lease	35,000	35,000	2,321	1,731	1,370	5,111	1,370	1,370	4,896	1,370	3,857	3,868	3,868	3,868	35,000	-	
5631 Vendor Repairs	5,254	2,754	-	-	305	-	-	444	-	-	7	666	666	666	2,754	2,500	48%
5812 Field Trips & Pupil Transportation	145,000	113,000	-	6,346	5,214	15,440	8,255	5,731	6,083	24,004	19,187	7,581	7,581	7,581	113,000	32,000	22%
5821 Legal	10,000	10,000	-	-	-	442	27	2,610	2,150	140	1,598	1,011	1,011	1,011	10,000	-	
5823 Audit	10,000	10,000	-	-	1,100	-	1,985	-	3,969	-	882	688	688	688	10,000	-	
5831 Advertisement & Recruitment	3,500	3,500	-	-	386	-	-	-	1,148	981	50	312	312	312	3,500	-	
5841 Contracted Substitute Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5842 Special Education Services	90,000	52,437	-	-	-	-	-	-	-	21,849	1,059	9,843	9,843	9,843	52,437	37,563	42%
5849 Other Student Instructional Services	67,300	23,000	-	225	-	-	-	600	240	-	3,045	6,297	6,297	6,297	23,000	44,300	66%
5852 Professional Development	-	2,500	-	-	-	1,000	-	1,500	-	-	-	-	-	-	2,500	(2,500)	100%
5854 Nursing & Medical (Non-IEP)	17,500	17,500	-	-	-	-	-	-	-	9,225	0	-	-	8,275	17,500	-	
5859 All Other Consultants & Services	224,518	224,518	11,323	16,898	11,587	12,294	14,202	14,892	11,327	54,756	3,775	24,488	24,488	24,488	224,518	-	
5861 Non Instructional Software	20,000	20,990	1,425	4,357	-	11,553	-	-	-	-	208	1,149	1,149	1,149	20,990	(990)	-5%
5865 Fundraising Cost	4,289	1,019	-	-	-	-	-	-	-	870	-	50	50	50	1,019	3,270	76%
5871 District Oversight Fees	196,088	187,419	-	-	-	-	-	-	-	92,775	-	-	-	94,644	187,419	8,670	4%
5872 Special Education Fees (SELPA)	675,000	675,000	-	-	-	-	-	-	-	-	-	-	-	-	675,000	-	
5881 Intra-Agency Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5895 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5899 All Other Expenses	5,282	4,621	108	163	469	465	134	611	(448)	1,574	553	331	331	331	4,621	661	13%
5911 Office Phone	8,400	8,400	290	540	549	611	639	592	1,177	619	610	924	924	924	8,400	-	
5913 Mobile Phone	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5921 Internet	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5923 Website Hosting	-	1,705	-	1,705	-	-	-	-	-	-	-	-	-	-	1,705	(1,705)	100%

2019-20 Cash Flow Forecast

Actuals as of

		# of months remaining in FY																
				12	11	10	9	8	7	6	5	4	3	2	1			
State Schedule:				P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1			
District Schedule:				P-2	P-2	P-2	P-2	P-2	P-2	P-2	P-1	P-1	P-1	P-1	P-1			
		2019-20	2019-20	ACTUAL											FORECAST	Budget Variance		
		Budget	Trend	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-19 - Jun-20	Better / (Worse)	% Better / (Worse)
5931 Postage & Shipping		-	9,000	1,897	36	151	266	179	857	82	322	147	1,687	1,687	1,687	9,000	(9,000)	100%
5999 Other Communications		9,000	250	65	174	-	(65)	10	40	-	-	-	9	9	9	250	8,750	97%
Total 5000 • Operating Services		1,797,635	1,665,721	56,280	39,352	33,932	74,020	41,228	31,041	60,822	248,785	56,686	75,414	75,414	197,747	1,665,721	131,914	7%
6000 • Capital Outlay																		
6901 Depreciation Expense		35,327	59,247	4,922	4,984	4,984	4,943	4,943	4,943	4,943	4,943	4,900	4,900	4,900	4,943	59,247	(23,920)	-68%
6903 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6999 Capital Outlay		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 6000 • Capital Outlay		35,327	59,247	4,922	4,984	4,984	4,943	4,943	4,943	4,943	4,943	4,900	4,900	4,900	4,943	59,247	(23,920)	-68%
7000 • Other Outgo																		
7438 Interest Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total 7000 • Other Outgo		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE		7,295,992	7,016,450	282,568	402,131	547,133	561,624	538,585	508,001	551,600	718,829	557,680	520,756	549,304	603,237	7,016,450	279,542	4%
NET INCOME		58,894	39,337	(243,329)	(222,873)	77,171	219,437	(221,978)	(17,141)	494,440	(124,417)	28,866	279,450	(122,302)	(173,135)	39,337	(19,557)	-33%
Beginning Cash Balance		2,762,188	3,146,291	3,146,291	2,957,733	3,459,761	2,657,394	2,922,023	2,727,015	2,737,428	3,252,654	3,354,550	3,229,474	3,513,825	3,396,423	3,146,291	384,103	
Cash Flow from Operating Activities																		
Net Income		58,894	39,337	(243,329)	(222,873)	77,171	219,437	(221,978)	(17,141)	494,440	(124,417)	28,866	279,450	(122,302)	(173,135)	39,337	(19,557)	
Change in Accounts Receivable		-	-															
Prior Year Accounts Receivable		1,411,577	976,274	8,325	896,895	41,496	25,835	-	-	-	-	-	-	-	-	972,551		
Current Year Accounts Receivable		(1,115,908)	(751,624)													(751,624)	364,284	
Change in Due from		-	-			(6)	(180)	180				(547)				(554)	(554)	
Change in Accounts Payable		(305,655)	(190,228)	(2,081)	(164,334)	(31,442)	(7,664)	168		(5,525)	200,199	(179,550)				(190,228)	115,427	
Change in Due to		(650,000)	(245,442)	-	(21,218)	(910,699)	-	-	-	-	-	-	-	-	-	(245,442)	404,558	
Change in Accrued Vacation		-	-													-	-	
Change in Payroll Liabilities		-	165,847		12,410	22,843	22,259	21,679	22,612	21,368	21,420	21,256				165,847	165,847	
Change in Prepaid Expenditures		-	36,542	43,605	(100)	(6,714)					(250)					36,542	36,542	
Change in Deposits		-	-													-	-	
Change in Deferred Revenue		-	-													-	-	
Depreciation Expense		35,327	59,247	4,922	4,984	4,984	4,943	4,943	4,943	4,943	4,943	4,900	4,900	4,900	4,943	59,247	23,920	
Cash Flow from Investing Activities																		
Capital Expenditures		-	(3,737)	-	(3,737)	-	-	-	-	-	-	-	-	-	-	(3,737)	(3,737)	
Cash Flow from Financing Activities																		
Source - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Sale of Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Source - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Use - Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Cash Balance		2,196,424	3,232,508	2,957,733	3,459,761	2,657,394	2,922,023	2,727,015	2,737,428	3,252,654	3,354,550	3,229,474	3,513,825	3,396,423	3,228,231	3,228,231		