

Magnolia Public Schools

Regular Board Meeting

Date and Time

Thursday March 5, 2020 at 6:30 PM PST

Location

MSA-5 18230 Kittridge St. Reseda, CA 91335

Access to the Board Meeting: Any interested parties or community members from remote locations may attend the meeting at the following school sites or the addresses where Board Members are joining from: By dialing into; 1.312.584.2401,,,1948435#

- MSA-1 18238 Sherman Way, Reseda, CA 91335
- MSA-2 17125 Victory Blvd., Van Nuys, CA 91406
- MSA-3 1254 E. Helmick St., Carson, CA 90746
- MSA-4 11330 W. Graham Place Los Angeles, CA 90064
- MSA-6 3754 Dunn Dr., Los Angeles, CA 90034
- MSA-7 18355 Roscoe Blvd., Northridge, CA 91325
- MSA-8 6411 Orchard Ave., Bell, CA 90201
- MSA-Santa Ana 2840 W. 1st St., Santa Ana, CA 92703 (Mr. Shohrat Geldiyev)
- MSA-San Diego 6525 Estrella Ave. San Diego, CA 92120 (Dr. Salih Dikbas)
- 1363 Ridgecrest Rd Pinole, CA 94564 (Mr. Serdar Orazov)
- 4701 Patrick Henry Dr. Bldg#25, Santa Clara, CA 95054 (Dr. Umit Yapanel)

In compliance with the Americans with Disabilities Act (ADA) and upon request, Magnolia Public Schools may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Members of the public who need special accommodations or translation are strongly encouraged to contact Magnolia Public Schools at least 24 hours in advance of the Board meeting so assistance can be assured.

Any public records relating to an agenda item for an open session which are distributed to all, or a majority of all, of the Board Members shall be available for public inspection. Magnolia Public Schools values public comment during Board meetings. For members of the public who would like to speak, we have speaker cards to be filled out prior to the beginning of the meeting. We limit individual speakers to three (3) minutes and speakers with interpreters to six (6) minutes.

Board Members:

Mr. Haim Beliak, Chair

Dr. Umit Yapanel, Vice-Chair

Ms. Diane Gonzalez

Ms. Sandra Covarrubias

Mr. Serdar Orazov

Dr. Salih Dikbas

Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

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Agenda	Purpose	Presenter	Time
I. Opening Items			6:30 PM
Opening Items			
A. Call the Meeting to Order			1 m
B. Record Attendance and Guests			1 m
C. Pledge of Allegiance			1 m
D. Approval of Agenda	Vote		1 m
E. Public Comments			5 m
F. Communications: Board/Superintendent			5 m
G. Approval of February 13, 2019 Regular Board Meeting Minutes	Approve Minutes		1 m
Approve minutes for Regular Board Meeting on February 13, 2020			
II. Closed Session Items			6:45 PM
A. Public Announcement of Closed Session	FYI	H. Beliak	1 m
B. Conference with Legal Counsel-Potential Litigation- Four Matters	Discuss	A. Rubalcava	15 m
C. Public Employment- One Matter	Discuss	A. Rubalcava	5 m
D. Report Out From Closed Session	FYI	H. Beliak	1 m
III. Consent Items			7:07 PM
A. Approval of 2019-20 Compliance Monitoring and Certification of Governing Board Compliance Review for MSA-Santa Ana	Vote	D. Yilmaz	1 m
IV. Action Items			7:08 PM
A. Approval of MPS Board Meeting Protocols Policy	Vote	A. Rubalcava	5 m
B. Approval of 2019-20 Second Interim Financial Report and 2019-20 Revised Budget	Vote	Finance Committee	25 m
C. Approval of MSA 3 ASES Program Subcontracting to ThinkTogether	Vote	S. Acar	5 m
D. Approval of Intra-Organizational Loan to MSA-San Diego and Reduction in Home Office Fee	Vote	Finance Committee	5 m
E. Approval of MSA 4 and MSA 6 Dean of Students Position for Remaining 2019-20	Vote	M. Avsar	5 m
F. Approval of MSA-2 Full-time Aide/Paraprofessional Using General Unrestricted Funds	Vote	D. Garner	5 m
V. Information/Discussion Items			7:58 PM
A. Verbal Update on Back Office Request for Proposal	Discuss	N. Montijo	5 m
B. Facilities Updates	FYI	P. Ontiveros	10 m
VI. Closing Items			8:13 PM
A. Adjourn Meeting	Vote		

Cover Sheet

Approval of February 13, 2019 Regular Board Meeting Minutes

Section: I. Opening Items

Item: G. Approval of February 13, 2019 Regular Board Meeting Minutes

Purpose: Approve Minutes

Submitted by:

Related Material: Minutes for Regular Board Meeting on February 13, 2020



Magnolia Public Schools

Minutes

Regular Board Meeting

Date and Time

Thursday February 13, 2020 at 6:00 PM

Location

11330 W. Graham Pl., Los Angeles, CA 90064

The following sites remained open during the meeting as remote locations:

- MSA-1 18238 Sherman Way, Reseda, CA 91335
- MSA-2 17125 Victory Blvd., Van Nuys, CA 91406
- MSA-3 1254 E. Helmick St., Carson, CA 90746
- MSA-5 18230 Kittridge St., Reseda, CA 91335
- MSA-6 3754 Dunn Dr., Los Angeles, CA 90034
- MSA-7 18355 Roscoe Blvd., Northridge, CA 91325
- MSA-8 6411 Orchard Ave., Bell, CA 90201
- MSA-Santa Ana 2840 W. 1st St., Santa Ana, CA 92703
- MSA-San Diego 6525 Estrella Ave. San Diego, CA 92120 (Dr. Salih Dikbas)
- 4701 Patrick Henry Dr. Bldg#25, Santa Clara, CA 95054 (Dr. Umit Yapanel)

Board Members:

Mr. Haim Beliak, Chair

Dr. Umit Yapanel, Vice-Chair

Ms. Diane Gonzalez

Ms. Sandra Covarrubias

Mr. Serdar Orazov

Dr. Salih Dikbas

Mr. Shohrat Geldiyev

CEO & Superintendent:

Mr. Alfredo Rubalcava

Directors Present

D. Gonzalez, S. Covarrubias, S. Dikbas (remote), S. Geldiyev, S. Orazov, U. Yapanel (remote)

Directors Absent

H. Beliak

Directors Arrived Late

S. Dikbas, U. Yapanel

I. Opening Items

A. Call the Meeting to Order

D. Gonzalez called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Feb 13, 2020 @ 6:04 PM at

11330 W. Graham Pl., Los Angeles, CA 90064

B. Record Attendance and Guests

Refer to attendance information recorded above.

C. Pledge of Allegiance

B. Torres, MPS Board Secretary led the pledge of allegiance.

D. Approval of Agenda

- S. Covarrubias made a motion to approve the agenda as presented.
- S. Geldiyev seconded the motion.

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

Roll Call

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

E. Public Comments

MSA-3 parent, A. Salcedo asked the board when parents would receive a response to their concerns. No other public comments were made.

F. Communications: Board/Superintendent

A. Rubalcava, MPS CEO & Superintendent invited the board to the upcoming symposium taking place March 6, 2020.

G. Approval of December 4, 2019 Regular AdHoc Committee Meeting Minutes

- D. Gonzalez made a motion to approve the minutes from. Ad-Hoc (Facility) Committee Meeting on 12-04-19
- S. Orazov seconded the motion.

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

Roll Call

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

H. Approval of January 23, 2020 Regular Board Meeting Minutes

- D. Gonzalez made a motion to approve the minutes from. Regular Board Meeting on 01-23-20
- S. Orazov seconded the motion.

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

Roll Call

- U. Yapanel AbsentH. Beliak AbsentS. Dikbas Absent
- D. Gonzalez Aye
- S. Geldiyev Aye
- S. Covarrubias Aye
- S. Orazov Aye

I. Approval of January 23, 2020 Regular AdHoc Committee Meeting Minutes

- D. Gonzalez made a motion to approve the minutes from. Ad-Hoc (Facility) Committee Meeting on 01-23-20
- S. Orazov seconded the motion.

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

Roll Call

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

S. Covarrubias Aye

- J. Approval of February 4, 2020 Regular AdHoc Committee Meeting Minutes
 - D. Gonzalez made a motion to approve the minutes from. Regular Ad-Hoc (Facility) Committee Meeting on 02-04-20
 - S. Orazov seconded the motion.

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

Roll Call

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

II. Closed Session Items

A. Public Announcement of Closed Session

D. Gonzalez, MPS Board Member informed the public that the board would be discussing two potential litigation matters and one public employment matter in Closed Session and would report out in Open Session any actions taken.

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

These items were discussed in Closed Session.

- U. Yapanel arrived late.
- S. Dikbas arrived late.

C. Public Employment- One Matter

This item was discussed in Closed Session.

D. Report Out From Closed Session

D. Gonzalez, MPS Board Member reported out that no actions were taken during Closed Session.

III. Consent Items

A. Approval of 2020-21 School Calendars for all MPS

- S. Orazov made a motion to approve the 2020-21 School Calendars for all MPS under the consent agenda.
- S. Geldiyev seconded the motion.

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

Roll Call

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

B. Approval of MSA-7 Use of Reserves for Capital Improvements

- S. Orazov made a motion to approve the AdHoc Committee's recommendation to approve the expenditure by MSA-7 of up to THIRTY FIVE THOUSAND DOLLARS (\$35,000) to perform certain capital improvement projects (collectively, the "Project") at Magnolia Science Academy—7 ("MSA-7"). This item was approved as part of the consent agenda.
- S. Geldiyev seconded the motion.

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

Roll Call

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

IV. Action Items

A. Approval of Revised Material Revision for MSA 6 and MSA 4 Charter Merger

A. Rubalcava, MPS CEO and Superintendent explained to the board the need to approve a revised resolution for the material revision of MSA-4 and MSA-6 merger. He stated that there were changes in the enrollment rollout plan based on feedback received from the authorizer. S. Orazov made a motion to approve the revised resolution that authorizes the following: (1) Material revision for MSA-6's Charter Petition and (2) Closure of MSA-4 effective June 30, 2020, and authorize the MPS CEO and Superintendent to take the necessary actions needed to complete the revision process.

D. Gonzalez seconded the motion.

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

Roll Call

- S. Orazov Aye
- S. Covarrubias Aye

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

B. Approval of Change Order Requests by Oltman's Construction Co. for MSA-1

This item was recommended for approval by the MPS Finance Committee of the MPS Board of Directors, with two yes votes and one no vote. Finance Committee members gave their input on the item and P. Ontiveros, MPS General Counsel and Facilities Director went over the change orders. All questions were address and board remembers requested to be kept informed of any future change orders that require their attention.

U. Yapanel made a motion to approve change order requests 37 to 54 up to \$176,614.96 as presented by Oltmans Construction Co. ("Oltmans") for the new construction project for the benefit of MSA-1 at 18220 Sherman Way (the "Project") with the payment amount to be confirmed by MPS Staff based on a review of all change order requests and back-up. S. Orazov seconded the motion.

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

Roll Call

S. Covarrubias Aye

U. Yapanel Absent

S. Geldiyev Aye

S. Orazov Aye

D. Gonzalez Aye

S. Dikbas Absent

H. Beliak Absent

C. Approval of Additional Extension for Independent Contractor Noflin Enterprises

P. Ontiveros, MPS General Counsel and Facilities Director, informed the Board that there was a need to extend the contract of the Noflin consultant to complete pending facility projects. He went over the projects that the consultant is currently working on and which should be completed with the extension of the project. All questions were addressed. S. Geldiyev made a motion to approve an amendment to the Independent Contractor

Agreement by and between MPS and Noflin Enterprises for one (1) more month, commencing February 24, 2020 and expiring on March 23, 2020 according to the terms and conditions set forth in this report and any attached exhibits.

S. Covarrubias seconded the motion.

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

Roll Call

S. Orazov Aye

S. Geldiyev Aye

U. Yapanel Aye

D. Gonzalez Aye

S. Dikbas Aye

S. Covarrubias Aye

H. Beliak Absent

D. Approval of MSA-San Diego Special Education Position

- G. Serce, MSA- San Diego Principal, went over the Special Education needs on his campus and the plan to address these needs with the requested approval. He went over budget implications and stated that the funds that would be used would be from the reduction of the home office fee. All questions were addressed.
- S. Dikbas made a motion to approve the hiring of one paraprofessional using operating budget per reduction of home office fees.
- S. Geldiyev seconded the motion.

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

Roll Call

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

V. Information/Discussion Items

A. Verbal Update on RFP Process for Student Information System

D. Yilmaz, MPS Chief Accountability Officer, gave a verbal update on the request for proposal process for the student information system.

B. Facilities Updates

P. Ontiveros, MPS General Counsel and Director of Facilities went over ongoing facility projects for all Magnolia Science Academies and addressed Board Member questions.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 8:13 PM.

Respectfully Submitted,

D. Gonzalez

Cover Sheet

Approval of 2019-20 Compliance Monitoring and Certification of Governing Board Compliance Review for MSA-Santa Ana

Section: III. Consent Items

Item: A. Approval of 2019-20 Compliance Monitoring and Certification of

Governing Board Compliance Review for MSA-Santa Ana

Purpose: Vote

Submitted by:

Related Material: III A Compliance Monitoring 2019-20 (MSA-SA).pdf



Board Agenda Item #	III A- Consent Item
Date:	March 5, 2020
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	David Yilmaz, Chief Accountability Officer
RE:	Approval of 2019-20 Compliance Monitoring and Certification of Governing Board Compliance Review for MSA-Santa Ana

Proposed Board Recommendation

I move that the board approve 2019-20 Compliance Monitoring and Certification of Governing Board Compliance Review for MSA-Santa Ana.

Background

This is a new annual item that the Board needs to approve for MSA-Santa Ana. The CDE requires that each stateauthorized charter school get this certification approved by their board and submit it along with approved board agenda and minutes. This document certifies that the charter school meets all compliance requirements indicated on the document. MSA-Santa Ana will submit this certification to the CDE.

The CDE has listed 10 areas of compliance requirements for review on the document ranging from governing board contact information and meeting calendar to the posting and distribution of complaints form. The CDE plans to create a more comprehensive form next school year.

The principal of MSA-Santa Ana has already signed the document certifying that the school administrator has reviewed the school's compliance related policies, systems, and procedures. In support of MSA-Santa Ana the Home Office also oversees and ensures that all school compliance items are met. The CDE requires that the Governing Board Chair sign the certification upon Board review and approval. The document signed by the principal and the Governing Board Chair will be submitted to the CDE by March 31, 2020.

Budget Implications: N/A

How Does This Action Relate/Affect/Benefit All MSAs?

It is part of the Board's fiduciary governance responsibility to ensure that MSA-Santa Ana comply with all applicable laws and other requirements as indicated on the attached form.

Name of Staff Originator:

David Yilmaz, Chief Accountability Officer

Exhibits (Attachments):

MSA-Santa Ana Compliance Monitoring and Certification of Board Compliance Review 2019-20

COMPLIANCE MONITORING AND CERTIFICATION OF GOVERNING BOARD COMPLIANCE REVIEW 2019–2020

School	Name	:MAGNOLIA SCIENCE ACADEMY – SANTA ANA
CMO (i	f appli	cable):MAGNOLIA PUBLIC SCHOOLS
Contac	t Perso	on:ALFREDO RUBALCAVA (CEO & SUPERINTENDENT)
		Compliance Requirements
1.		charter Schools Division has been provided with, and parents have
		s to, the school's most current contact information for each Governing
	Board	member and the 2019–2020 Board meetings calendar.
2.	Charte guide	er school complies with the pre- and post-lottery and enrollment forms lines.
3.	Chart	er school shall ensure that staff receives annual training on the charter
		l's health, safety, and emergency procedures, and shall maintain a
		dar for, and conduct, emergency response drills for students and staff
	includ	ing, but not limited to:
4.	The c	harter school's school climate and student discipline systems and
		dures align with best practices.
5.	Chart	er School shall maintain all data involving placement, tracking, and
		oring of student suspensions, expulsions, and reinstatements, and make outcome data readily available upon request.
	Suom	sationne data readily available apon request.
6.		ning January 1, 2020, the charter school complies with all federal and
		aws related to public entities, including, but not limited to Senate Bill 126
	pursu	ant to
	0	The Ralph M. Brown Act
	0	The Political Reform Act
	0	The Public Records Act
	0	Government Code, Section 1090

7. The charter school implements its own Uniform Complaint Procedure policies and procedures with appropriate corresponding forms and documents, readily available to stakeholders at the school site and on the school's website, that are compliant with federal and state requirements. Guidance provided at

http://www.cde.ca.gov/re/cp/uc/

COMPLIANCE MONITORING AND CERTIFICATION OF GOVERNING BOARD COMPLIANCE REVIEW 2019–2020

Compliance Requirements

- 8. The governing board oversees the development of and approves/adopts the stakeholder engagement process, goals, actions, measurable outcomes, and expenditures in the school's Local Control Accountability Plan (LCAP) and annual updates in consultation with teachers, staff, administrators, parents, and students, pursuant to *EC* 47606.5.
- 9. The charter school ensures that it follows all applicable state law regarding homeless and foster youth, including but not limited to, AB 379.
- 10. The charter school has a form posted on their website for complaints pursuant to EC 47605(d)(4) to be filed with the charter authorizer. The California Department of Education has provided a template form for use by charter schools. This template form must be modified before distributing to parents and posting on the charter school's website. https://www.cde.ca.gov/sp/ch/documents/rescscomplaints.pdf

Please attach the relevant Governing Board agenda(s) and approved minutes for the meeting(s) at which the Governing Board has reviewed the school's compliance with the items listed above.

COMPLIANCE MONITORING AND CERTIFICATION OF GOVERNING BOARD COMPLIANCE REVIEW 2019–2020

School Name:MA	IGNOLIA SCIENCE ACADEI	MY - SANTA ANA										
CMO (if applicable):N	IAGNOLIA PUBLIC SCHOO	LS										
Contact Person:ALFRE	EDO RUBALCAVA (CEO & S	SUPERINTENDENT)										
CERTIFICA	TION OF SCHOOL ADMINIS COMPLIANCE REVIEW by February 29, 2020	STRATOR'S										
The undersigned hereby certifies that, on2/24/20the School Administrator of Date(s) Magnolia Science Academy – Santa Ana Name of Charter School												
reviewed the school's con	npliance related policies, s	ystems, and procedures.										
 STEVEN KESKINTURK												
Printed Name of School Administrator	Signature of School Administrator	Date Signed										
CERTIFICATION OF	F GOVERNING BOARD COI	MPLIANCE REVIEW										
	by March 31, 2020											
The undersigned hereby c Governing Board of	• ————	/5/20 the Date(s)										
	lia Science Academy – Sar											
	Name of Charter School											
reviewed the school's con	npliance related policies, s	ystems, and procedures.										
Printed Name of Governing Board Chair	Signature of Governing Board Chair	Date Signed										

Cover Sheet

Approval of MPS Board Meeting Protocols Policy

Section: IV. Action Items

Item: A. Approval of MPS Board Meeting Protocols Policy

Purpose: Vote

Submitted by:

Related Material: IV A Board Protocols.pdf



Board Agenda Item #	IV A – Action Item
Date:	3/5/2020
То:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Alfredo Rubalcava, CEO & Superintendent
RE:	Board Meeting Protocols

Proposed Board Motion

I move that the board approve the Magnolia Public Schools Board Meeting Protocols.

Introduction

On 1/1/2020 Senate Bill 126 was passed and hence MPS has had to adjust various practices pertaining to board/governance procedures. The protocols being approved today formalizes current and new board meeting procedures which include details on how items are placed on the agenda and how public comments are accepted and addressed.

Background

MPS has been following these protocols but has not had a formal policy approved by the board. The protocols being presented today will allow for MPS to remain consistent with its practices and share protocols with all MPS schools and the community who is interested in addressing the MPS Board.

These protocols have been created by the law offices of Young, Minney & Corr, LLP with collaboration of MPS Home Office staff.

Budget Implications

None

Exhibits (attachments):

Board Meeting Protocols drafter by YM&C

MAGNOLIA EDUCATIONAL AND RESEARCH FOUNDATION BOARD OF DIRECTORS

BOARD MEETING PROTOCOLS

The Magnolia Educational and Research Foundation Board of Directors shall comply with the Brown Act and other applicable laws of the State of California with regard to open meetings and Board agendas.

Preparation of School Board Agenda

The Chief Executive Officer or designee shall be responsible to prepare the agendas for all special and regular meetings of the Board of Trustees.

Agenda Posting

Agendas for regular Board meetings shall be posted 72 hours in advance of such meetings at each Magnolia Public School in a location that is fully accessible to the public 24 hours a day. The agenda for regular Board meetings shall also be posted 72 hours in advance on the Magnolia Public Schools' website with a prominent, direct link on the homepage. Special meeting agendas shall be posted at least 24 hours in advance of such meetings in the same fashion.

Agenda Distribution

The Board agenda with supporting information for a regular Board meeting should be delivered to Board members as soon as is practicable but preferably 72 hours prior to the meeting. For special Board meetings, the agenda and supporting information should be delivered at least 24 hours prior to the meeting. The Chief Executive Officer or designee is responsible for the distribution of Board packets (which include the official agenda and all supporting information and documents).

The Board meeting agenda and material will be provided to those persons or parties who have requested such materials pursuant to Government Code Section 54954.1. A fee may be charged for the service of providing agenda.

For purposes of providing proper notice under the law, the Board shall comply with the Americans with Disabilities Act and any related applicable state law.

Chief Executive Officer Duties Concerning Agendas

1. The Chief Executive Officer shall include on the agenda all items known to the Chief Executive Officer to require action by the Board and other topics containing information necessary for the Board to carry out its responsibilities.



- 2. The Chief Executive Officer shall include on the agenda items which relate to School business as are requested for inclusion by members of the Board.
- 3. The Chief Executive Officer is responsible for preparing all supporting information which may accompany each agenda topic originating from the administration or the Board.

Requests for Agenda Items

- 1. A citizen may request that a topic directly related to School business be placed on the agenda. The Chief Executive Officer or Board Chairperson shall determine whether the citizen request is or is not an item directly related to School business. Further, citizen-requested items may not be placed on the agenda if the item(s) are repetitive of a previous item placed on an agenda and considered by the Board.
- 2. Requests for items to be included on the Board agenda by the Board or Board members, School employees, or citizens shall be in writing and submitted to the Chief Executive Officer's office seven (7) working days prior to the next regularly scheduled Board meeting.
- 3. Members of the Board or the Chief Executive Officer may request that a topic be placed on the agenda which has been recently considered and acted upon by the Board providing there is new and relevant information on the topic, but only for the purpose of the Board deciding whether or not to reconsider the agenda topic, it shall do so at the next regular Board meeting.
- 4. Citizens who request to have a topic on the agenda are encouraged to submit, in writing, supporting information detailing their reason for having the topic placed on the agenda and what is being requested of the Board. This is intended to provide background information for Board members to help expedite the Board's handling of the topic at the Board meeting.

The Public at Board Meetings

- 1. Members of the public who wish to speak during the Board meeting shall be allowed three minutes to speak per agenda item. If the member of the public is using an interpreter, the speaker will be given a total of six minutes. Total time for the public to speak on any one agenda item can be limited to a reasonable time determined by the Board Chairperson. Care should be given to allow all points of view on an agenda item to be heard
- 2. Prior to a Board meeting, speaker cards will be available to all members of the public who are in attendance. Anyone who wishes to provide public comment during the Board meeting shall fill out the speaker card prior to the commencement of the Board meeting.
- 3. Member of the public who need special accommodation are strongly encouraged to contact Magnolia Public Schools at least 24 hours in advance to a Board meeting so that every effort can be made to provide assistance. Such information will be included on



each meeting agenda.

4. The Board will make available copies of the agenda and agenda materials for open session items to the public at the Board meeting and at teleconference locations.

Board Action/Voting

- 1. The Board may only take action on items formally listed on the School Board agenda except in emergency or other circumstances as authorized by law.
- 2. When there is a tie vote on the agenda topic under consideration, the item shall be resubmitted to the Board at its next regular meeting.

Adopted:

Amended:



Cover Sheet

Approval of 2019-20 Second Interim Financial Report and 2019-20 Revised Budget

Section: IV. Action Items

Item: B. Approval of 2019-20 Second Interim Financial Report and 2019-20

Revised Budget

Purpose: Vote

Submitted by:

Related Material: IV B 2nd Interim 19-20.pdf

Revised MPS - 2019-20 2nd Interim Budget.pdf



Board Agenda Item #	IV B- Action Item
Date:	3-5-2020
То:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	Second Interim Budget Report FY 2019-20

Proposed Board Recommendation

I move that the board:

- Approve the 2019-20 Second Interim Report as attached.
- Approve the projected budget presented in the 2nd Interim Report as MPS Revised Budgets.

Background

Local educational agencies (LEAs) are required to file two interim reports during a fiscal year on the status of the LEA's financial condition. The First Interim Budget report (July-October) is due every December 15 while the Second Interim Budget report (July-January) is due by March 15.

The attached Second Interim Budget presented today includes the following revisions and assumptions:

- Average Daily Attendance is decreased by 38 from the First Interim Budget projection
- Overall budget deficit of \$2.617 million (\$558k higher than \$2.059 million at 1st Interim).
- Ending Balance of \$24.5 million (down from \$25.0 million) but still 43.6% of expenditures (State minimum is 5.0%)
- Cash Balance of \$16-17 million through June 30

Budget Implications

Details of budget adjustments and revisions are reflected in the attached report comparing FY 2019-20 First Interim Budget vs FY 2019-20 Proposed Second Interim Budget.

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

How Does This Action Relate/Affect/Benefit All MSAs?

All LEAs are required to submit a 2nd Interim Report to their authorizers.

Name of Originator:

Nanie Montijo, Chief Financial Officer and Karl Yoder, DMS

Attachments

2019-20 Second Interim Report



2019-20 Second Interim Budget: Executive Summary (Table)

MSA Consolidated	First Interim Budget	July-Jan Actuals	Second Interim Budget	Change from First Interim	Primary Reasons For Variance (see budget detail for all changes)
Projected Average Daily Attendance	3,779		3,741	(38)	See by-site detail
SUMMARY					
Revenues					
LCFF Entitlement	40,971,144	21,322,870	40,566,661	(404,483)	Reduction of 38 ADA from First Interim
Federal Revenues	2,692,754	1,343,633	2,674,951	(17,803)	Normal variances overall
Other State Revenues	4,968,779	2,625,228	4,995,832	27,052	Normal variances overall
Other Local Revenues	5,275,780	2,835,584	5,324,586	48,807	Normal variances overall
Total Revenues	53,908,457	28,127,315	53,562,030	(346,427)	
Expenditures					
Salaries & Benefits	34,149,628	18,567,467	33,914,222	(235,407)	Staffing reductions to reflect lower enrollment
Books and Supplies	2,101,070	932,381	2,183,641	82,571	Normal variances overall
Services and Operating Exp.	18,075,585	8,620,846	18,470,221	394,636	Mostly Substitutes & SPED Services
Depreciation & Cap Outlay	1,039,814	402,846	1,009,711	(30,103)	Updated depreciation calculations
Other Outflows	601,727	326,185	601,727	(- 6)	
Total Expenditures	55,967,824	28,849,726	56,179,521	211,697	
Net Revenues	(2,059,367)	(722,411)	(2,617,491)	(558,124)	
Net Revenues	(2,059,307)	(122,411)	(2,017,491)	(330,124)	
Audited Beginning Balance (July 1, 2019)	27,117,781		27,117,781		
Net Revenues in 2019-20	(2,059,367)		(2,617,491)		
Ending Balance (June 30, 2020)	25,058,414		24,500,290		
Components of Fund Balance					
Available For Econ. Uncertainties	16,382,946	29.3% of Exp.	15,834,053	28.2% of Exp.	
Restricted Fund Balances	946,443	1.7% of Exp.	937,212	1.7% of Exp.	
Net Fixed Assets		13.8% of Exp.		13.8% of Exp.	
Ending Fund Balance	25,058,414	44.8% of Expowered	24 500 200 by BoardOnTrack	43.6% of Exp.	24 of 250

2019-20 Second Interim Budget: Executive Summary

- Overall, this Second Interim Budget is generally on track with First Interim, although the amount of deficit has increased. While MPS has sufficient total reserves and cash on hand to weather this deficit, the Board and MPS management should prioritize a balanced budget for 2020-21 on to stabilize impact on reserve balances, to ensure sufficient reserves in case of economic downturn.
- This First Interim Budget projects a deficit of \$2.617 million on revenues of \$53.56 million this is a reduction of \$0.558 million from the First Interim Budget, which projected a deficit of \$2.059 million.
- This is due to two primary changes:
 - 1. \$0.346 million reduction in revenues due to drop of 38 in projected average daily attendance (ADA) since First Interim (see chart and per-school detail)
 - 2. \$0.212 million more in expenditures, mitigated by cost containment of \$0.235 million in staffing as a result of lower enrollment
- This \$2.617 million deficit reduces ending balance from \$27.118 million to \$24.5 million, or 43.6% of expenses. Available ending balance is \$15.834 million (28.2%).
- Cash balances are stable, with available cash of \$16.3 million at year-end (109 days of average expenses).
- Overall, even with this budget deficit MPS remains is in solid fiscal condition. For 2020-21 July Budget planning, focus should be on enrollment growth and balanced overall budget.

2019-20 Second Interim Budget: Revenues

LCFF Entitlement (drop of \$404,483)

- Most funding is through the Local Control Funding Formula, which pays approximately \$10k per ADA (average daily attendance) depending on grade level and socioeconomic factors
- Drop of 38 ADA since First Interim Budget = \$404k drop in LCFF revenues

Federal Revenues (drop of \$17,803)

Trending fairly closely to First Interim, adjusted for ADA change

Other State Revenues (increase of \$27,052)

- Slightly higher SB740 Facility Grant funding
- Minor reduction for ADA change

Other Local Revenues (increase of \$48,807)

Minor changes – now breaking out 8802/3 for fundraising and donations



2019-20 Second Interim Budget: Expenditures

Salaries & Benefits (drop of \$235,407)

 Overall changes to staffing costs reflect alignment with final ADA levels while ensuring consistency of instructional program

Books & Supplies (increase of \$82,571)

Minor adjustments in multiple categories to maintain and improve instructional program

Services & Operations (increase of \$394,636)

- Minor adjustments in several categories, but primarily due to:
- \$238,130 increase in Substitutes (\$539,044 to \$777,173 across all 10 MSAs)
- \$77,056 increase in SPED contracted instruction (\$712,634 to \$789,691 MPS-wide)

Depreciation, Capital Outlay, and Other Outflows (drop of \$30,103)

Updated depreciation calculations (non-cash expenditure)



2019-20 Second Interim Budget: State Economic Outlook

- Statewide fiscal situation continues to reflect increasing revenues, and Governor's initial proposal for the 2020-21 Statewide Budget released in January shows continuing overall improvement in State revenues. However, based on LAO projections, all or nearly all of this will be targeted towards shoring up STRS/PERS, probably via a reduction in contribution rates.
- One-time payments under Brown's budgets tended to benefit charter and non-charter schools fairly equitably. However, this year's current budget and next year's proposed budget under Newsom directs nearly all of the one-time savings and new programs to areas that benefit school districts but not charter schools. For example, the SPED concentration grant which included charters was redirected to district-only funding programs. This is expected to continue in 2020-21.
- Based on the current political climate, MPS can reasonably expect to receive LCFF COLA of 2-3% and probably some minor reduction in STRS/PERS contribution rates. However, no other new ongoing or one-time monies should be assumed.
- Substantial deposits into State "rainy day fund" should insulate MPS from impact of a recession for at least 24-36 months.
- The May Revision to the Governor's Budget for the 2020-21 year will come out in May 2020 with more details.

2019-20 Second Interim Budget: State Legislative Outlook

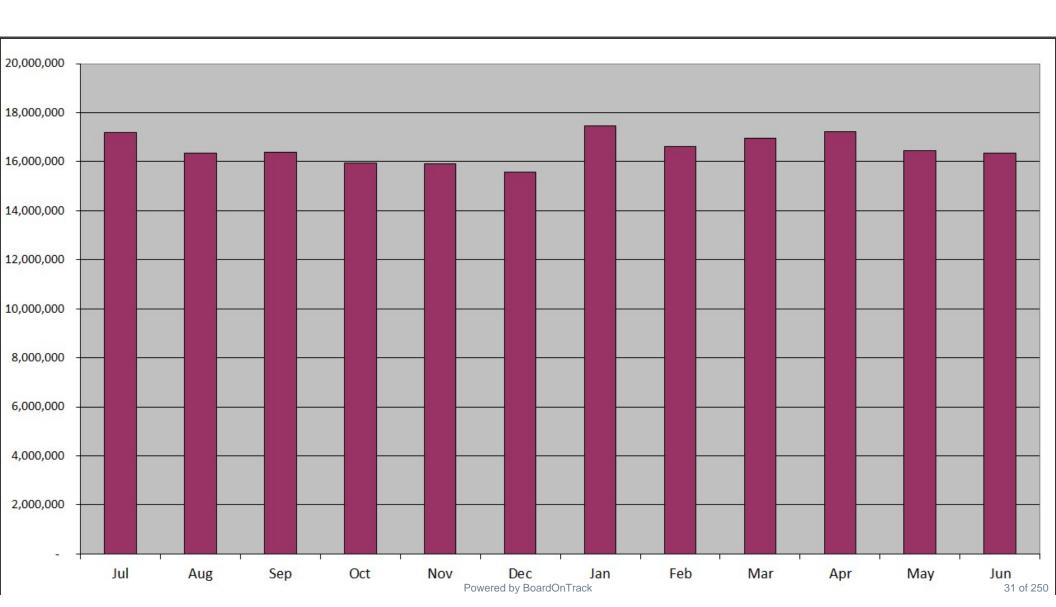
- SB 1505 and 1507 have already placed significant limitations on charter school expansion
- This negative trend towards charter schools is expected to continue for the foreseeable future, but is fairly targeted vs. universal:
 - Switch from a stance where charters should be approved unless demonstrable evidence of failure is shown, to a stance where new charters must prove their right to exist. Charters offering nothing different from existing options are not likely to be approved.
 - For existing charters, increasing focus on academic achievement charters that cannot demonstrate they are doing as well or better than local district schools will have increasing difficulty at renewal (and in appealing any denials)
 - Rapidly growing and expanding charter schools (i.e. Inspire) subject to increasing negative scrutiny
- Anti-charter efforts are focusing more and more on eliminating "bad" charters, not all charters. Focus on high academic achievement over rapid expansion is recommended.
- Additional state legislation to limit charter schools is very likely, but charter schools that are doing well academically and working in collaboration with authorizers are unlikely to be directly targeted. Charters that are performing poorly, are adversarial towards authorizers, and/or are expanding rapidly will face significant and worsening conditions.

2019-20 Second Interim Budget: Summary By Site

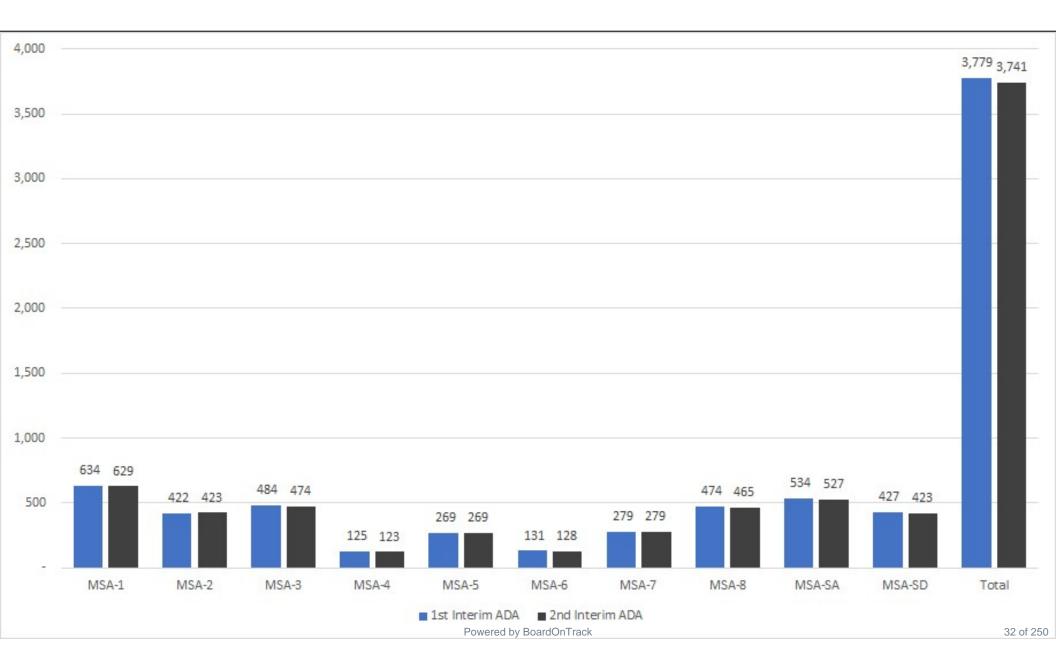
2019-20 SECOND INTERIM BUDGET - BY SITE

	IVISA-1	IVISA-Z	IVISA-3	WSA-4	INIOA-3	WSA-0	IVISA-1	IVISA-0	WOA-SA	WISA-SD	MEKE	TOTAL
Enrollment	647	437	495	131	282	136	292	482	544	444	,	3,890
Attendance (P-2 ADA)	629.30	423.30	474.20	123.20	269.00	128.00	279.00	465.00	527.00	423.00	<u> </u>	3,741.00
									,			
Revenue				, J	i	ıJ		J		1	, 1	i
LCFF Entitlement	7,294,736	4,832,958	5,199,261	1,436,450	3,074,449	1,353,622	2,963,387	4,893,201	5,938,190	3,580,407	(<u>~</u>)	40,566,661
Federal Revenue	398,406	280,036	258,111	101,113	137,543	105,881	326,604	324,265	643,849	99,144	- 1	2,674,951
Other State Revenues	1,311,243	359,717	550,252	115,640	276,623	199,382	605,400	536,369	605,260	435,945	()	4,995,832
Other Local Revenues	74,900	35,069	31,418	19,511	1,698	13,296	15,756	4,729	75,654	86,219	4,966,337	5,324,586
Total Revenue	9,079,285	5,507,779	6,039,042	1,672,714	3,490,313	1,672,181	3,911,147	5,758,564	7,262,953	4,201,716	4,966,337	53,562,030
			,	ı J	1	ı J		J	, ,	1	, ,	(
Expenses	Second Mark 10 con 200		American Billion (Inc., 1981)	1						42/2004 2004 2004 2004	100 A	
Certificated Salaries	2,961,520	2,293,581	2,115,400	907,211	1,356,074	699,566	1,206,444	2,056,969	2,621,973	1,520,342	751,794	18,490,875
Classified Salaries	632,787	565,902	745,562	133,566	234,897	182,499	470,800	599,724	721,676	374,399	1,814,791	6,476,601
Benefits	1,319,748	1,022,810	1,011,446	384,631	589,378	313,162	532,685	904,149	1,284,049	674,996	909,691	8,946,745
Books and Supplies	311,301	210,350	245,611	78,994	237,437	134,307	125,376	398,574	211,938	103,475	126,278	2,183,641
Services and Operations	3,889,457	1,555,244	2,383,951	835,253	1,068,418	519,673	1,345,478	1,835,193	1,390,980	1,667,202	1,979,371	18,470,221
Depreciation / Cap Outlay	141,079	69,266	6,249	2,335	17,579	14,208	26,256	92,500	620,238	20,000	N=0	1,009,711
Other Outflows	1,259	5 - 5	2,845			- :	5 - 0		590,867	6,756	1-1	601,727
Total Expenses	9,257,152	5,717,154	6,511,062	2,341,990	3,503,784	1,863,415	3,707,038	5,887,109	7,441,721	4,367,170	5,581,925	56,179,521
W-4 B	(477 967)	(200 275)	(472.020)	(660 276)	(42 472)	(404 224)	204,109	(400 E4E)	(470 760)	(AGE AEE)	(645 E00)	(0.647.404)
Net Revenue	(177,867)	(209,375)	(472,020)	(669,276)	(13,472)	(191,234)	204,109	(128,545)	(178,768)	(165,455)	(615,588)	(2,617,491)
Fund Balance												
Beginning Balance	4.862,158	1.016.553	1,047,010	1,322,729	1.782.007	1,814,289	1,542,641	4,235,561	7.528.510	342,660	1,623,663	27,117,781
Net Revenue	(177,867)	(209,375)	(472,020)	(669,276)		(191,234)	204,109	(128,545)	(178,768)		(615,588)	(2,617,491)
Projected Ending Balance	4,684,291	807,178	574,990	653,453	1,768,535	1,623,055	1,746,750	4,107,016	7,349,742	177,205	1,008,075	24,500,290
Ending Bal. as % of Exp.:	50.6%	14.1%	8.8%	27.9%		87.1%	47.1%	69.8%	98.8%		18.1%	43.6%

2019-20 Second Interim Budget: Cash Balances (Overall)



2019-20 Second Interim Budget: Average Daily Attendance



2019-20 Second Interim Budget Actuals through January 31, 2020 Year To Date									Annual Budget				
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Projected Average Daily Attendance:									3,947	3,779	3,741	(38)	
SUMMARY Revenue													
LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue	930,108 30,603 108,155 407,468 1,476,334	2,462,858 25,468 195,716 436,103 3,120,145	2,750,194 16,914 218,061 454,532 3,439,701	4,342,936 454,917 434,732 354,743 5,587,328	43,883 318,562 364,259	3,343,702 (2,557) 924,477 752,620 5,018,243	4,220,810 774,404 425,525 65,859 5,486,598	21,322,870 1,343,633 2,625,228 2,835,584 28,127,315	42,792,722 2,377,423 5,000,977 6,648,094 56,819,216	40,971,144 2,692,754 4,968,779 5,275,780 53,908,457	40,566,661 2,674,951 4,995,832 5,324,586 53,562,030	(404,483) (17,803) 27,052 48,807 (346,427)	53% 50% 53% 53%
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	1,123,015 462,640 319,182 105,887 802,075 40,649 44,690 2,898,136	1,460,340 483,555 642,496 223,602 1,116,639 33,044 54,630 4,014,307	1,586,414 629,281 747,578 128,949 1,127,090 33,043 130,651 4,383,006	1,494,422 556,480 845,683 203,086 1,617,748 33,044 48,008 4,798,471	589,448 469,270 167,596 1,114,091 (78,216) 48,008	1,516,740 572,592 913,552 61,580 1,510,047 333,189 45,943 4,953,644	1,516,096 515,429 599,649 41,681 1,333,158 8,093 (45,746) 3,968,359	10,220,634 3,809,424 4,537,409 932,381 8,620,846 402,846 326,185 28,849,726	18,854,481 6,423,908 9,041,719 1,842,101 18,107,489 1,194,779 581,644 56,046,121	18,585,138 6,618,940 8,945,550 2,101,070 18,075,585 1,039,814 601,727 55,967,824	18,490,875 6,476,601 8,946,745 2,183,641 18,470,221 1,009,711 601,727 56,179,521	(94,263) (142,339) 1,196 82,571 394,636 (30,103) - 211,697	55% 59% 51% 43% 47% 40% 54%
Net Revenues								(722,411)	773,095	(2,059,367)	(2,617,491)	(558,124)	
									Fund Balance Beginning Ba Net Revenue: Ending Fund Components Available For Restricted Ba	lance (Audited) s Balance of Fund Bal. Econ. Uncert. lances (Est.)	27,117,781 (2,617,491) 24,500,290 15,834,053 937,212	28.2% of Exper	nditures
									Net Fixed Ass Ending Fund			13.8% of Expe	



2019-20 Second Interim Budget Actuals through January 31, 2020				Year To Da	ate	Annual Budget						
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals Dec Actuals Jan	Actuals		Board- Approved First Interim Budget			Actuals as % of Second Interim	

			T								Board-	Proposed	T	
										Adopted	Approved	Second	Variance	2nd Interim
										(July 1)	First Interim	Interim	From 1st	Budget
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
	Intitlement	007.774	4 040 540	4 000 707	0.440.000	0.070.000	0.070.000	0.005.004	40.700.407	07.000.044	05 047 000	04.454.400	(500 700)	40.040.700
8011	State Aid	387,774	1,318,518	1,628,737	2,410,866	2,373,330	2,373,330	2,305,931	12,798,487	27,208,314	25,047,223	24,454,499	(592,723)	12,248,736
8012	EPA Entitlement	-	-	51,313	1,182,423	-	51,312	1,182,421	2,467,469	4,384,660	4,529,692	4,831,644	301,951	2,062,223
8019	Prior Year Adjustments	- 540.004	52,760	4 070 444	740.647		040.000	(57,701)	(4,941)	- 11 100 710	44 204 220	- 44 000 540	(440.744)	4,941
8096	InLieuPropTaxes	542,334	1,091,580	1,070,144	749,647	898,932	919,060	790,159 4,220,810	6,061,856 21,322,870	11,199,748 42,792,722	11,394,229 40,971,144	11,280,518	(113,711)	5,332,373
	SUBTOTAL - LCFF Entitlement	930,108	2,462,858	2,750,194	4,342,936	3,272,262	3,343,702	4,220,810	21,322,870	42,792,722	40,971,144	40,566,661	(404,483)	19,648,274
Federa	I Revenue													
8181	SpEd - Revenue	12,588	25,468	16,914	16,914	16,914	14,272	28,353	131,423	595,707	567,709	554,909	(12,800)	436,286
8220	SchLunchFederal	-	-	_	-	_	_	-		-	-	-	-	-
8290	All Other Federal Revenue	18,015	-	-	438,003	26,969	(16,828)	746,051	1,212,210	1,781,716	2,125,045	2,120,043	(5,003)	912,835
	SUBTOTAL - Federal Revenue	30,603	25,468	16,914	454,917	43,883	(2,557)	774,404	1,343,633	2,377,423	2,692,754	2,674,951	(17,803)	1,349,121
	State Revenue													
8311	SpEd Revenue	108,155	144,977	177,423	221,886	177,423	169,742	189,574	1,189,180	2,302,147	2,194,788	2,154,557	(40,231)	1,005,608
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	21,344	71,355	-	92,699	126,458	93,070	92,699	(372)	371
8560	StateLotteryRev	-	-	40,637	158,543	-	36,407	167,028	402,614	844,450	795,172	809,109	13,937	392,558
8590	AllOthStateRev		50,739	2	54,304	119,795	646,973	68,923	940,735	1,727,921	1,885,749	1,939,467	53,718	945,014
	SUBTOTAL - Other State Revenue	108,155	195,716	218,061	434,732	318,562	924,477	425,525	2,625,228	5,000,977	4,968,779	4,995,832	27,052	2,343,552
I ocal R	Revenue													
8600	Other Local Rev	_	1,853	_	_	5,000	68,923	(75,777)	_	67,834	7.228	2.228	(5,000)	7,228
8634	StudentLunchFee	_		_	_	-	-	(10,111)	_	-	- 1,220		(0,000)	- ,220
8650	Leases &Rentals	_	_	_	_	_	_	_	_	_	_	_	_	_
8660	Interest	967	823	1,278	1,059	744	1,500	969	7,340	10,104	10,104	10,104	_	2,764
8698	OthRev-Suspense	-	-	-,	-	_	-	-	- 1,010	-	-	-	_	_,
8701	CMO Fee - MSA-1	74,594	74,594	74,594	74,594		149,189	54,408	501,973	895,132	895,132	895,132	_	393,158
8702	CMO Fee - MSA-2	67,601	67,601	67,601	67,601	-	135,202	49,306	454,913	811,213	811,213	811,213	-	356,300
8703	CMO Fee - MSA-3	74,594	74,594	74,594	_	149,189	69,651	69,651	512,273	895,132	895,132	895,132	-	382,859
8704	CMO Fee - MSA-4	5,595	5,595	5,595	-	11,189	1,382	1,382	30,737	67,135	67,135	67,135	-	36,398
8705	CMO Fee - MSA-5	13,986	13,986	13,986	-	27,973	51,476	51,476	172,884	167,837	167,837	167,837	-	(5,047)
8706	CMO Fee - MSA-6	5,595	5,595	5,595	-	11,189	1,382	1,382	30,737	67,135	67,135	67,135	-	36,398
8707	CMO Fee - MSA-7	37,297	37,297	37,297	-	74,594	34,825	34,825	256,136	447,566	447,566	447,566	-	191,429
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	-	149,189	54,408	501,973	895,132	895,132	895,132	-	393,158
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	-	(37,851)	-	260,526	895,132	295,132	295,132	-	34,606
8712	CMO Fee - MSA-SD	-	-	-	-	-	34,631	-	34,631	415,570	415,570	415,570	-	380,939
8699	Other Revenue	1,590	4,069	24,803	37,317	84,954	47,873	(155,379)	45,226	1,013,173	301,465	18,712	(282,754)	256,240
8999	Misc Revenue (Suspense)	(23,540)	906		24,983	(573)	45,250	(20,792)	26,234	-	-	-	_	(26,234)
	SUBTOTAL - Local Revenue	407,468	436,103	454,532	354,743	364,259	752,620	65,859	2,835,584	6,648,094	5,275,780	4,988,026	(287,754)	2,440,196
									1 1					

	0 Second Interim Budget s through January 31, 2020		Year To Date									Annual Budget					
CON	NSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim			
Fundra	ising & Grants	•												-			
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	14,200	14,200	-			
8803	Fundraising		-	-	-	-	-	-	-	-	-	322,360	322,360				
	SUBTOTAL - Fundraising & Grants		-	-		-	-	-	-	-	-	336,560	336,560				
TOTAL REVENUE		1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	5,018,243	5,486,598	28,127,315	56,819,216	53,908,457	53,562,030	(346,427)	25,781,142			
EXPEN	SES																
Certific	ated Salaries																
1100	TeacherSalaries	656,801	1,157,853	1,256,720	1,174,204	1,208,775	1,213,542	1,156,337	7,824,233	14,902,050	14,524,812	14,382,390	(142,422)	6,700,580			
1300	Cert Adminis	466,214	302,487	329,694	320,218	314,832	303,198	359,759	2,396,401	3,952,431	4,060,326	4,108,485	48,159	1,663,925			
	SUBTOTAL - Certificated Salaries	1,123,015	1,460,340	1,586,414	1,494,422	1,523,607	1,516,740	1,516,096	10,220,634	18,854,481	18,585,138	18,490,875	(94,263)	8,364,505			
Classifi	ied Salaries																
2100	Instructional Aides	24,808	75,808	149,023	245,488	156,866	143,033	166,478	961,505	855,411	1,975,945	1,731,285	(244,660)	1,014,439			
2200	Classified Support	63,101	94,088	137,436	100,521	121,226	113,549	98,886	728,807	848,999	1,065,402	1,239,131	173,729	336,595			
2300	Classified Admin	-	-	-	-	-	-	-	_	_	- 1,000,000	-	-	-			
2400	Clerical & Tech	231,541	247,781	272,004	239,750	254,831	256,752	221,851	1,724,509	3,084,239	3,016,843	2,943,089	(73,755)	1,292,334			
2900	OtherClassStaff	143,190	65,878	70.818	(29,280)	,	59.258	28.213	394.602	1.635,259	560.750	563,096	2.346	166,148			
	SUBTOTAL - Classified Salaries	462,640	483,555	629,281	556,480	589,448	572,592	515,429	3,809,424	6,423,908	6,618,940	6,476,601	(142,339)	2,809,516			
Employ	vee Benefits																
3101	STRS-Certified	114,557	246,469	247,411	398.747	254,866	271,174	255,005	1,788,229	3,108,633	3,199,459	3,065,204	(134,255)	1,411,230			
3102	STRS-Classified	8,959	11,471	12,144	10,728	12,878	13,643	9,010	78,832	67,191	67,191	91,722	24,531	(11,641)			
3201	PERS-Cert	761	2,291	3,581	2,970	2,301	2,301	2,301	16,505	-	-	29,985	29,985	(16,505)			
3202	PERS-Classified	58,955	59,436	83,123	72,822	72,951	71,013	64,928	483,228	1,075,375	1,076,723	1,072,731	(3,993)	593,496			
3301	OASDI/Med-Cert	16,699	21,742	23.776	21,849	23.170	22.762	20,440	150,436	412,278	412,823	439,856	27.033	262,387			
3302	OASDI/Med-Class	31,305	32,714	43,096	38,785	38,056	37,621	35,422	257,000	304,522	306,760	342,071	35,310	49,761			
3401	HlthWelfareCert	11,764	223,773	302,225	277,198	22,955	424,006	178,752	1,440,672	3,628,096	3,498,804	3,472,187	(26,616)	2,058,131			
3402	HlthWelfareCert		-	1,026	6,698	-	11,342	13,356	32,422	15,776	17,144	50,824	33,680	(15,279)			
3501	UI-Certificated	_	7,091	1,384	2,891	4,954	(102)	7,166	23,384	72,539	72,539	83,039	10,500	49,155			
3502	UI-Classified	25	403	289	(308)	82	96	8,192	8,779	4,403	4,403	4,816	413	(4,375)			
3601	WorkersCmp-Cert	64,022	21,356	21,356	4,941	30,956	44,868	(7,628)	179,871	197,187	244,387	242,596	(1,791)	64,516			
3701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,018	10,672	8,342	49,492	-	-	6,566	6,566	(49,492)			
3901	OthBenes-Cert	-	15	19	1	1	1	82	119	117,016	36,614	31,201	(5,413)	36,495			
3902	OthBenes-Class	3,844	3,879	4,078	4,121	4,082	4,156	4,282	28,441	38,702	8,702	13,947	5,245	(19,739)			
	SUBTOTAL - Employee Benefits	319,182	642,496	747,578	845,683	469,270	913,552	599,649	4,537,409	9,041,719	8,945,550	8,946,745	1,196	4,408,140			

2019-20 Second Interim Budget Actuals through January 31, 2020					Year To Da	ate	Annual Budget							
COI	NSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Books	& Supplies													
4100	Text&CoreCurric	7,485	118,999	52,793	42,478	5,263	3,325	10,845	241,189	261,000	302,279	383,790	81,511	61,090
4200	BooksOthRefMats		238	681	154	-	(1,610)	_	(537)	30,200	20,200	18,114	(2,086)	20,737
4310	Ins Mats & Sups	8,999	10,944	1,110	1,862	12,744	(2,911)	301	33,049	188,640	442,708	403,650	(39,058)	409,660
4315	OthrSupplies	<u>-</u>	270	2,018	462	_	34	1,003	3,787	22,198	23,229	23,154	(75)	19,442
4320	Office Supplies	827	4,224	(16,204)	10,311	26,837	9,019	2,164	37,179	122,080	122,975	132,175	9,200	85,796
4325	ProfDevMat&Sups	-	-	_	-	-	_	_	-	1,500	4,852	4,852	-	4,852
4326	Arts&MusicSupps	(230)	-	(0)	4,999	217	49	-	5,035	31,981	34,481	46,081	11,600	29,446
4335	PE Supplies		-	0	1,701	-	-	5,269	6,970	41,000	42,000	32,395	(9,605)	35,030
4340	Educat Software	14,435	18,854	26,280	20,640	108,805	20,903	112	210,028	408,584	375,753	369,417	(6,335)	165,725
4345	NonInstStdntSup	2,201	14,959	815	1,540	1,635	6,200	1,195	28,545	51,500	76,768	77,388	620	48,224
4346	TeacherSupplies	-	66	569	277	732	387	228	2,258	41,000	33,500	30,500	(3,000)	31,242
4350	Cust. Supplies	-	-	6,487	1,067	3,039	449	7,245	18,287	73,905	73,905	73,905	-	55,618
4351	Yearbook	-	-	-	525	900	-	-	1,425	3,300	4,959	5,640	681	3,534
4390	Uniforms	-	-	-	-	-	-	-	-	2,500	2,350	2,350	-	2,350
4400	NonCapEquip-Gen	-	-	737	3,197	1,115	571	-	5,620	59,329	30,604	78,097	47,493	24,984
4410	ClssrmFrnEqp<5k	-	1,880	-	-	-	1,858	-	3,739	14,000	18,400	18,400	-	14,661
4430	OffceFurnEqp<5k	741	-	-	-	-	-	-	741	39,870	29,770	30,720	950	29,029
4440	Computers <\$5k	7,393	-	-	930	6,613	8,971	4,922	28,829	131,225	142,948	119,661	(23,287)	114,119
4710	Food	(81)	(204)	4,356	15,328	11,558	11,220	8,438	50,615	208,000	209,122	209,122	-	158,507
4720	Food:Other Food	725	9,499	3,634	8,089	1,346	3,108	778	27,181	110,290	110,267	124,230	13,963	83,086
4999	Misc Expenditure (Suspense)	63,391	43,873	45,673	89,528	(13,209)	6	(818)	228,443	-	-	-	-	(228,443)
	SUBTOTAL - Books and Supplies	105,887	223,602	128,949	203,086	167,596	61,580	41,681	932,381	1,842,101	2,101,070	2,183,641	82,571	1,168,689

	0 Second Interim Budget s through January 31, 2020				Year To Da	ate					ı	Annual Budç	jet	
COI	ISOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Service	s & Other Operating Expenses													
5101	CMO Fees	428.451	428,451	428,451	291,384	274,134	589,075	316,838	2,756,784	5,556,982	4,956,982	4,934,982	(22,000)	2,200,198
5205	Conference Fees	209	-	-	1,400	,	-	-	1,609	38,168	38,168	35,658	(2,510)	36,559
5210	MilesParkTolls	4,569	3,805	3,104	4,257	5,436	6,955	4,281	32,406	110,744	97,352	93,770	(3,582)	64,946
5215	TravConferences	_	-	-	-	-	_	-		14,500	9,500	8,500	(1,000)	9,500
5220	TraLodging	193	(200)	-	1,400	278	2,136	240	4,048	97,000	83,735	77,489	(6,246)	79,687
5300	DuesMemberships	15,305	28,928	7,690	4,431	544	33,545	7,132	97,575	129,450	147,339	150,046	2,707	49,764
5450	Other Insurance	65,442	20,488	22,686	18,290	39,137	26,042	14,934	207,019	278,808	283,130	283,130	-	76,111
5500	OpsHousekeeping	3,488	7,162	15,854	18,552	19,033	21,398	17,471	102,958	231,050	201,205	196,065	(5,140)	98,247
5510	Gas & Electric	15	12,822	27,396	30,721	23,301	21,348	19,365	134,967	338,500	313,500	313,500	-	178,533
5610	Rent & Leases	156,669	275,832	284,832	793,929	362,166	266,265	372,541	2,512,235	4,247,943	4,771,034	4,774,995	3,960	2,258,799
5620	EquipmentLeases	5,784	9,149	21,264	8,656	18,261	13,325	13,174	89,615	192,202	198,202	217,414	19,212	108,587
5630	Reps&MaintBldng	845	5,697	7,930	2,163	1,332	2,582	8,003	28,553	189,000	154,452	126,435	(28,017)	125,899
5800	ProfessServices	16,737	103,015	20,037	34,936	63,725	68,028	54,313	360,792	981,957	991,267	1,019,054	27,787	630,475
5810	Legal	-	6,009	11,634	128,812	(21,412)	16,065	26,120	167,228	331,000	400,336	434,097	33,762	233,108
5813	SchPrgAftSchool	-	106	66,305	21,417	39,291	33,586	28,213	188,919	350,987	294,713	296,713	2,000	105,794
5814	SchPrgAcadComps	-	1,195	100	2,123	1,576	2,240	999	8,233	63,000	62,000	61,338	(662)	53,767
5819	SchlProgs-Other	495	3,948	9,324	7,630	9,699	16,902	14,355	62,351	140,301	187,727	218,947	31,219	125,376
5820	Audit & CPA			175	(700)		-	59,931	59,406	189,771	189,771	189,771	-	130,365
5825	DMSBusinessSvcs	34,474	68,948		68,948	34,474	34,474	34,878	276,195	520,000	520,000	520,000		243,805
5835	Field Trips	-	-	8,701	9,237	14,309	6,308	8,016	46,571	301,283	282,000	279,401	(2,599)	235,429
5836	FieldTrip Trans	-	6,827	6,827	8,717	8,126	6,827	9,076	46,398	63,860	80,360	80,360	-	33,962
5840	MarkngStdtRecrt	2,000	10,884	12,623	10,103	4,962	4,725	1,768	47,066	194,000	196,800	202,075	5,275	149,734
5850	Oversight Fees	9,557	15,958	11,509	8,535	8,536	10,347	9,969	74,411	432,626	428,269	428,269	-	353,858
5857	Payroll Fees	19,463	18,206	17,008	5,380	14,485	14,658	20,975	110,175	192,878	190,468	191,386	918	80,293
5860 5861	Service Fees	181	17,635	1,254	211	388	(15,373)	32,117	36,412	43,055	43,055 10,000	107,095	64,040	6,643
5861 5863	Prior Year Services Prof Developmnt	11,960	- 17,981	10,694	11,427	3,009	2,853	400	58,325	10,000 187,962	329,113	10,000 313,522	- (15,591)	10,000 270,788
5864	Prof Developmini Prof Dev-Other	4,772	1,854	4,641	3,098	3,009	40,248	33,763	88,704	260,060	226,434	229,721	3,287	137,730
5869	SpEd Ctrct Inst	4,112	1,054	20,905	18,976	40,419	140,935	61,855	283,089	805,446	712,634	789,691	77,056	429,545
5870	Livescan	_	_	644	327	74	178	61	1,284	000,440	2,985	3,735	77,030 750	1,701
5872	SPED Fees (incl Encroachment)			044	321	-	170	95,819	95,819	248,880	232,944	213,814	(19,130)	137,125
5875	Staff Recruiting		1,256	_	1.747	194	782	441	4,420	15,309	14,154	14,154	(13,100)	9,734
5884	Substitutes	_	1,200	38,170	58,091	108,961	115,823	54,012	375,057	459,083	539,044	777,173	238,130	163,987
5890	OthSvcsNon-Inst	269	1,348	269	-	6,453	1,746	350	10,436	76,014	77,492	61,204	(16,288)	67,056
5900	Communications	4,696	3,448	3,159	792	372	3,556	1,703	17,727	70,412	76,067	83,467	7,400	58,340
5920	TelecomInternet	12,744	7,219	7,118	7.240	16,398	6,558	6,407	63,683	269,150	252,720	255,740	3,020	189,037
5930	PostageDelivery	3,596	4,003	3,138	2,524	3,975	5,498	80	22,814	66,109	66.109	80,109	14,000	43,295
5940	Technology	158	34,663	53,649	32,994	12,129	10,413	3,559	147,565	410,001	413,320	396,197	(17,123)	265,755
	SUBTOTAL - Services & Other Operating Exp.	802,075	1,116,639	1,127,090	1,617,748		1,510,047	1,333,158	8,620,846	18,107,489	18,075,585	18,470,221	394,636	9,454,738

	0 Second Interim Budget s through January 31, 2020				Year To Da	ate					ı	Annual Budç	jet	
CON	ISOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	-	-	_	_	-	_	_	_	-	-
6400	EquipFixed	7,605	-	(1)	(0)	1	-	-	7,605	166,000	_	7,605	7,605	(7,605)
6900	Depreciation	33,044	33,044	33,044	33,044	(78,217)	333,189	8,093	395,241	1,028,779	1,039,814	1,002,106	(37,708)	644,572
	SUBTOTAL - Capital Outlay & Depreciation	40,649	33,044	33,043	33,044	(78,216)	333,189	8,093	402,846	1,194,779	1,039,814	1,009,711	(30,103)	636,968
Other C	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	9,898	19,839	13,216	13,216	13,216	11,152	(80,538)	(0)	-	-	-	-	0
7310	Indirect Costs	-	-	-	-	-	-	-		-	17,750	17,750	-	17,750
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	583,977	583,977	-	257,792
	SUBTOTAL - Other Outflows	44,690	54,630	130,651	48,008	48,008	45,943	(45,746)	326,185	581,644	601,727	601,727	-	275,542
TOTAL	EXPENSES	2,898,136	4,014,307	4,383,006	4,798,471	3,833,803	4,953,644	3,968,359	28,849,726	56,046,121	55,967,824	56,179,521	211,697	27,118,098

MSA-1 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$177,867).

This is an decrease of (\$85,189) from the First Interim Budget projected deficit of (\$92,678).

This will allow MSA-1 to end this fiscal year with a balance of \$4,684,291, which is 50.6% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$355,868, which represents 14 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$2,175,590, which represents 88 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$125,679), or -1.4% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$54,811) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 4.7.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$40,489), or -0.4% of First Interim expenses)

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

Salaries and Benefits costs are (\$2,270) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$16,300) lower than in the First Interim Budget, reflecting stable depreciation and capital outlay projections.



2019-20 Second Interim Budget Actuals through January 31, 2020				Year 1	Γο Date					A	Annual Budg	jet	
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									634	634	629	(5)	
SUMMARY Revenue													
LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues	86,630 11,188 14,837	385,827 - 14,837 358	321,339 - 26,706 6,747	740,903 61,527 67,345	486,005 18,235 26,706 14,344	486,004 (11,188) 392,116 53,907	740,903 152,981 70,737 (39,312)	3,247,611 232,743 613,284 663	7,307,540 433,659 1,345,875 246,161	7,349,547 425,131 1,355,386 74,900	7,294,736 398,406 1,311,243 74,900	(54,811) (26,725) (44,143)	45% 58% 47% 1%
Total Revenue	112,655	401,022	354,792	(35,381) 834,394	545,290	920,839	925,308	4,094,300	9,333,235	9,204,963	9,079,285	(125,679)	45%
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	198,138 54,072 42,589 14,441 126,913 15,578	230,542 52,825 89,250 45,172 217,916 15,578	247,292 66,202 89,968 3,353 241,819 15,578	273,069 65,515 131,408 26,790 281,681 15,578	251,514 61,140 70,022 21,585 160,204 (33,047) - 531,418	248,881 59,481 139,341 6,106 314,018 5,853 - 773,679	259,104 62,472 107,897 14,416 296,020 5,853 - 745,761	1,708,539 421,707 670,474 131,863 1,638,571 40,972 - 4,612,127	3,123,243 615,744 1,297,240 311,378 3,826,100 134,000 - 9,307,706	2,946,887 659,298 1,310,140 340,638 3,882,039 157,379 1,259 9,297,641	2,961,520 632,787 1,319,748 311,301 3,889,457 141,079 1,259 9,257,152	14,633 (26,511) 9,608 (29,337) 7,418 (16,300) - (40,489)	58% 67% 51% 42% 42% 29% 0% 50%
Net Revenues								(517,827)	25,529	(92,678)	(177,867)	(85,189)	
									Net Revenues Ending Fund Components Available For Restricted Bal	ance (Audited) Balance of Fund Bal. Econ. Uncert. lances (Est.)	584,284	36.0% of Expe 6.3% of Expen	ditures
									Net Fixed Ass Ending Fund			8.3% of Expen 50.6% of Expe	



2019-20 Second Interim Budget Actuals through January 31, 2020	Year To Date		Annual Bud	get	
MSA 1	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals	Adopted July 1 Approx	ard- Proposed ved First Second Interim Budget Budget		Actuals as % of Second Interim

										Adamtad	Board-	Proposed	Variance	2nd Interior
										Adopted (July 1)	Approved First Interim	Second Interim	Variance From 1st	2nd Interim Budget
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E	intitlement													
8011	State Aid	-	205,832	205,832	370,497	370,497	370,497	370,497	1,893,652	4,811,627	4,629,728	4,595,080	(34,649)	2,736,076
8012	EPA Entitlement	-	-	-	254,899	-	-	254,898	509,797	1,035,750	1,106,987	1,098,780	(8,206)	597,190
8019	Prior Year Adjustments	-	6,734	-	-	-	-	-	6,734	-	-	-	-	(6,734)
8096	InLieuPropTaxes	86,630	173,261	115,507	115,507	115,508	115,507	115,508	837,428	1,460,163	1,612,832	1,600,876	(11,956)	775,405
	SUBTOTAL - LCFF Entitlement	86,630	385,827	321,339	740,903	486,005	486,004	740,903	3,247,611	7,307,540	7,349,547	7,294,736	(54,811)	4,101,936
Fodoral	I Revenue													
8181	SpEd - Revenue	_	_	_	_	_	_	6,562	6.562	82,500	73,750	70,800	(2,950)	67,188
8220	SchLunchFederal	_	_	_	_	_	_		- 0,002	-	- 10,700	-	(2,000)	-
8290	All Other Federal Revenue	11,188	_	-	61,527	18,235	(11,188)	146,419	226,181	351,159	351,381	327,606	(23,775)	125,200
	SUBTOTAL - Federal Revenue	11,188	-	-	61,527	18,235	(11,188)	152,981	232,743	433,659	425,131	398,406	(26,725)	192,388
	State Revenue													
8311	SpEd Revenue	14,837	14,837	26,706	26,706	26,706	26,706	28,941	165,439	359,700	359,927	366,802	6,874	194,488
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	17,727	-	17,727	18,526	18,526	17,727	(799)	799
8560	StateLotteryRev	-	-	-	29,688	-	-	41,796	71,483	133,136	133,220	135,999	2,779	61,737
8590	AllOthStateRev				10,951		347,683	-	358,635	834,513	843,713	790,715	(52,997)	485,078
	SUBTOTAL - Other State Revenue	14,837	14,837	26,706	67,345	26,706	392,116	70,737	613,284	1,345,875	1,355,386	1,311,243	(44,143)	742,102
Local R	Revenue													
8600	Other Local Rev	-	_	_	_	2,500	_	(2,500)	-	23,000	2,500	-	(2,500)	2,500
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	6,747	(36,093)	12,220	51,459	(34,333)	-	223,161	72,400	-	(72,400)	72,400
8999	Misc Revenue (Suspense)		358	-	712	(376)	2,448	(2,479)	663	-	-	-	-	(663)
	SUBTOTAL - Local Revenue		358	6,747	(35,381)	14,344	53,907	(39,312)	663	246,161	74,900	-	(74,900)	74,237

	Second Interim Budget through January 31, 2020				Year	To Date					,	Annual Bud	get	
MSA	\1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
- Eundroi	sing & Grants	•												•
8802	Donations - Private											2,500	2,500	
8803	Fundraising	-	-	-	-	-	-	-	-	_	_	72,400	72,400	-
0003	SUBTOTAL - Fundraising & Grants										 	74,900	74,900	
	30BTOTAL - Fundraising & Grants								-	_	-	74,900	74,900	
TOTAL I	REVENUE	112,655	401,022	354,792	834,394	545,290	920,839	925,308	4,094,300	9,333,235	9,204,963	9,079,285	(125,679)	5,110,663
EXPENS	BES													
Cortifica	ated Salaries													
1100	TeacherSalaries	137,776	193,286	208,937	215,939	211,164	210,227	197,950	1,375,278	2,647,598	2,460,601	2,475,234	14,633	1,085,323
1300	Cert Adminis	60.362	37.256	38.355	57.130	40.350	38.654	61,154	333.261	475,645	486.286	486,286	14,000	153.025
1300	SUBTOTAL - Certificated Salaries	198,138	230,542	247,292	273,069	251,514	248,881	259,104	1,708,539	3,123,243	2,946,887	2,961,520	14,633	1,238,348
	SOBTOTAL - Sertificated Salaries	130,130	230,342	271,232	273,003	231,314	240,001	255,104	1,700,333	3,123,243	2,340,007	2,301,320	14,000	1,230,340
Classifie	ed Salaries													
2100	Instructional Aides	9.274	9.713	15,253	17,074	15,375	13,948	20,592	101,230	119,773	185,700	157,574	(28,126)	84,470
2200	Classified Support	18,327	22,978	30,815	26,844	26,036	24,278	20,632	169,909	191,467	191,467	216,082	24,615	21,558
2300	Classified Admin	-	-	-			- 1,270	20,002	-	-	101,101	210,002	-	-
2400	Clerical & Tech	16,268	20,134	20,134	21,598	19,728	21,256	21,248	140,365	304,504	282,131	259,131	(23,000)	141,766
2900	OtherClassStaff	10,204			,	-			10.204	_			(==,===)	(10,204)
	SUBTOTAL - Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	62,472	421,707	615,744	659,298	632,787	(26,511)	237,591
Employ	ee Benefits													
3101	STRS-Certified	20,001	39,188	39,188	49,037	42,597	42,304	43,281	275,596	513,591	512,263	504,357	(7,907)	236,668
3102	STRS-Classified	307	1.093	1,203	1.446	1,387	1,470	1,333	8,239	313,331	312,203	15,000	15,000	(8,239)
3201	PERS-Cert	-	-	1,200	- 1,440	1,007	-	1,000	0,200	_		10,000	-	(0,200)
3202	PERS-Classified	9.142	8,890	10,869	10,165	10,092	9,735	8,226	67,118	123,149	132,009	115,009	(17,000)	64,891
3301	OASDI/Med-Cert	3,017	3,328	3,579	3.106	3,633	3,595	3,410	23,667	28,000	28,000	40,500	12,500	4,333
3302	OASDI/Med-Class	3,710	3,645	4,596	5,203	4,160	4,003	3,980	29,297	45,000	45,000	53,000	8,000	15,703
3401	HithWelfareCert	-	30,108	27,782	58,499	3,277	74,709	38,437	232,811	498,000	498,000	497,014	(986)	265,189
3402	HithWelfareCert	-	-	-	1,342	-,,	1,342		2,684	-	5,368	5,368	-	2,684
3501	UI-Certificated	-	910	585	436	37	18	5,926	7,913	60,000	60,000	60,000	_	52,087
3502	UI-Classified	217	7	80	105	82	96	1,192	1,778	3,500	3,500	3,500	-	1,722
3601	WorkersCmp-Cert	6,195	2,065	2,065	2,065	4,753	2,065	2,065	21,273	25,000	25,000	25,000	-	3,727
3701	Other Retirement-Cert	, -	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	15	19	1	1	1	43	80	1,000	1,000	1,000	-	921
3902	OthBenes-Class	-	0	3	3	3	3	6	18	-	-	-	-	(18)
	SUBTOTAL - Employee Benefits	42,589	89,250	89,968	131,408	70,022	139,341	107,897	670,474	1,297,240	1,310,140	1,319,748	9,608	639,666

	0 Second Interim Budget s through January 31, 2020				Year T	o Date					Į.	Annual Budç	jet	
MSA	A 1	Jul Actuals A	Aug Actuals	Sep Actuals(Oct Actuals N	lov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books :	& Supplies	•												·
4100	Text&CoreCurric	_	36,104	_	2,652	1,377	_	_	40,133	50,000	53,445	53,445	_	13,312
4200	BooksOthRefMats	_	30,104	_	2,002	1,011	_		40,133	30,000	33,443	33,443	_	10,512
4310	Ins Mats & Sups	2,500	_	_	(804)	(250)	_	_	1,446	40,000	64,754	64,199	(554)	63,308
4315	OthrSupplies	_,000	_	2.018	462	(200)	34	_	2,515	20,000	20,000	20,000	-	17.486
4320	Office Supplies	111	152	_,0.0	1,442	2,829	1,469	682	6,685	10,000	10,000	12,000	2,000	3,315
4325	ProfDevMat&Sups	_	-	_	-	_,	-	-	-	-	_	-	_,	-
4326	Arts&MusicSupps	_	-	_	3,568	217	49	-	3,835	15,000	22,000	33,600	11,600	18,165
4335	PE Supplies	-	-	-	-	_	_	4,699	4,699	10,000	10,000	10,000	-	5,301
4340	Educat Software	4,633	5,779	-	(17)	12,025	1,377	· -	23,797	50,378	50,378	34,995	(15,382)	26,581
4345	NonInstStdntSup	-	3,828	-	-	_	863	581	5,272	5,000	11,148	14,148	3,000	5,875
4346	TeacherSupplies	-	-	-	-	305	216	228	749	10,000	9,000	6,000	(3,000)	8,251
4350	Cust. Supplies	-	-	471	-	2,852	449	3,797	7,569	30,000	30,000	30,000	- 1	22,431
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	10,000	3,000	4,000	1,000	3,000
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	10,000	6,000	6,000	-	6,000
4440	Computers <\$5k	-	-	-	-	-	-	4,997	4,997	36,000	36,000	6,000	(30,000)	31,003
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	113	974	454	42	1,647	431	3,661	15,000	14,914	16,914	2,000	11,253
4999	Misc Expenditure (Suspense)	7,197	(804)	(110)	19,034	2,188		(1,000)	26,506	-	-	-	-	(26,506)
	SUBTOTAL - Books and Supplies	14,441	45,172	3,353	26,790	21,585	6,106	14,416	131,863	311,378	340,638	311,301	(29,337)	208,775

	Second Interim Budget through January 31, 2020				Year ⁻	Γο Date					A	Annual Budç	jet	
MSA	1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	74.594	74,594	74.594	74,594	-	149.189	54,408	501,973	895,132	860,526	860,526	_	358.552
5205	Conference Fees	-	-	-	-	_	-	- 1,100	-	_	-	-	-	-
5210	MilesParkTolls	46	92	-	76	38	718	310	1,281	12,500	8,500	8,500	-	7,219
5215	TravConferences	_	-	-	_	_	-	_			'-	_	-	-
5220	TraLodging	-	-	-	_	_	-	_	-	10,000	10,000	10,000	-	10,000
5300	DuesMemberships	1,070	(31)	250	_	_	6,720	_	8,009	25,000	25,000	25,000	-	16,991
5450	Other Insurance	9,587	3,196	3,196	3,196	10,477	3,196	3,196	36,044	50,000	50,000	50,000	-	13,956
5500	OpsHousekeeping	2,029	2,332	8,181	13,450	11,692	6,962	11,039	55,684	100,000	89,340	85,700	(3,640)	33,656
5510	Gas & Electric	_	3,432	4,204	5,127	6,481	6,102	6,486	31,832	90,000	90,000	90,000	-	58,168
5610	Rent & Leases	30,000	107,966	107,966	114,626	107,966	107,966	137,502	713,990	1,890,580	1,892,240	1,839,243	(52,997)	1,178,250
5620	EquipmentLeases	1,034	2,270	7,412	3,319	4,739	2,266	4,053	25,092	45,000	51,000	71,300	20,300	25,908
5630	Reps&MaintBldng	· -	-	2,080	_	1,165	2,582	6,833	12,660	60,000	60,000	37,000	(23,000)	47,340
5800	ProfessServices	-	11,058	-	_	220	36	7,522	18,836	160,532	159,731	153,981	(5,750)	140,895
5810	Legal	_	-	3,196	54,780	662	-	104	58,742	5,000	69,780	70,780	1,000	11,039
5813	SchPrgAftSchool	-	-	-	_	_	-	_		_	'-	_	· -	-
5814	SchPrgAcadComps	_	-	-	500	98	-	31	629	5,000	5,000	7,000	2,000	4,371
5819	SchlProgs-Other	-	2,050	902	2,461	4,465	2,305	2,014	14,197	30,000	43,000	47,000	4,000	28,803
5820	Audit & CPA	-	-	-	_	_	_	_	_	12,000	12,000	12,000	-	12,000
5825	DMSBusinessSvcs	_	-	-	_	_	-	_	-		'-	_	-	-
5835	Field Trips	-	-	2,808	2,852	780	540	780	7,760	60,000	48,192	48,192	-	40,432
5836	FieldTrip Trans	_	-	-	_	_	-	_			'-	_	-	-
5840	MarkngStdtRecrt	2,000	2,475	2,992	2,103	_	-	_	9,570	24,000	25,500	25,500	-	15,930
5850	Oversight Fees	_	-	_	_	_	-	-	_	73,428	73,428	73,428	-	73,428
5857	Payroll Fees	1,918	1,816	1,894	1,865	1,914	1,955	2,493	13,854	25,000	25,000	25,918	918	11,146
5860	Service Fees	_	-	_	1	17	1,252	31,914	33,184	2,000	2,000	64,040	62,040	(31,184)
5861	Prior Year Services	_	-	-	_	_	_	_			'-	_	· -	- '
5863	Prof Developmnt	3,750	2,125	483	470	960	(235)	_	7,552	16,400	65,006	65,006	-	57,453
5864	Prof Dev-Other	_	-	4,432	_	_	15,702	1,935	22,069	37,000	36,758	36,023	(735)	14,689
5869	SpEd Ctrct Inst	_	-	3,247	_	_	_	24,251	27,498	46,478	29,676	50,626	20,950	2,179
5870	Livescan	_	-	254	_	_	148	_	402	_	305	1,055	750	(97)
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	_	_	14,116	14,168	12,668	(1,500)	14,168
5875	Staff Recruiting	_	-	-	_	_	-	_	-	_	-	-	-	-
5884	Substitutes	-	-	3,656	964	6,903	3,611	265	15,399	40,000	30,000	30,000	-	14,601
5890	OthSvcsNon-Inst	-	-	_	_	-	-	-	_	20,000	20,000	6,082	(13,918)	20,000
5900	Communications	162	(677)	162	162	-	634	406	847	10,000	9,955	9,955	-	9,108
5920	TelecomInternet	220	95	95	95	_	-	-	505	30,000	30,000	30,000	-	29,495
5930	PostageDelivery	504	670	561	561	1,148	1,890	-	5,334	10,000	10,000	13,000	3,000	4,666
5940	Technology	-	4,455	9,256	479	479	479	479	15,627	26,934	35,934	29,934	(6,000)	20,307
	SUBTOTAL - Services & Other Operating Exp.	126,913	217,916	241,819	281,681	160,204	314,018	296,020	1,638,571	3,826,100	3,882,039	3,889,457	7,418	2,243,468

	0 Second Interim Budget s through January 31, 2020				Year	To Date					,	Annual Budç	jet	
MSA	\ 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	_	_	_	-	-	_	-	-	-	-
6400	EquipFixed	-	-	-	(0)	-	-	-	(0)	44,000	-	-	-	0
6900	Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	40,972	90,000	157,379	141,079	(16,300)	116,407
	SUBTOTAL - Capital Outlay & Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	40,972	134,000	157,379	141,079	(16,300)	116,407
Other O	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	1,259	1,259	-	1,259
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-		1,259	1,259	-	1,259
TOTAL	EXPENSES	451,731	651,284	664,213	794,041	531,418	773,679	745,761	4,612,127	9,307,706	9,297,641	9,257,152	(40,489)	4,685,514

MSA-2 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$209,375).

This is an decrease of (\$40,196) from the First Interim Budget projected deficit of (\$169,179).

This will allow MSA-2 to end this fiscal year with a balance of \$807,178, which is 14.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$897,968, which represents 59 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,614,364, which represents 106 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$3,631, or 0.1% of First Interim revenues)

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

LCFF Entitlement projected revenues are \$13,100 higher than in the First Interim Budget, due to average daily attendance (ADA) increasing by 1.3.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$4,000 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$43,827, or 0.8% of First Interim expenses)

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

Salaries and Benefits costs are (\$60,682) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses. Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

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

Projected Average Daily Attendance: SUMMARY Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue	lul Actuals A	lug Actuals										et 	
SUMMARY Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits		_	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Certificated Salaries Care Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits									437	422	423	1	
LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits													
Other State Revenues Other Local Revenues Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits	63,407	280,885	232,971	534,134	351,711	351,711	534,135	2,348,954	4,981,790	4,819,858	4,832,958	13,100	49%
Other Local Revenues Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits	-			56,519	-	-	109,898	166,417	296,037	281,025	280,036	(989)	59%
Total Revenue Expenditures Certificated Salaries Classified Salaries Benefits	10,858	10,858	19,547	44,384	19,545	31,564	37,664	174,420	385,771	372,197	359,717	(12,481)	48%
Expenditures Certificated Salaries Classified Salaries Benefits	-	-	-	40,353	43,055	(26,140)	(21,601)	35,667	206,648	31,069	35,069	4,000	102%
Certificated Salaries Classified Salaries Benefits	74,265	291,743	252,518	675,390	414,311	357,135	660,095	2,725,457	5,870,246	5,504,148	5,507,779	3,631	49%
Classified Salaries Benefits													
Benefits	138,221	180,290	178,334	188,561	179,819	180,751	182,144	1,228,119	2,279,329	2,306,450	2,293,581	(12,869)	
	26,257	32,653	43,550	34,302	37,643	38,429	58,492	271,325	551,004	606,964	565,902	(41,062)	
Books and Supplies	30,078	73,242	73,510	77,833	50,505	100,152	52,188 310	457,508	1,029,296 189,782	1,029,561	1,022,810	(6,751)	45% 52%
Services and Operating Exp.	33,164 89,071	58,417 112,509	15,939 112,705	3,180 94,964	(10,651) 42,221	8,427 216,963	97,750	108,787 766,183	1,611,777	199,276 1,461,810	210,350 1,555,244	11,074 93,434	52% 49%
Depreciation & Cap Outlay	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	140,000	69,266	69,266	93,434	20%
Other Outflows	10,501	10,301	10,301	10,501	(20,310)	-	-	10,000	140,000	03,200	-	-	2070
	327,152	467,473	434,399	409,200	271,221	545,100	391,261	2,845,805	5,801,188	5,673,328	5,717,154	43,827	50%
Net Revenues								(120,348)	69,059	(169,179)	(209,375)	(40,196)	
									Fund Balance Beginning Bala Net Revenues Ending Fund Components Available For E Restricted Bala Net Fixed Asse	Balance of Fund Bal. Econ. Uncert. ances (Est.)	19,711	12.9% of Expe 0.3% of Expen 0.8% of Expen	nditures



	First Interim Budget Through January 31, 2020				Year	To Date					A	nnual Budg	et	
MSA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
	ntitlement													
8011	State Aid	-	148,427	148,427	267,168	267,168	267,168	267,168	1,365,526	3,274,680	3,025,871	3,033,444	7,574	1,660,345
8012	EPA Entitlement	-	-	-	182,423	-	-	182,424	364,847	699,123	720,461	722,681	2,219	355,614
8019	Prior Year Adjustments	-	5,644			-			5,644	-	-	.		(5,644)
8096	InLieuPropTaxes	63,407	126,814	84,544	84,543	84,543	84,543	84,543	612,937	1,007,987	1,073,526	1,076,833	3,307	460,590
	SUBTOTAL - LCFF Entitlement	63,407	280,885	232,971	534,134	351,711	351,711	534,135	2,348,954	4,981,790	4,819,858	4,832,958	13,100	2,470,904
Fodoral '	Revenue													
8181	SpEd - Revenue	_	_	_	_	_	_	_	_	61,381	54,625	52,440	(2,185)	54,625
8220	SchLunchFederal	_	_	_	_	_	_	_	_	01,001	01,020	02,110	(2,100)	01,020
8290	All Other Federal Revenue	_	_	_	56,519	_	_	109,898	166,417	234,656	226,400	227,596	1,196	59,983
0200	SUBTOTAL - Federal Revenue		-	-	56,519	-	-	109,898	166,417	296,037	281,025	280,036	(989)	
	ate Revenue													
8311	SpEd Revenue	10,858	10,858	19,545	19,545	19,545	19,545	19,545	119,441	283,641	273,661	256,204	(17,457)	154,220
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-		-	12,019		12,019	12,312	12,312	12,019	(293)	
8560	StateLotteryRev	-	-	-	24,839	-	-	18,119	42,958	89,818	86,224	91,494	5,270	43,266
8590	AllOthStateRev	- 10.050	-	2	-	-	-	-	2	-	-	-	-	(2)
	SUBTOTAL - Other State Revenue	10,858	10,858	19,547	44,384	19,545	31,564	37,664	174,420	385,771	372,197	359,717	(12,481)	197,777
Local Re	evenue													
8600	Other Local Rev	_	-	-	_	2,500	_	(2,500)	_	4,834	4,728	2,228	(2,500)	4,728
8634	StudentLunchFee	-	-	-	_	-	_	-	_		· -		-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	_	-	_	-	_	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
0/0/														
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-

40,555

43,055

40,353

40,353

(26,140)

(26,140)

(19,101)

(21,601)

35,667

35,667

201,814

206,648

26,341

31,069

2,228

CMO Fee - MSA-SD

Misc Revenue (Suspense)

SUBTOTAL - Local Revenue

Other Revenue

8712

8699

8999

(9,326)

(4,598)

(26,341)

(28,841)

	0 First Interim Budget s through January 31, 2020				Year	To Date					Δ	nnual Budg	et	
MSA	A 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
	ising & Grants													
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	2,500	2,500	-
8803	Fundraising			-	-				-	-	-	30,341	30,341	
	SUBTOTAL - Fundraising & Grants		-	-	-	-	-	-	-	-	-	32,841	32,841	
TOTAL	REVENUE	74,265	291,743	252,518	675,390	414,311	357,135	660,095	2,725,457	5,870,246	5,504,148	5,507,779	3,631	2,778,691
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	78,934	149,886	146,180	157,732	149,165	149,559	158,986	990,441	1,908,969	1,933,190	1,900,171	(33,019)	942,749
1300	Cert Adminis	59,287	30.404	32.154	30.829	30.654	31.192	23,158	237,678	370,360	373,260	393,410	20.150	135,582
	SUBTOTAL - Certificated Salaries	138,221	180,290	178,334	188,561	179,819	180,751	182,144	1,228,119	2,279,329	2,306,450	2,293,581	(12,869)	1,078,331
Classif	ied Salaries													
2100	Instructional Aides	-	3,675	7,025	3,940	4,810	5,345	11,317	36,112	119,885	114,905	104,905	(10,000)	78,793
2200	Classified Support	8,415	9,676	11,698	9,653	9,597	7,986	4,308	61,331	113,390	167,330	167,330	-	105,998
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	8,245	19,302	24,827	20,709	23,236	25,099	42,867	164,285	317,729	324,729	293,667	(31,062)	160,444
2900	OtherClassStaff	9,597	-	-	-	-	-	-	9,597	-	-	-	-	(9,597)
	SUBTOTAL - Classified Salaries	26,257	32,653	43,550	34,302	37,643	38,429	58,492	271,325	551,004	606,964	565,902	(41,062)	335,638
Employ	vee Benefits													
3101	STRS-Certified	13,868	30,775	26,824	32,081	29,638	29,841	29,809	192,836	377,595	377,861	375,903	(1,957)	185,025
3102	STRS-Classified	-	-	-	109	-	-	-	109	-	-	109	109	(109)
3201	PERS-Cert	-	-	1,033	1,079	1,079	1,079	1,079	5,348	-	-	10,000	10,000	(5,348)
3202	PERS-Classified	4,308	6,183	8,129	7,161	7,194	7,297	5,828	46,100	110,201	110,201	107,692	(2,509)	64,100
3301	OASDI/Med-Cert	1,991	2,592	2,578	2,671	2,598	2,611	2,633	17,674	17,000	17,000	24,400	7,400	(674)
3302	OASDI/Med-Class	2,009	2,498	3,332	2,916	2,880	2,940	2,306	18,880	40,000	40,000	35,000	(5,000)	21,120
3401	HithWelfareCert	2,801	28,734	29,305	28,872	2,261	40,875	23,028	155,877	450,000	450,000	434,706	(15,294)	294,123
3402	HithWelfareCert	-	-	-	-	-	-	(0.07)	-	-	-		-	-
3501	UI-Certificated	-	760	608	1,242	-	-	(387)	2,222	2,500	2,500	5,000	2,500	278
3502 3601	UI-Classified WorkersCmp-Cert	5.102	- 1.701	1 701	1.701	4.856	15,509	(12,107)	18.463	30,000	30,000	20,000	(2,000)	- 11,537
3701	Other Retirement-Cert	5,102	1,701	1,701	1,701	4,000	13,509	(12,107)	10,403	30,000	30,000	28,000	(2,000)	11,537
3901	Other Retirement-Cert OthBenes-Cert	-	-	-	-	-	-	-		2,000	2,000	2,000		2,000
3902	OthBenes-Class	-	-	-	-	-	-	-	-	2,000	2,000	2,000	_	2,000
5502	SUBTOTAL - Employee Benefits	30,078	73,242	73,510	77,833	50,505	100,152	52,188	457,508	1,029,296	1,029,561	1,022,810	(6,751)	572,053

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					А	nnual Budg	et	
MSA	A 2	Jul Actuals A	Aug Actuals	Sep Actuals(Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Rooks	& Supplies	•												
4100	Text&CoreCurric	7,485	27,679	_	_		_		35,164	48,000	37,401	37,641	240	2,237
4200	BooksOthRefMats	7,400	21,010	_	_		_		00,104	3,000	3,000	2,760	(240)	3,000
4310	Ins Mats & Sups	3,505	_	207	61	227	276	_	4.277	8,000	20,252	28,975	8,723	15,975
4315	OthrSupplies	-	_		-			_	.,		20,202	20,0.0	-	-
4320	Office Supplies	99	1,832	1,809	1,462	1,029	1,596	21	7,848	9,000	9,000	12,000	3,000	1,152
4325	ProfDevMat&Sups		-	-	-,	-,	-			_	-		-	-
4326	Arts&MusicSupps	_	-	-	-	_	-	_	_	-	_	_	-	-
4335	PE Supplies	-	-	-	-	_	-	-	_	5,000	5,000	3,000	(2,000)	5,000
4340	Educat Software	3,373	1,890	12,087	_	12,025	4,938	-	34,312	57,782	61,907	58,185	(3,722)	27,595
4345	NonInstStdntSup	2,201	-	143	1,540	1,577	95	-	5,556	7,000	13,140	15,140	2,000	7,585
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	1,075	1,075	-	1,075
4410	ClssrmFrnEqp<5k	-	1,880	-	-	-	-	-	1,880	7,000	9,600	9,600	-	7,720
4430	OffceFurnEqp<5k	741	-	-	-	-	-	-	741	3,000	400	430	30	(341)
4440	Computers <\$5k	763	-	-	-	1,031	-	-	1,794	30,000	30,000	28,000	(2,000)	28,206
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	33	-	-	33	-	500	500	-	468
4720	Food:Other Food	715	113	901	31	706	279	73	2,818	9,000	5,000	10,044	5,044	2,182
4999	Misc Expenditure (Suspense)	14,282	25,023	792	87	(27,279)	1,244	217	14,366	-	-	-	-	(14,366)
	SUBTOTAL - Books and Supplies	33,164	58,417	15,939	3,180	(10,651)	8,427	310	108,787	189,782	199,276	210,350	11,074	90,489

	First Interim Budget through January 31, 2020				Year '	Γο Date					A	nnual Budg	et	
MSA	2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	67,601	67,601	67,601	67,601	_	135,202	49,306	454,913	811,213	779,851	779,851	_	324,938
5205	Conference Fees	-	-	-	_	-	-	-	_	5,000	5,000	5,000	-	5,000
5210	MilesParkTolls	_	-	333	_	_	183	1,030	1,546	5,000	5,000	5,000	-	3,454
5215	TravConferences	-	-	-	_	_	-	_	_	5,000	2,000	2,000	-	2,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	1,070	_	_	4,380	-	5,450	6,000	6,000	6,000	-	550
5450	Other Insurance	6,523	2,174	2,174	2,174	4,222	6,522	(2,174)	21,615	24,000	24,000	24,000	-	2,385
5500	OpsHousekeeping	_	-	3,762	1,387	1,458	3,672	1,535	11,814	20,000	20,000	20,000	-	8,187
5510	Gas & Electric	-	-	_	_	_	-	_	_	-	-	_	-	_
5610	Rent & Leases	10,833	10,833	10,833	10,833	10,833	10,833	10,833	75,833	145,000	130,000	130,000	-	54,167
5620	EquipmentLeases	1,091	1,091	1,936	1,202	3,554	1,233	1,091	11,197	20,000	20,000	20,000	-	8,803
5630	Reps&MaintBldng	745	5,544	900	1,113	67	-	-	8,369	20,000	20,000	20,000	-	11,631
5800	ProfessServices	_	6,089	-	_	-	8,542	1,996	16,627	40,171	34,971	24,771	(10,200)	18,344
5810	Legal	_	-	_	45	-	24	_	68	20,000	20,000	33,200	13,200	19,932
5813	SchPrgAftSchool	_	-	-	_	-	-	-	-		_	_	· -	-
5814	SchPrgAcadComps	_	-	_	913	-	1,590	803	3,306	19,000	18,000	17,250	(750)	14,694
5819	SchlProgs-Other	_	1,195	1,130	2,907	514	3,115	4,328	13,189	33,000	42,375	44,375	2,000	29,186
5820	Audit & CPA	_	-	_	_	-	_	_		10,000	10,000	10,000	· -	10,000
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	_	_	· -	_	-
5835	Field Trips	_	-	2,152	564	2,074	564	-	5,354	42,000	34,000	34,750	750	28,646
5836	FieldTrip Trans	_	_	_	_	_	_	_	_	_	_	_		_
5840	MarkngStdtRecrt	_	4,640	_	_	-	-	-	4,640	10,000	10,000	10,000	-	5,360
5850	Oversight Fees	_	_	_	_	_	_	_	'-	50,357	46,000	46,000	_	46,000
5857	Payroll Fees	1,248	5,024	1,314	(2,302)	1,314	1,302	2,119	10,019	17,000	17,000	17,000	_	6,981
5860	Service Fees	_	_	_	-	_	_	_	_	1,500	1,500	1,500	_	1,500
5861	Prior Year Services	_	_	_	_	_	_	_	_	_	_	-	_	-
5863	Prof Developmnt	_	_	2,392	348	500	_	_	3,240	10,000	10,000	10,000	_	6,761
5864	Prof Dev-Other	_	354	69	_	_	8,918	_	9,341	59,000	46,643	45,262	(1,381)	37,301
5869	SpEd Ctrct Inst	_	-	_	200	_	24,996	_	25,196	75,000	58,204	63,019	4,815	33,008
5870	Livescan	_	_	75		_		_	75	_	400	400	-	325
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	_		13,801	8,441	8,441	_	8,441
5875	Staff Recruiting	_	_	_	_	_	_	_	_	_		-,	_	-
5884	Substitutes	_	_	12,838	6,758	16,206	4,905	26,324	67,031	70,000	41,726	126,726	85,000	(25,305
5890	OthSvcsNon-Inst	_	579	-,,	-,. 50	400	-,-30		979	21,045	10,000	10,000	-	9,021
5900	Communications	10	2,450	_	_	(10)	_	_	2,450]	2,440	2,440	_	(10
5920	TelecomInternet	-	959	1,437	718	479	479	479	4,551	28,000	7,570	7,570	_	3,019
5930	PostageDelivery	1,019	-	-, 107	504	610	504	80	2,716	6,000	6,000	10,000	4,000	3,284
5940	Technology	-	3,976	2,688	-	-	-	-	6,664	24,690	24,690	20,690	(4,000)	18,026
-0.0	SUBTOTAL - Services & Other Operating Exp.	89,071	112,509	112,705	94,964	42,221	216,963	97,750	766,183	1,611,777	1,461,810	1,555,244	93,434	695,627

	0 First Interim Budget s through January 31, 2020				Year	To Date					A	nnual Budg	et	
MSA	A 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	_	_	_	_	_
6400	EquipFixed	-	-	_	_	_	-	_	-	70,000	_	-	-	-
6900	Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	70,000	69,266	69,266	-	55,384
	SUBTOTAL - Capital Outlay & Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	140,000	69,266	69,266	-	55,384
Other O	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	-	_	_	-	_	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	•	-	-	-	-
TOTAL	EXPENSES	327,152	467,473	434,399	409,200	271,221	545,100	391,261	2,845,805	5,801,188	5,673,328	5,717,154	43,827	2,827,522

MSA-3 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$472,020).

This is an decrease of (\$84,537) from the First Interim Budget projected deficit of (\$387,483).

This will allow MSA-3 to end this fiscal year with a balance of \$574,990, which is 8.8% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$489,579, which represents 27 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$752,734, which represents 42 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$50,357), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$105,962) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 9.8.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$34,180, or 0.5% of First Interim expenses)

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

Salaries and Benefits costs are (\$125,626) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fact

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$2,245 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.



	irst Interim Budget rrough January 31, 2020				Year ⁻	Γο Date					Δ	nnual Budg	jet	
MSA 3	3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected A	verage Daily Attendance:									480	484	474	(10)	
SUMMA	RY													
Revenue	055 5 111	70.000	0.47.075	000.070			005.000	700.004				= 400 004	(405.000)	5 40/
_	CFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	703,984	2,652,758	5,299,249	5,305,223	5,199,261	(105,962)	51%
	ederal Revenue ther State Revenues	5,640 12,672	10.670	-	44,581	- 22.040	(5,640) 117,085	68,908	113,489	251,373 479,371	261,041 491,717	258,111 550,252	(2,930)	44% 56%
_	ther State Revenues	12,072	12,672 548	22,810	59,300 4,036	22,810 3,017	652	58,818 (7,704)	306,167 548	36,129	31,418	31,418	58,535	2%
	otal Revenue	92,310	330,894	285,486	713,236	419,712	407,316	824,006	3,072,961	6,066,121	6,089,399	6,039,042	(50,357)	51%
	otal Novollad	02,010	000,004	200,400	1 10,200	410,112	401,010	024,000	0,012,001	0,000,121	0,000,000	0,000,042	(00,001)	0.70
Expenditur	es													
	ertificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	172,455	1,195,779	2,209,823	2,173,954	2,115,400	(58,554)	57%
С	lassified Salaries	55,519	49,542	75,246	73,847	75,369	73,863	59,422	462,808	616,864	748,562	745,562	(3,000)	62%
В	enefits	37,245	72,891	103,601	66,504	59,623	105,737	67,551	513,152	1,039,594	1,075,518	1,011,446	(64,072)	51%
В	ooks and Supplies	23,012	19,767	26,833	43,468	25,382	5,468	11,125	155,054	155,103	285,022	245,611	(39,411)	63%
S	ervices and Operating Exp.	120,333	123,760	129,243	362,994	220,223	212,727	145,157	1,314,438	1,910,596	2,186,978	2,383,951	196,973	55%
	epreciation & Cap Outlay	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	37%
_	ther Outflows	-	-	-	-	-	-	-	-	-	2,845	2,845	-	0%
T	otal Expenditures	362,425	442,023	527,867	735,702	543,514	575,992	456,044	3,643,566	5,999,656	6,476,882	6,511,062	34,180	56%
Net Revenu	les								(570,605)	66,465	(387,483)	(472,020)	(84,537)	
										Fund Balance Beginning Bal Net Revenues Ending Fund Components	ance (Audited) Balance	1,047,010 (472,020) 574,990		
										Available For	Econ. Uncert.	523,731	8.0% of Expen	ditures
		1								Restricted Balances (Est.) 18,400 0.3%			0.3% of Expen	ditures
										Net Fixed Ass	ets	32,859	0.5% of Expen	ditures
										Ending Fund	Balance	574,990	8.8% of Exper	nditures



2019-20 First Interim Budget Actuals through January 31, 2020	Year To Date		A	Annual Budg	et	
MSA 3	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals	Adopted July 1 A	Board- Approved First Interim Budget			Actuals as % of Second Interim

									1 1		Board-	Proposed		
										Adopted	Approved	Second	Variance	2nd Interim
										(July 1)	First Interim	Interim	From 1st	Budget
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
	Intitlement		164 011	164 011	205 220	205 220	205 220	205 220	1 500 000	2 420 540	2 252 220	2 400 044	(64.445)	1 744 407
8011	State Aid	-	164,011	164,011	295,220	295,220	295,220	295,220	1,508,902	3,430,548	3,253,329	3,188,914	(64,415)	1,744,427
8012 8019	EPA Entitlement	-	5,667	-	211,435	-	-	211,435	422,870 5,667	762,194	820,647	804,030	(16,617)	397,777
8096	Prior Year Adjustments InLieuPropTaxes	73,998	147,997	98,665	98,665	98,665	-	197,329	715,319	1,106,507	1,231,247	1,206,317	(24.020)	(5,667) 515,928
0090	SUBTOTAL - LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	703,984	2,652,758	5,299,249	5,305,223	<u> </u>	(24,930)	2,652,465
	SUBTUTAL - LCFF Entitlement	73,996	317,075	202,070	605,320	393,000	295,220	703,964	2,652,756	5,299,249	5,305,223	5,199,261	(105,962)	2,652,465
Federal	I Revenue													
8181	SpEd - Revenue	-	-	-	_	-	-	-	-	61,250	63,750	61,200	(2,550)	63,750
8220	SchLunchFederal	-	-	-	_	-	-	-	-	_		-	_	_
8290	All Other Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	113,489	190,123	197,291	196,911	(380)	83,802
	SUBTOTAL - Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	113,489	251,373	261,041	258,111	(2,930)	147,552
	State Revenue	40.070	40.070	00.040	00.040	00.040	00.040	00.040		057.050	050040	0.47.404	(40.40=)	440.004
8311	SpEd Revenue	12,672	12,672	22,810	22,810	22,810	22,810	22,810	139,394	257,250	259,318	247,191	(12,127)	119,924
8520	SchoolNutrState	-	-	-	-	-	- 44 400	-	-	40.400	40 400	-	4 000	(4.000)
8550	MandCstReimburs	-	-	-	05.400	-	14,490	20,000	14,490	13,490	13,490	14,490	1,000	(1,000)
8560 8590	StateLotteryRev AllOthStateRev	-	-	-	25,166 11,323	-	79,785	36,008	61,175 91,108	95,397 113,234	96,163	102,465	6,302 63,360	34,989 31,638
0090	SUBTOTAL - Other State Revenue	12,672	12,672	22,810	59,300	22,810	117,085	58,818	306,167	479,371	122,746 491,717	186,106 550,252	58,535	185,551
	SOBTOTAL - Other State Revenue	12,672	12,072	22,010	59,500	22,010	117,000	30,010	306,167	4/9,3/1	491,717	550,252	30,333	100,001
Local R	Revenue													
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	3,839	3,214	652	(7,704)	-	36,129	31,418	1,025	(30,393)	31,418
8999	Misc Revenue (Suspense)		548	-	197	(197)			548		-	-	-	(548)
	SUBTOTAL - Local Revenue		548	-	4,036	3,017	652	(7,704)	548	36,129	31,418	1,025	(30,393)	30,870

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					ı	Annual Budg	get	
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundra	ising & Grants													
8802	Donations - Private	_	_	_	_	_	_	_	_	_	_	_	_	_
8803	Fundraising	_	_	_	_	_	_	-		_	_	30.393	30.393	_
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	30,393	30,393	-
	_												·	
TOTAL	REVENUE	92,310	330,894	285,486	713,236	419,712	407,316	824,006	3,072,961	6,066,121	6,089,399	6,039,042	(50,357)	3,016,438
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	70,324	141,507	145,035	146,074	146,932	141,638	136,629	928,138	1,854,887	1,734,042	1,664,777	(69,265)	805,904
1300	Cert Adminis	50,351	28,916	42,270	37,176	36,876	36,226	35,826	267,641	354,936	439,912	450,622	10,710	172,271
	SUBTOTAL - Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	172,455	1,195,779	2,209,823	2,173,954	2,115,400	(58,554)	978,175
Classifi	ed Salaries													
2100	Instructional Aides	_	20.629	30.640	75.120	33.382	32.871	51,949	244.590	_	525,110	405.110	(120,000)	280.520
2200	Classified Support	_	3,387	16,652	19,478	25,350	23,325	17,617	105,809	_	49,140	166,140	117,000	(56,669)
2300	Classified Admin	_	-	-	-			-	-	_	_	-	-	-
2400	Clerical & Tech	22,515	22,836	21,264	16,633	16,637	16,993	(4,469)	112,408	174,311	174,311	174,311	-	61,903
2900	OtherClassStaff	33,004	2,691	6,689	(37,384)	_	675	(5,675)		442,552	(0)	(0)	-	(0)
	SUBTOTAL - Classified Salaries	55,519	49,542	75,246	73,847	75,369	73,863	59,422	462,808	616,864	748,562	745,562	(3,000)	285,754
Employ	ree Benefits													
3101	STRS-Certified	14,699	28,284	28,201	32,019	29,317	28,265	28,315	189,100	364,450	448,564	355,962	(92,602)	259,464
3102	STRS-Classified	-		,	-			,	_	_	_	-	-	
3201	PERS-Cert	-	555	1,222	1,222	1,222	1,222	1,222	6,666	_	_	10,000	10,000	(6,666)
3202	PERS-Classified	10,704	8,654	12,272	11,403	11,683	11,365	10,945	77,026	127,691	137,381	147,381	10,000	60,355
3301	OASDI/Med-Cert	1,748	2,642	3,093	3,038	3,079	2,961	2,881	19,441	30,904	31,204	31,704	500	11,763
3302	OASDI/Med-Class	4,234	3,778	5,740	5,633	5,746	5,631	4,216	34,977	47,190	48,950	51,950	3,000	13,973
3401	HlthWelfareCert	-	26,555	51,119	11,235	3,899	54,340	10,002	157,150	420,000	382,596	370,596	(12,000)	225,445
3402	HlthWelfareCert	-	-	-	-	-	-	8,000	8,000	-	-	15,000	15,000	(8,000)
3501	UI-Certificated	-	469	-	-	1,817	-	-	2,286	1,346	1,346	3,346	2,000	(940)
3502	UI-Classified	-	-	-	-	-	-	-	-	76	76	76	-	76
3601	WorkersCmp-Cert	5,861	1,954	1,954	1,954	2,859	1,954	1,954	18,490	17,937	25,402	25,402	-	6,912
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	0	-	-	-	-	12	12		-	20	20	(12)
3902	OthBenes-Class	-	-	-	-	-	- 10=====	4	4	30,000	-	10	10	(4)
	SUBTOTAL - Employee Benefits	37,245	72,891	103,601	66,504	59,623	105,737	67,551	513,152	1,039,594	1,075,518	1,011,446	(64,072)	562,366

	0 First Interim Budget s through January 31, 2020				Year To	o Date					Å	Annual Budç	jet	
MSA	\ 3	Jul Actuals A	ug Actuals	Sep Actuals	Oct Actuals N	lov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
- Books :	& Supplies	•												•
4100	Text&CoreCurric	_	7,773	22,582	14,544		_	10,845	55,743	30,000	71,000	56,000	(15,000)	15,257
4200	BooksOthRefMats	_	238	681	-	_	_	10,040	919	4,000	4,000	4,000	(10,000)	3,081
4310	Ins Mats & Sups	_	-	-	(109)	9,993	(270)	263	9,877	27,083	91,962	65,512	(26,450)	82,085
4315	OthrSupplies	_	_	_	-	-	(=: -)		_		761	761	-	761
4320	Office Supplies	55	68	1,533	387	8	614	17	2,681	11,000	11,000	14,000	3,000	8,319
4325	ProfDevMat&Sups	_	-	-	_	_	_	_	_	500	500	500	· -	500
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	1,500	1,500	1,500	-	1,500
4335	PE Supplies	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4340	Educat Software	-	3,738	2,205	8,266	12,900	5,050	-	32,159	48,060	49,335	54,085	4,750	17,176
4345	NonInstStdntSup	-	7,950	-	-	-	54	-	8,004	7,000	12,991	12,991	-	4,987
4346	TeacherSupplies	-	-	-	-	2	20	-	22	1,000	1,000	1,000	-	978
4350	Cust. Supplies	-	-	-	-	-	-	-	-	300	300	300	-	300
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	500	500	500	-	500
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	8,120	8,120	8,120	-	8,120
4440	Computers <\$5k	-	-	-	-	-	-	-	-	7,400	19,740	13,029	(6,711)	19,740
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	6,640	10,312	11,312	1,000	10,312
4999	Misc Expenditure (Suspense)	22,957	-	(167)	20,380	2,479	-	-	45,649	-	-	-	-	(45,649)
	SUBTOTAL - Books and Supplies	23,012	19,767	26,833	43,468	25,382	5,468	11,125	155,054	155,103	285,022	245,611	(39,411)	129,968

	First Interim Budget through January 31, 2020				Year 1	o Date					A	Annual Budç	jet	
MSA	3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	74.594	74,594	74.594	_	149,189	69,651	69,651	512,273	895,132	860,526	860,526	_	348,253
5205	Conference Fees	-	_	-	-	_	-	_		_	_	-	-	-
5210	MilesParkTolls	_	_	_	-	_	-	_	-	2,244	2,244	2,244	-	2,244
5215	TravConferences	_	_	_	_	_	_	_	_		· -	_ ´ _	_	, _
5220	TraLodging	_	_	_	_	_	_	_	_	1,500	1,500	1,500	_	1,500
5300	DuesMemberships	_	_	_	1,000	144	3,660	255	5.059	10,300	10,300	8,800	(1,500)	5,241
5450	Other Insurance	6,228	2,076	2,076	2,076	4,961	2,076	2,076	21,569	27,808	27,808	27,808	-	6,239
5500	OpsHousekeeping	-	_	_	(197)	_	_	_	(197)	5,150	5,150	2,150	(3,000)	5,347
5510	Gas & Electric	_	_	_	-	_	_	_		_	_	_	-	-
5610	Rent & Leases	21.250	21,250	21,250	265.757	33.411	33.410	20,306	416.633	255,000	499,507	523.507	24.000	82.874
5620	EquipmentLeases	613	744	2,185	613	2,372	2,491	613	9,629	16,068	16,068	16,068	-	6,439
5630	Reps&MaintBldng	-	-	_,	-	_,-,		-		3,000	3,000	3.000	_	3,000
5800	ProfessServices	_	13,718	_	3,625	_	3,625	7,097	28,065	70,619	70,619	70,619	_	42,554
5810	Legal	_	-	_	65,184	(24,295)	6,968	19,750	67,606	50,000	63,673	91,623	27,950	(3,933)
5813	SchPrgAftSchool	_	_	_	-	(= :,===)	-	-	-	113,234	(0)	(0)		(0)
5814	SchPrgAcadComps	_	_	_	_	_	_	165	165	5,000	5,000	5.000	_	4,835
5819	SchlProgs-Other	_	548	7,292	_	1,500	6.882	2,807	19.028	35,305	34,355	47,955	13,600	15,326
5820	Audit & CPA	_	_	_	_	_	_	_	_	10,313	10,313	10,313	_	10,313
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	_	_	_	_	_
5835	Field Trips	_	_	3,284	945	893	1,013	_	6,135	34,987	34,922	22,922	(12,000)	28,787
5836	FieldTrip Trans	_	_	_	_	_	_	_	_	_	_	_	-	_
5840	MarkngStdtRecrt	_	1,588	931	1,300	_	2,300	_	6.119	10,000	10,000	10,000	_	3,881
5850	Oversight Fees	_	_	_	-	_	_	_	_	53,481	53,481	53,481	_	53,481
5857	Payroll Fees	10,288	1,493	1,623	(7,052)	1,582	1,610	2,407	11,951	25,714	25,714	25,714	_	13,763
5860	Service Fees	-	-	-	-	50	-	_,	50	515	515	515	_	465
5861	Prior Year Services	_	_	_	_	_	_	_	_	_	_	_	_	_
5863	Prof Developmnt	4,000	765	_	5,248	_	(5,050)	_	4,963	6,500	45,976	41,888	(4,088)	41,013
5864	Prof Dev-Other	_	_	_	_	_	12,000	_	12,000	19,928	20,088	20,316	228	8,088
5869	SpEd Ctrct Inst	_	_	5,294	_	_	_	16,868	22,162	98,800	135,182	148,865	13,683	113,020
5870	Livescan	_	_	63	_	_	_	-	63	-	500	500	-	437
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	_	-	12,740	12,740	12,740	_	12,740
5875	Staff Recruiting	_	_	_	_	_	_	_	_	309	309	309	_	309
5884	Substitutes	_	_	3,047	21,351	47,152	67,565	_	139,115	55,378	143,708	282,408	138,700	4,593
5890	OthSvcsNon-Inst	_	_	-	-	, ,	- ,	_	_	13,390	13,390	13,390	-	13,390
5900	Communications	(0)	_	-	-	_	299	_	299	9,962	9,962	9,362	(600)	9,663
5920	TelecomInternet	2,354	2,530	2,528	2,667	2,693	2,685	2,685	18,142	36,000	36,000	36,000	-	17,858
5930	PostageDelivery	1,007	-	503	_,00.	93	987	_,	2,589	6,896	6,896	6,896	-	4,306
5940	Technology	_	4,455	4,573	479	479	556	479	11,021	25,325	26,329	26,329	-	15,309
	SUBTOTAL - Services & Other Operating Exp.	120,333	123,760	129,243	362,994	220.223	212,727	145,157	1,314,438	1,910,596	2,186,978	2,383,951	196,973	872,540

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					,	Annual Budç	jet	
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	_	-	_	-	_	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	1,668
	SUBTOTAL - Capital Outlay & Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	1,668
Other C	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	-	-	_	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	2,845	2,845	-	2,845
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	2,845	2,845	-	2,845
TOTAL	EXPENSES	362,425	442,023	527,867	735,702	543,514	575,992	456,044	3,643,566	5,999,656	6,476,882	6,511,062	34,180	2,833,316

MSA-4 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$669,276).

This is an increase of \$11,833 from the First Interim Budget projected deficit of (\$681,108).

This will allow MSA-4 to end this fiscal year with a balance of \$653,453, which is 27.9% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,155,845, which represents 181 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,155,845, which represents 181 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$2,254), or -0.1% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$23,390) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 2.14.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$8,322 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$14,086), or -0.6% of First Interim expenses)

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

Salaries and Benefits costs are (\$31,334) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factor

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$16,977) lower than in the First Interim Budget, reflecting updated depreciation and encroachment projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year [·]	To Date					А	nnual Budg	jet	
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									158	125	123	(2)	
SUMMARY													
Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues	24,673 1,966 5,765 (23,540)	106,647 3,978 11,517	90,198 2,642 7,681	209,446 24,534 21,256 24,711	136,036 2,642 7,681	103,139 - 11,102 5,415	242,345 34,179 22,381 (6,586)	912,484 69,943 87,382	1,836,399 108,918 147,538 113,837	1,459,840 86,371 117,567 11,189	1,436,450 101,113 115,640 19,511	(23,390) 14,742 (1,927) 8,322	69%
Total Revenue	8,864	122,142	100,521	279,948	146,359	119,656	292,319	1,069,808	2,206,692	1,674,967	1,672,714	(2,254)	
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	32,099 4,663 7,669 13 7,456 - 1,546	74,665 12,095 17,652 6,025 35,198 - 3,099 148,733	81,110 18,777 30,319 1,107 30,994 - 2,065 164,373	75,037 18,118 46,005 2,981 239,401 - 2,065 383,607	79,152 18,363 20,731 3,304 55,792 2,065	77,471 18,099 31,702 2,591 53,502 5,375 - 188,740	73,829 (26,882) 45,963 13 96,084 (10,839) 178,168	493,363 63,234 200,041 16,034 518,429 5,375 - 1,296,476	903,472 129,093 403,907 70,662 656,258 19,312 - 2,182,703	918,338 172,979 365,425 81,483 798,540 19,312 - 2,356,076	907,211 133,566 384,631 78,994 835,253 2,335 - 2,341,990	(11,127) (39,413) 19,206 (2,489) 36,713 (16,977) - (14,086)	47% 52% 20% 62% 230%
Net Revenues								(226,667)	23,989	(681,108)	(669,276)	11,833	
									Fund Balance Beginning Bal Net Revenues Ending Fund Components Available For Restricted Bal Net Fixed Ass	Balance of Fund Bal. Econ. Uncert. lances (Est.)	15,621	26.4% of Exper 0.7% of Exper 0.9% of Exper	nditures
									Ending Fund			27.9% of Expe	



2019-20 First Interim Budget Actuals through January 31, 2020	Year To Date		A	nnual Budg	et	
MSA 4	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals	Adopted July 1 App Budget Inte	Board- proved First : erim Budget			Actuals as % of Second Interim

											Board-	Proposed		
										Adopted (July 1)	Approved First Interim	Second Interim	Variance From 1st	2nd Interim Budget
REVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E	Entitlement													
8011	State Aid	-	57,300	57,300	103,139	103,139	103,139	103,139	527,156	1,210,872	919,693	905,525	(14,168)	392,537
8012	EPA Entitlement	-	-	-	73,409	-	-	73,410	146,819	261,270	221,295	217,517	(3,778)	74,476
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	24,673	49,347	32,898	32,898	32,897	-	65,796	238,509	364,257	318,852	313,408	(5,444)	80,344
	SUBTOTAL - LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	242,345	912,484	1,836,399	1,459,840	1,436,450	(23,390)	547,357
Fodora	I Revenue													
8181	SpEd - Revenue	1,966	3,978	2,642	2,642	2,642	_	5,284	19,156	34,918	27,690	27,690	_	8,534
8220	SchLunchFederal	1,300	- 0,070	2,072	2,042	2,072	_	0,204	10,100	04,510	27,000	27,000	_	0,004
8290	All Other Federal Revenue	_	_	_	21,892	-	_	28,895	50,787	74,000	58,681	73,423	14,742	7,894
0200	SUBTOTAL - Federal Revenue	1,966	3,978	2,642	24,534	2,642		34,179	69,943	108,918	86,371	101,113	14,742	16,429
			0,0.0		,	_,-,		0.,	00,010	100,010	55,511	,	,	10,120
Other S	State Revenue													
8311	SpEd Revenue	5,765	11,517	7,681	16,242	7,681	-	15,361	64,246	103,578	82,136	82,136	-	17,890
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,440	-	6,440	6,912	6,912	6,440	(472)	472
8560	StateLotteryRev	-	-	-	5,014	-	4,662	7,020	16,696	37,048	28,519	27,064	(1,455)	11,823
8590	AllOthStateRev		-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Other State Revenue	5,765	11,517	7,681	21,256	7,681	11,102	22,381	87,382	147,538	117,567	115,640	(1,927)	30,185
Local F	Revenue													
8600	Other Local Rev	_	_	_	_	_	_	_	_	_	_	_	_	_
8634	StudentLunchFee	_	_	_	_	_	_	_	_	_	_	_	_	_
8650	Leases &Rentals	_	_	_	_	_	_	_	_	_	_	_	_	_
8660	Interest	_	_	_	_	_	_	_	_	_	_	_	_	_
8698	OthRev-Suspense	-	-	-	-	_	_	_	_	-	_	_	-	-
8701	CMO Fee - MSA-1	-	-	-	-	_	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	_	-	-	_	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	_	-	-	_	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	1,171	-	5,415	(6,586)	-	113,837	11,189	8,322	(2,867)	11,189
8999	Misc Revenue (Suspense)	(23,540)	-	-	23,540	-	-	-	-			-	-	
	SUBTOTAL - Local Revenue	(23,540)	-	-	24,711	-	5,415	(6,586)	-	113,837	11,189	8,322	(2,867)	11,189

	0 First Interim Budget s through January 31, 2020				Year '	To Date					A	Annual Budç	get	
MSA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	11,189	11,189	-
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	11,189	11,189	-
TOTAL	REVENUE	8,864	122,142	100,521	279,948	146,359	119,656	292,319	1,069,808	2,206,692	1,674,967	1,672,714	(2,254)	605,159
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	16,000	59,537	64,032	59,778	63,426	62,043	53,712	378,527	709,978	724,844	713,114	(11,730)	346,317
1300	Cert Adminis	16,099	15,128	17,078	15,260	15,726	15,428	20,117	114,836	193,494	193,494	194,097	603	78,658
	SUBTOTAL - Certificated Salaries	32,099	74,665	81,110	75,037	79,152	77,471	73,829	493,363	903,472	918,338	907,211	(11,127)	424,975
Classifi	ad Calarias													
2100	ied Salaries Instructional Aides	_	3,421	10,103	22,536	13,831	13,567	(44,192)	19,267		95,275	53,330	(41,945)	76,008
2200	Classified Support	-	3,421	10,103	22,330	13,031	13,307	12,652	12,652	_	29,000	29,000	(41,943)	16,348
2300	Classified Admin		_		_			12,002	12,002]	29,000	29,000		10,540
2400	Clerical & Tech	4,663	4,310	4,310	4,310	4,532	4,532	4,658	31,315	77,704	48,704	51,236	2,532	17,389
2900	OtherClassStaff	-	4,364	4,364	(8,728)	1,002	1,002	-,000	01,010	51,389	10,701	01,200	2,002	-
2000	SUBTOTAL - Classified Salaries	4,663	12,095	18,777	18,118	18,363	18,099	(26,882)	63,234	129,093	172,979	133,566	(39,413)	109,745
Employ	Panafita													
3101	ree Benefits STRS-Certified	3,565	12,186	12,835	12,779	13,847	14,514	11,691	81,417	153,487	153,487	153,487	_	72,070
3101	STRS-Classified	5,505	746	1,355	1,630	1,384	1,492	1,492	8,100	133,467	155,467	8,100	8,100	(8,100)
3201	PERS-Cert	_	-	1,555	1,000	1,504	1,432	1,432	0,100]		0,100	0,100	(0,100)
3202	PERS-Classified	884	1,490	1,865	1,818	1,279	1,654	3,779	12,768	26,722	26,722	27,134	412	13,954
3301	OASDI/Med-Cert	465	1,080	1,170	1,379	1,536	1,284	1,971	8,886	17,059	17,059	15,199	(1,860)	8,174
3302	OASDI/Med-Class	357	925	1,436	1,386	1.271	1,385	2,220	8.980	9,876	9,876	12,430	2,554	896
3401	HlthWelfareCert	_	276	10,844	25,344	217	10,560	23,996	71,237	168,000	148,000	153,000	5,000	76,763
3402	HlthWelfareCert	-	_	-	-	_	-	-	-	_	-	5,000	5,000	-
3501	UI-Certificated	-	134	_	854	-	_	_	988	449	449	449	-	(539)
3502	UI-Classified	-	-	-	-	-	-	-	-	65	65	65	-	65
3601	WorkersCmp-Cert	2,398	814	814	814	1,197	814	814	7,665	8,750	9,768	9,768	-	2,103
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	19,500	-	-	-	-
3902	OthBenes-Class				-				-	-	-	-	-	
	SUBTOTAL - Employee Benefits	7,669	17,652	30,319	46,005	20,731	31,702	45,963	200,041	403,907	365,425	384,631	19,206	165,384

	0 First Interim Budget s through January 31, 2020				Year T	o Date					A	Annual Budg	jet	
MSA	A 4	Jul Actuals A	ug Actuals \$	Sep Actuals(Oct Actuals N	lov Actuals [Dec Actuals 、	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Rooks	& Supplies	•												
4100	Text&CoreCurric	_	4,272			_	_	_	4,272	_	5,128	5,489	361	856
4200	BooksOthRefMats	_	-,212	_	_	_	_	_	7,272	_	0,120	0,400	-	-
4310	Ins Mats & Sups	_	1,371	_	196	_	(280)	_	1,287	10,744	26,331	26,981	650	25,044
4315	OthrSupplies	_	270	_	-	_	-	_	270	-	270	270	-	
4320	Office Supplies	13	112	_	965	267	506	13	1,876	11,000	21,000	21,000	_	19,124
4325	ProfDevMat&Sups	_	-	_	-	_	-	-	-	_	_	-	-	_
4326	Arts&MusicSupps	-	-	_	_	_	-	-	-	-	_	-	-	_
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	747	1,820	1,125	-	-	3,692	35,793	12,574	15,574	3,000	8,882
4345	NonInstStdntSup	-	-	-	-	-	569	-	569	-	1,000	1,000	-	431
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	2,559	2,059	(500)	2,559
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	1,796	-	1,796	-	1,800	1,800	-	4
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	11,125	8,822	2,822	(6,000)	8,822
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	360	-	-	-	-	360	2,000	2,000	2,000	-	1,640
4999	Misc Expenditure (Suspense)		-	_	-	1,912		-	1,912		-	-	-	(1,912)
	SUBTOTAL - Books and Supplies	13	6,025	1,107	2,981	3,304	2,591	13	16,034	70,662	81,483	78,994	(2,489)	65,449

	First Interim Budget through January 31, 2020				Year 1	Γο Date					A	Annual Budç	get	
MSA	4	Jul Actuals A	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Sarvicas	& Other Operating Expenses	•												•
5101	CMO Fees	5,595	5,595	5,595		11,189	1,382	1,382	30,737	67,135	37,648	37,648	_	6,911
5205	Conference Fees	-	-	- 0,000	_	- 11,100	1,002	1,002	- 00,707	- 07,100	- 01,040	07,040	_	
5210	MilesParkTolls	_	_	_	_	_	_	_	_	_	_	_	_	_
5215	TravConferences	_	_	_	_	_	_	_	_	2,500	2,500	1,500	(1,000)	2,500
5220	TraLodging	_	_	_	_	_	_	_	_			,555	(1,000)	
5300	DuesMemberships	_	1,070	_	762	_	2,755	_	4,587	5,000	5,000	5,000	_	413
5450	Other Insurance	2,442	799	799	799	1,250	799	799	7,687	12,000	10,982	10,982	_	3,295
5500	OpsHousekeeping	, <u>-</u>	_	_	(197)	_	_	_	(197)	800	800	800	_	997
5510	Gas & Electric	_	_	_	-	_	_	_	_	_	_	_	_	-
5610	Rent & Leases	_	_	1,923	219,663	27,356	26,041	62,055	337,038	133,000	354,545	362,862	8,317	17,507
5620	EquipmentLeases	_	377	423	1,240	754	932	377	4,104	22,134	22,134	22,134	-	18,030
5630	Reps&MaintBldng	-	_	-	_	_	-	_		7,000	7,000	7,000	-	7,000
5800	ProfessServices	-	11,083	-	700	700	700	917	14,100	56,329	41,435	44,613	3,178	27,335
5810	Legal	-	-	-	172	_	(646)	_	(474)	1	15,000	15,000	· -	15,474
5813	SchPrgAftSchool	-	_	-	_	_		_		1,000	1,000	1,000	-	1,000
5814	SchPrgAcadComps	-	_	-	325	_	-	_	325	5,000	5,000	5,000	-	4,675
5819	SchlProgs-Other	-	_	-	_	_	-	_	-	7,397	7,397	8,897	1,500	7,397
5820	Audit & CPA	-	-	_	-	-	-	_	-	10,850	10,850	10,850	-	10,850
5825	DMSBusinessSvcs	-	_	-	_	_	-	_	-	-	_	-	-	_
5835	Field Trips	-	-	-	-	-	586	-	586	5,000	4,822	5,822	1,000	4,236
5836	FieldTrip Trans	-	6,827	6,827	6,827	6,827	6,827	6,827	40,959	63,860	68,860	68,860	-	27,901
5840	MarkngStdtRecrt	-	-	6,420	-	-	-	-	6,420	10,000	8,200	8,200	-	1,780
5850	Oversight Fees	1,075	2,151	1,434	1,434	1,434	-	2,868	10,396	19,449	19,449	19,449	-	9,053
5857	Payroll Fees	(2,015)	756	2,960	3,522	782	782	1,061	7,849	10,044	10,044	10,044	-	2,195
5860	Service Fees	-	93	78	-	-	-	-	171	546	546	546	-	375
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	650	25	198	-	-	-	873	4,539	4,539	4,539	-	3,666
5864	Prof Dev-Other	-	-	-	-	-	(2,000)	-	(2,000)	8,132	12,317	8,485	(3,832)	14,317
5869	SpEd Ctrct Inst	-	-	-	-	-	11,335	2,935	14,270	77,523	37,352	54,902	17,550	23,082
5870	Livescan	-	-	149	133	-	-	-	282	-	351	351	-	69
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	14,968	14,968	27,699	27,699	27,699	-	12,731
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	521	3,180	4,845	3,349	1,238	13,133	34,705	34,705	34,705	-	21,572
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	7,004	7,004	7,004	-	7,004
5900	Communications	359	1,548	1,553	370	382	386	384	4,982	4,450	4,450	9,450	5,000	(532)
5920	TelecomInternet	-	-	-	-	-	-	-	-	11,150	11,150	21,150	10,000	11,150
5930	PostageDelivery	-	-	405	-	-	-	-	405	2,713	2,713	2,713	-	2,308
5940	Technology		4,250	1,884	274	274	274	274	7,228	24,300	23,050	18,050	(5,000)	15,822
	SUBTOTAL - Services & Other Operating Exp.	7,456	35,198	30,994	239,401	55,792	53,502	96,084	518,429	656,258	798,540	835,253	36,713	280,111

	0 First Interim Budget s through January 31, 2020				Year	Γο Date					A	Annual Budg	jet	
MSA	A 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals			Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	_	_	_	_	_	_	_	_	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	5,375	-	5,375	19,312	19,312	2,335	(16,977)	13,937
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	5,375	-	5,375	19,312	19,312	2,335	(16,977)	13,937
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	1,546	3,099	2,065	2,065	2,065	-	(10,839)	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,546	3,099	2,065	2,065	2,065	-	(10,839)	-	-	-	-	-	-
TOTAL	EXPENSES	53,448	148,733	164,373	383,607	179,407	188,740	178,168	1,296,476	2,182,703	2,356,076	2,341,990	(14,086)	1,059,600

MSA-5 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$13,472).

This is an decrease of (\$4,673) from the First Interim Budget projected deficit of (\$8,799).

This will allow MSA-5 to end this fiscal year with a balance of \$1,768,535, which is 50.5% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$903,486, which represents 97 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$910,144, which represents 98 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$426), or 0.0% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$3,493) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$500 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$4,247, or 0.1% of First Interim expenses)

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

Salaries and Benefits costs are (\$31,326) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fac

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					,	Annual Bud	get	
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									235	269	269	-	
SUMMARY													
Revenue													
LCFF Entitlement	35,397	153,189	127,040	329,376	190,917	143,720	244,643	1,224,282	2,698,012	3,077,942	3,074,449	(3,493)	40%
Federal Revenue	-	-	-	31,776	2,136	-	56,964	90,876	152,432	172,830	137,543	(35,287)	66%
Other State Revenues	6,061	6,061	10,910	25,080	10,910	37,641	34,018	130,681	213,252	238,769	276,623	37,854	47%
Other Local Revenues	-	-	-	618	690	2,671	(3,979)	-	71,867	1,198	1,698	500	0%
Total Revenue	41,458	159,250	137,950	386,850	204,653	184,033	331,646	1,445,839	3,135,562	3,490,738	3,490,313	(426)	41%
Expenditures													
Certificated Salaries	61,809	101,017	163,679	51,202	108,425	108,388	105,066	699,586	1,245,798	1,353,714	1,356,074	2,361	52%
Classified Salaries	19,485	26,031	43,145	13,355	27,955	19,667	12,023	161,660	294,956	305,747	234,897	(70,850)	69%
Benefits	16,170	40,760	70,173	20,243	30,511	82,124	18,798	278,778	606,632	552,216	589,378	37,163	47%
Books and Supplies	6,431	389	6,740	8,473	45,169	5,709	1,139	74,049	165,607	190,761	237,437	46,675	31%
Services and Operating Exp.	34,766	35,433	49,707	92,685	61,583	98,553	81,361	454,088	698,418	1,079,520	1,068,418	(11,101)	43%
Depreciation & Cap Outlay	1,465	1,465	1,464	1,465	4,038	1,979	1,529	13,405	17,579	17,579	17,579	-	76%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	140,125	205,094	334,909	187,423	277,680	316,420	219,916	1,681,566	3,028,990	3,499,537	3,503,784	4,247	48%
Net Revenues								(235,727)	106,573	(8,799)	(13,472)	(4,673)	
									Fund Balance Beginning Balance (Audited) Net Revenues Ending Fund Balance Components of Fund Bal. Available For Econ. Uncert. Restricted Balances (Est.) Net Fixed Assets Ending Fund Balance		31,820 49,713	48.1% of Expe 0.9% of Exper 1.4% of Exper	nditures nditures
												50.5% of Exper	



	20 First Interim Budget Is through January 31, 2020				Year	To Date				•	Annual Bud	get		
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
DEV	TABLE DETAIL	1.1	A	0	0-1	None	Para .	1	A street VTD	Adopted (July 1)	Board- Approved First Interim	Proposed Second Interim	Variance From 1st	2nd Interim Budget
KEVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
8011 8012 8019	Entitlement State Aid EPA Entitlement Prior Year Adjustments	Actuals - -	79,844 - 2,550	79,844 -	181,256 100,924	Actuals 143,720 -	Actuals 143,720 -	Actuals 143,720 100,923	772,104 201,847 2,550	2,110,495 46,916	2,339,833 53,800	1,986,446 403,694 -	(353,387) 349,894 -	1,567,729 (148,047) (2,550)
8096	InLieuPropTaxes	35,397	70,795	47,196	47,196	47,197	-	-	247,781	540,601	684,309	684,309	- (2.422)	436,528
	SUBTOTAL - LCFF Entitlement	35,397	153,189	127,040	329,376	190,917	143,720	244,643	1,224,282	2,698,012	3,077,942	3,074,449	(3,493)	1,853,660
Federa 8181 8220	I Revenue SpEd - Revenue SchLunchFederal	-	-	-	-	-	-	-		28,750	31,000	29,760	(1,240) -	31,000
8290	All Other Federal Revenue		-	-	31,776	2,136	-	56,964	90,876	123,682	141,830	107,783	(34,047)	50,954
	SUBTOTAL - Federal Revenue	-	-	-	31,776	2,136	-	56,964	90,876	152,432	172,830	137,543	(35,287)	81,954
Other S 8311 8520 8550 8560 8590	State Revenue SpEd Revenue SchoolNutrState MandCstReimburs StateLotteryRev AllOthStateRev SUBTOTAL - Other State Revenue	6,061	6,061 - - - - - - 6,061	10,910 - - - - - 10,910	10,910 - - 11,221 2,948 25,080	10,910 - - - - - 10,910	10,910 - 5,957 - 20,774 37,641	13,145 - - 20,873 - 34,018	68,907 - 5,957 32,094 23,723 130,681	121,249 - 4,034 52,654 35,315 213,252	139,040 - 4,034 60,380 35,315 238,769	140,224 - 5,957 58,167 72,275 276,623	1,184 - 1,923 (2,213) 36,960 37,854	70,133 - (1,923) 28,286 11,593 108,088
	Revenue													
8600 8634 8650 8660	Other Local Rev StudentLunchFee Leases &Rentals Interest	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	- - -	- - -	-
8698 8701 8702	OthRev-Suspense CMO Fee - MSA-1 CMO Fee - MSA-2	-	-	-	-	-	-	-	- - -	-	-	-	-	-
8703 8704 8705	CMO Fee - MSA-3 CMO Fee - MSA-4 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	- - -	-
8706 8707 8708	CMO Fee - MSA-6 CMO Fee - MSA-7 CMO Fee - MSA-8	-				-	- - -	-	- - -		- - -	- - -	- - -	-
8709 8712 8699	CMO Fee - MSA-SA CMO Fee - MSA-SD Other Revenue	-	-	-	- - 618	- - 690	- - 1,240	- - (2,548)	-	- - 71,867	- - 1,198	- - (0)	- - (1,198)	- - 1,198
8999	Misc Revenue (Suspense) SUBTOTAL - Local Revenue		-	-	0 618	690	1,431 2,671	(1,431) (3,979)	-	71,867	1,198	(0) -	- 1	1,198

	0 First Interim Budget s through January 31, 2020				Year	To Date					1	Annual Bud	get	
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	_	_	_	_	_	_	_	_	_	_	_	_	_
8803	Fundraising	_	_	_	_	_	_	_	_	_	_	1,698	1,698	_
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	1,698	1,698	-
TOTAL	REVENUE	41,458	159,250	137,950	386,850	204,653	184,033	331,646	1,445,839	3,135,562	3,490,738	3,490,313	(426)	2,044,899
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	34,752	84,773	137,363	43,080	90,581	91,544	88,822	570,915	1,045,366	1,150,469	1,138,183	(12,285)	579,553
1300	Cert Adminis	27,057	16,244	26,316	8,122	17,844	16,844	16,244	128,671	200,432	203,245	217,891	14,646	74,574
	SUBTOTAL - Certificated Salaries	61,809	101,017	163,679	51,202	108,425	108,388	105,066	699,586	1,245,798	1,353,714	1,356,074	2,361	654,127
Classifi	ed Salaries													
2100	Instructional Aides	_	5,232	12,658	26,350	14,024	5,728	20,516	84,506	_	182,618	123,747	(58,871)	98,112
2200	Classified Support	_	6,546	9,819	(13,092)		-		3,273	_	_	3,273	3,273	(3,273)
2300	Classified Admin	-	-	_	_	_	-	_		_	-		-	-
2400	Clerical & Tech	13,495	13,488	20,668	6,852	13,931	13,939	(8,493)	73,880	136,129	123,129	106,917	(16,212)	49,249
2900	OtherClassStaff	5,989	765	-	(6,755)	(0)	-	-	(0)	158,827	-	960	960	0
	SUBTOTAL - Classified Salaries	19,485	26,031	43,145	13,355	27,955	19,667	12,023	161,660	294,956	305,747	234,897	(70,850)	144,087
Employ	ree Benefits													
3101	STRS-Certified	6,450	17,140	25,806	10,022	18,042	18,461	17,941	113,862	208,465	211,049	216,049	5,000	97,187
3102	STRS-Classified	-	-	-	-	_	644	308	952		-	_	-	(952)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,803	5,123	8,451	2,631	4,601	3,912	2,487	31,009	61,056	61,056	66,430	5,374	30,047
3301	OASDI/Med-Cert	896	1,462	2,370	741	1,570	1,569	1,521	10,131	22,503	22,503	22,503	-	12,372
3302	OASDI/Med-Class	1,491	1,991	3,301	1,022	2,139	2,189	993	13,125	22,564	22,564	25,346	2,782	9,439
3401	HIthWelfareCert	1,172	13,888	29,316	4,786	298	36,241	7,188	92,889	249,287	219,287	231,287	12,000	126,398
3402	HIthWelfareCert	-	-	-	-	-	6,000	-	6,000	-	-	12,000	12,000	(6,000)
3501	UI-Certificated	-	369	143	256	-	(120)	-	648	678	678	678	-	30
3502	UI-Classified	-	-	-	-	-	-	-	-	79	79	79	-	79
3601	WorkersCmp-Cert	2,358	786	786	786	3,861	13,226	(11,654)	10,149	15,000	15,000	15,000	-	4,851
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	27,000	-	-	-	-
3902	OthBenes-Class		-	-	-	-		14	14	-	-	7	7	(14)
	SUBTOTAL - Employee Benefits	16,170	40,760	70,173	20,243	30,511	82,124	18,798	278,778	606,632	552,216	589,378	37,163	273,438

	0 First Interim Budget s through January 31, 2020				Year T	Γο Date						Annual Bud	get	
MSA	\ 5	Jul Actuals Au	g Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Paaka	9 Cumpling	•												
4100	& Supplies Text&CoreCurric			21,635	1,956	894			24,486	25,000	25,000	57,000	32,000	514
4200	BooksOthRefMats	-	-	21,033	1,930	094	-	-	24,400	3,000	3,000	3,000	32,000	3,000
4310	Ins Mats & Sups	-	_	_	_	-	1,041	_	1,041	9,942	24,749	26,649	1,900	23,708
4315	OthrSupplies						1,041	724	724	1,198	1.198	1,198	-	474
4320	Office Supplies	58	280	(20,646)	1.468	21,292	8	8	2.468	10,000	11,700	11,400	(300)	9,232
4325	ProfDevMat&Sups	-	-	(20,040)	-	21,202	-	-	2,400	10,000	11,700	-	(500)	-
4326	Arts&MusicSupps	_	_	_	_	_	_		_	_	_	_	_	_
4335	PE Supplies	_	_	_	_	_	_	_	_	_	_	_	_	_
4340	Educat Software	2,743	_	3,830	1,080	9,200	3,463	_	20,315	21,138	24,638	33,713	9,075	4,323
4345	NonInstStdntSup	-	-	-	-	-	1,197	482	1,679	2,000	5,697	6,197	500	4,018
4346	TeacherSupplies	_	_	_	_	_	_	_	_	'-	_	_	_	_
4350	Cust. Supplies	_	-	-	-	_	-	-	_	1,000	1,000	1,000	-	1,000
4351	Yearbook	-	-	_	_	_	-	_	-		_	-	-	-
4390	Uniforms	-	-	_	_	_	-	_	-	_	_	-	-	-
4400	NonCapEquip-Gen	-	-	_	_	_	-	_	-	1,329	1,329	4,829	3,500	1,329
4410	ClssrmFrnEqp<5k	-	-	-	-	-	_	-	-	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
4440	Computers <\$5k	-	-	-	-	-	-	(75)	(75)	_	_	-	-	75
4461	Fixed Asset Susp (Imp)							, ,	, ,					
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	3,968	11,794	-	-	15,762	85,000	85,000	85,000	-	69,238
4720	Food:Other Food	-	-	-	-	-	-	-	-	3,000	4,450	4,450	-	4,450
4999	Misc Expenditure (Suspense)	3,630	109	1,921	-	1,989	-	-	7,649	-	-	-	-	(7,649)
	SUBTOTAL - Books and Supplies	6,431	389	6.740	8.473	45,169	5,709	1,139	74,049	165.607	190.761	237,437	46.675	116,712

	0 First Interim Budget s through January 31, 2020			•	Annual Bud	get								
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Service	s & Other Operating Expenses													
5101	CMO Fees	13,986	13.986	13.986	_	27,973	51.476	51,476	172,884	167.837	430.263	430,263	_	257,379
5205	Conference Fees	-	-	-	_	-	_	-	-	2,000	2,000	2,000	-	2,000
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	443	443	-	443
5215	TravConferences	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	-	-	-	-	2,702	2,702	5,000	5,000	5,100	100	2,298
5450	Other Insurance	1,809	603	603	603	2,962	1,809	(603)	7,786	10,000	10,000	10,000	-	2,214
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	600	600	600	-	600
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	15,345	15,732	15,345	79,416	15,345	15,345	15,345	171,873	186,446	248,597	248,597	-	76,724
5620	EquipmentLeases	435	323	837	562	1,132	681	578	4,548	10,000	10,000	10,000	-	5,452
5630	Reps&MaintBldng	-	-		-									-
5800	ProfessServices	1,377	1,987	571	-	700	12,109	3,000	19,743	28,287	28,287	34,787	6,500	8,544
5810	Legal	-	-		49	-	-		49	5,000	4,613	9,613	5,000	4,564
5813	SchPrgAftSchool	-	-	9,590	3,324	3,197	3,197	3,197	22,504	35,315	35,315	35,315	-	12,811
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
5819	SchlProgs-Other	-	-	-	60	90	-	-	150	3,600	3,750	3,750	-	3,600
5820	Audit & CPA	-	-	-	-	-	-	-	-	8,334	8,334	8,334	-	8,334
5825	DMSBusinessSvcs	-	-	-	-	700		-	-		-	-	-	-
5835	Field Trips	-	-	-	-	760	770	485	2,015	5,000	10,100	10,400	300	8,085
5836	FieldTrip Trans	-	-	-	-	-	-	-	-		- 0.000	- 0.000	-	- 0.000
5840 5850	MarkngStdtRecrt	-	-	-	-	-	-	-	-	2,000 26.063	9,000	9,000	-	9,000 26.063
5850 5857	Oversight Fees	1,056	979	979	1,002	1,025	1 040	- 1,555	7,643	.,	26,063	26,063	-	2,395
5860	Payroll Fees Service Fees	1,056	109	979	1,002	1,025	1,049	1,555	109	10,038 2,000	10,038 2,000	10,038	-	2,395 1,891
5861	Prior Year Services	U	109	-	-	-	-	-	109	10,000	10,000	2,000 10,000	-	10,000
5863	Prof Developmnt	-	-	-	1,033	125	748	(185)	1,721	9,723	13,443	11,635	(1,808)	11,723
5864	Prof Dev-Other				1,000	277	379	(103)	656	3,723	11,625	11,525	(100)	10,969
5869	SpEd Ctrct Inst				700	1,553	4,331		6,584	45,000	39,150	22,717	(16,434)	32,566
5870	Livescan		_	_	-	1,000	-,001	_	0,004	40,000	00,100	22,717	(10,404)	-
5872	SPED Fees (incl Encroachment)		_	_			_	_	_	6,000	6,000	6,000		6,000
5875	Staff Recruiting	_	_	_	_	_	_	_	_	,,,,,	- 0,000		_	-
5884	Substitutes	_	_	4,855	5,019	5,013	5,466	2,920	23,273	25,000	50,000	50,000	_	26,727
5890	OthSvcsNon-Inst	_	500	-,000	-	132		_,0_0	632	4,875	4,875	4,875	_	4,243
5900	Communications	_	-	_	_	-	_	_	-	30,000	30,000	30,000	-	30,000
5920	TelecomInternet	534	538	536	613	624	619	619	4,082	30,000	30,000	25,340	(4,660)	25,918
5930	PostageDelivery	224	403	48	31	403	302	-	1,409	3,000	3,000	3,000	-	1,591
5940	Technology	-	274	2,357	274	274	274	274	3,726	24,300	34,025	34,025	-	30,299
	SUBTOTAL - Services & Other Operating Exp.	34,766	35,433	49,707	92,685	61,583	98,553	81,361	454,088	698,418	1,079,520	1,068,418	(11,101)	625,432

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					,	Annual Bud	get	
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	_	_	_	_	-	_	_	-	-
6400	EquipFixed	-	-	(1)	_	1	-	_	-	-	-	_	-	-
6900	Depreciation	1,465	1,465	1,465	1,465	4,037	1,979	1,529	13,405	17,579	17,579	17,579	-	4,175
	SUBTOTAL - Capital Outlay & Depreciation	1,465	1,465	1,464	1,465	4,038	1,979	1,529	13,405	17,579	17,579	17,579	-	4,175
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	_	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	140,125	205,094	334,909	187,423	277,680	316,420	219,916	1,681,566	3,028,990	3,499,537	3,503,784	4,247	1,817,971

MSA-6 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$191,234).

This is an decrease of (\$3,856) from the First Interim Budget projected deficit of (\$187,378).

This will allow MSA-6 to end this fiscal year with a balance of \$1,623,055, which is 87.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,695,081, which represents 343 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,705,049, which represents 345 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$5,217), or -0.3% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$19,054) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 3.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$1,361), or -0.1% of First Interim expenses)

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

Salaries and Benefits costs are \$14,218 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fac

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$4,016) lower than in the First Interim Budget, reflecting updated depreciation and encroachment projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year ⁻	To Date					,	Annual Budg	jet	
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									156	131	128	(3)	
SUMMARY Revenue													
LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	112,426	116,596	709,922	1,602,764	1,372,676	1,353,622	(19,054)	52%
Federal Revenue	2,337	3,669	2,437	20,603	6,037	2,437	35,013	72,532	104,655	96,395	105,881	9,486	69%
Other State Revenues	5,317	10,622	7,084	25,171	7,084	9,598	35,739	100,614	204,032	195,031	199,382	4,351	50%
Other Local Revenues	-	1,948	-	-	-	22,741	(24,689)	-	86,677	13,296	13,296	-	0%
Total Revenue	30,410	111,714	85,467	220,071	125,547	147,202	162,659	883,069	1,998,128	1,677,398	1,672,181	(5,217)	53%
Expenditures													
Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	56,328	393,478	764,896	708,695	699,566	(9,129)	56%
Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	7,771	90,044	155,622	149,933	182,499	32,566	49%
Benefits	10,055	21,316	29,023	24,208	15,826	31,373	21,241	153,043	372,372	322,381	313,162	(9,219)	49%
Books and Supplies	4,817	30,429	4,340	10,480	13,983	1,393	276	65,718	87,500	129,561	134,307	4,746	49%
Services and Operating Exp. Depreciation & Cap Outlay	9,854	25,234	46,616	28,662	54,142	35,833	35,433	235,774	551,568 18,224	535,981 18,224	519,673 14,208	(16,308)	45% 0%
Other Outflows	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	-	10,224	10,224	14,200	(4,016)	U% -
Total Expenditures	89,154	146,318	160,280	136,484	156,446	140,229	109,147	938,058	1,950,181	1,864,776	1,863,415	(1,361)	50%
·	·			·			·	·				, ,	
Net Revenues								(54,989)	47,947	(187,378)	(191,234)	(3,856)	
									Fund Balance Beginning Bal Net Revenues Ending Fund Components	lance (Audited) s Balance	1,814,289 (191,234) 1,623,055		
									Available For Restricted Ba Net Fixed Ass	Econ. Uncert. lances (Est.) sets	40,071 22,471	83.7% of Expen 2.2% of Expen 1.2% of Expen	nditures nditures
									Ending Fund	Balance	1,623,055	87.1% of Expe	enaitures



	0 First Interim Budget s through January 31, 2020				Year ⁻	Γο Date					ı	Annual Budç	jet	
MSA	A 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
	ntitlement													
8011	State Aid	-	45,603	45,603	82,085	82,085	82,085	82,085	419,546	1,009,523	828,072	821,490	(6,582)	408,526
8012	EPA Entitlement	-	-	-	61,870	-	-	61,870	123,740	234,884	211,353	206,513	(4,840)	87,613
8019	Prior Year Adjustments	-	4,360	-		-		(57,701)	(53,341)				-	53,341
8096	InLieuPropTaxes	22,756	45,512	30,343	30,342	30,341	30,341	30,342	219,977	358,357	333,251	325,619	(7,632)	113,274
	SUBTOTAL - LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	112,426	116,596	709,922	1,602,764	1,372,676	1,353,622	(19,054)	662,754
	Revenue	4.044	0.000	0.407	0.407	0.407	0.407	0.407	47.007	00.700	00 777	00 777		45 440
8181	SpEd - Revenue	1,814	3,669	2,437	2,437	2,437	2,437	2,437	17,667	29,760	32,777	32,777	-	15,110
8220	SchLunchFederal	-	-	-	-	- 0.000	-			74.005	-	70.404		
8290	All Other Federal Revenue	523			18,166	3,600		32,576	54,865	74,895	63,618	73,104	9,486	8,753
	SUBTOTAL - Federal Revenue	2,337	3,669	2,437	20,603	6,037	2,437	35,013	72,532	104,655	96,395	105,881	9,486	23,863
Other C	tata Davanua													
8311	State Revenue	5.317	10.600	7.004	16 246	7.084	7.004	7.084	60,630	00 077	02 624	02 624		22.040
8520	SpEd Revenue SchoolNutrState	5,517	10,622	7,084	16,346	7,004	7,084	7,004	60,620	88,277	83,631	83,631	-	23,010
		-	-	-	-	-	2.514	-	2.514	2 612	2 642	0.514	(00)	- 00
8550 8560	MandCstReimburs	-	-	-	0 025	-	2,514	7,280	2,514 16,105	2,613 27,643	2,613	2,514 27,738	(99)	99 7,183
8590	StateLotteryRev AllOthStateRev	-	-	-	8,825	-	-	21,375	21,375	85,500	23,288 85,500	85,500	4,450	64,125
0390	SUBTOTAL - Other State Revenue	5,317	10,622	7,084	25,171	7,084	9,598	35,739	100,614	204,032	195,031	199,382	4,351	94,417
	SOBTOTAL - Other State Revenue	3,317	10,022	7,004	23,171	7,004	3,330	33,733	100,614	204,032	193,031	199,302	4,551	34,417
Local R	Pevenue													
8600	Other Local Rev	_	_	_	_	_	21,375	(21,375)	_	_	_	_	_	_
8634	StudentLunchFee	_	_	_	_	_	,	(2.,0.0)	_	_	_	_	_	_
8650	Leases &Rentals	_	_	_	_	_	_	_	_	_	_	_	_	_
8660	Interest	_	_	_	_	_	_	_	_	_	_	_	_	_
8698	OthRev-Suspense	_	_	_	_	_	_	_	_	_	_	_	_	_
8701	CMO Fee - MSA-1	_	_	_	_	_	_	_	_	_	_	_	_	_
8702	CMO Fee - MSA-2	-	-	_	-	-	-	-	_	_	-	-	-	-
8703	CMO Fee - MSA-3	-	-	_	-	-	-	-	_	_	-	-	-	-
8704	CMO Fee - MSA-4	-	-	_	-	_	-	_	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	_	_	-	-	-	_	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	1,948	-	-	-	-	(1,948)	-	86,677	13,296	(0)	(13,296)	13,296
8999	Misc Revenue (Suspense)	-	-	-	-	-	1,366	(1,366)	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	-	1,948	-	-	-	22,741	(24,689)	-	86,677	13,296	(0)	(13,296)	13,296

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					J	Annual Budo	get	
MSA	A 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundrais	sing & Grants													
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising		-	-	-	-	-	-	-	-	-	13,296	13,296	
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	13,296	13,296	-
TOTAL I	REVENUE	30,410	111,714	85,467	220,071	125,547	147,202	162,659	883,069	1,998,128	1,677,398	1,672,181	(5,217)	794,329
EXPENS	SES													
Certifica	ated Salaries													
1100	TeacherSalaries	28,000	38,944	47,648	40,906	39,774	39,744	39,494	274,510	575,648	516,447	507,268	(9,179)	241,937
1300	Cert Adminis	23,104	15,104	15,104	15,154	16,834	16,834	16,834	118,968	189,248	192,248	192,298	50	73,280
	SUBTOTAL - Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	56,328	393,478	764,896	708,695	699,566	(9,129)	315,217
Classifie	ed Salaries													
2100	Instructional Aides	_	399	2,478	11,369	2,428	2,096	9,163	27,933	_	35,948	63,898	27,950	8,015
2200	Classified Support	-	6,304	8,526	(2,072)	,	4,904	(7,536)	15,098	-	29,000	30,188	1,188	13,902
2300	Classified Admin	-	-	_	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	4,701	4,160	4,640	14,638	6,583	6,148	6,144	47,014	49,674	84,985	88,413	3,428	37,971
2900	OtherClassStaff	7,196	1,570	-	(8,766)	-	-	-	-	105,948	-	-	-	-
	SUBTOTAL - Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	7,771	90,044	155,622	149,933	182,499	32,566	59,888
Employe	ee Benefits													
3101	STRS-Certified	3,623	9,197	9,329	9,920	9,557	9,328	9,336	60,291	129,790	129,790	120,821	(8,969)	69,499
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	- 1	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	2,512	2,162	2,903	2,786	2,412	2,486	140	15,401	32,214	32,214	35,125	2,911	16,813
3301	OASDI/Med-Cert	739	780	905	808	816	816	812	5,678	11,006	11,006	11,006	-	5,328
3302	OASDI/Med-Class	910	951	1,193	1,157	1,066	1,002	63	6,344	11,905	11,905	13,330	1,425	5,561
3401	HithWelfareCert	580	7,414	13,991	8,732	1,254	17,041	10,183	59,194	165,000	125,000	120,000	(5,000)	65,806
3402	HithWelfareCert	-	-	-	-	-	-	-	-				-	-
3501	UI-Certificated	-	109	-	104	-	-	-	213	457	457	457	-	244
3502	UI-Classified	(413)	704	701	701	704	701	704	(413)	7,000	0.440	413	413	413
3601 3701	WorkersCmp-Cert Other Retirement-Cert	2,104	701	701	701	721	701	701	6,330	7,000	8,412	8,412	-	2,082
3901	Other Retirement-Cert OthBenes-Cert	-	-	-	-	-	-	-	_	15,000	3,598	3,598		3.598
3901	OthBenes-Class	-	-	-	-	-	-	5	5	13,000	3,396	3,396	_	(5)
J302	SUBTOTAL - Employee Benefits	10,055	21,316	29,023	24,208	15,826	31,373	21,241	153,043	372,372	322,381	313,162	(9,219)	169,339

	0 First Interim Budget s through January 31, 2020				Year ⁻	Γο Date						Annual Bud	get	
MSA	A 6	Jul Actuals A	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Books	& Supplies													_
4100	Text&CoreCurric	_	29,249	2,589	1,920	1,490			35,247	20,000	35,290	35,290		43
4200	BooksOthRefMats	-	25,245	2,309	1,920	1,430	-	-	33,247	1,200	1,200	1,200	-	1,200
4310	Ins Mats & Sups	2,858	_	_	_	_	_	_	2,858	17,371	39,843	25,129	(14,715)	36,986
4315	OthrSupplies		_	_	_	_	_	_	2,000	17,071	- 00,010	20,120	(11,710)	-
4320	Office Supplies	38	100	_	389	8	294	101	931	12,000	12,000	12,000	-	11,069
4325	ProfDevMat&Sups	-	-	_	-	-		-	_				-	-
4326	Arts&MusicSupps	_	_	_	_	_	_	_	_	_	_	_	-	_
4335	PE Supplies	_	-	_	-	_	_	-	_	2,000	2,000	2,000	-	2,000
4340	Educat Software	_	720	1,688	-	10,750	_	-	13,158	15,429	15,429	15,429	-	2,271
4345	NonInstStdntSup	-	_	-	-	_	1,099	_	1,099	3,000	1,099	1,099	-	-
4346	TeacherSupplies	-	_	_	-	_	_	_	-	5,000	5,000	5,000	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	1,500	100	100	-	100
4390	Uniforms	-	-	-	-	-	-	-	-	2,000	1,850	1,850	-	1,850
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	17,200	17,200	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	2,000	7,600	9,861	2,261	7,600
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	360	-	-	-	-	175	535	1,000	3,150	3,150	-	2,615
4999	Misc Expenditure (Suspense)	1,921	-	64	8,171	1,735			11,891	-		-		(11,891)
	SUBTOTAL - Books and Supplies	4,817	30.429	4.340	10.480	13,983	1.393	276	65,718	87.500	129,561	134,307	4,746	63,843

	First Interim Budget through January 31, 2020				Year 1	Γο Date					,	Annual Budç	jet	
MSA	. 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	s & Other Operating Expenses													
5101	CMO Fees	5,595	5,595	5,595	_	11,189	1,382	1,382	30,737	67,135	37,648	37,648	-	6,911
5205	Conference Fees	-	-	_	-	-	-	-	_		'-	· -	-	-
5210	MilesParkTolls	-	36	-	-	83	-	-	119	1,500	2,209	2,209	-	2,090
5215	TravConferences	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5220	TraLodging	-	-	-	-	-	-	240	240	2,500	2,500	2,820	320	2,260
5300	DuesMemberships	-	-	-	1,832	-	1,550	-	3,382	2,500	2,500	3,400	900	(882)
5450	Other Insurance	1,821	607	607	607	629	607	607	5,485	8,000	8,000	8,000	-	2,515
5500	OpsHousekeeping	-	157	183	(197)	-	2,361	-	2,504	2,500	3,485	4,985	1,500	981
5510	Gas & Electric	-	376	518	681	644	1,194	1,517	4,930	8,500	8,500	8,500	-	3,570
5610	Rent & Leases	-	-	28,500	-	28,500	9,500	9,500	76,000	114,000	114,000	114,000	-	38,000
5620	EquipmentLeases	-	300	812	214	416	377	480	2,600	5,000	5,000	5,000	-	2,400
5630	Reps&MaintBldng	-	-	-	-	-		-						-
5800	ProfessServices	-	8,128		8,200	4,940	736	4,331	26,335	72,139	72,139	82,088	9,949	45,803
5810	Legal	-	-	3,713	-	-	-	-	3,713		20,000	20,000	-	16,288
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	3,000	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5819	SchlProgs-Other	-	-	475	(700)	-	-	-	(505)	1,000	1,000	1,000	-	1,000
5820	Audit & CPA DMSBusinessSvcs	-	-	175	(700)	-	-	-	(525)	4,774	4,774	4,774	-	5,299
5825 5835		-	-	-	50	-	-	-	-	24 206	24 206	10.706	(1.500)	- 20.742
5836	Field Trips FieldTrip Trans	-	-	-	50	503	-	-	553	21,296	21,296	19,796	(1,500)	20,743
5840	MarkngStdtRecrt	-	1,879	-	6,270	4,447	-	-	12,596	20,000	20,000	20,000	-	7,404
5850	Oversight Fees	894	1,679	1.192	1.192	1,193	1.192	1,192	8.643	16,039	16,039	16,039	-	7,404
5857	Payroll Fees	1,140	666	718	292	679	679	1,068	5,240	13,082	13,082	13,082	_	7,842
5860	Service Fees	1,140	-	710	292	013	-	1,000	5,240	530	530	530	_	530
5861	Prior Year Services									330	330	330	_	-
5863	Prof Developmnt	_	568	_	348		_	_	916	1,000	1,000	1,000	_	84
5864	Prof Dev-Other	_	-	_	1,377	_	4,000	_	5,377	17,000	10,907	12,034	1,127	5,530
5869	SpEd Ctrct Inst	_	_	867	5.392	_	6,468	_	12,727	49,466	47,242	29,481	(17,761)	34,515
5870	Livescan	_	_	-	-	_	-	_		-	,2.2		-	-
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	13,805	13,805	23,607	23,607	23,607	_	9,802
5875	Staff Recruiting	-	_	_	_	_	_	-	-	_	_	-	-	-
5884	Substitutes	-	-	_	1,946	_	3,886	_	5,832	15,000	43,000	33,000	(10,000)	37,168
5890	OthSvcsNon-Inst	_	-	_	-	-	-	-	_	1,700	2,223	1,700	(523)	2,223
5900	Communications	239	-	-	-	-	-	780	1,019	4,000	4,000	4,000	-	2,981
5920	TelecomInternet	166	884	884	885	645	1,124	258	4,845	25,000	25,000	24,680	(320)	20,155
5930	PostageDelivery	-	-	1,009	-	-	504	-	1,512	5,000	5,000	5,000	-	3,488
5940	Technology		4,250	1,845	274	274	274	274	7,190	24,300	19,300	19,300	-	12,110
	SUBTOTAL - Services & Other Operating Exp.	9,854	25,234	46,616	28,662	54,142	35,833	35,433	235,774	551,568	535,981	519,673	(16,308)	300,207

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					,	Annual Budç	get	
MSA	A 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	-	_	_	-	_	-	_	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	-	-	-	18,224	18,224	14,208	(4,016)	18,224
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	18,224	18,224	14,208	(4,016)	18,224
Other C	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	_	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	-	-	-	-	-	
TOTAL	EXPENSES	89,154	146,318	160,280	136,484	156,446	140,229	109,147	938,058	1,950,181	1,864,776	1,863,415	(1,361)	926,718

MSA-7 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$204,109.

This is an decrease of (\$3,223) from the First Interim Budget projected surplus of \$207,332.

This will allow MSA-7 to end this fiscal year with a balance of \$1,746,750, which is 47.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,096,259, which represents 108 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,419,866, which represents 140 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$22,864, or 0.6% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$2,060) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$3,256 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$26,086, or 0.7% of First Interim expenses)

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

Salaries and Benefits costs are \$3,649 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fact

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$2,660) lower than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year ⁻	To Date					A	Annual Budg	jet	
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Projected Average Daily Attendance:									280	279	279	-	
SUMMARY													
Revenue													
LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	209,752	319,901	1,422,188	2,950,896	2,965,447	2,963,387	(2,060)	48%
Federal Revenue	3,333	6,743	4,478	35,130	6,312	4,478	58,079	118,552	163,297	325,371	326,604	1,233	36%
Other State Revenues	9,770	19,519	13,017	53,399	13,017	133,050	76,251	318,023	585,683	584,966	605,400	20,434	53%
Other Local Revenues Total Revenue	220 55,140	977	781	3,517	853 229,936	52,214	(58,181)	382	40,768	12,500	15,756	3,256	2% 48%
l otal Revenue	55,140	206,993	159,585	411,948	229,936	399,494	396,050	1,859,146	3,740,644	3,888,283	3,911,147	22,864	48%
Expenditures													
Certificated Salaries	78,583	87,954	94,394	94,994	96,944	101,305	97,010	651,184	1,194,731	1,167,302	1,206,444	39,142	54%
Classified Salaries	19,666	21,597	39,055	33,891	35,282	33,045	44,843	227,378	463,111	501,317	470,800	(30,517)	48%
Benefits	18,572	33,725	49,197	36,778	28,594	53,610	43,312	263,787	556,312	537,661	532,685	(4,976)	50%
Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	164	1,091	36,450	98,900	115,930	125,376	9,446	29%
Services and Operating Exp.	71,991	80,992	135,762	61,289	164,551	104,484	134,239	753,307	1,331,263	1,329,826	1,345,478	15,651	56%
Depreciation & Cap Outlay	-	-	-	-	-	-	-	-	15,987	28,916	26,256	(2,660)	0%
Other Outflows	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	0	-	-	-	-	-
Total Expenditures	179,199	234,894	339,363	247,195	336,724	296,107	298,625	1,932,106	3,660,305	3,680,952	3,707,038	26,086	52%
Net Revenues								(72,961)	80,339	207,332	204,109	(2.222)	
Net Revenues								(72,961)	00,339	207,332	204,109	(3,223)	
									Fund Balance		1 540 644		
									Net Revenues	ance (Audited)	1,542,641 204,109		
									Ending Fund		1,746,750	•	
									Enaing Fana	Dalatice	1,740,730		
									Components	of Fund Bal			
									Available For		1.578.132	42.6% of Expe	nditures
									Restricted Bal			0.6% of Expen	
									Net Fixed Ass	, ,	146,781	4.0% of Expen	
									Ending Fund	Balance		47.1% of Expe	



	20 First Interim Budget s through January 31, 2020				Year 1	Γο Date					,	Annual Budg	jet	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % o
REVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
LCFF E	ntitlement													
8011	State Aid	-	85,553	85,553	153,996	153,996	153,996	153,996	787,090	1,896,277	1,819,596	1,817,536	(2,060)	1,032,50
8012	EPA Entitlement	-	-	-	110,150	-	-	110,149	220,299	409,599	436,103	436,103	-	215,80
8019	Prior Year Adjustments	-	10,567	-	-	-	-	-	10,567	-	-	-	-	(10,56
8096	InLieuPropTaxes	41,817	83,634	55,756	55,756	55,757	55,756	55,756	404,232	645,020	709,748	709,748	-	305,51
	SUBTOTAL - LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	209,752	319,901	1,422,188	2,950,896	2,965,447	2,963,387	(2,060)	1,543,25
Federa	I Revenue													
8181	SpEd - Revenue	3,333	6,743	4,478	4,478	4,478	4,478	4,478	32,465	57,536	57,353	57,353	-	24,88
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue		-	-	30,652	1,834	-	53,601	86,087	105,761	268,018	269,251	1,233	181,93
	SUBTOTAL - Federal Revenue	3,333	6,743	4,478	35,130	6,312	4,478	58,079	118,552	163,297	325,371	326,604	1,233	206,81
Other S	State Revenue													
8311	SpEd Revenue	9,770	19,519	13,017	21,603	13,017	13,017	13,017	102,962	170,668	170,125	178,711	8,586	67,16
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	4,619	-	4,619	4,736	4,736	4,619	(117)	11
8560	StateLotteryRev	-	-	-	15,416	-	-	15,685	31,101	54,841	54,667	60,237	5,570	23,56
8590	AllOthStateRev		-	-	16,380	-	115,413	47,548	179,342	355,438	355,438	361,833	6,395	176,09
	SUBTOTAL - Other State Revenue	9,770	19,519	13,017	53,399	13,017	133,050	76,251	318,023	585,683	584,966	605,400	20,434	266,94
Local F	Revenue													
8600	Other Local Rev	_	_	_	_	_	47,548	(47,548)	l _	_	l .	_	_	

8634

8650

8660

8698

8701

8702

8703

8704

8705

8706

8707

8708

8709

8712

8699

8999

StudentLunchFee

Leases &Rentals

OthRev-Suspense

CMO Fee - MSA-1

CMO Fee - MSA-2

CMO Fee - MSA-3

CMO Fee - MSA-4

CMO Fee - MSA-5

CMO Fee - MSA-6

CMO Fee - MSA-7

CMO Fee - MSA-8

CMO Fee - MSA-SA

CMO Fee - MSA-SD

Misc Revenue (Suspense)

SUBTOTAL - Local Revenue

220

220

977

977

781

781

3,517

3,517

Other Revenue

Interest

853

853

4,537

52,214

129

(10,886)

(58,181)

253

0

382

382

40,768

40,768

12,500

12,500

12,500

12,118

(382)

(12,500)

(12,500)

	0 First Interim Budget s through January 31, 2020				Year T	o Date					ı	Annual Budg	jet	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundra	ising & Grants													
8802	Donations - Private	_	_	_	_	_	_	_	_	_	_	2,000	2,000	_
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	13,756	13,756	-
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	15,756	15,756	-
TOTAL	REVENUE	55,140	206,993	159,585	411,948	229,936	399,494	396,050	1,859,146	3,740,644	3,888,283	3,911,147	22,864	2,029,138
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	64,769	80,140	86,580	87,180	89,130	93,491	65,754	567,044	994,059	971,630	1,010,772	39,142	404,586
1300	Cert Adminis	13,814	7,814	7,814	7,814	7,814	7,814	31,256	84,140	200,672	195,672	195,672	-	111,532
	SUBTOTAL - Certificated Salaries	78,583	87,954	94,394	94,994	96,944	101,305	97,010	651,184	1,194,731	1,167,302	1,206,444	39,142	516,118

	0 First Interim Budget s through January 31, 2020				Year T	o Date					A	nnual Budç	get	
MSA	A 7	Jul Actuals A	ug Actuals	Sep Actuals	Oct Actuals I	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Classifi	ed Salaries	•												
2100	Instructional Aides	-	5,458	15,880	34,101	21,977	19,940	32,293	129,649	-	303,296	260,225	(43,071)	173,647
2200	Classified Support	-	2,957	6,055	4,773	5,003	4,547	3,625	26,959	-	65,670	71,595	5,925	38,711
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	10,204	9,850	12,539	9,382	7,895	8,558	8,925	67,352	163,317	132,350	137,594	5,244	64,998
2900	OtherClassStaff	9,462	3,330	4,582	(14,364)	408	-	-	3,417	299,793	0	1,386	1,386	(3,417)
	SUBTOTAL - Classified Salaries	19,666	21,597	39,055	33,891	35,282	33,045	44,843	227,378	463,111	501,317	470,800	(30,517)	273,939
Employ	ree Benefits													
3101	STRS-Certified	7,694	14,572	14,520	17,677	16,619	15,196	16,563	102,841	195,857	198,749	199,108	359	95,908
3102	STRS-Classified	_	397	746	675	681	641	161	3,301	-	_	-	-	(3,301)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,471	3,689	6,762	5,763	5,858	5,243	7,089	37,875	95,864	97,097	89,930	(7,167)	59,222
3301	OASDI/Med-Cert	1,139	1,274	1,367	1,376	1,404	1,467	1,405	9,433	16,608	16,853	16,887	34	7,420
3302	OASDI/Med-Class	1,504	1,508	2,704	2,361	2,445	2,295	2,836	15,654	29,679	30,158	31,955	1,797	14,503
3401	HlthWelfareCert	1,328	10,946	21,953	7,780	-	27,622	14,113	83,743	180,000	180,000	180,000	-	96,257
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	194	-	-	143	-	-	337	617	617	617	-	280
3502	UI-Classified	-	-	-	-	-	-	-	-	187	187	187	-	187
3601	WorkersCmp-Cert	3,435	1,145	1,145	1,145	1,443	1,145	1,145	10,603	15,000	14,000	14,000	-	3,397
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	22,500	-	-	-	-
3902	OthBenes-Class		_					-				-	-	
	SUBTOTAL - Employee Benefits	18,572	33,725	49,197	36,778	28,594	53,610	43,312	263,787	556,312	537,661	532,685	(4,976)	273,874

	0 First Interim Budget s through January 31, 2020				Year To	o Date					A	Annual Budç	jet	
MSA	A 7	Jul Actuals A	ug Actuals S	ep Actuals	Oct Actuals N	lov Actuals	Dec Actuals J	an Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books	& Supplies													
4100	Text&CoreCurric		4,083	4,487	8,814				17,384	25,000	25,000	25,000	_	7,616
4200	BooksOthRefMats	-	4,003	4,407	154	-	(1,610)		(1,456)	2,000	2,000	2,000	_	3,456
4310	Ins Mats & Sups			_	104		(1,010)	[]	(1,430)	2,500	19,086	20,486	1,400	19,086
4315	OthrSupplies			_	_	_		279	279	1.000	1,000	925	(75)	721
4320	Office Supplies	120	180	_	815	146	650	278	2,189	12,000	11,787	11,787	-	9,598
4325	ProfDevMat&Sups	-	-	_	-	-	-	-	2,100	1,000	1,000	1,000	_	1,000
4326	Arts&MusicSupps	_	_	_	_	_	_	_	_	3,000	2,500	2,500	_	2,500
4335	PE Supplies	_	_	_	_	_	_	570	570	2,000	2,000	2,000	_	1.430
4340	Educat Software	_	1,283	_	4,187	2,075	_	-	7,544	27,860	25,860	25,860	_	18,316
4345	NonInstStdntSup	-	_	_	-	-	1,124	-	1,124	1,500	2,994	3,114	120	1,870
4346	TeacherSupplies	-	-	_	-	-	_	-	_	2,500	3,000	3,000	-	3,000
4350	Cust. Supplies	-	-	1,363	317	_	-	-	1,680	8,240	8,240	8,240	-	6,560
4351	Yearbook	-	-	_	525	900	-	-	1,425	1,800	2,300	3,481	1,181	875
4390	Uniforms	-	-	_	-	_	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	_	2,500	2,500	2,500	-	2,500
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	_	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	3,420	1,420	2,000
4440	Computers <\$5k	-	-	-	-	-	-	-	_	-	-	5,200	5,200	-
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	(81)	(204)	-	-	-	-	-	(284)	-	-	-	-	284
4720	Food:Other Food	-	33	-	(33)	-	-	-	-	2,000	2,662	2,862	200	2,662
4999	Misc Expenditure (Suspense)	(12,273)	-	11,604	1,965	4,734	-	(35)	5,995	-	-	-	-	(5,995)
	SUBTOTAL - Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	164	1,091	36,450	98,900	115,930	125,376	9,446	79.480

	First Interim Budget through January 31, 2020				Year T	o Date					ı	Annual Bud	get	
MSA	7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Sorvicos	& Other Operating Expenses													
5101	CMO Fees	37,297	37,297	37,297	_	74,594	34,825	34,825	256,136	447,566	430,263	430,263	_	174,126
5205	Conference Fees	01,201	-	-	_	74,004	04,020	04,020	200,100	2,000	2,000	2,000	_	2,000
5210	MilesParkTolls	_	_	394	173	47	408	68	1,089	2,000	3,506	3,506	_	2,417
5215	TravConferences	_	_	-	-	.,	-	-	1,000		0,000	- 0,000	_	_,
5220	TraLodging	_	_	_	_	_	_	_	_	1,500	1,500	1,500	_	1,500
5300	DuesMemberships	_	790	_	762	_	2,880	_	4,432	8,000	8,000	8,000	_	3,568
5450	Other Insurance	5,836	1,945	1,945	1,945	2,957	1,945	1,945	18,518	18,000	23,340	23,340	_	4,822
5500	OpsHousekeeping	175	550	1,251	1,028	_,00.	660	1,225	4,889	10,000	10,000	10,000	_	5,111
5510	Gas & Electric	-	1,284	3,485	5,288	3,802	3,872	1,920	19,650	60,000	60,000	60,000	_	40,350
5610	Rent & Leases	24,061	24,061	24,061	24,061	47,478	24,061	23,828	191,613	280,000	280,000	288,091	8,091	88,387
5620	EquipmentLeases	370	861	716	1,560	979	659	1,629	6,773	11,000	11,000	11,000	-	4,227
5630	Reps&MaintBldng	-	154	975	150	100	-	310	1,689	5,000	5,000	5,000	_	3,311
5800	ProfessServices	_	3,722	-	-	1,800	3,876	2,023	11,421	27,355	32,355	41,941	9,586	20,934
5810	Legal	_	-	_	_	- 1,000		_,020	''', '2'	6,000	6,000	6,000	-	6,000
5813	SchPrgAftSchool	_	_	53,227	17,990	17,742	17,742	17,742	124,443	169,438	169,438	169,438	_	44,995
5814	SchPrgAcadComps	_	_	-	-				121,110	100,100	100,100	100,100	_	
5819	SchlProgs-Other	_	_	_	_	_	_	_	_	4,000	12,532	12,532	_	12,532
5820	Audit & CPA	_	_	_	_	_	_	_		7,000	7,000	7,000	_	7,000
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	1,000	1,000	7,000	_	-
5835	Field Trips	_	_	457	_	_	390	557	1,403	8,000	7,863	6,018	(1,845)	6,460
5836	FieldTrip Trans	_	_	-	_	_	-	-	1,,,,,,,				(1,010)	-
5840	MarkngStdtRecrt	_	_	417	1,261	_	_	1,768	3,447	5,000	5,000	5,275	275	1,553
5850	Oversight Fees	1,655	3,310	2,207	2,207	2,207	2,206	2,207	16,000	27,000	27,000	27,000	-	11,000
5857	Payroll Fees	(2,182)	1,068	1,434	4,145	1,105	1,129	1,727	8,426	15,000	15,000	15,000	_	6,574
5860	Service Fees	(=,:==)	-	-,	-,	-,	-,	-,,,_,		2,963	2,963	2,963	_	2,963
5861	Prior Year Services	_	_	_	_	_	_	_	_			_,,,,,	_	_,
5863	Prof Developmnt	_	_	_	198	_	295	(295)	198	_	5,000	5,000	_	4,803
5864	Prof Dev-Other	4,772	_	140	150	50	49	2,246	7,407	28,500	18,464	18,837	372	11,057
5869	SpEd Ctrct Inst	-,	_	-	_	6,700	6,014	11,148	23,862	65,000	59,012	56,354	(2,658)	35,149
5870	Livescan	_	_	_	99	-	30		129	_	129	129	(2,000)	-
5872	SPED Fees (incl Encroachment)	_	_	_	-	_	-	25,368	25,368	45,641	45,641	45,641	_	20,273
5875	Staff Recruiting	_	_	_	_	_	_			_	_	-	_	,
5884	Substitutes	_	_	3,536	_	4,235	1,768	2,650	12,189	40,000	40,000	40,000	_	27,811
5890	OthSvcsNon-Inst	_	_	-	_	-,250	1,400	350	1,750	2,000	2,000	2,000	_	250
5900	Communications	6	_	1,445	_	_	-,	-	1,451	4,000	4,000	4,000	_	2,549
5920	TelecomInternet	-	670	-,	_	481	_	724	1,875	4,000	4,000	4,000	_	2,125
5930	PostageDelivery	_	451	129	_	-	_	-	580	4,000	4,000	4,000	_	3,420
5940	Technology	_	4,828	2,645	274	274	274	274	8,569	21,300	27,820	29,650	1,830	19,252
	SUBTOTAL - Services & Other Operating Exp.	71,991	80,992	135,762	61,289	164,551	104,484	134,239	753,307	1,331,263	1,329,826	1,345,478	15,651	576,519

	0 First Interim Budget s through January 31, 2020				Year T	o Date					,	Annual Budç	jet	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	_	_	-	_	_	_	-	_	-	-	-	_
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	-	-	-	15,987	28,916	26,256	(2,660)	28,916
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	15,987	28,916	26,256	(2,660)	28,916
Other O	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	0	-	-	-	-	(0)
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	0		-	-	-	(0)
TOTAL	EXPENSES	179,199	234,894	339,363	247,195	336,724	296,107	298,625	1,932,106	3,660,305	3,680,952	3,707,038	26,086	1,748,846

MSA-8 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$128,545).

This is an decrease of (\$165,909) from the First Interim Budget projected surplus of \$37,364.

This will allow MSA-8 to end this fiscal year with a balance of \$4,107,016, which is 69.8% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$2,371,681, which represents 153 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$3,011,080, which represents 194 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$96,374), or -1.6% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$94,375) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 9.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$729 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$69,535, or 1.2% of First Interim expenses)

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

Salaries and Benefits costs are (\$46,647) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fa

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

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



			Year 1	Γο Date					Α	nnual Budg	et	
Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
								473	474	465	(9))
68,702 5,475 16,051 1,368	298,816 11,078 32,068	235,777 7,357 21,386	538,428 72,357 78,994	351,115 8,521 21,386 1,210	351,115 7,357 125,201 381	538,427 120,060 41,633 (2,578)	2,382,379 232,205 336,721 381	5,012,273 333,831 499,379 5,000	4,987,576 334,799 528,563 4,000	4,893,201 324,265 536,369 4,729	(94,375) (10,534) 7,806 729	
91,597	341,961	264,520	689,779	382,232	484,054	697,542	2,951,685	5,850,484	5,854,938	5,758,564	(96,374)	51%
112,930 48,349 27,878 1,330 95,218 - 4,305	148,421 42,015 60,251 17,858 94,046 - 8,629 371,219	151,319 49,958 57,432 7,072 109,635 - 5,749 381,166	155,909 52,375 71,272 21,483 122,764 5,749 429,553	156,541 51,875 49,236 38,253 40,390 5,749 342,044	168,601 47,840 88,208 33,328 179,568 28,529 5,749 551,823	163,247 59,609 62,723 8,484 152,726 (35,929) 410,861	1,056,968 352,021 417,002 127,809 794,348 28,529 (0) 2,776,676	2,107,980 545,984 888,921 283,659 1,880,235 85,000 - 5,791,779	2,135,604 579,324 892,562 306,033 1,811,552 92,500 5,817,574	2,056,969 599,724 904,149 398,574 1,835,193 92,500 - 5,887,109	(78,635) 20,400 11,587 92,541 23,641 - - 69,535	51% 59% 46% 32% 43% 31% -
							175.009	58.704	37.364	(128.545)	(165,909))
								Beginning Bal Net Revenues Ending Fund Components Available For Restricted Ba Net Fixed Ass	ance (Audited) s Balance of Fund Bal. Econ. Uncert. lances (Est.)	4,107,016 3,979,031 76,050 51,935	67.6% of Exp 1.3% of Expe 0.9% of Expe	nditures nditures
	68,702 5,475 16,051 1,368 91,597 112,930 48,349 27,878 1,330 95,218	68,702 298,816 5,475 11,078 16,051 32,068 1,368 - 91,597 341,961 112,930 148,421 48,349 42,015 27,878 60,251 1,330 17,858 95,218 94,046 - 4,305 8,629	68,702 298,816 235,777 5,475 11,078 7,357 16,051 32,068 21,386 1,368	Jul Actuals Aug Actuals Sep Actuals Oct Actuals	68,702 298,816 235,777 538,428 351,115 5,475 11,078 7,357 72,357 8,521 16,051 32,068 21,386 78,994 21,386 1,368 1,210 91,597 341,961 264,520 689,779 382,232 112,930 148,421 151,319 155,909 156,541 48,349 42,015 49,958 52,375 51,875 27,878 60,251 57,432 71,272 49,236 1,330 17,858 7,072 21,483 38,253 95,218 94,046 109,635 122,764 40,390 4,305 8,629 5,749 5,749 5,749	Sep Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals 68,702 298,816 235,777 538,428 351,115 351,115 538,427 5,475 11,078 7,357 72,357 8,521 7,357 120,060 16,051 32,068 21,386 78,994 21,386 125,201 41,633 1,368 - - - 1,210 381 (2,578) 91,597 341,961 264,520 689,779 382,232 484,054 697,542 112,930 148,421 151,319 155,909 156,541 168,601 163,247 48,349 42,015 49,958 52,375 51,875 47,840 59,609 27,878 60,251 57,432 71,272 49,236 88,208 62,723 1,330 17,858 7,072 21,483 38,253 33,328 8,484 95,218 94,046 109,635 122,764 40,390 1	Sep Actuals Sep Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals Actual YTD	Superior Superior	Separation Sep	Second Interior Proposed Second Interior S	Actuals Aug Actuals Sep



	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					Δ	nnual Budg	et	
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
LCFF E	ntitlement													
8011	State Aid	-	144,174	144,174	259,512	259,512	259,512	259,512	1,326,396	3,207,159	3,014,879	2,957,960	(56,919)	
8012	EPA Entitlement	-	-	-	187,313	-	-	187,312	374,625	715,915	766,888	752,327	(14,561)	
8019	Prior Year Adjustments	-	17,238	-	-	-	-	-	17,238	-	-	-	-	(17,238)
8096	InLieuPropTaxes	68,702	137,404	91,603	91,603	91,603	91,603	91,603	664,121	1,089,199	1,205,809	1,182,914	(22,895)	541,689
	SUBTOTAL - LCFF Entitlement	68,702	298,816	235,777	538,428	351,115	351,115	538,427	2,382,379	5,012,273	4,987,576	4,893,201	(94,375)	2,605,197
	-													
	Revenue	E 47E	44.070	7.057	7.057	7.057	7.057	7.057	50,000	00.050	00.500	00.500		10 101
8181	SpEd - Revenue	5,475	11,078	7,357	7,357	7,357	7,357	7,357	53,338	93,258	93,529	93,529	-	40,191
8220	SchLunchFederal	-	-	-	-	4 404	-	440.700	470.007	040.570	044.070		(40.504)	-
8290	All Other Federal Revenue		44.070	7 257	65,000	1,164	7 257	112,703	178,867	240,573	241,270	230,736	(10,534)	62,403
	SUBTOTAL - Federal Revenue	5,475	11,078	7,357	72,357	8,521	7,357	120,060	232,205	333,831	334,799	324,265	(10,534)	102,594
Other S	tate Revenue													
8311	SpEd Revenue	16,051	32,068	21,386	39,439	21,386	21,386	21,386	173,103	261,329	280,138	280,138	_	107,035
8520	SchoolNutrState	_	_	-	_	-	_	_	_	_	_	_	_	_
8550	MandCstReimburs	_	_	_	_	_	7,589	_	7,589	7,702	7,702	7,589	(113)	113
8560	StateLotteryRev	_	_	_	26,855	_	- ,,,,,,,,	20,247	47,102	92,415	92,683	100,602	7,919	45,581
8590	AllOthStateRev	_	_	_	12,700	_	96,226	_	108,926	137,934	148,040	148,040	-	39,114
	SUBTOTAL - Other State Revenue	16,051	32,068	21,386	78,994	21,386	125,201	41,633	336,721	499,379	528,563	536,369	7,806	191,843
Local R														
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	_	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	_	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	_	_	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	_	_	_	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	_	_	-	-	-	-
8704	CMO Fee - MSA-4 CMO Fee - MSA-5	-	-	-	-	-	-	-	_	_	-	-	-	-
8705 8706	CMO Fee - MSA-5 CMO Fee - MSA-6	-	-	-	-	-	-	-	_	_	_	-	-	-
	CMO Fee - MSA-6 CMO Fee - MSA-7	-	-	-	-	-	-	-	· ·	_	_	-	-	-
8707 8708	CMO Fee - MSA-7 CMO Fee - MSA-8	-	-	-	-	-	-	-	· ·	_	_	-	-	-
8708	CMO Fee - MSA-8 CMO Fee - MSA-SA	-	-	-	-	-	-	-	· ·	_	_	-	-	-
8709	CMO Fee - MSA-SA CMO Fee - MSA-SD	-	-	-	-	-	-	-	_	_	_	-	-	-
		1 260	-	-	-	1 210		(2.570)	_	5,000	4 000	-	(4.000)	4 000
8699 8999	Other Revenue Misc Revenue (Suspense)	1,368	-	-	-	1,210	0 381	(2,578)	381	5,000	4,000	-	(4,000)	4,000 (381)
	IVIISC INTEVELLINE (SUSDELISE)	_	_											(381

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					Δ	Annual Budg	et	
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	_	_	_	_	_	_	_	_	_	_	_	_	_
8803	Fundraising	_	_	_	_	_	_	_	_	_	_	4,729	4,729	_
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	4,729	4,729	-
	-												·	
TOTAL	REVENUE	91,597	341,961	264,520	689,779	382,232	484,054	697,542	2,951,685	5,850,484	5,854,938	5,758,564	(96,374)	2,903,253
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	64,075	119,119	121,607	125,987	126,619	138,979	126,445	822,831	1,738,195	1,762,265	1,681,630	(80,635)	939,434
1300	Cert Adminis	48,855	29,302	29,712	29,922	29,922	29,622	36,802	234,137	369,785	373,339	375,339	2,000	139,202
	SUBTOTAL - Certificated Salaries	112,930	148,421	151,319	155,909	156,541	168,601	163,247	1,056,968	2,107,980	2,135,604	2,056,969	(78,635)	1,078,635
Classifi	ed Salaries													
2100	Instructional Aides	6.461	8,271	9.734	9.454	9,275	9,751	18,962	71,908	106,984	117,254	112,654	(4,600)	45,346
2200	Classified Support	15,104	13,894	17,816	20,354	20,092	19,807	18,002	125,069	238,534	228,113	233,113	5,000	103,043
2300	Classified Admin	-	-	-		,	-	-	-	_			-	-
2400	Clerical & Tech	19,874	18,434	19,579	21,720	22,509	18,283	22,644	143,043	200,467	233,957	253,957	20,000	90,914
2900	OtherClassStaff	6,910	1,416	2,828	848	-	-	_	12,001	_	-	-	-	(12,001)
	SUBTOTAL - Classified Salaries	48,349	42,015	49,958	52,375	51,875	47,840	59,609	352,021	545,984	579,324	599,724	20,400	227,303
Employ	ree Benefits													
3101	STRS-Certified	7,738	25,126	23,366	28,006	27,345	28,706	28,771	169,057	345,895	346,700	343,701	(2,999)	177,643
3102	STRS-Classified	- ,,, ,,	-				-		-	-	-	-	(=,555)	-
3201	PERS-Cert	_	_	_	_	-	_	_	_	_	_	_	_	_
3202	PERS-Classified	9,025	7,287	9,465	9,306	9,003	9,179	8,558	61,823	145,149	147,714	152,214	4,500	85,890
3301	OASDI/Med-Cert	1,664	2,150	2,193	2,235	2,333	2,440	(129)	12,885	20,000	20,000	23,800	3,800	7,115
3302	OASDI/Med-Class	3,536	2,931	3,706	3,738	3,597	3,648	3,345	24,502	44,000	44,000	53,900	9,900	19,498
3401	HlthWelfareCert	230	20,547	16,759	22,078	4,696	42,341	16,270	122,920	290,000	290,270	286,656	(3,613)	167,349
3402	HlthWelfareCert	-	-	-	4,015	_	-	4,014	8,029	12,660	12,660	12,660	- 1	4,631
3501	UI-Certificated	-	316	48	-	275	-	-	639	1,718	1,718	1,718	-	1,079
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-
3601	WorkersCmp-Cert	5,686	1,895	1,895	1,895	1,986	1,895	1,895	17,147	27,500	27,500	27,500	-	10,353
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
3902	OthBenes-Class		-	-	-	-	-	-	-		-	-	-	-
	SUBTOTAL - Employee Benefits	27,878	60,251	57,432	71,272	49,236	88,208	62,723	417,002	888,921	892,562	904,149	11,587	475,560

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					Δ	nnual Budg	et	
MSA	4 8	Jul Actuals A	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Rooks	& Supplies	•												-
4100	Text&CoreCurric	_	9,840	_	_	359	3,325	_	13,524	20,000	20,051	87,313	67,262	6,527
4200	BooksOthRefMats	_	-	_	_	-		_	- 10,021	1,000	1.000	1,000	-	1,000
4310	Ins Mats & Sups	_	2,644	_	_	1,166	_	38	3,847	20,000	42,186	51,902	9,716	38,339
4315	OthrSupplies	-	-	-	-	-	_	-		'-	_	-	-	-
4320	Office Supplies	78	115	787	1,075	-	2,014	9	4,078	9,000	9,000	10,500	1,500	4,922
4325	ProfDevMat&Sups	-	-	-	-	-	_	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4335	PE Supplies	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4340	Educat Software	-	3,825	-	2,400	30,720	5,966	-	42,910	56,159	54,309	54,059	(250)	11,399
4345	NonInstStdntSup	-	-	-	-	-	1,199	-	1,199	5,000	6,199	6,199	-	5,000
4346	TeacherSupplies	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	3,197	350	571	-	4,119	13,000	13,000	13,000	-	8,881
4410	ClssrmFrnEqp<5k	-	-	-	-	-	62	-	62	1,000	1,000	1,000	-	938
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	3,000	3,000	2,500	(500)	3,000
4440	Computers <\$5k	-	-	-	1,251	3,921	8,971	-	14,143	15,500	19,589	28,552	8,963	5,446
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	4,356	11,330	-	11,220	8,438	35,344	123,000	123,000	123,000	-	87,656
4720	Food:Other Food	-	-	-	-	-	-	-	-	7,000	3,700	9,550	5,850	3,700
4999	Misc Expenditure (Suspense)	1,252	1,434	1,929	2,230	1,738	-	-	8,583	-	-	-	-	(8,583)
	SUBTOTAL - Books and Supplies	1,330	17,858	7,072	21,483	38,253	33,328	8,484	127,809	283,659	306,033	398,574	92,541	178,224

) First Interim Budget s through January 31, 2020				Year 1	Γο Date					Δ	nnual Budg	et	
MSA	. 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Sorvico	s & Other Operating Expenses													
5101	CMO Fees	74,594	74,594	74,594	74,594	_	149,189	54,408	501,973	895,132	860,526	860,526	_	358,552
5205	Conference Fees	7-4,00-	-	74,004	1,400	_	140,100	-	1,400	3,500	3,500	3,500	_	2,100
5210	MilesParkTolls	_	_	_	18	_	_	_	18	2,500	2,500	2,500	_	2,482
5215	TravConferences	_	_	_	-	_	-	_			_,,,,,		_	_,
5220	TraLodging	_	-	-	-	-	_	_	_	2,500	2,500	2,500	-	2,500
5300	DuesMemberships	(675)	-	5,000	-	-	4,700	-	9,025	8,000	13,000	13,000	-	3,975
5450	Other Insurance	6,601	2,200	2,200	2,200	2,306	2,200	2,200	19,907	31,000	31,000	31,000	-	11,093
5500	OpsHousekeeping	-	1,588	5	41	76	2,389	273	4,372	10,000	10,000	10,000	-	5,628
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	-	4,619	2,310	2,310	2,310	11,548	350,000	350,000	365,000	15,000	338,453
5620	EquipmentLeases	196	218	2,381	1,098	470	1,197	809	6,369	15,000	15,000	14,000	(1,000)	8,631
5630	Reps&MaintBldng	-	-	-	900	-	-	-	900	-	-	1,000	1,000	(900)
5800	ProfessServices	-	6,780	2,550	2,195	700	3,347	700	16,272	62,230		44,280	(15,000)	43,008
5810	Legal	-	-	-	3,897	-	-	-	3,897	20,000	20,000	20,000	-	16,103
5813	SchPrgAftSchool	-	106	-	104	-	-	-	210	24,000	4,930	6,930	2,000	4,720
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-		-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5820	Audit & CPA	-	-	-	-	-	-	-	-	15,000	15,000	15,000	-	15,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	3,643	8,034	-	-	11,677	25,000	22,338	25,338	3,000	10,661
5836	FieldTrip Trans	-	-	-	-	-	-	-	-				-	-
5840	MarkngStdtRecrt	- 0.770	-	- 2700	0.700	2 700	0.704	0.700	- 00.007	5,000	5,000	5,000	-	5,000
5850	Oversight Fees	2,776 1,254	5,552	3,702 1,419	3,702 1,449	3,702 1,445	3,701 1,469	3,702 1,935	26,837	50,418	50,418 17,000	50,418	-	23,581 6,635
5857 5860	Payroll Fees Service Fees	1,254	1,395	1,419	1,449	,	1,409	1,935	10,365	17,000	1	17,000	-	,
5861	Prior Year Services	-	-	-	-	42	-	-	42	2,000	2,000	2,000	-	1,958
5863	Prof Developmnt	-	-	4,447	150	-	-	-	4,597	30,900	46.149	39,310	(6,839)	41,553
5864	Prof Developmint Prof Dev-Other	-	-	4,447	130	-	(300)	24,000	23,700	20,000	20,067	24,917	4,850	(3,633)
5869	SpEd Ctrct Inst			1.643	5.789		6,119	6,653	20,205	60,000	52,584	62,909	10,325	32,380
5870	Livescan	-		1,043	5,769	-	0,119	0,000	103	00,000	800	800	10,323	697
5872	SPED Fees (incl Encroachment)	_	_	105	_	_	_	41,678	41,678	73,163	73,163	56,038	(17,125)	31,485
5875	Staff Recruiting			_	_			-1,070	41,070	70,100	70,100	- 50,000	(17,120)	-
5884	Substitutes	_	_	7,547	16,169	9,507	2,345	13,785	49,352	60.000	36.905	67,335	30.430	(12,447)
5890	OthSvcsNon-Inst	_	_		-	-	_,0.0		- 10,002	6,000	6,000	3,000	(3,000)	6,000
5900	Communications	2,310	_	_	-	_	_	_	2,310	3,000	3,000	3,000	(0,000)	690
5920	TelecomInternet	7,803	_	_	-	9,825	_	_	17,628	45,000	45,000	45,000	_	27,372
5930	PostageDelivery	360	1,612	-	521	801	630	-	3,923	8,000	8,000	10,000	2,000	4,077
5940	Technology	-	-	4,045	274	1,174	274	274	6,040	34,892	34,892	32,892	(2,000)	28,852
	SUBTOTAL - Services & Other Operating Exp.	95,218	94,046	109,635	122,764	40,390	179,568	152,726	794,348	1,880,235	1,811,552	1,835,193	23,641	1,017,204

	0 First Interim Budget s through January 31, 2020				Year T	o Date					A	nnual Budg	et	
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	28,529	-	28,529	85,000	92,500	92,500	-	63,971
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	28,529	-	28,529	85,000	92,500	92,500	-	63,971
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	4,305	8,629	5,749	5,749	5,749	5,749	(35,929)	(0)	-	-	-	-	0
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense		-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	4,305	8,629	5,749	5,749	5,749	5,749	(35,929)	(0)	-	-	-	-	0
TOTAL	EXPENSES	290,011	371,219	381,166	429,553	342,044	551,823	410,861	2,776,676	5,791,779	5,817,574	5,887,109	69,535	3,040,898

MSA-SA Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$178,768).

This is an decrease of (\$121,171) from the First Interim Budget projected deficit of (\$57,597).

This will allow MSA-SA to end this fiscal year with a balance of \$7,349,742, which is 98.8% of annual expenditures. However, the majority of this is fixed assets.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$313,749, which represents 16 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$2,099,690, which represents 107 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$58,097), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$82,406) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 7.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$26,162 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$63,074, or 0.9% of First Interim expenses)

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

Salaries and Benefits costs are \$40,095 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other facto

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$7,605 higher than in the First Interim Budget, reflecting updated capital outlay projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					Δ	nnual Budg	jet	
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	
Projected Average Daily Attendance:									648	534	527	(7)	
SUMMARY Revenue													
LCFF Entitlement Federal Revenue Other State Revenues	475,284 664 16,728	462,293 - 21,778	886,520 - 70,748	630,594 90,288 30,111	779,878 - 160,356	811,878 - 62,807	779,878 136,087 30,111	4,826,325 227,039 392,639	7,343,836 423,524 727,946	6,020,596 607,450 643,511	5,938,190 643,849 605,260	(82,406) 36,399 (38,252)	81% 35% 65%
Other Local Revenues Total Revenue	492,676	967 485,038	4,133 961,401	11,408 762,401	7,888 948,122	19,586 894,271	(38,237) 907,839	5,746 5,451,749	186,644 8,681,950	49,492 7,321,050	75,654 7,262,953	26,162 (58,097)	8% 75%
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	165,125 33,717 41,784 25,907 95,885 7,605 34,792 404,814	230,895 42,190 130,678 19,709 115,855 - 34,792 574,118	232,786 73,906 122,853 30,620 105,348 - 117,435 682,948	231,684 69,759 138,921 30,523 102,956 - 34,792 608,634	228,138 65,808 65,502 19,109 64,110 - 34,792 477,457	213,414 69,522 137,131 (3,264) 76,987 286,011 34,792 814,592	222,308 59,030 66,497 3,480 26,170 - 34,792 412,277	1,524,348 413,930 703,366 126,083 587,311 293,616 326,185 3,974,840	2,758,436 865,101 1,286,438 300,504 2,069,514 630,000 581,644 8,491,638	2,618,352 704,424 1,264,827 230,206 1,357,337 612,633 590,867 7,378,647	2,621,973 721,676 1,284,049 211,938 1,390,980 620,238 590,867 7,441,721	3,621 17,252 19,222 (18,268) 33,642 7,605	58% 57% 55% 59% 42% 47% 55%
Net Revenues								1,476,909	190,312	(57,597)	(178,768)	(121,171)	
									Fund Balance Beginning Bal Net Revenues Ending Fund Components Available For Restricted Ba Net Fixed Ass	lance (Audited) Balance of Fund Bal. Econ. Uncert. lances (Est.)	123,886	11.9% of Exper 1.7% of Exper 85.2% of Expe	nditures
									Ending Fund		<u> </u>	98.8% of Exp	



2019-20 First Interim Budget Actuals through January 31, 2020	Year To Date		A	nnual Budg	et	
MSA SA	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals		Board- Approved First Interim Budget			Actuals as % of Second Interim

DEVE	NUE DETAIL		A	0	0-4		D		Actual YTD	Adopted (July 1)	Board- Approved First Interim	Proposed Second Interim	Variance From 1st	2nd Interim Budget
KEVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual FID	Budget	Budget	Budget	Interim	Remaining
LCEEE	ntitlement	Actuals												
8011	State Aid	350,330	350,330	630,594	630,594	630,594	630,594	630,594	3,853,631	5,333,040	4,356,807	4,296,211	(60,596)	503,176
8012	EPA Entitlement	330,330	330,330	32,000	030,394	030,394	32,000	030,334	64,000	129,600	106,800	105,400	(1,400)	42,800
8019	Prior Year Adjustments	-	_	32,000	_	-	52,000	_	04,000	129,000	100,000	105,400	(1,400)	42,000
8096	InLieuPropTaxes	124,954	111,963	223,926		149,284	149,284	149,284	908,695	1,881,196	1,556,989	1,536,579	(20,410)	648,294
0030	SUBTOTAL - LCFF Entitlement	475.284	462.293	886,520	630,594	779,878	811,878	779,878	4,826,325	7,343,836	6,020,596	5,938,190	(82,406)	1,194,271
	ODIOTAL - LOTT Entitlement	470,204	402,200	000,020	000,004	110,010	011,010	110,010	4,020,020	7,040,000	0,020,030	0,500,150	(02,400)	1,104,271
Federal	Revenue													
8181	SpEd - Revenue	-	-	-	_	-	-	_	-	92,000	84,250	80,880	(3,370)	84,250
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	664	-	-	90,288	-	-	136,087	227,039	331,524	523,200	562,969	39,769	296,161
	SUBTOTAL - Federal Revenue	664	-	-	90,288	-	-	136,087	227,039	423,524	607,450	643,849	36,399	380,411
Other S	tate Revenue													
8311	SpEd Revenue	16,728	16,728	30,111	30,111	30,111	30,111	30,111	184,011	390,756	322,012	299,019	(22,993)	138,001
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	14,832	-	-	14,832	16,234	16,234	14,832	(1,402)	1,402
8560	StateLotteryRev	-	-	40,637	-	-	21,366	-	62,002	154,969	127,706	113,850	(13,856)	65,704
8590	AllOthStateRev		5,050		-	115,413	11,330	-	131,793	165,987	177,559	177,559	-	45,766
	SUBTOTAL - Other State Revenue	16,728	21,778	70,748	30,111	160,356	62,807	30,111	392,639	727,946	643,511	605,260	(38,252)	250,872
Local E	Revenue													
8600	Other Local Rev									20,000				
8634	StudentLunchFee	-	_	_	_	-	_	_		20,000]	_	-	-
8650	Leases &Rentals			_]	_] [
8660	Interest	_	823	858	945	744	1,208	969	5,548	4,723	4,723	4,723	_	(825)
8698	OthRev-Suspense	_	-	-	-			-	-	1,720	- 1,720	- 1,720	-	(020)
8701	CMO Fee - MSA-1	_	_	_	_	_	_	_	_	_	_	_	_	_
8702	CMO Fee - MSA-2	-	_	-	_	-	_	_	-	-	-	-	-	_
8703	CMO Fee - MSA-3	-	-	-	_	-	-	_	-	-	-	-	-	_
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	144	3,276	10,409	7,144	10,709	(31,537)	144	161,921	44,769	10	(44,759)	44,625
8999	Misc Revenue (Suspense)		-	-	54	-	7,669	(7,669)	54	-	-	-	-	(54)
	SUBTOTAL - Local Revenue		967	4,133	11,408	7,888	19,586	(38,237)	5,746	186,644	49,492	4,733	(44,759)	43,746

2019-2	0 First Interim Budget				Year 1	Γο Date						Annual Budg	net	
Actual	s through January 31, 2020													
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	_				_			_	_		7,200	7,200	_
8803	Fundraising	_					_]	1]]	63,721	63,721	
0003	SUBTOTAL - Fundraising & Grants								<u> </u>		 	70,921	70,921	
	SOBTOTAL - Fundraising & Status			<u>-</u>						-	<u> </u>	70,321	70,321	
TOTAL	REVENUE	492,676	485,038	961,401	762,401	948,122	894,271	907,839	5,451,749	8,681,950	7,321,050	7,262,953	(58,097)	1,869,301
EXPEN	SES													
Cortific	ated Salaries													
1100	TeacherSalaries	97,361	188,499	192,470	193,448	189,902	183,405	184,516	1,229,600	2,284,841	2,139,694	2,143,315	3,621	910,094
1300	Cert Adminis	67,763	42.396	40,316	38.236	38.236	30.008	37,792	294,748	473,595	478.658	478,658	3,021	183,910
1300	SUBTOTAL - Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	222,308	1,524,348	2,758,436	2,618,352	2,621,973	3,621	1,094,004
	SOBTOTAL - Certificated Salaries	165,125	230,093	232,700	231,004	220,130	213,414	222,300	1,524,346	2,750,436	2,610,352	2,621,973	3,021	1,094,004
Classifi	ed Salaries													
2100	Instructional Aides	5.312	12,139	33.499	34,475	31,425	29,556	27,748	174,154	355,074	295,940	309,106	13,166	121,786
2200	Classified Support	8,149	15,503	18,737	19,807	15,830	13,920	22,888	114,835	265,556	1	228,098	14,086	99,178
2300	Classified Admin	-	-	-				,	_				,,,,,	-
2400	Clerical & Tech	12,253	10,160	14,994	16,805	14,171	14,720	13,525	96,629	244,472	194,472	184,472	(10,000)	97,843
2900	OtherClassStaff	8,002	4,388	6,675	(1,329)	4,382	11,325	(5,131)	28,312			.0.,2	(.0,000)	(28,312)
2000	SUBTOTAL - Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	59,030	413,930	865,101	704,424	721,676	17,252	290,494
	na Romofita													
3101	ee Benefits STRS-Certified	16,477	38,971	37,322	39,733	36,141	36,306	37,938	242,888	451,252	444,641	442,061	(2,580)	201,753
3101	STRS-Certified STRS-Classified	10,477	30,971	31,322	39,733	30, 14 1	30,300	358	358	5,985	5,985	650	(5,335)	5,627
3201	PERS-Cert	- 761	1.736	1,326	669	-	-	330	4,491	3,963	5,965	9,985	9,985	(4,491)
3202	PERS-Classified	6,514	7,730	13,174	12,757	11,915	11,099	8,764	71,953	162,020	147,020	146,507	(514)	75,067
3301	OASDI/Med-Cert	2,656	3,883	3,839	3,857	3,486	3,361	3,215	24,295	30,000	30,000	39,000	9,000	5,705
3302	OASDI/Med-Class	2.573	3.223	5,472	5.265	4.961	4,611	3,745	29,850	38,181	38,181	40,570	2,389	8.331
3401	HithWelfareCert	2.242	68,042	58,199	71,776	3,032	78,233	7,555	289,081	554,000	554,000	549,277	(4,723)	264,919
3402	HithWelfareCert	2,272	-	-	1,342	- 0,002	70,200	1,342	2,684	6,000	6,000	11,000	5,000	3,316
3501	UI-Certificated	_	3,573	_	1,042	2,445	_	60	6,078	2,000	2,000	8,000	6,000	(4,078)
3502	UI-Classified	-	-	_	_	_,0	_	-] 0,076	2,000	2,000	0,000	-	(=,070)
3601	WorkersCmp-Cert	10.562	3.521	3,521	3.521	3,521	3,521	3.521	31.688	35,000	35,000	35,209	209	3.312
3701	Other Retirement-Cert		-	-	-			-] -	_	-		-	-
3901	OthBenes-Cert	_	_	_	_	_	_	_	-	2,000	2,000	1,791	(209)	2,000
3902	OthBenes-Class	_	_	_	_	_	_	_	_	_,,,,,			(=00)	_,000
	SUBTOTAL - Employee Benefits	41,784	130,678	122,853	138,921	65,502	137,131	66,497	703,366	1,286,438	1,264,827	1,284,049	19,222	561,461

	0 First Interim Budget s through January 31, 2020				Year '	To Date				Annual Budget					
MSA	A SA	Jul Actuals A	Aug Actuals S	Sep Actuals(Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim	
Books	& Supplies														
4100	Text&CoreCurric	_	_	1,499	12,593	1,143	_	_	15,236	37,000	28,964	25,612	(3,351)	13.728	
4200	BooksOthRefMats	_	_	-,	-	-,	_	_	-	11.000	4,000	4.000	-	4,000	
4310	Ins Mats & Sups	69	6,929	903	2,518	1,405	(4,939)	-	6,885	42,000	48,106	40,871	(7,235)	41,221	
4315	OthrSupplies	-	-	_	· -	_	-	-	-		-	, , , , , , , , , , , , , , , , , , ,	-	-	
4320	Office Supplies	-	-	313	1,075	379	866	103	2,737	17,000	11,000	11,000	-	8,263	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	2,352	2,352	-	2,352	
4326	Arts&MusicSupps	(230)	-	(0)	-	-	-	-	(230)	7,500	3,500	3,500	-	3,730	
4335	PE Supplies	-	-	0	-	-	-	-	0	15,000	16,000	8,395	(7,605)	16,000	
4340	Educat Software	3,688	1,620	3,951	1,104	17,985	110	112	28,570	63,254	48,707	46,707	(2,000)	20,138	
4345	NonInstStdntSup	-	3,181	672	-	-	-	-	3,853	15,000	15,000	10,000	(5,000)	11,147	
4346	TeacherSupplies	-	66	569	9	136	-	-	779	15,000	8,000	8,000	-	7,221	
4350	Cust. Supplies	-	-	4,200	-	-	-	3,265	7,465	25,000	25,000	25,000	-	17,535	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	765	-	-	765	27,000	3,200	3,700	500	2,435	
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-		-		-	-	
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-		2,750	1,250	1,250		1,250	
4440	Computers <\$5k	6,630	-	-	-	-	-	-	6,630	15,000	5,000	10,000	5,000	(1,630)	
4461	Fixed Asset Susp (Imp)														
4464	Equipment (Pre-Cap)														
4710	Food	-	-	- (0)	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	45.754	267	(0)	-	(0.70.1)	698	-	965	8,000	10,127	11,551	1,424	9,162	
4999	Misc Expenditure (Suspense)	15,751	7,646	18,512	13,225	(2,704)	(0.00.1)		52,430	-	-	-	- (40.000)	(52,430)	
	SUBTOTAL - Books and Supplies	25,907	19,709	30,620	30,523	19,109	(3,264)	3,480	126,083	300,504	230,206	211,938	(18,268)	104,123	

	First Interim Budget through January 31, 2020				Year ⁻	Γο Date				Annual Budget						
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget				
Services	& Other Operating Expenses															
5101	CMO Fees	74,594	74,594	74,594	74,594	-	(37,851)	-	260,526	895,132	260,526	260,526	_	_		
5205	Conference Fees	-	-	-	-	_	-	-	-	_		-	-	_		
5210	MilesParkTolls	-	-	74	150	154	-	_	378	6,000	4,500	4,500	-	4,122		
5215	TravConferences	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000		
5220	TraLodging	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000		
5300	DuesMemberships	-	1,070	-	-	-	6,760	-	7,830	20,000	20,000	20,000	-	12,170		
5450	Other Insurance	8,430	2,810	2,810	2,810	2,810	2,810	2,810	25,290	40,000	40,000	40,000	-	14,710		
5500	OpsHousekeeping	1,285	1,318	1,318	1,318	4,387	4,477	1,532	15,634	45,000	35,000	35,000	-	19,366		
5510	Gas & Electric	15	4,447	11,560	10,349	4,631	4,858	4,765	40,625	120,000	95,000	95,000	-	54,375		
5610	Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-		
5620	EquipmentLeases	2,046	2,680	1,480	1,575	1,965	1,272	1,734	12,752	31,000	31,000	31,000	-	18,248		
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	60,000	47,452	41,435	(6,017)	47,452		
5800	ProfessServices	3,360	5,367	-	-	-	6,107	29	14,863	58,000	34,122	43,943	9,821	19,259		
5810	Legal	-	-	-	-	283	(2,075)	-	(1,792)	15,000	15,000	15,000	-	16,792		
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	5,000	-	-	-	-		
5814	SchPrgAcadComps	-	1,195	100	385	1,390	650	-	3,720	20,000	20,000	20,000	-	16,280		
5819	SchlProgs-Other	200	155	-	2,202	3,129	4,599	4,956	15,241	25,000	42,019	50,138	8,119	26,778		
5820	Audit & CPA	-	-	-	-	-	-	-	-	13,000	13,000	13,000	-	13,000		
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-		
5835	Field Trips	-	-	-	1,183	635	1,697	2,234	5,749	60,000	58,468	60,164	1,697	52,719		
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-		
5840	MarkngStdtRecrt	-	150	-	-	-	-	-	150	45,000	45,000	45,000	-	44,850		
5850	Oversight Fees	-	-	-	-	-	-	-	-	78,612	78,612	78,612	-	78,612		
5857	Payroll Fees	746	2,204	2,349	4,086	2,321	2,364	3,134	17,204	30,000	29,600	29,600	-	12,396		
5860	Service Fees	181	17,174	553	210	244	(16,625)	29	1,765	-	-	2,000	2,000	(1,765)		
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-		
5863	Prof Developmnt	3,250	2,691	-	316	285	5,565	60	12,167	13,000	54,515	53,630	(885)	42,348		
5864	Prof Dev-Other	-	-	-	71	-	-	-	71	50,000	29,349	30,024	675	29,277		
5869	SpEd Ctrct Inst	-	-	-	1,190	28,429	73,150	-	102,769	236,000	204,005	215,037	11,032	101,236		
5870	Livescan	-	-	-	-	74	-	61	135	-	300	300	-	165		
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	19,310	19,310	19,310	-	19,310		
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-		
5884	Substitutes	-	-	599	1,008	12,194	18,450	4,348	36,599	92,000	92,000	92,000	-	55,402		
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-		
5900	Communications	1,477	-	-	-	-	100	-	1,577	-	100	2,100	2,000	(1,477)		
5920	TelecomInternet	-	-	-	-	-	-	-	-	28,000	28,000	26,000	(2,000)	28,000		
5930	PostageDelivery	300	-	300	550	700	200	-	2,050	10,000	10,000	15,000	5,000	7,950		
5940	Technology		-	9,611	958	479	479	479	12,006	44,460	44,460	46,660	2,200	32,454		
	SUBTOTAL - Services & Other Operating Exp.	95,885	115,855	105,348	102,956	64,110	76,987	26,170	587,311	2,069,514	1,357,337	1,390,980	33,642	770,027		

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date				Annual Budget					
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim	
Capital	Outlay & Depreciation														
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	_	_	_	-	_	_	-	-	-	
6400	EquipFixed	7,605	-	-	-	-	-	-	7,605	30,000	-	7,605	7,605	(7,605)	
6900	Depreciation	-	-	-	-	-	286,011	-	286,011	600,000	612,633	612,633	-	326,622	
	SUBTOTAL - Capital Outlay & Depreciation	7,605	-	-	-	-	286,011	-	293,616	630,000	612,633	620,238	7,605	319,017	
Other O	utflows														
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	_	_	_	-	_	-	-	-	-	
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	9,223	9,223	-	9,223	
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	581,644	581,644	-	255,459	
	SUBTOTAL - Other Outflows	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	590,867	590,867	-	264,682	
TOTAL	EXPENSES	404,814	574,118	682,948	608,634	477,457	814,592	412,277	3,974,840	8,491,638	7,378,647	7,441,721	63,074	3,403,807	

MSA-SD Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$165,455).

This is an decrease of (\$61,202) from the First Interim Budget projected deficit of (\$104,252).

This will allow MSA-SD to end this fiscal year with a balance of \$177,205, which is 4.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is (\$124,080), which represents -11 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$217,132, which represents 19 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$34,518), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$32,032) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 3.8.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$5,838 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$26,684, or 0.6% of First Interim expenses)

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

Salaries and Benefits costs are (\$8,052) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fac

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date				Annual Budget						
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim		
Projected Average Daily Attendance:									447	427	423	(4)			
SUMMARY Revenue															
LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	478,737	-	1,595,968	3,759,963	3,612,439	3,580,407	(32,032)			
Federal Revenue Other State Revenues	10,096	- 55,785	18,173	17,602 29,692	29,066	4,313	2,235 18,173	19,837 165,298	109,696 412,129	102,342 441,072	99,144	(3,198)			
Other State Revenues Other Local Revenues	968	33,763	8,064	4,584	13,056	32,117	(54,414)	4.375	97,381	80,381	435,945 86,219	(5,127) 5,838	5%		
Total Revenue	48,508	238,082	402,655	312,414	302,658	515,167	(34,006)	1,785,478	4,379,170	4,236,234	4,201,716	(34,518)			
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	113,276 30,900 24,445 227 51,491	131,028 27,109 33,625 158 94,403	136,388 33,616 35,402 13,355 111,792	133,601 32,065 60,036 10,416 85,432 - - 321,551	131,604 35,918 35,816 960 111,780	132,433 32,315 35,124 794 100,786 4,301	133,551 34,778 37,613 472 113,634 - - 320,047	911,881 226,702 262,062 26,381 669,318 4,301 - 2,100,645	1,514,978 361,638 696,191 81,577 1,613,880 67,000	1,504,048 381,603 692,138 94,529 1,641,411 20,000 6,756 4,340,486	1,520,342 374,399 674,996 103,475 1,667,202 20,000 6,756 4,367,170	16,294 (7,205) (17,142) 8,945 25,791 - - 26,684			
Net Revenues		·		•		·	·	(315,167)	43,906	(104,252)	(165,455)	(61,202)			
Net novelides								(0.10,101)	Fund Balance	lance (Audited) s Balance of Fund Bal. Econ. Uncert. lances (Est.)	342,660 (165,455) 177,205 (63,000) 5,531 234,674	-1.4% of Exper 0.1% of Exper 5.4% of Exper 4.1% of Exper	nditures nditures nditures		



	20 First Interim Budget is through January 31, 2020				Year	To Date					Δ	nnual Budg	et	
MS	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
REVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
LCFF E	ntitlement													
8011	State Aid	37,444	37,444	67,399	67,399	67,399	67,399	-	344,484	924,092	859,413	851,892	(7,521)	514,929
8012	EPA Entitlement	-	-	19,313	-	-	19,312	-	38,625	89,410	85,360	84,600	(760)	46,735
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		144,853	289,706	193,137	193,137	392,026	-	1,212,859	2,746,461	2,667,666	2,643,915	(23,751)	1,454,807
	SUBTOTAL - LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	478,737	-	1,595,968	3,759,963	3,612,439	3,580,407	(32,032)	2,016,471
Federa	I Revenue													
8181	SpEd - Revenue	_	_	_	_	_	_	2,235	2,235	54,353	48,985	48,480	(505)	46,750
8220	SchLunchFederal	_	_	_	_	_	_	_,		-	_	-	-	
8290	All Other Federal Revenue	_	_	_	17,602	_	_	_	17,602	55,343	53,357	50,664	(2,693)	35,755
	SUBTOTAL - Federal Revenue	-	-	-	17,602	-	-	2,235	19,837	109,696	102,342	99,144	(3,198)	82,505
Othor	State Revenue													
8311	SpEd Revenue	10,096	10,096	18,173	18,173	18,173	18,173	18,173	111,057	265,700	224,800	220,501	(4,299)	113,743
8520	SchoolNutrState	10,000	10,000	10,170	10,170	-	10,170	10,170	111,007	200,700	224,000	220,001	(4,233)	110,740
8550	MandCstReimburs	_	_	_	_	6,512	_	_	6,512	39,900	6,512	6,512	_	_
8560	StateLotteryRev	_	_	_	11,519	-	10,379	_	21,898	106,529	92,322	91,494	(828)	70,424
8590	AllOthStateRev	-	45,689	-	_	4,381	(24,239)	-	25,831	_	117,438	117,438	-	91,607
	SUBTOTAL - Other State Revenue	10,096	55,785	18,173	29,692	29,066	4,313	18,173	165,298	412,129	441,072	435,945	(5,127)	275,774
l ocal F	Revenue													
8600	Other Local Rev		_	_	_	_	_	_	_	20,000	l .	_	_	
8634	StudentLunchFee	_	_	_	_	_	_	_	_	20,300	_	_	_	
8650	Leases &Rentals	_	_	_	_	_	_	_	_	_		_	_	
8660	Interest	967	_	420	114	_	291	_	1,793	5,381	5,381	5,381	-	3,589
8698	OthRev-Suspense	-	-	-	-	_		_	-		-		-	2,300
8701	CMO Fee - MSA-1	-	_	_	_	_	_	-	_	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	
									1	1				

13,056

13,056

(0)

31,826

32,117

(24,689)

(29,725)

(54,414)

1

2,582

4,375

72,000

97,381

75,000

80,381

CMO Fee - MSA-8

CMO Fee - MSA-SA

CMO Fee - MSA-SD

Misc Revenue (Suspense)

SUBTOTAL - Local Revenue

1

968

7,644

8,064

3,989

481

4,584

Other Revenue

8708 8709

8712

8699

8999

74,999

(2,582)

76,006

0

5,381

(75,000)

(75,000)

	0 First Interim Budget s through January 31, 2020				Year	To Date				Annual Budget						
MSA	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim		
Fundra	ising & Grants															
8802	Donations - Private	_	_	_	_	_	_	_	_	_		_	_	_		
8803	Fundraising	_	_	_	_	_	_	_	_	_	_	80,838	80,838	_		
0000	SUBTOTAL - Fundraising & Grants			_		_	_		_	_	<u> </u>	80,838	80,838			
												22,000				
TOTAL	REVENUE	48,508	238,082	402,655	312,414	302,658	515,167	(34,006)	1,785,478	4,379,170	4,236,234	4,201,716	(34,518)	2,450,756		
EXPEN	SES															
Cortific	ated Salaries															
1100	TeacherSalaries	64,810	102,161	106,868	104,081	102,084	102,913	104,031	686,947	1,142,508	1,131,630	1,147,924	16,294	444,683		
1300	Cert Adminis	48,466	28,868	29.520	29.520	29,520	29,520	29,520	224,934	372,470	372,418	372,418	10,234	147,484		
1300	SUBTOTAL - Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	133,551	911,881	1,514,978	1,504,048	1,520,342	16,294	592,167		
	ODFOTAL - Octanicated Galaries	110,270	101,020	100,000	100,001	101,004	102,400	100,001	311,001	1,014,010	1,004,040	1,020,042	10,204	002,107		
Classifi	ied Salaries															
2100	Instructional Aides	3,762	6,869	11,753	11,069	10,341	10,232	18,130	72,156	153,695	119,899	140,736	20,837	47,743		
2200	Classified Support	13,106	9,378	12,630	10,292	10,066	10,299	2,825	68,597	40,052	91,670	94,312	2,643	23,073		
2300	Classified Admin	-	_	-	_	-	-	-	-	_	_	-	-	-		
2400	Clerical & Tech	9,594	10,620	10,668	10,620	10,890	11,640	21,916	85,949	167,892	170,035	139,350	(30,684)	84,086		
2900	OtherClassStaff	4,438	241	(1,435)	84	4,621	144	(8,094)	(0)		'-	_	-	0		
	SUBTOTAL - Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	34,778	226,702	361,638	381,603	374,399	(7,205)	154,902		
Employ	vee Benefits															
3101	STRS-Certified	11,738	22,325	21,878	22,638	23,056	22,569	22,657	146,861	267,171	275,276	252,676	(22,600)	128,415		
3101	STRS-Classified	1.427	1,368	1,565	1,611	1,560	1,527	1,486	10,544	13,252	13,252	19,909	6,657	2,708		
3201	PERS-Cert	1,727	1,500	1,303	1,011	1,500	1,521	1,-100	10,544	10,232	10,232	13,309	-	2,700		
3202	PERS-Classified	3,845	3,482	4,485	4,284	4,169	4,297	4,366	28,929	55,268	49,268	49,268	_	20,339		
3301	OASDI/Med-Cert	1.643	1,811	1,941	1,897	1,973	1,918	1,981	13,163	22,500	22,500	22,880	380	9,337		
3302	OASDI/Med-Class	1,529	1.522	1,930	1.790	1.800	1,844	1,864	12,279	18,500	18,500	22,242	3.742	6,221		
3401	HithWelfareCert	356	1,558	1,276	26,513	-,000	(2,334)	3,958	31,327	283,304	281,146	279,146	(2,000)	249,819		
3402	HithWelfareCert	-	-	1,026	_0,010	_	4,000	-	5,026	16,696	12,696	9,376	(3,320)	7,670		
3501	UI-Certificated	_	257	-,020	_	236		_	493	2,000	2,000	2,000	-	1,507		
3502	UI-Classified	_	-	_	_		-	_	-	,500	,300	_,:00	-	-		
3601	WorkersCmp-Cert	3,907	1,302	1,302	1,302	3,023	1,302	1,302	13,440	16,000	16,000	16,000	-	2,560		
3701	Other Retirement-Cert	_	-	-	-	-,	,	,	_			-	-	-		
3901	OthBenes-Cert	-	_	-	_	_	-	-	_	1,500	1,500	1,500	-	1,500		
3902	OthBenes-Class	-	_	-	-	_	_	_	-	-	-	-	-	-		
	SUBTOTAL - Employee Benefits	24,445	33,625	35,402	60,036	35,816	35,124	37,613	262,062	696,191	692,138	674,996	(17,142)	430,076		

	0 First Interim Budget s through January 31, 2020				Year To	o Date				Annual Budget					
MSA	A SD	Jul Actuals Au	ıg Actuals	Sep Actuals	Oct Actuals N	lov Actuals [Dec Actuals J	an Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim	
Books	& Supplies														
4100	Text&CoreCurric	_	_	_	_	_	_	_	_	5,000	l .	_	_	_	
4200	BooksOthRefMats	_	_	_	_	_	_	_	_	5,000	2,000	154	(1,846)	2,000	
4310	Ins Mats & Sups	67	_	_	_	203	1,261	-	1,531	10,000	38,566	26,074	(12,492)	37,035	
4315	OthrSupplies	-	-	-	_	-	_	-	-	-	_	-	-	-	
4320	Office Supplies	160	158	_	315	490	383	158	1,664	7,000	2,407	2,407	-	743	
4325	ProfDevMat&Sups	-	-	_	-	_	-	-	-		· -	-	-	-	
4326	Arts&MusicSupps	-	-	-	1,431	-	-	-	1,431	2,481	2,481	2,481	-	1,050	
4335	PE Supplies	-	-	-	1,701	-	-	-	1,701	2,500	2,500	2,500	-	799	
4340	Educat Software	-	-	1,773	1,800	-	-	-	3,573	17,731	17,336	15,120	(2,216)	13,763	
4345	NonInstStdntSup	-	-	-	-	59	-	131	190	6,000	6,000	6,000	-	5,810	
4346	TeacherSupplies	-	-	-	268	289	151	-	708	2,500	2,500	2,500	-	1,792	
4350	Cust. Supplies	-	-	453	749	187	-	183	1,572	6,365	6,365	6,365	-	4,793	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	25,500	25,500	-	
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000	
4440	Computers <\$5k	-	-	-	189	-	-	-	189	5,000	5,000	5,000	-	4,811	
4461	Fixed Asset Susp (Imp)														
4464	Equipment (Pre-Cap)														
4710	Food	-	-	-	29	(269)	-	-	(240)	-	622	622	-	862	
4720	Food:Other Food	-	-	-	544	-	-	-	544	7,000	5,752	5,752	-	5,208	
4999	Misc Expenditure (Suspense)		-	11,129	3,390	-	(1,000)	-	13,518	-		-	-	(13,518)	
	SUBTOTAL - Books and Supplies	227	158	13,355	10,416	960	794	472	26,381	81,577	94,529	103,475	8,945	68,148	

	First Interim Budget through January 31, 2020				Year ⁻	Γο Date				Annual Budget					
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim	
Services	& Other Operating Expenses														
5101	CMO Fees	_	_	_	_	_	34,631	_	34,631	415,570	399,207	377,207	(22,000)	364,576	
5205	Conference Fees	_	_	_	_	_	-	_		-	-	-	(==,000)	-	
5210	MilesParkTolls	_	_	_	130	_	119	_	249	5,000	5,000	5,000	_	4,751	
5215	TravConferences	_	_	_	-	_	-	_				-	_	,	
5220	TraLodging	_	_	_	684	_	_	_	684	8,000	7,700	7,700	_	7,016	
5300	DuesMemberships	_	_	1,070	-	_	_	4,100	5.170	6,000	6,000	9.000	3,000	830	
5450	Other Insurance	5,639	1,880	1,880	1,880	4,365	1,880	1,880	19,404	23,000	23,000	23,000	-	3,596	
5500	OpsHousekeeping	-	743	521	1,286	788	245	1,236	4,820	32,000	15,500	15,500	_	10,680	
5510	Gas & Electric	_	3,282	7,629	9,276	7,743	5,322	4,678	37,930	60,000	60,000	60,000	_	22,070	
5610	Rent & Leases	39,681	79,681	59,681	59,681	59,681	20,000	75,590	393,995	716,172	716,172	716,172	_	322,177	
5620	EquipmentLeases	-	-	2,797	(4,255)	1,595	1,362	1,526	3,025	12,000	12,000	11,912	(88)	8,975	
5630	Reps&MaintBldng	_	_	3,975	(4,200)	1,000	1,002	860	4,835	33,000	11,000	11,000	(00)	6,165	
5800	ProfessServices	_	3,238	-	_	4,689	36	(1,637)	6,326	28,578	22,480	20,908	(1,572)	16,155	
5810	Legal		0,200	4,725	4.687	1,938	24	6,267	17,640	5,000	14,939	24,226	9,287	(2,701)	
5813	SchPrgAftSchool			3,488	-,007	18,352	12,647	7,274	41,761	0,000	84,029	84,029	-	42,268	
5814	SchPrgAcadComps			0,400		88	12,047	1,217	88	6,000	6,000	4,088	(1,912)	5,912	
5819	SchlProgs-Other	295			_	-	_	250	545	0,000	300	2,300	2,000	(245)	
5820	Audit & CPA	255						200	040	8,500	8,500	8,500	2,000	8,500	
5825	DMSBusinessSvcs						_		_	0,000	0,000	0,000	_	-	
5835	Field Trips				_	630	750	3,960	5,340	40,000	40,000	46,000	6,000	34,660	
5836	FieldTrip Trans			-	1.890	1,299	750	2,250	5,439	40,000	11,500	11.500	-	6,061	
5840	MarkngStdtRecrt		-	-	1,030	515	2,424	2,230	2.939	10,000	10,000	15,000	5,000	7,061	
5850	Oversight Fees	3,156	3,156	2,975	_	313	3,248		12,535	37,779	37,779	37,779	5,000	25,244	
5857	Payroll Fees	1,309	1,141	1,154	850	1,154	1,154	1,816	8,579	10,000	7,990	7,990	_	(589)	
5860	Service Fees	1,509	1,141	39	-	35	1,104	1,010	75	1,000	1,000	1,000		925	
5861	Prior Year Services			-	-	-			75	1,000	1,000	1,000		923	
5863	Prof Developmnt		_	1,558	198	939			2,695	5,000	5,886	5,914	28	3,191	
5864	Prof Dev-Other			1,556	130	303			2,095	5,000	4,717	4,717	-	4,717	
5869	SpEd Ctrct Inst	_	_	9,854	5,705	3,737	8,522	_	27,817	52,179	50,228	85,781	35,553	22,411	
5870	Livescan	_	_	9,004	5,705	3,737	0,522	_	21,017	52,179	30,220	05,701	55,555	22,411	
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	_	_	12,802	2,174	1,669	(505)	2,174	
5875	Staff Recruiting	_	_	-	_	_	-	_	_	12,002	2,174	1,009	(303)	2,174	
5884	Substitutes	_	-	1,572	1,696	2,906	4,478	2,482	13,134	27,000	27,000	21,000	(6,000)	13,866	
5890	OthSvcsNon-Inst	269	269	269	1,000	2,500	346	∠,+0∠	1,153	21,000	21,000	1,153	1,153	(1,153)	
5900	Communications	209	209	209	-	-	2,010	-	2,010	_	2,010	2,010	1,155	(1,103)	
5900	TelecomInternet	958	828	828	- 1,451	832	833	828	6,559	28,000	28,000	28,000		- 21,441	
5930	PostageDelivery	184	020 184	ozo 184	1,451	220	483	020	1,254	5,000	5,000	5,000	-	3,746	
5930 5940		104	104	7,593	274	274	463 274	274	8,688	21,300	16,300	12,147			
J940	Technology	E4 404			85,432	111,780	100,786	113,634		1,613,880			(4,153)	7,612	
	SUBTOTAL - Services & Other Operating Exp.	51,491	94,403	111,792	00,432	777,760	100,786	113,034	669,318	1,013,680	1,641,411	1,667,202	25,791	972,093	

	0 First Interim Budget s through January 31, 2020				Year '	To Date					ı	Annual Budg	et	
MSA	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	_	_	_	_	_
6400	EquipFixed	-	-	-	_	-	-	-	-	22,000	_	-	-	-
6900	Depreciation	-	-	-	_	-	4,301	-	4,301	45,000	20,000	20,000	-	15,699
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	4,301	-	4,301	67,000	20,000	20,000	-	15,699
Other C	utflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	_	_	_	_	-	-	-	-	-
7310	Indirect Costs	-	-	-	_	-	-	-	_	-	4,423	4,423	-	4,423
7438	InterestExpense	-	-	-	_	-	-	-	_	-	2,333	2,333	-	2,333
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	6,756	6,756	-	6,756
TOTAL	EXPENSES	220,340	286,324	330,553	321,551	316,078	305,753	320,047	2,100,645	4,335,264	4,340,486	4,367,170	26,684	2,239,841

MERF Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$615,588).

This is an decrease of (\$0) from the First Interim Budget projected deficit of (\$615,588).

This will allow MERF to end this fiscal year with a balance of \$1,008,075, which is 18.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$943,379, which represents 62 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$943,379, which represents 62 days of average operating costs.

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

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

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

CMO Fee and other projected revenues are \$0 lower than in the First Interim Budget.

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

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc. Salaries and Benefits costs are \$12,571 higher than in the First Interim Budget, reflecting budget adjustments.

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

Books & Supplies costs are projected at (\$1,352) lower than in the First Interim Budget, due to targeted budget adjustments (see detail).

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

Services & Operating costs are projected to be (\$11,219) lower than in the First Interim Budget, due to targeted budget adjustments (see detail).

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets, interest, and other related costs.

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year ⁻	To Date					A	nnual Budg	et	
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Projected Average Daily Attendance:												-	
SUMMARY													
Revenue													
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	428,452	431,304	434,806	300,898	280,147	589,075	323,140	2,787,823	5,556,982	4,966,337	4,966,337	-	56%
Total Revenue	428,452	431,304	434,806	300,898	280,147	589,075	323,140	2,787,823	5,556,982	4,966,337	4,966,337	-	56%
Expenditures													
Certificated Salaries	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	_	48%
Classified Salaries	158.115	165,066	170,181	148,083	166.114	167,183	143,873	1,118,615	1,824,791	1,808,791	1,814,791	6,000	62%
Benefits	62,695	69,106	86,098	172,476	42,904	109,051	75,867	618,198	864,815	903,120	909,691	6,571	68%
Books and Supplies	8.776	20,305	2,135	28,548	2,648	865	875	64,152	97,430	127,630	126,278	(1,352)	51%
Services and Operating Exp.	99,096	181,293	53,467	144,919	139,092	116,626	154,584	889,079	1,957,881	1,990,590	1,979,371	(11,219)	45%
Depreciation & Cap Outlay	-	-	-	-	-	430	-	430	1,007,007	-	1,010,011	(11,210)	-
Other Outflows	_	_	_	_	_	-	_	-	_	_	_	_	_
Total Expenditures	379,738	486,826	362,938	545,082	401,814	445,209	426,254	3,047,861	5,496,711	5,581,925	5,581,925	0	55%
Net Devenues								(200,020)	60.074	(C4E E00)	(CAE EQQ)	(0)	
Net Revenues								(260,038)	60,271	(615,588)	(615,588)	(0)	
									Fund Balance				
											4 000 000		
									Net Revenues	ance (Audited)	1,623,663		
											(615,588)		
									Ending Fund	Balance	1,008,075		
									Commons	of Fund Dal			
									Components		004.457	17 00/ of E	anditura a
									Available For			17.8% of Expe	
									Restricted Bal	, ,		0.0% of Expen	
									Net Fixed Ass			0.3% of Expen	
									Ending Fund	Baiance	1,008,075	18.1% of Expe	enaitures



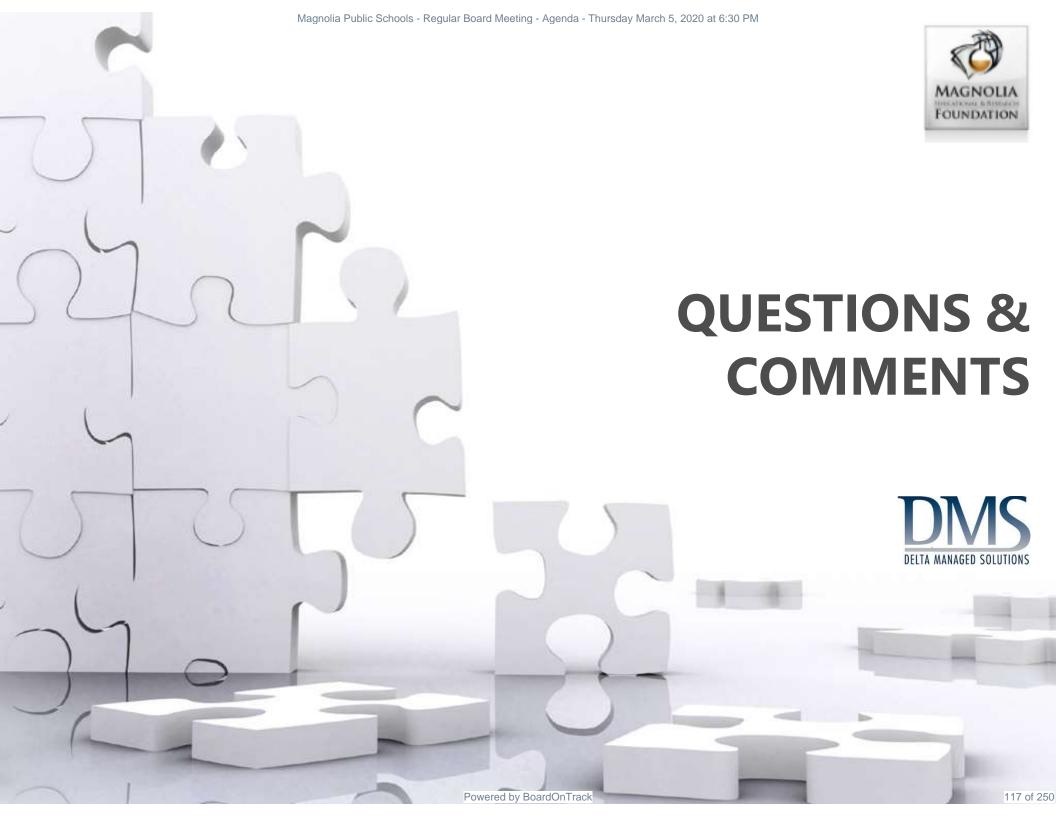
	20 First Interim Budget Is through January 31, 2020				Year	To Date					A	nnual Budg	et	
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
REVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E	Entitlement													
8011	State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes		-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - LCFF Entitlement		-	-	-	-	-	-	-	-	-	-	-	-
	I Revenue													
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue SUBTOTAL - Federal Revenue				-			-		-		-	-	
	SUBTUTAL - Federal Revenue							-	-	-	-	-	-	
Other S	State Revenue													
8311	SpEd Revenue	_	_	_	_	_	_	_	_	_	_	_	_	-
8520	SchoolNutrState	_	_	_	_	_	_	_	_	_	_	_	_	_
8550	MandCstReimburs	_	_	_	_	_	_	_	_	_	_	_	_	_
8560	StateLotteryRev	-	-	-	_	-	-	_	_	_	_	-	-	-
8590	AllOthStateRev	-	-	-	_	-	-	_	-	-	_	-	-	-
	SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	•	-	-	-	-	-
	Revenue													
8600	Other Local Rev	-	1,853	-	-	-	-	(1,853)	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	- 1	-	-	-
8660	Interest Oth Roy Symposium	-	-	-	-	-	-	-	-	-	[-]	-	-	-
8698	OthRev-Suspense	74 504	74 504	74 504	74 504	-	140 400	E4 400	E04.070	905 400	905 420	905 420	-	202 450
8701 8702	CMO Fee - MSA-1 CMO Fee - MSA-2	74,594 67,601	74,594 67,601	74,594 67,601	74,594 67,601	-	149,189 135,202	54,408 49,306	501,973 454,913	895,132 811,213	895,132 811,213	895,132 811,213	-	393,158 356,300
8703	CMO Fee - MSA-2 CMO Fee - MSA-3	74,594	74,594	74,594	07,001	149,189	69,651	49,306 69,651	512,273	895,132	895,132	895,132	Ī.	382,859
8704	CMO Fee - MSA-3 CMO Fee - MSA-4	5,595	5,595	5,595	-	11,189	1,382	1,382	30,737	67,135	67,135	67,135	-	36,398
8705	CMO Fee - MSA-5	13,986	13,986	13,986	_	27,973	51,476	51,476	172,884	167,837	167,837	167,837	-	(5,047)
8706	CMO Fee - MSA-6	5,595	5,595	5,595	_	11,189	1,382	1,382	30,737	67,135		67,135	_	36,398
8707	CMO Fee - MSA-7	37,297	37,297	37,297	_	74,594	34,825	34,825	256,136	447,566	447,566	447,566	_	191,429
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	,	149,189	54,408	501,973	895,132		895,132	-	393,158
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	_	(37,851)	,	260,526	895,132	295,132	295,132	-	34,606
8712	CMO Fee - MSA-SD		-,	- 1,001	-	_	34,631	-	34,631	415,570	415,570	415,570	-	380,939
8699	Other Revenue	1	1,000	6,355	9,514	6,013	0	(13,469)	9,414	-	9,355	9,355	-	(59)
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	21,625	21,625	-	-	-	-	(21,625
	SUBTOTAL - Local Revenue	428,452	431,304	434,806	300,898	280,147	589,075	323,140	2,787,823	5,556,982	4,966,337	4,966,337	-	2,178,514

	0 First Interim Budget s through January 31, 2020				Year '	To Date					A	Annual Budg	et	
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
	ising & Grants													
8802 8803	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
0003	Fundraising SUBTOTAL - Fundraising & Grants								-	<u> </u>		-	-	
	SOBTOTAL - Fundraising & Grants								-	-	<u> </u>	-	-	
TOTAL	REVENUE	428,452	431,304	434,806	300,898	280,147	589,075	323,140	2,787,823	5,556,982	4,966,337	4,966,337	-	2,178,514
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	-	-	-	-	-	-	-	-	-	-	-	-	-
1300	Cert Adminis	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	-	394,407
	SUBTOTAL - Certificated Salaries	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	-	394,407
Classifi	ed Salaries													
2100	Instructional Aides	-	-	-	-	-	-	-	-	-	-	-	-	-
2200	Classified Support	-	3,465	4,687	4,484	4,281	4,484	3,873	25,275	-	-	-	-	(25,275)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	109,728	114,487	118,380	96,485	114,719	115,584	92,886	762,269	1,248,040	1,248,040	1,254,040	6,000	485,771
2900	OtherClassStaff	48,387	47,114	47,114	47,114	47,114	47,114	47,114	331,071	576,750	560,750	560,750	-	229,679
	SUBTOTAL - Classified Salaries	158,115	165,066	170,181	148,083	166,114	167,183	143,873	1,118,615	1,824,791	1,808,791	1,814,791	6,000	690,175
Employ	ree Benefits													
3101	STRS-Certified	8,705	8,705	8,140	144,836	8,705	25,686	8,705	213,481	101,080	101,080	101,080	-	(112,402)
3102	STRS-Classified	7,225	7,867	7,276	5,256	7,867	7,867	3,871	47,228	47,954	47,954	47,954	-	726
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	4,746	4,746	4,746	4,746	4,746	4,746	4,746	33,225	136,042	136,042	136,042	-	102,817
3301	OASDI/Med-Cert	740	740	740	740	740	740	740	5,182	196,699	196,699	191,978	(4,721)	191,517
3302	OASDI/Med-Class	9,453	9,741	9,687	8,315	7,991	8,073	9,854	63,113	(2,373)			4,721	(65,486)
3401	HithWelfareCert	3,055	15,704	41,681	11,581	4,022	44,378	24,023	144,444	370,505	370,505	370,505	-	226,062
3402 3501	HlthWelfareCert UI-Certificated	-	-	-	-	-	-	1 560	1 500	(19,580) 774	(19,580) 774	(19,580) 774	-	(19,580)
3501	UI-Classified	- 221	396	209	(413)	-	-	1,568 7,000	1,568 7,413	496	496	496	-	(794) (6,917)
3601	WorkersCmp-Cert	16,414	5,472	5,472	(10,943)	2,736	2,736	2,736	24,623	490	38,305	38,305	-	13,682
3701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,730	10,672	8,342	49,492			6,566	6,566	(49,492)
3901	OthBenes-Cert	-	-	-,072	-,	2,010	-	28	28	24,516	24,516	19,292	(5,224)	24,488
3902	OthBenes-Class	3,844	3,878	4,075	4,117	4,079	4,152	4,254	28,400	8,702	8,702	13,930	5,229	(19,699)
	SUBTOTAL - Employee Benefits	62,695	69,106	86,098	172,476	42,904	109,051	75,867	618,198	864,815	903,120	909,691	6,571	284,923

	0 First Interim Budget s through January 31, 2020				Year To	o Date					Α	nnual Budg	et	
MSA	MERF	Jul Actuals A	Aug Actuals	Sep Actuals(Oct Actuals N	ov Actuals	Dec Actuals J	an Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Books &	& Supplies													
4100	Text&CoreCurric	_	_	_	_	_	_	-	-	1,000	1,000	1,000	_	1,000
4200	BooksOthRefMats	_	-	-	-	_	-	_	-	-	-	-	-	-
4310	Ins Mats & Sups	_	-	-	-	_	-	_	-	1,000	26,873	26,873	-	26,873
4315	OthrSupplies	-	-	-	-	_	-	_	-	-	-	-	-	_
4320	Office Supplies	95	1,227	-	918	389	619	775	4,022	14,080	14,080	14,080	-	10,058
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	15,000	15,280	15,690	410	15,280
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	1,500	1,500	-	1,500
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	737	-	-	-	-	737	5,500	6,500	6,293	(207)	5,763
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4440	Computers <\$5k	-	-	-	(510)	1,661	-	-	1,151	9,200	11,197	11,197	-	10,046
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	10	8,615	1,399	7,094	598	483	100	18,298	49,650	48,200	46,645	(1,555)	29,902
4999	Misc Expenditure (Suspense)	8,672	10,464	-	21,046	-	(237)	-	39,944	-	-	-	-	(39,944)
	SUBTOTAL - Books and Supplies	8,776	20,305	2,135	28,548	2,648	865	875	64,152	97,430	127,630	126,278	(1,352)	63,478

	First Interim Budget through January 31, 2020				Year 1	o Date			A	ınnual Budç	jet			
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Services	& Other Operating Expenses	•												•
5101	CMO Fees	_	_	_	_	_	_	_	_	_	_	_	_	_
5205	Conference Fees	209	-	_	-	-	-	_	209	25,668	25,668	23,158	(2,510)	25,459
5210	MilesParkTolls	4,523	3,677	2,303	3,710	5,114	5,526	2,872	27,725	74,000	63,450	59,868	(3,582)	35,725
5215	TravConferences	-	_	_	-	_	-	-		_	_	-	-	_
5220	TraLodging	193	(200)	_	716	278	2,136	_	3,124	66,000	55,035	48,469	(6,566)	51,911
5300	DuesMemberships	14,910	26,029	300	75	400	140	75	41,929	33,650	46,539	46,746	207	4,610
5450	Other Insurance	10,526	2,198	4,396	-	2,198	2,198	2,198	23,714	35,000	35,000	35,000	-	11,286
5500	OpsHousekeeping	_	474	632	632	632	632	632	3,634	5,000	11,330	11,330	-	7,696
5510	Gas & Electric	-	-	-	-	-	-	_	_	_	_	_	-	-
5610	Rent & Leases	15,499	16,309	15,273	15,273	29,288	16,799	15,273	123,713	177,745	185,974	187,524	1,550	62,261
5620	EquipmentLeases	_	286	286	1,527	286	857	286	3,527	5,000	5,000	5,000	-	1,473
5630	Reps&MaintBldng	100	-	-	-	_	-	_	100	1,000	1,000	1,000	-	900
5800	ProfessServices	12,000	31,846	16,916	20,216	49,976	28,914	28,335	188,203	377,718	435,848	457,123	21,275	247,645
5810	Legal	_	6,009	_	_	_	11,771	_	17,780	170,000	151,331	128,656	(22,675)	133,551
5813	SchPrgAftSchool	-	-	-	-	_	-	_		_		-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	_	_	_	_	_	-	-
5819	SchlProgs-Other	-	-	_	-	-	-	-	_	_	_	_	-	-
5820	Audit & CPA	-	-	-	-	-	-	59,931	59,931	90,000	90,000	90,000	-	30,069
5825	DMSBusinessSvcs	34,474	68,948	_	68,948	34,474	34,474	34,878	276,195	520,000	520,000	520,000	_	243,805
5835	Field Trips	-	_	-	-	_	-	_	_	_	_	-	-	-
5836	FieldTrip Trans	_	_	_	_	_	_	_	_	_	_	_	_	_
5840	MarkngStdtRecrt	-	153	1,863	(831)	-	-	_	1,185	53,000	49,100	49,100	-	47,915
5850	Oversight Fees	_	_	_	-	_	_	_	_	_	'-	_	_	_
5857	Payroll Fees	4,701	1,664	1,165	(2,477)	1,165	1,165	1,661	9,043	20,000	20,000	20,000	_	10,957
5860	Service Fees	_	259	583	-	_	_	175	1,018	30,000	30,000	30,000	_	28,982
5861	Prior Year Services	_	_	_	_	_	_	_	_	_	_	_	_	-
5863	Prof Developmnt	960	11,183	1,790	2,924	200	1,530	820	19,407	90,900	77,600	75,600	(2,000)	58,194
5864	Prof Dev-Other	_	1,500	_	1,500	_	1,500	5,582	10,082	15,500	15,500	17,582	2,082	5,418
5869	SpEd Ctrct Inst	_	-	_	-	_	-	-,	-	-	_	-	_,	-
5870	Livescan	_	_	_	95	_	_	_	95	_	200	200	_	105
5872	SPED Fees (incl Encroachment)	_	_	_	-	_	_	_	_	_			_	-
5875	Staff Recruiting	_	1,256	_	1,747	194	782	441	4,420	15,000	13,845	13,845	_	9,425
5884	Substitutes	_	-,	_	-	-	-	-	.,	-			_	-
5890	OthSvcsNon-Inst	_	_	_	_	5,921	_	_	5,921	_	12,000	12,000	_	6,079
5900	Communications	133	128	_	261		128	133	782	5,000	6,150	7,150	1,000	5,368
5920	TelecomInternet	710	715	810	811	818	818	813	5,496	4,000	8,000	8,000	-	2,504
5930	PostageDelivery	-	684	-	357	-	-	-	1,041	5,500	5,500	5,500	_	4,459
5940	Technology	158	8,176	7,151	29,435	8,150	7,257	479	60,806	138,200	126,520	126,520	_	65,714
· · ·	SUBTOTAL - Services & Other Operating Exp.	99,096	181,293	53,467	144,919	139,092	116,626	154,584	889,079	1,957,881	1,990,590	1,979,371	(11,219)	1,101,511

	0 First Interim Budget s through January 31, 2020				Year 1	To Date					Į.	Annual Budg	et	
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	_	_	_	_	_
6400	EquipFixed	-	-	-	_	_	_	-	-	-	_	-	-	-
6900	Depreciation	-	-	-	-	-	430	-	430	-	_	-	-	(430)
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	430	-	430	-	-	-	-	(430)
Other O	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	_	_	_	-	-	-	_	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	379,738	486,826	362,938	545,082	401,814	445,209	426,254	3,047,861	5,496,711	5,581,925	5,581,925	0	2,534,064





2019-20 Second Interim Budget: Executive Summary (Table)

MSA Consolidated	First Interim Budget	July-Jan Actuals	Second Interim Budget	Change from First Interim	Primary Reasons For Variance (see budget detail for all changes)
Projected Average Daily Attendance	3,779		3,741	(38)	See by-site detail
SUMMARY					
Revenues					
LCFF Entitlement	40,971,144	21,322,870	40,566,661	(404,483)	Reduction of 38 ADA from First Interim
Federal Revenues	2,692,754	1,343,633	2,674,951	(V	Normal variances overall
Other State Revenues	4,968,779	2,625,228	4,995,832	27,052	Normal variances overall
Other Local Revenues	5,275,780	2,835,584	5,324,586	48,807	Normal variances overall
Total Revenues	53,908,457	28,127,315	53,562,030	(346,427)	
Expenditures					
Salaries & Benefits	34,149,628	18,567,467	33,914,222	(235,407)	Staffing reductions to reflect lower enrollment
Books and Supplies	2,101,070	932,381	2,183,641	27	Normal variances overall
Services and Operating Exp.	18,075,585	8,620,846	18,470,221	394,636	Mostly Substitutes & SPED Services
Depreciation & Cap Outlay	1,039,814	402,846	1,009,711	special and the second of the	Updated depreciation calculations
Other Outflows	601,727	326,185	601,727	-	
Total Expenditures	55,967,824	28,849,726	56,179,521	211,697	
Net Revenues	(2,059,367)	(722,411)	(2,617,491)	(558,124)	
Audited Beginning Balance (July 1, 2019)	27,117,781		27,117,781		
Net Revenues in 2019-20	(2,059,367)		(2,617,491)		
Ending Balance (June 30, 2020)	25,058,414		24,500,290		
Components of Fund Balance					
Available For Econ. Uncertainties	16,382,946	29.3% of Exp.	15,834,053	28.2% of Exp.	
Restricted Fund Balances		1.7% of Exp.		1.7% of Exp.	
Net Fixed Assets		13.8% of Exp.		13.8% of Exp.	
Ending Fund Balance	25,058,414	44.8% of Epowered	by BoardOnTrack	43.6% of Exp.	SECOND INTERIM BUDGET - PA 119 of 250

2019-20 Second Interim Budget: Executive Summary

- Overall, this Second Interim Budget is generally on track with First Interim, although the amount of deficit has increased. While MPS has sufficient total reserves and cash on hand to weather this deficit, the Board and MPS management should prioritize a balanced budget for 2020-21 on to stabilize impact on reserve balances, to ensure sufficient reserves in case of economic downturn.
- This First Interim Budget projects a deficit of \$2.617 million on revenues of \$53.56 million this is a reduction of \$0.558 million from the First Interim Budget, which projected a deficit of \$2.059 million.
- This is due to two primary changes:
 - 1. \$0.346 million reduction in revenues due to drop of 38 in projected average daily attendance (ADA) since First Interim (see chart and per-school detail)
 - 2. \$0.212 million more in expenditures, mitigated by cost containment of \$0.235 million in staffing as a result of lower enrollment
- This \$2.617 million deficit reduces ending balance from \$27.118 million to \$24.5 million, or 43.6% of expenses. Available ending balance is \$15.834 million (28.2%).
- Cash balances are stable, with available cash of \$16.3 million at year-end (109 days of average expenses).
- Overall, even with this budget deficit MPS remains is in solid fiscal condition. For 2020-21 July Budget planning, focus should be on enrollment growth and balanced overall budget.



2019-20 Second Interim Budget: Revenues

LCFF Entitlement (drop of \$404,483)

- Most funding is through the Local Control Funding Formula, which pays approximately \$10k per ADA (average daily attendance) depending on grade level and socioeconomic factors
- Drop of 38 ADA since First Interim Budget = \$404k drop in LCFF revenues

Federal Revenues (drop of \$17,803)

Trending fairly closely to First Interim, adjusted for ADA change

Other State Revenues (increase of \$27,052)

- Slightly higher SB740 Facility Grant funding
- Minor reduction for ADA change

Other Local Revenues (increase of \$48,807)

Minor changes – now breaking out 8802/3 for fundraising and donations



2019-20 Second Interim Budget: Expenditures

Salaries & Benefits (drop of \$235,407)

 Overall changes to staffing costs reflect alignment with final ADA levels while ensuring consistency of instructional program

Books & Supplies (increase of \$82,571)

Minor adjustments in multiple categories to maintain and improve instructional program

Services & Operations (increase of \$394,636)

- Minor adjustments in several categories, but primarily due to:
- \$238,130 increase in Substitutes (\$539,044 to \$777,173 across all 10 MSAs)
- \$77,056 increase in SPED contracted instruction (\$712,634 to \$789,691 MPS-wide)

Depreciation, Capital Outlay, and Other Outflows (drop of \$30,103)

Updated depreciation calculations (non-cash expenditure)



2019-20 Second Interim Budget: State Economic Outlook

- Statewide fiscal situation continues to reflect increasing revenues, and Governor's initial proposal for the 2020-21 Statewide Budget released in January shows continuing overall improvement in State revenues. However, based on LAO projections, all or nearly all of this will be targeted towards shoring up STRS/PERS, probably via a reduction in contribution rates.
- One-time payments under Brown's budgets tended to benefit charter and non-charter schools fairly equitably. However, this year's current budget and next year's proposed budget under Newsom directs nearly all of the one-time savings and new programs to areas that benefit school districts but not charter schools. For example, the SPED concentration grant which included charters was redirected to district-only funding programs. This is expected to continue in 2020-21.
- Based on the current political climate, MPS can reasonably expect to receive LCFF COLA
 of 2-3% and probably some minor reduction in STRS/PERS contribution rates. However,
 no other new ongoing or one-time monies should be assumed.
- Substantial deposits into State "rainy day fund" should insulate MPS from impact of a recession for at least 24-36 months.
- The May Revision to the Governor's Budget for the 2020-21 year will come out in May 2020 with more details.

2019-20 Second Interim Budget: State Legislative Outlook

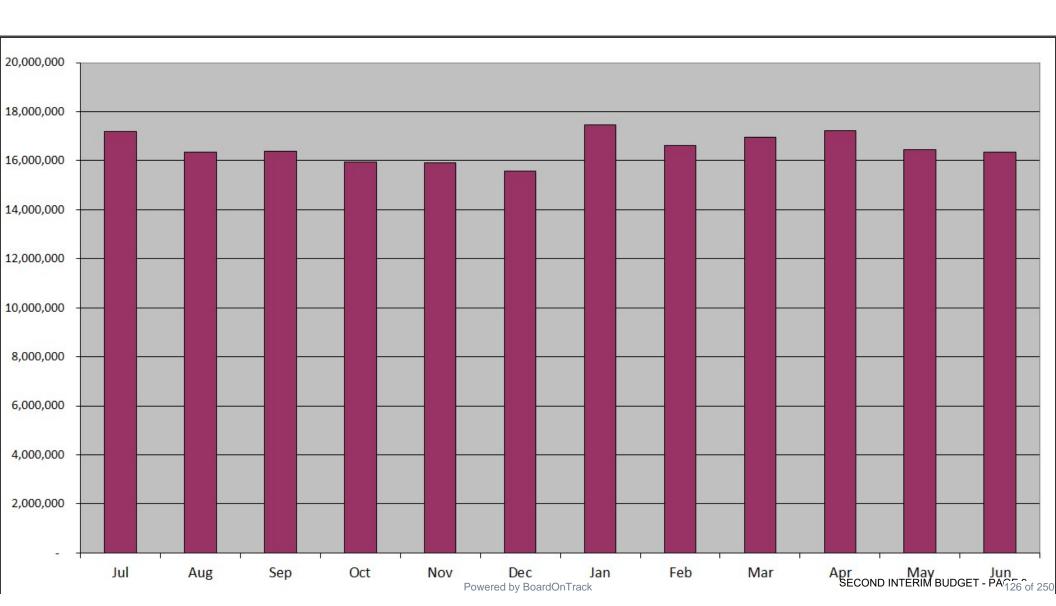
- SB 1505 and 1507 have already placed significant limitations on charter school expansion
- This negative trend towards charter schools is expected to continue for the foreseeable future, but is fairly targeted vs. universal:
 - Switch from a stance where charters should be approved unless demonstrable evidence of failure is shown, to a stance where new charters must prove their right to exist. Charters offering nothing different from existing options are not likely to be approved.
 - For existing charters, increasing focus on academic achievement charters that cannot demonstrate they are doing as well or better than local district schools will have increasing difficulty at renewal (and in appealing any denials)
 - Rapidly growing and expanding charter schools (i.e. Inspire) subject to increasing negative scrutiny
- Anti-charter efforts are focusing more and more on eliminating "bad" charters, not all charters. Focus on high academic achievement over rapid expansion is recommended.
- Additional state legislation to limit charter schools is very likely, but charter schools that are doing well academically and working in collaboration with authorizers are unlikely to be directly targeted. Charters that are performing poorly, are adversarial towards authorizers, and/or are expanding rapidly will face significant and worsening conditions.

2019-20 Second Interim Budget: Summary By Site

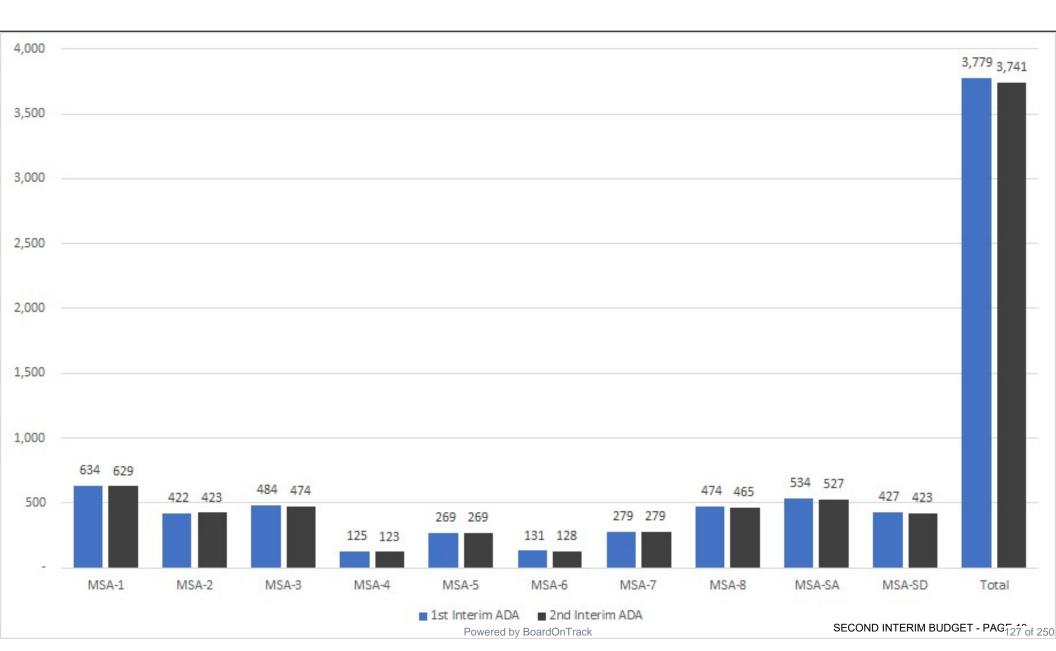
2019-20 SECOND INTERIM BUDGET - BY SITE

IVISA-1	WSA-Z	IVISA-3	WSA-4	M9A-3	WSA-0	WSA-1	IVISA-0	IVISA-SA	MOA-2D	MEKE	TOTAL
647	437	495	131	282	136	292	482	544	444		3,890
629.30	423.30	474.20	123.20	269.00	128.00	279.00	465.00	527.00	423.00		3,741.00
7,294,736	4,832,958	5,199,261	1,436,450	3,074,449	1,353,622	2,963,387	4,893,201	5,938,190	3,580,407	720	40,566,661
398,406	280,036	258,111	101,113	137,543	105,881	326,604	324,265	643,849	99,144	-	2,674,951
1,311,243	359,717	550,252	115,640	276,623	199,382	605,400	536,369	605,260	435,945	0.70	4,995,832
74,900	35,069	31,418	19,511	1,698	13,296	15,756	4,729	75,654	86,219	4,966,337	5,324,586
9,079,285	5,507,779	6,039,042	1,672,714	3,490,313	1,672,181	3,911,147	5,758,564	7,262,953	4,201,716	4,966,337	53,562,030
					Control legal and Control	17.73% 000750 (0007777)		A	25.7545.554.00V.00044.054.1		
2,961,520	2,293,581	2,115,400	907,211	1,356,074	699,566	1,206,444	2,056,969	2,621,973	1,520,342	751,794	18,490,875
632,787	565,902	745,562	133,566	234,897	182,499	470,800	599,724	721,676	374,399	1,814,791	6,476,601
1,319,748	1,022,810	1,011,446	384,631	589,378	313,162	532,685	904,149	1,284,049	674,996	909,691	8,946,745
311,301	210,350	245,611	78,994	237,437	134,307	125,376	398,574	211,938	103,475	126,278	2,183,641
3,889,457	1,555,244	2,383,951	835,253	1,068,418	519,673	1,345,478	1,835,193	1,390,980	1,667,202	1,979,371	18,470,221
141,079	69,266	6,249	2,335	17,579	14,208	26,256	92,500	620,238	20,000	N = 3	1,009,711
1,259	-	2,845	:#:	:#::	:-:	:#s	-	590,867	6,756		601,727
9,257,152	5,717,154	6,511,062	2,341,990	3,503,784	1,863,415	3,707,038	5,887,109	7,441,721	4,367,170	5,581,925	56,179,521
(477 967)	(200.275)	(472.020)	(660 276)	(42.472)	(404 224)	204 400	(420 E4E)	(470 760)	IAGE AEEV	(64E E00)	(2 647 404)
(177,007)	(209,375)	(472,020)	(009,270)	(13,472)	(191,234)	204,109	(120,343)	(170,700)	(105,455)	(015,500)	(2,617,491)
4,862,158	1,016,553	1,047,010	1,322,729	1,782,007	1,814,289	1,542,641	4,235,561	7,528,510	342,660	1,623,663	27,117,781
(177,867)	(209,375)	(472,020)	(669,276)	(13,472)	(191,234)	204,109	(128,545)	(178,768)	(165,455)	(615,588)	(2,617,491)
4,684,291	807,178	574,990	653,453	1,768,535	1,623,055	1,746,750	4,107,016	7,349,742	177,205	1,008,075	24,500,290
50.6%	14.1%	8.8%	27.9%	50.5%	87.1%	47.1%	69.8%	98.8%	4.1%	18.1%	43.6%
	647 629.30 7,294,736 398,406 1,311,243 74,900 9,079,285 2,961,520 632,787 1,319,748 311,301 3,889,457 141,079 1,259 9,257,152 (177,867) 4,862,158 (177,867) 4,684,291	647 437 629.30 423.30 7,294,736 4,832,958 398,406 280,036 1,311,243 359,717 74,900 35,069 9,079,285 5,507,779 2,961,520 2,293,581 632,787 565,902 1,319,748 1,022,810 311,301 210,350 3,889,457 1,555,244 141,079 69,266 1,259 - 9,257,152 5,717,154 (177,867) (209,375) 4,862,158 1,016,553 (177,867) (209,375) 4,684,291 807,178	647 437 495 629.30 423.30 474.20 7,294,736 4,832,958 5,199,261 398,406 280,036 258,111 1,311,243 359,717 550,252 74,900 35,069 31,418 9,079,285 5,507,779 6,039,042 2,961,520 2,293,581 2,115,400 632,787 565,902 745,562 1,319,748 1,022,810 1,011,446 311,301 210,350 245,611 3,889,457 1,555,244 2,383,951 141,079 69,266 6,249 1,259 - 2,845 9,257,152 5,717,154 6,511,062 (177,867) (209,375) (472,020) 4,862,158 1,016,553 1,047,010 (177,867) (209,375) (472,020) 4,684,291 807,178 574,990	647 437 495 131 629.30 423.30 474.20 123.20 7,294,736 4,832,958 5,199,261 1,436,450 398,406 280,036 258,111 101,113 1,311,243 359,717 550,252 115,640 74,900 35,069 31,418 19,511 9,079,285 5,507,779 6,039,042 1,672,714 2,961,520 2,293,581 2,115,400 907,211 632,787 565,902 745,562 133,566 1,319,748 1,022,810 1,011,446 384,631 311,301 210,350 245,611 78,994 3,889,457 1,555,244 2,383,951 835,253 141,079 69,266 6,249 2,335 1,259 - 2,845 - 9,257,152 5,717,154 6,511,062 2,341,990 (177,867) (209,375) (472,020) (669,276) 4,862,158 1,016,553 1,047,010 1,322,729 <tr< td=""><td>647 437 495 131 282 629.30 423.30 474.20 123.20 269.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 398,406 280,036 258,111 101,113 137,543 1,311,243 359,717 550,252 115,640 276,623 74,900 35,069 31,418 19,511 1,698 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 2,961,520 2,293,581 2,115,400 907,211 1,356,074 632,787 565,902 745,562 133,566 234,897 1,319,748 1,022,810 1,011,446 384,631 589,378 311,301 210,350 245,611 78,994 237,437 3,889,457 1,555,244 2,383,951 835,253 1,068,418 141,079 69,266 6,249 2,335 17,579 1,259 - 2,845 - - 9,257,152</td><td>647 437 495 131 282 136 629.30 423.30 474.20 123.20 269.00 128.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 398,406 280,036 258,111 101,113 137,543 105,881 1,311,243 359,717 550,252 115,640 276,623 199,382 74,900 35,069 31,418 19,511 1,698 13,296 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 632,787 565,902 745,562 133,566 234,897 182,499 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 311,301 210,350 245,611 78,994 237,437 134,307 3,889,457 1,555,244 2,383,951 835,253 1,068,418 519,673 <t< td=""><td>647 437 495 131 282 136 292 629.30 423.30 474.20 123.20 269.00 128.00 279.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 398,406 280,036 258,111 101,113 137,543 105,881 326,604 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 74,900 35,069 31,418 19,511 1,698 13,296 15,756 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 632,787 565,902 745,562 133,566 234,897 182,499 470,800 1,311,301 210,350 245,611 78,994 237,437 134,307 125,376 3,889,457 1,555,244 2,383,951 835,</td><td>647 437 495 131 282 136 292 482 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 7.294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 632,787 565,902 745,562 133,666 234,897 182,499 470,800 599,724 1,319,748 1,022,810 1,</td><td>647 437 495 131 282 136 292 482 544 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 7.294,736 4.832,958 5.199.261 1,436,450 3.074,449 1,353,622 2,963,387 4.893,201 5,938,190 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 1.311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 3,889,457 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 1,259 - 2,845 50,867 9,257,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742</td><td>647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7.294.736 4.832.958 5.199.261 1.436.450 3.074.449 1.353.622 2.963.387 4.893.201 5.938.190 3.580.407 398.406 280.036 258.111 101.113 137.543 105.881 326.604 324.265 643.849 99.144 1.311.243 359.717 550.252 115.640 276.623 199.382 605.400 536.369 605.260 435.945 74.900 35.069 31.418 19.511 1.698 13.296 15.756 4.729 75.654 86.219 9.079.285 5.507.779 6.039.042 1.672.714 3.490.313 1.672.181 3.911.147 5.758.564 7.262.953 4.201.716 2.961.520 2.293.581 2.115.400 907.211 1.356.074 699.566 1.206.444 2.056.969 2.621.973 1.520.342 632.787 565.902 745.562 133.566 234.897 182.499 470.800 599.724 721.676 374.399 1.319.748 1.022.810 1.011.446 384.631 589.378 313.162 532.685 904.149 1.284.049 674.996 311.301 210.350 245.611 78.994 237.437 134.307 125.376 398.574 211.938 103.475 3.889.457 1.555.244 2.383.951 835.253 1.068.418 519.673 1.345.478 1.835.193 1.390.980 1.667.202 1.141.079 69.266 6.249 2.335 17.676 17.676 37.437 13.45.478 1.835.193 1.390.980 1.667.002 1.259 - 2.845 500.867 6.756 9.257.152 5.717.154 6.511.062 2.341.990 3.503.784 1.863.415 3.707.038 5.887.109 7.441.721 4.367.170 (177.867) (209.375) (472.020) (669.276) (13.472) (191.234) 204.109 (128.545) (178.768) (165.455) 4.684.291 807.178 574.990 653.453 1.768.555 1.623.055 1.746,750 4.107.016 7.349.742 177.205</td><td>647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 5,938,190 3,580,407 388,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 99,144 - 1311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 435,945 - 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 86,219 4,966,337 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 4,201,716 4,966,337 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 1,520,342 751,794 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 374,399 1,814,791 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 674,996 909,691 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 103,475 126,278 3,889,487 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 1,667,202 1,979,371 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 20,000 - 1,259 - 2,845 59,867 6,756 - 59,827,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 4,367,170 5,581,925 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) (165,455) (615,588) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742 177,205 1,008,075</td></t<></td></tr<>	647 437 495 131 282 629.30 423.30 474.20 123.20 269.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 398,406 280,036 258,111 101,113 137,543 1,311,243 359,717 550,252 115,640 276,623 74,900 35,069 31,418 19,511 1,698 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 2,961,520 2,293,581 2,115,400 907,211 1,356,074 632,787 565,902 745,562 133,566 234,897 1,319,748 1,022,810 1,011,446 384,631 589,378 311,301 210,350 245,611 78,994 237,437 3,889,457 1,555,244 2,383,951 835,253 1,068,418 141,079 69,266 6,249 2,335 17,579 1,259 - 2,845 - - 9,257,152	647 437 495 131 282 136 629.30 423.30 474.20 123.20 269.00 128.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 398,406 280,036 258,111 101,113 137,543 105,881 1,311,243 359,717 550,252 115,640 276,623 199,382 74,900 35,069 31,418 19,511 1,698 13,296 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 632,787 565,902 745,562 133,566 234,897 182,499 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 311,301 210,350 245,611 78,994 237,437 134,307 3,889,457 1,555,244 2,383,951 835,253 1,068,418 519,673 <t< td=""><td>647 437 495 131 282 136 292 629.30 423.30 474.20 123.20 269.00 128.00 279.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 398,406 280,036 258,111 101,113 137,543 105,881 326,604 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 74,900 35,069 31,418 19,511 1,698 13,296 15,756 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 632,787 565,902 745,562 133,566 234,897 182,499 470,800 1,311,301 210,350 245,611 78,994 237,437 134,307 125,376 3,889,457 1,555,244 2,383,951 835,</td><td>647 437 495 131 282 136 292 482 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 7.294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 632,787 565,902 745,562 133,666 234,897 182,499 470,800 599,724 1,319,748 1,022,810 1,</td><td>647 437 495 131 282 136 292 482 544 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 7.294,736 4.832,958 5.199.261 1,436,450 3.074,449 1,353,622 2,963,387 4.893,201 5,938,190 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 1.311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 3,889,457 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 1,259 - 2,845 50,867 9,257,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742</td><td>647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7.294.736 4.832.958 5.199.261 1.436.450 3.074.449 1.353.622 2.963.387 4.893.201 5.938.190 3.580.407 398.406 280.036 258.111 101.113 137.543 105.881 326.604 324.265 643.849 99.144 1.311.243 359.717 550.252 115.640 276.623 199.382 605.400 536.369 605.260 435.945 74.900 35.069 31.418 19.511 1.698 13.296 15.756 4.729 75.654 86.219 9.079.285 5.507.779 6.039.042 1.672.714 3.490.313 1.672.181 3.911.147 5.758.564 7.262.953 4.201.716 2.961.520 2.293.581 2.115.400 907.211 1.356.074 699.566 1.206.444 2.056.969 2.621.973 1.520.342 632.787 565.902 745.562 133.566 234.897 182.499 470.800 599.724 721.676 374.399 1.319.748 1.022.810 1.011.446 384.631 589.378 313.162 532.685 904.149 1.284.049 674.996 311.301 210.350 245.611 78.994 237.437 134.307 125.376 398.574 211.938 103.475 3.889.457 1.555.244 2.383.951 835.253 1.068.418 519.673 1.345.478 1.835.193 1.390.980 1.667.202 1.141.079 69.266 6.249 2.335 17.676 17.676 37.437 13.45.478 1.835.193 1.390.980 1.667.002 1.259 - 2.845 500.867 6.756 9.257.152 5.717.154 6.511.062 2.341.990 3.503.784 1.863.415 3.707.038 5.887.109 7.441.721 4.367.170 (177.867) (209.375) (472.020) (669.276) (13.472) (191.234) 204.109 (128.545) (178.768) (165.455) 4.684.291 807.178 574.990 653.453 1.768.555 1.623.055 1.746,750 4.107.016 7.349.742 177.205</td><td>647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 5,938,190 3,580,407 388,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 99,144 - 1311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 435,945 - 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 86,219 4,966,337 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 4,201,716 4,966,337 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 1,520,342 751,794 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 374,399 1,814,791 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 674,996 909,691 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 103,475 126,278 3,889,487 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 1,667,202 1,979,371 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 20,000 - 1,259 - 2,845 59,867 6,756 - 59,827,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 4,367,170 5,581,925 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) (165,455) (615,588) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742 177,205 1,008,075</td></t<>	647 437 495 131 282 136 292 629.30 423.30 474.20 123.20 269.00 128.00 279.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 398,406 280,036 258,111 101,113 137,543 105,881 326,604 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 74,900 35,069 31,418 19,511 1,698 13,296 15,756 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 632,787 565,902 745,562 133,566 234,897 182,499 470,800 1,311,301 210,350 245,611 78,994 237,437 134,307 125,376 3,889,457 1,555,244 2,383,951 835,	647 437 495 131 282 136 292 482 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 7.294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 1,311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 632,787 565,902 745,562 133,666 234,897 182,499 470,800 599,724 1,319,748 1,022,810 1,	647 437 495 131 282 136 292 482 544 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 7.294,736 4.832,958 5.199.261 1,436,450 3.074,449 1,353,622 2,963,387 4.893,201 5,938,190 398,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 1.311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 3,889,457 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 1,259 - 2,845 50,867 9,257,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742	647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7.294.736 4.832.958 5.199.261 1.436.450 3.074.449 1.353.622 2.963.387 4.893.201 5.938.190 3.580.407 398.406 280.036 258.111 101.113 137.543 105.881 326.604 324.265 643.849 99.144 1.311.243 359.717 550.252 115.640 276.623 199.382 605.400 536.369 605.260 435.945 74.900 35.069 31.418 19.511 1.698 13.296 15.756 4.729 75.654 86.219 9.079.285 5.507.779 6.039.042 1.672.714 3.490.313 1.672.181 3.911.147 5.758.564 7.262.953 4.201.716 2.961.520 2.293.581 2.115.400 907.211 1.356.074 699.566 1.206.444 2.056.969 2.621.973 1.520.342 632.787 565.902 745.562 133.566 234.897 182.499 470.800 599.724 721.676 374.399 1.319.748 1.022.810 1.011.446 384.631 589.378 313.162 532.685 904.149 1.284.049 674.996 311.301 210.350 245.611 78.994 237.437 134.307 125.376 398.574 211.938 103.475 3.889.457 1.555.244 2.383.951 835.253 1.068.418 519.673 1.345.478 1.835.193 1.390.980 1.667.202 1.141.079 69.266 6.249 2.335 17.676 17.676 37.437 13.45.478 1.835.193 1.390.980 1.667.002 1.259 - 2.845 500.867 6.756 9.257.152 5.717.154 6.511.062 2.341.990 3.503.784 1.863.415 3.707.038 5.887.109 7.441.721 4.367.170 (177.867) (209.375) (472.020) (669.276) (13.472) (191.234) 204.109 (128.545) (178.768) (165.455) 4.684.291 807.178 574.990 653.453 1.768.555 1.623.055 1.746,750 4.107.016 7.349.742 177.205	647 437 495 131 282 136 292 482 544 444 629.30 423.30 474.20 123.20 269.00 128.00 279.00 465.00 527.00 423.00 7,294,736 4,832,958 5,199,261 1,436,450 3,074,449 1,353,622 2,963,387 4,893,201 5,938,190 3,580,407 388,406 280,036 258,111 101,113 137,543 105,881 326,604 324,265 643,849 99,144 - 1311,243 359,717 550,252 115,640 276,623 199,382 605,400 536,369 605,260 435,945 - 74,900 35,069 31,418 19,511 1,698 13,296 15,756 4,729 75,654 86,219 4,966,337 9,079,285 5,507,779 6,039,042 1,672,714 3,490,313 1,672,181 3,911,147 5,758,564 7,262,953 4,201,716 4,966,337 2,961,520 2,293,581 2,115,400 907,211 1,356,074 699,566 1,206,444 2,056,969 2,621,973 1,520,342 751,794 632,787 565,902 745,562 133,566 234,897 182,499 470,800 599,724 721,676 374,399 1,814,791 1,319,748 1,022,810 1,011,446 384,631 589,378 313,162 532,685 904,149 1,284,049 674,996 909,691 311,301 210,350 245,611 78,994 237,437 134,307 125,376 398,574 211,938 103,475 126,278 3,889,487 1,555,244 2,383,951 835,253 1,068,418 519,673 1,345,478 1,835,193 1,390,980 1,667,202 1,979,371 141,079 69,266 6,249 2,335 17,579 14,208 26,256 92,500 620,238 20,000 - 1,259 - 2,845 59,867 6,756 - 59,827,152 5,717,154 6,511,062 2,341,990 3,503,784 1,863,415 3,707,038 5,887,109 7,441,721 4,367,170 5,581,925 (177,867) (209,375) (472,020) (669,276) (13,472) (191,234) 204,109 (128,545) (178,768) (165,455) (615,588) 4,684,291 807,178 574,990 653,453 1,768,535 1,623,055 1,746,750 4,107,016 7,349,742 177,205 1,008,075

2019-20 Second Interim Budget: Cash Balances (Overall)



2019-20 Second Interim Budget: Average Daily Attendance



	0 Second Interim Budget s through January 31, 2020				Year 1	Γο Date					A	nnual Budg	et	
CON	NSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projecte	ed Average Daily Attendance:									3,947	3,779	3,741	(38)	
CLIMAN	MARY													
SUMN														
Revenue		020 400	0.460.050	0.750.404	4 242 026	0.070.060	0 040 700	4 000 040	04 200 070	10 700 700	10 071 111	10 566 661	(404 402)	E20/
	LCFF Entitlement	930,108	2,462,858	2,750,194	4,342,936	3,272,262	3,343,702	4,220,810	21,322,870	42,792,722	40,971,144	40,566,661	(404,483)	53%
	Federal Revenue	30,603	25,468	16,914	454,917	43,883	(2,557)		1,337,895	2,377,423	2,692,754	2,674,951	(17,803)	50%
	Other State Revenues	108,155	195,716	218,061	434,732	318,562	924,477	94,596	2,294,299	5,000,977	4,968,779	4,995,832	27,052	46%
	Other Local Revenues	407,468	436,103	454,532	354,743	364,259	271,838	351,591	2,640,534	6,648,094	5,275,780	5,324,586	48,807	50%
	Total Revenue	1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	4,537,461	5,435,664	27,595,599	56,819,216	53,908,457	53,562,030	(346,427)	52%
Expendi	litures													
	Certificated Salaries	1,123,015	1,460,340	1,586,414	1,494,422	1,523,607	1,516,740	1,516,096	10,220,634	18,854,481	18,585,138	18,490,875	(94,263)	55%
	Classified Salaries	462,640	483,555	629,281	556,480	589,448	572,592	515,429	3,809,424	6,423,908	6,618,940	6,476,601	(142,339)	59%
	Benefits	319,182	642,496	747,578	845,683	469,270	913,552	599,649	4,537,409	9,041,719	8,945,550	8,946,745	1,196	51%
	Books and Supplies	105,887	223,602	128,949	203,086	167,301	(335,372)	,	708,452	1,842,101	2,101,070	2,183,641	82,571	32%
	Services and Operating Exp.	802,075	,	1,127,090	1,617,748	1,114,091	1,510,047	1,230,718	8,518,406	18,107,489	18,075,585	18,470,221	394,636	46%
	Depreciation & Cap Outlay	40,649	33,044	33,043	33,044	(78,216)		8,093	402,846	1,194,779	1,039,814	1,009,711	(30,103)	40%
	Other Outflows	44,690	54,630	130,651	48,008	48,008	45,943	(45,746)	326,185	581,644	601,727	601,727	-	54%
	Total Expenditures	2,898,136	4,014,307	4,383,006	4,798,471	3,833,508	4,556,692	4,039,237	28,523,357	56,046,121	55,967,824	56,179,521	211,697	51%
Net Rev	/Aniilas								(927,758)	773,095	(2,059,367)	(2,617,491)	(558,124)	
Net INC	enues								(321,100)	770,000	(2,000,001)	(2,017,401)	(550,124)	
										Fund Balance	ì			
											lance (Audited)	27,117,781		
										Net Revenues		(2,617,491)		
												24,500,290		
										Ending Fund Balance				
										Components	of Fund Bal.			
										Available For Econ. Uncert		15,834,053	28.2% of Expe	nditures
										Restricted Ba	lances (Est.)	937,212	1.7% of Expen	ditures
										Net Fixed Ass	sets	7,729,025	13.8% of Expe	nditures
										Ending Fund	Balance	24,500,290	43.6% of Expe	enditures



	20 Second Interim Budget is through January 31, 2020				Year 1	Γο Date					-	Annual Budç	jet	
COI	NSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVI	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 8012 8019	Entitlement State Aid EPA Entitlement Prior Year Adjustments	387,774 - -	1,318,518 - 52,760	1,628,737 51,313	2,410,866 1,182,423	2,373,330	-	2,305,931 1,182,421 (57,701)	12,798,487 2,467,469 (4,941)		25,047,223 4,529,692 -	24,454,499 4,831,644	(592,723) 301,951 -	12,248,736 2,062,223 4,941
8096	InLieuPropTaxes	542,334	1,091,580	1,070,144	749,647	898,932	919,060	790,159	6,061,856	11,199,748	11,394,229	11,280,518	(113,711)	5,332,373
	SUBTOTAL - LCFF Entitlement	930,108	2,462,858	2,750,194	4,342,936	3,272,262	3,343,702	4,220,810	21,322,870	42,792,722	40,971,144	40,566,661	(404,483)	19,648,274
8181 8220	I Revenue SpEd - Revenue SchLunchFederal	12,588	25,468	16,914 -	16,914	16,914	14,272	28,353	131,423	595,707	567,709	554,909	(12,800)	436,286
8290 8295	All Other Federal Revenue Prior Year Adjustments (Fed Rev)	18,015	-	-	438,003	26,969	(16,828)	746,051 (5,738)	1,212,210 (5,738)	1,781,716	2,125,045	2,120,043	(5,003)	912,835 5,738
0293	SUBTOTAL - Federal Revenue	30,603	25,468	16,914	454,917	43,883	(2,557)	768,666	1,337,895	2,377,423	2,692,754	2,674,951	(17,803)	1,354,859
			-,	-,-	- ,-	-,	())	,	, , , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,	,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,	,,,,,,,,
Other 8311	State Revenue SpEd Revenue	108,155	144,977	177,423	221,886	177,423	169,742	189,574	1,189,180	2,302,147	2,194,788	2,154,557	(40,231)	1,005,608
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-			21,344	71,355		92,699	126,458	93,070	92,699	(372)	371
8560	StateLotteryRev AllOthStateRev	-	- - 720	40,637 2	158,543	110 705	36,407	167,028	402,614	844,450	795,172	809,109	13,937	392,558
8590 8595	Prior Year Adjustments (Other State Rev)	-	50,739	_	54,304	119,795	646,973	68,923 (330,928)	940,735 (330,928)	1,727,921	1,885,749	1,939,467	53,718	945,014 330,928
0000	SUBTOTAL - Other State Revenue	108,155	195,716	218,061	434,732	318,562	924,477	94,596	2,294,299	5,000,977	4,968,779	4,995,832	27,052	2,674,480
Local I	Revenue Other Local Rev		1,853			5,000	60 022	(7E 777)		67 924	7 220	2 220	(F.000)	7 220
8634	StudentLunchFee	-	1,000	-	-	5,000	68,923	(75,777)	_	67,834	7,228	2,228	(5,000)	7,228
8650	Leases &Rentals	-	_	_	_	_	_	_	_	_	_	_	_	_
8660	Interest	967	823	1,278	1,059	744	1,500	969	7,340	10,104	10,104	10,104	-	2,764
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	74,594	74,594	74,594	74,594	-	149,189	54,408	501,973	895,132	895,132	895,132	-	393,158
8702	CMO Fee - MSA-2	67,601	67,601	67,601	67,601	-	135,202	49,306	454,913	811,213	811,213	811,213	-	356,300
8703 8704	CMO Fee - MSA-3 CMO Fee - MSA-4	74,594 5,595	74,594	74,594	-	149,189 11,189	69,651 1,382	69,651 1,382	512,273 30,737	895,132 67,135	895,132	895,132 67,135	-	382,859
8705	CMO Fee - MSA-4 CMO Fee - MSA-5	13,986	5,595 13,986	5,595 13,986	_	27,973	51,476	51,476	172,884	167,837	67,135 167,837	167,837	-	36,398 (5,047)
8706	CMO Fee - MSA-6	5,595	5,595	5,595	_	11,189	1,382	1,382	30,737	67,135	67,135	67,135	_	36,398
8707	CMO Fee - MSA-7	37,297	37,297	37,297	_	74,594	34,825	34,825	256,136	447,566	447,566	447,566	-	191,429
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	-	149,189	54,408	501,973	895,132	895,132	895,132	-	393,158
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	-	(37,851)	-	260,526	895,132	295,132	295,132	-	34,606
8712	CMO Fee - MSA-SD	-	-	-	-	-	34,631	-	34,631	415,570	415,570	415,570	-	380,939
8690	Prior Year Adj (Local1)	-	-	-	-	-	(480,782)		(59,287)			-	-	59,287
8695	Prior Year Adj (Local2)	4 500	4 000	04.000	07.047	04.054	47.070	(368,897)	(368,897)		204 405	40.740	(000 754)	368,897
8699 8999	Other Revenue Misc Revenue (Suspense)	1,590 (23,540)	4,069 906	24,803	37,317 24,983	84,954 (573)	47,873 45,250	(155,379) (20,792)	45,226 26,234	1,013,173	301,465	18,712	(282,754)	256,240 (26,234)
	, , ,	. , - /			,	, -/	,	/		1	1			

2019-20 Second Interim Budget Actuals through January 31, 2020				Year 1	Γο Date					A	Annual Budg	jet	
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	407,468	436,103	454,532	354,743	364,259	271,838	118,457	2,407,400	6,648,094	5,275,780	4,988,026	(287,754)	2,868,380

	0 Second Interim Budget s through January 31, 2020				Year 1	Γο Date					A	Annual Budç	jet	
CON	NSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
	ising & Grants													
8802	Donations - Private	-	-	-	-	-	(0)		32,748	-	-	14,200	14,200	(32,748)
8803	Fundraising		-	-	-	-	(0)		200,386	-	-	322,360	322,360	(200,386)
	SUBTOTAL - Fundraising & Grants		-	-	-	-	(0)	233,134	233,134	-	-	336,560	336,560	(233,134)
TOTAL	REVENUE	1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	4,537,461	5,435,664	27,595,599	56,819,216	53,908,457	53,562,030	(346,427)	26,312,858
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	656,801	1,157,853	1,256,720	1,174,204	1,208,775	1,213,542	1,156,337	7,824,233	14,902,050	14,524,812	14,382,390	(142,422)	6,700,580
300	Cert Adminis	466,214	302,487	329,694	320,218	314,832	303,198	359,759	2,396,401	3,952,431	4,060,326	4,108,485	48,159	1,663,925
	SUBTOTAL - Certificated Salaries	1,123,015	1,460,340	1,586,414	1,494,422	1,523,607	1,516,740	1,516,096	10,220,634	18,854,481	18,585,138	18,490,875	(94,263)	8,364,505
laccif	ied Salaries													
100	Instructional Aides	24,808	75,808	149,023	245,488	156,866	143,033	166,478	961,505	855,411	1,975,945	1,731,285	(244,660)	1,014,439
200	Classified Support	63,101	94,088	137,436	100,521	121,226	113,549	98,886	728,807	848,999	1,065,402	1,239,131	173,729	336,595
300	Classified Admin	-	_	_	-	_	-	_	_	_	-	-	-	-
100	Clerical & Tech	231,541	247,781	272,004	239,750	254,831	256,752	221,851	1,724,509	3,084,239	3,016,843	2,943,089	(73,755)	1,292,334
900	OtherClassStaff	143,190	65,878	70,818	(29,280)	56,525	59,258	28,213	394,602	1,635,259	560,750	563,096	2,346	166,148
	SUBTOTAL - Classified Salaries	462,640	483,555	629,281	556,480	589,448	572,592	515,429	3,809,424	6,423,908	6,618,940	6,476,601	(142,339)	2,809,516
mnlov	vee Benefits													
101	STRS-Certified	114,557	246,469	247,411	398,747	254,866	271,174	255,005	1,788,229	3,108,633	3,199,459	3,065,204	(134,255)	1,411,230
02	STRS-Classified	8,959	11,471	12,144	10,728	12,878	13,643	9,010	78,832	67,191	67,191	91,722	24,531	(11,641
201	PERS-Cert	761	2,291	3,581	2,970	2,301	2,301	2,301	16,505	-	_	29,985	29,985	(16,505)
202	PERS-Classified	58,955	59,436	83,123	72,822	72,951	71,013	64,928	483,228	1,075,375	1,076,723	1,072,731	(3,993)	593,496
301	OASDI/Med-Cert	16,699	21,742	23,776	21,849	23,170	22,762	20,440	150,436	412,278	412,823	439,856	27,033	262,387
302	OASDI/Med-Class	31,305	32,714	43,096	38,785	38,056	37,621	35,422	257,000	304,522	306,760	342,071	35,310	49,761
101	HlthWelfareCert	11,764	223,773	302,225	277,198	22,955	424,006	178,752	1,440,672	3,628,096	3,498,804	3,472,187	(26,616)	2,058,131
102	HlthWelfareCert	-	-	1,026	6,698	-	11,342	13,356	32,422	15,776	17,144	50,824	33,680	(15,279
501	UI-Certificated	-	7,091	1,384	2,891	4,954	(102)	7,166	23,384	72,539	72,539	83,039	10,500	49,155
502	UI-Classified	25	403	289	(308)	82	96	8,192	8,779	4,403	4,403	4,816	413	(4,375
501	WorkersCmp-Cert	64,022	21,356	21,356	4,941	30,956	44,868	(7,628)	179,871	197,187	244,387	242,596	(1,791)	64,516
701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,018	10,672	8,342	49,492	-	-	6,566	6,566	(49,492
901	OthBenes-Cert	-	15	19	1	1	1	82	119	117,016		31,201	(5,413)	36,495
902	OthBenes-Class	3,844	3,879	4,078	4,121	4,082	4,156	4,282	28,441	38,702	8,702	13,947	5,245	(19,739)
	SUBTOTAL - Employee Benefits	319,182	642,496	747,578	845,683	469,270	913,552	599,649	4,537,409	9,041,719	8,945,550	8,946,745	1,196	4,408,140

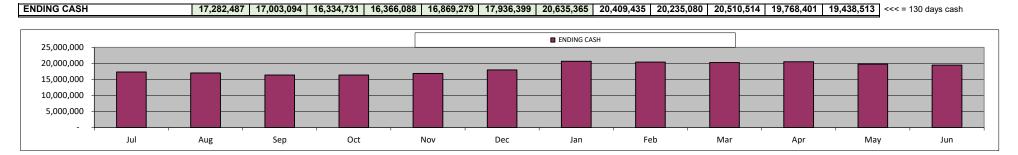
	0 Second Interim Budget s through January 31, 2020				Year 1	o Date					ı	Annual Budç	jet	
CON	ISOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books	& Supplies													
4100	Text&CoreCurric	7,485	118,999	52,793	42,478	5,263	3,325	10,845	241,189	261,000	302,279	383,790	81,511	61,090
4200	BooksOthRefMats	-	238	681	154	_	(1,610)	_	(537)	30,200	20,200	18,114	(2,086)	20,737
4310	Ins Mats & Sups	8,999	10,944	1,110	1,862	12,744	(2,911)	301	33,049	188,640	442,708	403,650	(39,058)	409,660
4315	OthrSupplies	-	270	2,018	462	-	34	1,003	3,787	22,198	23,229	23,154	(75)	19,442
4320	Office Supplies	827	4,224	(16,204)	10,311	26,837	9,019	2,164	37,179	122,080	122,975	132,175	9,200	85,796
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	1,500	4,852	4,852	-	4,852
4326	Arts&MusicSupps	(230)	-	-	4,999	217	49	-	5,035	31,981	34,481	46,081	11,600	29,446
4335	PE Supplies	-	-	-	1,701	-	-	5,269	6,970	41,000	42,000	32,395	(9,605)	35,030
4340	Educat Software	14,435	18,854	26,280	20,640	108,805	20,903	112	210,028	408,584	375,753	369,417	(6,335)	165,725
4345	NonInstStdntSup	2,201	14,959	815	1,540	1,635	6,200	1,195	28,545	51,500	76,768	77,388	620	48,224
4346	TeacherSupplies	-	66	569	277	732	387	228	2,258	41,000	33,500	30,500	(3,000)	31,242
4350	Cust. Supplies	-	-	6,487	1,067	3,039	449	7,245	18,287	73,905	73,905	73,905	-	55,618
4351	Yearbook	-	-	-	525	900	-	-	1,425	3,300	4,959	5,640	681	3,534
4390	Uniforms	-	-	-	-	-	-	-	-	2,500	2,350	2,350	-	2,350
4400	NonCapEquip-Gen	-	-	737	3,197	1,115	571	-	5,620	59,329	30,604	78,097	47,493	24,984
4410	ClssrmFrnEqp<5k	-	1,880	-	-	-	1,858	-	3,739	14,000	18,400	18,400	-	14,661
4430	OffceFurnEqp<5k	741	-	-	-	-	-	-	741	39,870	29,770	30,720	950	29,029
4440	Computers <\$5k	7,393	-	-	930	6,613	8,971	4,922	28,829	131,225	142,948	119,661	(23,287)	114,119
4710	Food	(81)	(204)	4,356	15,328	11,558	11,220	8,438	50,615	208,000	209,122	209,122	-	158,507
4720	Food:Other Food	725	9,499	3,634	8,089	1,346	3,108	778	27,181	110,290	110,267	124,230	13,963	83,086
4990	Prior Year Adj (Mat'ls)	-	-	-	-	(295)	(396,952)	173,318	(223,929)	-	-	-	-	223,929
4999	Misc Expenditure (Suspense)	63,391	43,873	45,673	89,528	(13,209)	6	(818)	228,443	-	-	-	-	(228,443)
	SUBTOTAL - Books and Supplies	105,887	223,602	128,949	203,086	167,301	(335,372)	214,999	708,452	1,842,101	2,101,070	2,183,641	82,571	1,392,618

	0 Second Interim Budget s through January 31, 2020				Year 1	o Date					£	Annual Budç	jet	
CON	ISOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Service	s & Other Operating Expenses													
5101	CMO Fees	428,451	428,451	428,451	291,384	274,134	589,075	316,838	2,756,784	5,556,982	4,956,982	4,934,982	(22,000)	2,200,198
5205	Conference Fees	209	_	_	1,400	_	-	-	1,609	38,168	38,168	35,658	(2,510)	36,559
5210	MilesParkTolls	4,569	3,805	3,104	4,257	5,436	6,955	4,281	32,406	110,744	97,352	93,770	(3,582)	64,946
5215	TravConferences	-	-	_	_	_	-	_	-	14,500	9,500	8,500	(1,000)	9,500
5220	TraLodging	193	(200)	-	1,400	278	2,136	240	4,048	97,000	83,735	77,489	(6,246)	79,687
5300	DuesMemberships	15,305	28,928	7,690	4,431	544	33,545	7,132	97,575	129,450	147,339	150,046	2,707	49,764
5450	Other Insurance	65,442	20,488	22,686	18,290	39,137	26,042	14,934	207,019	278,808	283,130	283,130	-	76,111
5500	OpsHousekeeping	3,488	7,162	15,854	18,552	19,033	21,398	17,471	102,958	231,050	201,205	196,065	(5,140)	98,247
5510	Gas & Electric	15	12,822	27,396	30,721	23,301	21,348	19,365	134,967	338,500	313,500	313,500	-	178,533
5610	Rent & Leases	156,669	275,832	284,832	793,929	362,166	266,265	372,541	2,512,235	4,247,943	4,771,034	4,774,995	3,960	2,258,799
5620	EquipmentLeases	5,784	9,149	21,264	8,656	18,261	13,325	13,174	89,615	192,202	198,202	217,414	19,212	108,587
5630	Reps&MaintBldng	845	5,697	7,930	2,163	1,332	2,582	8,003	28,553	189,000	154,452	126,435	(28,017)	125,899
5800	ProfessServices	16,737	103,015	20,037	34,936	63,725	68,028	54,313	360,792	981,957	991,267	1,019,054	27,787	630,475
5810	Legal	-	6,009	11,634	128,812	(21,412)	16,065	26,120	167,228	331,000	400,336	434,097	33,762	233,108
5813	SchPrgAftSchool	-	106	66,305	21,417	39,291	33,586	28,213	188,919	350,987	294,713	296,713	2,000	105,794
5814	SchPrgAcadComps	-	1,195	100	2,123	1,576	2,240	999	8,233	63,000	62,000	61,338	(662)	53,767
5819	SchlProgs-Other	495	3,948	9,324	7,630	9,699	16,902	14,355	62,351	140,301	187,727	218,947	31,219	125,376
5820	Audit & CPA	-	-	175	(700)	-	-	59,931	59,406	189,771	189,771	189,771	-	130,365
5825	DMSBusinessSvcs	34,474	68,948	-	68,948	34,474	34,474	34,878	276,195	520,000	520,000	520,000	-	243,805
5835	Field Trips	-	-	8,701	9,237	14,309	6,308	8,016	46,571	301,283	282,000	279,401	(2,599)	235,429
5836	FieldTrip Trans	-	6,827	6,827	8,717	8,126	6,827	9,076	46,398	63,860	80,360	80,360	-	33,962
5840	MarkngStdtRecrt	2,000	10,884	12,623	10,103	4,962	4,725	1,768	47,066	194,000	196,800	202,075	5,275	149,734
5850	Oversight Fees	9,557	15,958	11,509	8,535	8,536	10,347	9,969	74,411	432,626	428,269	428,269	-	353,858
5857	Payroll Fees	19,463	18,206	17,008	5,380	14,485	14,658	20,975	110,175	192,878	190,468	191,386	918	80,293
5860	Service Fees	181	17,635	1,254	211	388	(15,373)	32,117	36,412	43,055	43,055	107,095	64,040	6,643
5861	Prior Year Services	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000
5863	Prof Developmnt	11,960	17,981	10,694	11,427	3,009	2,853	400	58,325	187,962	329,113	313,522	(15,591)	270,788
5864	Prof Dev-Other	4,772	1,854	4,641	3,098	327	40,248	33,763	88,704	260,060	226,434	229,721	3,287	137,730
5869	SpEd Ctrct Inst	-	-	20,905	18,976	40,419	140,935	61,855	283,089	805,446	712,634	789,691	77,056	429,545
5870	Livescan	-	-	644	327	74	178	61	1,284	-	2,985	3,735	750	1,701
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	95,819	95,819	248,880	232,944	213,814	(19,130)	137,125
5875	Staff Recruiting	-	1,256	-	1,747	194	782	441	4,420	15,309	14,154	14,154	-	9,734
5884	Substitutes	-	-	38,170	58,091	108,961	115,823	54,012	375,057	459,083	539,044	777,173	238,130	163,987
5890	OthSvcsNon-Inst	269	1,348	269	-	6,453	1,746	350	10,436	76,014	77,492	61,204	(16,288)	67,056
5900	Communications	4,696	3,448	3,159	792	372	3,556	1,703	17,727	70,412	76,067	83,467	7,400	58,340
5920	TelecomInternet	12,744	7,219	7,118	7,240	16,398	6,558	6,407	63,683	269,150	252,720	255,740	3,020	189,037
5930	PostageDelivery	3,596	4,003	3,138	2,524	3,975	5,498	80	22,814	66,109	66,109	80,109	14,000	43,295
5940	Technology	158	34,663	53,649	32,994	12,129	10,413	3,559	147,565	410,001	413,320	396,197	(17,123)	265,755
5990	Prior Year Adj (Services)		-	-	-	-	-	(102,440)	(102,440)			-	-	102,440
	SUBTOTAL - Services & Other Operating Exp.	802,075	1,116,639	1,127,090	1,617,748	1,114,091	1,510,047	1,230,718	8,518,406	18,107,489	18,075,585	18,470,221	394,636	9,557,178

	0 Second Interim Budget s through January 31, 2020				Year 1	Γο Date					,	Annual Budç	jet	
CON	ISOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	-	_	_	_	-	_	_	_	-	-
6400	EquipFixed	7,605	-	(1)	(0)	1	_	-	7,605	166,000	_	7,605	7,605	(7,605)
6900	Depreciation	33,044	33,044	33,044	33,044	(78,217)	333,189	8,093	395,241	1,028,779	1,039,814	1,002,106	(37,708)	644,572
	SUBTOTAL - Capital Outlay & Depreciation	40,649	33,044	33,043	33,044	(78,216)	333,189	8,093	402,846	1,194,779	1,039,814	1,009,711	(30,103)	636,968
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	9,898	19,839	13,216	13,216	13,216	11,152	(80,538)	(0)	-	_	-	-	0
7310	Indirect Costs	-	-	-	-	-	_	-	-	-	17,750	17,750	-	17,750
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	583,977	583,977	-	257,792
	SUBTOTAL - Other Outflows	44,690	54,630	130,651	48,008	48,008	45,943	(45,746)	326,185	581,644	601,727	601,727	-	275,542
TOTAL	EXPENSES	2,898,136	4,014,307	4,383,006	4,798,471	3,833,508	4,556,692	4,039,237	28,523,357	56,046,121	55,967,824	56,179,521	211,697	27,444,467

Monthly Update - Monthly Cash Flow (Actuals + Projections)

A II MDO														
All MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	17,798,004	17,282,487	17,003,094	16,334,731	16,366,088	16,869,279	17,936,399	20,635,365	20,409,435	20,235,080	20,510,514	19,768,401		
Revenue														
LCFF Entitlement	930,108	2,462,858	2,750,194	4,342,936	3,272,262	3,343,702	4,220,810	3,160,513	3,406,958	3,826,752	2,644,329	3,542,108	2,814,793	40,718,323
Federal Revenue	30,603	25,468	16,914	454,917	43,883	(2,557)	768,666	155,334	494,463	73,433	155,334	134,781	108,118	2,459,359
Other State Revenues	108,155	195,716	218,061	434,732	318,562	924,477	94,596	472,307	472,307	472,307	472,307	472,307	59,985	4,715,822
Other Local Revenues	407,468	436,103	454,532	354,743	364,259	271,838	351,591	458,830	458,830	458,830	458,830	458,830	125,143	5,059,827
Total Revenue	1,476,334	3,120,145	3,439,701	5,587,328	3,998,966	4,537,461	5,435,664	4,246,985	4,832,559	4,831,323	3,730,801	4,608,026	3,108,038	52,953,330
F														
Expenses	4 400 045	1,460,340	1,586,414	4 404 400	1,523,607	1,516,740	1,516,096	1,513,138	1,513,138	1,513,138	1,513,138	1,513,138	759,604	18.545.927
Certificated Salaries	1,123,015 462,640	483,555	629,281	1,494,422 556,480	589,448	572,592	515,429	495,853	495,853	495,853	495,853	495,853	385,049	6,673,736
Classified Salaries Benefits		,	,		· · · · · · · · · · · · · · · · · · ·		,	,	,	,	,		,	, ,
	319,182	642,496	747,578	845,683	469,270	913,552	599,649	743,016	743,016	743,016	743,016	743,016	476,290	8,728,780
Books and Supplies	105,887	223,602	128,949	203,086	167,301	(335,372)	214,999	167,965	167,965	167,965	167,965	167,965	158,127	1,706,405
Services and Operations	802,075	1,117,936	1,127,090	1,617,748	1,114,091	1,510,047	1,230,718	1,602,065	1,602,065	1,602,065	1,602,065	1,602,065	938,573	17,468,604
Depreciation / Cap Outlay	40,649	33,044	33,043	33,044	(78,216)	333,189	8,093	72,545	72,545	72,545	72,545	72,545	108,315	873,888
Other Outflows	44,690	54,630	130,651	48,008	48,008	45,943	(45,746)	37,145	37,145	37,145	37,145	37,145	20,229	532,139
Total Expenses	2,898,136	4,015,604	4,383,006	4,798,471	3,833,508	4,556,692	4,039,237	4,631,728	4,631,728	4,631,728	4,631,728	4,631,728	2,846,187	54,529,479
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	2,927,160	869,149	70,364	401,035	36,181	329,483	-	-	-	-	-	-		4,633,373
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-		-
Other Assets/Accrual Adj	77,695	473,276	(44,078)	443,363	541,991	1,170,698	681,706	-	-	-	-	-		3,344,651
Fixed Assets - Depreciation Addback	20,438	20,438	27,344	45,182	45,182	331,194	95,582	90,875	90,875	90,875	90,875	90,875		1,039,736
Fixed Assets - Acquisitions	-	-	-	(2,070,744)	-	(252,594)	-	-	(34,000)	-	-	(465,000)		(2,822,338)
Due To (From)	(229,656)	(0)	(16,738)	149,000	0	0	(78,634)	28,446	28,446	28,446	28,446	28,446		(33,795)
Expenses - Prior Year Accruals	(1,957,258)	(810,049)	(41,487)	230,184	(330,101)	(362,985)	81,081	-	-	-	-	-		(3,190,614)
Accounts Payable - Current Year	63,560	58,905	256,159	-	-	(173,924)	478,325	-	-	(82,974)	-	_		600,051
Summerholdback for Teachers	4,346	4,346	23,378	44,479	44,479	44,479	44,479	39,492	39,492	39,492	39,492	39,492		407,446
Loans Payable (Current)	-	-	_	-	-	-	-	-	(500,000)	-	-	-		(500,000)
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	- 1	-	-	-		- 1
Total Other Transactions	906,286	616,066	274,942	(757,501)	337,732	1,086,351	1,302,540	158,814	(375,186)	75,840	158,814	(306,186)		3,478,510
Total Change in Cash	(515,517)	(279,393)	(668,363)	31.357	503.191	1.067.120	2.698.966	(225,929)	(174,356)	275,434	(742,113)	(329,888)		1,902,361
Total Change III Cash	(313,317)	(213,393)	(000,303)	31,337	303,131	1,007,120	2,030,300	(225,525)	(174,356)	210,434	(142,113)	(323,000)		1,302,301



MSA-1 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$177,867).

This is an decrease of (\$85,189) from the First Interim Budget projected deficit of (\$92,678).

This will allow MSA-1 to end this fiscal year with a balance of \$4,684,291, which is 50.6% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$355,868, which represents 15 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,199,288, which represents 49 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$125,679), or -1.4% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$54,811) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 4.7.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$40,489), or -0.4% of First Interim expenses)

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

Salaries and Benefits costs are (\$2,270) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$16,300) lower than in the First Interim Budget, reflecting stable depreciation and capital outlay projections.



2019-20 Second Interim Budget Actuals through January 31, 2020	_			Year	To Date					A	Annual Budç	jet	
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									634	634	629	(5)	
SUMMARY													
Revenue													
LCFF Entitlement	86,630	385,827	321,339	740,903	486,005	486,004	740,903	3,247,611	7,307,540	7,349,547	7,294,736	(54,811)	45%
Federal Revenue	11,188	-	-	61,527	18,235	(11,188)	147,243	227,005	433,659	425,131	398,406	(26,725)	57%
Other State Revenues	14,837	14,837	26,706	67,345	26,706	392,116	(166,942)	375,605	1,345,875	1,355,386	1,311,243	(44,143)	
Other Local Revenues Total Revenue	112,655	358 401,022	6,747 354,792	(35,381) 834,394	14,344 545,290	(49,648) 817,284	8,697 729,901	(54,883) 3,795,338	246,161 9,333,235	74,900 9,204,963	74,900 9,079,285	(125,679)	-73% 42%
Total Revenue	112,055	401,022	354,792	034,394	545,290	017,204	729,901	3,795,336	9,333,235	9,204,963	9,079,205	(125,679)	42%
Expenditures													
Certificated Salaries	198,138	230,542	247,292	273,069	251,514	248,881	259,104	1,708,539	3,123,243	2,946,887	2,961,520	14,633	58%
Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	62,472	421,707	615,744	659,298	632,787	(26,511)	67%
Benefits	42,589	89,250	89,968	131,408	70,022	139,341	107,897	670,474	1,297,240	1,310,140	1,319,748	9,608	51%
Books and Supplies	14,441	45,172	3,353	26,790	21,585	(59,344)	24,045	76,042	311,378	340,638	311,301	(29,337)	24%
Services and Operating Exp.	126,913	217,916	241,819	281,681	160,204	314,018	279,859	1,622,410	3,826,100	3,882,039	3,889,457	7,418	42%
Depreciation & Cap Outlay	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	40,972	134,000	157,379	141,079	(16,300)	29%
Other Outflows	-	-	-	-	-	-	-	-	-	1,259	1,259	-	0%
Total Expenditures	451,731	651,284	664,213	794,041	531,418	708,230	739,229	4,540,145	9,307,706	9,297,641	9,257,152	(40,489)	49%
N. (D								(744.000)	05 500	(00.070)	(477.007)	(05.400)	
Net Revenues								(744,808)	25,529	(92,678)	(177,867)	(85,189)	
									Fund Balance				
									0 0	lance (Audited)	4,862,158		
									Net Revenue	=	(177,867)		
									Ending Fund	Balance	4,684,291		
									Components	of Fund Bal.			
									Available For	Econ. Uncert.	3,334,861	36.0% of Expe	enditures
									Restricted Ba	` ,	584,284	6.3% of Exper	
									Net Fixed Ass	sets	765,146	8.3% of Exper	
									Ending Fund	Balance	4,684,291	50.6% of Exp	enditures



2019-20 Second Interim Budget Actuals through January 31, 2020	Year To Date		A	Annual Budg	et	
MSA 1	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals		Board- Approved First Interim Budget			Actuals as % of Second Interim

					I						1			
										Adopted (July 1)	Board- Approved First Interim	Proposed Second Interim	Variance From 1st	2nd Interim Budget
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget	Budget	Budget	Interim	Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E	Intitlement													
8011	State Aid	-	205,832	205,832	370,497	370,497	370,497	370,497	1,893,652	4,811,627	4,629,728	4,595,080	(34,649)	2,736,076
8012	EPA Entitlement	-	-	-	254,899	-	-	254,898	509,797	1,035,750	1,106,987	1,098,780	(8,206)	597,190
8019	Prior Year Adjustments	-	6,734	-	-	-	-	-	6,734	-	-	-	-	(6,734)
8096	InLieuPropTaxes	86,630	173,261	115,507	115,507	115,508	115,507	115,508	837,428	1,460,163	1,612,832	1,600,876	(11,956)	775,405
	SUBTOTAL - LCFF Entitlement	86,630	385,827	321,339	740,903	486,005	486,004	740,903	3,247,611	7,307,540	7,349,547	7,294,736	(54,811)	4,101,936
Fodora	I Revenue													
8181	SpEd - Revenue	_	_	_		_	_	6,562	6,562	82,500	73,750	70,800	(2,950)	67,188
8220	SchLunchFederal							0,002	0,002	02,000	70,700	70,000	(2,500)	07,100
8290	All Other Federal Revenue	11,188	_		61,527	18,235	(11,188)	146,419	226,181	351,159	351,381	327,606	(23,775)	125,200
8295	Prior Year Adjustments (Fed Rev)	11,100	_	_	01,027	10,200	(11,100)	(5,738)	(5,738)	331,139	331,301	327,000	(23,773)	5,738
0293	SUBTOTAL - Federal Revenue	11,188			61,527	18,235	(11,188)	147,243	227,005	433,659	425.131	398,406	(26,725)	198,126
	SOBTOTAL - Federal Revenue	11,100			01,527	10,233	(11,100)	177,273	221,003	455,055	423,131	330,400	(20,723)	130,120
Other 9	State Revenue													
8311	SpEd Revenue	14,837	14,837	26,706	26,706	26,706	26,706	28,941	165,439	359,700	359,927	366,802	6,874	194,488
8520	SchoolNutrState	14,007	14,007	20,700	20,700	20,700	20,700	20,341	100,409	333,700	559,921	500,002	-	194,400
8550	MandCstReimburs	-	-	-	-	-	- 17,727	-	17,727	18,526	18,526	- 17,727	(799)	799
8560	StateLotteryRev	-	-	-	29,688	-	-	41,796	71,483	133,136	133,220	135,999	2,779	61,737
8590	AllOthStateRev	-	-	-	,	-		41,790	358,635	834,513	· · · · · · · · · · · · · · · · · · ·		,	
		-	-	-	10,951	-	347,683	(227 670)	,	034,513	843,713	790,715	(52,997)	485,078
8595	Prior Year Adjustments (Other State Rev) SUBTOTAL - Other State Revenue	14,837	14.837	26.706	67,345	- 00 700	392,116	(237,678) (166,942)	(237,678) 375,605	1,345,875	1,355,386	4 244 242	(44.442)	237,678
	SUBTUTAL - Other State Revenue	14,037	14,037	20,700	67,345	26,706	392,116	(100,942)	373,603	1,345,675	1,355,366	1,311,243	(44,143)	979,780
Local F	Revenue													
8600	Other Local Rev	-	-	-	-	2,500	-	(2,500)	-	23,000	2,500	-	(2,500)	2,500
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	(103,555)	103,555	-			-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	_	(97,817)	(97,817)			-	-	97,817
8699	Other Revenue	-	-	6,747	(36,093)	12,220	51,459	(34,333)		223,161	72,400	-	(72,400)	72,400

	0 Second Interim Budget s through January 31, 2020				Year	To Date					,	Annual Budg	jet	
MSA	\ 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
8999	Misc Revenue (Suspense)		358	-	712	(376)		(2,479)		-	-	-	-	(663)
	SUBTOTAL - Local Revenue	-	358	6,747	(35,381)	14,344	(49,648)	(33,574)	(97,154)	246,161	74,900	-	(74,900)	172,054

	Second Interim Budget through January 31, 2020				Year	To Date					ı	Annual Budç	jet	
MSA	. 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	
Fundrai	sing & Grants	•												•
8802	Donations - Private	_	_	_	_	_	_	2.500	2,500	_	_	2.500	2,500	(2,500)
8803	Fundraising	_	_	_	_	_	(0)	39,771	39,771	_	_	72,400	72,400	(39,771)
0000	SUBTOTAL - Fundraising & Grants	-		-			(0)	42,271	42,271	-	-	74,900	74,900	(42,271)
							(0)	,	12,211			,	,	(, ·)
TOTAL I	REVENUE	112,655	401,022	354,792	834,394	545,290	817,284	729,901	3,795,338	9,333,235	9,204,963	9,079,285	(125,679)	5,409,626
EXPENS	BES													
Certifica	ated Salaries													
1100	TeacherSalaries	137,776	193,286	208,937	215,939	211,164	210,227	197,950	1,375,278	2,647,598	2,460,601	2,475,234	14,633	1,085,323
1300	Cert Adminis	60,362	37,256	38,355	57,130	40,350	38,654	61,154	333,261	475,645	486,286	486,286	,000	153,025
.000	SUBTOTAL - Certificated Salaries	198,138	230,542	247,292	273,069	251,514	248,881	259,104	1,708,539	3,123,243	2,946,887	2,961,520	14,633	1,238,348
Classifie	ed Salaries													
2100	Instructional Aides	9,274	9,713	15,253	17,074	15,375	13,948	20,592	101,230	119,773	185,700	157,574	(28,126)	84,470
2200	Classified Support	18,327	22,978	30,815	26,844	26,036	24,278	20,632	169,909	191,467	191,467	216,082	24,615	21,558
2300	Classified Admin	-	,	-		,		,	-	-	-	-		
2400	Clerical & Tech	16,268	20,134	20,134	21,598	19,728	21,256	21,248	140,365	304,504	282,131	259,131	(23,000)	141,766
2900	OtherClassStaff	10,204	-	· -	_	-	_	-	10,204	_	_	,	-	(10,204)
	SUBTOTAL - Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	62,472	421,707	615,744	659,298	632,787	(26,511)	237,591
Employe	ee Benefits													
3101	STRS-Certified	20,001	39,188	39,188	49,037	42,597	42,304	43,281	275,596	513,591	512,263	504,357	(7,907)	236,668
3102	STRS-Classified	307	1,093	1,203	1,446	1,387	1,470	1,333	8,239	-	-	15,000	15,000	(8,239)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	9,142	8,890	10,869	10,165	10,092	9,735	8,226	67,118	123,149	132,009	115,009	(17,000)	64,891
3301	OASDI/Med-Cert	3,017	3,328	3,579	3,106	3,633	3,595	3,410	23,667	28,000	28,000	40,500	12,500	4,333
3302	OASDI/Med-Class	3,710	3,645	4,596	5,203	4,160	4,003	3,980	29,297	45,000	45,000	53,000	8,000	15,703
3401	HlthWelfareCert	-	30,108	27,782	58,499	3,277	74,709	38,437	232,811	498,000	498,000	497,014	(986)	265,189
3402	HlthWelfareCert	-	-	-	1,342	-	1,342	-	2,684	-	5,368	5,368	-	2,684
3501	UI-Certificated	-	910	585	436	37	18	5,926	7,913	60,000	60,000	60,000	-	52,087
3502	UI-Classified	217	7	80	105	82	96	1,192	1,778	3,500	3,500	3,500	-	1,722
3601	WorkersCmp-Cert	6,195	2,065	2,065	2,065	4,753	2,065	2,065	21,273	25,000	25,000	25,000	-	3,727
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	15	19	1	1	1	43	80	1,000	1,000	1,000	-	921
3902	OthBenes-Class		0	3	3	3	3	6	18	-	-	-	-	(18)
	SUBTOTAL - Employee Benefits	42,589	89,250	89,968	131,408	70,022	139,341	107,897	670,474	1,297,240	1,310,140	1,319,748	9,608	639,666

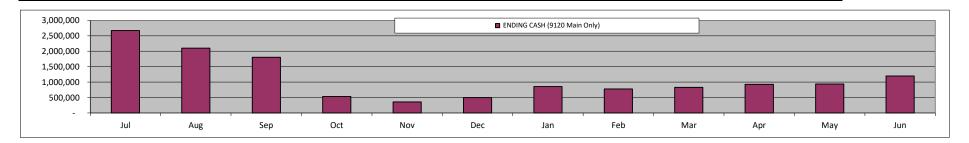
	Second Interim Budget through January 31, 2020				Year 1	Γο Date					A	Annual Budç	get	
MSA	.1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books &	Supplies													
4100	Text&CoreCurric	-	36,104	-	2,652	1,377	-	-	40,133	50,000	53,445	53,445	-	13,312
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	2,500	-	-	(804)	(250)	-	-	1,446	40,000	64,754	64,199	(554)	63,308
4315	OthrSupplies	-	-	2,018	462	-	34	-	2,515	20,000	20,000	20,000	-	17,486
4320	Office Supplies	111	152	-	1,442	2,829	1,469	682	6,685	10,000	10,000	12,000	2,000	3,315
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	3,568	217	49	-	3,835	15,000	22,000	33,600	11,600	18,165
4335	PE Supplies	-	-	-	-	-	-	4,699	4,699	10,000	10,000	10,000	-	5,301
4340	Educat Software	4,633	5,779	-	(17)	12,025	1,377	-	23,797	50,378	50,378	34,995	(15,382)	26,581
4345	NonInstStdntSup	-	3,828	-	-	-	863	581	5,272	5,000	11,148	14,148	3,000	5,875
4346	TeacherSupplies	-	-	-	-	305	216	228	749	10,000	9,000	6,000	(3,000)	8,251
4350	Cust. Supplies	-	-	471	-	2,852	449	3,797	7,569	30,000	30,000	30,000	-	22,431
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	10,000	3,000	4,000	1,000	3,000
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	10,000	6,000	6,000	-	6,000
4440	Computers <\$5k	-	-	-	-	-	-	4,997	4,997	36,000	36,000	6,000	(30,000)	31,003
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	(0)	-						
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-						
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	113	974	454	42	1,647	431	3,661	15,000	14,914	16,914	2,000	11,253
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(65,450)	9,629	(55,821)			-	-	55,821
4999	Misc Expenditure (Suspense)	7,197	(804)	(110)	19,034	2,188		(1,000)	26,506	-	-	-	<u>-</u>	(26,506)
	SUBTOTAL - Books and Supplies	14,441	45,172	3,353	26,790	21,585	(59,344)	24,045	76,042	311,378	340,638	311,301	(29,337)	264,596

	Second Interim Budget through January 31, 2020				Year 1	Γο Date					A	Annual Budç	jet	
MSA	.1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	74,594	74,594	74,594	74,594	_	149,189	54,408	501,973	895,132	860,526	860,526	_	358,552
5205	Conference Fees	-	-	-	-	_	-		-	-	-	-	_	-
5210	MilesParkTolls	46	92	_	76	38	718	310	1,281	12,500	8,500	8,500	_	7,219
5215	TravConferences	-	-	_	-	-	-	-	-,===	-	-	-	-	-
5220	TraLodging	_	_	_	_	_	_	_	_	10,000	10,000	10,000	_	10,000
5300	DuesMemberships	1,070	(31)	250	_	-	6,720	_	8,009	25,000	25,000	25,000	-	16,991
5450	Other Insurance	9,587	3,196	3,196	3,196	10,477	3,196	3,196	36,044	50,000	50,000	50,000	-	13,956
5500	OpsHousekeeping	2,029	2,332	8,181	13,450	11,692	6,962	11,039	55,684	100,000	89,340	85,700	(3,640)	33,656
5510	Gas & Electric	-	3,432	4,204	5,127	6,481	6,102	6,486	31,832	90,000	90,000	90,000	-	58,168
5610	Rent & Leases	30,000	107,966	107,966	114,626	107,966	107,966	137,502	713,990	1,890,580	1,892,240	1,839,243	(52,997)	1,178,250
5620	EquipmentLeases	1,034	2,270	7,412	3,319	4,739	2,266	4,053	25,092	45,000	51,000	71,300	20,300	25,908
5630	Reps&MaintBldng	_	_	2,080	-	1,165	2,582	6,833	12,660	60,000	60,000	37,000	(23,000)	47,340
5800	ProfessServices	_	11,058	_,	_	220	36	7,522	18,836	160,532	159,731	153,981	(5,750)	140,895
5810	Legal	_	-	3,196	54,780	662	-	104	58,742	5,000	69,780	70,780	1,000	11,039
5813	SchPrgAftSchool	_	_	-	-	-	_	_	-	-	-	-	-	-
5814	SchPrgAcadComps	_	_	_	500	98	_	31	629	5,000	5,000	7,000	2,000	4,371
5819	SchlProgs-Other	_	2,050	902	2,461	4,465	2,305	2,014	14,197	30,000	43,000	47,000	4,000	28,803
5820	Audit & CPA	_	_,	-	_,	-	_,	_,	-	12,000	12,000	12,000	-	12,000
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	-	-	-	_	-
5835	Field Trips	_	_	2,808	2,852	780	540	780	7,760	60,000	48,192	48,192	_	40,432
5836	FieldTrip Trans	_	_	_,000	_,002	-	-	-	- ,. 00	-	0, .02		_	
5840	MarkngStdtRecrt	2,000	2,475	2,992	2,103	_	_	_	9,570	24,000	25,500	25,500	_	15,930
5850	Oversight Fees	2,000	2,170	_,002	_,100	_	_	_	-	73,428	73,428	73,428	_	73,428
5857	Payroll Fees	1,918	1,816	1,894	1,865	1,914	1,955	2,493	13,854	25,000	25,000	25,918	918	11,146
5860	Service Fees	-,0.0	-	-,00	1	17	1,252	31,914	33,184	2,000	2,000	64,040	62,040	(31,184)
5861	Prior Year Services	_	_	_		-	-,202	-	-	_,000	_,000		-	-
5863	Prof Developmnt	3,750	2,125	483	470	960	(235)	_	7,552	16,400	65,006	65,006	_	57,453
5864	Prof Dev-Other	-	_,0	4,432	-	-	15,702	1,935	22,069	37,000	36,758	36,023	(735)	14,689
5869	SpEd Ctrct Inst	_	_	3,247	_	_	-	24,251	27,498	46,478	29,676	50,626	20,950	2,179
5870	Livescan	_	_	254	_	_	148	,_5 .	402	5,176	305	1,055	750	(97)
5872	SPED Fees (incl Encroachment)	_	_		_	_	-	_	-	14,116	14,168	12,668	(1,500)	14,168
5875	Staff Recruiting	_	_	_	_	_	_	_	_		- 1,100	.2,000	(.,555)	,
5884	Substitutes	_	_	3,656	964	6,903	3,611	265	15,399	40,000	30,000	30,000	_	14,601
5890	OthSvcsNon-Inst	_	_	-	-	-				20,000	20,000	6,082	(13,918)	20,000
5900	Communications	162	(677)	162	162	_	634	406	847	10,000	9,955	9,955	(10,510)	9,108
5920	TelecomInternet	220	95	95	95	_	-	-	505	30,000	30,000	30,000	_	29,495
5930	PostageDelivery	504	670	561	561	1,148	1,890	_	5,334	10,000	10,000	13,000	3,000	4,666
5940	Technology	-	4,455	9,256	479	479	479	479	15,627	26,934	35,934	29,934	(6,000)	20,307
5990	Prior Year Adj (Services)	_	-,		-113	-113	-113	(16,161)	(16,161)	20,004	30,304	20,004	(0,000)	16,161
0000	SUBTOTAL - Services & Other Operating Exp.	126,913	217,916	241,819	281,681	160,204	314,018	279,859	1,622,410	3,826,100	3,882,039	3,889,457	7,418	2,259,629
	ODDITINE - OCIVIOUS & Other Operating Exp.	120,010	217,010	271,013	201,001	100,204	v .→,v i 0	210,000	1,022,710	0,020,100	0,002,003	0,000,701	7,710	2,200,020

	0 Second Interim Budget s through January 31, 2020		Year To Date								Annual Budget					
MSA	. 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim		
Capital	Outlay & Depreciation															
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	_	_	_	_	-		
6400	EquipFixed	-	-	_	(0)	-	_	_	(0)	44,000	-	-	-	0		
6900	Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	40,972	90,000	157,379	141,079	(16,300)	116,407		
	SUBTOTAL - Capital Outlay & Depreciation	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	40,972	134,000	157,379	141,079	(16,300)	116,407		
Other Outflows																
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	-	_	_	-	-	-	-	-	-		
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	1,259	1,259	-	1,259		
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-		
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	1,259	1,259	-	1,259		
TOTAL EXPENSES		451,731	651,284	664,213	794,041	531,418	708,230	739,229	4,540,145	9,307,706	9,297,641	9,257,152	(40,489)	4,757,496		

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	2,939,938	2,669,419	2,098,994	1,803,556	533,921	355,868	497,310	855,310	776,131	828,914	927,932	936,926	1,199,288	TOTAL
Revenue					·		•		-		-	•		
LCFF Entitlement	86,630	385,827	321,339	740,903	486,005	486,004	740,903	486,004	682,167	829,076	574,177	1,374,446	101,256	7,294,737
Federal Revenue	11,188	-	-	61,527	18,235	(11,188)	147,243	81,901	17,700	-	81,901	-	44,587	453,095
Other State Revenues	14,837	14,837	26,706	67,345	26,706	392,116	(166,942)	101,776	101,776	101,776	101,776	101,776	172,590	1,057,073
Other Local Revenues	-	358	6,747	(35,381)	14,344	(49,648)	8,697	3,931	3,931	3,931	3,931	3,931	71,726	36,499
Total Revenue	112,655	401,022	354,792	834,394	545,290	817,284	729,901	673,612	805,574	934,782	761,785	1,480,153	390,159	8,841,403
Expenses														
Certificated Salaries	198,138	230,542	247,292	273,069	251,514	248,881	259,104	236,762	236,762	236,762	236,762	236,762	118,381	3,010,731
Classified Salaries	54,072	52,825	66,202	65,515	61,140	59,481	62,472	46,373	46,373	46,373	46,373	46,373	23,187	676,760
Benefits	42,589	89,250	89,968	131,408	70,022	139,341	107,897	113,710	113,710	113,710	113,710	113,710	56,855	1,295,878
Books and Supplies	14,441	45,172	3,353	26,790	21,585	(59,344)	24,045	26,064	26,064	26,064	26,064	26,064	13,032	219,395
Services and Operations	126,913	219,213	241,819	281,681	160,204	314,018	279,859	335,681	335,681	335,681	335,681	335,681	335,681	3,637,792
Depreciation / Cap Outlay	15,578	15,578	15,578	15,578	(33,047)	5,853	5,853	9,267	9,267	9,267	9,267	9,267	4,633	91,939
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	1,259	1,259
Total Expenses	451,731	652,581	664,213	794,041	531,418	708,230	739,229	767,857	767,857	767,857	767,857	767,857	553,028	8,933,755
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	537,448	143,893		434,967	13,462	57,363				-	-	-		1,187,133
Accounts Receivable - Current Year			-	-	-	-	-	-	-	-	-	-		-
Other Assets/Accrual Adj	40,871	953	(29,456)	43,712	(67,583)	59,764	(9,213)	-	-	-	-	-		39,047
Fixed Assets - Depreciation Addback	7,500	7,500	7,500	10,720	10,720	10,720	10,720	10,720	10,720	10,720	10,720	10,720		118,980
Fixed Assets - Acquisitions	-	-	-	(1,930,000)			-	-				(465,000)		(2,395,000)
Due To (From)	(31,910)	(32,936)	33,718	124,148	(24,852)	(24,852)	(53,290)							(9,975)
Expenses - Prior Year Accruals	(489,698)	(442,623)	1,111	2,120	(128,017)	(74,953)	-	-	-	-	-	-		(1,132,060)
Accounts Payable - Current Year			(3,236)				414,765	-	-	(82,974)	-	-		328,555
Summer Holdback for Teachers	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346		52,152
Loans Payable (Current)			-		-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	68,557	(318,867)	13,983	(1,309,988)	(191,925)	32,387	367,328	15,066	15,066	(67,908)	15,066	(449,934)		(1,811,168)
Total Change in Cash	(270,519)	(570,425)	(295,438)	(1,269,635)	(178,053)	141,442	358,000	(79,179)	52,783	99,018	8,994	262,362		(1,903,519)
ENDING CASH (9120 Main Only)	2,669,419	2,098,994	1,803,556	533,921	355,868	497,310	855,310	776,131	828,914	927,932	936,926	1,199,288	<<< = 49 days	s cash



MSA-2 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$209,375).

This is an decrease of (\$40,196) from the First Interim Budget projected deficit of (\$169,179).

This will allow MSA-2 to end this fiscal year with a balance of \$807,178, which is 14.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$832,340, which represents 58 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,643,705, which represents 114 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$3,631, or 0.1% of First Interim revenues)

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

LCFF Entitlement projected revenues are \$13,100 higher than in the First Interim Budget, due to average daily attendance (ADA) increasing by 1.3.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$4,000 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$43,827, or 0.8% of First Interim expenses)

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

Salaries and Benefits costs are (\$60,682) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses. Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

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



2019-20 First Interim Budget				Voor	To Date						Annual Budg	ot .	
Actuals through January 31, 2020				i eai	10 Date					,	aiiiuai buug	e.	
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									437	422	423	1	
SUMMARY Revenue													
LCFF Entitlement	63.407	280,885	232,971	534,134	351,711	351,711	534,135	2,348,954	4,981,790	4,819,858	4,832,958	13,100	49%
Federal Revenue		200,000	202,571	56,519	-	-	109,898	166,417	296,037	281,025	280,036	(989)	59%
Other State Revenues	10,858	10,858	19,547	44,384	19,545	31,564	37,664	174,420	385,771	372,197	359,717	(12,481)	
Other Local Revenues	-	-	-	40,353	43,055	(17,333)	-	66,075	206,648	31,069	35,069	4,000	188%
Total Revenue	74,265	291,743	252,518	675,390	414,311	365,942	681,696	2,755,866	5,870,246	5,504,148	5,507,779	3,631	50%
Expenditures	400.004	400.000	470.004	100 501	170.010	100 751	100 111	4 000 440		0.000.450	0.000.504	(40,000)	= 407
Certificated Salaries Classified Salaries	138,221 26,257	180,290 32,653	178,334 43,550	188,561 34,302	179,819 37,643	180,751 38,429	182,144 58,492	1,228,119 271,325	2,279,329 551,004	2,306,450 606,964	2,293,581 565,902	(12,869) (41,062)	54% 48%
Benefits	30.078	73,242	73,510	77,833	50,505	100.152	50,492	457,508	1,029,296	1,029,561	1,022,810	(6,751)	46% 45%
Books and Supplies	33,164	58,417	15,939	3,180	(10,946)	,	18,836	(116,474)	, ,	199,276	210,350	11,074	-55%
Services and Operating Exp.	89,071	112,509	112,705	94,964	42,221	216,963	16,075	684,508	1,611,777	1,461,810	1,555,244	93,434	44%
Depreciation & Cap Outlay Other Outflows	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	140,000	69,266	69,266	- -	20%
Total Expenditures	327,152	467,473	434,399	409,200	270,926	301,608	328,112	2,538,869	5,801,188	5,673,328	5,717,154	43,827	44%
Net Revenues								216,997	69,059	(169,179)	(209,375)	(40,196)	
Net Nevenues								•	,	<u> </u>	(203,573)	(40,130)	
									Fund Balance Beginning Balance Net Revenues Ending Fund	ance (Audited)	1,016,553 (209,375) 807,178		
									Components of Fund Bal. Available For Econ. Uncert. Restricted Balances (Est.) Net Fixed Assets 47.5			12.9% of Exper 0.3% of Exper 0.8% of Exper	nditures
									Ending Fund		,	14.1% of Exper	



	0 First Interim Budget s through January 31, 2020				Year	To Date					P	Annual Budg	et	
MSA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
RFVF	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		,				
8011	ntitlement State Aid	Actuals	148,427	148,427	267,168	267,168	267,168	267,168	1,365,526	3,274,680	3,025,871	3,033,444	7,574	1,660,345
8012	EPA Entitlement	-		-	182,423	-	-	182,424	364,847	699,123	720,461	722,681	2,219	355,614
8019	Prior Year Adjustments	62 407	5,644	01 511	04 540	04 540	04 540	04 540	5,644	1 007 007	1 070 500	1.076.000	2 207	(5,644)
8096	InLieuPropTaxes SUBTOTAL - LCFF Entitlement	63,407 63,407	126,814 280,885	84,544 232,971	84,543 534,134	84,543 351,711	84,543 351,711	84,543 534,135	612,937 2,348,954	1,007,987 4,981,790	1,073,526 4,819,858	1,076,833 4,832,958	3,307 13,100	460,590 2,470,904
	SUBTUTAL - LCFF Entitlement	63,407	200,000	232,971	534,134	351,711	351,711	534,135	2,346,954	4,961,790	4,019,050	4,032,950	13,100	2,470,904
Federal	Revenue													
8181	SpEd - Revenue	_	_	_	_	_	_	_	_	61,381	54,625	52,440	(2,185)	54,625
8220	SchLunchFederal	_	_	_	_	_	_	_	_	-	-	-	(=, 100)	
8290	All Other Federal Revenue	_	_	_	56,519		_	109,898	166,417	234,656	226,400	227,596	1,196	59,983
8295	Prior Year Adjustments (Fed Rev)	-	-	-	_	-	-	_	-	,	,	-	· -	-
	SUBTOTAL - Federal Revenue	-	-	-	56,519	-	-	109,898	166,417	296,037	281,025	280,036	(989)	114,608
									,	,		,	, ,	,
Other St	tate Revenue													
8311	SpEd Revenue	10,858	10,858	19,545	19,545	19,545	19,545	19,545	119,441	283,641	273,661	256,204	(17,457)	154,220
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	12,019	-	12,019	12,312	12,312	12,019	(293)	
8560	StateLotteryRev	-	-	-	24,839	-	-	18,119	42,958	89,818	86,224	91,494	5,270	43,266
8590	AllOthStateRev	-	-	2	-	-	-	-	2	-	-	-	-	(2)
8595	Prior Year Adjustments (Other State Rev)		-	-	-	-	-	-	-			-	-	
	SUBTOTAL - Other State Revenue	10,858	10,858	19,547	44,384	19,545	31,564	37,664	174,420	385,771	372,197	359,717	(12,481)	197,777
Local Re	ovenue													
8600	Other Local Rev	_				2,500		(2,500)	_	4,834	4,728	2,228	(2,500)	4,728
8634	StudentLunchFee	-	-	-	-	2,300	-	(2,300)	_	4,034	4,720	2,220	(2,300)	4,720
8650	Leases &Rentals	-			-			-	_	_	_	_	_	_
8660	Interest	_		_	_		_	_	_	_	_	_	_	_
8698	OthRev-Suspense	_	_	_	_	_	_	_	_	_	-	_	_	_
8701	CMO Fee - MSA-1	_	_	_	_	_	_	_	_	_	_	_	_	_
8702	CMO Fee - MSA-2	_	-	_	_	-	_	_	_	_	-	_	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	8,807	(8,807)	-			-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	8,807	8,807			-	-	(8,807)
8699	Other Revenue Misc Revenue (Suspense)	-	-	-	40,353	40,555	(26,140)	(19,101)	35,667	201,814	26,341	-	(26,341)	(9,326)
8999													_	

2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					A	Annual Budg	et	
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	-	-	-	40,353	43,055	(17,333)	(21,601)	44,474	206,648	31,069	2,228	(28,841)	(13,405)

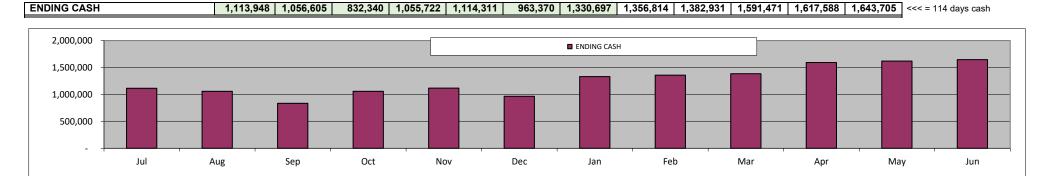
	0 First Interim Budget s through January 31, 2020				Year	To Date					P	Annual Budg	et	
MSA	A 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
	ising & Grants													
8802	Donations - Private	-	-	-	-	-	-	2,500	2,500	-	-	2,500	2,500	(2,500)
8803	Fundraising				-		0	19,101	19,101	-	-	30,341	30,341	(19,101)
	SUBTOTAL - Fundraising & Grants		-	-	-	-	0	21,601	21,601	-	-	32,841	32,841	(21,601)
TOTAL	REVENUE	74,265	291,743	252,518	675,390	414,311	365,942	681,696	2,755,866	5,870,246	5,504,148	5,507,779	3,631	2,748,283
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	78,934	149,886	146,180	157,732	149,165	149,559	158,986	990,441	1,908,969	1,933,190	1,900,171	(33,019)	942,749
1300	Cert Adminis	59,287	30,404	32,154	30,829	30,654	31,192	23,158	237,678	370,360	373,260	393,410	20,150	135,582
	SUBTOTAL - Certificated Salaries	138,221	180,290	178,334	188,561	179,819	180,751	182,144	1,228,119	2,279,329	2,306,450	2,293,581	(12,869)	1,078,331
Classif	ied Salaries													
2100	Instructional Aides	_	3,675	7,025	3,940	4,810	5,345	11,317	36,112	119,885	114,905	104,905	(10,000)	78,793
2200	Classified Support	8.415	9,676	11,698	9,653	9,597	7,986	4,308	61,331	113,390	167,330	167,330	(10,000)	105,998
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	_	-
2400	Clerical & Tech	8,245	19,302	24,827	20,709	23,236	25,099	42,867	164,285	317,729	324,729	293,667	(31,062)	160,444
2900	OtherClassStaff	9,597	-	-	-	_	-	-	9,597	-	-	-		(9,597)
	SUBTOTAL - Classified Salaries	26,257	32,653	43,550	34,302	37,643	38,429	58,492	271,325	551,004	606,964	565,902	(41,062)	335,638
Employ	yee Benefits													
3101	STRS-Certified	13,868	30,775	26,824	32,081	29,638	29,841	29,809	192,836	377,595	377,861	375,903	(1,957)	185,025
3102	STRS-Classified	-	-		109	,			109	-	_	109	109	(109)
3201	PERS-Cert	-	-	1,033	1,079	1,079	1,079	1,079	5,348	_	-	10,000	10,000	(5,348)
3202	PERS-Classified	4,308	6,183	8,129	7,161	7,194	7,297	5,828	46,100	110,201	110,201	107,692	(2,509)	64,100
3301	OASDI/Med-Cert	1,991	2,592	2,578	2,671	2,598	2,611	2,633	17,674	17,000	17,000	24,400	7,400	(674)
3302	OASDI/Med-Class	2,009	2,498	3,332	2,916	2,880	2,940	2,306	18,880	40,000	40,000	35,000	(5,000)	21,120
3401	HlthWelfareCert	2,801	28,734	29,305	28,872	2,261	40,875	23,028	155,877	450,000	450,000	434,706	(15,294)	294,123
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	760	608	1,242	-	-	(387)	2,222	2,500	2,500	5,000	2,500	278
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-		-
3601	WorkersCmp-Cert	5,102	1,701	1,701	1,701	4,856	15,509	(12,107)	18,463	30,000	30,000	28,000	(2,000)	11,537
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
3902	OthBenes-Class		-	-	-		-	-	-	-	-		- (4 == ::	-
	SUBTOTAL - Employee Benefits	30,078	73,242	73,510	77,833	50,505	100,152	52,188	457,508	1,029,296	1,029,561	1,022,810	(6,751)	572,053

) First Interim Budget s through January 31, 2020				Year	To Date					Į.	Annual Budg	et	
MSA	. 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books 8	& Supplies													
4100	Text&CoreCurric	7,485	27,679	-	-	-	-	-	35,164	48,000	37,401	37,641	240	2,237
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	3,000	3,000	2,760	(240)	3,000
4310	Ins Mats & Sups	3,505	-	207	61	227	276	-	4,277	8,000	20,252	28,975	8,723	15,975
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	99	1,832	1,809	1,462	1,029	1,596	21	7,848	9,000	9,000	12,000	3,000	1,152
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	5,000	5,000	3,000	(2,000)	5,000
4340	Educat Software	3,373	1,890	12,087	-	12,025	4,938	-	34,312	57,782	61,907	58,185	(3,722)	27,595
4345	NonInstStdntSup	2,201	-	143	1,540	1,577	95	-	5,556	7,000	13,140	15,140	2,000	7,585
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	1,075	1,075	-	1,075
4410	ClssrmFrnEqp<5k	-	1,880	-	-	-	-	-	1,880	7,000	9,600	9,600	-	7,720
4430	OffceFurnEqp<5k	741	-	-	-	-	-	-	741	3,000	400	430	30	(341)
4440	Computers <\$5k	763	-	-	-	1,031	-	-	1,794	30,000	30,000	28,000	(2,000)	28,206
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	33	-	-	33	-	500	500	-	468
4720	Food:Other Food	715	113	901	31	706	279	73	2,818	9,000	5,000	10,044	5,044	2,182
4990	Prior Year Adj (Mat'ls)	-	-	-	-	(295)	(243,492)	18,526	(225,262)			-	-	225,262
4999	Misc Expenditure (Suspense)	14,282	25,023	792	87	(27,279)	1,244	217	14,366	-	-	-	-	(14,366)
	SUBTOTAL - Books and Supplies	33,164	58,417	15,939	3,180	(10,946)	(235,065)	18,836	(116,474)	189,782	199,276	210,350	11,074	315,750

	First Interim Budget through January 31, 2020				Year	To Date					A	nnual Budg	et	
MSA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	67,601	67,601	67,601	67,601	_	135,202	49,306	454,913	811,213	779,851	779,851	_	324,938
5205	Conference Fees	-	-	-	-	_		-	-	5,000	5,000	5,000	_	5,000
5210	MilesParkTolls	_	_	333	_	_	183	1,030	1,546	5,000	5,000	5,000	_	3,454
5215	TravConferences	_	_	-	_	_	-	-,000	.,0.0	5,000	2,000	2,000	_	2,000
5220	TraLodging	_	_	_	_	_	_	_	_		_,000	_,000	_	_,000
5300	DuesMemberships	_	_	1,070	_	_	4,380	_	5,450	6,000	6,000	6,000	_	550
5450	Other Insurance	6,523	2,174	2,174	2,174	4,222	6,522	(2,174)	21,615	24,000	24,000	24,000	_	2,385
5500	OpsHousekeeping	-	_,	3,762	1,387	1,458	3,672	1,535	11,814	20,000	20,000	20,000	_	8,187
5510	Gas & Electric	_	_		1,007		- 0,072	-,000	71,574	25,550	20,000	20,000	_	-
5610	Rent & Leases	10.833	10.833	10.833	10.833	10,833	10.833	10.833	75.833	145,000	130,000	130,000	_	54,167
5620	EquipmentLeases	1,091	1,091	1,936	1,202	3,554	1,233	1,091	11,197	20,000	20,000	20,000	_	8,803
5630	Reps&MaintBldnq	745	5,544	900	1,113	67	1,200	1,001	8,369	20,000	20,000	20,000		11,631
5800	ProfessServices	745	6,089	300	1,113	-	8,542	1,996	16,627	40,171	34,971	24,771	(10,200)	18,344
5810	Legal	_	0,009	_	45	_	24	1,990	68	20,000	20,000	33,200	13,200	19,932
	SchPrgAftSchool	-	-	-	43	-	24	-	00	20,000	20,000	33,200	13,200	19,932
5813 5814	6	-	-	-	913	-	1,590	803	3,306	19,000	18,000	17,250	- (750)	14 604
	SchPrgAcadComps	-	- 1,195	1,130		- 514	,	4,328	· · · · · ·		1	44,375	(750)	
5819	SchlProgs-Other	-	1,195	1,130	2,907	514	3,115	4,320	13,189	33,000	42,375	,	2,000	29,186
5820	Audit & CPA	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000
5825	DMSBusinessSvcs	-	-	0.450	-	- 0.074	-	-	-	40.000	- 04.000	04.750	-	-
5835	Field Trips	-	-	2,152	564	2,074	564	-	5,354	42,000	34,000	34,750	750	28,646
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	4,640	-	-	-	-	-	4,640	10,000	10,000	10,000	-	5,360
5850	Oversight Fees	-		-	-	-	-			50,357	46,000	46,000	-	46,000
5857	Payroll Fees	1,248	5,024	1,314	(2,302)	1,314	1,302	2,119	10,019	17,000	17,000	17,000	-	6,981
5860	Service Fees	-	-	-	-	-	-	-	-	1,500	1,500	1,500	-	1,500
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	2,392	348	500	-	-	3,240	10,000	10,000	10,000	-	6,761
5864	Prof Dev-Other	-	354	69	-	-	8,918	-	9,341	59,000	46,643	45,262	(1,381)	
5869	SpEd Ctrct Inst	-	-	-	200	-	24,996	-	25,196	75,000	58,204	63,019	4,815	33,008
5870	Livescan	-	-	75	-	-	-	-	75	-	400	400	-	325
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	13,801	8,441	8,441	-	8,441
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	12,838	6,758	16,206	4,905	26,324	67,031	70,000	41,726	126,726	85,000	(25,305)
5890	OthSvcsNon-Inst	-	579	-	-	400	-	-	979	21,045	10,000	10,000	-	9,021
5900	Communications	10	2,450	-	-	(10)	-	-	2,450	-	2,440	2,440	-	(10)
5920	TelecomInternet	-	959	1,437	718	479	479	479	4,551	28,000	7,570	7,570	-	3,019
5930	PostageDelivery	1,019	-	-	504	610	504	80	2,716	6,000	6,000	10,000	4,000	3,284
5940	Technology	-	3,976	2,688	-	-	-	-	6,664	24,690	24,690	20,690	(4,000)	18,026
5990	Prior Year Adj (Services)	-	-	-	-	-	-	(81,675)	(81,675)			-	-	81,675
	SUBTOTAL - Services & Other Operating Exp.	89,071	112,509	112,705	94,964	42,221	216,963	16,075	684,508	1,611,777	1,461,810	1,555,244	93,434	777,302

	0 First Interim Budget s through January 31, 2020				Year	To Date					ı	Annual Budg	et	
MSA	A 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	-	-	_	_	-	_	-	-	-	_	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	70,000	-	-	-	-
6900	Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	70,000	69,266	69,266	-	55,384
	SUBTOTAL - Capital Outlay & Depreciation	10,361	10,361	10,361	10,361	(28,316)	377	377	13,883	140,000	69,266	69,266	-	55,384
Other O	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	_	-	-	_	-	_	_	-	-	-	_	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	327,152	467,473	434,399	409,200	270,926	301,608	328,112	2,538,869	5,801,188	5,673,328	5,717,154	43,827	3,134,459

MSA-2														
WOA-Z	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	1,158,184	1,113,948	1,056,605	832,340	1,055,722	1,114,311	963,370	1,330,697	1,356,814	1,382,931	1,591,471	1,617,588	1,643,705	
Revenue														
LCFF Entitlement	63,407	280,885	232,971	534,134	351,711	351,711	534,135	351,711	351,711	534,134	351,711	351,711	543,027	4,832,959
Federal Revenue	-	-	-	56,519	-	-	109,898	56,519	56,519	56,519	56,519	56,519	(228,635)	220,377
Other State Revenues	10,858	10,858	19,547	44,384	19,545	31,564	37,664	44,384	44,384	44,384	44,384	44,384	(81,006)	315,336
Other Local Revenues	-	-	-	40,353	43,055	(17,333)	-	9,205	9,205	9,205	9,205	9,205	48,628	160,727
Total Revenue	74,265	291,743	252,518	675,390	414,311	365,942	681,696	461,819	461,819	644,242	461,819	461,819	282,014	5,529,399
Fyrance														
Expenses Certificated Salaries	138,221	180,290	178,334	188,561	179,819	180,751	182,144	188,561	188,561	188,561	188.561	188.561	99,692	2,270,614
Classified Salaries	26,257	32,653	43,550	34,302	37.643	38.429	58.492	34,302	34.302	34,302	34,302	34.302	154,725	597.560
Benefits	30,078	73,242	73,510	77,833	50,505	100,152	52,188	77,833	77,833	77,833	77,833	77,833	145,486	992,157
	33,164	73,242 58,417	15.939	3,180	(10,946)	(235,065)	18,836	3,150	3.150	3.150	3.150	3,150	74.452	(26,274)
Books and Supplies		,	- ,	,		, ,	,	,	-,	-,	-,	· · · · · · · · · · · · · · · · · · ·	, -	
Services and Operations	89,071	112,509	112,705	94,964	42,221	216,963	16,075 377	138,909	138,909	138,909	138,909	138,909	34,727	1,413,778
Depreciation / Cap Outlay	10,361	10,361	10,361	10,361	(28,316)	377	3//	10,361	10,361	10,361	10,361	10,361	(55,067)	10,622
Other Outflows	207.450	467,473	434,399	409,200	270,926	301,608	328,112	453,114	453,114	453,114	453,114	453,114	454,016	5,258,456
Total Expenses	327,152	467,473	434,399	409,200	270,926	301,608	320,112	453,114	453,114	453,114	453,114	453,114	454,016	5,256,456
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	418,580	121,163		(33,932)	11,351	25,125								542,287
Accounts Receivable - Current Year				, , ,										-
Other Assets/Accrual Adj	(60,078)	(45,001)	(137,394)	(44,742)	(54,942)	17,783	(98,115)							(422,489)
Fixed Assets - Depreciation Addback	5,833	5,833	5,833	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200	11,200		118,299
Fixed Assets - Acquisitions			·	·		(252,594)								(252,594)
Due To (From)	(9,193)					,	(50,196)							(59,389)
Expenses - Prior Year Accruals	(210,051)	(13,138)	72,132	18,454	(58,617)	(23,001)	81,081	-	-	-	-	-		(133,140)
Accounts Payable - Current Year	63,560	49,530	10,833	·	, , ,	,	63,560	-	-	-	-	-		187,483
Summer Holdback for Teachers			6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212		62,120
Loans Payable (Current)			-	_	-	-	-	-	-	-	-	-		· -
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
Total Other Transactions	208,651	118,387	(42,384)	(42,808)	(84,796)	(215,276)	13,742	17,412	17,412	17,412	17,412	17,412		42,576
Total Change in Cash	(44,236)	(57,343)	(224,265)	223,382	58,589	(150,941)	367,327	26,117	26,117	208,540	26,117	26,117		313,518
Total Change in Cash	(44,236)	(57,343)	(224,265)	223,382	58,589	(150,941)	367,327	26,117	26,117	208,540	26,117	26,117		31



MSA-3 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$472,020).

This is an decrease of (\$84,537) from the First Interim Budget projected deficit of (\$387,483).

This will allow MSA-3 to end this fiscal year with a balance of \$574,990, which is 8.8% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$486,379, which represents 27 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$782,842, which represents 44 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$50,357), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$105,962) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 9.8.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$34,180, or 0.5% of First Interim expenses)

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

Salaries and Benefits costs are (\$125,626) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$2,245 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					A	Annual Budç	jet	
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									480	484	474	(10)	
SUMMARY													
Revenue													
LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	703,984	2,652,758	5,299,249	5,305,223	5,199,261	(105,962)	51%
Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	113,489	251,373	261,041	258,111	(2,930)	44%
Other State Revenues	12,672	12,672	22,810	59,300	22,810	117,085	58,818	306,167	479,371	491,717	550,252	58,535	56%
Other Local Revenues	-	548	-	4,036	3,017	(16,312)	(22,913)	(31,625)	36,129	31,418	31,418	- (70.077)	-101%
Total Revenue	92,310	330,894	285,486	713,236	419,712	390,352	808,798	3,040,789	6,066,121	6,089,399	6,039,042	(50,357)	50%
Expenditures													
Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	172,455	1,195,779	2,209,823	2,173,954	2,115,400	(58,554)	57%
Classified Salaries	55,519	49,542	75,246	73,847	75,369	73,863	59,422	462.808	616,864	748,562	745,562	(3,000)	62%
Benefits	37,245	72,891	103,601	66,504	59,623	105,737	67,551	513,152	1,039,594	1,075,518	1,011,446	(64,072)	51%
Books and Supplies	23,012	19,767	26,833	43,468	25,382	(8,296)	18,978	149,143	155,103	285,022	245,611	(39,411)	61%
Services and Operating Exp.	120,333	123,760	129,243	362,994	220,223	212,727	131,494	1,300,775	1,910,596	2,186,978	2,383,951	196,973	55%
Depreciation & Cap Outlay	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	37%
Other Outflows	-	-	-	-	-	-	-	-	-	2,845	2,845	-	0%
Total Expenditures	362,425	442,023	527,867	735,702	543,514	562,227	450,234	3,623,992	5,999,656	6,476,882	6,511,062	34,180	56%
								/===				(2.1	
Net Revenues								(583,203)	66,465	(387,483)	(472,020)	(84,537)	
									Fund Balance				
									0 0	lance (Audited)	1,047,010		
									Net Revenues		(472,020)		
									Ending Fund	Balance	574,990		
									Components	of Fund Bal.			
									Available For	Econ. Uncert.	523,731	8.0% of Exper	nditures
									Restricted Ba	lances (Est.)	18,400	0.3% of Exper	nditures
									Net Fixed Ass	sets	32,859	0.5% of Exper	nditures
									Ending Fund	Balance	574,990	8.8% of Expe	nditures



2019-20 First Interim Budget Actuals through January 31, 2020	Year To Date		Δ	nnual Budg	et	
MSA 3	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals		Board- Approved First Interim Budget			Actuals as % of Second Interim

										Adopted	Board- Approved	Proposed Second	Variance	2nd Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	(July 1) Budget	First Interim Budget	Interim Budget	From 1st Interim	Budget Remaining
	NOE DETAIL	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	7101000		200900			
LCFF E	ntitlement	7 totadio	7 lotadio	Tiotadio										
8011	State Aid	-	164,011	164,011	295,220	295,220	295,220	295,220	1,508,902	3,430,548	3,253,329	3,188,914	(64,415)	1,744,427
8012	EPA Entitlement	-	_	_	211,435	_	-	211,435	422,870	762,194	820,647	804,030	(16,617)	397,777
8019	Prior Year Adjustments	-	5,667	-	_	-	-	_	5,667	-	-	-	-	(5,667)
8096	InLieuPropTaxes	73,998	147,997	98,665	98,665	98,665	-	197,329	715,319	1,106,507	1,231,247	1,206,317	(24,930)	515,928
	SUBTOTAL - LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	703,984	2,652,758	5,299,249	5,305,223	5,199,261	(105,962)	2,652,465
Federal	Revenue													
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	61,250	63,750	61,200	(2,550)	63,750
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	113,489	190,123	197,291	196,911	(380)	83,802
8295	Prior Year Adjustments (Fed Rev)		-	-	-	-		-	-			-	-	
	SUBTOTAL - Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	113,489	251,373	261,041	258,111	(2,930)	147,552
Other C	state Revenue													
8311	SpEd Revenue	12.672	12,672	22,810	22,810	22,810	22,810	22,810	139,394	257,250	259,318	247,191	(12,127)	119,924
8520	SchoolNutrState	12,072	12,072	22,010	22,010	22,010	22,010	22,010	139,394	237,230	259,516	247,191	(12,127)	119,924
8550	MandCstReimburs	-	-	-	-	-	14,490	-	14,490	13,490	13,490	14,490	1,000	(1,000)
8560	StateLotteryRev	-	_	_	25,166	_	14,430	36,008	61,175	95,397	96,163	102,465	6,302	34,989
8590	AllOthStateRev	_	_		11,323	_	79,785	50,000	91,108	113,234	122,746	186,106	63,360	31,638
8595	Prior Year Adjustments (Other State Rev)	_	_		11,525		13,103		31,100	110,204	122,740	100,100	-	51,050
0000	SUBTOTAL - Other State Revenue	12,672	12,672	22,810	59,300	22,810	117,085	58,818	306,167	479,371	491,717	550,252	58,535	185,551
	SSETSTAL SUID SUID NOVOING	,	12,012	22,010	00,000	22,010	111,000	00,010	000,107	47.0,07.1	401,717	000,202	00,000	100,001
Local R	levenue													
8600	Other Local Rev	-	_	_	_	_	_	_	-	_	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	_	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	(16,964)	16,964	-			-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	(52,345)	(52,345)			-	-	52,345
8699	Other Revenue	-	-	-	3,839	3,214	652	(7,704)	-]	36,129	31,418	1,025	(30,393)	31,418

	0 First Interim Budget s through January 31, 2020				Year	To Date					,	Annual Budg	jet	
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
8999	Misc Revenue (Suspense)	-	548	-	197	(197)	-	-	548	-	-	-	-	(548)
	SUBTOTAL - Local Revenue	-	548	-	4,036	3,017	(16,312)	(43,085)	(51,797)	36,129	31,418	1,025	(30,393)	83,215

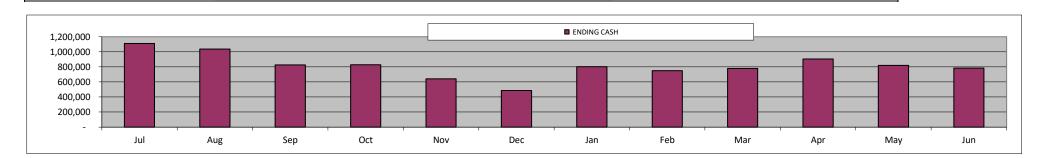
	0 First Interim Budget s through January 31, 2020				Year	To Date					ı	Annual Budç	jet	
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	_	_	_	_	_	_	_	_	_	_	_	_	_
8803	Fundraising	_	_	_	_	_	(0)	20,172	20,172	_	_	30,393	30,393	(20,172)
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	(0)	20,172	20,172	-	-	30,393	30,393	(20,172)
TOTAL	REVENUE	92,310	330,894	285,486	713,236	419,712	390,352	808,798	3,040,789	6,066,121	6,089,399	6,039,042	(50,357)	3,048,611
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	70,324	141,507	145,035	146,074	146,932	141,638	136,629	928,138	1,854,887	1,734,042	1,664,777	(69,265)	805,904
1300	Cert Adminis	50,351	28,916	42,270	37,176	36,876	36,226	35,826	267,641	354,936	439,912	450,622	10,710	172,271
	SUBTOTAL - Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	172,455	1,195,779	2,209,823	2,173,954	2,115,400	(58,554)	978,175
														_
	ed Salaries		00.000	00.040	75.400	00.000	00.074	E4 0 40	044.500		505 440	405.440	(400,000)	000 500
2100	Instructional Aides	-	20,629	30,640	75,120	33,382	32,871	51,949	244,590	-	525,110	405,110	(120,000)	280,520
2200 2300	Classified Support Classified Admin	-	3,387	16,652	19,478	25,350	23,325	17,617	105,809	-	49,140	166,140	117,000	(56,669)
2400	Classified Admiri Clerical & Tech	22,515	22,836	21,264	16,633	16,637	16,993	(4,469)	112,408	174,311	174,311	174,311	-	61,903
2900	OtherClassStaff	33.004	2.691	6.689	(37,384)	10,037	675	(5,675)	112,400	442,552	(0)	· · · · · · · · · · · · · · · · · · ·	-	(0)
2900	SUBTOTAL - Classified Salaries	55.519	49.542	75,246	73,847	75,369	73,863	59,422	462.808	616,864	748,562	745,562	(3,000)	285,754
			-10,0-12	10,240	10,041	. 0,000	10,000	00,422	402,000	010,004	140,002	140,002	(0,000)	200,104
Employ	ree Benefits													
3101	STRS-Certified	14,699	28,284	28,201	32,019	29,317	28,265	28,315	189,100	364,450	448,564	355,962	(92,602)	259,464
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	555	1,222	1,222	1,222	1,222	1,222	6,666	-	-	10,000	10,000	(6,666)
3202	PERS-Classified	10,704	8,654	12,272	11,403	11,683	11,365	10,945	77,026	127,691	137,381	147,381	10,000	60,355
3301	OASDI/Med-Cert	1,748	2,642	3,093	3,038	3,079	2,961	2,881	19,441	30,904	31,204	31,704	500	11,763
3302	OASDI/Med-Class	4,234	3,778	5,740	5,633	5,746	5,631	4,216	34,977	47,190	48,950	51,950	3,000	13,973
3401	HlthWelfareCert	-	26,555	51,119	11,235	3,899	54,340	10,002	157,150	420,000	382,596	370,596	(12,000)	225,445
3402	HlthWelfareCert	-	-	-	-		-	8,000	8,000	-	-	15,000	15,000	(8,000)
3501	UI-Certificated	-	469	-	-	1,817	-	-	2,286	1,346	1,346	3,346	2,000	(940)
3502	UI-Classified	-	-	-	-	-		-	-	76	76	76	-	76
3601	WorkersCmp-Cert	5,861	1,954	1,954	1,954	2,859	1,954	1,954	18,490	17,937	25,402	25,402	-	6,912
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	0	-	-	-	-	12	12	-	-	20	20	(12)
3902	OthBenes-Class		-	-	-	-	-	4	4	30,000	-	10	10	(4)
	SUBTOTAL - Employee Benefits	37,245	72,891	103,601	66,504	59,623	105,737	67,551	513,152	1,039,594	1,075,518	1,011,446	(64,072)	562,366

	0 First Interim Budget s through January 31, 2020				Year ⁻	Γο Date					Į.	Annual Budç	jet	
MSA	١3	Jul Actuals /	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books {	& Supplies													
4100	Text&CoreCurric	-	7,773	22,582	14,544	-	-	10,845	55,743	30,000	71,000	56,000	(15,000)	15,257
4200	BooksOthRefMats	-	238	681	-	-	-	-	919	4,000	4,000	4,000	-	3,081
4310	Ins Mats & Sups	-	-	-	(109)	9,993	(270)	263	9,877	27,083	91,962	65,512	(26,450)	82,085
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	761	761	-	761
4320	Office Supplies	55	68	1,533	387	8	614	17	2,681	11,000	11,000	14,000	3,000	8,319
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	500	500	500	-	500
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	1,500	1,500	1,500	-	1,500
4335	PE Supplies	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4340	Educat Software	-	3,738	2,205	8,266	12,900	5,050	-	32,159	48,060	49,335	54,085	4,750	17,176
4345	NonInstStdntSup	-	7,950	-	-	-	54	-	8,004	7,000	12,991	12,991	-	4,987
4346	TeacherSupplies	-	-	-	-	2	20	-	22	1,000	1,000	1,000	-	978
4350	Cust. Supplies	-	-	-	-	-	-	-	-	300	300	300	-	300
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	500	500	500	-	500
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	8,120	8,120	8,120	-	8,120
4440	Computers <\$5k	-	-	-	-	-	-	-	-	7,400	19,740	13,029	(6,711)	19,740
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	6,640	10,312	11,312	1,000	10,312
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(13,764)	7,853	(5,911)			-	-	5,911
4999	Misc Expenditure (Suspense)	22,957	-	(167)	20,380	2,479	_	-	45,649	-	-	-	-	(45,649)
	SUBTOTAL - Books and Supplies	23,012	19,767	26,833	43,468	25,382	(8,296)	18,978	149,143	155,103	285,022	245,611	(39,411)	135,879

	First Interim Budget Sthrough January 31, 2020				Year 1	To Date					A	Annual Budç	jet	
MSA	. 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	s & Other Operating Expenses													
5101	CMO Fees	74,594	74,594	74,594	_	149,189	69,651	69,651	512,273	895,132	860,526	860,526	_	348,253
5205	Conference Fees	-	-	_	-	_	-	-	-	_	-	-	_	-
5210	MilesParkTolls	-	-	_	-	-	-	_	-	2,244	2,244	2,244	-	2,244
5215	TravConferences	-	_	_	_	_	_	_	-		, - l	, <u> </u>	-	´-
5220	TraLodging	-	-	_	-	-	-	_	-	1,500	1,500	1,500	-	1,500
5300	DuesMemberships	-	-	_	1,000	144	3,660	255	5,059	10,300	10,300	8,800	(1,500)	5,241
5450	Other Insurance	6,228	2,076	2,076	2,076	4,961	2,076	2,076	21,569	27,808	27,808	27,808	-	6,239
5500	OpsHousekeeping	-	-	_	(197)	-	-	_	(197)	5,150	5,150	2,150	(3,000)	5,347
5510	Gas & Electric	-	-	_	-	-	-	_	` -	-	-	-	-	-
5610	Rent & Leases	21,250	21,250	21,250	265,757	33,411	33,410	20,306	416,633	255,000	499,507	523,507	24,000	82,874
5620	EquipmentLeases	613	744	2,185	613	2,372	2,491	613	9,629	16,068	16,068	16,068	-	6,439
5630	Reps&MaintBldng	-	-	_	-	_	_	_	-	3,000	3,000	3,000	-	3,000
5800	ProfessServices	-	13,718	_	3,625	-	3,625	7,097	28,065	70,619	70,619	70,619	-	42,554
5810	Legal	_	· _	_	65,184	(24,295)	6,968	19,750	67,606	50,000	63,673	91,623	27,950	(3,933)
5813	SchPrgAftSchool	_	_	_	_	-	_	_	_	113,234	(0)	(0)	-	(0)
5814	SchPrgAcadComps	_	_	_	_	_	_	165	165	5,000	5,000	5,000	_	4,835
5819	SchlProgs-Other	-	548	7,292	-	1,500	6,882	2,807	19,028	35,305	34,355	47,955	13,600	15,326
5820	Audit & CPA	_	_	_	_	-	_	_	_	10,313	10,313	10,313	-	10,313
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	_	_	-	_	-
5835	Field Trips	_	_	3,284	945	893	1,013	_	6,135	34,987	34,922	22,922	(12,000)	28,787
5836	FieldTrip Trans	_	_	_	_	_	-	_	_	_	_	-	-	-
5840	MarkngStdtRecrt	_	1,588	931	1,300	_	2,300	_	6,119	10,000	10,000	10,000	_	3,881
5850	Oversight Fees	_	_	_	-	_	-	_	_	53,481	53,481	53,481	_	53,481
5857	Payroll Fees	10,288	1,493	1,623	(7,052)	1,582	1,610	2,407	11,951	25,714	25,714	25,714	_	13,763
5860	Service Fees	_	_	_	-	50	-	_	50	515	515	515	_	465
5861	Prior Year Services	-	-	_	-	-	-	_	-	_	_	-	-	-
5863	Prof Developmnt	4,000	765	_	5,248	-	(5,050)	_	4,963	6,500	45,976	41,888	(4,088)	41,013
5864	Prof Dev-Other	_	-	_	-	-	12,000	_	12,000	19,928	20,088	20,316	228	8,088
5869	SpEd Ctrct Inst	-	-	5,294	-	-	-	16,868	22,162	98,800	135,182	148,865	13,683	113,020
5870	Livescan	-	_	63	_	_	_	_	63	-	500	500	· _	437
5872	SPED Fees (incl Encroachment)	-	-	_	-	-	-	_	-	12,740	12,740	12,740	-	12,740
5875	Staff Recruiting	-	-	_	-	-	-	_	-	309	309	309	-	309
5884	Substitutes	-	-	3,047	21,351	47,152	67,565	_	139,115	55,378	143,708	282,408	138,700	4,593
5890	OthSvcsNon-Inst	_	_	-	-	· -	-	_	_	13,390	13,390	13,390	-	13,390
5900	Communications	(0)	_	_	-	_	299	_	299	9,962	9,962	9,362	(600)	9,663
5920	TelecomInternet	2,354	2,530	2,528	2,667	2,693	2,685	2,685	18,142	36,000	36,000	36,000	- '	17,858
5930	PostageDelivery	1,007	-	503	-	93	987	-	2,589	6,896	6,896	6,896	-	4,306
5940	Technology	· -	4,455	4,573	479	479	556	479	11,021	25,325	26,329	26,329	-	15,309
5990	Prior Year Adj (Services)	_	-	-	-	_	_	(13,663)	(13,663)	,		-	-	13,663
	SUBTOTAL - Services & Other Operating Exp.	120,333	123,760	129,243	362,994	220,223	212,727	131,494	1,300,775	1,910,596	2,186,978	2,383,951	196,973	886,203

	0 First Interim Budget s through January 31, 2020	_			Year ⁻	To Date					ı	Annual Budç	jet	
MSA	A 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	-	_	_	_	_	_	_	-	-
6400	EquipFixed	-	-	_	-	-	_	-	-	-	-	-	-	-
6900	Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	1,668
	SUBTOTAL - Capital Outlay & Depreciation	5,640	5,640	5,640	5,640	(20,891)	334	334	2,335	67,677	4,004	6,249	2,245	1,668
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	-	-	_	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	2,845	2,845	-	2,845
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	•	2,845	2,845	-	2,845
TOTAL	EXPENSES	362,425	442,023	527,867	735,702	543,514	562,227	450,234	3,623,992	5,999,656	6,476,882	6,511,062	34,180	2,852,890

MCA 2														
MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	991,716	1,109,890	1,035,546	826,511	826,940	641,766	486,379	801,980	749,718	778,795	904,692	819,153	782,842	TOTAL
Revenue														
LCFF Entitlement	73,998	317,675	262,676	605,320	393,885	295,220	703,984	393,885	425,997	572,044	360,609	360,609	433,359	5,199,260
Federal Revenue	5,640	-	-	44,581	-	(5,640)	68,908	-	49,228	-	-	49,228	15,625	227,570
Other State Revenues	12,672	12,672	22,810	59,300	22,810	117,085	58,818	59,300	59,300	59,300	59,300	59,300	(31,599)	571,066
Other Local Revenues	-	548	-	4,036	3,017	(16,312)	(22,913)	9,229	9,229	9,229	9,229	9,229	(46,999)	(32,478)
Total Revenue	92,310	330,894	285,486	713,236	419,712	390,352	808,798	462,414	543,754	640,573	429,138	478,365	370,386	5,965,418
_														
Expenses	400.075	470 400	407.005	400.050	400.000	477.004	470 455	474 000	474 000	474.000	474 000	474 000	05.545	0.400.400
Certificated Salaries	120,675	170,423	187,305	183,250	183,808	177,864	172,455	171,029	171,029	171,029 57.813	171,029 57.813	171,029	85,515	2,136,439
Classified Salaries	55,519	49,542	75,246	73,847	75,369	73,863 105,737	59,422	57,813	57,813	- ,	- ,	57,813 86,024	28,906	780,778
Benefits	37,245	72,891 19,767	103,601 26,833	66,504 43,468	59,623	,	67,551	86,024 15,592	86,024 15,592	86,024 15,592	86,024 15,592	15,592	43,012 7,796	986,284
Books and Supplies	23,012	123.760	129.243	362.994	25,382	(8,296) 212,727	18,978	193.696	,	193.696	193.696	193.696	98,052	234,898
Services and Operations	120,333	-,	-, -	,	220,223	,	131,494 334	193,696	193,696 400	193,696	,	193,696	,	2,367,307
Depreciation / Cap Outlay Other Outflows	5,640	5,640	5,640	5,640	(20,891)	334	334	335	335	335	400 335	335	3,449 167	7,784 1.841
Total Expenses	362,425	442,023	527,867	735,702	543,514	562,227	450,234	524,888	524,888	524,888	524,888	524,888	266,897	6,515,331
Total Expenses	302,423	442,023	327,007	733,702	343,314	302,227	430,234	324,000	324,000	324,000	324,000	324,000	200,097	0,515,551
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	510.165	129,041			11,368	42,835								693,408
Accounts Receivable - Current Year	010,100	120,011			11,000	12,000								-
Other Assets/Accrual Adj	74,527	21,250	105,835	(28,335)	(100,206)	(64,235)	(53,175)							(44,338)
Fixed Assets - Depreciation Addback	5,640	5,640	5,640	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414	5,414		65,646
Fixed Assets - Acquisitions	0,010	0,010	0,010	0, 111	0,111	0, 111	0, 111	0,111	0, 111	0, 111	0,111	0,111		-
Due To (From)	_	_	_	_	_	_	_	_	_	_	_	_		_
Expenses - Prior Year Accruals	(202,043)	(119,146)	(97,896)	41.017	17,254	27,676			_	_	_	_		(333,138)
Accounts Payable - Current Year	(===,==;=)	(****,****)	14,969	,	,,,	_,,,,,			_	_	_	_		14,969
Summer Holdback for Teachers			4.798	4,798	4,798	4,798	4,798	4,798	4,798	4.798	4.798	4,798		47,980
Loans Payable (Current)			-	-	_	_	_	-	_	, -	_	-		-
Loans Payable (Long Term)			-	-	-	-	-	_	-	-	-	_		_
Total Other Transactions	388,288	36,785	33,346	22,894	(61,372)	16,488	(42,963)	10,212	10,212	10,212	10,212	10,212		444,528
							-1	155.55						
Total Change in Cash	118,174	(74,344)	(209,035)	429	(185,174)	(155,387)	315,601	(52,262)	29,078	125,896	(85,539)	(36,311)		(105,385)
ENDING CASH	1,109,890	1,035,546	826,511	826,940	641,766	486,379	801,980	749,718	778,795	904,692	819,153	782,842	<<< = 44 days c	ash



MSA-4 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$669,276).

This is an increase of \$11,833 from the First Interim Budget projected deficit of (\$681,108).

This will allow MSA-4 to end this fiscal year with a balance of \$653,453, which is 27.9% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,155,845, which represents 180 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,155,845, which represents 180 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$2,254), or -0.1% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$23,390) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 2.14.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$8,322 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$14,086), or -0.6% of First Interim expenses)

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

Salaries and Benefits costs are (\$31,334) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$16,977) lower than in the First Interim Budget, reflecting updated depreciation and encroachment projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					A	nnual Budg	jet	
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Projected Average Daily Attendance:									158	125	123	(2)	
SUMMARY													
Revenue	04.070	400.047	00.400	000 440	400.000	400 400	040 045	040 404	4 000 000	4 450 040	4 400 450	(00.000)	C 40/
LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	242,345	912,484	1,836,399	1,459,840	1,436,450	(23,390)	64%
Federal Revenue	1,966	3,978	2,642	24,534	2,642	-	34,179	69,943	108,918	86,371	101,113	14,742	69%
Other State Revenues	5,765	11,517	7,681	21,256	7,681	11,102	22,381	87,382	147,538	117,567	115,640	(1,927)	76%
Other Local Revenues	(23,540)	400.440	-	24,711	440.050	(86,297)	(3,591)	(88,717)	113,837	11,189	19,511	8,322	-455%
Total Revenue	8,864	122,142	100,521	279,948	146,359	27,944	295,314	981,091	2,206,692	1,674,967	1,672,714	(2,254)	59%
Expenditures													
Certificated Salaries	32,099	74,665	81,110	75,037	79,152	77,471	73,829	493,363	903,472	918,338	907,211	(11,127)	54%
Classified Salaries	4,663	12,095	18,777	18,118	18,363	18,099	(26,882)	63,234	129,093	172,979	133,566	(39,413)	47%
Benefits	7,669	17,652	30,319	46,005	20,731	31,702	45,963	200,041	403,907	365,425	384,631	19,206	52%
Books and Supplies	13	6,025	1,107	2,981	3,304	19,621	(6,811)	26,240	70,662	81,483	78,994	(2,489)	33%
Services and Operating Exp.	7,456	35,198	30,994	239,401	55,792	53,502	96,084	518,429	656,258	798,540	835,253	36,713	62%
Depreciation & Cap Outlay	-	-	-	-	-	5,375	-	5,375	19,312	19,312	2,335	(16,977)	230%
Other Outflows	1,546	3,099	2,065	2,065	2,065	-	(10,839)	-	-	-	-	-	-
Total Expenditures	53,448	148,733	164,373	383,607	179,407	205,770	171,343	1,306,681	2,182,703	2,356,076	2,341,990	(14,086)	56%
Net Revenues								(325,590)	23,989	(681,108)	(669,276)	11,833	
Net Revenues								(323,390)	23,909	(001,100)	(003,270)	11,033	
									Fund Balance	•			
									Beginning Ba	lance (Audited)	1,322,729		
									Net Revenue	s ,	(669,276)		
									Ending Fund	Balance	653,453		
									•	of Fund Bal.			
									Available For			26.4% of Expe	
									Restricted Ba	` ,	,	0.7% of Exper	
									Net Fixed Ass			0.9% of Exper	
									Ending Fund	Balance	653,453	27.9% of Exp	enditures



2019-20 First Interim Budget Actuals through January 31, 2020	Year To Date		ļ	Annual Budg	et	
MSA 4	Jul Actuals Aug Actuals Sep Actuals Oct Actuals Nov Actuals Dec Actuals Jan Actuals		Board- Approved First Interim Budget			Actuals as % of Second Interim

										Adopted	Board- Approved	Proposed Second	Variance	2nd Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	(July 1) Budget	First Interim Budget	Interim Budget	From 1st Interim	Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E	ntitlement													
8011	State Aid	-	57,300	57,300	103,139	103,139	103,139	103,139	527,156	1,210,872	919,693	905,525	(14,168)	392,537
8012	EPA Entitlement	-	-	-	73,409	-	-	73,410	146,819	261,270	221,295	217,517	(3,778)	74,476
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	24,673	49,347	32,898	32,898	32,897	-	65,796	238,509	364,257	318,852	313,408	(5,444)	80,344
	SUBTOTAL - LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	242,345	912,484	1,836,399	1,459,840	1,436,450	(23,390)	547,357
Fodoral	Revenue													
8181	SpEd - Revenue	1,966	3,978	2,642	2,642	2,642	_	5,284	19,156	34,918	27,690	27,690	_	8,534
8220	SchLunchFederal	-	-				_		-	-	-	-	_	-
8290	All Other Federal Revenue	_	_	_	21,892	_	_	28,895	50,787	74,000	58,681	73,423	14,742	7,894
8295	Prior Year Adjustments (Fed Rev)	_	_	_		_	_		-	,		-	-	-
	SUBTOTAL - Federal Revenue	1,966	3,978	2,642	24,534	2,642	-	34,179	69,943	108,918	86,371	101,113	14,742	16,429
												-		
	tate Revenue													
8311	SpEd Revenue	5,765	11,517	7,681	16,242	7,681	-	15,361	64,246	103,578	82,136	82,136	-	17,890
8520	SchoolNutrState	-	-	-	-	-	.	-		-	-	.	-	-
8550	MandCstReimburs	-	-	-		-	6,440		6,440	6,912	6,912	6,440	(472)	472
8560	StateLotteryRev	-	-	-	5,014	-	4,662	7,020	16,696	37,048	28,519	27,064	(1,455)	11,823
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-
8595	Prior Year Adjustments (Other State Rev) SUBTOTAL - Other State Revenue	5,765	11,517	7,681	21,256	7,681	11,102	22,381	87,382	147,538	117,567	115,640	(1,927)	30,185
	SUBTUTAL - Other State Revenue	5,765	11,517	7,001	21,250	7,001	11,102	22,301	01,302	147,536	117,567	115,040	(1,321)	30,105
Local R	evenue													
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 8702	CMO Fee - MSA-1 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 8703	CMO Fee - MSA-2 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	_	_	_	_	_	-	_	_ [_	_ [_	-	-
8705	CMO Fee - MSA-5						_		_ [_	_ [
8706	CMO Fee - MSA-6	_		_	_	_	_	_	_ [_	_	_	_	_
8707	CMO Fee - MSA-7	_	_	_	_	_	_	_	_	_	_	_	_	_
8708	CMO Fee - MSA-8	_	_	_	_	_	_	_	_	_	_	-	_	_
8709	CMO Fee - MSA-SA	_	_	_	_	_	_	_	_	_	_	_	_	_
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	(91,712)	91,712	-			-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	(95,303)	(95,303)			-	-	95,303
8699	Other Revenue	-	-	-	1,171	-	5,415	(6,586)	-	113,837	11,189	8,322	(2,867)	11,189

	0 First Interim Budget s through January 31, 2020				Year	To Date					,	Annual Budg	jet	
MSA	4	Jul Actuals	Aug Actuals	Sep Actuals	oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
8999	Misc Revenue (Suspense)	(23,540)	-	-	23,540	-	-	-	-	-	-	-	-	
	SUBTOTAL - Local Revenue	(23,540)	-	-	24,711	-	(86,297)	(10,177)	(95,303)	113,837	11,189	8,322	(2,867)	106,492

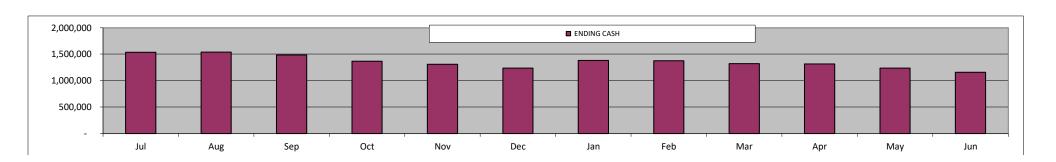
	0 First Interim Budget s through January 31, 2020				Year	To Date					,	Annual Budg	jet	
MSA	A 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundra	ising & Grants													-
8802	Donations - Private	_	_			_	_		_	_	_	_	_	_
8803	Fundraising							6,586	6,586			11,189	11,189	(6,586)
0000	SUBTOTAL - Fundraising & Grants							6,586	6,586	_	_	11,189	11,189	(6,586)
	CODICIAL -1 undraising a Grants							0,000	0,000			11,100	11,100	(0,000)
TOTAL	REVENUE	8,864	122,142	100,521	279,948	146,359	27,944	295,314	981,091	2,206,692	1,674,967	1,672,714	(2,254)	693,876
EXPEN	SES													
Cortific	ated Salaries													
1100	TeacherSalaries	16,000	59,537	64,032	59,778	63,426	62,043	53,712	378,527	709,978	724,844	713,114	(11,730)	346,317
1300	Cert Adminis	16,099	15,128	17,078	15,260	15,726	15,428	20,117	114,836	193,494	193,494	194,097	603	78,658
1300	SUBTOTAL - Certificated Salaries	32,099	74,665	81,110	75,037	79,152	77,471	73,829	493,363	903,472	918,338	907,211	(11,127)	424,975
	ODIOTAL - Ocitinoated Galaries	02,000	74,000	01,110	70,007	75,102	11,411	70,020	430,000	300,472	310,000	307,211	(11,121)	424,570
Classifi	ied Salaries													
2100	Instructional Aides	_	3,421	10,103	22,536	13,831	13,567	(44,192)	19,267	_	95,275	53,330	(41,945)	76,008
2200	Classified Support	_	_	_	-	-	-	12,652	12,652	_	29,000	29,000	-	16,348
2300	Classified Admin	-	-	-	_	-	-	_	_	-	-	_	-	-
2400	Clerical & Tech	4,663	4,310	4,310	4,310	4,532	4,532	4,658	31,315	77,704	48,704	51,236	2,532	17,389
2900	OtherClassStaff	-	4,364	4,364	(8,728)	-	-	-	-	51,389	-	-	-	-
	SUBTOTAL - Classified Salaries	4,663	12,095	18,777	18,118	18,363	18,099	(26,882)	63,234	129,093	172,979	133,566	(39,413)	109,745
Employ	vee Benefits													
3101	STRS-Certified	3,565	12,186	12,835	12,779	13,847	14,514	11,691	81,417	153,487	153,487	153,487	_	72,070
3102	STRS-Classified	-	746	1,355	1,630	1,384	1,492	1,492	8,100	-	-	8,100	8,100	(8,100)
3201	PERS-Cert	_	-	-	-	-		-,	-	_	_	-	-	-
3202	PERS-Classified	884	1,490	1,865	1,818	1,279	1,654	3,779	12,768	26,722	26,722	27,134	412	13,954
3301	OASDI/Med-Cert	465	1,080	1,170	1,379	1,536	1,284	1,971	8,886	17,059	17,059	15,199	(1,860)	8,174
3302	OASDI/Med-Class	357	925	1,436	1,386	1,271	1,385	2,220	8,980	9,876	9,876	12,430	2,554	896
3401	HlthWelfareCert	_	276	10,844	25,344	217	10,560	23,996	71,237	168,000	148,000	153,000	5,000	76,763
3402	HlthWelfareCert	-	-	-	_	-	-	_	-	-	-	5,000	5,000	-
3501	UI-Certificated	-	134	-	854	-	-	-	988	449	449	449	-	(539)
3502	UI-Classified	-	-	-	-	-	-	-	-	65	65	65	-	65
3601	WorkersCmp-Cert	2,398	814	814	814	1,197	814	814	7,665	8,750	9,768	9,768	-	2,103
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	19,500	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	7,669	17,652	30,319	46,005	20,731	31,702	45,963	200,041	403,907	365,425	384,631	19,206	165,384

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					A	Annual Budg	jet	
MSA	. 4	Jul Actuals A	ug Actuals	Sep Actuals C	Oct Actuals	Nov Actuals	Dec Actuals 、	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books 8	& Supplies													
4100	Text&CoreCurric	-	4,272	-	-	-	-	-	4,272	-	5,128	5,489	361	856
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	1,371	-	196	-	(280)	-	1,287	10,744	26,331	26,981	650	25,044
4315	OthrSupplies	-	270	-	-	-	-	-	270	-	270	270	-	-
4320	Office Supplies	13	112	-	965	267	506	13	1,876	11,000	21,000	21,000	-	19,124
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	747	1,820	1,125	-	-	3,692	35,793	12,574	15,574	3,000	8,882
4345	NonInstStdntSup	-	-	-	-	-	569	-	569	-	1,000	1,000	-	431
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	2,559	2,059	(500)	2,559
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	1,796	-	1,796	-	1,800	1,800	-	4
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	11,125	8,822	2,822	(6,000)	8,822
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	360	-	-	-	-	360	2,000	2,000	2,000	-	1,640
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	17,030	(6,825)	10,206			-	-	(10,206)
4999	Misc Expenditure (Suspense)		-	-	-	1,912	-	-	1,912	-	-	-	-	(1,912)
	SUBTOTAL - Books and Supplies	13	6,025	1,107	2,981	3,304	19,621	(6,811)	26,240	70,662	81,483	78,994	(2,489)	55,243

	First Interim Budget through January 31, 2020				Year ⁻	To Date					Δ	nnual Budg	jet	
MSA	. 4	Jul Actuals A	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	s & Other Operating Expenses													
5101	CMO Fees	5,595	5,595	5,595	_	11,189	1,382	1,382	30,737	67,135	37,648	37,648	_	6,911
5205	Conference Fees	-	-	-	_	-	-	-,	-	-	-	-	_	-
5210	MilesParkTolls	_	_	_	_	_	_	_	_	_	_	_	_	_
5215	TravConferences	_	_	_	_	_	_	_	_	2,500	2,500	1,500	(1,000)	2,500
5220	TraLodging	_	_	_	_	_	_	_	_	_	_	-	-	-
5300	DuesMemberships	_	1,070	_	762	_	2,755	_	4,587	5,000	5,000	5,000	_	413
5450	Other Insurance	2.442	799	799	799	1,250	799	799	7.687	12,000	10,982	10,982	_	3,295
5500	OpsHousekeeping	, _	_	_	(197)	_	_	_	(197)	800	800	800	_	997
5510	Gas & Electric	_	_	_	-	_	_	_	- (121)	_	_	-	_	-
5610	Rent & Leases	_	_	1,923	219,663	27,356	26,041	62,055	337,038	133,000	354,545	362,862	8,317	17,507
5620	EquipmentLeases	_	377	423	1,240	754	932	377	4,104	22,134	22,134	22,134	-	18,030
5630	Reps&MaintBldng	_	-	-	-,	-	-	-	-,	7,000	7,000	7,000	_	7,000
5800	ProfessServices	_	11,083	_	700	700	700	917	14,100	56,329	41,435	44,613	3,178	27,335
5810	Legal	_	,	_	172	-	(646)	-	(474)	15,000	15,000	15,000	-	15,474
5813	SchPrgAftSchool	_	_	_	.,,_	_	(0.0)	_	()	1,000	1,000	1,000	_	1,000
5814	SchPrqAcadComps	_	_	_	325	_	_		325	5,000	5,000	5,000	_	4,675
5819	SchlProgs-Other	_	_	_	-	_	_	_	-	7,397	7,397	8,897	1,500	7,397
5820	Audit & CPA	_	_	_	_	_	_	_	_	10,850	10,850	10,850	-	10,850
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	- 10,000	- 10,000	-	_	-
5835	Field Trips	_	_	_	_	_	586	_	586	5,000	4,822	5,822	1,000	4,236
5836	FieldTrip Trans	_	6.827	6.827	6.827	6,827	6,827	6,827	40,959	63,860	68,860	68,860	-	27,901
5840	MarkngStdtRecrt	_	-	6,420	0,021	0,027	0,027	0,021	6,420	10,000	8,200	8,200	_	1,780
5850	Oversight Fees	1,075	2,151	1,434	1,434	1,434	_	2,868	10,396	19,449	19,449	19,449	_	9,053
5857	Payroll Fees	(2,015)	756	2,960	3,522	782	782	1,061	7,849	10,044	10,044	10,044	_	2,195
5860	Service Fees	(2,010)	93	78	0,022	702	102	1,001	171	546	546	546		375
5861	Prior Year Services		_	-					.,,,	040	-	-	_	-
5863	Prof Developmnt		650	25	198				873	4,539	4,539	4,539	_	3,666
5864	Prof Dev-Other		-	_	-		(2,000)		(2,000)	8,132	12,317	8,485	(3,832)	14,317
5869	SpEd Ctrct Inst			_	_		11,335	2,935	14,270	77,523	37,352	54,902	17,550	23,082
5870	Livescan	_	_	149	133	_	- 11,000	2,000	282	11,020	351	351	-	69
5872	SPED Fees (incl Encroachment)			143	-		_	14,968	14,968	27,699	27,699	27,699	_	12,731
5875	Staff Recruiting			_				14,500	14,500	21,000	27,000	21,000	_	12,701
5884	Substitutes			521	3,180	4,845	3,349	1,238	13,133	34,705	34,705	34,705	_	21,572
5890	OthSvcsNon-Inst	_	-	JZ 1 -	3,100	-,043	5,543	1,230	10,100	7,004	7,004	7,004	-	7,004
5900	Communications	359	1,548	1,553	370	382	386	384	4,982	4,450	4,450	9,450	5,000	(532)
5920	TelecomInternet	333	1,546	1,555	310	302	300	304	4,302	11,150	11,150	21,150	10,000	11,150
5930	PostageDelivery	-	-	405	-	_	-	-	405	2,713	2,713	2,713	10,000	2,308
5940	Technology	-	4,250	1,884	274	274	274	274	7,228	24,300	23,050	18,050	(5,000)	15,822
5990		-	4,250	1,004	214	214	214	214	1,220	24,300	23,030	10,030	(5,000)	10,022
2990	Prior Year Adj (Services)	7,456	35,198	30,994	239,401	55,792	53,502	96,084	518,429	656,258	798,540	835,253	36,713	280.111
	SUBTOTAL - Services & Other Operating Exp.	1,450	33,130	30,554	235,40 T	55,792	55,502	30,004	510,429	030,230	1 30,340	030,253	30,113	200,111

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					ı	Annual Budg	jet	
MSA	A 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	_	_	_	_	_	_	_	_	_	_	_	-
6400	EquipFixed	-	-	_	_	_	_	_	-	-	_	-	-	-
6900	Depreciation	-	-	-	-	-	5,375	-	5,375	19,312	19,312	2,335	(16,977)	13,937
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	5,375	-	5,375	19,312	19,312	2,335	(16,977)	13,937
Other C	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	1,546	3,099	2,065	2,065	2,065	_	(10,839)	-	-	_	-	-	-
7310	Indirect Costs	-	-	_	_	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,546	3,099	2,065	2,065	2,065	-	(10,839)	-	-	-	-	-	-
TOTAL	EXPENSES	53,448	148,733	164,373	383,607	179,407	205,770	171,343	1,306,681	2,182,703	2,356,076	2,341,990	(14,086)	1,049,395

MSA-4															
BEGINNING CASH	MSA-4														
BEGINNING CASH										-					
Revenue	BEGINNING CASH														TOTAL
Federal Revenue 1,966 3,978 2,642 24,543 2,642 - 34,179 2,642 20,998 2,642 2,642 2,642 2,142 11,749 89,760	Revenue	, ,	, ,				, ,	, ,	, ,	, ,	, ,		, ,		
Other State Revenues (23,540) 24,711 - (86,227) (3,591) 24,711 24,711 24,711 24,711 24,711 (179,350) (144,511) Total Revenue 8,864 122,142 100,521 279,948 146,359 27,944 295,374 172,088 123,433 171,486 95,077 95,077 (151,763) 1,512,470 Expenses Certificated Salaries 32,099 74,666 81,110 75,037 79,152 77,747 73,829 75,800 7	LCFF Entitlement	24,673	106,647	90,198	209,446	136,036	103,139	242,345	136,037	69,046	135,455	62,046	62,046	59,336	1,436,450
Total Revenue C3.540	Federal Revenue	1,966	3,978	2,642	24,534	2,642	-	34,179	2,642	20,998	2,642	2,642	2,642	(11,749)	89,760
Total Revenue	Other State Revenues	5,765	11,517	7,681	21,256	7,681	11,102	22,381	8,678	8,678	8,678	8,678	8,678	- '	130,771
Expenses Certificated Salaries Certificated Salaries Certificated Salaries Certificated Salaries Classified Salaries 32,099 74,665 81,110 75,037 79,152 77,471 73,829 75,800 75,800 75,800 75,800 75,800 37,900 910,262 Classified Salaries Benefits 7,669 11,7662 30,319 46,005 20,731 81,118 18,363 18,099 (26,882) 9,401 9,401 9,401 9,401 9,401 114,942 Books and Supplies 13 6,025 1,107 2,981 3,304 19,621 (6,811) 8,102	Other Local Revenues	(23,540)	-	-	24,711	-	(86,297)	(3,591)	24,711	24,711	24,711	24,711	24,711	(179,350)	(144,511)
Certificated Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries A 663 12.095 18.777 18.118 18.363 18.099 (26.882) 9.401 9.40	Total Revenue	8,864	122,142	100,521	279,948	146,359	27,944	295,314	172,068	123,433		98,077	98,077	(131,763)	1,512,470
Certificated Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Classified Salaries Sendifis Prices Profit Salaries Salaries Salaries Salaries Sendifis Prices Profit Salaries Sala															
Classified Salaries 4,663 12,095 18,777 18,118 18,363 18,099 26,882 9,401 9,401 9,401 9,401 9,401 4,701 114,942															
Benefits 7,669 17,662 30,319 46,005 20,731 31,702 45,963 33,293 33,293 33,293 33,293 33,293 16,646 383,149 Books and Supplies 13 6,025 1,107 2,981 3,304 19,621 (6,811) 8,102		,	,		,			,	· · ·	,	,	,	,		,
Books and Supplies 1 3 6,025 1,107 2,981 3,304 19,621 (6,811) 8,102 8,102 8,102 8,102 4,051 70,801 Services and Operations 7,456 35,198 30,994 239,401 55,792 53,502 96,084 61,436 61,43			,		,				-, -	-, -	-, -	,	,		,
Services and Operations 7,456 35,198 30,994 239,401 55,792 53,502 96,084 61,436 41,436 61,436 41,436 61,436 41		,	,	,		,		,	,	,	,	,	,	,	,
Depreciation / Cap Outlay Other Outflows Total Expenses 53,448 148,733 164,373 383,607 179,407 205,770 171,343 186,999 186,999 186,999 186,999 186,999 186,999 95,834 2,337,512 Other Transactions Affecting Cash Revenues - Prior Year Accruals Accounts Receivable - Current Year Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Prior Year Accruals Accounts Revenues - Prior Year Accruals Fixed Assets - Acquisitions Due To (From) Expenses - Prior Year Accruals Accounts Revenues - Prior Year Accruals Accounts Revenues - Prior Year Accruals In State	Books and Supplies	-	-,	,	,		,	(6,811)		,	· · ·	,	,		,
Other Outflows 1,546 3,099 2,065 2,065 2,065 - (10,839) (1,032) (1,032) (1,032) (1,032) (1,032) (516) (5,677) Total Expenses 53,448 148,733 164,373 383,607 179,407 205,770 171,343 186,999 186,999 186,999 186,999 186,999 95,834 2,337,512 Other Transactions Affecting Cash Revenues - Prior Year Accruals Accounts Receivable - Current Year Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Depreciation Addback Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) 42,808 6,015 6,	•	7,456	35,198	30,994	239,401	55,792		96,084	61,436	61,436	61,436	61,436	61,436	,	
Total Expenses 53,448 148,733 164,373 383,607 179,407 205,770 171,343 186,999 186,999 186,999 186,999 95,834 2,337,512 Other Transactions Affecting Cash Revenues - Prior Year Accruals Accounts Receivable - Current Year Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) 42,808 6,015 6,		-	-	-	-	-	5,375	-	-	-			-		,
Other Transactions Affecting Cash Revenues - Prior Year Accruals Accounts Receivable - Current Year Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) 131,416 43,246 87,049 261,711 1.241 1.241 1.241 1.241 1.241 1.242 1.245 1.2	Other Outflows	,	-,	,	,	,	-	, , ,	(' /	(, ,	(, ,	,	` ' '	(/	
Revenues - Prior Year Accruals	Total Expenses	53,448	148,733	164,373	383,607	179,407	205,770	171,343	186,999	186,999	186,999	186,999	186,999	95,834	2,337,512
Revenues - Prior Year Accruals	Other Transactions Affecting Cash														
Accounts Receivable - Current Year Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) Expenses - Prior Year Accruals Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Long Term) Total Other Transactions 382 40 (22,859) (23,971) (34,761) 189,911 11,441 1,545 1,4		131 416	43 246				87 049								261 711
Other Assets/Accrual Adj Fixed Assets - Depreciation Addback Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) Expenses - Prior Year Accruals Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Current) Loans Payable (Long Term) Total Other Transactions 1382 40 (22,859) (23,971) (34,761) (34,761) (189,911 11,441 1,545 1,5		101,410	40,240				07,040								201,711
Fixed Assets - Depreciation Addback Fixed Assets - Depreciation Addback Fixed Assets - Acquisitions Due To (From) Expenses - Prior Year Accruals Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Current) Loans Payable (Long Term) Total Other Transactions Total Change in Cash 1,545		382	40	(22.850)	(23 971)	(34 761)	180 011	11 441							120 183
Fixed Assets - Acquisitions Due To (From) Expenses - Prior Year Accruals Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Long Term) Total Other Transactions 42,808 6,015 96,947 (266,225) 28,102 21,860 21,8	,	302	40		, , ,	, ,		,	1 545	1 545	1 545	1 545	1 545		,
Due To (From) 42,808 - - 6,015 <t< td=""><td>· •</td><td></td><td></td><td>1,040</td><td>1,040</td><td>1,040</td><td>1,040</td><td>1,040</td><td>1,545</td><td>1,040</td><td>1,040</td><td>1,040</td><td>1,040</td><td></td><td>10,773</td></t<>	· •			1,040	1,040	1,040	1,040	1,040	1,545	1,040	1,040	1,040	1,040		10,773
Expenses - Prior Year Accruals Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Current) Loans Payable (Long Term) Total Other Transactions (69,840) (13,384) 28,102 2,186 2	•	42 808	_	_	6.015	6.015	6.015	6.015	6.015	6.015	6.015	6.015	6.015		96 947
Accounts Payable - Current Year Summer Holdback for Teachers Loans Payable (Current) Loans Payable (Long Term) Total Other Transactions Accounts Payable - Current Year Summer Holdback for Teachers 2,186	,		(13 384)		0,010	0,010	· ·	-,	0,010	0,010	0,010	0,010	0,010		,
Summer Holdback for Teachers - - 2,186 </td <td>•</td> <td>(00,040)</td> <td>(10,004)</td> <td>28 102</td> <td></td> <td></td> <td>(100,001)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	•	(00,040)	(10,004)	28 102			(100,001)								
Loans Payable (Current) - <td>•</td> <td>_</td> <td>_</td> <td>,</td> <td>2 186</td> <td></td> <td>,</td>	•	_	_	,	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186		,
Loans Payable (Long Term) -<				2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100		
Total Other Transactions 104,766 29,901 8,974 (14,225) (25,015) 103,706 21,187 9,746				_	_	_	_	_	_	_	_	_	_		_
Total Change in Cash 60,182 3,310 (54,878) (117,884) (58,063) (74,120) 145,158 (5,185) (53,820) (5,767) (79,176) (79,176) (547,015)		104 766	29 901	8 974	(14 225)	(25 015)	103 706	21 187	9 746	9 746	9 746	9 746	9 746	-	278 027
	Total Other Transactions	10-1,1-30	20,001	0,014	(1-1,220)	(=0,010)	100,100	21,107	3,140	0,1.40	5,140	J,1 -TO	3,140		0,0
ENDING CASH 1.535.445 1.538.755 1.483.877 1.365.993 1.307.930 1.233.810 1.378.968 1.373.783 1.319.963 1.314.197 1.235.021 1.155.845 <<< = 180 days cash	Total Change in Cash	60,182	3,310	(54,878)	(117,884)	(58,063)	(74,120)	145,158	(5,185)	(53,820)	(5,767)	(79,176)	(79,176)]	(547,015)
	ENDING CASH	1.535.445	1.538.755	1.483.877	1.365.993	1.307.930	1.233.810	1.378.968	1.373.783	1.319.963	1.314.197	1.235.021	1.155.845	<<< = 180 days	cash



MSA-5 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$13,472).

This is an decrease of (\$4,673) from the First Interim Budget projected deficit of (\$8,799).

This will allow MSA-5 to end this fiscal year with a balance of \$1,768,535, which is 50.5% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,782,967, which represents 193 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,910,144, which represents 207 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$426), or 0.0% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$3,493) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$500 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$4,247, or 0.1% of First Interim expenses)

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

Salaries and Benefits costs are (\$31,326) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other facto

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



	0 First Interim Budget s through January 31, 2020				Year	To Date					,	Annual Bud	get	
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projecte	ed Average Daily Attendance:									235	269	269	-	
	MARY													
Revenu	LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue	35,397 - 6,061 - 41,458	153,189 - 6,061 - 159,250	127,040 - 10,910 - 137,950	329,376 31,776 25,080 618 386,850	190,917 2,136 10,910 690 204,653	143,720 - 37,641 (10,455) 170,907	244,643 56,964 34,018 (63,028) 272,597	1,224,282 90,876 130,681 (72,175) 1,373,664	2,698,012 152,432 213,252 71,867 3,135,562	3,077,942 172,830 238,769 1,198 3,490,738	3,074,449 137,543 276,623 1,698 3,490,313	(3,493) (35,287) 37,854 500 (426)	40% 66% 47% -4251% 39%
Expend	Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	61,809 19,485 16,170 6,431 34,766 1,465	101,017 26,031 40,760 389 35,433 1,465	163,679 43,145 70,173 6,740 49,707 1,464 -	51,202 13,355 20,243 8,473 92,685 1,465	108,425 27,955 30,511 45,169 61,583 4,038	108,388 19,667 82,124 (1,523) 98,553 1,979	105,066 12,023 18,798 (7,029) 81,361 1,529	699,586 161,660 278,778 58,649 454,088 13,405	606,632 165,607 698,418	1,353,714 305,747 552,216 190,761 1,079,520 17,579 - 3,499,537	1,356,074 234,897 589,378 237,437 1,068,418 17,579	2,361 (70,850) 37,163 46,675 (11,101) - - - 4,247	52% 69% 47% 25% 43% 76%
Net Rev									(292,502)	106,573	(8,799)	(13,472)	(4,673)	
INCL RO	venues								(232,302)	Fund Balance Beginning Ba Net Revenues Ending Fund	lance (Audited) s Balance of Fund Bal. Econ. Uncert. lances (Est.)	1,782,007 (13,472) 1,768,535 1,687,002 31,820 49,713	48.1% of Exper 0.9% of Exper 1.4% of Exper 50.5% of Exp	nditures nditures



	0 First Interim Budget s through January 31, 2020				Year '	To Date					ı	Annual Bud	get	
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
LCFF E 8011 8012	intitlement State Aid EPA Entitlement	:	79,844 -	79,844 -	181,256 100,924	143,720	143,720	143,720 100,923	772,104 201,847	2,110,495 46,916	2,339,833 53,800	1,986,446 403,694	(353,387) 349,894	1,567,729 (148,047)
8019 8096	Prior Year Adjustments InLieuPropTaxes SUBTOTAL - LCFF Entitlement	35,397 35,397	2,550 70,795 153,189	47,196 127,040	47,196 329,376	47,197 190,917	143,720	244,643	2,550 247,781 1,224,282	540,601 2,698,012	684,309 3,077,942	684,309 3,074,449	(3,493)	(2,550) 436,528 1,853,660
			,	,	,	,	-,	,	, , ,	,,	-,- ,	.,. ,	(-,)	, ,
Federal 8181 8220	Revenue SpEd - Revenue SchLunchFederal	-	-	-	-	-	-	-		28,750	31,000	29,760	(1,240)	31,000
8290 8295	All Other Federal Revenue Prior Year Adjustments (Fed Rev)	-	-	-	31,776	2,136	-	56,964	90,876	123,682	141,830	107,783	(34,047)	50,954
	SUBTOTAL - Federal Revenue	-	-	-	31,776	2,136	-	56,964	90,876	152,432	172,830	137,543	(35,287)	81,954
8311	State Revenue SpEd Revenue	6,061	6,061	10,910	10,910	10,910	10,910	13,145	68,907	121,249	139,040	140,224	1,184	70,133
8520	SchoolNutrState	-	-	-	-	-	10,310	-	- 00,307	121,243	139,040	140,224	-	-
8550	MandCstReimburs	-	-	-	-	-	5,957	-	5,957	4,034	4,034	5,957	1,923	(1,923)
8560	StateLotteryRev	-	-	-	11,221	-	-	20,873	32,094	52,654	60,380	58,167	(2,213)	28,286
8590 8595	AllOthStateRev	-	-	-	2,948	-	20,774	-	23,723	35,315	35,315	72,275	36,960 -	11,593
6595	Prior Year Adjustments (Other State Rev) SUBTOTAL - Other State Revenue	6,061	6,061	10,910	25,080	10,910	37,641	34,018	130,681	213,252	238,769	276,623	37,854	108,088
			0,001	,		,	0.,0	0 1,0 10	100,001		200,:00		01,001	,
	Revenue													
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 8650	StudentLunchFee Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	_	_	_	-	-	-
8698	OthRev-Suspense	-	-	_	-	_	_	-	-	_	_	_	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 8708	CMO Fee - MSA-7 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	_]	[]	_	-	-
8712	CMO Fee - MSA-SD	-	_	-	_	-	-	-	_	_			_	_
8690	Prior Year Adj (Local1)	-	_	_	_	_	(13,126)	13,126	(0)	1		_	-	0
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	(75,744)	(75,744)			_	-	75,744
8699	Other Revenue	-	-	-	618	690	1,240	(2,548)	_	71,867	1,198	(0)	(1,198)	1,198
8999	Misc Revenue (Suspense)	-	-	-	0	-	1,431	(1,431)	-	-	-	-	-	-

2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date						Annual Budç	jet	
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD		Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	-	-	-	618	690	(10,455)	(66,597)	(75,744)	71,867	1,198	(0)	(1,198)	76,942

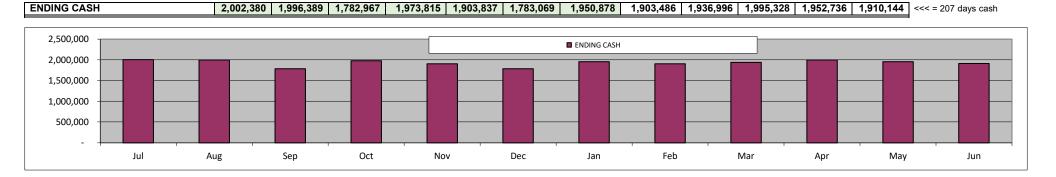
	0 First Interim Budget s through January 31, 2020				Year 1	To Date					,	Annual Bud	get	
MSA	A 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	3,569	3,569	-	-	1,698	1,698	(3,569)
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	3,569	3,569	-	-	1,698	1,698	(3,569)
TOTAL	REVENUE	41,458	159,250	137,950	386,850	204,653	170,907	272,597	1,373,664	3,135,562	3,490,738	3,490,313	(426)	2,117,074
EXPENS	SES													
Certifica	ated Salaries													
1100	TeacherSalaries	34,752	84,773	137,363	43,080	90,581	91,544	88,822	570,915	1,045,366	1,150,469	1,138,183	(12,285)	579,553
1300	Cert Adminis	27,057	16,244	26,316	8,122	17,844	16,844	16,244	128,671	200,432	203,245	217,891	14,646	74,574
	SUBTOTAL - Certificated Salaries	61,809	101,017	163,679	51,202	108,425	108,388	105,066	699,586	1,245,798	1,353,714	1,356,074	2,361	654,127
Classifi	ed Salaries													
2100	Instructional Aides	-	5,232	12,658	26,350	14,024	5,728	20,516	84,506	-	182,618	123,747	(58,871)	98,112
2200	Classified Support	-	6,546	9,819	(13,092)	-	-	-	3,273	-	-	3,273	3,273	(3,273)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	13,495	13,488	20,668	6,852	13,931	13,939	(8,493)	73,880	136,129	123,129	106,917	(16,212)	49,249
2900	OtherClassStaff	5,989	765	-	(6,755)	(0)	-	-	(0)	158,827	-	960	960	0
	SUBTOTAL - Classified Salaries	19,485	26,031	43,145	13,355	27,955	19,667	12,023	161,660	294,956	305,747	234,897	(70,850)	144,087
Employ	ree Benefits													
3101	STRS-Certified	6,450	17,140	25,806	10,022	18,042	18,461	17,941	113,862	208,465	211,049	216,049	5,000	97,187
3102	STRS-Classified	-	-	-	-	-	644	308	952	-	-	-	-	(952)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,803	5,123	8,451	2,631	4,601	3,912	2,487	31,009	61,056	61,056	66,430	5,374	30,047
3301	OASDI/Med-Cert	896	1,462	2,370	741	1,570	1,569	1,521	10,131	22,503	22,503	22,503	-	12,372
3302	OASDI/Med-Class	1,491	1,991	3,301	1,022	2,139	2,189	993	13,125	22,564	22,564	25,346	2,782	9,439
3401	HlthWelfareCert	1,172	13,888	29,316	4,786	298	36,241	7,188	92,889	249,287	219,287	231,287	12,000	126,398
3402	HithWelfareCert	-	-	-	-	-	6,000	-	6,000	-	-	12,000	12,000	(6,000)
3501	UI-Certificated	-	369	143	256	-	(120)	-	648	678	678	678	-	30
3502	UI-Classified	-	-	-	-	-	-	-	-	79	79	79	-	79
3601	WorkersCmp-Cert	2,358	786	786	786	3,861	13,226	(11,654)	10,149	15,000	15,000	15,000	-	4,851
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-		-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	27,000	-	-		-
3902	OthBenes-Class		-		-	-		14	14	-	-	7	7	(14)
	SUBTOTAL - Employee Benefits	16,170	40,760	70,173	20,243	30,511	82,124	18,798	278,778	606,632	552,216	589,378	37,163	273,438

	D First Interim Budget s through January 31, 2020				Year T	o Date						Annual Bud	get	
MSA	. 5	Jul Actuals Au	g Actuals	Sep Actuals C	Oct Actuals N	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Books &	& Supplies													
4100	Text&CoreCurric	-	-	21,635	1,956	894	_	_	24,486	25,000	25,000	57,000	32,000	514
4200	BooksOthRefMats	-	-	· -	_	-	_	-	_	3,000	3,000	3,000	· -	3,000
4310	Ins Mats & Sups	-	-	-	-	-	1,041	-	1,041	9,942	24,749	26,649	1,900	23,708
4315	OthrSupplies	-	-	-	-	-	-	724	724	1,198	1,198	1,198	-	474
4320	Office Supplies	58	280	(20,646)	1,468	21,292	8	8	2,468	10,000	11,700	11,400	(300)	9,232
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	2,743	-	3,830	1,080	9,200	3,463	-	20,315	21,138	24,638	33,713	9,075	4,323
4345	NonInstStdntSup	-	-	-	-	-	1,197	482	1,679	2,000	5,697	6,197	500	4,018
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	1,329	1,329	4,829	3,500	1,329
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
4440	Computers <\$5k	-	-	-	-	-	-	(75)	(75)	-	-	-	-	75
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	3,968	11,794	-	-	15,762	85,000	85,000	85,000	-	69,238
4720	Food:Other Food	-	-	-	-	-	-	-	-	3,000	4,450	4,450	-	4,450
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(7,232)	(8,168)	(15,400)			-	-	15,400
4999	Misc Expenditure (Suspense)	3,630	109	1,921	-	1,989	-	-	7,649	-	-	-		(7,649)
	SUBTOTAL - Books and Supplies	6.431	389	6.740	8.473	45.169	(1,523)	(7,029)	58,649	165.607	190.761	237.437	46.675	132.112

	First Interim Budget through January 31, 2020				Year 1	o Date					A	Annual Bud	get	
MSA	5	Jul Actuals /	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	13,986	13,986	13,986	_	27,973	51,476	51,476	172,884	167,837	430,263	430,263	-	257,379
5205	Conference Fees	-	-	_	_	_	_	_	-	2,000	2,000	2,000	-	2,000
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	443	443	-	443
5215	TravConferences	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	-	-	-	-	2,702	2,702	5,000	5,000	5,100	100	2,298
5450	Other Insurance	1,809	603	603	603	2,962	1,809	(603)	7,786	10,000	10,000	10,000	-	2,214
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	600	600	600	-	600
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	15,345	15,732	15,345	79,416	15,345	15,345	15,345	171,873	186,446	248,597	248,597	-	76,724
5620	EquipmentLeases	435	323	837	562	1,132	681	578	4,548	10,000	10,000	10,000	-	5,452
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	ProfessServices	1,377	1,987	571	-	700	12,109	3,000	19,743	28,287	28,287	34,787	6,500	8,544
5810	Legal	-	-	-	49	-	-	-	49	5,000	4,613	9,613	5,000	4,564
5813	SchPrgAftSchool	-	-	9,590	3,324	3,197	3,197	3,197	22,504	35,315	35,315	35,315	-	12,811
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
5819	SchlProgs-Other	-	-	-	60	90	-	-	150	3,600	3,750	3,750	-	3,600
5820	Audit & CPA	-	-	-	-	-	-	-	-	8,334	8,334	8,334	-	8,334
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	760	770	485	2,015	5,000	10,100	10,400	300	8,085
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	2,000	9,000	9,000	-	9,000
5850	Oversight Fees	-	-	-	-	-	-	-	-	26,063	26,063	26,063	-	26,063
5857	Payroll Fees	1,056	979	979	1,002	1,025	1,049	1,555	7,643	10,038	10,038	10,038	-	2,395
5860	Service Fees	0	109	-	-	-	-	-	109	2,000	2,000	2,000	-	1,891
5861	Prior Year Services	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000
5863	Prof Developmnt	-	-	-	1,033	125	748	(185)	1,721	9,723	13,443	11,635	(1,808)	11,723
5864	Prof Dev-Other	-	-	-	-	277	379	-	656	-	11,625	11,525	(100)	10,969
5869	SpEd Ctrct Inst	-	-	-	700	1,553	4,331	-	6,584	45,000	39,150	22,717	(16,434)	32,566
5870	Livescan	-	-	-	-	-	-	-	-	-	-	-	-	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	6,000	6,000	6,000	-	6,000
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	4,855	5,019	5,013	5,466	2,920	23,273	25,000	50,000	50,000	-	26,727
5890	OthSvcsNon-Inst	-	500	-	-	132	-	-	632	4,875	4,875	4,875	-	4,243
5900	Communications	-	-	-	-	-	-	-	-	30,000	30,000	30,000	-	30,000
5920	TelecomInternet	534	538	536	613	624	619	619	4,082	30,000	30,000	25,340	(4,660)	25,918
5930	PostageDelivery	224	403	48	31	403	302	-	1,409	3,000	3,000	3,000	-	1,591
5940	Technology	-	274	2,357	274	274	274	274	3,726	24,300	34,025	34,025	-	30,299
5990	Prior Year Adj (Services)		-	-			-	-	-		<u> </u>	-	<u>-</u>	
	SUBTOTAL - Services & Other Operating Exp.	34,766	35,433	49,707	92,685	61,583	98,553	81,361	454,088	698,418	1,079,520	1,068,418	(11,101)	625,432

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					ı	Annual Bud	get	
MSA	\ 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	-	-	_	-	-	-	-	-	-
6400	EquipFixed	-	-	(1)	-	1	-	-	-	-	-	-	-	-
6900	Depreciation	1,465	1,465	1,465	1,465	4,037	1,979	1,529	13,405	17,579	17,579	17,579	-	4,175
	SUBTOTAL - Capital Outlay & Depreciation	1,465	1,465	1,464	1,465	4,038	1,979	1,529	13,405	17,579	17,579	17,579		4,175
Other O	utflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	EXPENSES	140,125	205,094	334,909	187,423	277,680	309,188	211,748	1,666,166	3,028,990	3,499,537	3,503,784	4,247	1,833,371

MSA-5	Jul	A	San	Oct	Nov	Dec	Jan	Feb	Mar	A	Mav	Jun	Accruals	
	ACTUALS	Aug ACTUALS	Sep ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	Apr BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	1,987,156	2,002,380	1,996,389	1,782,967	1,973,815	1,903,837	1,783,069	1,950,878	1,903,486	1,936,996	1,995,328	1,952,736	1,910,144	TOTAL
Revenue					· · ·									
LCFF Entitlement	35,397	153,189	127,040	329,376	190,917	143,720	244,643	228,452	282,409	334,176	233,252	233,252	331,625	2,867,449
Federal Revenue	-	· -	, -	31,776	2,136	· -	56,964	, -	26,946	-	-	-	20,100	137,921
Other State Revenues	6,061	6,061	10,910	25,080	10,910	37,641	34,018	28,564	28,564	28,564	28,564	28,564	-	273,500
Other Local Revenues	-	· -	, -	618	690	(10,455)	(63,028)	(77)	(77)	(77)	(77)	(77)	1,698	(70,863)
Total Revenue	41,458	159,250	137,950	386,850	204,653	170,907	272,597	256,939	337,842	362,663	261,739 [°]	261,739 [°]	353,422	3,208,007
Expenses														
Certificated Salaries	61,809	101,017	163,679	51,202	108,425	108,388	105,066	115,102	115,102	115,102	115,102	115,102	57,551	1,332,647
Classified Salaries	19,485	26,031	43.145	13,355	27,955	19.667	12.023	15.633	15,633	15,633	15,633	15.633	7.817	247.642
Benefits	16,170	40,760	70,173	20,243	30,511	82,124	18,798	52,004	52,004	52,004	52,004	52,004	26,002	564,799
Books and Supplies	6,431	389	6,740	8,473	45,169	(1,523)	(7,029)	25,342	25,342	25,342	25,342	25,342	12,671	198,028
Services and Operations	34,766	35,433	49,707	92,685	61,583	98,553	81,361	100,686	100,686	100,686	100,686	100,686	50,343	1,007,859
Depreciation / Cap Outlay	1,465	1,465	1,464	1,465	4,038	1,979	1,529	1,465	1,465	1,465	1,465	1,465	0	20,730
Other Outflows	-	-	-	-	· <u>-</u>	· <u>-</u>	-	· <u>-</u>	-	-	-	-	_	-
Total Expenses	140,125	205,094	334,909	187,423	277,680	309,188	211,748	310,231	310,231	310,231	310,231	310,231	154,383	3,371,706
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	237,427	81,429												318,856
Accounts Receivable - Current Year	,	,												-
Other Assets/Accrual Adj	15,346	15,453	36,903	(14,479)	(2,851)	(44,477)	101,060							106,954
Fixed Assets - Depreciation Addback	1,465	1,465	1,467	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406	1,406		17,054
Fixed Assets - Acquisitions		·		·	·									-
Due To (From)	(33,614)													(33,614)
Expenses - Prior Year Accruals	(106,733)	(58,494)	(59,327)			56,090								(168,464)
Accounts Payable - Current Year														-
Summer Holdback for Teachers			4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494		44,940
Loans Payable (Current)			-		-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		
Total Other Transactions	113,891	39,853	(16,463)	(8,579)	3,049	17,513	106,960	5,900	5,900	5,900	5,900	5,900	•	285,726
Total Change in Cash	15,224	(5,991)	(213,422)	190,848	(69,978)	(120,768)	167,809	(47,392)	33,511	58,332	(42,592)	(42,592)	•	122,027



MSA-6 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$191,234).

This is an decrease of (\$3,856) from the First Interim Budget projected deficit of (\$187,378).

This will allow MSA-6 to end this fiscal year with a balance of \$1,623,055, which is 87.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,689,100, which represents 341 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,705,049, which represents 345 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$5,217), or -0.3% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$19,054) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 3.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

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

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = decrease of (\$1,361), or -0.1% of First Interim expenses)

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

Salaries and Benefits costs are \$14,218 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other facto

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$4,016) lower than in the First Interim Budget, reflecting updated depreciation and encroachment projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					A	nnual Budر	jet	
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- I Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									156	131	128	(3)	
SUMMARY Revenue	00.750	05.475	75.040	474.007	440,400	440,400	140 500	700.000	4 000 704	4 070 070	4.050.000	(40.054)	500/
LCFF Entitlement Federal Revenue	22,756 2,337	95,475 3,669	75,946 2,437	174,297 20,603	112,426 6,037	112,426 2,437	116,596 35,013	709,922 72,532	1,602,764 104,655	1,372,676 96,395	1,353,622 105,881	(19,054) 9,486	52% 69%
Other State Revenues Other Local Revenues	5,317	10,622 1,948	7,084	25,171	7,084	9,598 (45,262)	35,739 33,826	100,614 (9,489)	204,032	· ·	199,382 13,296	4,351 -	50% -71%
Total Revenue	30,410	111,714	85,467	220,071	125,547	79,199	221,173	873,580	1,998,128	,	1,672,181	(5,217)	52%
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	51,104 11,897 10,055 4,817 9,854 - 1,426 89,154	54,048 12,433 21,316 30,429 25,234 - 2,858 146,318	62,752 15,644 29,023 4,340 46,616 - 1,904 160,280	56,060 15,169 24,208 10,480 28,662 1,904 136,484	56,608 13,982 15,826 13,983 54,142 1,904 156,446	56,578 13,148 31,373 2,436 35,833 - 1,904 141,273	56,328 7,771 21,241 276 35,433 - (11,901) 109,147	393,478 90,044 153,043 66,762 235,774 - (0) 939,101	764,896 155,622 372,372 87,500 551,568 18,224	149,933 322,381 129,561 535,981	699,566 182,499 313,162 134,307 519,673 14,208	(9,129) 32,566 (9,219) 4,746 (16,308) (4,016)	56% 49% 49% 50% 45% 0% -
Net Revenues								(65,521)	47,947	(187,378)	(191,234)	(3,856)	
									Net Revenue Ending Fund Components	s of Fund Bal. Econ. Uncert.		83.7% of Expe 2.2% of Exper	
									Net Fixed As		,	1.2% of Exper	
									Ending Fund	l Balance	1,623,055	87.1% of Exp	enditures



	0 First Interim Budget				Year ⁻	To Date					,	Annual Budç	get	
Actual	s through January 31, 2020													
MSA	A 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 8012 8019 8096	ntitlement State Aid EPA Entitlement Prior Year Adjustments InLieuPropTaxes	- - - 22,756	45,603 - 4,360 45,512	45,603 - - 30,343	82,085 61,870 - 30,342	82,085 - - 30,341	82,085 - - 30,341	82,085 61,870 (57,701) 30,342	419,546 123,740 (53,341) 219,977	1,009,523 234,884 - 358,357	828,072 211,353 - 333,251	821,490 206,513 - 325,619	(6,582) (4,840) - (7,632)	408,526 87,613 53,341 113,274
	SUBTOTAL - LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	112,426	116,596	709,922	1,602,764	1,372,676	1,353,622	(19,054)	662,754
Federal 8181 8220 8290 8295	Revenue SpEd - Revenue SchLunchFederal All Other Federal Revenue Prior Year Adjustments (Fed Rev)	1,814 - 523	3,669 - -	2,437	2,437 - 18,166	2,437 - 3,600	2,437	2,437 - 32,576	17,667 - 54,865	29,760 - 74,895	32,777 - 63,618	32,777 - 73,104	- - 9,486 -	15,110 - 8,753
	SUBTOTAL - Federal Revenue	2,337	3,669	2,437	20,603	6,037	2,437	35,013	72,532	104,655	96,395	105,881	9,486	23,863
Other S 8311 8520 8550 8560 8590 8595	tate Revenue SpEd Revenue SchoolNutrState MandCstReimburs StateLotteryRev AllOthStateRev Prior Year Adjustments (Other State Rev)	5,317 - - - -	10,622	7,084 - - - -	16,346 - - 8,825 -	7,084 - - - -	7,084 - 2,514 - -	7,084 - - 7,280 21,375	60,620 - 2,514 16,105 21,375	88,277 - 2,613 27,643 85,500	83,631 - 2,613 23,288 85,500	83,631 - 2,514 27,738 85,500	- (99) 4,450 -	23,010 - 99 7,183 64,125
	SUBTOTAL - Other State Revenue	5,317	10,622	7,084	25,171	7,084	9,598	35,739	100,614	204,032	195,031	199,382	4,351	94,417
Local R 8600 8634 8650 8660	evenue Other Local Rev StudentLunchFee Leases &Rentals Interest	-	- - -	-	-	-	21,375 - -	(21,375) - -	- - -	- - -	- - -	- - -	- - -	- - -
8698 8701 8702	OthRev-Suspense CMO Fee - MSA-1 CMO Fee - MSA-2	- - -	- - -	- - -	- - -	- - -	- - -	-	- - - -	- - -	- - -	-	- - -	- - -
8703 8704 8705 8706	CMO Fee - MSA-3 CMO Fee - MSA-4 CMO Fee - MSA-5 CMO Fee - MSA-6	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	-	- - -	- - -
8707 8708 8709 8712	CMO Fee - MSA-7 CMO Fee - MSA-8 CMO Fee - MSA-SA CMO Fee - MSA-SD	- - -	- - -	- - -	- - -	- - -	- - -	-	- - -	- - -	- - -	- - -	- - -	- - -
8690 8695 8699 8999	Prior Year Adj (Local1) Prior Year Adj (Local2) Other Revenue Misc Revenue (Suspense)	- - -	- 1,948	- - -	- - -	- - -	(68,003) - - 1,366	68,003 (12,802) (1,948) (1,366)	- (12,802) - -	86,677	13,296	- (0)	- (13,296)	12,802 13,296
5550	SUBTOTAL - Local Revenue	-	1,948	-	-	-	(45,262)	30,512	(12,802)	86,677	13,296	(0)	(13,296)	26,098

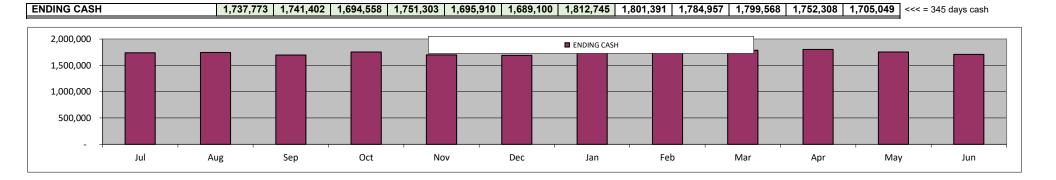
	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					,	Annual Bud	get	
MSA	A 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	_	_	_	-	_	-	491	491	-	_	_	-	(491)
8803	Fundraising	_	_	_	-	_	-	2,823	2,823	-	_	13,296	13,296	(2,823)
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	-	3,314	3,314	-	-	13,296	13,296	(3,314)
TOTAL	DEVENUE	20.440	444 744	05.467	000 074	405 547	70.400	004 470	070 500	4 000 400	4 677 000	4.070.404	(5.047)	000 040
IUIAL	REVENUE	30,410	111,714	85,467	220,071	125,547	79,199	221,173	873,580	1,998,128	1,677,398	1,672,181	(5,217)	803,818
EXPEN	SES													
Certific	ated Salaries													
1100	TeacherSalaries	28,000	38,944	47,648	40,906	39,774	39,744	39,494	274,510	575,648	516,447	507,268	(9,179)	241,937
1300	Cert Adminis	23,104	15,104	15,104	15,154	16,834	16,834	16,834	118,968	189,248	192,248	192,298	50	73,280
	SUBTOTAL - Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	56,328	393,478	764,896	708,695	699,566	(9,129)	315,217
Classifi	ied Salaries													
2100	Instructional Aides	-	399	2,478	11,369	2,428	2,096	9,163	27,933	-	35,948	63,898	27,950	8,015
2200	Classified Support	-	6,304	8,526	(2,072)	4,972	4,904	(7,536)	15,098	-	29,000	30,188	1,188	13,902
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	4,701	4,160	4,640	14,638	6,583	6,148	6,144	47,014	49,674	84,985	88,413	3,428	37,971
2900	OtherClassStaff	7,196	1,570	-	(8,766)	-	-	-	-	105,948	-	-	-	-
	SUBTOTAL - Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	7,771	90,044	155,622	149,933	182,499	32,566	59,888
Employ	ree Benefits													
3101	STRS-Certified	3,623	9,197	9,329	9,920	9,557	9,328	9,336	60,291	129,790	129,790	120,821	(8,969)	69,499
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	- 1	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	2,512	2,162	2,903	2,786	2,412	2,486	140	15,401	32,214	32,214	35,125	2,911	16,813
3301	OASDI/Med-Cert	739	780	905	808	816	816	812	5,678	11,006	11,006	11,006	-	5,328
3302	OASDI/Med-Class	910	951	1,193	1,157	1,066	1,002	63	6,344	11,905	11,905	13,330	1,425	5,561
3401	HlthWelfareCert	580	7,414	13,991	8,732	1,254	17,041	10,183	59,194	165,000	125,000	120,000	(5,000)	65,806
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	109	-	104	-	-	-	213	457	457	457	-	244
3502	UI-Classified	(413)	-	-	704	704	-	-	(413)	7.000	-	413	413	413
3601	WorkersCmp-Cert	2,104	701	701	701	721	701	701	6,330	7,000	8,412	8,412	-	2,082
3701 3901	Other Retirement-Cert OthBenes-Cert	-	-	-	-	-	-	-	-	45,000	2 500	2 500	-	2 500
3901	OthBenes-Class	-	-	-	-	-	-	- 5	5	15,000	3,598	3,598	_	3,598 (5)
390Z	SUBTOTAL - Employee Benefits	10,055	21,316	29,023	24,208	15,826	31,373	21,241	153,043	372,372	322,381	313,162	(9,219)	169,339
	SUBTOTAL - Employee Delients	10,055	۵۱,510	25,023	24,200	15,026	31,3/3	41,41	155,045	312,312	322,361	313,162	(5,∠19)	105,339

	0 First Interim Budget s through January 31, 2020				Year ⁻	Γο Date					ı	Annual Bud	get	
MSA	۸ 6	Jul Actuals /	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books &	& Supplies													
4100	Text&CoreCurric	-	29,249	2,589	1,920	1,490	-	-	35,247	20,000	35,290	35,290	-	43
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	1,200	1,200	1,200	-	1,200
4310	Ins Mats & Sups	2,858	-	-	-	-	-	-	2,858	17,371	39,843	25,129	(14,715)	36,986
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	38	100	-	389	8	294	101	931	12,000	12,000	12,000	-	11,069
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4340	Educat Software	-	720	1,688	-	10,750	-	-	13,158	15,429	15,429	15,429	-	2,271
4345	NonInstStdntSup	-	-	-	-	-	1,099	-	1,099	3,000	1,099	1,099	-	-
4346	TeacherSupplies	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	1,500	100	100	-	100
4390	Uniforms	-	-	-	-	-	-	-	-	2,000	1,850	1,850	-	1,850
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	17,200	17,200	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	2,000	7,600	9,861	2,261	7,600
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	360	-	-	-	-	175	535	1,000	3,150	3,150	-	2,615
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	1,043	-	1,043			-	-	(1,043)
4999	Misc Expenditure (Suspense)	1,921	-	64	8,171	1,735	-	-	11,891	-	-	-	-	(11,891)
	SUBTOTAL - Books and Supplies	4,817	30,429	4,340	10,480	13,983	2,436	276	66,762	87,500	129,561	134,307	4,746	62,800

	First Interim Budget through January 31, 2020				Year 1	Γο Date					,	Annual Budç	get	
MSA	6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	5,595	5,595	5,595	_	11,189	1,382	1,382	30,737	67,135	37,648	37,648	_	6,911
5205	Conference Fees	_	_	_	_	_	_	_	_	_	_	_	_	_
5210	MilesParkTolls	_	36	_	_	83	-	-	119	1,500	2,209	2,209	-	2,090
5215	TravConferences	_	-	_	-	_	-	-	-	1,000	1,000	1,000	-	1,000
5220	TraLodging	_	-	_	-	_	-	240	240	2,500	2,500	2,820	320	2,260
5300	DuesMemberships	_	-	_	1,832	_	1,550	-	3,382	2,500	2,500	3,400	900	(882)
5450	Other Insurance	1,821	607	607	607	629	607	607	5,485	8,000	8,000	8,000	-	2,515
5500	OpsHousekeeping	_	157	183	(197)	-	2,361	-	2,504	2,500	3,485	4,985	1,500	981
5510	Gas & Electric	-	376	518	681	644	1,194	1,517	4,930	8,500	8,500	8,500	-	3,570
5610	Rent & Leases	_	-	28,500	-	28,500	9,500	9,500	76,000	114,000	114,000	114,000	-	38,000
5620	EquipmentLeases	_	300	812	214	416	377	480	2,600	5,000	5,000	5,000	-	2,400
5630	Reps&MaintBldng	-	-	_	-	_	_	-	-	_	-	-	-	_
5800	ProfessServices	-	8,128	-	8,200	4,940	736	4,331	26,335	72,139	72,139	82,088	9,949	45,803
5810	Legal	-	_	3,713	_	-	_	_	3,713	20,000	20,000	20,000	-	16,288
5813	SchPrgAftSchool	-	-	_	-	-	_	-	_	3,000	_	-	-	_
5814	SchPrgAcadComps	-	-	_	-	_	_	-	-	1,000	1,000	1,000	-	1,000
5819	SchlProgs-Other	-	-	-	-	-	_	-	-	1,000	1,000	1,000	-	1,000
5820	Audit & CPA	-	-	175	(700)	-	_	-	(525)	4,774	4,774	4,774	-	5,299
5825	DMSBusinessSvcs	_	-	_	-	_	-	-		_	-	-	-	-
5835	Field Trips	-	-	-	50	503	_	-	553	21,296	21,296	19,796	(1,500)	20,743
5836	FieldTrip Trans	-	-	-	-	-	_	-	-	_	_	-	-	_
5840	MarkngStdtRecrt	-	1,879	-	6,270	4,447	_	-	12,596	20,000	20,000	20,000	-	7,404
5850	Oversight Fees	894	1,788	1,192	1,192	1,193	1,192	1,192	8,643	16,039	16,039	16,039	-	7,396
5857	Payroll Fees	1,140	666	718	292	679	679	1,068	5,240	13,082	13,082	13,082	-	7,842
5860	Service Fees	-	-	-	-	-	_	_	_	530	530	530	-	530
5861	Prior Year Services	-	-	-	-	-	_	-	-	_	_	-	-	_
5863	Prof Developmnt	-	568	-	348	-	_	-	916	1,000	1,000	1,000	-	84
5864	Prof Dev-Other	-	-	-	1,377	-	4,000	-	5,377	17,000	10,907	12,034	1,127	5,530
5869	SpEd Ctrct Inst	-	-	867	5,392	-	6,468	-	12,727	49,466	47,242	29,481	(17,761)	34,515
5870	Livescan	-	-	-	_	-	_	-	_	_	_	-	-	_
5872	SPED Fees (incl Encroachment)	_	-	-	-	_	-	13,805	13,805	23,607	23,607	23,607	-	9,802
5875	Staff Recruiting	_	-	-	-	_	-	-	-	_	_	-	-	-
5884	Substitutes	-	-	-	1,946	-	3,886	-	5,832	15,000	43,000	33,000	(10,000)	37,168
5890	OthSvcsNon-Inst	_	_	-	-	_	-	-	-	1,700	2,223	1,700	(523)	2,223
5900	Communications	239	_	-	_	_	-	780	1,019	4,000	4,000	4,000	-	2,981
5920	TelecomInternet	166	884	884	885	645	1,124	258	4,845	25,000	25,000	24,680	(320)	20,155
5930	PostageDelivery	-	-	1,009	-	-	504	-	1,512	5,000	5,000	5,000	-	3,488
5940	Technology	_	4,250	1,845	274	274	274	274	7,190	24,300	19,300	19,300	-	12,110
5990	Prior Year Adj (Services)	_	-	,					-,,,,,,,				_	,
	SUBTOTAL - Services & Other Operating Exp.	9,854	25,234	46,616	28,662	54,142	35,833	35,433	235,774	551,568	535,981	519,673	(16,308)	300,207

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date						Annual Bud	get	
MSA	۸ 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	_	-	_	-	-	_	-	_	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	-	-	-	18,224	18,224	14,208	(4,016)	18,224
	SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-		-	18,224	18,224	14,208	(4,016)	18,224
Other O	utflows													
7299	Other Outgo (not incl. SPED Encroachment)	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	(0)	-	-	_	-	0
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	(0)	-	-	-	-	0
TOTAL	EXPENSES	89,154	146,318	160,280	136,484	156,446	141,273	109,147	939,101	1,950,181	1,864,776	1,863,415	(1,361)	925,674

MSA-6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	1,719,960	1,737,773	1,741,402	1,694,558	1,751,303	1,695,910	1,689,100	1,812,745	1,801,391	1,784,957	1,799,568	1,752,308	1,705,049	TOTAL
Revenue														i
LCFF Entitlement	22,756	95,475	75,946	174,297	112,426	112,426	116,596	112,427	89,071	138,392	76,522	76,522	93,064	1,295,919
Federal Revenue	2,337	3,669	2,437	20,603	6,037	2,437	35,013	2,437	20,713	2,437	2,437	2,437	2,622	105,615
Other State Revenues	5,317	10,622	7,084	25,171	7,084	9,598	35,739	18,899	18,899	18,899	18,899	18,899	-	195,107
Other Local Revenues	-	1,948	-	-	-	(45,262)	33,826	-	-	-	-	-	11,348	1,859
Total Revenue	30,410	111,714	85,467	220,071	125,547	79,199	221,173	133,762	128,683	159,727	97,857	97,857	107,034	1,598,501
Expenses														
Certificated Salaries	51,104	54,048	62,752	56,060	56,608	56,578	56,328	55,953	55,953	55,953	55,953	55,953	27,977	701,221
Classified Salaries	11,897	12,433	15,644	15,169	13,982	13,148	7,771	14,983	14,983	14,983	14,983	14,983	7,491	172,451
Benefits	10,055	21,316	29,023	24,208	15,826	31,373	21,241	26,889	26,889	26,889	26,889	26,889	13,445	300,934
Books and Supplies	4,817	30,429	4,340	10,480	13,983	2,436	276	9,911	9,911	9,911	9,911	9,911	4,955	121,270
Services and Operations	9,854	25,234	46,616	28,662	54,142	35,833	35,433	48,154	48,154	48,154	48,154	48,154	24,077	500,620
Depreciation / Cap Outlay	-	-	-	-	-	-	-	-	-	-	-	-	14,208	14,208
Other Outflows	1,426	2,858	1,904	1,904	1,904	1,904	(11,901)	(952)	(952)	(952)	(952)	(952)	(476)	(, ,
Total Expenses	89,154	146,318	160,280	136,484	156,446	141,273	109,147	154,938	154,938	154,938	154,938	154,938	91,677	1,805,467
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	132,280	46,304												178,583
Accounts Receivable - Current Year	, , , , , ,	10,001												-
Other Assets/Accrual Adj	(523)	(0)	0	(36,663)	(34,315)	102,416	1,797							32,712
Fixed Assets - Depreciation Addback	(020)	(0)	· ·	1.458	1.458	1.458	1,458	1.458	1.458	1.458	1.458	1.458		13,121
Fixed Assets - Acquisitions				,,	.,	.,	1,100	1,100	1,100	,,,,,,	,,,,,,	1,100		-
Due To (From)	_	_		7,021	7,021	7.021	7,021	7,021	7.021	7.021	7.021	7.021		63,193
Expenses - Prior Year Accruals	(55,199)	(8,071)		,-	,-	(56,974)		,-	,-	,-	,-	,-		(120,244)
Accounts Payable - Current Year	(55,155)	(5,51.1)	26,627			(55,51.1)								26,627
Summer Holdback for Teachers	_	_	1,342	1,342	1,342	1,342	1,342	1,342	1.342	1.342	1.342	1,342		13,420
Loans Payable (Current)			-	-	-	-	-	, , , , , , , , , , , , , , , , , , ,	-		-			
Loans Payable (Long Term)			-	-	-	-	-	_	_	_	-	-		_
Total Other Transactions	76,557	38,233	27,969	(26,842)	(24,494)	55,264	11,619	9,821	9,821	9,821	9,821	9,821		207,413
Total Change in Cash	17,813	3,629	(46,844)	56,745	(55,393)	(6,810)	123,645	(11,354)	(16,434)	14,611	(47,259)	(47,259)		446



MSA-7 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$204,109.

This is an decrease of (\$3,223) from the First Interim Budget projected surplus of \$207,332.

This will allow MSA-7 to end this fiscal year with a balance of \$1,746,750, which is 47.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$797,475, which represents 78 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,177,482, which represents 115 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = increase of \$22,864, or 0.6% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$2,060) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$3,256 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$26,086, or 0.7% of First Interim expenses)

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

Salaries and Benefits costs are \$3,649 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factor

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at (\$2,660) lower than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year 1	Γο Date					A	Annual Budg	jet	
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									280	279	279	-	
SUMMARY													
Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue	41,817 3,333 9,770 220 55,140	179,754 6,743 19,519 977 206,993	141,309 4,478 13,017 781 159,585	319,902 35,130 53,399 3,517 411,948	209,753 6,312 13,017 853 229,936	209,752 4,478 133,050 (64,897) 282,383	319,901 58,079 (16,999) 46,687 407,668	1,422,188 118,552 224,773 (11,861) 1,753,653	2,950,896 163,297 585,683 40,768 3,740,644	2,965,447 325,371 584,966 12,500 3,888,283	2,963,387 326,604 605,400 15,756 3,911,147	(2,060) 1,233 20,434 3,256 22,864	48% 36% 37% -75% 45%
Expenditures Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	78,583 19,666 18,572 (12,233) 71,991 - 2,621	87,954 21,597 33,725 5,374 80,992 - 5,252 234,894	94,394 39,055 49,197 17,455 135,762 - 3,499	94,994 33,891 36,778 16,744 61,289 - 3,499	96,944 35,282 28,594 7,854 164,551 - 3,499	101,305 33,045 53,610 (95,782) 104,484 - 3,499	97,010 44,843 43,312 149,654 134,239 - (21,869)	651,184 227,378 263,787 89,067 753,307	1,194,731 463,111 556,312 98,900 1,331,263 15,987 -	1,167,302 501,317 537,661 115,930 1,329,826 28,916	1,206,444 470,800 532,685 125,376 1,345,478 26,256	39,142 (30,517) (4,976) 9,446 15,651 (2,660)	54% 48% 50% 71% 56% 0% -
Net Revenues	,		,			,	,	(231,070)	80,339	207,332	204,109	(3,223)	
THE THE STATE OF T								(201,070)	Fund Balance Beginning Ba Net Revenue: Ending Fund Components	lance (Audited) s I Balance s of Fund Bal. Econ. Uncert. llances (Est.)	1,542,641 204,109 1,746,750 1,578,132 21,838 146,781	42.6% of Exper 0.6% of Exper 4.0% of Exper 47.1% of Exp	nditures nditures



	0 First Interim Budget s through January 31, 2020				Year	To Date					A	Annual Budg	jet	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVE	ENUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
	ntitlement													
8011	State Aid	-	85,553	85,553	153,996	153,996	153,996	153,996	787,090	1,896,277	1,819,596	1,817,536	(2,060)	1,032,506
8012	EPA Entitlement	-	-	-	110,150	-	-	110,149	220,299	409,599	436,103	436,103	-	215,804
8019	Prior Year Adjustments	-	10,567	-	-	-	-	-	10,567	-	-	-	-	(10,567
8096	InLieuPropTaxes	41,817	83,634	55,756	55,756	55,757	55,756	55,756	404,232	645,020	709,748	709,748	-	305,516
	SUBTOTAL - LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	209,752	319,901	1,422,188	2,950,896	2,965,447	2,963,387	(2,060)	1,543,259
Federal	I Revenue													
8181	SpEd - Revenue	3,333	6,743	4,478	4,478	4,478	4,478	4,478	32,465	57,536	57,353	57,353	-	24,888
8220	SchLunchFederal	-	_	-	_	_	_	_	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	30,652	1,834	-	53,601	86,087	105,761	268,018	269,251	1,233	181,931
8295	Prior Year Adjustments (Fed Rev)	-	-	-	_	-	-	-	-			-	-	
	SUBTOTAL - Federal Revenue	3,333	6,743	4,478	35,130	6,312	4,478	58,079	118,552	163,297	325,371	326,604	1,233	206,818
Other S	State Revenue													
8311	SpEd Revenue	9.770	19,519	13,017	21,603	13,017	13,017	13,017	102,962	170,668	170,125	178,711	8,586	67,164
8520	SchoolNutrState	3,770	13,513	13,017	21,000	10,017	10,017	10,017	102,302	170,000	170,123	170,711	-	07,104
8550	MandCstReimburs	_		_			4,619	_	4,619	4,736	4,736	4,619	(117)	117
8560	StateLotteryRev				15,416	_	-,013	15,685	31,101	54,841	54,667	60,237	5,570	23,566
8590	AllOthStateRev				16,380		115,413	47,548	179,342	355,438	355,438	361,833	6,395	176,096
8595	Prior Year Adjustments (Other State Rev)	_	_	_	-	_	-	(93,250)	(93,250)	000,100	000,100	-	-	93,250
0000	SUBTOTAL - Other State Revenue	9,770	19,519	13,017	53,399	13,017	133,050	(16,999)	224,773	585,683	584,966	605,400	20,434	360,192
8600	Revenue Other Local Rev						47,548	(47,548)						
8634	StudentLunchFee	-	-	-	-	-	41,546	(47,546)	-	-	_	-	-	
8650	Leases &Rentals	-	-	-	-	-	-	-	_	-	_	-	-	-
8660	Interest	-	-	-	-	-	-	-	_	_	_	-		-
8698	OthRev-Suspense	-	-	-	-	-	-	-	_	_	_		Ī	
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	_	_	_			
8701 8702	CMO Fee - MSA-1 CMO Fee - MSA-2	-	-	-	-	-	-	-	_	-	_	-		
8702 8703	CMO Fee - MSA-2 CMO Fee - MSA-3	-	-	-	-	-	-	-	_	_	_	-		
8703	CMO Fee - MSA-4	-	-	-	-	-	-	-	_	_	1 -		Ī	
870 4 8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	_	_	_	-	_	
0103	CIVIC I GG = IVICA-J	-	-	-	-	-	-	-	_	_	_	-	-	_

(12,500)

23,861

12,500

(382)

853

(117,111)

4,537

129

117,111

(23,861)

(10,886)

253

(23,861)

382

40,768

12,500

8706

8707

8708

8709

8712

8690

8695

8699

8999

CMO Fee - MSA-6

CMO Fee - MSA-7

CMO Fee - MSA-8

CMO Fee - MSA-SA

CMO Fee - MSA-SD

Other Revenue

Prior Year Adj (Local1)

Prior Year Adj (Local2)

Misc Revenue (Suspense)

220

977

781

3,517

2019-20 First Interim Budget Actuals through January 31, 2020				Year ⁻	To Date					A	Annual Budg	et	
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	s Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	220	977	781	3,517	853	(64,897)	35,069	(23,479)	40,768	12,500	-	(12,500)	35,979

	0 First Interim Budget s through January 31, 2020				Year T	o Date					,	Annual Budg	et	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Fundrai	ising & Grants													
8802	Donations - Private	-	_	-	_	_	_	2,500	2,500	-	-	2,000	2,000	(2,500)
8803	Fundraising	-	-	-	-	-	(0)	9,118	9,118	-	-	13,756	13,756	(9,118)
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	(0)	11,618	11,618	-	-	15,756	15,756	(11,618)
TOTAL	REVENUE	55,140	206,993	159,585	411,948	229,936	282,383	407,668	1,753,653	3,740,644	3,888,283	3,911,147	22,864	2,134,631
EXPEN	SES													
Certifica	ated Salaries													
1100	TeacherSalaries	64,769	80,140	86,580	87,180	89,130	93,491	65,754	567,044	994,059	971,630	1,010,772	39,142	404,586
1300	Cert Adminis	13,814	7,814	7,814	7,814	7,814	7,814	31,256	84,140	200,672	195,672	195,672	-	111,532
	SUBTOTAL - Certificated Salaries	78,583	87,954	94,394	94,994	96,944	101,305	97,010	651,184	1,194,731	1,167,302	1,206,444	39,142	516,118

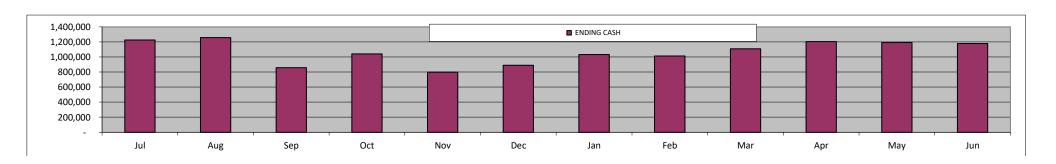
	0 First Interim Budget s through January 31, 2020				Year T	o Date					A	Annual Budç	get	
MSA	A 7	Jul Actuals A	aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Classif	ed Salaries													_
2100	Instructional Aides	-	5,458	15,880	34,101	21,977	19,940	32,293	129,649	-	303,296	260,225	(43,071)	173,647
2200	Classified Support	-	2,957	6,055	4,773	5,003	4,547	3,625	26,959	-	65,670	71,595	5,925	38,711
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	10,204	9,850	12,539	9,382	7,895	8,558	8,925	67,352	163,317	132,350	137,594	5,244	64,998
2900	OtherClassStaff	9,462	3,330	4,582	(14,364)	408	-	-	3,417	299,793	0	1,386	1,386	(3,417)
	SUBTOTAL - Classified Salaries	19,666	21,597	39,055	33,891	35,282	33,045	44,843	227,378	463,111	501,317	470,800	(30,517)	273,939
Employ	ree Benefits													
3101	STRS-Certified	7,694	14,572	14,520	17,677	16,619	15,196	16,563	102,841	195,857	198,749	199,108	359	95,908
3102	STRS-Classified	-	397	746	675	681	641	161	3,301	-	-	-	-	(3,301)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,471	3,689	6,762	5,763	5,858	5,243	7,089	37,875	95,864	97,097	89,930	(7,167)	59,222
3301	OASDI/Med-Cert	1,139	1,274	1,367	1,376	1,404	1,467	1,405	9,433	16,608	16,853	16,887	34	7,420
3302	OASDI/Med-Class	1,504	1,508	2,704	2,361	2,445	2,295	2,836	15,654	29,679	30,158	31,955	1,797	14,503
3401	HlthWelfareCert	1,328	10,946	21,953	7,780	-	27,622	14,113	83,743	180,000	180,000	180,000	-	96,257
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	-	-	-
3501	UI-Certificated	-	194	-	-	143	-	-	337	617	617	617	-	280
3502	UI-Classified	-	-	-	-	-	-	-	-	187	187	187	-	187
3601	WorkersCmp-Cert	3,435	1,145	1,145	1,145	1,443	1,145	1,145	10,603	15,000	14,000	14,000	-	3,397
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	22,500	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	18,572	33,725	49,197	36,778	28,594	53,610	43,312	263,787	556,312	537,661	532,685	(4,976)	273,874

	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					Α	Annual Budç	jet	
MSA	. 7	Jul Actuals A	ug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books	& Supplies													
4100	Text&CoreCurric	-	4,083	4,487	8,814	-	-	-	17,384	25,000	25,000	25,000	-	7,616
4200	BooksOthRefMats	-	-	-	154	-	(1,610)	-	(1,456)	2,000	2,000	2,000	-	3,456
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	2,500	19,086	20,486	1,400	19,086
4315	OthrSupplies	-	-	-	-	-	-	279	279	1,000	1,000	925	(75)	721
4320	Office Supplies	120	180	-	815	146	650	278	2,189	12,000	11,787	11,787	-	9,598
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	3,000	2,500	2,500	-	2,500
4335	PE Supplies	-	-	-	-	-	-	570	570	2,000	2,000	2,000	-	1,430
4340	Educat Software	-	1,283	-	4,187	2,075	-	-	7,544	27,860	25,860	25,860	-	18,316
4345	NonInstStdntSup	-	-	-	-	-	1,124	-	1,124	1,500	2,994	3,114	120	1,870
4346	TeacherSupplies	-	-	-	-	-	-	-	-	2,500	3,000	3,000	-	3,000
4350	Cust. Supplies	-	-	1,363	317	-	-	-	1,680	8,240	8,240	8,240	-	6,560
4351	Yearbook	-	-	-	525	900	-	-	1,425	1,800	2,300	3,481	1,181	875
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	3,420	1,420	2,000
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	5,200	5,200	-
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	(81)	(204)	-	-	-	-	-	(284)	-	-	-	-	284
4720	Food:Other Food	-	33	-	(33)	-	-	-	-	2,000	2,662	2,862	200	2,662
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(95,946)	148,563	52,617			-	-	(52,617)
4999	Misc Expenditure (Suspense)	(12,273)	-	11,604	1,965	4,734	-	(35)	5,995	-	-	-	-	(5,995)
	SUBTOTAL - Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	(95,782)	149,654	89,067	98,900	115,930	125,376	9,446	26,863

	First Interim Budget through January 31, 2020				Year T	o Date					A	Annual Budç	get	
MSA	. 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	37,297	37,297	37,297	_	74,594	34,825	34,825	256,136	447,566	430,263	430,263	_	174,126
5205	Conference Fees	-	-	-	_	-				2,000	2,000	2,000	_	2,000
5210	MilesParkTolls	_	_	394	173	47	408	68	1,089	2,000	3,506	3,506	_	2,417
5215	TravConferences	_	_	-	-	-	-	-	-		-	-	_	_,
5220	TraLodging	-	-	_	-	-	_	_	_	1,500	1,500	1,500	-	1,500
5300	DuesMemberships	_	790	_	762	_	2,880	_	4,432	8,000	8,000	8,000	_	3,568
5450	Other Insurance	5,836	1,945	1,945	1,945	2,957	1,945	1,945	18,518	18,000	23,340	23,340	-	4,822
5500	OpsHousekeeping	175	550	1,251	1,028	_	660	1,225	4,889	10,000	10,000	10,000	-	5,111
5510	Gas & Electric	_	1,284	3.485	5,288	3.802	3,872	1,920	19,650	60,000	60,000	60,000	_	40,350
5610	Rent & Leases	24,061	24,061	24,061	24,061	47,478	24,061	23,828	191,613	280,000	280,000	288,091	8,091	88,387
5620	EquipmentLeases	370	861	716	1,560	979	659	1,629	6,773	11,000	11,000	11,000	_	4,227
5630	Reps&MaintBldng	-	154	975	150	100	-	310	1,689	5,000	5,000	5,000	-	3,311
5800	ProfessServices	_	3,722	_	_	1,800	3,876	2,023	11,421	27,355	32,355	41,941	9,586	20,934
5810	Legal	_	_	_	_	-	_	_	_	6,000	6,000	6,000	_	6,000
5813	SchPrgAftSchool	_	_	53,227	17,990	17,742	17,742	17,742	124,443	169,438	169,438	169,438	_	44,995
5814	SchPrgAcadComps	_	_	_	_	, <u> </u>	´ -	, <u> </u>	_	_	_	_	_	-
5819	SchlProgs-Other	_	_	_	_	_	_		_	4,000	12,532	12,532	_	12,532
5820	Audit & CPA	_	_	_	_	_	_	_	_	7,000	7,000	7,000	_	7,000
5825	DMSBusinessSvcs	_	_	_	_	_	_	_	_	_	_	_	_	-
5835	Field Trips	_	_	457	_	_	390	557	1,403	8,000	7,863	6,018	(1,845)	6,460
5836	FieldTrip Trans	_	_	_	_	_	-	-	-	_	- ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,	(1,010)	-
5840	MarkngStdtRecrt	_	_	417	1,261	_	_	1,768	3.447	5,000	5,000	5,275	275	1,553
5850	Oversight Fees	1,655	3,310	2,207	2,207	2,207	2,206	2,207	16,000	27,000	27,000	27,000	_	11,000
5857	Payroll Fees	(2,182)	1,068	1,434	4,145	1,105	1,129	1,727	8,426	15,000	15,000	15,000	_	6,574
5860	Service Fees	(_, ,	-	-	-	-,	-,	-,	-	2,963	2,963	2,963	_	2,963
5861	Prior Year Services	_	_	_	_	_	_	_	_	_	_	_	_	-
5863	Prof Developmnt	_	_	_	198	_	295	(295)	198	_	5,000	5,000	_	4,803
5864	Prof Dev-Other	4.772	_	140	150	50	49	2,246	7,407	28,500	18,464	18,837	372	11,057
5869	SpEd Ctrct Inst	, _	_	_	_	6.700	6,014	11,148	23,862	65,000	59,012	56,354	(2,658)	
5870	Livescan	-	-	_	99	-	30	_	129	_	129	129	-	_
5872	SPED Fees (incl Encroachment)	_	_	_	_	_	_	25,368	25,368	45,641	45,641	45,641	_	20,273
5875	Staff Recruiting	_	_	_	_	_	_	_	_	_	_	_	_	_
5884	Substitutes	-	-	3,536	-	4,235	1,768	2,650	12,189	40,000	40,000	40,000	-	27,811
5890	OthSvcsNon-Inst	_	_	-	_	_	1,400	350	1,750	2,000	2,000	2,000	_	250
5900	Communications	6	-	1,445	-	-	-	-	1,451	4,000	4,000	4,000	-	2,549
5920	TelecomInternet	-	670	-	-	481	_	724	1,875	4,000	4,000	4,000	-	2,125
5930	PostageDelivery	-	451	129	-	-	_	-	580	4,000	4,000	4,000	-	3,420
5940	Technology	_	4,828	2,645	274	274	274	274	8,569	21,300	27,820	29,650	1,830	19,252
5990	Prior Year Adj (Services)	_	-,	_,					-	_ :,500			-	-
	SUBTOTAL - Services & Other Operating Exp.	71,991	80,992	135,762	61,289	164,551	104,484	134,239	753,307	1,331,263	1,329,826	1,345,478	15,651	576,519

	0 First Interim Budget s through January 31, 2020				Year T	o Date					,	Annual Budg	et	
MSA	A 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	-	-	-	15,987	28,916	26,256	(2,660)	28,916
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	-		-	15,987	28,916	26,256	(2,660)	28,916
Other C	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	-	-	-	-	-	-
TOTAL	EXPENSES	179,199	234,894	339,363	247,195	336,724	200,161	447,188	1,984,723	3,660,305	3,680,952	3,707,038	26,086	1,696,229

MCA 7														
MSA-7	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	1,307,717	1,225,657	1,257,985	856,415	1,041,198	797,475	889,986	1,032,464	1,011,918	1,107,476	1,204,244	1,190,863	1,177,482	
Revenue														
LCFF Entitlement	41,817	179,754	141,309	319,902	209,753	209,752	319,901	209,752	258,544	327,067	216,917	216,917	312,002	2,963,387
Federal Revenue	3,333	6,743	4,478	35,130	6,312	4,478	58,079	4,478	71,791	4,478	4,478	4,478	75,819	284,074
Other State Revenues	9,770	19,519	13,017	53,399	13,017	133,050	(16,999)	63,712	63,712	63,712	63,712	63,712	-	543,332
Other Local Revenues	220	977	781	3,517	853	(64,897)	46,687	3,517	3,517	3,517	3,517	3,517	(17,875)	(12,151)
Total Revenue	55,140	206,993	159,585	411,948	229,936	282,383	407,668	281,459	397,563	398,774	288,624	288,624	369,947	3,778,642
Expenses														
Certificated Salaries	78,583	87.954	94,394	94,994	96,944	101,305	97,010	100,061	100,061	100,061	100.061	100.061	50,031	1,201,520
Classified Salaries	19,666	21,597	39.055	33,891	35,282	33,045	44,843	41,952	41,952	41,952	41,952	41,952	20,976	458,113
Benefits	18,572	33,725	49,197	36,778	28,594	53,610	43,312	46,402	46,402	46,402	46,402	46,402	23,201	518,995
Books and Supplies	(12,233)	5,374	17,455	16,744	7,854	(95,782)	149,654	11,534	11,534	11,534	11,534	11,534	5,767	152,502
Services and Operations	71,991	80,992	135,762	61,289	164,551	104,484	134,239	117,111	117,111	117,111	117,111	117,111	58,556	1,397,418
Depreciation / Cap Outlay	-	_	-	-	-	_	_		, -	-	, -	, -	26,256	26,256
Other Outflows	2,621	5,252	3,499	3,499	3,499	3,499	(21,869)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(875)	
Total Expenses	179,199	234,894	339,363	247,195	336,724	200,161	447,188	315,310	315,310	315,310	315,310	315,310	183,911	3,745,182
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	215,128	77.724				117.111								409,963
Accounts Receivable - Current Year	2.0,.20	,				,								-
Other Assets/Accrual Adj	1	(0)	(288,143)	(21,124)	10,482	(11,304)	168,693							(141,395)
Fixed Assets - Depreciation Addback	·	(0)	(200, 1.10)	1,279	1,279	1,279	1,279	1,279	1,279	1.279	1,279	1,279		11,511
Fixed Assets - Acquisitions				(140,744)	,,	1,212	,,	,,_,	.,	,,	,,	,,		(140,744)
Due To (From)	_	_		6.629	6,629	6.629	6.629	6.629	6.629	6.629	6.629	6.629		59,665
Expenses - Prior Year Accruals	(173,130)	(17,495)	33.175	168,593	(160,721)	(108,822)	5,525	,,,,,	5,5_5	5,5_5	5,5_5	-,		(258,399)
Accounts Payable - Current Year	(112,122)	(11,110)	33,175	100,000	(100,101)	(100,000)								33,175
Summer Holdback for Teachers				5,396	5,396	5,396	5,396	5,396	5,396	5.396	5.396	5.396		48,564
Loans Payable (Current)			-	-	-	-	_	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	_	_	_	-	-	-	-		l - l
Total Other Transactions	41,999	60,229	(221,793)	20,030	(136,934)	10,289	181,998	13,304	13,304	13,304	13,304	13,304		22,340
Total Change in Cash	(82,060)	32,328	(401,570)	184,783	(243,723)	92,511	142,478	(20,546)	95,558	96,769	(13,381)	(13,381)		55,800



797,475

ENDING CASH

1,225,657 1,257,985

856,415 1,041,198

889,986 | 1,032,464 | 1,011,918 | 1,107,476 | 1,204,244 | 1,190,863 | 1,177,482 | <<< = 115 days cash

MSA-8 Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$128,545).

This is an decrease of (\$165,909) from the First Interim Budget projected surplus of \$37,364.

This will allow MSA-8 to end this fiscal year with a balance of \$4,107,016, which is 69.8% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$2,336,858, which represents 151 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$2,369,250, which represents 153 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$96,374), or -1.6% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$94,375) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 9.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$729 higher than in the First Interim Budget..

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$69,535, or 1.2% of First Interim expenses)

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

Salaries and Benefits costs are (\$46,647) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

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



2019-20 First Interim Budget Actuals through January 31, 2020				Year 1	Γο Date					A	nnual Budg	et	
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Projected Average Daily Attendance:									473	474	465	(9)	
SUMMARY Revenue LCFF Entitlement Federal Revenue Other State Revenues Other Local Revenues Total Revenue Expenditures	68,702 5,475 16,051 1,368 91,597	298,816 11,078 32,068 - 341,961	235,777 7,357 21,386 - 264,520	538,428 72,357 78,994 - 689,779	351,115 8,521 21,386 1,210 382,232	351,115 7,357 125,201 (31,024) 452,649	538,427 120,060 41,633 - 700,120	2,382,379 232,205 336,721 (28,447) 2,922,858	5,012,273 333,831 499,379 5,000 5,850,484	4,987,576 334,799 528,563 4,000 5,854,938	4,893,201 324,265 536,369 4,729 5,758,564	(94,375) (10,534) 7,806 729 (96,374)	72% 63% -602% 51%
Certificated Salaries Classified Salaries Benefits Books and Supplies Services and Operating Exp. Depreciation & Cap Outlay Other Outflows Total Expenditures	112,930 48,349 27,878 1,330 95,218 - 4,305 290,011	148,421 42,015 60,251 17,858 94,046 - 8,629 371,219	151,319 49,958 57,432 7,072 109,635 - 5,749 381,166	155,909 52,375 71,272 21,483 122,764 - 5,749 429,553	156,541 51,875 49,236 38,253 40,390 - 5,749 342,044	168,601 47,840 88,208 24,217 179,568 28,529 5,749 542,712	163,247 59,609 62,723 (7,871) 152,726 - (35,929) 394,505	1,056,968 352,021 417,002 102,342 794,348 28,529 (0) 2,751,210	2,107,980 545,984 888,921 283,659 1,880,235 85,000 - 5,791,779	2,135,604 579,324 892,562 306,033 1,811,552 92,500	2,056,969 599,724 904,149 398,574 1,835,193 92,500 - 5,887,109	(78,635) 20,400 11,587 92,541 23,641 - - - 69,535	51% 59% 46% 26% 43% 31% - 47%
Net Revenues								171,648	58,704	37,364	(128,545)	(165,909)	
									Fund Balance Beginning Bal Net Revenues Ending Fund Components Available For Restricted Ba Net Fixed Ass Ending Fund	ance (Audited) Balance of Fund Bal. Econ. Uncert. lances (Est.)	76,050 51,935	67.6% of Expe 1.3% of Expe 0.9% of Expe 69.8% of Expe	nditures nditures



	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					A	nnual Budg	et	
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
	ntitlement													
8011	State Aid	-	144,174	144,174	259,512	259,512	259,512	259,512	1,326,396	3,207,159	3,014,879	2,957,960	(56,919)	1,688,483
8012	EPA Entitlement	-		-	187,313	-	-	187,312	374,625	715,915	766,888	752,327	(14,561)	392,263
8019	Prior Year Adjustments		17,238		-	-	-	-	17,238	-	-		-	(17,238)
8096	InLieuPropTaxes	68,702	137,404	91,603	91,603	91,603	91,603	91,603	664,121	1,089,199	1,205,809	1,182,914	(22,895)	541,689
	SUBTOTAL - LCFF Entitlement	68,702	298,816	235,777	538,428	351,115	351,115	538,427	2,382,379	5,012,273	4,987,576	4,893,201	(94,375)	2,605,197
F1	B													
	Revenue	E 47E	11.070	7.057	7.057	7.057	7.057	7.057	E2 220	02.250	02 520	02.520		40 404
8181 8220	SpEd - Revenue SchLunchFederal	5,475	11,078	7,357	7,357	7,357	7,357	7,357	53,338	93,258	93,529	93,529	-	40,191
8290	All Other Federal Revenue	-	-	-	- 65.000	1 161	-	112,703	178,867	240,573	241 270	220.726	- (10 E24)	62 402
8295		-	-	-	65,000	1,164	-	112,703	170,007	240,573	241,270	230,736	(10,534)	62,403
0293	Prior Year Adjustments (Fed Rev) SUBTOTAL - Federal Revenue	5,475	11,078	7,357	72,357	8,521	7,357	120,060	232,205	333,831	334,799	324,265	(10,534)	102,594
	SOBTOTAL - Federal Revenue	3,473	11,070	7,337	12,331	0,321	1,331	120,000	232,203	333,031	334,799	324,265	(10,554)	102,394
Other S	tate Revenue													
8311	SpEd Revenue	16,051	32,068	21,386	39,439	21,386	21,386	21,386	173,103	261,329	280,138	280,138	_	107,035
8520	SchoolNutrState	. 0,00	-	,000	-	,000	,000		-	201,020	200,100	200,.00	_	-
8550	MandCstReimburs	_	_	_	_	_	7,589	_	7,589	7,702	7,702	7,589	(113)	113
8560	StateLotteryRev	_	_	_	26,855	_	-	20,247	47,102	92,415	92,683	100,602	7,919	45,581
8590	AllOthStateRev	_	_	_	12,700	_	96,226	-	108,926	137,934	148,040	148,040	_	39,114
8595	Prior Year Adjustments (Other State Rev)	-	-	-	-		_	_	_	, , , , ,	.,.	-	-	-
	SUBTOTAL - Other State Revenue	16,051	32,068	21,386	78,994	21,386	125,201	41,633	336,721	499,379	528,563	536,369	7,806	191,843
Local R														
8600	Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7 CMO Fee - MSA-8	-	-	-	-	-	-	-	_	_	_	-	-	-
8708 8709	CMO Fee - MSA-8 CMO Fee - MSA-SA	-	-	-	-	-	-	-	_	_	_	-	-	-
8709 8712	CMO Fee - MSA-SA CMO Fee - MSA-SD	-	-	-	-	-	-	-	1	_	_	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	(31,405)	31,405	1	_	_	-	-	-
8695	Prior Year Adj (Local I) Prior Year Adj (Local 2)	-	-	-	-	-	(31,403)	(31,405)	(31,405)	I		-	-	31,405
8699	Other Revenue	1,368	-	-	-	1 210	(0)	(31,405)	(31,405)	5,000	4,000	-	- (4 000)	4,000
8999	Misc Revenue (Suspense)	1,308	-	-	-	1,210	(0) 381	(2,578)	381	5,000	4,000	-	(4,000)	
0999	iviisc revenue (ouspense)	-	-	-	-	-	301	-	I 361	-	-	-	-	(381)

2019-20 First Interim Budget Actuals through January 31, 2020				Year ⁻	To Date					А	nnual Budg	et	
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	1,368	-	-	-	1,210	(31,024)	(2,578)	(31,024)	5,000	4,000	-	(4,000)	35,024

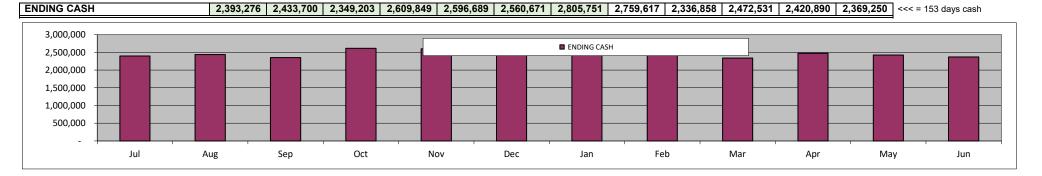
	0 First Interim Budget s through January 31, 2020				Year 1	Γο Date					Δ	nnual Budg	et	
MSA	A 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- I Approved First Interim Budget			Actuals as % of Second Interim
	ising & Grants													
8802 8803	Donations - Private Fundraising	-	-	-	-	-	0	2,578	2,578	-	_	4,729	- 4,729	(2,578)
0003	SUBTOTAL - Fundraising & Grants						0	2,578	2,578	-	 	4,729	4,729	(2,578)
	CODITOTAL - Fundraising & Cruits							2,010	2,070			7,725	4,120	(2,070)
TOTAL	REVENUE	91,597	341,961	264,520	689,779	382,232	452,649	700,120	2,922,858	5,850,484	5,854,938	5,758,564	(96,374)	2,932,080
EXPEN	SES													
Certific	cated Salaries													
1100	TeacherSalaries	64,075	119,119	121,607	125,987	126,619	138,979	126,445	822,831	1,738,195	1,762,265	1,681,630	(80,635)	939,434
1300	Cert Adminis	48,855	29,302	29,712	29,922	29,922	29,622	36,802	234,137	369,785	373,339	375,339	2,000	139,202
	SUBTOTAL - Certificated Salaries	112,930	148,421	151,319	155,909	156,541	168,601	163,247	1,056,968	2,107,980	2,135,604	2,056,969	(78,635)	1,078,635
Classif	ied Salaries													
2100	Instructional Aides	6.461	8.271	9.734	9,454	9.275	9,751	18,962	71,908	106,984	117,254	112,654	(4,600)	45,346
2200	Classified Support	15,104	13,894	17,816	20,354	20,092	19,807	18,002	125,069	238,534		233,113	5,000	103,043
2300	Classified Admin	_	-	_	_	_	_	_	-	-	_	-	· -	-
2400	Clerical & Tech	19,874	18,434	19,579	21,720	22,509	18,283	22,644	143,043	200,467	233,957	253,957	20,000	90,914
2900	OtherClassStaff	6,910	1,416	2,828	848	-	-	-	12,001	-	-	-	-	(12,001)
	SUBTOTAL - Classified Salaries	48,349	42,015	49,958	52,375	51,875	47,840	59,609	352,021	545,984	579,324	599,724	20,400	227,303
Employ	yee Benefits													
3101	STRS-Certified	7,738	25,126	23,366	28,006	27,345	28,706	28,771	169,057	345,895	346,700	343,701	(2,999)	177,643
3102	STRS-Classified	_	-	_	_	_	_	_	-	-	-	-	-	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	9,025	7,287	9,465	9,306	9,003	9,179	8,558	61,823	145,149	147,714	152,214	4,500	85,890
3301	OASDI/Med-Cert	1,664	2,150	2,193	2,235	2,333	2,440	(129)	12,885	20,000	20,000	23,800	3,800	7,115
3302	OASDI/Med-Class	3,536	2,931	3,706	3,738	3,597	3,648	3,345	24,502	44,000	44,000	53,900	9,900	19,498
3401	HlthWelfareCert	230	20,547	16,759	22,078	4,696	42,341	16,270	122,920	290,000	290,270	286,656	(3,613)	167,349
3402	HithWelfareCert	-	-	-	4,015	-	-	4,014	8,029	12,660	12,660	12,660	-	4,631
3501	UI-Certificated	-	316	48	-	275	-	-	639	1,718	1,718	1,718	-	1,079
3502	UI-Classified	- - 600	1 005	4 005	1 005	4.000	4 005	1.895	17.147	07.500	07.500	07 500	-	10.250
3601 3701	WorkersCmp-Cert Other Retirement-Cert	5,686	1,895	1,895	1,895	1,986	1,895	1,695	17,147	27,500	27,500	27,500	-	10,353
3701	Other Retirement-Cert OthBenes-Cert	-	-	-	-	-	-	-	· -	2,000	2,000	2,000		2,000
3901	OthBenes-Class	-	-	-	-	-	-	-	1	2,000	2,000	2,000		2,000
0002	SUBTOTAL - Employee Benefits	27,878	60,251	57,432	71,272	49,236	88,208	62,723	417,002	888,921	892,562	904,149	11,587	475,560

	First Interim Budget through January 31, 2020				Year 1	Γο Date					Α	nnual Budg	et	
MSA	. 8	Jul Actuals A	aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Books 8	Supplies													
4100	Text&CoreCurric	-	9,840	_	_	359	3,325	_	13,524	20,000	20,051	87,313	67,262	6,527
4200	BooksOthRefMats	-	_	_	_	_	-	_	· -	1,000	1,000	1,000	-	1,000
4310	Ins Mats & Sups	-	2,644	-	-	1,166	-	38	3,847	20,000	42,186	51,902	9,716	38,339
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	78	115	787	1,075	-	2,014	9	4,078	9,000	9,000	10,500	1,500	4,922
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4335	PE Supplies	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4340	Educat Software	-	3,825	-	2,400	30,720	5,966	-	42,910	56,159	54,309	54,059	(250)	11,399
4345	NonInstStdntSup	-	-	-	-	-	1,199	-	1,199	5,000	6,199	6,199	-	5,000
4346	TeacherSupplies	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	3,197	350	571	-	4,119	13,000	13,000	13,000	-	8,881
4410	ClssrmFrnEqp<5k	-	-	-	-	-	62	-	62	1,000	1,000	1,000	-	938
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	3,000	3,000	2,500	(500)	
4440	Computers <\$5k	-	-	-	1,251	3,921	8,971	-	14,143	15,500	19,589	28,552	8,963	5,446
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	4,356	11,330	-	11,220	8,438	35,344	123,000	123,000	123,000	-	87,656
4720	Food:Other Food	-	-	-	-	-	-	-	-	7,000	3,700	9,550	5,850	3,700
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(9,111)	(16,356)	(25,467)			-	-	25,467
4999	Misc Expenditure (Suspense)	1,252	1,434	1,929	2,230	1,738	-	-	8,583	-	-	-	-	(8,583)
	SUBTOTAL - Books and Supplies	1.330	17.858	7.072	21.483	38.253	24.217	(7.871)	102.342	283.659	306.033	398.574	92.541	203.691

	First Interim Budget through January 31, 2020				Year ¹	Γο Date					A	nnual Budg	et	
MSA	8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	74,594	74,594	74,594	74,594	_	149,189	54,408	501,973	895,132	860,526	860,526	-	358,552
5205	Conference Fees	-	-	_	1,400	-	_	_	1,400	3,500	3,500	3,500	-	2,100
5210	MilesParkTolls	-	-	-	18	-	-	-	18	2,500	2,500	2,500	-	2,482
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
5300	DuesMemberships	(675)	-	5,000	-	-	4,700	-	9,025	8,000	13,000	13,000	-	3,975
5450	Other Insurance	6,601	2,200	2,200	2,200	2,306	2,200	2,200	19,907	31,000	31,000	31,000	-	11,093
5500	OpsHousekeeping	-	1,588	5	41	76	2,389	273	4,372	10,000	10,000	10,000	-	5,628
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	-	4,619	2,310	2,310	2,310	11,548	350,000	350,000	365,000	15,000	338,453
5620	EquipmentLeases	196	218	2,381	1,098	470	1,197	809	6,369	15,000	15,000	14,000	(1,000)	8,631
5630	Reps&MaintBldng	-	-	-	900	-	-	-	900	-	-	1,000	1,000	(900)
5800	ProfessServices	-	6,780	2,550	2,195	700	3,347	700	16,272	62,230	59,280	44,280	(15,000)	43,008
5810	Legal	-	-	-	3,897	-	-	-	3,897	20,000	20,000	20,000	-	16,103
5813	SchPrgAftSchool	-	106	-	104	-	-	-	210	24,000	4,930	6,930	2,000	4,720
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
5820	Audit & CPA	-	-	-	-	-	-	-	-	15,000	15,000	15,000	-	15,000
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	3,643	8,034	-	-	11,677	25,000	22,338	25,338	3,000	10,661
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000
5850	Oversight Fees	2,776	5,552	3,702	3,702	3,702	3,701	3,702	26,837	50,418	50,418	50,418	-	23,581
5857	Payroll Fees	1,254	1,395	1,419	1,449	1,445	1,469	1,935	10,365	17,000	17,000	17,000	-	6,635
5860	Service Fees	-	-	-	-	42	-	-	42	2,000	2,000	2,000	-	1,958
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	4,447	150	-	-	-	4,597	30,900	46,149	39,310	(6,839)	41,553
5864	Prof Dev-Other	-	-	-	-	-	(300)	24,000	23,700	20,000	20,067	24,917	4,850	(3,633)
5869	SpEd Ctrct Inst	-	-	1,643	5,789	-	6,119	6,653	20,205	60,000	52,584	62,909	10,325	32,380
5870	Livescan	-	-	103	-	-	-	-	103	-	800	800	-	697
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	41,678	41,678	73,163	73,163	56,038	(17,125)	31,485
5875	Staff Recruiting	-	-				-	-						-
5884	Substitutes	-	-	7,547	16,169	9,507	2,345	13,785	49,352	60,000	36,905	67,335	30,430	(12,447)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-		6,000	6,000	3,000	(3,000)	
5900	Communications	2,310	-	-	-	- 0.00=	-	-	2,310	3,000	3,000	3,000	-	690
5920	TelecomInternet	7,803	-	-	-	9,825	-	-	17,628	45,000	45,000	45,000	-	27,372
5930	PostageDelivery	360	1,612	-	521	801	630	-	3,923	8,000	8,000	10,000	2,000	4,077
5940	Technology	-	-	4,045	274	1,174	274	274	6,040	34,892	34,892	32,892	(2,000)	28,852
5990	Prior Year Adj (Services)	-	- 01010	400.00=	400 :	40.000	480.500	450	-	4 000 000	4044	4.00= 45=	-	4.04= 00:
	SUBTOTAL - Services & Other Operating Exp.	95,218	94,046	109,635	122,764	40,390	179,568	152,726	794,348	1,880,235	1,811,552	1,835,193	23,641	1,017,204

	0 First Interim Budget s through January 31, 2020	_			Year T	o Date					A	Annual Budg	et	
MSA	\ 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	_	-	-	-	_	_	_	-	-	-	_	-	-
6400	EquipFixed	-	-	-	-	-	_	_	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	28,529	-	28,529	85,000	92,500	92,500	-	63,971
	SUBTOTAL - Capital Outlay & Depreciation		-	-		-	28,529	-	28,529	85,000	92,500	92,500		63,971
Other C	outflows													
7299	Other Outgo (not incl. SPED Encroachment)	4,305	8,629	5,749	5,749	5,749	5,749	(35,929)	(0)	-	-	_	-	0
7310	Indirect Costs	-	-	-	-	-	_	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	4,305	8,629	5,749	5,749	5,749	5,749	(35,929)	(0)	-	-	-		0
TOTAL	EXPENSES	290,011	371,219	381,166	429,553	342,044	542,712	394,505	2,751,210	5,791,779	5,817,574	5,887,109	69,535	3,066,365

MSA-8														
111071	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL						
BEGINNING CASH	2,529,656	2,393,276	2,433,700	2,349,203	2,609,849	2,596,689	2,560,671	2,805,751	2,759,617	2,336,858	2,472,531	2,420,890	2,369,250	
Revenue														
LCFF Entitlement	68,702	298,816	235,777	538,428	351,115	351,115	538,427	351,115	416,807	532,922	345,609	345,609	518,759	4,893,199
Federal Revenue	5,475	11,078	7,357	72,357	8,521	7,357	120,060	7,357	65,041	7,357	7,357	7,357	(11,226)	315,448
Other State Revenues	16,051	32,068	21,386	78,994	21,386	125,201	41,633	48,484	48,484	48,484	48,484	48,484	-	579,139
Other Local Revenues	1,368	-	-	-	1,210	(31,024)	-	-	-	-	-	-	3,361	(25,086)
Total Revenue	91,597	341,961	264,520	689,779	382,232	452,649	700,120	406,956	530,332	588,763	401,450	401,450	510,893	5,762,701
Expenses														
Certificated Salaries	112,930	148.421	151.319	155,909	156.541	168,601	163,247	175,105	175,105	175,105	175.105	175.105	87,552	2.020.044
Classified Salaries	48,349	42,015	49,958	52,375	51.875	47,840	59,609	47,886	47,886	47.886	47.886	47.886	23,943	615.391
Benefits	27,878	60,251	57,432	71,272	49,236	88,208	62,723	80,861	80,861	80,861	80,861	80,861	40,430	861,735
Books and Supplies	1,330	17,858	7,072	21,483	38,253	24,217	(7,871)	41,274	41,274	41.274	41.274	41.274	20,637	329,350
Services and Operations	95,218	94,046	109,635	122,764	40,390	179,568	152,726	166,298	166,298	166,298	166,298	166,298	83,149	1,708,985
• • • • • • • • • • • • • • • • • • •	95,216	94,040	109,033	122,704	40,390	28,529	152,720	100,290	100,290	100,290	100,290	100,290	92,500	121,029
Depreciation / Cap Outlay Other Outflows	4,305	8.629	5.749	5.749	5.749	5.749	(35,929)	(2,874)	(2,874)	(2,874)	(2,874)	(2,874)	(1,437)	(15,809)
Total Expenses	290,011	371,219	381,166	429.553	342,044	542,712	394,505	508,548	508,548	508.548	508.548	508.548	346,774	5,640,725
Total Expenses	200,011	0.1,210	001,100	420,000	012,011	0-12,7-12	001,000	000,010	000,010	000,010	000,010	000,010	0-10,1.1-1	0,040,120
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	379,409	99,399												478,807
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj	(0)	(0)	(22,478)	(55,039)	(108,806)	(1,413)	(15,993)							(203,729)
Fixed Assets - Depreciation Addback	,	, ,	, ,	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800		61,200
Fixed Assets - Acquisitions														-
Due To (From)	_	_		43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587		392,285
Expenses - Prior Year Accruals	(217,374)	(29,716)		,	ŕ	,	ŕ	,	,	ĺ	,	,		(247,090)
Accounts Payable - Current Year	, , ,	,	54,626											54,626
Summer Holdback for Teachers			,	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071		45,639
Loans Payable (Current)	(100,000)		_	-	-	-	(100,000)	-	(500,000)			-		(700,000)
Loans Payable (Long Term)	, , , , ,		_	_	-	_	-	_	-	_	_	-		`
Total Other Transactions	62,034	69,682	32,148	420	(53,348)	54,045	(60,534)	55,458	(444,542)	55,458	55,458	55,458		(118,262)
Total Change in Cash	(136,380)	40.424	(84,497)	260.646	(13,160)	(36,018)	245.080	(46.134)	(422,758)	135.672	(51,641)	(51,641)		3,713
Total Change III Cash	(136,380)	40,424	(04,497)	200,046	(13,160)	(30,018)	245,080	(46, 134)	(422,158)	135,672	(51,641)	(51,041)		3,113



MSA-SA Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$178,768).

This is an decrease of (\$121,171) from the First Interim Budget projected deficit of (\$57,597).

This will allow MSA-SA to end this fiscal year with a balance of \$7,349,742, which is 98.8% of annual expenditures. However, the majority of this is fixed assets.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$278,865, which represents 14 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$518,408, which represents 26 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$58,097), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$82,406) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 7.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$26,162 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$63,074, or 0.9% of First Interim expenses)

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

Salaries and Benefits costs are \$40,095 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$7,605 higher than in the First Interim Budget, reflecting updated capital outlay projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date				Annual Budget						
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim		
Projected Average Daily Attendance:									648	534	527	(7)			
SUMMARY															
Revenue															
LCFF Entitlement	475,284	462,293	886,520	630,594	779,878	811,878	779,878	4,826,325	7,343,836		5,938,190	(82,406)	81%		
Federal Revenue	664	-	-	90,288	-	-	136,087	227,039	423,524	607,450	643,849	36,399	35%		
Other State Revenues	16,728	21,778	70,748	30,111	160,356	62,807	30,111	392,639	727,946		605,260	(38,252)	65%		
Other Local Revenues	-	967	4,133	11,408	7,888	(25,869)	10,321	8,848	186,644	49,492	75,654	26,162	12%		
Total Revenue	492,676	485,038	961,401	762,401	948,122	848,816	956,397	5,454,852	8,681,950	7,321,050	7,262,953	(58,097)	75%		
Expenditures															
Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	222,308	1,524,348	2,758,436	2,618,352	2,621,973	3,621	58%		
Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	59,030	413,930	865,101	704,424	721,676	17,252	57%		
Benefits	41,784	130,678	122,853	138,921	65,502	137,131	66,497	703,366	1,286,438	1,264,827	1,284,049	19,222	55%		
Books and Supplies	25,907	19,709	30,620	30,523	19,109	(36,739)	21,149	110,277	300,504	230,206	211,938	(18,268)	52%		
Services and Operating Exp.	95,885	115,855	105,348	102,956	64,110	76,987	2,973	564,113	2,069,514	1,357,337	1,390,980	33,642	41%		
Depreciation & Cap Outlay	7,605	-	-	-	-	286,011	-	293,616	630,000		620,238	7,605	47%		
Other Outflows	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	590,867	590,867	-	55%		
Total Expenditures	404,814	574,118	682,948	608,634	477,457	781,118	406,747	3,935,837	8,491,638	7,378,647	7,441,721	63,074	53%		
Net Revenues								1,519,015	190,312	(57,597)	(178,768)	(121,171)			
								1,010,010	100,012	(0.,00.)	(110,100)	(,)			
									Fund Balance						
										lance (Audited)	7,528,510				
									Net Revenue		(178,768)				
									Ending Fund	l Balance	7,349,742				
									Components	of Fund Bal.					
									Available For	Econ. Uncert.	885,311	11.9% of Expe	enditures		
									Restricted Ba	ılances (Est.)	123,886	1.7% of Exper	nditures		
									Net Fixed Ass	sets	6,340,545	85.2% of Expe	enditures		
									Ending Fund	l Balance	7,349,742	98.8% of Exp	enditures		



	0 First Interim Budget s through January 31, 2020				Year	To Date				Annual Budget						
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim			
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interin Budget Remaining		
		Actuals					L									
LCFF E	ntitlement															
3011	State Aid	350,330	350,330	630,594	630,594	630,594	630,594	630,594	3,853,631	5,333,040	4,356,807	4,296,211	(60,596)	503,1		
3012	EPA Entitlement	-	-	32,000	-	-	32,000	-	64,000	129,600	106,800	105,400	(1,400)	42,8		
3019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-			
8096	InLieuPropTaxes	124,954	111,963	223,926	-	149,284	149,284	149,284	908,695	1,881,196	1,556,989	1,536,579	(20,410)	648,2		
	SUBTOTAL - LCFF Entitlement	475,284	462,293	886,520	630,594	779,878	811,878	779,878	4,826,325	7,343,836	6,020,596	5,938,190	(82,406)	1,194,2		
Federa	Revenue															
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	92,000	84,250	80,880	(3,370)	84,2		
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-			
8290	All Other Federal Revenue	664	-	-	90,288	-	-	136,087	227,039	331,524	523,200	562,969	39,769	296,1		
3295	Prior Year Adjustments (Fed Rev)	-	-	-	-	-	-	-	-			-	-			
	SUBTOTAL - Federal Revenue	664	-	-	90,288	-	-	136,087	227,039	423,524	607,450	643,849	36,399	380,4		
Other S	State Revenue															
8311	SpEd Revenue	16,728	16,728	30,111	30,111	30,111	30,111	30,111	184,011	390,756	322,012	299,019	(22,993)	138,0		
3520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-			
3550	MandCstReimburs	-	-	-	-	14,832	-	-	14,832	16,234	16,234	14,832	(1,402)	1,4		
3560	StateLotteryRev	-	-	40,637	-	-	21,366	-	62,002	154,969	127,706	113,850	(13,856)	65,		
3590	AllOthStateRev	-	5,050	-	-	115,413	11,330	-	131,793	165,987	177,559	177,559	-	45,		
3595	Prior Year Adjustments (Other State Rev)		-	-	-	-	-	-	-			-	-			
	SUBTOTAL - Other State Revenue	16,728	21,778	70,748	30,111	160,356	62,807	30,111	392,639	727,946	643,511	605,260	(38,252)	250,8		

8600

8634

8650

8660

8698

8701

8702 8703

8704

8705 8706

8707

8708

8709 8712

8690

8695

8699

Other Local Rev

StudentLunchFee

Leases &Rentals

OthRev-Suspense

CMO Fee - MSA-1 CMO Fee - MSA-2

CMO Fee - MSA-3

CMO Fee - MSA-4 CMO Fee - MSA-5

CMO Fee - MSA-6

CMO Fee - MSA-7

CMO Fee - MSA-8 CMO Fee - MSA-SA

CMO Fee - MSA-SD

Prior Year Adj (Local1)

Prior Year Adj (Local2)

Other Revenue

Interest

(44,759)

(825)

45,455

44,625

20,000

4,723

161,921

4,723

44,769

4,723

10

7,144

744

1,208

(45,455)

10,709

969

45,455

(45,455)

(31,537)

5,548

(45,455)

144

823

144

858

3,276

945

10,409

	First Interim Budget through January 31, 2020				Year	To Date				Annual Budget						
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim		
8999	Misc Revenue (Suspense)	_	-	-	54	-	7,669	(7,669)		-	-	-	-	(54)		
	SUBTOTAL - Local Revenue	-	967	4,133	11,408	7,888	(25,869)	(38,237)	(39,709)	186,644	49,492	4,733	(44,759)	89,201		

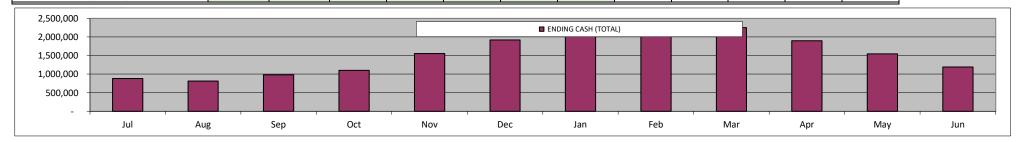
	0 First Interim Budget s through January 31, 2020				Year	To Date				Annual Budget						
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim		
Fundra	ising & Grants															
8802	Donations - Private	_	_	-	_	-	-	7,200	7,200	_	_	7,200	7,200	(7,200)		
8803	Fundraising	-	_	-	_	_	(0)	41,358	41,358	_	_	63,721	63,721	(41,358)		
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	(0)	48,558	48,558	-	-	70,921	70,921	(48,558)		
TOTAL	REVENUE	492,676	485,038	961,401	762,401	948,122	848,816	956,397	5,454,852	8,681,950	7,321,050	7,262,953	(58,097)	1,866,198		
EXPEN	SES															
Certific	cated Salaries															
1100	TeacherSalaries	97,361	188,499	192,470	193,448	189,902	183,405	184,516	1,229,600	2,284,841	2,139,694	2,143,315	3,621	910,094		
1300	Cert Adminis	67,763	42,396	40,316	38,236	38,236	30,008	37,792	294,748	473,595	478,658	478,658	· -	183,910		
	SUBTOTAL - Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	222,308	1,524,348	2,758,436	2,618,352	2,621,973	3,621	1,094,004		
Classif	ied Salaries															
2100	Instructional Aides	5,312	12,139	33,499	34,475	31,425	29,556	27,748	174,154	355,074	295,940	309,106	13,166	121,786		
2200	Classified Support	8.149	15,503	18,737	19,807	15,830	13,920	22,888	114,835	265,556	214,012	228,098	14,086	99,178		
2300	Classified Admin	-	-	-	_	-	-	-	-	-	-	-	-	-		
2400	Clerical & Tech	12,253	10,160	14,994	16,805	14,171	14,720	13,525	96,629	244,472	194,472	184,472	(10,000)	97,843		
2900	OtherClassStaff	8,002	4,388	6,675	(1,329)	4,382	11,325	(5,131)	28,312	-	-	-	· - ·	(28,312)		
	SUBTOTAL - Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	59,030	413,930	865,101	704,424	721,676	17,252	290,494		
Employ	yee Benefits															
3101	STRS-Certified	16,477	38,971	37,322	39,733	36,141	36,306	37,938	242,888	451,252	444,641	442,061	(2,580)	201,753		
3102	STRS-Classified	-	_	_	_	_	-	358	358	5,985	5,985	650	(5,335)	5,627		
3201	PERS-Cert	761	1,736	1,326	669	-	-	-	4,491	-	_	9,985	9,985	(4,491)		
3202	PERS-Classified	6,514	7,730	13,174	12,757	11,915	11,099	8,764	71,953	162,020	147,020	146,507	(514)	75,067		
3301	OASDI/Med-Cert	2,656	3,883	3,839	3,857	3,486	3,361	3,215	24,295	30,000	30,000	39,000	9,000	5,705		
3302	OASDI/Med-Class	2,573	3,223	5,472	5,265	4,961	4,611	3,745	29,850	38,181	38,181	40,570	2,389	8,331		
3401	HlthWelfareCert	2,242	68,042	58,199	71,776	3,032	78,233	7,555	289,081	554,000	554,000	549,277	(4,723)	264,919		
3402	HlthWelfareCert	-	-	-	1,342	-	-	1,342	2,684	6,000	6,000	11,000	5,000	3,316		
3501	UI-Certificated	-	3,573	-	-	2,445	-	60	6,078	2,000	2,000	8,000	6,000	(4,078)		
3502	UI-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-		
3601	WorkersCmp-Cert	10,562	3,521	3,521	3,521	3,521	3,521	3,521	31,688	35,000	35,000	35,209	209	3,312		
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-		-		
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	2,000	2,000	1,791	(209)	2,000		
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-		
	SUBTOTAL - Employee Benefits	41,784	130,678	122,853	138,921	65,502	137,131	66,497	703,366	1,286,438	1,264,827	1,284,049	19,222	561,461		

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date				Annual Budget						
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals(Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim		
Books &	& Supplies															
4100	Text&CoreCurric	-	-	1,499	12,593	1,143	-	-	15,236	37,000	28,964	25,612	(3,351)	13,728		
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	11,000	4,000	4,000	- 1	4,000		
4310	Ins Mats & Sups	69	6,929	903	2,518	1,405	(4,939)	-	6,885	42,000	48,106	40,871	(7,235)	41,221		
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-		
4320	Office Supplies	-	-	313	1,075	379	866	103	2,737	17,000	11,000	11,000	-	8,263		
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	2,352	2,352	-	2,352		
4326	Arts&MusicSupps	(230)	-	-	-	-	-	-	(230)	7,500	3,500	3,500	-	3,730		
4335	PE Supplies	-	-	-	-	-	-	-	-	15,000	16,000	8,395	(7,605)	16,000		
4340	Educat Software	3,688	1,620	3,951	1,104	17,985	110	112	28,570	63,254	48,707	46,707	(2,000)	20,138		
4345	NonInstStdntSup	-	3,181	672	-	-	-	-	3,853	15,000	15,000	10,000	(5,000)	11,147		
4346	TeacherSupplies	-	66	569	9	136	-	-	779	15,000	8,000	8,000	-	7,221		
4350	Cust. Supplies	-	-	4,200	-	-	-	3,265	7,465	25,000	25,000	25,000	-	17,535		
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-		
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-		
4400	NonCapEquip-Gen	-	-	-	-	765	-	-	765	27,000	3,200	3,700	500	2,435		
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-		
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	2,750	1,250	1,250	-	1,250		
4440	Computers <\$5k	6,630	-	-	-	-	-	-	6,630	15,000	5,000	10,000	5,000	(1,630)		
4461	Fixed Asset Susp (Imp)															
4464	Equipment (Pre-Cap)															
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-		
4720	Food:Other Food	-	267	-	-	-	698	-	965	8,000	10,127	11,551	1,424	9,162		
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(33,474)	17,668	(15,806)			-	-	15,806		
4999	Misc Expenditure (Suspense)	15,751	7,646	18,512	13,225	(2,704)	-	-	52,430	-	-	-	-	(52,430)		
	SUBTOTAL - Books and Supplies	25,907	19,709	30,620	30,523	19,109	(36,739)	21,149	110,277	300,504	230,206	211,938	(18,268)	119,929		

) First Interim Budget s through January 31, 2020				Year	To Date				Annual Budget						
MSA	SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget		Actuals as % of Second Interim		
Service	s & Other Operating Expenses															
5101	CMO Fees	74,594	74,594	74,594	74,594	_	(37,851)	_	260,526	895,132	260,526	260,526	_	-		
5205	Conference Fees	-	-	-	-	-	-	_	-	_	-	-	_	-		
5210	MilesParkTolls	-	_	74	150	154	_	_	378	6,000	4,500	4,500	-	4,122		
5215	TravConferences	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000		
5220	TraLodging	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000		
5300	DuesMemberships	-	1,070	-	-	-	6,760	-	7,830	20,000	20,000	20,000	-	12,170		
5450	Other Insurance	8,430	2,810	2,810	2,810	2,810	2,810	2,810	25,290	40,000	40,000	40,000	-	14,710		
5500	OpsHousekeeping	1,285	1,318	1,318	1,318	4,387	4,477	1,532	15,634	45,000	35,000	35,000	-	19,366		
5510	Gas & Electric	15	4,447	11,560	10,349	4,631	4,858	4,765	40,625	120,000	95,000	95,000	-	54,375		
5610	Rent & Leases	-	-	-	-	-	-	-	-	-	-	-	-	-		
5620	EquipmentLeases	2,046	2,680	1,480	1,575	1,965	1,272	1,734	12,752	31,000	31,000	31,000	-	18,248		
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	60,000	47,452	41,435	(6,017)	47,452		
5800	ProfessServices	3,360	5,367	-	-	-	6,107	29	14,863	58,000	34,122	43,943	9,821	19,259		
5810	Legal	-	-	-	-	283	(2,075)	-	(1,792)	15,000	15,000	15,000	-	16,792		
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	5,000	-	-	-	-		
5814	SchPrgAcadComps	-	1,195	100	385	1,390	650	-	3,720	20,000	20,000	20,000	-	16,280		
5819	SchlProgs-Other	200	155	-	2,202	3,129	4,599	4,956	15,241	25,000	42,019	50,138	8,119	26,778		
5820	Audit & CPA	-	-	-	-	-	-	-	-	13,000	13,000	13,000	-	13,000		
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-		
5835	Field Trips	-	-	-	1,183	635	1,697	2,234	5,749	60,000	58,468	60,164	1,697	52,719		
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-		
5840	MarkngStdtRecrt	-	150	-	-	-	-	-	150	45,000	45,000	45,000	-	44,850		
5850	Oversight Fees	-	-	-	-	-	-	-	-	78,612	78,612	78,612	-	78,612		
5857	Payroll Fees	746	2,204	2,349	4,086	2,321	2,364	3,134	17,204	30,000	29,600	29,600	-	12,396		
5860	Service Fees	181	17,174	553	210	244	(16,625)	29	1,765	-	-	2,000	2,000	(1,765)		
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-		
5863	Prof Developmnt	3,250	2,691	-	316	285	5,565	60	12,167	13,000	54,515	53,630	(885)	42,348		
5864	Prof Dev-Other	-	-	-	71	-	-	-	71	50,000	29,349	30,024	675	29,277		
5869	SpEd Ctrct Inst	-	-	-	1,190	28,429	73,150	-	102,769	236,000	204,005	215,037	11,032	101,236		
5870	Livescan	-	-	-	-	74	-	61	135	-	300	300	-	165		
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	19,310	19,310	19,310	-	19,310		
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-		
5884	Substitutes	-	-	599	1,008	12,194	18,450	4,348	36,599	92,000	92,000	92,000	-	55,402		
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-		-		-	-	-		
5900	Communications	1,477	-	-	-	-	100	-	1,577	-	100	2,100	2,000	(1,477)		
5920	TelecomInternet	-	-	-	-	-	-	-	-	28,000	28,000	26,000	(2,000)	28,000		
5930	PostageDelivery	300	-	300	550	700	200	470	2,050	10,000	10,000	15,000	5,000	7,950		
5940	Technology	-	-	9,611	958	479	479	479	12,006	44,460	44,460	46,660	2,200	32,454		
5990	Prior Year Adj (Services)	-	-	- 405.040	400.050	- 04.440	-	(23,198)	(23,198)	0.000.511	4.057.007	4 000 000	-	23,198		
	SUBTOTAL - Services & Other Operating Exp.	95,885	115,855	105,348	102,956	64,110	76,987	2,973	564,113	2,069,514	1,357,337	1,390,980	33,642	793,224		

	0 First Interim Budget s through January 31, 2020				Year ¹	To Date				Annual Budget						
MSA	A SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim		
Capital	Outlay & Depreciation															
6100	Site Improvement (Pre-Capitalization)	_	-	_	_	_	-	_	_	_	_	_	-	-		
6400	EquipFixed	7,605	-	-	-	-	_	-	7,605	30,000	-	7,605	7,605	(7,605)		
6900	Depreciation	_	-	-	-	-	286,011	-	286,011	600,000	612,633	612,633	_	326,622		
	SUBTOTAL - Capital Outlay & Depreciation	7,605	-	-	-	-	286,011	-	293,616	630,000	612,633	620,238	7,605	319,017		
Other C	Outflows															
7299	Other Outgo (not incl. SPED Encroachment)	-	-	_	_	_	_	_	-	_	_	-	-	-		
7310	Indirect Costs	-	-	-	_	_	-	_	-	-	9,223	9,223	-	9,223		
7438	InterestExpense	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	581,644	581,644	-	255,459		
	SUBTOTAL - Other Outflows	34,792	34,792	117,435	34,792	34,792	34,792	34,792	326,185	581,644	590,867	590,867	-	264,682		
TOTAL	EXPENSES	404,814	574,118	682,948	608,634	477,457	781,118	406,747	3,935,837	8,491,638	7,378,647	7,441,721	63,074	3,442,810		

MSA-SA			_			_								
	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov ACTUALS	Dec ACTUALS	Jan ACTUALS	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	862,519	433,271	328,836	278,865	304,205	685,911	1,274,286	1,272,544		1,576,253	1,223,638	871.023	518,408	TOTAL
Revenue		100,211	0=0,000				1 , , ,	-,=:=,=:=	1,100,000	1,010,000	1,==0,000			
LCFF Entitlement	475,284	462,293	886,520	630,594	779,878	811,878	779,878	630,594	320,976	141,687	141,687	141,687	215,087	6,418,042
Federal Revenue	664	-	-	90.288	-	-	136,087	-	140.742	-	-	-	181.125	548,906
Other State Revenues	16,728	21,778	70,748	30,111	160,356	62,807	30,111	58,237	58,237	58,237	58,237	58,237	_	683,823
Other Local Revenues	-	967	4,133	11,408	7,888	(25,869)	10,321	11,408	11,408	11,408	11,408	11,408	(32,119)	
Total Revenue	492,676	485,038	961,401	762,401	948,122	848,816	956,397	700,239	531,363	211,332	211,332	211,332	364,092	7,684,541
_														
Expenses	105 105		000 700	004.004	000 400	040444		007.000	007.000	007.000		007.000	400.04=	
Certificated Salaries	165,125	230,895	232,786	231,684	228,138	213,414	222,308	207,233	207,233	207,233	207,233	207,233	103,617	2,664,131
Classified Salaries	33,717	42,190	73,906	69,759	65,808	69,522	59,030	59,071	59,071	59,071	59,071	59,071	29,536	738,822
Benefits	41,784	130,678	122,853	138,921	65,502	137,131	66,497	99,978	99,978	99,978	99,978	99,978	49,989	1,253,245
Books and Supplies	25,907	19,709	30,620	30,523	19,109	(36,739)		12,374	12,374	12,374	12,374	12,374	6,187	178,335
Services and Operations	95,885	115,855	105,348	102,956	64,110	76,987	2,973	114,228	114,228	114,228	114,228	114,228	57,114	1,192,366
Depreciation / Cap Outlay	7,605	-	-	-	-	286,011	-	51,053	51,053	51,053	51,053	51,053	-	548,880
Other Outflows	34,792	34,792	117,435	34,792	34,792	34,792	34,792	43,418	43,418	43,418	43,418	43,418	21,709	564,987
Total Expenses	404,814	574,118	682,948	608,634	477,457	781,118	406,747	587,356	587,356	587,356	587,356	587,356	268,151	7,140,766
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	106,417	64,093												170,510
Accounts Receivable - Bond Project	,	.,,,,,,,												
Other Assets/Accrual Adj	7,170	438,937	289,583	696,164	806,826	1,078,659	300,048							3,617,387
Fixed Assets - Depreciation Addback		100,001	200,000	000,101	000,020	286,011	50,400	51,053	51,053	51,053	51,053	51,053		591,675
Fixed Assets - Acquisitions						200,011	00,400	01,000	01,000	01,000	01,000	01,000		-
Due To (From)	_	_		(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)		(299,618)
Expenses - Prior Year Accruals	(181,990)	(33,533)		(00,201)	(00,201)	(00,201)	(00,201)	(00,201)	(00,201)	(00,201)	(00,201)	(00,201)		(215,524)
Accounts Payable - Current Year	(101,330)	(55,555)	81,782			(173,924)								(92,142)
Summer Holdback for Teachers			01,702	5,647	5,647	5,647	5,647	5,647	5.647	5.647	5,647	5,647		50,823
Loans Payable (Current)				5,047	5,047	3,047	5,047	3,047	5,047	5,047	5,047	3,047		50,025
Loans Payable (Cong Term)								_			_	_		
Total Other Transactions	(68,403)	469,497	371,365	668,520	779,182	1,163,103	322,804	23,409	23,409	23,409	23,409	23,409		3,823,111
Total Other Hallsactions	(00,403)	705,751	07 1,000	000,020	773,102	1,100,100	322,004	20,400	20,709	20,703	20,703	20,709	1	3,023,111
Total Change in Cash	19,458	380,417	649,818	822,287	1,249,847	1,230,801	872,454	136,292	(32,583)	(352,615)	(352,615)	(352,615)		4,366,886
ENDING CASH (Local Bank 9120)	433,271	328.836	278.865	304,205	685,911	1,274,286	1,272,544	1,408,836	1,576,253	1,223,638	871.023	518.408	1	
	448,706	484,852	699,789	796,947	868,141	642,426	874,196	874,196	674,196	674,196	674,196	674,196		
ENDING CASH (County Treas. & Other)		,		,		,				,				h
ENDING CASH (TOTAL)	881,977	813,688	978,654	1,101,152	1,554,052	1,916,712	2,146,740	2,283,032	2,250,449	1,897,834	1,545,219	1,192,604	<<< = 61 day	/s casn



MSA-SD Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$165,455).

This is an decrease of (\$61,202) from the First Interim Budget projected deficit of (\$104,252).

This will allow MSA-SD to end this fiscal year with a balance of \$177,205, which is 4.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$192,650, which represents 17 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$507,107, which represents 44 days of average operating costs.

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

SIGNIFICANT CHANGES IN REVENUE (Total change from July = decrease of (\$34,518), or -0.8% of First Interim revenues)

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

LCFF Entitlement projected revenues are (\$32,032) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 3.8.

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

Federal Revenues are projected at (\$2,930) lower than in the First Interim Budget.

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

Other State Revenues are projected at \$58,535 higher than in the First Interim Budget.

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

Other Local Revenues are projected at \$5,838 higher than in the First Interim Budget...

SIGNIFICANT CHANGES IN EXPENSES (Total change from July = increase of \$26,684, or 0.6% of First Interim expenses)

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

Salaries and Benefits costs are (\$8,052) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factor

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

Books & Supplies costs are projected at (\$29,337) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be \$93,434 higher than in the First Interim Budget.

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

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



2019-20 First Interim Budget				Year	To Date					A	Annual Budg	et	
Actuals through January 31, 2020													
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:									447	427	423	(4)	
SUMMARY													
Revenue													
LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	478,737	-	1,595,968	3,759,963	3,612,439	3,580,407	(32,032)	45%
Federal Revenue	-	-	-	17,602	-	-	2,235	19,837	109,696	102,342	99,144	(3,198)	20%
Other State Revenues	10,096	55,785	18,173	29,692	29,066	4,313	18,173	165,298	412,129	441,072	435,945	(5,127)	38%
Other Local Revenues	968	-	8,064	4,584	13,056	29,859	2,100	58,631	97,381	80,381	86,219	5,838	68%
Total Revenue	48,508	238,082	402,655	312,414	302,658	512,909	22,508	1,839,734	4,379,170	4,236,234	4,201,716	(34,518)	44%
Expenditures													
Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	133,551	911,881	1,514,978	1,504,048	1,520,342	16,294	60%
Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	34,778	226,702	361,638	381,603	374,399	(7,205)	61%
Benefits	24,445	33,625	35,402	60,036	35,816	35,124	37,613	262,062	696,191	692,138	674,996	(17,142)	39%
Books and Supplies	227	158	13,355	10,416	960	54,238	(1,911)	77,442	81,577	94,529	103,475	8,945	75%
Services and Operating Exp.	51,491	94,403	111,792	85,432	111,780	100,786	113,634	669,318	1,613,880	1,641,411	1,667,202	25,791	40%
Depreciation & Cap Outlay	-	-	-	-	-	4,301	-	4,301	67,000	20,000	20,000	-	22%
Other Outflows	-	-	-	-	-	-	-	-	-	6,756	6,756	-	0%
Total Expenditures	220,340	286,324	330,553	321,551	316,078	359,196	317,664	2,151,706	4,335,264	4,340,486	4,367,170	26,684	49%
Net Revenues								(311,971)	43,906	(104,252)	(165,455)	(61,202)	
									Fund Balance Beginning Bala Net Revenues Ending Fund Components Available For I Restricted Bala Net Fixed Ass Ending Fund	Balance of Fund Bal. Econ. Uncert. ances (Est.) ets	5,531 234,674	-1.4% of Exper 0.1% of Exper 5.4% of Exper 4.1% of Expe r	iditures iditures



	0 First Interim Budget s through January 31, 2020				Year	To Date					A	nnual Budg	et	
MSA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
REVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July 1) Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
		Actuals												
	ntitlement													
8011	State Aid	37,444	37,444	67,399	67,399	67,399	67,399	-	344,484	924,092	859,413	851,892	(7,521)	
8012	EPA Entitlement	-	-	19,313	-	-	19,312	-	38,625	89,410	85,360	84,600	(760)	46,735
8019	Prior Year Adjustments	-	444.055	-	400 40=	400.407	-	-	4.040.055	0.710.15		-	(00.754)	4 4=4 00=
8096	InLieuPropTaxes	-	144,853	289,706	193,137	193,137	392,026	-	1,212,859	2,746,461	2,667,666	2,643,915	(23,751)	1,454,807
	SUBTOTAL - LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	478,737	-	1,595,968	3,759,963	3,612,439	3,580,407	(32,032)	2,016,471
Fadaral	Devenue													
	Revenue							0.005	0.005	E4 2E2	40.005	40 400	(EOE)	46.750
8181 8220	SpEd - Revenue SchLunchFederal	-	-	-	-	-	-	2,235	2,235	54,353	48,985	48,480	(505)	46,750
		-	-	-	17 600	-	-	-	17 600	- 	- 	F0.664	(2,602)	25.755
8290 8295	All Other Federal Revenue Prior Year Adjustments (Fed Rev)	-	-	-	17,602	-	-	-	17,602	55,343	53,357	50,664	(2,693)	35,755
0293	SUBTOTAL - Federal Revenue				17,602			2,235	19,837	109,696	102,342	99,144	(3,198)	82,505
	SUBTUTAL - Federal Revenue				17,602			2,235	19,037	109,696	102,342	99,144	(3,190)	02,505
Other St	tate Revenue													
8311	SpEd Revenue	10,096	10,096	18,173	18,173	18,173	18,173	18,173	111,057	265,700	224,800	220,501	(4,299)	113,743
8520	SchoolNutrState	10,000	10,000	10,170	10,170	-	10,170	10,170	111,007	200,700	224,000	220,001	(4,233)	110,740
8550	MandCstReimburs	_	_	_	_	6,512	_	_	6,512	39,900	6,512	6,512	_	_
8560	StateLotteryRev		_		11,519	0,012	10,379		21,898	106,529	92,322	91,494	(828)	70,424
8590	AllOthStateRev		45,689	_	-	4,381	(24,239)		25,831	100,025	117,438	117,438	(020)	91,607
8595	Prior Year Adjustments (Other State Rev)					-,001	(24,200)		20,001		117,400	117,400	_	51,007
0090	SUBTOTAL - Other State Revenue	10,096	55,785	18,173	29,692	29,066	4,313	18,173	165,298	412,129	441,072	435,945	(5,127)	275,774
			,	-, -	-,	.,	,	-, -	,	,	,-		(-, ,	
Local R	evenue													
8600	Other Local Rev	-	-	-	-	-	-	-	-	20,000	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	967	-	420	114	-	291	-	1,793	5,381	5,381	5,381	-	3,589
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	(2,258)	(57,029)	(59,287)			-	-	59,287
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	57,029	57,029			-	-	(57,029)
8699	Other Revenue	1	-	7,644	3,989	13,056	(0)	(24,689)	1	72,000	75,000	0	(75,000)	
8999	Misc Revenue (Suspense)				481		31,826	(29,725)	2,582					(2,582)

2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					A	Annual Budg	et	
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals		Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	968	-	8,064	4,584	13,056	29,859	(54,414)	2,117	97,381	80,381	5,381	(75,000)	78,264

	0 First Interim Budget s through January 31, 2020				Year	To Date					ı	Annual Budg	et	
MSA	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrais	sing & Grants													-
8802	Donations - Private	_	_	_	_	_	_	1,204	1,204	_	_	_	_	(1,204)
8803	Fundraising	_	_	_	_	_	0	55,310	55,310	_	_	80,838	80,838	(55,310)
	SUBTOTAL - Fundraising & Grants	-	-	-	-	-	0	56,514	56,514	-	-	80,838	80,838	(56,514)
TOTAL	DEVENUE	40.500	000 000	400.055	240 444	200.050	F40.000	00.500	4 000 704	4 070 470	4 000 004	4 004 740	(0.4.540)	0.000.500
IOIALI	REVENUE	48,508	238,082	402,655	312,414	302,658	512,909	22,508	1,839,734	4,379,170	4,236,234	4,201,716	(34,518)	2,396,500
EXPENS	SES													
Certifica	ated Salaries													
1100	TeacherSalaries	64,810	102,161	106,868	104,081	102,084	102,913	104,031	686,947	1,142,508	1,131,630	1,147,924	16,294	444,683
1300	Cert Adminis	48,466	28,868	29,520	29,520	29,520	29,520	29,520	224,934	372,470	372,418	372,418	-	147,484
	SUBTOTAL - Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	133,551	911,881	1,514,978	1,504,048	1,520,342	16,294	592,167
Classifie	ed Salaries													
2100	Instructional Aides	3,762	6,869	11.753	11,069	10,341	10,232	18,130	72,156	153,695	119,899	140,736	20,837	47,743
2200	Classified Support	13,106	9,378	12,630	10,292	10,066	10,299	2,825	68,597	40,052	91,670	94,312	2,643	23,073
2300	Classified Admin	-	-	-	_	_	_	_	_	-	-	-	-	-
2400	Clerical & Tech	9,594	10,620	10,668	10,620	10,890	11,640	21,916	85,949	167,892	170,035	139,350	(30,684)	84,086
2900	OtherClassStaff	4,438	241	(1,435)	84	4,621	144	(8,094)	(0)	-	-	-	-	0
	SUBTOTAL - Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	34,778	226,702	361,638	381,603	374,399	(7,205)	154,902
Employe	ee Benefits													
3101	STRS-Certified	11,738	22,325	21,878	22,638	23,056	22,569	22,657	146,861	267,171	275,276	252,676	(22,600)	128,415
3102	STRS-Classified	1,427	1,368	1,565	1,611	1,560	1,527	1,486	10,544	13,252	13,252	19,909	6,657	2,708
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,845	3,482	4,485	4,284	4,169	4,297	4,366	28,929	55,268	49,268	49,268	-	20,339
3301	OASDI/Med-Cert	1,643	1,811	1,941	1,897	1,973	1,918	1,981	13,163	22,500	22,500	22,880	380	9,337
3302	OASDI/Med-Class	1,529	1,522	1,930	1,790	1,800	1,844	1,864	12,279	18,500	18,500	22,242	3,742	6,221
3401	HlthWelfareCert	356	1,558	1,276	26,513	-	(2,334)	3,958	31,327	283,304	281,146	279,146	(2,000)	249,819
3402	HlthWelfareCert	-	-	1,026	-	-	4,000	-	5,026	16,696	12,696	9,376	(3,320)	7,670
3501	UI-Certificated	-	257	-	-	236	-	-	493	2,000	2,000	2,000	-	1,507
3502	UI-Classified	-	-	-	-	-	-	-	- 40 / -	-	-	-	-	-
3601	WorkersCmp-Cert	3,907	1,302	1,302	1,302	3,023	1,302	1,302	13,440	16,000	16,000	16,000	-	2,560
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	1,500	1,500	1,500	-	1,500
3902	OthBenes-Class SUBTOTAL - Employee Benefits	24,445	33,625	35,402	60,036	35,816	35,124	37,613	262,062	696,191	692,138	674,996	(17,142)	430,076
	OUD TO TAL - Employee Bellents	44,440	33,023	30,402	00,030	30,010	30,124	31,013	202,002	090,191	032,130	014,330	(17,142)	430,076

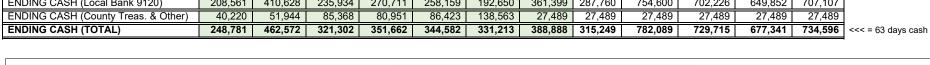
	First Interim Budget through January 31, 2020	_			Year	To Date					Å	Annual Budg	et	
MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books 8	Supplies													
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	5,000	-	-	-	-
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	5,000	2,000	154	(1,846)	2,000
4310	Ins Mats & Sups	67	-	-	-	203	1,261	-	1,531	10,000	38,566	26,074	(12,492)	37,035
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	160	158	-	315	490	383	158	1,664	7,000	2,407	2,407	-	743
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	1,431	-	-	-	1,431	2,481	2,481	2,481	-	1,050
4335	PE Supplies	-	-	-	1,701	-	-	-	1,701	2,500	2,500	2,500	-	799
4340	Educat Software	-	-	1,773	1,800	-	-	-	3,573	17,731	17,336	15,120	(2,216)	13,763
4345	NonInstStdntSup	-	-	-	-	59	-	131	190	6,000	6,000	6,000	-	5,810
4346	TeacherSupplies	-	-	-	268	289	151	-	708	2,500	2,500	2,500	-	1,792
4350	Cust. Supplies	-	-	453	749	187	-	183	1,572	6,365	6,365	6,365	-	4,793
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	25,500	25,500	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	5,000	3,000	3,000	-	3,000
4440	Computers <\$5k	-	-	-	189	-	-	-	189	5,000	5,000	5,000	-	4,811
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	29	(269)	-	-	(240)	-	622	622	-	862
4720	Food:Other Food	-	-	-	544	-	-	-	544	7,000	5,752	5,752	-	5,208
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	53,443	(2,382)	51,061			-	-	(51,061)
4999	Misc Expenditure (Suspense)			11,129	3,390	-	(1,000)	-	13,518		-	-		(13,518)
	SUBTOTAL - Books and Supplies	227	158	13,355	10,416	960	54,238	(1,911)	77,442	81,577	94,529	103,475	8,945	17,087

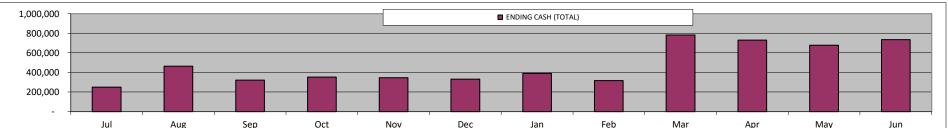
Name		First Interim Budget through January 31, 2020				Year ⁻	Γο Date					A	nnual Budg	jet	
Mode	MSA	SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD		Approved First	Second Interim		Actuals as % of Second Interim
Monte Mont	Services	& Other Operating Expenses													
		. • .	_	-	_	_	_	34.631	_	34.631	415.570	399.207	377.207	(22.000)	364,576
			_	-	_	_	_	_	_	_	_	_	_	-	_
Tark Conferences			_	-	_	130	_	119	_	249	5.000	5.000	5.000	_	4,751
Trailedging 1		TravConferences	_	-	_	_	_	_	_	_	_	_	-	_	, -
Solution Solution			_	_	_	684	_	_	_	684	8.000	7.700	7.700	_	7,016
5450 Other Insurance 5,839 1,880 1,880 4,385 1,880 1,890 2,400 22,000 23,000 23,000 123,000 15,000 11,00		5 5	_	_	1.070	-	_	_	4.100					3.000	830
	5450	Other Insurance	5.639	1.880		1.880	4.365	1.880	1.880	19,404			23.000	· -	3,596
5510 Gas & Electric - 3,282 7,629 9,781 5,743 5,522 4,678 37,930 60,000 60,000 - 5610 Renk & Leases 39,81 79,811 59,81 59,81 52,81 1,562 1,562 1,562 33,955 716,772 716,172			*	,	,	,	,	,	,	,		1	,	-	10,680
5610 Rent & Leases 39,681 79,681 59,681 59,681 20,000 75,590 393,090 716,172 7			_						-			· ·		-	22,070
Second S			39.681	,	,	,	,	,	,	,		1	,	_	322,177
5830 Reps&MaintBiding - - 3,975 -			-		,	,	,	,	,	,		· ·	,	(88)	8,975
5800 ProfessServices - 3,338 - - 4,689 36 (1,637) 63,26 28,78 22,480 20,908 (1,572) 5810 Legal - - 4,887 1,938 24 6,687 17,640 5,000 14,939 24,226 9,287 5814 SchPrgArdComps - - 3,488 - 18,352 12,647 41,761 - 84,029 4,088 (1,972) 5814 SchPrgArdComps - - - 8,600 6,000 4,088 (1,972) 5826 Audit & CPA - - - - 8,500 8,500 8,500 8,500 8,500 -<		• •	_	_	,	(',===',	-	,	,	,		· ·	,	` ′	6,165
5810 Legal - 4,725 4,687 1,938 24 6,677 17,640 5,000 14,939 24,226 9,287 5813 SchPrgARtSchool - 3,488 - 18,582 12,677 7,274 41,761 - 84,029 34,029 - 5814 SchProgactComps - - - 88 6,000 6,000 4,088 1,019 5819 SchProgactComps - - - 25 545 - 300 2,300 2,000 5820 Audit & CPA - - - - - - 8,500		,	_	3 238	-	_	4 689	36		,		1	,	(1 572)	16,155
5813 SchPrgAftSchool - 3,488 - 18,352 12,647 7,274 41,761 - 84,029 84,029 - 511 5814 SchPrgAcadComps - - - - 88 6,000 6,000 4,008 (1,912) 5819 School -			_	-	4 725	4 687	,		,			1			(2,701)
5814 SchPrgAcadComps - - - - 88 - - 88 6,000 6,000 4,088 (1,912) 5819 SchIProgs-Ofter 295 - - - - 20 545 - 300 2,300 2,000 5825 DMSBusinesSSvcs - - - - - 8,500 1,000 1,000 6,000		•	_	_	,	-,00	,		,	· · · · · · · · · · · · · · · · · · ·		· ·	,	-	42,268
5819 SchlProgs-Other 295 - - - - - - 250 545 4,650 8,500 2,300 2,000 3,000 3,000 3,500 4,000 46,000 46,000 46,000 46,000 46,000 46,000 46,000 46,000 46,000 46,000 40,000 46,000 46,000 46,000 40,000 46,000 46,000 46,000 40,000 46,000 46,000 40,000 40,000 46,000 40,000		•	_	_	-	_	,		- ,2	, -	6 000	,	,	(1 912)	5,912
5820 Audit & CPA -		•	295	_	_	_	-	_	250		- 0,000	· ·			(245)
5825 DMSBusinessSvos -		<u> </u>	-	_	_	_	_	_	-	-	8 500		,	2,000	8,500
5835 Field Trips -			_	_	_	_	_	_	_	_	- 0,000			_	-
5836 Field Trip Trans - - 1,890 1,299 - 2,250 5,439 - 11,500 11,500 - 5840 Marking StdfRecrt - - - 515 2,424 - 2,939 10,000 10,000 15,000 5,000 5850 Oversight Fees 3,156 3,156 2,975 - 3,248 - 12,535 37,779 37,799 1,000 1,000 1,000			_	_	_	_	630	750	3 960	5 340	40 000	40 000	46 000	6,000	34,660
5840 MarkingStdtReort - - - - - 51 2,424 - 2,939 10,000 10,000 15,000 5,000 5850 Oversight Fees 3,156 2,975 - - 3,248 - 12,535 37,779 37,779 37,779 - 5857 Payroll Fees 1,309 1,141 1,154 850 1,154 1,154 1,154 1,816 8,579 10,000 7,990 7,990 - 5860 Service Fees - - 39 - - - 75 1,000 1,000 1,000 - 5861 Prior Year Services -		•						700	,	· · · · · ·	40,000	1	,		6,061
5850 Oversight Fees 3,156 3,156 2,975 - - 3,248 - 12,535 37,779 37,779 37,779 - 5857 Payroll Fees 1,309 1,141 1,154 850 1,154 1,154 1,816 8,579 10,000 7,990 7,990 - 5860 Service Fees - 75 1,000 1,000 1,000 1,000 - 7,990 - 5861 Prof Development - <th< td=""><td></td><td>·</td><td></td><td></td><td></td><td>,</td><td>,</td><td>2 424</td><td>2,200</td><td></td><td>10.000</td><td>· ·</td><td></td><td></td><td>7,061</td></th<>		·				,	,	2 424	2,200		10.000	· ·			7,061
5857 Payroll Fees 1,309 1,141 1,154 850 1,154		S .	3 156		2 975		-	,		· · · · · ·	,	1	,	0,000	25,244
5860 Service Fees - - 39 - 35 - - 75 1,000 1,000 1,000 - 5861 Prior Year Services - <		-	,	-,	,		1 154	,	1 816	· · · · · · · · · · · · · · · · · · ·		· ·	,	_	(589)
5861 Prior Year Services -			1,000		,		,	1,101	1,010	,		· ·	,	_	925
5863 Prof Developmnt - 1,558 198 939 - - 2,695 5,000 5,886 5,914 28 5864 Prof Dev-Other - - - - - 5,000 4,717 4,717 - 5869 SpEd Ctrct Inst - - 9,854 5,705 3,737 8,522 - 27,817 52,179 50,228 85,781 35,553 5870 Livescan - <td></td> <td></td> <td>_</td> <td>_</td> <td>-</td> <td></td> <td>-</td> <td>_</td> <td></td> <td> 75</td> <td>1,500</td> <td>1,500</td> <td>1,000</td> <td></td> <td>-</td>			_	_	-		-	_		75	1,500	1,500	1,000		-
5864 Prof Dev-Other - - - - - 5,000 4,717 4,717 - 5869 SpEd Ctrct Inst - 9,854 5,705 3,737 8,522 - 27,817 52,179 50,228 85,781 35,553 5870 Livescan -			_	_	1 558		939	_	_	2 695	5 000	5 886	5 914	28	3,191
5869 SpEd Ctrct Inst - 9,854 5,705 3,737 8,522 - 27,817 52,179 50,228 85,781 35,553 5870 Livescan - <t< td=""><td></td><td>·</td><td>_</td><td>_</td><td>- 1,000</td><td>-</td><td>-</td><td>_</td><td></td><td>2,090</td><td></td><td>1</td><td>,</td><td></td><td>4,717</td></t<>		·	_	_	- 1,000	-	-	_		2,090		1	,		4,717
5870 Livescan - <th< td=""><td></td><td></td><td>_</td><td>_</td><td>9 854</td><td>5 705</td><td>3 737</td><td>8 522</td><td>_</td><td>27 817</td><td></td><td>· ·</td><td></td><td></td><td>22,411</td></th<>			_	_	9 854	5 705	3 737	8 522	_	27 817		· ·			22,411
5872 SPED Fees (incl Encroachment) - <		•	_	_		-			_	27,517	02,170		55,767		-
5875 Staff Recruiting -			_	_	_	-	_	_		_	12 802	2 174	1 669		2,174
5884 Substitutes - - 1,572 1,696 2,906 4,478 2,482 13,134 27,000 27,000 21,000 (6,000) 5890 OthSvcsNon-Inst 269 269 269 - - 346 - 1,153 - - 1,153 2,010 2,010 2,010 2,010 2,010 2,010 2,010 2,010 2,010 2,010 2,010 2,010		,	_	_	_	_	_		_	_	12,302		1,505	(500)	_, , , , -
5890 OthSvcsNon-Inst 269 269 269 - - 346 - 1,153 - - 1,153 2,010 2,010 2,010 2,010		<u> </u>	_	_	1 572		2 906		2 482	13 134	27 000	27 000	21 000	(6,000)	13,866
5900 Communications - - - - - - - 2,010 - 2,000 - - 2,000 - - 2,000 - - 5,000 5,000 5,000 - 5,000 - - 5,000 - - - 2,000 - - - - - - - - - -			269		,	,	_,000	,	2,102	· · · · · · · · · · · · · · · · · · ·	27,300	27,500	,	, ,	(1,153)
5920 TelecomInternet 958 828 828 1,451 832 833 828 6,559 28,000 28,000 28,000 - 5930 PostageDelivery 184 184 184 - 220 483 - 1,254 5,000 5,000 5,000 - 5940 Technology - - 7,593 274 274 274 274 8,688 21,300 16,300 12,147 (4,153)							_		_	· · · · · · · · · · · · · · · · · · ·	_	2 010	,	- 1,700	(1,100)
5930 PostageDelivery 184 184 184 - 220 483 - 1,254 5,000 5,000 5,000 - 5940 Technology - - 7,593 274 274 274 274 8,688 21,300 16,300 12,147 (4,153)			958				832	,	828		28 000	1	,	_	21,441
5940 Technology 7,593 274 274 274 274 8,688 21,300 16,300 12,147 (4,153)						,			020	,	,	1	,	_	3,746
		•	-	-					274	,	,	1	,	(4 153)	7,612
out the real ray (correct)			_	_	- 1,000	217			214	- 5,500	21,500	10,300	12,141	(-, 100)	7,012
SUBTOTAL - Services & Other Operating Exp. 51,491 94,403 111,792 85,432 111,780 100,786 113,634 669,318 1,613,880 1,641,411 1,667,202 25,791	5550		51 /01	94 403	111 702	85 /32	111 720	100 786	113 63/	660 319	1 613 890	1 6/1 //11	1 667 202	25 704	972,093

	0 First Interim Budget s through January 31, 2020				Year ⁻	To Date					Į.	Annual Budg	et	
MSA	A SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim
Capital	Outlay & Depreciation													
6100	Site Improvement (Pre-Capitalization)	-	-	_	_	_	_	_	-	_	_	-	-	-
6400	EquipFixed	-	-	-	_	-	-	_	-	22,000	-	-	-	-
6900	Depreciation	-	-	-	-	-	4,301	-	4,301	45,000	20,000	20,000	-	15,699
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	4,301	-	4,301	67,000	20,000	20,000	-	15,699
Other O	Outflows													
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	_	_	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	4,423	4,423	-	4,423
7438	InterestExpense	-	-	-	-	-	-	-	-	-	2,333	2,333	-	2,333
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	6,756	6,756	-	6,756
TOTAL	EXPENSES	220,340	286,324	330,553	321,551	316,078	359,196	317,664	2,151,706	4,335,264	4,340,486	4,367,170	26,684	2,188,781

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MCA CD														
MSA-SD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	160,322	208,561	410,628	235,934	270,711	258,159	192,650	361,399	287,760	754,600	702,226	649,852	707,107	
Revenue														
LCFF Entitlement	37,444	182,297	376,418	260,536	260,536	478,737	-	260,536	510,229	281,801	281,801	379,310	207,279	3,516,922
Federal Revenue	-	-	-	17,602	-	-	2,235	-	24,786	-	-	12,120	19,850	76,593
Other State Revenues	10,096	55,785	18,173	29,692	29,066	4,313	18,173	40,275	40,275	40,275	40,275	40,275	-	366,673
Other Local Revenues	968	-	8,064	4,584	13,056	29,859	2,100	114	114	114	114	114	68,184	127,384
Total Revenue	48,508	238,082	402,655	312,414	302,658	512,909	22,508	300,925	575,404	322,189	322,189	431,818	295,312	4,087,572
Expenses														
Certificated Salaries	113,276	131,028	136,388	133,601	131,604	132,433	133,551	123,112	123,112	123,112	123,112	123,112	59,179	1,586,618
Classified Salaries	30,900	27,109	33,616	32,065	35,918	32,315	34,778	30,398	30,398	30,398	30,398	30,398	14,748	393,439
Benefits	24,445	33,625	35,402	60,036	35,816	35,124	37,613	64,928	64,928	64,928	64,928	64,928	30,676	617,378
Books and Supplies	227	158	13,355	10,416	960	54,238	(1,911)		6,798	6,798	6,798	6,798	4,666	116,098
Services and Operations	51,491	94,403	111,792	85,432	111,780	100,786	113,634	149,328	149,328	149,328	149,328	149,328	77,887	1,493,845
Depreciation / Cap Outlay	-	-	-	-	-	4,301	-	-	-	-	-	-	20,000	24,301
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	397	397
Total Expenses	220,340	286,324	330,553	321,551	316,078	359,196	317,664	374,564	374,564	374,564	374,564	374,564	207,553	4,232,077
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	258,891	52,657												311,548
Accounts Receivable - Current Year	200,001	02,007												-
Other Assets/Accrual Adj	(0)	40,221	23,930	118,112	80,538	(87,412)	384,641							560,030
Fixed Assets - Depreciation Addback	(0)	40,221	5,360	5,360	5,360	5,360	5,360							26,800
Fixed Assets - Acquisitions			0,000	0,000	0,000	0,000	0,000		(34,000)					(34,000)
Due To (From)	_	200,000	(200,000)	(3,594)	(3,594)	(3,594)	(3,594)		(300,000)					(314,376)
Expenses - Prior Year Accruals	(98,600)	,	(200,000)	(0,004)	(0,004)	(0,004)	(0,004)		(000,000)					(98,600)
Accounts Payable - Current Year	(00,000)	9,375	9,281											18,656
Loans Payable (Current)	100,000	0,010	0,201	_	_	_	100,000	_	600,000		1			800,000
Loans Payable (Long Term)	-	_	-	_	-	_	-	_	-	_	_	_		-
Total Other Transactions	260,290	302,253	(161,429)	124,865	87,291	(80,659)	491,394	-	266,000	-	-	-		1,290,006
Total Change in Cash	88,459	254,011	(89,326)	115,728	73,871	73,054	196,238	(73,639)	466,840	(52,374)	(52,374)	57,255	l	1,145,501
ENDING CASH (Local Bank 9120)	208,561	410,628	235,934	270,711	258,159	192,650	361,399	287,760	754,600	702,226	649,852	707,107	Ī	
ENDING CASH (County Treas. & Other)	40,220	51,944	85,368	80,951	86,423	138,563	27,489	27,489	27,489	27,489	27,489	27,489		
ENDING CASH (TOTAL)	248 781		321 302	351 662	344 582	331 213	388 888		782 089	729 715	677 341		<<< = 63 da	we cach





MERF Executive Summary

SUMMARY OF RESULTS

This Second Interim Budget update projects a budget deficit of (\$615,588).

This is an decrease of (\$0) from the First Interim Budget projected deficit of (\$615,588).

This will allow MERF to end this fiscal year with a balance of \$1,008,075, which is 18.1% of annual expenditures.

CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,343,379, which represents 88 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,343,379, which represents 88 days of average operating costs.

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

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

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

CMO Fee and other projected revenues are \$0 lower than in the First Interim Budget.

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

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

Salaries and Benefits costs are \$12,571 higher than in the First Interim Budget, reflecting budget adjustments.

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

Books & Supplies costs are projected at (\$1,352) lower than in the First Interim Budget, due to targeted budget adjustments (see detail).

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

Services & Operating costs are projected to be (\$11,219) lower than in the First Interim Budget, due to targeted budget adjustments (see detail).

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets, interest, and other related costs.

These costs are projected at \$0 lower than in the First Interim Budget, reflecting no changes in projections.



2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					Į.	Annual Budg	et	
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Projected Average Daily Attendance:												-	
SUMMARY													
Revenue													
LCFF Entitlement													
Federal Revenue	-	-	-	-	-	-	-	-	_	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	_	-	-	-	-
Other State Revenues Other Local Revenues	428,452	431,304	434.806	300,898	280,147	589,075	339,492	2,804,175	5,556,982	4,966,337	4,966,337	-	56%
Total Revenue	428,452	431,304	434,806	300,898	280,147	589,075	339,492	2,804,175		4,966,337	4,966,337	-	56%
Total Neverlue	420,432	431,304	434,000	300,030	200,147	303,073	333,432	2,004,175	3,330,962	4,900,337	4,900,337	-	30 /0
Expenditures													
Certificated Salaries	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	_	48%
Classified Salaries	158,115	165,066	170,181	148,083	166,114	167,183	143,873	1,118,615		1,808,791	1,814,791	6.000	62%
Benefits	62,695	69,106	86,098	172,476	42,904	109,051	75,867	618,198		903,120	909,691	6,571	68%
Books and Supplies	8,776	20,305	2,135	28,548	2,648	865	5,685	68,962		127,630	126,278	(1,352)	55%
Services and Operating Exp.	99,096	181,293	53,467	144,919	139,092	116,626	186,841	921,336		1,990,590	1,979,371	(11,219)	47%
Depreciation & Cap Outlay	_	_	_	_	_	430	_	430	_	-	-	-	_
Other Outflows	_	_	_	_	_	_	_	_	_	-	_	_	_
Total Expenditures	379,738	486,826	362,938	545,082	401,814	445,209	463,321	3,084,928	5,496,711	5,581,925	5,581,925	0	55%
Net Revenues								(280,752)	60,271	(615,588)	(615,588)	(0)	
Not November								(200,102)	00,271	(0.10,000)	(0.10,000)	(0)	
									Fund Balance	!			
									Beginning Bal	ance (Audited)	1,623,663		
									Net Revenues	,	(615,588)		
									Ending Fund	Balance	1,008,075		
									Components				
									Available For			17.8% of Expe	
									Restricted Ba	, ,		0.0% of Expen	
									Net Fixed Ass			0.3% of Expen	
									Ending Fund	Balance	1,008,075	18.1% of Expe	enditures



	0 First Interim Budget s through January 31, 2020				Year	To Date					P	Annual Budg	et	
MSA	A MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % o
DEVE	NUE DETAIL	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted (July	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From 1st Interim	2nd Interim Budget Remaining
KEVE	INUE DETAIL								Actual 11D	i) Budget	Buuget	Buuget	IIIteriiii	Remaining
		Actuals												
	ntitlement													
8011	State Aid	-	-	-	-	-	-	-	-	-	-	-	-	
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	
8096	InLieuPropTaxes		-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - LCFF Entitlement		-	-	-	-	-	-	-	-	-	-	-	-
F11														
	Revenue								1					
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
8295	Prior Year Adjustments (Fed Rev)			-			-		-			-	-	
	SUBTOTAL - Federal Revenue		-	-		-	-	-	-	-	-	-	-	
Other S	state Revenue													
8311	SpEd Revenue	_	_	_	_	_	_	_	_	_	_	_	_	
8520	SchoolNutrState	_	_	_	_	_	_	_	_	_	_	_	_	
8550	MandCstReimburs	_	_	_	_	_	_	_	_	_	_	_	_	
8560	StateLotteryRev	_	_	_	_	_	_	_	_	_	_	_	_	
8590	AllOthStateRev	_	_	_	_	_	_	_	_	_	_	_	_	
8595	Prior Year Adjustments (Other State Rev)	_	_	_	_	_	_	_	_			_	_	
0000	SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	devenue		4.050					(4.050)						
8600	Other Local Rev	-	1,853	-	-	-	-	(1,853)	-	-	-	-	-	
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	
8650	Leases &Rentals	-	-	-	-	-	-	-	_	_	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense					-	-			-	-	-	-	
8701	CMO Fee - MSA-1	74,594	74,594	74,594	74,594	-	149,189	54,408	501,973	895,132	895,132	895,132	-	393,15
8702	CMO Fee - MSA-2	67,601	67,601	67,601	67,601	440.40-	135,202	49,306	454,913	811,213	811,213	811,213	-	356,30
8703	CMO Fee - MSA-3	74,594	74,594	74,594	-	149,189	69,651	69,651	512,273	895,132	895,132	895,132	-	382,859
8704	CMO Fee - MSA-4	5,595	5,595		-	11,189	1,382	1,382	30,737	67,135	67,135	67,135	-	36,39
8705	CMO Fee - MSA-5	13,986	13,986		-	27,973	51,476	51,476	172,884	167,837	167,837	167,837	-	(5,047
8706	CMO Fee - MSA-6	5,595	5,595		-	11,189	1,382	1,382	30,737	67,135	67,135	67,135	-	36,39
8707	CMO Fee - MSA-7	37,297	37,297	37,297		74,594	34,825	34,825	256,136	447,566	447,566	447,566	-	191,42
8708	CMO Fee - MSA-8	74,594	74,594	74,594	74,594	-	149,189	54,408	501,973	895,132	895,132	895,132	-	393,158
8709	CMO Fee - MSA-SA	74,594	74,594	74,594	74,594	-	(37,851)	-	260,526	895,132	295,132	295,132	-	34,600
8712	CMO Fee - MSA-SD	-	-	-	-	-	34,631	-	34,631	415,570	415,570	415,570	-	380,93
8690	Prior Year Adj (Local1)	-	-	-	-	-	-	-	-			-	-	
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-			-	-	
8699	Other Revenue	1	1,000	6,355	9,514	6,013	0	(13,469)		-	9,355	9,355	-	(59
8999	Misc Revenue (Suspense)	_	_	_	_	_		21,625	21,625	-	I		-	(21,62

2019-20 First Interim Budget Actuals through January 31, 2020				Year	To Date					ı	Annual Budg	et	
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget			Actuals as % of Second Interim
SUBTOTAL - Local Revenue	428,452	431,304	434,806	300,898	280,147	589,075	323,140	2,787,823	5,556,982	4,966,337	4,966,337	-	2,178,514

	First Interim Budget through January 31, 2020				Year	To Date					A	Annual Budg	et	
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Fundrais	sing & Grants													_
8802	Donations - Private	_	_	_	_	_	(0)	16,352	16,352	_	_	_	_	(16,352)
8803	Fundraising	_	_	_	_	_	-	-	-	_	_	_	_	(11,111)
	SUBTOTAL - Fundraising & Grants	-	-		-	-	(0)	16,352	16,352	-	-	-	-	(16,352)
	_													
TOTAL F	REVENUE	428,452	431,304	434,806	300,898	280,147	589,075	339,492	2,804,175	5,556,982	4,966,337	4,966,337	-	2,162,162
EXPENS	BES													
Certifica	ted Salaries													
1100	TeacherSalaries	-	-	-	-	-	-	-	-	_	-	-	-	-
1300	Cert Adminis	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	-	394,407
	SUBTOTAL - Certificated Salaries	51,055	51,055	51,055	51,055	51,055	51,055	51,055	357,387	751,794	751,794	751,794	-	394,407
Classifie	ed Salaries													
2100	Instructional Aides	_	_	-	_	_	-	-	-	_	_	-	-	-
2200	Classified Support	-	3,465	4,687	4,484	4,281	4,484	3,873	25,275	_	-	-	-	(25,275)
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	109,728	114,487	118,380	96,485	114,719	115,584	92,886	762,269	1,248,040	1,248,040	1,254,040	6,000	485,771
2900	OtherClassStaff	48,387	47,114	47,114	47,114	47,114	47,114	47,114	331,071	576,750	560,750	560,750	-	229,679
	SUBTOTAL - Classified Salaries	158,115	165,066	170,181	148,083	166,114	167,183	143,873	1,118,615	1,824,791	1,808,791	1,814,791	6,000	690,175
Employe	ee Benefits													
3101	STRS-Certified	8,705	8,705	8,140	144,836	8,705	25,686	8,705	213,481	101,080	101,080	101,080	-	(112,402)
3102	STRS-Classified	7,225	7,867	7,276	5,256	7,867	7,867	3,871	47,228	47,954	47,954	47,954	-	726
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	4,746	4,746	4,746	4,746	4,746	4,746	4,746	33,225	136,042	136,042	136,042	-	102,817
3301	OASDI/Med-Cert	740	740	740	740	740	740	740	5,182	196,699	196,699	191,978	(4,721)	191,517
3302	OASDI/Med-Class	9,453	9,741	9,687	8,315	7,991	8,073	9,854	63,113	(2,373)	(2,373)	2,348	4,721	(65,486)
3401	HlthWelfareCert	3,055	15,704	41,681	11,581	4,022	44,378	24,023	144,444	370,505	370,505	370,505	-	226,062
3402	HIthWelfareCert	-	-	-	-	-	-	-	-	(19,580)	(19,580)		-	(19,580)
3501	UI-Certificated	-	-	-	-	-	-	1,568	1,568	774	774	774	-	(794)
3502	UI-Classified	221	396	209	(413)	-	-	7,000	7,413	496	496	496	-	(6,917)
3601	WorkersCmp-Cert	16,414	5,472	5,472	(10,943)	2,736	2,736	2,736	24,623	-	38,305	38,305	-	13,682
3701	Other Retirement-Cert	8,291	11,856	4,072	4,240	2,018	10,672	8,342	49,492	-	-	6,566	6,566	(49,492)
3901	OthBenes-Cert	-	-	-	-	-	-	28	28	24,516	24,516	19,292	(5,224)	24,488
3902	OthBenes-Class	3,844	3,878	4,075	4,117	4,079	4,152	4,254	28,400	8,702	8,702	13,930	5,229	(19,699)
	SUBTOTAL - Employee Benefits	62,695	69,106	86,098	172,476	42,904	109,051	75,867	618,198	864,815	903,120	909,691	6,571	284,923

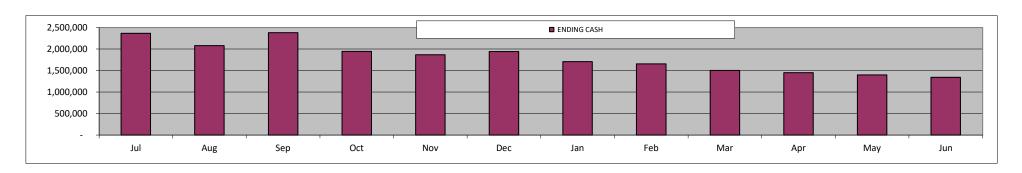
	2019-20 First Interim Budget Actuals through January 31, 2020 Year To Date								Annual Budget					
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Books &	Supplies													
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	1,000	26,873	26,873	-	26,873
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	95	1,227	-	918	389	619	775	4,022	14,080	14,080	14,080	-	10,058
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	15,000	15,280	15,690	410	15,280
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	1,500	1,500	-	1,500
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	737	-	-	-	-	737	5,500	6,500	6,293	(207)	5,763
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000
4440	Computers <\$5k	-	-	-	(510)	1,661	-	-	1,151	9,200	11,197	11,197	-	10,046
4461	Fixed Asset Susp (Imp)													
4464	Equipment (Pre-Cap)													
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	10	8,615	1,399	7,094	598	483	100	18,298	49,650	48,200	46,645	(1,555)	29,902
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	4,810	4,810			-	-	(4,810)
4999	Misc Expenditure (Suspense)	8,672	10,464	-	21,046	-	(237)	-	39,944	-	-	-	-	(39,944)
	SUBTOTAL - Books and Supplies	8,776	20,305	2,135	28,548	2,648	865	5,685	68,962	97,430	127,630	126,278	(1,352)	58,668

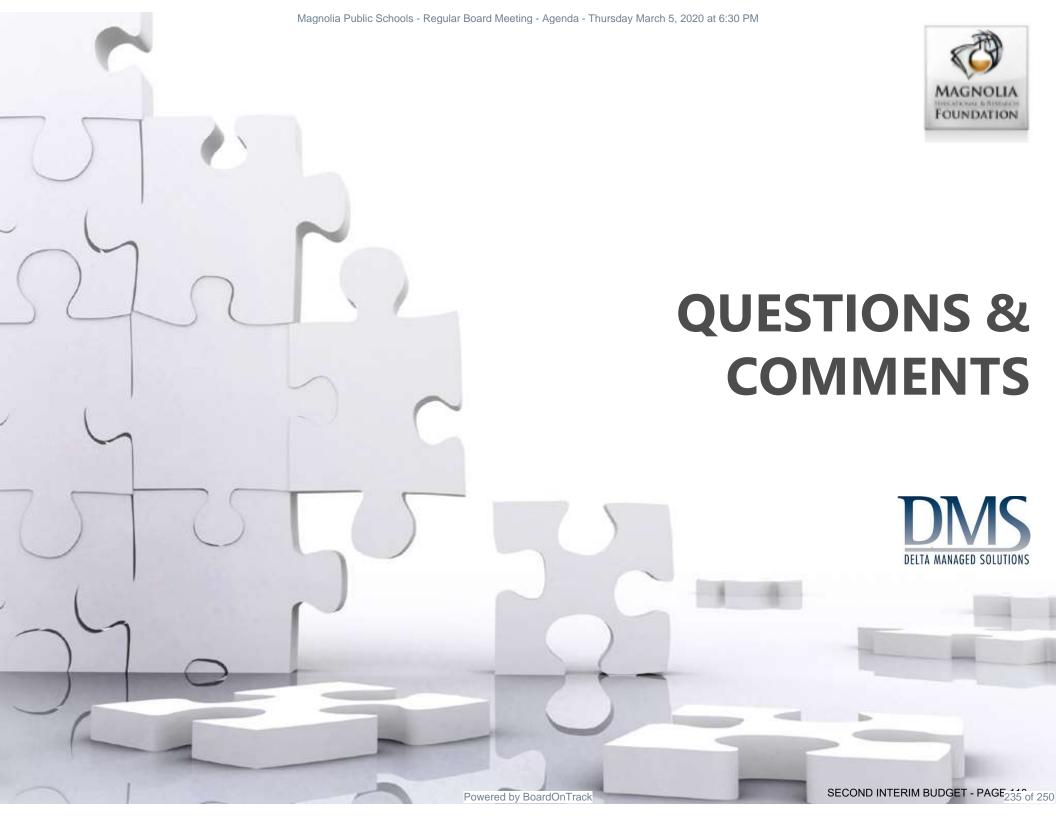
	019-20 First Interim Budget Actuals through January 31, 2020								Annual Budget					
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget	Proposed Second Interim Budget	Variance From First Interim	Actuals as % of Second Interim
Services	& Other Operating Expenses													
5101	CMO Fees	_	_	_	_	_	_	_	-	_	_	_	_	_
5205	Conference Fees	209	_	_	_	_	_	_	209	25,668	25,668	23,158	(2,510)	25,459
5210	MilesParkTolls	4,523	3,677	2,303	3,710	5,114	5,526	2,872	27,725	74,000	63,450	59,868	(3,582)	35,725
5215	TravConferences	-,020	-	_,000	-	-	-	2,0.2	2.,.20	- 1,000	-	-	(0,002)	-
5220	TraLodging	193	(200)	_	716	278	2.136	_	3.124	66,000	55,035	48.469	(6,566)	51,911
5300	DuesMemberships	14,910	26,029	300	75	400	140	75	41,929	33,650	46,539	46,746	207	4,610
5450	Other Insurance	10,526	2,198	4,396	-	2,198	2,198	2,198	23,714	35,000	35,000	35,000	-	11,286
5500	OpsHousekeeping	10,520	474	4,390	632	632	632	632	3,634	5,000	11,330	11,330		7,696
5510	Gas & Electric	-	-	032	032	032	- 032	032	3,034	3,000	11,330	11,330	-	7,090
5610	Rent & Leases	15,499		45 072	15,273	29,288		15,273	123,713	177,745	185,974	187,524	- 1,550	62,261
		15,499	16,309 286	15,273	,	,	16,799				,	,	· ·	,
5620	EquipmentLeases	-		286	1,527	286	857	286	3,527	5,000	5,000	5,000	-	1,473
5630	Reps&MaintBldng	100	-	-	-	40.070	-	-	100	1,000	1,000	1,000	-	900
5800	ProfessServices	12,000	31,846	16,916	20,216	49,976	28,914	28,335	188,203	377,718	435,848	457,123	21,275	247,645
5810	Legal	-	6,009	-	-	-	11,771	-	17,780	170,000	151,331	128,656	(22,675)	133,551
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & CPA	-	-	-	-	-	-	59,931	59,931	90,000	90,000	90,000	-	30,069
5825	DMSBusinessSvcs	34,474	68,948	-	68,948	34,474	34,474	34,878	276,195	520,000	520,000	520,000	-	243,805
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	153	1,863	(831)	-	-	-	1,185	53,000	49,100	49,100	-	47,915
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
5857	Payroll Fees	4,701	1,664	1,165	(2,477)	1,165	1,165	1,661	9,043	20,000	20,000	20,000	-	10,957
5860	Service Fees	-	259	583	-	-	-	175	1,018	30,000	30,000	30,000	-	28,982
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	960	11,183	1,790	2,924	200	1,530	820	19,407	90,900	77,600	75,600	(2,000)	58,194
5864	Prof Dev-Other	-	1,500	-	1,500	-	1,500	5,582	10,082	15,500	15,500	17,582	2,082	5,418
5869	SpEd Ctrct Inst	-	_	-	_	-	_	-	-	_	_	-	-	-
5870	Livescan	_	_	_	95	_	_	-	95	_	200	200	_	105
5872	SPED Fees (incl Encroachment)	_	_	_	-	_	_	_	-	_			-	-
5875	Staff Recruiting	_	1,256	_	1,747	194	782	441	4,420	15,000	13,845	13,845	_	9,425
5884	Substitutes	_	-,200	_		-			1,720	- 13,500	- 10,540	10,040	_	-
5890	OthSvcsNon-Inst	_	_	_	_	5,921	_		5,921]	12,000	12,000	_	6,079
5900	Communications	133	128	-	261	0,021	128	133	782	5,000	6,150	7,150	1,000	5,368
5920	TelecomInternet	710	715	810	811	818	818	813	5,496	4,000	8,000	8,000	1,000	2,504
5930	PostageDelivery	7 10	684	010	357	010	010	013	1,041	5,500	5,500	5,500	-	4,459
	•	150		7 4 5 4		0.450	7 057	470	,	,	1	,	-	,
5940	Technology	158	8,176	7,151	29,435	8,150	7,257	479	60,806	138,200	126,520	126,520	-	65,714
5990	Prior Year Adj (Services)	-	- 404.000		-	400.000	440.000	32,257	32,257	4.055.001	4 000 500	4.070.674	(44.646)	(32,257)
	SUBTOTAL - Services & Other Operating Exp.	99,096	181,293	53,467	144,919	139,092	116,626	186,841	921,336	1,957,881	1,990,590	1,979,371	(11,219)	1,069,254

	0 First Interim Budget s through January 31, 2020		Year To Date								Annual Budget				
MSA	MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Board- Approved First Interim Budget		Variance From First Interim	Actuals as % of Second Interim	
Capital	Outlay & Depreciation														
6100	Site Improvement (Pre-Capitalization)	-	_	-	_	_	_	-	-	_	_	-	-	-	
6400	EquipFixed	-	-	-	_	-	-	-	-	-	-	-	-	-	
6900	Depreciation	-	-	-	-	-	430	-	430	-	-	-	-	(430)	
	SUBTOTAL - Capital Outlay & Depreciation	-	-	-	-	-	430	-	430	-	-	-	-	(430)	
Other C	outflows														
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	_	-	-	-	
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	EXPENSES	379,738	486,826	362,938	545,082	401,814	445,209	463,321	3,084,928	5,496,711	5,581,925	5,581,925	0	2,496,998	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MEDE														
MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	TOTAL
BEGINNING CASH	2,665,572	2,363,941	2,078,532	2,379,626	1,943,654	1,868,082	1,941,438	1,706,614	1,653,967	1,501,320	1,448,673	1,396,026	1,343,379	
Revenue														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	428,452	431,304	434,806	300,898	280,147	589,075	339,492	396,792	396,792	396,792	396,792	396,792	196,542	4,984,677
Total Revenue	428,452	431,304	434,806	300,898	280,147	589,075	339,492	396,792	396,792	396,792	396,792	396,792	196,542	4,984,677
_														
Expenses Certificated Salaries	51.055	E4 0EE	E4 0EE	51.055	51.055	E4 055	E4 055	64 400	64.420	64.420	64.420	64 400	22.240	711.699
	158,115	51,055 165.066	51,055 170,181	148,083	166.114	51,055 167.183	51,055 143.873	64,420 138,041	138.041	138.041	138.041	64,420 138.041	32,210 69,020	1,877,838
Classified Salaries Benefits	62,695	69,106	86,098	172,476	42,904	107,103	75,867	61,096	61,096	61,096	61,096	61,096	30,548	954,226
Books and Supplies	8.776	20,305	2,135	28,548	2,648	865	5,685	7,825	7,825	7,825	7,825	7,825	3,913	112,000
• •	99,096	181,293	53,467	144,919	139,092	116,626	186,841	176,541	176,541	176,541	176,541	176,541	88,270	1,892,309
Services and Operations Depreciation / Cap Outlay	99,096	101,293	55,467	144,919	139,092	430	100,041	170,541	176,541	170,541	170,541	170,541	00,270	430
Other Outflows	_	-	_	-	-	430	_	-	-	-	-	_	_	430
Total Expenses	379,738	486,826	362,938	545,082	401,814	445,209	463,321	447,923	447,923	447,923	447,923	447,923	223,961	5,548,502
Total Expenses	0.0,.00	100,020	002,000	0.0,002	,	1.10,200	,	,020	,020	,	,	,		,,,,,,,,
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	-	10,202	70,364											80,566
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj	0	1,424	(0)	(190,272)	47,611	(68,993)	(109,479)							(319,711)
Fixed Assets - Depreciation Addback			-	-	-	-	-	-	-	-	-	-		-
Fixed Assets - Acquisitions														-
Due To (From)	(197,746)	(167,064)	149,544	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)		(228,913)
Expenses - Prior Year Accruals	(152,599)	(74,449)	9,318											(217,730)
Accounts Payable - Current Year	-	-												-
Summer Holdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Current)			-	-	-	-	-	-	(100,000)	-	-	-		(100,000)
Loans Payable (Long Term)			-	-	-	-	-		-	-	-	-		-
Total Other Transactions	(350,345)	(229,887)	229,226	(191,789)	46,095	(70,510)	(110,996)	(1,516)	(101,516)	(1,516)	(1,516)	(1,516)		(785,787)
Total Change in Cash	(204.024)	(20F 400)	204.004	(42E 070)	(7E E70)	70.050	(224 024)	(E0.047)	(4E0 C47)	(E0.047)	(E0.047)	(E0.047)		(4 240 040)
Total Change in Cash	(301,631)	(285,409)	301,094	(435,972)	(75,572)	73,356	(234,824)	(52,647)	(152,647)	(52,647)	(52,647)	(52,647)	J	(1,349,612)
ENDING CASH	2,363,941	2 078 532	2,379,626	1,943,654	1,868,082	1 941 438	1,706,614	1 653 967	1,501,320	1 448 673	1 396 026	1,343,379	<<< = 88 da	vs cash
ENDING OAGH	_,000,041	_,010,002	_,010,020	.,040,004	.,000,002	1,041,400	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,000,001	.,001,020	.,0,070	.,000,020	.,040,070	00 ua	, o oaon





Approval of MSA 3 ASES Program Subcontracting to ThinkTogether

Section: IV. Action Items

Item: C. Approval of MSA 3 ASES Program Subcontracting to ThinkTogether

Purpose: Vote

Submitted by:

Related Material: IV C MSA 3 ASES.pdf



Board Agenda Item #	IV. C Action Item
Date:	03/05/2020
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Suat Acar, Chief Operations Officer
RE:	MSA 3 ASES Middle School After School Program subcontracting to ThinkTogether

Proposed Board Motion

I move that the board approve Magnolia Science Academy 3 (MSA 3) to switch ASES Funds from MSA 3 in-housed operations to the vendor ThinkTogether, Inc to operate the MSA 3 ASES Middle School After School Program as a board approved subcontracting vendor and assign the CEO & Superintendent to sign the MOU.

Introduction and Background

- The purpose of the After School Education and Safety (ASES) Program is to create incentives for establishing locally-driven Expanded Learning programs, including after school programs that partner with public schools and communities to provide academic and literacy support, and safe, constructive alternatives for youth. The ASES Program involves collaboration among parents, youth, and representatives from schools, governmental agencies, individuals from community-based organizations, and the private sector.
- MSA 3 is the **Fiscal Agent** of the ASES funds. Fiscal Agent means that MSA 3 will receive the entire ASES funding allocated for MSA 3 to serve MSA 3, and MSA 3 is 100% accountable to fulfill the requirements of the program as well as reporting to the California Department of Education (CDE) on a timely manner. In order to be complaint MSA 3 can either run its own program (in-housing) or subcontract the ASES services to a CDE approved vendor.
- During the **05/09/2019** MPS Regular Board Meeting, the Board of Directors of MPS approved MSA 3 to use the ASES After School Funds internally and run its own operations independent from any 3rd party CDE Approved Vendor (in-housed).
- During the 2019-20 school year, the Home Office observed that there has been

- operational hardships that MSA 3 has suffered such as staffing, inadequate supervision during after school hours and lack of academic rigor through ASES Middle School After School Programs
- MPS Board of Directors already approved ThinkTogether (To replace Youth Policy Institute-YPI) as a subcontractor during the 11/14/2019 MPS Regular Board Meeting to start serving MSA 1 Reseda Campus using the ASES funds of MSA 1.
- The ThinkTogether, Inc currently runs the ASSET Grant High School Program at MSA 1, too, as the fiscal agent of these funds.
- After the switch, ThinkTogether, Inc started serving all the after school programs (Both Middle School and High School) of MSA 1. The Home Office checked with the Principal of MSA 1. The principal stated that the switch helped MSA 1 to deal with one vendor which will take over all responsibilities such as staffing (hiring, firing, subbing etc.) and reporting. We plan to make the same move for MSA 3 as well.
- Home Office plans to "Piggyback" on that RFP which was done in this fiscal year to start getting services from this same company without a new RFP process.

Analysis (If applicable)

- Currently MSA 3 has 2 staff members under ASES funds. This does not seem to be enough to cover around 50 to 70 middle school students staying after school. ThinkTogether is ready to provide 3 or 4 staff plus regional supervisor to run the program.
- MSA 3 will not have to call for a sub or follow up for the payroll of in-housed employees. Also certain reports which are based on daily attendance tracking will be handled by ThinkTogether. These will help MSA 3 administration to focus on other priorities during the 2020-21 renewal year.
- ThinkTogether will use the ASES Academic Plans and Programs submitted to the CDE.

Budget Implications

- The total dollar amount provided by the ASES funds for fiscal year 2019-20 is \$122,745.
- The remaining funds as of February 14th, 2020 are \$62,089.73. This is the **maximum** amount that will be seen on the MOU.
- The transitioning will take place upon Board approval starting effective as of March 16th, 2020. All the <u>remaining funds as of March 16th, 2020</u> will be moved from MSA 3
 School Operations to the vendor account and will be paid per the MOU to be signed by

- the MPS and ThinkTogether, Inc in installments until June 30, 2020 for fiscal year 2019-20.
- ThinkTogether will be paid only with available ASES funds. No additional funds will be used to pay for ThinkTogether services.
- If MSA 3 wants to continue working with ThinkTogether in fiscal year 2020-21 then the entire annual 2020-21 funds to be received under ASES funds will be budgeted under vendor account and the vendor will be paid according to the MOU for 2020-21. The total amount to be paid to the vendor will not exceed the annual ASES funds to be received for 2020-21.
- CFO has reviewed and approved the budget implications

Exhibits (attachments):

• CDE's ASES website: https://www.cde.ca.gov/ls/ex/fundingop.asp#afterschooleducationandsafetyprogram

Approval of Intra-Organizational Loan to MSA-San Diego and Reduction in Home Office Fee

Section: IV. Action Items

Item: D. Approval of Intra-Organizational Loan to MSA-San Diego and

Reduction in Home Office Fee **Purpose:** Vote

Submitted by:

Related Material: IV D Temporary Loan -San Diego.pdf



Board Agenda Item #	IV D- Action Item
Date:	03-05-20
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	Home Office Fees Reduction and Temporary Intra-Organizational Loan for MSA – San Diego

Proposed Board Recommendation

Staff moves that the board:

- ✓ Authorize an intra-organizational loan not to exceed \$100,000 to meet the cash requirement for MSA San Diego to fund payroll and other operating expenses, as needed.
- ✓ Approve interest rate of 1.9% per annum applied to the temporary loan
- ✓ Approve reduction of home office fees in the amount of \$34,000.

Background

MSA San Diego projections for the current fiscal year and future years were recalculated based on current enrollment and financial assumptions available today.

Temporary loan is needed due to the following:

- MSA San Diego's current enrollment is significantly lower than previously projected in the 2019-20 Adopted Budget board approved in June 2019.
- MSA San Diego will need additional cash infusion to sustain operating expenses.
- There may be potential cash flow issue in meeting current and prior year payables.

•

Home Office Management Fees reduction will be used to support the following:

- Improvement of the school walkway
- Cover the tuition fee portion of special education student

Budget Implications

The impact on monthly cash flow is shown on the attached schedule, including potential loan draw and repayment. The proposed repayment schedule shows the full payment of the temporary loan before end of fiscal year 2024-2025.

The Home Office Fee reduction will be reflected in the Unaudited Financial Statements at the end of the fiscal year.

How Does This Action Relate/Affect/Benefit All MSAs?

MSA San Diego will receive intra-organization loan from MERF.

Name of Staff Originator: Nanie Montijo, CFO and Karl Yoder, DMS

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Approval of MSA 4 and MSA 6 Dean of Students Position for Remaining 2019-20

Section: IV. Action Items

Item: E. Approval of MSA 4 and MSA 6 Dean of Students Position for

Remaining 2019-20

Purpose: Vote

Submitted by:

Related Material: IV E MSA 4,6 DoS.pdf



Board Agenda Item #	IV E- Action Item
Date:	03/05/2020
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	John Terzi Principal of MSA 6, Musa Avsar- Principal of MSA 4
RE:	Approval of additional Dean of Student Position for MSA 4 and MSA 6

Proposed Board Motion

I move that the board approves the addition of Dean of Student position at MSA 4 and MSA 6 for remainder of 2019-20 school year.

Background

Our current discipline coordinator has informed us that he will resign from his position as of March 13, 2020. We need to hire a Dean of Students to fill the vacant position. This position was not included in the board approved budget for the current fiscal year.

Dean of Student will perform the following duties and responsibilities:

- Assists in the development, implementation, and evaluation of intervention programs that address the needs of at-risk students.
- Performs a variety of administrative duties to assist the Principal in managing the school; assumes the duties of the Principal in the absence of the Principal and as assigned. Supervises and evaluates the performance of designated certificated and/or classified personnel; assigns duties to faculty and staff as appropriate to meet school objectives; assists with the recruiting, interviewing, and selection of new faculty and staff.
- Develops and administers disciplinary procedures in accordance with district
 policies and state laws; receives referrals and confers with students, parents,
 teachers, community agencies, and law enforcement; responds to and resolves
 parent, student, and staff concerns and complaints; serves on discipline or expulsion
 panels as assigned.
- Supervises students on campus before and after school; monitors students during lunch, recess, passing periods, and other activities; instructs students in appropriate behavior; disciplines students in accordance with established guidelines.

Provides direction to a variety of faculty, staff, and student programs and services;
 participates in formal and informal classroom visitations and observations; provides
 recommendations and suggestions for improvement as appropriate.

Budget Implications

No budget impact. The new position will be funded out of the budgeted amount for the Discipline Coordinator which will not be filled this fiscal year.

Approval of MSA-2 Full-time Aide/Paraprofessional Using General Unrestricted Funds

Section: IV. Action Items

Item: F. Approval of MSA-2 Full-time Aide/Paraprofessional Using General

Unrestricted Funds

Purpose: Vote

Submitted by:

Related Material: IV F MSA 2 Addtl Aide.pdf



Board Agenda Item #	IV F- Action Item
Date:	03/05/2020
То:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	David Garner, Principal of MSA 2
RE:	Approval of Additional Costs for Staffing for MSA 2

Proposed Board Motion

I move that the board approve an increase in staffing as follows:

• Approval of hiring one (1) full-time aide/paraprofessional using General Unrestricted Instructional Aide category of funds.

Background

- English Learners & Special Education: Due to high amount English Learners (52), Special Education students (64), and dual identified students, both ELs and SPED (24), MSA-2 would like to provide more support to our students in the classrooms and in small groups. Paraprofessionals are instrumental in supporting our EL and Special Education students in the classroom, learning center, and throughout campus with attentiveness, re-teaching, and modeling behaviors.
- Additional position was not included in the board approved budget for FY 19-20

Budget Implications

- MSA 2 proposes to use approximately \$13,182 (PERS, Medicare, Social Security, and Unemployment included in estimate) of the funds to add this position for the remainder of the 2019-20 academic year. MSA-2 has enrolled 428 students.
- The current amount in the General Unrestricted Educational Software category is \$20,569. Pending Board approval of creation of new TA position starting 3/9/20, MSA2 proposes to request a budget transfer in the amount of \$13,182 from General Educational Software category into the General Unrestricted Instructional Aide category. That budget transfer will leave \$7,569 in the General Unrestricted Educational Software category, and will leave \$13,182 in the General Unrestricted Instructional Aide category, which will leave sufficient funds to cover the addition of this new position without requesting any funds from the Long-Term Reserve funds.

Facilities Updates

Section: V. Information/Discussion Items

Item: B. Facilities Updates

Purpose: FYI

Submitted by:

Related Material: V B Facilities Updates.pdf



Board Agenda Item #:	V B- Information Item
Date:	March 5, 2020
То:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("MPS") Board of Directors ("MPS Board")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Patrick Ontiveros, General Counsel & Director of Facilities
RE:	FACILITIES UPDATES

Background

No action recommended. Information only. Most relevant updates are highlighted in yellow.

SCHOOL	UPDATES	NEXT STEPS
MSA-1	New High School Building Construction Update: Final pay requistions in process Waiting for LACOE approval of intra-organization loan to complete payout of GC invoices	New High School Building Construction: Obtain permanent certificate of occupancy
	 Sale of Portion of Land to City: City has contacted us interested in purchasing a 25 wide strip of land in the parcel adjacent to the City owned land An appraisal and site plan is underway 	 Sale of Portion of Land to City: Review proposition, explore opportunities for collaboration (including use of any underground parking), review site consequences, return to Board with recommendations Complete appraisal and site plan
MSA-2	Campus Improvements: On pause until after petition renewal in 2020-21	Campus Improvements: Nothing further

March 5, 2020 Page 2



SCHOOL	UPDATES	NEXT STEPS
	 Prop 39 Energy Efficiency Grant (\$228,414.50): All projects approved The LED lighting project is being corrected by lighting contractor. HVAC project drawings have been approved by LAUSD; project is waiting to be scheduled with contractor and LAUSD inspectors 	Prop 39 Energy Efficiency Grant: Complete HVAC project
MSA-3	Prop 39 Co-location: Prop 39 offer received for 2020-21 school year; MPS responded to LAUSD by deadline Search for private site continues. C. Brimmer assisting.	Prop 39 Co-location: Wait for LAUSD response Continue with site search
	Prop 39 Energy Efficiency Grant (\$247,000): In process	Prop 39 Energy Efficiency Grant:
MSA-4	Prop 39 Co-location: Prop 39 offer received for 2020-21 school year; MPS responded to LAUSD by deadline Search for private site continues. Prop 39 Energy Efficiency Grant (\$231,070): Given the small number of classrooms that were part of the current year Prop 39 co-location award, we will not undertake any improvements that do not directly benefit the school	Prop 39 Co-location: Wait for LAUSD response Continue with site search and strategize for future move Prop 39 Energy Efficiency Grant: No action required
MSA-5	Prop 39 Co-location: Prop 39 offer received for 2020-21 school year; MPS responded to LAUSD by deadline Prop 39 Energy Efficiency Grant (\$234,833):	Prop 39 Co-location: Wait for LAUSD response Prop 39 Energy Efficiency Grant:
	LED lighting project in process	Close out
MSA-6	Prop 39 Co-location: Prop 39 offer received for 2020-21 school year; MPS responded to LAUSD by deadline	Prop 39 Co-location: Wait for LAUSD response

March 5, 2020 Page 3



SCHOOL	UPDATES	NEXT STEPS
MSA-7	Following Facilities Committee and full Board approval to undertake capital improvement projects at the school site and pay for such projects with reserves, the work was completed The Facilities Committee was notified of change orders due to unforeseen conditions	Capital Improvements Review work and approve invoice for payment.
MSA-8	Prop 39 Energy Efficiency Grant (\$232,428.36): LED lighting project completed	Prop 39 Energy Efficiency Grant: Close out
MSA-SAN DIEGO	Close Out: Final DSA fixes completed Leaking roof repaired using San Diego Repair and Replacement Fund Need to remedy some fire department notices.	Close Out: Get Inspector of Record ("IOR") sign-off
	Repairs: Bondholder has approved use of San Diego Repair and Replacement Fund proceeds to pay for various repair projects around the campus	Repairs: Solicit bids and schedule work
MSA- SANTA ANA	General issues Water Leaks—have been addressed Drainage—civil engineer reviewed the site and will provide opinion Maintenance Agreements Traffic signage for school	In process. Independent contractor will help with city related issues.