



## Magnolia Public Schools

### Finance Committee Meeting

---

#### Date and Time

Thursday December 12, 2024 at 6:30 PM PST

#### Location

Home Office: 250 E. 1st Street, Suite 1500, Los Angeles CA 90012

---

#### Access to the Board Meeting

Teleconferencing locations are provided at each Magnolia Science Academy school site:

- Magnolia Science Academy-1 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-2 (17125 Victory Blvd, Van Nuys, CA 91406)
- Magnolia Science Academy-3 (1254 E Helmick St, Carson, CA 90746)
- Magnolia Science Academy-4 (11330 W Graham Place, Los Angeles, CA 90064)
- Magnolia Science Academy-5 (18238 Sherman Way, Reseda, CA 91335)
- Magnolia Science Academy-6 (745 S. Wilton Ave, Los Angeles, CA 90005)
- Magnolia Science Academy-7 (18355 Roscoe Boulevard, Northridge, CA 91325)
- Magnolia Science Academy-8 (6411 Orchard Ave, Bell, CA 90201)
- Magnolia Science Academy-Santa Ana (2840 W 1st Street, Santa Ana, CA 92703)
- Magnolia Science Academy-San Diego (6525 Estrella Ave, San Diego, CA 92120)

Any interested parties or community members from remote locations may attend the meeting at any Magnolia Science Academy school, or the addresses where Board Members are joining from.

1. 6525 Estrella Ave., San Diego, CA 92120 (**Dr. Salih Dikbas**)

#### Dialing information for this meeting is included below:

Dial in: 1-669-444-9171

---

**Meeting ID:** 933 6044 7184    **Passcode:** 252694

**Zoom:** <https://zoom.us/j/93360447184?pwd=NDMyNVBHUWdCN0cyNTQwSHZMeThSUT09>

### **Accessibility**

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. Please contact Jennifer Lara at 213-628-3634 or email [jlara@magnoliapublicschools.org](mailto:jlara@magnoliapublicschools.org) with such requests.

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.

### **Public Comment Procedures**

Magnolia Public Schools greatly values public comment during Board meetings. For members of the public who would like to speak, please fill out the Public Speaker Form which can be accessed at [magnoliapublicschools.org](http://magnoliapublicschools.org), there will also be speaker cards to be filled out prior to the beginning of the meeting. By law, the Board is only allowed to discuss or take action on items listed on the agenda. The Board may, at its discretion, refer a matter to MPS staff or add the issue to a future board meeting date for discussion. Public speakers are limited to three (3) minutes and speakers with interpreters up to six (6) minutes.

Please note that the agenda presenting times for when that item will be discussed, or taken action on, is subject to change on the day of the Board meeting to accommodate public speaker times indicated above.

For any questions regarding this meeting please email [board@magnoliapublicschools.org](mailto:board@magnoliapublicschools.org) or call (213) 628-3634 ext. 21101.

### **Finance Committee Members:**

Dr. Salih Dikbas, Committee Chair

Mr. Mekan Muhammedov

Dr. Umit Yapanel

Mrs. Diane Gonzalez (alternate)

### **CEO and Superintendent:**

Mr. Alfredo Rubalcava

---

## **Agenda**

	Purpose	Presenter	Time	
<b>I. Opening Items</b>			<b>6:30 PM</b>	
Opening items				
<b>A.</b>	Call the Meeting to Order		1 m	
<b>B.</b>	Record Attendance and Guests		1 m	
<b>C.</b>	Approval of Agenda	Vote	1 m	
<b>D.</b>	Public Comments		3 m	
<b>E.</b>	Approval of Minutes from MPS Regular Finance Committee Meeting- March 14, 2024	Approve Minutes	1 m	
<b>II. Recommended Action Items</b>			<b>6:37 PM</b>	
<b>A.</b>	Approval of First Interim Reports for the 2024-25 Fiscal Year	Vote	Steve Budhraj	20 m
<b>B.</b>	Approval of Magnolia Science Academy-4, 6, 7 and 8 Fiscal Benchmarks	Vote	Steve Budhraj	10 m
<b>III. Closing Items</b>			<b>7:07 PM</b>	
<b>A.</b>	Adjourn Meeting		1 m	

# Coversheet

## Approval of Minutes from MPS Regular Finance Committee Meeting- March 14, 2024

**Section:** I. Opening Items  
**Item:** E. Approval of Minutes from MPS Regular Finance Committee Meeting-  
March 14, 2024  
**Purpose:** Approve Minutes  
**Submitted by:**  
**Related Material:** Minutes for Finance Committee Meeting on March 14, 2024



APPROVED



## Magnolia Public Schools

### Minutes

#### Finance Committee Meeting

---

**Date and Time**

Thursday March 14, 2024 at 6:30 PM

**Location**

Home Office: 250 E. 1st Street, Suite 1500, Los Angeles, CA 90012

---

**Finance Committee Members:**

Dr. Salih Dikbas, Committee Chair

Mr. Mekan Muhammedov

Dr. Umit Yapanel

Mrs. Diane Gonzalez (alternate)

CEO and Superintendent:

Mr. Alfredo Rubalcava

---

**Committee Members Present**

D. Gonzalez, S. Dikbas (remote), U. Yapanel

**Committee Members Absent**

*None*

**Guests Present**

J. Lara

---

**I. Opening Items**

**A. Call the Meeting to Order**

S. Dikbas called a meeting of the Finance Committee of Magnolia Public Schools to order on Thursday Mar 14, 2024 at 6:45 PM.

**B. Record Attendance and Guests**

Refer to attendance information recorded above.

**C. Approval of Agenda**

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

U. Yapanel seconded the motion.

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

**Roll Call**

S. Dikbas Aye

D. Gonzalez Aye

U. Yapanel Aye

**D. Public Comments**

No public comments were made.

**E. Approval of Minutes from MPS Regular Finance Committee Meeting- September 14, 2023**

U. Yapanel made a motion to approve the minutes from Finance Committee Meeting on 09-14-23.

S. Dikbas seconded the motion.

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

**Roll Call**

S. Dikbas Aye

U. Yapanel Aye

D. Gonzalez Aye

**II. Recommended Action Items**

**A. Approval of Second Interim Reports for the 2023-24 Fiscal Year**

S. Budhraj, Chief Financial Officer, presented the second interim report for the 2023-24 school year which he said was a snapshot of the operating budget for the current year.

He added that the Board adopted the budget back in June 2023 and staff provided an update on December 2023. He added that the information for second interim include actuals data from July 1st to January 31st. He reported that what has changed was enrollment to Average Daily Attendance (ADA), in which there has been a positive growth. He went over the revenues organization wide and added the depletion of the

COVID one time funds. In addition, he went over each school sites enrollment, revenues, expenditures and ending fund balance. Committee Members questions were addressed by staff.

U. Yapanel made a motion to approve the Second Interim Reports for 2023-24 for all Magnolia Science Academy schools and the Magnolia Educational & Research Foundation (Home Office). Furthermore, for the Committee to move and recommend that the Board adopt the same.

S. Dikbas seconded the motion.

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

**Roll Call**

D. Gonzalez Aye

U. Yapanel Aye

S. Dikbas Aye

**III. Closing Items**

**A. Adjourn Meeting**

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 7:18 PM.

Respectfully Submitted,

S. Dikbas

# Coversheet

## Approval of First Interim Reports for the 2024-25 Fiscal Year

**Section:** II. Recommended Action Items  
**Item:** A. Approval of First Interim Reports for the 2024-25 Fiscal Year  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** II\_A\_First Interim Reports for the 2024-25 FY.pdf



<b>Agenda Item:</b>	II A: Recommended Action Item
<b>Date:</b>	December 12, 2024
<b>To:</b>	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Finance Committee (the “Committee”)
<b>From:</b>	Finance Department
<b>Staff Lead(s):</b>	Steve Budhreja Ed.D, Chief Financial Officer
<b>RE:</b>	Approval of First Interim Reports for the 2024-25 fiscal year

**Action Proposed:**

I move that the Committee approve the First Interim Report for the 2024-25 fiscal year for all Magnolia Science Academy schools and the Home Office. Furthermore, for the Committee to move and recommend that the Board adopt the same.

**Purpose:**

Local Education Agencies (LEAs) are required to file two interim reports during the fiscal year as an update of their financial condition under Education Code (EC) Sections 35035(g), 42130 and 42131. The First Interim Report represents actuals data from July 1, through October 31, for the 2024-25 fiscal year.

**Background:**

Each year, MPS staff provides updates to the board on its operating budget. This is a snapshot of the 2024-25 Budget based on information that is currently available to include updated enrollment projections and other data from the State enacted Budget and subsequent trailer legislation.

**Analysis:**

The 2024-25 First Interim Report reflects actuals data through October 31, 2024 and provides detailed information on each MPS school and its financial position.



**Impact:**

Noted in report.

**Exhibits:**

- 2024-25 First Interim Budget presentation
- 2024-25 First Interim Budget (full report) with financial data on individual MPS schools.



# 2024-25 First Interim Budget

December 12, 2024 Board Meeting

# 2024-25 First Interim Budget: Executive Summary

- The First interim Budget is an update to the July Budget based upon the Enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, updated enrollment and other factors that impact revenues and expenditures.
  - **Average Daily Attendance of 3,531 which is an overall decrease of 41 ADA from July Budget**
  - **Revenues of \$82.03 million, decrease of \$2.1m from July Budget**
  - **Expenditures of \$84.16 million, increase of \$742k from July Budget**
  - **Net operating deficit of \$2.1 million, net revenues down \$2.9 million from July Budget**
- MPS's overall cash position remains solid with a projected cash balance of \$32.9 million as of June 30, 2025.



2024-25 First Interim Budget		Annual Budget		
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:		3,572	3,531	(41)
<b>SUMMARY</b>				
<b>Revenue</b>				
LCFF Entitlement	12,376,025	52,808,120	51,907,870	(900,250)
Federal Revenue	110,031	3,628,219	3,634,190	5,971
Other State Revenues	1,265,428	16,168,172	16,794,613	626,441
Other Local Revenues	3,207,710	11,605,801	9,700,289	(1,905,512)
<b>Total Revenue</b>	<b>16,959,194</b>	<b>84,210,311</b>	<b>82,036,962</b>	<b>(2,173,350)</b>
<b>Expenditures</b>				
Certificated Salaries	6,740,922	25,009,373	24,853,287	(156,087)
Classified Salaries	4,530,600	14,767,321	14,521,518	(245,804)
Benefits	4,369,641	13,957,327	14,524,419	567,092
Books and Supplies	1,709,985	3,106,008	3,181,533	75,525
Services and Operating Exp.	6,911,616	24,835,924	25,336,291	500,366
Depreciation & Cap Outlay	356,992	1,157,557	1,213,938	56,382
Other Outflows	193,558	589,008	533,403	(55,605)
<b>Total Expenditures</b>	<b>24,813,315</b>	<b>83,422,519</b>	<b>84,164,388</b>	<b>741,869</b>
<b>Net Revenues</b>	<b>(7,854,121)</b>	<b>787,793</b>	<b>(2,127,426)</b>	<b>(2,915,219)</b>
<b>Fund Balance</b>				
Beginning Balance (Unaud.)			57,035,338	
Net Revenues			(2,127,426)	
<b>Ending Fund Balance</b>			<b>54,907,912</b>	
<b>Components of Fund Bal.</b>				
Available For Econ. Uncert.			30,758,181	36.5% of Exp
Restricted Balances (Est.)			2,876,825	3.4% of Exp
Net Fixed Assets			21,272,906	25.3% of Exp
<b>Ending Fund Balance</b>			<b>54,907,912</b>	<b>65.2% of Exp</b>

This 2024-25 First Interim Budget allows MPS to end this fiscal year with a fund balance of \$54.9m, which is 65% of annual expenditures.

## 2024-25 First Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment (CALPADS)	746	513	411	132	219	128	272	385	525	464		3,795
Attendance (P-1 ADA Projection)	695.05	478.63	377.91	118.27	201.33	118.78	254.48	356.13	494.60	436.07		3,531
ADA%	93.17%	93.30%	91.95%	89.60%	91.93%	92.80%	93.56%	92.50%	94.21%	93.98%		93.05%
<b>Revenue</b>												
LCFF Entitlement	10,904,678	7,408,630	5,411,323	1,963,556	3,214,609	1,716,046	3,803,982	5,034,003	7,591,013	4,860,030	-	51,907,870
Federal Revenue	578,158	549,637	232,561	107,363	406,102	344,329	229,000	263,363	444,457	479,220	-	3,634,190
Other State Revenues	3,614,155	2,398,043	1,265,513	395,101	1,355,574	550,750	1,845,300	1,472,250	2,110,546	1,787,381	-	16,794,613
Other Local Revenues	213,101	152,100	25,952	288,994	22,597	116,812	282,427	333,475	201,673	85,000	7,978,158	9,700,289
<b>Total Revenue</b>	<b>15,310,092</b>	<b>10,508,410</b>	<b>6,935,349</b>	<b>2,755,014</b>	<b>4,998,883</b>	<b>2,727,937</b>	<b>6,160,709</b>	<b>7,103,090</b>	<b>10,347,689</b>	<b>7,211,631</b>	<b>7,978,158</b>	<b>82,036,962</b>
<b>Expenses</b>												
Certificated Salaries	4,775,873	2,916,607	2,895,156	1,188,378	1,706,756	997,512	1,747,681	2,565,205	3,547,378	2,512,741	-	24,853,287
Classified Salaries	1,721,071	1,293,125	845,509	234,875	735,599	390,042	894,149	922,657	1,330,731	372,682	5,781,077	14,521,518
Benefits	2,466,112	1,494,263	1,438,261	584,985	913,947	512,609	977,592	1,262,784	1,907,214	998,557	1,968,093	14,524,419
Books and Supplies	533,611	485,869	241,983	84,656	261,374	131,599	222,449	301,423	449,235	354,403	114,931	3,181,533
Services and Operations	5,144,747	4,210,510	1,755,168	750,648	1,280,130	764,637	2,228,723	2,185,617	2,207,157	2,367,510	2,441,445	25,336,291
Depreciation / Cap Outlay	257,444	51,482	48,651	10,910	24,179	2,838	68,248	54,940	645,178	49,553	515	1,213,938
Other Outflows	15,000	-	-	-	-	-	-	-	515,223	3,180	-	533,403
<b>Total Expenses</b>	<b>14,913,858</b>	<b>10,451,856</b>	<b>7,224,728</b>	<b>2,854,451</b>	<b>4,921,984</b>	<b>2,799,237</b>	<b>6,138,842</b>	<b>7,292,627</b>	<b>10,602,116</b>	<b>6,658,628</b>	<b>10,306,062</b>	<b>84,164,388</b>
<b>Net Revenue</b>	<b>396,234</b>	<b>56,554</b>	<b>(289,379)</b>	<b>(99,438)</b>	<b>76,899</b>	<b>(71,300)</b>	<b>21,867</b>	<b>(189,536)</b>	<b>(254,427)</b>	<b>553,004</b>	<b>(2,327,904)</b>	<b>(2,127,426)</b>
<b>Fund Balance</b>												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Net Revenue	396,234	56,554	(289,379)	(99,438)	76,899	(71,300)	21,867	(189,536)	(254,427)	553,004	(2,327,904)	(2,127,426)
<b>Projected Ending Balance</b>	<b>11,646,109</b>	<b>5,809,690</b>	<b>3,006,077</b>	<b>1,222,683</b>	<b>7,709,511</b>	<b>2,595,231</b>	<b>3,350,803</b>	<b>7,485,765</b>	<b>9,299,759</b>	<b>2,157,544</b>	<b>624,739</b>	<b>54,907,912</b>
Ending Bal. as % of Exp.:	78.1%	55.6%	41.6%	42.8%	156.6%	92.7%	54.6%	102.6%	87.7%	32.4%	6.1%	65.2%

MSA-3,4,6,8,SA, and Home Office are projecting a budget deficit for 2024-25 fiscal year, resulting in decrease of \$2.1m in fund balance. Since deficit spending reduces fund balance reserves, maintaining substantial reserves is crucial to safeguard against potential future economic downturns and mitigate the impact on students, staff, and programs.

## 2024-25 Year to Date Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Projected Avg. Daily Attendance	695.05	478.63	377.91	118.27	201.33	118.78	254.48	356.13	494.60	436.07		3,531
<b>Revenue</b>												
LCFF Entitlement	2,441,012	1,799,510	1,225,094	426,751	725,778	355,126	913,186	1,259,273	2,016,103	1,214,192	-	12,376,025
Federal Revenue	22,859	1,924	3	8,061	-	8,984	22,746	32,626	8,572	4,256	-	110,031
Other State Revenues	194,500	181,852	84,748	15,437	73,764	72,758	188,470	66,873	271,693	115,332	75,000	1,340,428
Other Local Revenues	197,880	40,686	5,261	33,814	4,311	31,667	84,202	113,438	58,796	23,489	2,539,166	3,132,710
<b>Total Revenue</b>	<b>2,856,251</b>	<b>2,023,972</b>	<b>1,315,106</b>	<b>484,063</b>	<b>803,853</b>	<b>468,535</b>	<b>1,208,604</b>	<b>1,472,210</b>	<b>2,355,164</b>	<b>1,357,269</b>	<b>2,614,166</b>	<b>16,959,194</b>
<b>Expenses</b>												
Certificated Salaries	1,379,682	739,700	738,054	311,081	392,023	271,375	459,271	696,727	1,060,800	666,167	26,042	6,740,922
Classified Salaries	493,035	399,991	301,962	81,118	162,271	100,737	281,797	285,336	436,692	111,896	1,875,766	4,530,600
Benefits	769,915	461,977	441,076	150,036	242,260	144,860	308,392	395,325	604,148	286,222	565,431	4,369,641
Books and Supplies	203,486	266,698	65,181	71,522	121,845	60,307	127,037	172,936	269,050	97,421	254,502	1,709,985
Services and Operations	1,514,349	1,229,402	570,613	264,757	266,262	239,540	490,832	402,361	621,796	606,707	704,996	6,911,616
Depreciation / Cap Outlay	86,848	21,169	20,177	4,046	10,604	884	18,124	17,452	163,592	13,968	129	356,992
Other Outflows	-	-	-	-	-	-	-	-	192,442	1,116	-	193,558
<b>Total Expenses</b>	<b>4,447,316</b>	<b>3,118,937</b>	<b>2,137,064</b>	<b>882,559</b>	<b>1,195,265</b>	<b>817,704</b>	<b>1,685,453</b>	<b>1,970,136</b>	<b>3,348,518</b>	<b>1,783,496</b>	<b>3,426,867</b>	<b>24,813,315</b>
<b>Net Revenue</b>	<b>(1,591,064)</b>	<b>(1,094,965)</b>	<b>(821,958)</b>	<b>(398,496)</b>	<b>(391,412)</b>	<b>(349,169)</b>	<b>(476,849)</b>	<b>(497,926)</b>	<b>(993,354)</b>	<b>(426,228)</b>	<b>(812,701)</b>	<b>(7,854,121)</b>
<b>Fund Balance</b>												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Net Revenue	(1,591,064)	(1,094,965)	(821,958)	(398,496)	(391,412)	(349,169)	(476,849)	(497,926)	(993,354)	(426,228)	(812,701)	(7,854,121)
<b>Current Net Asset Balance</b>	<b>9,658,812</b>	<b>4,658,171</b>	<b>2,473,499</b>	<b>923,625</b>	<b>7,241,200</b>	<b>2,317,362</b>	<b>2,852,087</b>	<b>7,177,376</b>	<b>8,560,832</b>	<b>1,178,313</b>	<b>2,139,942</b>	<b>49,181,217</b>

Given that nearly 33% of the fiscal year has been completed, revenues are trailing with approx. 21% received year to date. This is typical for school revenues and aligns with our cash flow projections.

2024-25 Monthly Cash Flow (Actuals + Projections)

All MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	43,201,247	41,166,585	38,458,712	36,127,196	35,482,699	33,571,660	32,053,113	32,239,084	31,643,646	32,062,040	33,710,110	33,675,794		
<b>Revenue</b>														
LCFF Entitlement	979,020	2,990,093	2,404,137	6,002,775	3,585,455	3,585,455	3,762,999	4,101,817	5,085,049	5,130,253	4,952,709	3,700,650	5,627,459	51,907,870
Federal Revenue	12,973	24,412	-	72,646	26,288	26,288	1,141,052	118,287	118,287	1,141,049	118,284	118,284	716,340	3,634,190
Other State Revenues	240,463	316,295	395,764	312,906	1,304,314	1,319,511	1,431,722	1,395,802	1,941,042	1,976,962	1,769,720	1,769,720	2,620,393	16,794,613
Other Local Revenues	406,864	174,355	1,947,146	679,345	789,109	789,109	789,109	789,109	789,109	789,109	789,109	789,109	179,710	9,700,289
<b>Total Revenue</b>	<b>1,639,320</b>	<b>3,505,155</b>	<b>4,747,047</b>	<b>7,067,672</b>	<b>5,705,166</b>	<b>5,720,363</b>	<b>7,124,882</b>	<b>6,405,014</b>	<b>7,933,486</b>	<b>9,037,373</b>	<b>7,629,821</b>	<b>6,377,762</b>	<b>9,143,901</b>	<b>82,036,962</b>
<b>Expenses</b>														
Certificated Salaries	707,993	1,922,244	2,034,043	2,076,642	2,015,379	2,007,045	2,007,045	2,007,045	2,014,337	2,015,379	2,015,379	2,015,379	2,015,379	24,853,287
Classified Salaries	989,585	1,131,082	1,171,872	1,238,061	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	727,438	14,521,518
Benefits	773,717	1,173,727	1,215,500	1,206,698	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,063,057	14,524,419
Books and Supplies	351,847	252,488	425,695	679,955	155,962	155,962	155,962	155,962	155,962	155,962	178,381	178,381	179,013	3,181,533
Services and Operations	959,772	1,444,679	2,364,115	2,143,050	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	1,971,094	25,336,291
Depreciation / Cap Outlay	34,042	33,859	253,254	35,837	106,622	106,622	106,622	106,622	106,622	106,622	106,390	105,120	5,703	1,213,938
Other Outflows	30,417	30,895	101,670	30,576	30,497	30,497	30,497	30,497	30,497	30,090	30,090	30,090	97,093	533,403
<b>Total Expenses</b>	<b>3,847,374</b>	<b>5,988,974</b>	<b>7,566,149</b>	<b>7,410,818</b>	<b>6,659,557</b>	<b>6,651,224</b>	<b>6,651,224</b>	<b>6,651,224</b>	<b>6,658,515</b>	<b>6,659,150</b>	<b>6,681,337</b>	<b>6,680,067</b>	<b>6,058,776</b>	<b>84,164,388</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	7,224,038	132,139	604,587	596,879	843,511	1,406,820	1,406,820	1,345,278	714,375	609,236	-	-	-	14,883,684
Fixed Assets - Acquisitions	70,287	(176,258)	(95,964)	(661,858)	135,126	(167,999)	132,001	132,001	132,001	132,001	132,001	143,076	-	(93,585)
Accounts Payable - Current Year	1,758,674	(1,396,036)	18,223	(83,759)	(282,448)	-	-	-	-	-	-	-	-	14,654
Other	(8,879,607)	1,216,101	(39,260)	(152,613)	(1,652,837)	(1,826,508)	(1,826,508)	(1,826,508)	(1,702,953)	(1,471,389)	(1,114,802)	(591,825)	-	(19,868,709)
<b>Total Other Transactions</b>	<b>173,392</b>	<b>(224,054)</b>	<b>487,586</b>	<b>(301,351)</b>	<b>(956,648)</b>	<b>(587,686)</b>	<b>(287,686)</b>	<b>(349,229)</b>	<b>(856,577)</b>	<b>(730,152)</b>	<b>(982,801)</b>	<b>(448,749)</b>		<b>(5,063,956)</b>
<b>Total Change in Cash</b>	<b>(2,034,663)</b>	<b>(2,707,873)</b>	<b>(2,331,516)</b>	<b>(644,497)</b>	<b>(1,911,039)</b>	<b>(1,518,547)</b>	<b>185,972</b>	<b>(595,438)</b>	<b>418,393</b>	<b>1,648,071</b>	<b>(34,316)</b>	<b>(751,054)</b>		<b>(7,191,382)</b>
<b>ENDING CASH</b>	<b>41,166,585</b>	<b>38,458,712</b>	<b>36,127,196</b>	<b>35,482,699</b>	<b>33,571,660</b>	<b>32,053,113</b>	<b>32,239,084</b>	<b>31,643,646</b>	<b>32,062,040</b>	<b>33,710,110</b>	<b>33,675,794</b>	<b>32,924,740</b>	<<< = 143 days cash	

- MPS's overall cash position is projected to remain positive with a projected cash balance of \$32.9 million, which represents 143 days of average operating costs.



<b>Magnolia Public Schools</b>			
<b>2017 Bonds</b>			
<b>Debt Service Coverage</b>			
	<b>MSA-1</b>	<b>MSA-SA</b>	<b>MSA-SD</b>
Net Income	\$396,234	(\$254,427)	\$553,004
Add Back: Depreciation	\$257,444	\$645,178	\$49,553
Add Back: Base Rent	\$1,729,960	\$515,223	\$756,992
Add Back: 50% of CMO Fee	\$553,116	\$276,558	\$224,703
Net Income Available For Debt Service	<b>\$2,936,754</b>	<b>\$1,182,532</b>	<b>\$1,584,252</b>
Debt Service/Base Rent	\$1,729,960	\$515,223	\$756,992
<b>Debt Service Coverage</b>	<b>1.70</b>	<b>2.30</b>	<b>2.09</b>
Limit	1.10	1.10	1.10
Compliance	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>
<b>Days Cash on Hand</b>	<b>128</b>	<b>66</b>	<b>74</b>
Limit	45	45	45
Compliance	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

With First Interim Budget projections, MSA-1, SA, and SD are expected to meet the Debt Service Coverage requirements.



# QUESTIONS & COMMENTS



# 2024-25 FIRST INTERIM BUDGET

DECEMBER 12, 2024 BOARD MEETING

# 2024-25 First Interim Budget: Executive Summary

- The First interim Budget is an update to the July Budget based upon the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other local factors that impact revenues and expenditures.
  - **Average Daily Attendance of 3,531 which is an overall decrease of 41 ADA from July Budget**
  - **Revenues of \$82.03 million, decrease of \$2.1m from July Budget**
  - **Expenditures of \$84.16 million, increase of \$742k from July Budget**
  - **Net operating deficit of \$2.1 million, net revenues down \$2.9 million from July Budget**
- MPS's overall cash position remains solid with a projected cash balance of \$32.9 million as of June 30, 2025.



**2024-25 First Interim Budget - BY SITE**

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
<b>Enrollment (CALPADS)</b>	746	513	411	132	219	128	272	385	525	464		<b>3,795</b>
<b>Attendance (P-1 ADA Projection)</b>	695.05	478.63	377.91	118.27	201.33	118.78	254.48	356.13	494.60	436.07		<b>3,531</b>
<b>ADA%</b>	93.17%	93.30%	91.95%	89.60%	91.93%	92.80%	93.56%	92.50%	94.21%	93.98%		<b>93.05%</b>
<b>Revenue</b>												
LCFF Entitlement	10,904,678	7,408,630	5,411,323	1,963,556	3,214,609	1,716,046	3,803,982	5,034,003	7,591,013	4,860,030	-	51,907,870
Federal Revenue	578,158	549,637	232,561	107,363	406,102	344,329	229,000	263,363	444,457	479,220	-	3,634,190
Other State Revenues	3,614,155	2,398,043	1,265,513	395,101	1,355,574	550,750	1,845,300	1,472,250	2,110,546	1,787,381	-	16,794,613
Other Local Revenues	213,101	152,100	25,952	288,994	22,597	116,812	282,427	333,475	201,673	85,000	7,978,158	9,700,289
<b>Total Revenue</b>	<b>15,310,092</b>	<b>10,508,410</b>	<b>6,935,349</b>	<b>2,755,014</b>	<b>4,998,883</b>	<b>2,727,937</b>	<b>6,160,709</b>	<b>7,103,090</b>	<b>10,347,689</b>	<b>7,211,631</b>	<b>7,978,158</b>	<b>82,036,962</b>
<b>Expenses</b>												
Certificated Salaries	4,775,873	2,916,607	2,895,156	1,188,378	1,706,756	997,512	1,747,681	2,565,205	3,547,378	2,512,741	-	24,853,287
Classified Salaries	1,721,071	1,293,125	845,509	234,875	735,599	390,042	894,149	922,657	1,330,731	372,682	5,781,077	14,521,518
Benefits	2,466,112	1,494,263	1,438,261	584,985	913,947	512,609	977,592	1,262,784	1,907,214	998,557	1,968,093	14,524,419
Books and Supplies	533,611	485,869	241,983	84,656	261,374	131,599	222,449	301,423	449,235	354,403	114,931	3,181,533
Services and Operations	5,144,747	4,210,510	1,755,168	750,648	1,280,130	764,637	2,228,723	2,185,617	2,207,157	2,367,510	2,441,445	25,336,291
Depreciation / Cap Outlay	257,444	51,482	48,651	10,910	24,179	2,838	68,248	54,940	645,178	49,553	515	1,213,938
Other Outflows	15,000	-	-	-	-	-	-	-	515,223	3,180	-	533,403
<b>Total Expenses</b>	<b>14,913,858</b>	<b>10,451,856</b>	<b>7,224,728</b>	<b>2,854,451</b>	<b>4,921,984</b>	<b>2,799,237</b>	<b>6,138,842</b>	<b>7,292,627</b>	<b>10,602,116</b>	<b>6,658,628</b>	<b>10,306,062</b>	<b>84,164,388</b>
<b>Net Revenue</b>	<b>396,234</b>	<b>56,554</b>	<b>(289,379)</b>	<b>(99,438)</b>	<b>76,899</b>	<b>(71,300)</b>	<b>21,867</b>	<b>(189,536)</b>	<b>(254,427)</b>	<b>553,004</b>	<b>(2,327,904)</b>	<b>(2,127,426)</b>
<b>Fund Balance</b>												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Net Revenue	396,234	56,554	(289,379)	(99,438)	76,899	(71,300)	21,867	(189,536)	(254,427)	553,004	(2,327,904)	(2,127,426)
<b>Projected Ending Balance</b>	<b>11,646,109</b>	<b>5,809,690</b>	<b>3,006,077</b>	<b>1,222,683</b>	<b>7,709,511</b>	<b>2,595,231</b>	<b>3,350,803</b>	<b>7,485,765</b>	<b>9,299,759</b>	<b>2,157,544</b>	<b>624,739</b>	<b>54,907,912</b>
Ending Bal. as % of Exp.:	78.1%	55.6%	41.6%	42.8%	156.6%	92.7%	54.6%	102.6%	87.7%	32.4%	6.1%	65.2%



**2024-25 Year to Date Actuals - BY SITE**

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Projected Avg. Daily Attendance	695.05	478.63	377.91	118.27	201.33	118.78	254.48	356.13	494.60	436.07		3,531
<b>Revenue</b>												
LCFF Entitlement	2,441,012	1,799,510	1,225,094	426,751	725,778	355,126	913,186	1,259,273	2,016,103	1,214,192	-	12,376,025
Federal Revenue	22,859	1,924	3	8,061	-	8,984	22,746	32,626	8,572	4,256	-	110,031
Other State Revenues	194,500	181,852	84,748	15,437	73,764	72,758	188,470	66,873	271,693	115,332	75,000	1,340,428
Other Local Revenues	197,880	40,686	5,261	33,814	4,311	31,667	84,202	113,438	58,796	23,489	2,539,166	3,132,710
<b>Total Revenue</b>	<b>2,856,251</b>	<b>2,023,972</b>	<b>1,315,106</b>	<b>484,063</b>	<b>803,853</b>	<b>468,535</b>	<b>1,208,604</b>	<b>1,472,210</b>	<b>2,355,164</b>	<b>1,357,269</b>	<b>2,614,166</b>	<b>16,959,194</b>
<b>Expenses</b>												
Certificated Salaries	1,379,682	739,700	738,054	311,081	392,023	271,375	459,271	696,727	1,060,800	666,167	26,042	6,740,922
Classified Salaries	493,035	399,991	301,962	81,118	162,271	100,737	281,797	285,336	436,692	111,896	1,875,766	4,530,600
Benefits	769,915	461,977	441,076	150,036	242,260	144,860	308,392	395,325	604,148	286,222	565,431	4,369,641
Books and Supplies	203,486	266,698	65,181	71,522	121,845	60,307	127,037	172,936	269,050	97,421	254,502	1,709,985
Services and Operations	1,514,349	1,229,402	570,613	264,757	266,262	239,540	490,832	402,361	621,796	606,707	704,996	6,911,616
Depreciation / Cap Outlay	86,848	21,169	20,177	4,046	10,604	884	18,124	17,452	163,592	13,968	129	356,992
Other Outflows	-	-	-	-	-	-	-	-	192,442	1,116	-	193,558
<b>Total Expenses</b>	<b>4,447,316</b>	<b>3,118,937</b>	<b>2,137,064</b>	<b>882,559</b>	<b>1,195,265</b>	<b>817,704</b>	<b>1,685,453</b>	<b>1,970,136</b>	<b>3,348,518</b>	<b>1,783,496</b>	<b>3,426,867</b>	<b>24,813,315</b>
<b>Net Revenue</b>	<b>(1,591,064)</b>	<b>(1,094,965)</b>	<b>(821,958)</b>	<b>(398,496)</b>	<b>(391,412)</b>	<b>(349,169)</b>	<b>(476,849)</b>	<b>(497,926)</b>	<b>(993,354)</b>	<b>(426,228)</b>	<b>(812,701)</b>	<b>(7,854,121)</b>
<b>Fund Balance</b>												
Beginning Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Net Revenue	(1,591,064)	(1,094,965)	(821,958)	(398,496)	(391,412)	(349,169)	(476,849)	(497,926)	(993,354)	(426,228)	(812,701)	(7,854,121)
<b>Current Net Asset Balance</b>	<b>9,658,812</b>	<b>4,658,171</b>	<b>2,473,499</b>	<b>923,625</b>	<b>7,241,200</b>	<b>2,317,362</b>	<b>2,852,087</b>	<b>7,177,376</b>	<b>8,560,832</b>	<b>1,178,313</b>	<b>2,139,942</b>	<b>49,181,217</b>



2024-25 First Interim Budget		Annual Budget		
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:		3,572	3,531	(41)
<b>SUMMARY</b>				
<b>Revenue</b>				
LCFF Entitlement	12,376,025	52,808,120	51,907,870	(900,250)
Federal Revenue	110,031	3,628,219	3,634,190	5,971
Other State Revenues	1,265,428	16,168,172	16,794,613	626,441
Other Local Revenues	3,207,710	11,605,801	9,700,289	(1,905,512)
<b>Total Revenue</b>	<b>16,959,194</b>	<b>84,210,311</b>	<b>82,036,962</b>	<b>(2,173,350)</b>
<b>Expenditures</b>				
Certificated Salaries	6,740,922	25,009,373	24,853,287	(156,087)
Classified Salaries	4,530,600	14,767,321	14,521,518	(245,804)
Benefits	4,369,641	13,957,327	14,524,419	567,092
Books and Supplies	1,709,985	3,106,008	3,181,533	75,525
Services and Operating Exp.	6,911,616	24,835,924	25,336,291	500,366
Depreciation & Cap Outlay	356,992	1,157,557	1,213,938	56,382
Other Outflows	193,558	589,008	533,403	(55,605)
<b>Total Expenditures</b>	<b>24,813,315</b>	<b>83,422,519</b>	<b>84,164,388</b>	<b>741,869</b>
<b>Net Revenues</b>	<b>(7,854,121)</b>	<b>787,793</b>	<b>(2,127,426)</b>	<b>(2,915,219)</b>
<b>Fund Balance</b>				
Beginning Balance (Unaud.)			57,035,338	
Net Revenues			(2,127,426)	
<b>Ending Fund Balance</b>			<b>54,907,912</b>	
<b>Components of Fund Bal.</b>				
Available For Econ. Uncert.			30,758,181	36.5% of Exp
Restricted Balances (Est.)			2,876,825	3.4% of Exp
Net Fixed Assets			21,272,906	25.3% of Exp
<b>Ending Fund Balance</b>			<b>54,907,912</b>	<b>65.2% of Exp</b>

2024-25 First Interim Budget		Annual Budget			
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
<b>REVENUE DETAIL</b>					
<b>LCFF Entitlement</b>					
8011	State Aid	6,751,296	29,147,242	32,522,450	3,375,208
8012	EPA Entitlement	1,318,202	9,793,890	5,375,406	(4,418,484)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	4,306,527	13,866,988	14,010,014	143,026
<b>SUBTOTAL - LCFF Entitlement</b>		<b>12,376,025</b>	<b>52,808,120</b>	<b>51,907,870</b>	<b>(900,250)</b>
<b>Federal Revenue</b>					
8181	SpEd - Revenue	3	436,000	412,015	(23,985)
8220	SchLunchFederal	-	-	-	-
8285	SpEd - Revenue	71,976	234,893	216,257	(18,636)
8290	All Other Federal Revenue	38,052	2,957,325	3,005,918	48,593
8295	Federal Revenue PY Adj	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>110,031</b>	<b>3,628,219</b>	<b>3,634,190</b>	<b>5,971</b>
<b>Other State Revenue</b>					
8311	SpEd Revenue	422,592	2,527,931	2,581,190	53,259
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	-	113,904	110,750	(3,154)
8560	StateLotteryRev	10,152	889,514	1,006,892	117,378
8590	AllOthStateRev	832,683	12,636,822	13,095,781	458,959
8595	State Rev PY Adj	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>1,265,428</b>	<b>16,168,172</b>	<b>16,794,613</b>	<b>626,441</b>
<b>Local Revenue</b>					
8600	Other Local Rev	-	557,638	285,243	(272,395)
8634	StudentLunchFee	-	2,000	2,000	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	16,966	24,000	24,000	0
8662	Summer School	-	-	-	-
8677	SpEd Revenue	259,091	70,500	762,228	691,728
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8701	CMO Fee - MSA-1	368,744	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	368,744	1,106,231	1,106,231	0
8703	CMO Fee - MSA-3	165,034	495,103	495,103	-
8704	CMO Fee - MSA-4	57,616	172,849	172,849	-
8705	CMO Fee - MSA-5	69,139	207,418	207,418	0
8706	CMO Fee - MSA-6	57,616	172,849	172,849	-
8707	CMO Fee - MSA-7	84,372	253,115	253,115	0
8708	CMO Fee - MSA-8	265,034	795,103	795,103	-
8709	CMO Fee - MSA-SA	184,372	553,116	553,116	-
8712	CMO Fee - MSA-SD	149,802	449,406	449,406	0
8699	Other Revenue	901,060	5,398,031	3,071,882	(2,326,149)
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	230,585	2,000	-	(2,000)
<b>SUBTOTAL - Local Revenue</b>		<b>3,178,176</b>	<b>11,365,590</b>	<b>9,456,774</b>	<b>(1,908,816)</b>

2024-25 First Interim Budget		Annual Budget			
<b>CONSOLIDATED</b>		Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>					
8802	Donations - Private	18,679	50,196	7,500	(42,696)
8803	Fundraising	10,856	190,015	236,015	46,000
<b>SUBTOTAL - Fundraising &amp; Grants</b>		<b>29,534</b>	<b>240,211</b>	<b>243,515</b>	<b>3,304</b>
<b>TOTAL REVENUE</b>		<b>16,959,194</b>	<b>84,210,311</b>	<b>82,036,962</b>	<b>(2,173,350)</b>
<b>EXPENSES DETAIL</b>					
<b>Certificated Salaries</b>					
1100	TeacherSalaries	4,804,644	18,620,970	18,353,120	(267,850)
1200	Cert Aid	556,285	2,041,687	2,210,566	168,879
1300	Cert Adminis	1,379,993	4,346,716	4,289,600	(57,116)
<b>SUBTOTAL - Certificated Salaries</b>		<b>6,740,922</b>	<b>25,009,373</b>	<b>24,853,287</b>	<b>(156,087)</b>
<b>Classified Salaries</b>					
2100	Instructional Aides	655,808	2,654,906	2,540,939	(113,967)
2200	Classified Support	1,356,335	3,348,903	4,202,078	853,175
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	2,516,860	8,600,673	7,778,500	(822,173)
2900	OtherClassStaff	1,598	162,839	-	(162,839)
<b>SUBTOTAL - Classified Salaries</b>		<b>4,530,600</b>	<b>14,767,321</b>	<b>14,521,518</b>	<b>(245,804)</b>
<b>Employee Benefits</b>					
3101	STRS-Certified	1,225,386	3,859,174	3,814,194	(44,980)
3102	STRS-Classified	228,417	1,142,636	1,208,608	65,973
3201	PERS-Cert	46,086	871,525	908,760	37,235
3202	PERS-Classified	602,583	1,074,728	1,037,642	(37,086)
3301	OASDI/Med-Cert	112,338	548,326	550,220	1,895
3302	OASDI/Med-Class	269,038	578,840	580,880	2,040
3401	HlthWelfareCert	1,680,232	4,003,924	5,657,804	1,653,881
3402	HlthWelfareCert	-	1,138,465	-	(1,138,465)
3501	UI-Certificated	9,004	117,163	151,951	34,788
3502	UI-Classified	2,422	49,814	15,580	(34,234)
3601	WorkersCmp-Cert	173,414	123,130	174,907	51,777
3602	WorkersCmp-Class	-	119,565	67,788	(51,777)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	9,820	9,820
3902	OthBenes-Class	20,723	330,037	346,262	16,226
3990	PY Benefit Adjustments	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>4,369,641</b>	<b>13,957,327</b>	<b>14,524,419</b>	<b>567,092</b>

2024-25 First Interim Budget		Annual Budget			
CONSOLIDATED		Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Books &amp; Supplies</b>					
4100	Text&CoreCurric	206,229	493,598	509,494	15,896
4200	BooksOthRefMats	158,131	30,290	80,120	49,830
4300	Ins Mats & Sups 2	19,935	31,000	31,000	0
4310	Ins Mats & Sups	16,321	184,375	163,875	(20,500)
4315	OthrSupplies	8,621	28,071	29,571	1,500
4320	Office Supplies	62,637	214,820	211,820	(3,000)
4325	ProfDevMat&Sups	9,430	-	5,000	5,000
4326	Arts&MusicSupps	26,559	131,028	121,028	(10,000)
4330	Staff Meals & Events	2,377	-	-	-
4335	PE Supplies	20,563	73,350	73,350	0
4340	Educat Software	274,844	553,621	509,387	(44,233)
4345	NonInstStdntSup	88,240	442,151	400,904	(41,247)
4346	TeacherSupplies	14,289	41,660	41,660	0
4350	Cust. Supplies	21,114	132,360	132,360	0
4351	Yearbook	-	1,000	1,000	0
4380	Marketing Materials	13,083	-	-	-
4390	Uniforms	126,987	164,080	181,920	17,840
4400	NonCapEquip-Gen	21,417	144,131	81,071	(63,060)
4410	ClssrmFrnEqp<5k	-	19,560	12,060	(7,500)
4430	OfficeFurnEqp<5k	61,953	44,270	77,270	33,000
4440	Computers <\$5k	189,498	127,060	274,060	147,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	27,900	27,900	-
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	23,445	39,700	69,700	30,000
4720	Food:Other Food	25,416	181,102	146,102	(35,000)
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	318,894	880	880	-
<b>SUBTOTAL - Books and Supplies</b>		<b>1,709,985</b>	<b>3,106,008</b>	<b>3,181,533</b>	<b>75,525</b>

2024-25 First Interim Budget		Annual Budget			
CONSOLIDATED		Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Services &amp; Other Operating Expenses</b>					
5101	CMO Fees	1,776,210	5,311,421	5,311,421	0
5200	Travel	2,915	3,120	3,120	-
5205	Conference Fees	725	48,260	28,760	(19,500)
5210	MilesParkTolls	10,491	36,770	36,770	0
5215	TravConferences	-	-	-	-
5220	TraLodging	14,114	77,770	97,270	19,500
5300	DuesMemberships	142,172	155,450	212,550	57,100
5450	Other Insurance	397,310	747,460	747,460	0
5500	OpsHousekeeping	124,813	587,976	617,976	30,000
5510	Gas & Electric	200,899	518,090	565,490	47,400
5610	Rent & Leases	1,064,641	3,804,218	3,689,388	(114,831)
5611	Rent & Leases- Interest	698,176	2,220,495	2,354,918	134,423
5620	EquipmentLeases	68,408	236,012	230,112	(5,900)
5621	EquipmentLeases- Interest	185	-	-	-
5630	Reps&MaintBldng	52,172	319,620	327,620	8,000
5800	ProfessServices	298,732	2,433,798	2,898,815	465,017
5810	Legal	87,075	253,100	248,100	(5,000)
5813	SchPrgAftSchool	446,687	962,710	962,710	0
5814	SchPrgAcadComps	2,245	17,330	17,330	-
5819	SchlProgs-Other	118,405	888,006	868,006	(20,000)
5820	Audit & CPA	29,500	108,390	108,390	0
5825	DMSBusiness Svcs	217,318	772,000	772,000	-
5835	Field Trips	12,165	321,490	321,490	0
5836	FieldTrip Trans	151,327	379,900	329,900	(50,000)
5840	MarkngStdtRecrt	75,293	294,930	294,930	0
5850	Oversight Fees	41,978	506,994	515,792	8,798
5857	Payroll Fees	81,572	215,540	215,540	0
5860	Service Fees	2,039	45,790	45,790	-
5861	Prior Year Services	-	-	-	-
5863	Prof Developmnt	39,876	255,474	234,786	(20,688)
5864	Prof Dev-Other	25,459	202,777	206,247	3,470
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	274,389	1,266,018	1,241,595	(24,423)
5870	Livescan	19,139	9,994	9,994	0
5872	SPED Fees (incl Encroachment)	103,469	159,144	159,144	-
5875	Staff Recruiting	5,040	15,000	15,000	-
5884	Substitutes	142,134	783,000	773,000	(10,000)
5890	Oth Svcs Non-Inst	5,000	530	530	0
5900	Communications	11,684	45,160	45,160	0
5910	Communications 2	-	-	-	-
5920	TelecomInternet	43,020	330,940	320,940	(10,000)
5930	PostageDelivery	8,154	63,640	63,640	-
5940	Technology	133,643	437,607	444,607	7,000
5990	Prior Year Adj (Services)	(16,959)	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>6,911,616</b>	<b>24,835,924</b>	<b>25,336,291</b>	<b>500,366</b>

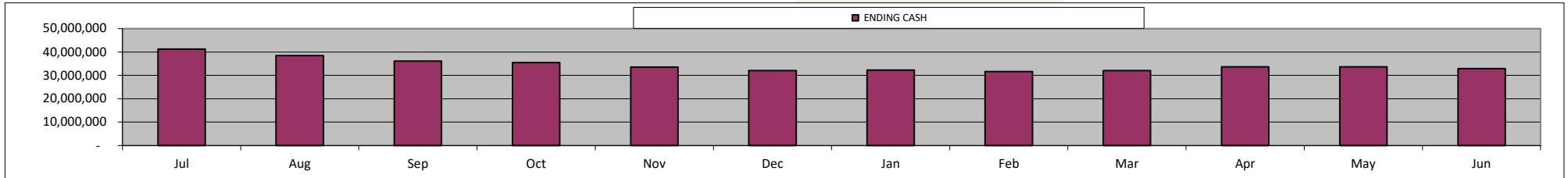
2024-25 First Interim Budget		Annual Budget		
CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>				
6100	Site Improvement (Pre-Capitalization)	-	-	-
6400	EquipFixed	-	-	-
6900	Depreciation	356,992	1,157,557	1,213,938
	<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>356,992</b>	<b>1,157,557</b>	<b>1,213,938</b>
<b>Other Outflows</b>				
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-
7310	Indirect Costs	-	-	-
7438	InterestExpense	193,558	589,008	533,403
	<b>SUBTOTAL - Other Outflows</b>	<b>193,558</b>	<b>589,008</b>	<b>533,403</b>
	<b>TOTAL EXPENSES</b>	<b>24,813,315</b>	<b>83,422,519</b>	<b>84,164,388</b>
				<b>741,869</b>





2024-25 Monthly Cash Flow (Actuals + Projections)

All MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>43,201,247</b>	<b>41,166,585</b>	<b>38,458,712</b>	<b>36,127,196</b>	<b>35,482,699</b>	<b>33,571,660</b>	<b>32,053,113</b>	<b>32,239,084</b>	<b>31,643,646</b>	<b>32,062,040</b>	<b>33,710,110</b>	<b>33,675,794</b>		
<b>Revenue</b>														
LCFF Entitlement	979,020	2,990,093	2,404,137	6,002,775	3,585,455	3,585,455	3,762,999	4,101,817	5,085,049	5,130,253	4,952,709	3,700,650	5,627,459	51,907,870
Federal Revenue	12,973	24,412	-	72,646	26,288	26,288	1,141,052	118,287	118,287	1,141,049	118,284	118,284	716,340	3,634,190
Other State Revenues	240,463	316,295	395,764	312,906	1,304,314	1,319,511	1,431,722	1,395,802	1,941,042	1,976,962	1,769,720	1,769,720	2,620,393	16,794,613
Other Local Revenues	406,864	174,355	1,947,146	679,345	789,109	789,109	789,109	789,109	789,109	789,109	789,109	789,109	789,109	9,700,289
<b>Total Revenue</b>	<b>1,639,320</b>	<b>3,505,155</b>	<b>4,747,047</b>	<b>7,067,672</b>	<b>5,705,166</b>	<b>5,720,363</b>	<b>7,124,882</b>	<b>6,405,014</b>	<b>7,933,486</b>	<b>9,037,373</b>	<b>7,629,821</b>	<b>6,377,762</b>	<b>9,143,901</b>	<b>82,036,962</b>
<b>Expenses</b>														
Certificated Salaries	707,993	1,922,244	2,034,043	2,076,642	2,015,379	2,007,045	2,007,045	2,007,045	2,014,337	2,015,379	2,015,379	2,015,379	2,015,379	24,853,287
Classified Salaries	989,585	1,131,082	1,171,872	1,238,061	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	1,157,935	727,438	14,521,518
Benefits	773,717	1,173,727	1,215,500	1,206,698	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,136,465	1,063,057	14,524,419
Books and Supplies	351,847	252,488	425,695	679,955	155,962	155,962	155,962	155,962	155,962	155,962	178,381	178,381	179,013	3,181,533
Services and Operations	959,772	1,444,679	2,364,115	2,143,050	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	2,056,698	1,971,094	25,336,291
Depreciation / Cap Outlay	34,042	33,859	253,254	35,837	106,622	106,622	106,622	106,622	106,622	106,622	106,390	105,120	5,703	1,213,938
Other Outflows	30,417	30,895	101,670	30,576	30,497	30,497	30,497	30,497	30,497	30,090	30,090	30,090	97,093	533,403
<b>Total Expenses</b>	<b>3,847,374</b>	<b>5,988,974</b>	<b>7,566,149</b>	<b>7,410,818</b>	<b>6,659,557</b>	<b>6,651,224</b>	<b>6,651,224</b>	<b>6,651,224</b>	<b>6,658,515</b>	<b>6,659,150</b>	<b>6,681,337</b>	<b>6,680,067</b>	<b>6,058,776</b>	<b>84,164,388</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	7,224,038	132,139	604,587	596,879	843,511	1,406,820	1,406,820	1,345,278	714,375	609,236	-	-	-	14,883,684
Fixed Assets - Acquisitions	70,287	(176,258)	(95,964)	(661,858)	135,126	(167,999)	132,001	132,001	132,001	132,001	132,001	143,076	-	(93,585)
Accounts Payable - Current Year	1,758,674	(1,396,036)	18,223	(83,759)	(282,448)	-	-	-	-	-	-	-	-	14,654
Other	(8,879,607)	1,216,101	(39,260)	(152,613)	(1,652,837)	(1,826,508)	(1,826,508)	(1,826,508)	(1,702,953)	(1,471,389)	(1,114,802)	(591,825)	-	(19,868,709)
<b>Total Other Transactions</b>	<b>173,392</b>	<b>(224,054)</b>	<b>487,586</b>	<b>(301,351)</b>	<b>(956,648)</b>	<b>(587,686)</b>	<b>(287,686)</b>	<b>(349,229)</b>	<b>(856,577)</b>	<b>(730,152)</b>	<b>(982,801)</b>	<b>(448,749)</b>		<b>(5,063,956)</b>
<b>Total Change in Cash</b>	<b>(2,034,663)</b>	<b>(2,707,873)</b>	<b>(2,331,516)</b>	<b>(644,497)</b>	<b>(1,911,039)</b>	<b>(1,518,547)</b>	<b>185,972</b>	<b>(595,438)</b>	<b>418,393</b>	<b>1,648,071</b>	<b>(34,316)</b>	<b>(751,054)</b>		<b>(7,191,382)</b>
<b>ENDING CASH</b>	<b>41,166,585</b>	<b>38,458,712</b>	<b>36,127,196</b>	<b>35,482,699</b>	<b>33,571,660</b>	<b>32,053,113</b>	<b>32,239,084</b>	<b>31,643,646</b>	<b>32,062,040</b>	<b>33,710,110</b>	<b>33,675,794</b>	<b>32,924,740</b>	<<< = 143 days cash	



2024-25 First Interim Budget						Annual Budget		
MSA 1	Jul	Aug	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved	1st Interim	Current
	Actuals	Actuals				July Budget	Budget	Budget vs. First Interim
Projected Average Daily Attendance:						666	695	29
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	151,998	629,649	325,653	1,333,712	2,441,012	10,562,288	10,904,678	342,390
Federal Revenue	-	-	-	22,859	22,859	569,861	578,158	8,297
Other State Revenues	28,599	49,415	72,024	44,462	194,500	3,491,135	3,614,155	123,019
Other Local Revenues	24,643	37,245	84,233	51,760	197,880	232,217	213,101	(19,116)
<b>Total Revenue</b>	<b>205,240</b>	<b>716,309</b>	<b>481,910</b>	<b>1,452,793</b>	<b>2,856,251</b>	<b>14,855,501</b>	<b>15,310,092</b>	<b>454,590</b>
<b>Expenditures</b>								
Certificated Salaries	142,763	398,571	416,936	421,412	1,379,682	4,697,177	4,775,873	78,696
Classified Salaries	87,676	130,983	133,191	141,185	493,035	1,893,935	1,721,071	(172,864)
Benefits	129,055	201,061	221,447	218,352	769,915	2,218,079	2,466,112	248,034
Books and Supplies	47,772	32,909	33,652	89,152	203,486	517,067	533,611	16,544
Services and Operating Exp.	178,712	376,538	557,119	401,981	1,514,349	5,121,981	5,144,747	22,766
Depreciation & Cap Outlay	21,249	21,065	22,267	22,267	86,848	244,043	257,444	13,401
Other Outflows	-	-	-	-	-	15,000	15,000	-
<b>Total Expenditures</b>	<b>607,226</b>	<b>1,161,128</b>	<b>1,384,613</b>	<b>1,294,349</b>	<b>4,447,316</b>	<b>14,707,281</b>	<b>14,913,858</b>	<b>206,577</b>
<b>Net Revenues</b>					<b>(1,591,064)</b>	<b>148,220</b>	<b>396,234</b>	<b>248,013</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							11,249,876	
Net Revenues							396,234	
<b>Ending Fund Balance</b>							<b>11,646,109</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							3,275,170	
Restricted Balances (Est.)							1,077,779	
Net Fixed Assets							7,293,160	
<b>Ending Fund Balance</b>							<b>11,646,109</b>	

2024-25 First Interim Budget						Annual Budget			
MSA 1						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD				
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	325,653	325,653	586,175	1,237,481	5,538,404	6,812,053	1,273,649
8012	EPA Entitlement	-	-	-	342,210	342,210	2,512,820	1,435,661	(1,077,159)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	151,998	303,996	-	405,327	861,321	2,511,064	2,656,964	145,900
<b>SUBTOTAL - LCFF Entitlement</b>		<b>151,998</b>	<b>629,649</b>	<b>325,653</b>	<b>1,333,712</b>	<b>2,441,012</b>	<b>10,562,288</b>	<b>10,904,678</b>	<b>342,390</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	111,339	105,251	(6,088)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	22,859	22,859	458,522	472,907	14,385
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>22,859</b>	<b>22,859</b>	<b>569,861</b>	<b>578,158</b>	<b>8,297</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	28,599	28,263	50,872	-	107,734	626,521	659,720	33,199
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	26,090	25,917	(173)
8560	StateLotteryRev	-	-	-	1,389	1,389	165,875	198,184	32,309
8590	AllOthStateRev	-	21,152	21,152	43,073	85,377	2,672,649	2,730,334	57,684
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>28,599</b>	<b>49,415</b>	<b>72,024</b>	<b>44,462</b>	<b>194,500</b>	<b>3,491,135</b>	<b>3,614,155</b>	<b>123,019</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	216,395	-	(216,395)
8699	Other Revenue	21,583	37,245	84,233	28,333	171,394	-	204,395	204,395
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	3,059	-	-	23,426	26,486	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>24,643</b>	<b>37,245</b>	<b>84,233</b>	<b>51,760</b>	<b>197,880</b>	<b>216,395</b>	<b>204,395</b>	<b>(12,000)</b>

2024-25 First Interim Budget						Annual Budget							
MSA 1	Jul	Aug	Sep	Oct	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim					
	Actuals	Actuals	Actuals	Actuals									
<b>Fundraising &amp; Grants</b>													
8802	-	-	-	-	-	7,116	-	(7,116)					
8803	-	-	-	-	-	8,706	8,706	(0)					
<b>SUBTOTAL - Fundraising &amp; Grants</b>						<b>15,822</b>	<b>8,706</b>	<b>(7,116)</b>					
<b>TOTAL REVENUE</b>						<b>205,240</b>	<b>716,309</b>	<b>481,910</b>	<b>1,452,793</b>	<b>2,856,251</b>	<b>14,855,501</b>	<b>15,310,092</b>	<b>454,590</b>
<b>EXPENSES DETAIL</b>													
<b>Certificated Salaries</b>													
1100	50,750	290,119	310,891	318,576	970,336	3,550,705	3,620,406	69,701					
1200	17,990	50,809	45,858	39,230	153,887	432,806	426,316	(6,490)					
1300	74,023	57,643	60,188	63,606	255,460	713,666	729,151	15,485					
<b>SUBTOTAL - Certificated Salaries</b>						<b>142,763</b>	<b>398,571</b>	<b>416,936</b>	<b>421,412</b>	<b>1,379,682</b>	<b>4,697,177</b>	<b>4,775,873</b>	<b>78,696</b>
<b>Classified Salaries</b>													
2100	13,300	40,419	37,222	41,056	131,998	725,354	615,804	(109,550)					
2200	49,620	56,407	60,779	65,269	232,076	650,837	789,248	138,411					
2300	-	-	-	-	-	-	-	-					
2400	24,755	34,158	35,189	34,860	128,962	517,744	316,018	(201,726)					
2900	-	-	-	-	-	-	-	-					
<b>SUBTOTAL - Classified Salaries</b>						<b>87,676</b>	<b>130,983</b>	<b>133,191</b>	<b>141,185</b>	<b>493,035</b>	<b>1,893,935</b>	<b>1,721,071</b>	<b>(172,864)</b>
<b>Employee Benefits</b>													
3101	25,822	67,973	72,006	74,973	240,774	671,583	694,867	23,284					
3102	-	1,140	1,143	1,143	3,426	151,401	146,918	(4,483)					
3201	-	6,274	7,092	2,184	15,550	218,715	223,068	4,353					
3202	19,550	32,125	33,297	34,790	119,763	171,215	164,869	(6,347)					
3301	2,677	6,899	7,627	7,472	24,675	117,489	116,262	(1,228)					
3302	6,666	9,626	9,759	10,363	36,414	63,243	58,174	(5,069)					
3401	74,341	58,048	85,003	82,682	300,075	546,170	1,032,734	486,564					
3402	-	-	-	-	-	249,497	-	(249,497)					
3501	-	-	776	-	776	21,631	29,220	7,589					
3502	-	-	-	-	-	7,134	-	(7,134)					
3601	-	18,976	4,744	4,744	28,464	-	-	-					
3602	-	-	-	-	-	-	-	-					
3701	-	-	-	-	-	-	-	-					
3901	-	-	-	-	-	-	-	-					
3902	-	-	-	-	-	-	-	-					
3990	-	-	-	-	-	-	-	-					
<b>SUBTOTAL - Employee Benefits</b>						<b>129,055</b>	<b>201,061</b>	<b>221,447</b>	<b>218,352</b>	<b>769,915</b>	<b>2,218,079</b>	<b>2,466,112</b>	<b>248,034</b>

2024-25 First Interim Budget						Annual Budget			
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	-	-	15,575	15,575	50,000	59,528	9,528
4200	BooksOthRefMats	-	6,300	547	-	6,847	4,000	4,000	-
4300	Ins Mats & Sups 2	-	-	-	2,736	2,736	-	5,000	5,000
4310	Ins Mats & Sups	-	-	-	-	-	25,000	20,000	(5,000)
4315	OthrSupplies	-	-	1,414	175	1,589	15,000	15,000	0
4320	Office Supplies	818	598	1,929	3,016	6,362	25,000	30,000	5,000
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	581	581	5,000	5,000	-
4330	Staff Meals & Events	-	1,310	-	-	1,310	-	-	-
4335	PE Supplies	-	-	-	-	-	15,000	15,000	0
4340	Educat Software	12,038	-	12,017	14,431	38,485	96,756	95,035	(1,721)
4345	NonInstStdntSup	3,991	-	3,021	15,560	22,572	67,198	65,935	(1,263)
4346	TeacherSupplies	-	-	-	2,850	2,850	5,000	5,000	-
4350	Cust. Supplies	-	-	106	10,394	10,501	40,000	40,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	3,965	-	-	3,965	-	-	-
4390	Uniforms	15,560	-	2,880	-	18,440	30,000	30,000	0
4400	NonCapEquip-Gen	-	-	-	-	-	32,891	22,891	(10,000)
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	17,860	-	7,227	25,087	20,000	30,000	10,000
4440	Computers <\$5k	-	-	-	-	-	50,000	50,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	10,000	10,000	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	15,365	-	-	-	15,365	5,000	25,000	20,000
4720	Food:Other Food	-	-	-	1,103	1,103	21,222	6,222	(15,000)
4990	Prior Year Adj (Mat'l's)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	2,877	11,737	15,504	30,118	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>47,772</b>	<b>32,909</b>	<b>33,652</b>	<b>89,152</b>	<b>203,486</b>	<b>517,067</b>	<b>533,611</b>	<b>16,544</b>

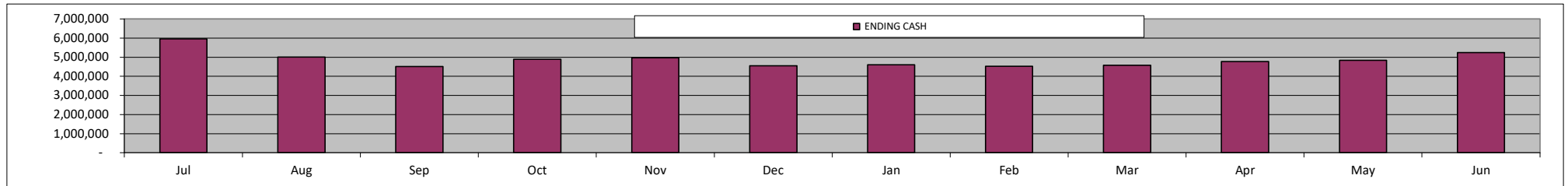
2024-25 First Interim Budget						Annual Budget			
MSA 1	Jul	Aug				Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
	Actuals	Actuals	Sep Actuals	Oct Actuals	Actual YTD				
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	276,558	92,186	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	475	475	1,000	2,500	1,500
5210	MilesParkTolls	-	185	-	1,272	1,457	1,000	1,000	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	7,000	7,000	0
5300	DuesMemberships	-	26,921	13,310	3,069	43,300	25,000	50,000	25,000
5450	Other Insurance	-	64,032	16,008	16,006	96,046	186,000	186,000	-
5500	OpsHousekeeping	1,348	11,708	11,459	15,563	40,078	221,000	221,000	0
5510	Gas & Electric	12,582	46,389	17,177	17,584	93,732	95,000	150,000	55,000
5610	Rent & Leases	73,117	43,005	74,060	75,220	265,401	864,849	880,740	15,891
5611	Rent & Leases- Interest	71,575	71,104	71,104	70,944	284,726	867,169	867,169	-
5620	EquipmentLeases	581	3,763	5,901	9,067	19,310	90,000	90,000	-
5621	EquipmentLeases- Interest	-	121	-	-	121	-	-	-
5630	Reps&MaintBldng	-	24,032	15,372	1,420	40,824	150,000	150,000	0
5800	ProfessServices	-	13,498	5,999	8,259	27,757	347,948	324,403	(23,545)
5810	Legal	729	5,099	4,591	1,935	12,353	35,000	35,000	-
5813	SchPrgAftSchool	-	12,924	12,924	36,938	62,787	137,737	137,737	-
5814	SchPrgAcadComps	-	-	-	1,652	1,652	7,500	7,500	-
5819	SchlProgs-Other	2,347	-	690	6,300	9,337	88,600	68,600	(20,000)
5820	Audit & CPA	-	-	-	1,818	1,818	9,000	9,000	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	8,540	952	9,492	50,000	50,000	0
5836	FieldTrip Trans	1,650	3,000	4,050	11,619	20,319	100,000	50,000	(50,000)
5840	MarkngStdtRecrt	-	10,233	-	-	10,233	50,000	50,000	0
5850	Oversight Fees	-	-	-	-	-	102,575	109,046	6,471
5857	Payroll Fees	3,086	2,542	3,207	3,160	11,995	30,000	30,000	-
5860	Service Fees	-	-	-	-	-	16,000	16,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	875	279	-	3,480	4,634	48,272	48,272	0
5864	Prof Dev-Other	-	5,250	5,000	-	10,250	18,062	18,062	0
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	5,304	-	5,224	15,548	26,076	184,609	197,059	12,450
5870	Livescan	-	370	129	220	719	2,000	2,000	0
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	4,116	2,526	6,642	153,000	153,000	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	3,967	-	-	3,967	10,000	10,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	240	477	1,703	1,238	3,658	25,000	25,000	0
5930	PostageDelivery	1,005	1,213	-	502	2,720	9,000	9,000	-
5940	Technology	4,275	26,426	-	3,028	33,728	83,428	83,428	-
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>178,712</b>	<b>376,538</b>	<b>557,119</b>	<b>401,981</b>	<b>1,514,349</b>	<b>5,121,981</b>	<b>5,144,747</b>	<b>22,766</b>

2024-25 First Interim Budget						Annual Budget		
MSA 1	Jul	Aug	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Actuals	Actuals						
<b>Capital Outlay &amp; Depreciation</b>								
6100	-	-	-	-	-	-	-	-
6400	-	-	-	-	-	-	-	-
6900	21,249	21,065	22,267	22,267	86,848	244,043	257,444	13,401
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>	<b>21,249</b>	<b>21,065</b>	<b>22,267</b>	<b>22,267</b>	<b>86,848</b>	<b>244,043</b>	<b>257,444</b>	<b>13,401</b>
<b>Other Outflows</b>								
7299	-	-	-	-	-	-	-	-
7310	-	-	-	-	-	-	-	-
7438	-	-	-	-	-	15,000	15,000	-
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>607,226</b>	<b>1,161,128</b>	<b>1,384,613</b>	<b>1,294,349</b>	<b>4,447,316</b>	<b>14,707,281</b>	<b>14,913,858</b>	<b>206,577</b>



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>5,847,246</b>	<b>5,961,237</b>	<b>5,009,773</b>	<b>4,504,983</b>	<b>4,888,782</b>	<b>4,973,202</b>	<b>4,554,927</b>	<b>4,613,954</b>	<b>4,522,966</b>	<b>4,576,166</b>	<b>4,779,383</b>	<b>4,832,583</b>	<b>5,246,846</b>	
<b>Revenue</b>														
LCFF Entitlement	151,998	629,649	325,653	1,333,712	761,730	761,730	761,730	761,730	1,083,349	1,083,349	1,083,349	1,083,349	1,083,349	10,904,678
Federal Revenue	-	-	-	22,859	7,796	7,796	185,100	35,084	35,084	185,100	35,084	35,084	29,172	578,158
Other State Revenues	28,599	49,415	72,024	44,462	307,769	307,769	307,769	307,769	437,716	437,716	437,716	437,716	437,716	3,614,155
Other Local Revenues	24,643	37,245	84,233	51,760	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	1,691	213,101
<b>Total Revenue</b>	<b>205,240</b>	<b>716,309</b>	<b>481,910</b>	<b>1,452,793</b>	<b>1,078,986</b>	<b>1,078,986</b>	<b>1,256,290</b>	<b>1,106,274</b>	<b>1,557,840</b>	<b>1,707,856</b>	<b>1,557,840</b>	<b>1,557,840</b>	<b>1,551,928</b>	<b>15,310,092</b>
<b>Expenses</b>														
Certificated Salaries	142,763	398,571	416,936	421,412	377,355	377,355	377,355	377,355	377,355	377,355	377,355	377,355	377,355	4,775,873
Classified Salaries	87,676	130,983	133,191	141,185	136,448	136,448	136,448	136,448	136,448	136,448	136,448	136,448	136,448	1,721,071
Benefits	129,055	201,061	221,447	218,352	188,466	188,466	188,466	188,466	188,466	188,466	188,466	188,466	188,466	2,466,112
Books and Supplies	47,772	32,909	33,652	89,152	36,681	36,681	36,681	36,681	36,681	36,681	36,681	36,681	36,681	533,611
Services and Operations	178,712	376,538	557,119	401,981	403,378	403,378	403,378	403,378	403,378	403,378	403,378	403,378	403,378	5,144,747
Depreciation / Cap Outlay	21,249	21,065	22,267	22,267	21,325	21,325	21,325	21,325	21,325	21,325	21,325	21,325	-	257,444
Other Outflows	-	-	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	5,000	15,000
<b>Total Expenses</b>	<b>607,226</b>	<b>1,161,128</b>	<b>1,384,613</b>	<b>1,294,349</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,164,902</b>	<b>1,147,327</b>	<b>14,913,858</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	1,892,558	4,023	203,968	207,332	307,377	307,377	307,377	307,377						3,537,390
Fixed Assets - Acquisitions	(104,285)	(241,949)	(171,074)	(27,353)	21,325	(278,675)	21,325	21,325	21,325	21,325	21,325	21,325		(674,065)
Accounts Payable - Current Year	388,123	(370,958)	234,368	(237,382)										14,152
Other	(1,660,419)	102,238	130,651	282,757	(158,366)	(361,062)	(361,062)	(361,062)	(361,062)	(361,062)	(361,062)	(361,062)		(3,469,510)
<b>Total Other Transactions</b>	<b>515,977</b>	<b>(506,645)</b>	<b>397,914</b>	<b>225,354</b>	<b>170,336</b>	<b>(332,360)</b>	<b>(32,360)</b>	<b>(32,360)</b>	<b>(339,737)</b>	<b>(339,737)</b>	<b>(339,737)</b>	<b>21,325</b>		<b>(592,032)</b>
<b>Total Change in Cash</b>	<b>113,991</b>	<b>(951,464)</b>	<b>(504,790)</b>	<b>383,799</b>	<b>84,420</b>	<b>(418,276)</b>	<b>59,028</b>	<b>(90,988)</b>	<b>53,201</b>	<b>203,217</b>	<b>53,201</b>	<b>414,263</b>		<b>(195,799)</b>
<b>ENDING CASH</b>	<b>5,961,237</b>	<b>5,009,773</b>	<b>4,504,983</b>	<b>4,888,782</b>	<b>4,973,202</b>	<b>4,554,927</b>	<b>4,613,954</b>	<b>4,522,966</b>	<b>4,576,166</b>	<b>4,779,383</b>	<b>4,832,583</b>	<b>5,246,846</b>	<<< = 128 days cash	





2024-25 First Interim Budget						Year to Date			Annual Budget		
MSA 2	Jul	Aug	Sep	Oct	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim			
	Actuals	Actuals	Actuals	Actuals							
Projected Average Daily Attendance:							526	479	(48)		
<b>SUMMARY</b>											
<b>Revenue</b>											
LCFF Entitlement	113,630	465,539	238,280	982,061	1,799,510	8,230,431	7,408,630	(821,801)			
Federal Revenue	-	-	-	1,924	1,924	452,891	549,637	96,746			
Other State Revenues	39,199	39,130	56,034	47,489	181,852	2,333,407	2,398,043	64,635			
Other Local Revenues	15,000	20,052	151	5,483	40,686	152,100	152,100	0			
<b>Total Revenue</b>	<b>167,829</b>	<b>524,721</b>	<b>294,465</b>	<b>1,036,958</b>	<b>2,023,972</b>	<b>11,168,830</b>	<b>10,508,410</b>	<b>(660,420)</b>			
<b>Expenditures</b>											
Certificated Salaries	77,474	221,955	212,013	228,257	739,700	3,232,134	2,916,607	(315,528)			
Classified Salaries	77,782	105,443	103,882	112,885	399,991	1,188,255	1,293,125	104,870			
Benefits	77,974	130,382	127,719	125,902	461,977	1,610,827	1,494,263	(116,564)			
Books and Supplies	49,575	16,054	103,594	97,475	266,698	559,868	485,869	(73,999)			
Services and Operating Exp.	136,551	228,976	479,646	384,229	1,229,402	4,425,360	4,210,510	(214,850)			
Depreciation & Cap Outlay	5,292	5,292	5,292	5,292	21,169	51,482	51,482	-			
Other Outflows	-	-	-	-	-	-	-	-			
<b>Total Expenditures</b>	<b>424,648</b>	<b>708,103</b>	<b>1,032,146</b>	<b>954,040</b>	<b>3,118,937</b>	<b>11,067,927</b>	<b>10,451,856</b>	<b>(616,071)</b>			
<b>Net Revenues</b>					<b>(1,094,965)</b>	<b>100,903</b>	<b>56,554</b>	<b>(44,349)</b>			
<b>Fund Balance</b>											
Beginning Balance (Unaud.)							5,753,136				
Net Revenues							56,554				
<b>Ending Fund Balance</b>							<b>5,809,690</b>				
<b>Components of Fund Bal.</b>											
Available For Econ. Uncert.							4,530,919				
Restricted Balances (Est.)							907,637				
Net Fixed Assets							371,133				
<b>Ending Fund Balance</b>							<b>5,809,690</b>				

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	238,280	238,280	428,903	905,463	4,306,042	4,612,259	306,217
8012	EPA Entitlement	-	-	-	250,145	250,145	1,940,843	966,688	(974,155)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	113,630	227,259	-	303,013	643,902	1,983,546	1,829,683	(153,863)
<b>SUBTOTAL - LCFF Entitlement</b>		<b>113,630</b>	<b>465,539</b>	<b>238,280</b>	<b>982,061</b>	<b>1,799,510</b>	<b>8,230,431</b>	<b>7,408,630</b>	<b>(821,801)</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	82,959	78,290	(4,669)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	1,924	1,924	369,933	471,347	101,414
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,924</b>	<b>1,924</b>	<b>452,891</b>	<b>549,637</b>	<b>96,746</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	21,128	21,128	38,032	-	80,288	494,896	457,546	(37,350)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	19,058	16,429	(2,629)
8560	StateLotteryRev	-	-	-	-	-	131,027	136,476	5,449
8590	AllOthStateRev	18,071	18,002	18,002	47,489	101,564	1,688,426	1,787,592	99,166
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>39,199</b>	<b>39,130</b>	<b>56,034</b>	<b>47,489</b>	<b>181,852</b>	<b>2,333,407</b>	<b>2,398,043</b>	<b>64,635</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	81,100	81,100	-
8699	Other Revenue	15,000	52	-	-	15,052	41,000	41,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	20,000	151	5,483	25,634	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>15,000</b>	<b>20,052</b>	<b>151</b>	<b>5,483</b>	<b>40,686</b>	<b>122,100</b>	<b>122,100</b>	<b>-</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	30,000	30,000	0
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>167,829</b>	<b>524,721</b>	<b>294,465</b>	<b>1,036,958</b>	<b>2,023,972</b>	<b>11,168,830</b>	<b>10,508,410</b>	<b>(660,420)</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	29,980	173,541	167,646	178,941	550,109	2,212,986	2,134,414	(78,572)
1200	Cert Aid	-	11,614	10,327	15,986	37,927	406,800	278,362	(128,438)
1300	Cert Admins	47,494	36,800	34,040	33,330	151,664	612,348	503,831	(108,517)
<b>SUBTOTAL - Certificated Salaries</b>		<b>77,474</b>	<b>221,955</b>	<b>212,013</b>	<b>228,257</b>	<b>739,700</b>	<b>3,232,134</b>	<b>2,916,607</b>	<b>(315,528)</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	2,919	18,110	16,615	20,018	57,662	208,047	208,047	(0)
2200	Classified Support	54,000	68,071	68,283	72,371	262,725	726,950	822,381	95,431
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	20,862	19,262	18,984	20,495	79,604	253,258	262,698	9,439
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>77,782</b>	<b>105,443</b>	<b>103,882</b>	<b>112,885</b>	<b>399,991</b>	<b>1,188,255</b>	<b>1,293,125</b>	<b>104,870</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	14,769	39,804	38,999	43,286	136,857	470,283	441,572	(28,711)
3102	STRS-Classified	-	1,114	1,181	1,114	3,409	72,397	73,741	1,344
3201	PERS-Cert	-	2,093	1,489	(49)	3,533	147,926	99,761	(48,166)
3202	PERS-Classified	20,264	25,855	24,937	26,792	97,848	128,566	142,663	14,097
3301	OASDI/Med-Cert	1,123	3,705	3,453	3,307	11,588	77,615	61,950	(15,665)
3302	OASDI/Med-Class	5,948	7,699	7,554	8,263	29,465	41,923	47,541	5,618
3401	HlthWelfareCert	35,870	36,975	45,676	39,905	158,426	452,201	573,565	121,364
3402	HlthWelfareCert	-	-	-	-	-	167,063	-	(167,063)
3501	UI-Certificated	-	-	1,146	-	1,146	15,050	17,979	2,929
3502	UI-Classified	-	-	-	-	-	4,276	-	(4,276)
3601	WorkersCmp-Cert	-	13,137	3,284	3,284	19,705	16,019	33,526	17,507
3602	WorkersCmp-Class	-	-	-	-	-	17,507	-	(17,507)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	1,964	1,964
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>77,974</b>	<b>130,382</b>	<b>127,719</b>	<b>125,902</b>	<b>461,977</b>	<b>1,610,827</b>	<b>1,494,263</b>	<b>(116,564)</b>

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	7,953	2,708	16,513	27,175	84,598	70,993	(13,605)
4200	BooksOthRefMats	-	-	54,417	732	55,150	1,000	1,000	-
4300	Ins Mats & Sups 2	-	-	1,229	5,607	6,837	4,000	4,000	-
4310	Ins Mats & Sups	-	-	-	-	-	35,738	22,738	(13,000)
4315	OthrSupplies	-	-	-	1,379	1,379	-	-	-
4320	Office Supplies	2,113	-	5,939	7,033	15,085	50,000	50,000	0
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	25,162	25,162	26,000	26,000	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	409	3,951	4,360	4,000	4,000	-
4340	Educat Software	16,345	-	1,575	5,375	23,295	87,928	72,272	(15,656)
4345	NonInstStdntSup	225	-	234	-	459	94,604	70,866	(23,738)
4346	TeacherSupplies	-	-	681	-	681	3,000	3,000	-
4350	Cust. Supplies	-	-	-	-	-	20,000	20,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4390	Uniforms	17,566	-	-	-	17,566	22,000	22,000	0
4400	NonCapEquip-Gen	-	-	-	14,126	14,126	38,000	10,000	(28,000)
4410	ClssrmFrmEqp<5k	-	-	-	-	-	7,000	7,000	0
4430	OfficeFurnEqp<5k	-	-	8,396	-	8,396	5,000	5,000	-
4440	Computers <\$5k	-	-	28,005	12,954	40,959	35,000	65,000	30,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,000	5,000	-
4720	Food:Other Food	-	-	-	466	466	37,000	27,000	(10,000)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	13,326	8,101	-	4,177	25,604	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>49,575</b>	<b>16,054</b>	<b>103,594</b>	<b>97,475</b>	<b>266,698</b>	<b>559,868</b>	<b>485,869</b>	<b>(73,999)</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	276,558	92,186	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	1,000	1,000	-
5205	Conference Fees	-	-	-	-	-	3,000	3,000	0
5210	MilesParkTolls	-	-	1,713	-	1,713	2,000	2,000	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	5,000	5,000	-
5300	DuesMemberships	2,917	20,423	3,500	3,755	30,595	20,000	30,000	10,000
5450	Other Insurance	-	29,389	7,347	7,347	44,083	75,000	75,000	-
5500	OpsHousekeeping	1,656	-	-	-	1,656	88,000	88,000	-
5510	Gas & Electric	-	3,318	132	47	3,497	120,000	120,000	-
5610	Rent & Leases	33,326	-	67,980	34,062	135,368	703,162	424,332	(278,830)
5611	Rent & Leases- Interest	85,258	-	169,188	84,522	338,969	1,019,847	1,154,000	134,153
5620	EquipmentLeases	611	99,322	(97,011)	4,609	7,531	25,000	25,000	0
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	6,700	6,700	20,000	20,000	-
5800	ProfessServices	-	13,734	-	7,732	21,466	242,967	210,639	(32,328)
5810	Legal	325	-	113	1,190	1,628	25,000	20,000	(5,000)
5813	SchPrgAftSchool	-	19,331	24,581	19,331	63,243	204,000	204,000	-
5814	SchPrgAcadComps	-	-	-	-	-	4,000	4,000	-
5819	SchlProgs-Other	-	-	8,100	2,700	10,800	90,000	90,000	-
5820	Audit & CPA	-	-	-	1,818	1,818	12,500	12,500	0
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	30,000	30,000	0
5836	FieldTrip Trans	630	-	12,893	6,173	19,696	65,000	65,000	0
5840	MarkngStdtrRecrt	-	10,233	-	-	10,233	30,000	30,000	0
5850	Oversight Fees	-	-	-	-	-	75,664	74,086	(1,578)
5857	Payroll Fees	2,516	1,710	1,951	2,026	8,203	25,000	25,000	0
5860	Service Fees	-	-	-	-	-	4,000	4,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	280	-	-	280	69,500	37,946	(31,554)
5864	Prof Dev-Other	-	-	-	-	-	25,500	25,500	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	9,046	908	79,550	89,504	95,809	106,096	10,287
5870	Livescan	4,175	119	1,060	10,216	15,570	750	750	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	5,000	-	-	15,502	20,502	153,000	133,000	(20,000)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	2,882	-	-	2,882	5,000	5,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	137	305	634	114	1,191	20,000	20,000	-
5930	PostageDelivery	-	-	-	-	-	5,000	5,000	-
5940	Technology	-	18,882	-	4,650	23,532	54,430	54,430	0
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>136,551</b>	<b>228,976</b>	<b>479,646</b>	<b>384,229</b>	<b>1,229,402</b>	<b>4,425,360</b>	<b>4,210,510</b>	<b>(214,850)</b>

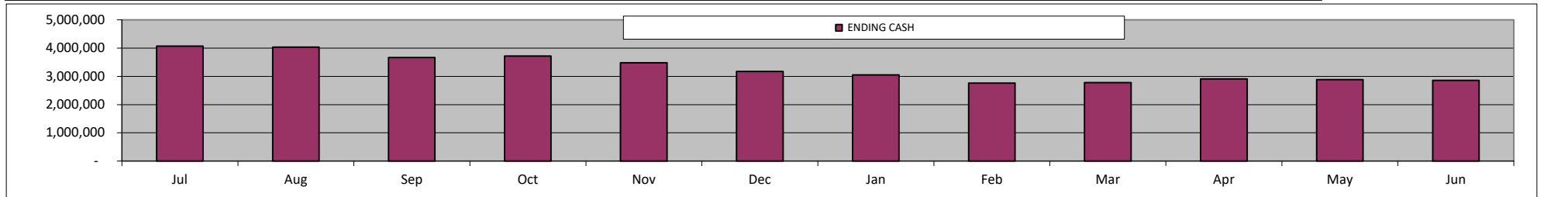
2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	5,292	5,292	5,292	5,292	21,169	51,482	51,482	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>5,292</b>	<b>5,292</b>	<b>5,292</b>	<b>5,292</b>	<b>21,169</b>	<b>51,482</b>	<b>51,482</b>	<b>-</b>
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>424,648</b>	<b>708,103</b>	<b>1,032,146</b>	<b>954,040</b>	<b>3,118,937</b>	<b>11,067,927</b>	<b>10,451,856</b>	<b>(616,071)</b>



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-2	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>3,994,043</b>	<b>4,070,017</b>	<b>4,031,902</b>	<b>3,663,434</b>	<b>3,717,077</b>	<b>3,477,936</b>	<b>3,174,136</b>	<b>3,047,108</b>	<b>2,763,606</b>	<b>2,777,465</b>	<b>2,908,138</b>	<b>2,882,337</b>	<b>2,856,536</b>	
<b>Revenue</b>														
LCFF Entitlement	113,630	465,539	238,280	982,061	504,821	504,821	504,821	504,821	717,967	717,967	717,967	717,967	717,967	7,408,630
Federal Revenue	-	-	-	1,924	5,799	5,799	182,571	26,097	26,097	182,571	26,097	26,097	26,097	66,586
Other State Revenues	39,199	39,130	56,034	47,489	199,457	199,457	199,457	199,457	283,672	283,672	283,672	283,672	283,672	2,398,043
Other Local Revenues	15,000	20,052	151	5,483	12,379	12,379	12,379	12,379	12,379	12,379	12,379	12,379	12,379	152,100
<b>Total Revenue</b>	<b>167,829</b>	<b>524,721</b>	<b>294,465</b>	<b>1,036,958</b>	<b>722,457</b>	<b>722,457</b>	<b>899,228</b>	<b>742,754</b>	<b>1,040,116</b>	<b>1,196,590</b>	<b>1,040,116</b>	<b>1,040,116</b>	<b>1,080,605</b>	<b>10,508,410</b>
<b>Expenses</b>														
Certificated Salaries	77,474	221,955	212,013	228,257	241,879	241,879	241,879	241,879	241,879	241,879	241,879	241,879	241,879	2,916,607
Classified Salaries	77,782	105,443	103,882	112,885	99,237	99,237	99,237	99,237	99,237	99,237	99,237	99,237	99,237	1,293,125
Benefits	77,974	130,382	127,719	125,902	114,698	114,698	114,698	114,698	114,698	114,698	114,698	114,698	114,698	1,494,263
Books and Supplies	49,575	16,054	103,594	97,475	24,352	24,352	24,352	24,352	24,352	24,352	24,352	24,352	24,352	485,869
Services and Operations	136,551	228,976	479,646	384,229	331,234	331,234	331,234	331,234	331,234	331,234	331,234	331,234	331,234	4,210,510
Depreciation / Cap Outlay	5,292	5,292	5,292	5,292	3,789	3,789	3,789	3,789	3,789	3,789	3,789	3,789	3,789	51,482
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>424,648</b>	<b>708,103</b>	<b>1,032,146</b>	<b>954,040</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>815,190</b>	<b>811,401</b>	<b>10,451,856</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	1,324,711	48,813	74,905	67,282	64,660									1,580,371
Fixed Assets - Acquisitions	37,636	(7,344)	65,380	(124,863)	3,789	3,789	3,789	3,789	3,789	3,789	3,789	3,789	3,789	1,123
Accounts Payable - Current Year	78,370	(37,340)	(27,320)	30,462										44,173
Other	(1,107,923)	141,137	256,248	(2,156)	(214,856)	(214,856)	(214,856)	(214,856)	(214,856)	(254,516)	(254,516)	(254,516)	(254,516)	(2,550,522)
<b>Total Other Transactions</b>	<b>332,794</b>	<b>145,267</b>	<b>369,213</b>	<b>(29,275)</b>	<b>(146,407)</b>	<b>(211,067)</b>	<b>(211,067)</b>	<b>(211,067)</b>	<b>(211,067)</b>	<b>(250,727)</b>	<b>(250,727)</b>	<b>(250,727)</b>		<b>(924,856)</b>
<b>Total Change in Cash</b>	<b>75,975</b>	<b>(38,116)</b>	<b>(368,468)</b>	<b>53,643</b>	<b>(239,140)</b>	<b>(303,800)</b>	<b>(127,028)</b>	<b>(283,502)</b>	<b>13,859</b>	<b>130,673</b>	<b>(25,801)</b>	<b>(25,801)</b>		<b>(868,303)</b>

<b>ENDING CASH</b>	<b>4,070,017</b>	<b>4,031,902</b>	<b>3,663,434</b>	<b>3,717,077</b>	<b>3,477,936</b>	<b>3,174,136</b>	<b>3,047,108</b>	<b>2,763,606</b>	<b>2,777,465</b>	<b>2,908,138</b>	<b>2,882,337</b>	<b>2,856,536</b>	<<< = 100 days cash
--------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	---------------------



2024-25 First Interim Budget						Annual Budget		
Year to Date								
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						372	378	6
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	81,207	316,986	154,573	672,328	1,225,094	5,345,869	5,411,323	65,454
Federal Revenue	-	-	-	3	3	281,591	232,561	(49,030)
Other State Revenues	15,123	22,295	34,374	12,956	84,748	1,410,983	1,265,513	(145,470)
Other Local Revenues	-	1,240	-	4,021	5,261	33,068	25,952	(7,116)
<b>Total Revenue</b>	<b>96,330</b>	<b>340,521</b>	<b>188,947</b>	<b>689,308</b>	<b>1,315,106</b>	<b>7,071,510</b>	<b>6,935,349</b>	<b>(136,161)</b>
<b>Expenditures</b>								
Certificated Salaries	60,418	220,630	227,082	229,924	738,054	2,833,238	2,895,156	61,918
Classified Salaries	74,505	74,411	74,978	78,069	301,962	796,855	845,509	48,654
Benefits	76,556	128,820	115,466	120,233	441,076	1,338,539	1,438,261	99,723
Books and Supplies	13,422	5,484	13,322	32,953	65,181	224,519	241,983	17,464
Services and Operating Exp.	46,511	108,755	182,087	233,260	570,613	1,749,570	1,755,168	5,598
Depreciation & Cap Outlay	4,850	4,850	4,850	5,627	20,177	39,329	48,651	9,322
Other Outflows	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>276,262</b>	<b>542,950</b>	<b>617,785</b>	<b>700,066</b>	<b>2,137,064</b>	<b>6,982,050</b>	<b>7,224,728</b>	<b>242,678</b>
<b>Net Revenues</b>					<b>(821,958)</b>	<b>89,460</b>	<b>(289,379)</b>	<b>(378,840)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							3,295,457	
Net Revenues							(289,379)	
<b>Ending Fund Balance</b>							<b>3,006,077</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							2,798,972	
Restricted Balances (Est.)							101,712	
Net Fixed Assets							105,393	
<b>Ending Fund Balance</b>							<b>3,006,077</b>	



2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 3</b>									
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	154,573	154,573	278,232	587,378	2,578,007	3,208,633	630,626
8012	EPA Entitlement	-	-	-	177,544	177,544	1,364,115	758,034	(606,081)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	81,207	162,413	-	216,552	460,172	1,403,747	1,444,656	40,909
<b>SUBTOTAL - LCFF Entitlement</b>		<b>81,207</b>	<b>316,986</b>	<b>154,573</b>	<b>672,328</b>	<b>1,225,094</b>	<b>5,345,869</b>	<b>5,411,323</b>	<b>65,454</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	3	3	60,660	57,164	(3,496)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	220,931	175,397	(45,534)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>281,591</b>	<b>232,561</b>	<b>(49,030)</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	15,123	15,098	27,177	-	57,398	350,236	358,185	7,949
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	15,138	15,197	59
8560	StateLotteryRev	-	-	-	-	-	92,727	107,758	15,031
8590	AllOthStateRev	-	7,197	7,197	12,956	27,350	952,882	784,373	(168,509)
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>15,123</b>	<b>22,295</b>	<b>34,374</b>	<b>12,956</b>	<b>84,748</b>	<b>1,410,983</b>	<b>1,265,513</b>	<b>(145,470)</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8699	Other Revenue	-	1,240	-	-	1,240	12,000	12,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	4,021	4,021	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>1,240</b>	<b>-</b>	<b>4,021</b>	<b>5,261</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>

2024-25 First Interim Budget						Year to Date			Annual Budget				
MSA 3						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>													
8802	Donations - Private					-	-	-	-	-	7,116	-	(7,116)
8803	Fundraising					-	-	-	-	-	13,952	13,952	0
	<b>SUBTOTAL - Fundraising &amp; Grants</b>					-	-	-	-	-	<b>21,068</b>	<b>13,952</b>	<b>(7,116)</b>
<b>TOTAL REVENUE</b>						<b>96,330</b>	<b>340,521</b>	<b>188,947</b>	<b>689,308</b>	<b>1,315,106</b>	<b>7,071,510</b>	<b>6,935,349</b>	<b>(136,161)</b>
<b>EXPENSES DETAIL</b>													
<b>Certificated Salaries</b>													
1100	TeacherSalaries					19,040	172,960	175,728	177,294	545,022	2,190,622	2,176,365	(14,257)
1200	Cert Aid					900	17,468	20,847	21,841	61,056	174,090	228,137	54,047
1300	Cert Adminis					40,478	30,203	30,508	30,788	131,977	468,526	490,654	22,128
	<b>SUBTOTAL - Certificated Salaries</b>					<b>60,418</b>	<b>220,630</b>	<b>227,082</b>	<b>229,924</b>	<b>738,054</b>	<b>2,833,238</b>	<b>2,895,156</b>	<b>61,918</b>
<b>Classified Salaries</b>													
2100	Instructional Aides					21,678	31,837	32,170	34,119	119,804	276,149	276,149	(0)
2200	Classified Support					33,625	27,918	26,936	29,714	118,192	258,461	388,235	129,774
2300	Classified Admin					-	-	-	-	-	-	-	-
2400	Clerical & Tech					19,202	14,656	15,872	14,237	63,966	262,245	181,125	(81,120)
2900	OtherClassStaff					-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Classified Salaries</b>					<b>74,505</b>	<b>74,411</b>	<b>74,978</b>	<b>78,069</b>	<b>301,962</b>	<b>796,855</b>	<b>845,509</b>	<b>48,654</b>
<b>Employee Benefits</b>													
3101	STRS-Certified					9,112	39,954	40,466	41,129	130,661	450,172	461,315	11,142
3102	STRS-Classified					2,285	1,683	1,670	1,670	7,307	53,340	67,739	14,398
3201	PERS-Cert					2,153	2,153	2,054	2,153	8,513	107,287	105,050	(2,237)
3202	PERS-Classified					11,242	17,107	16,802	17,571	62,721	93,285	116,962	23,677
3301	OASDI/Med-Cert					1,664	3,694	3,815	3,817	12,990	64,573	64,785	212
3302	OASDI/Med-Class					4,943	5,135	5,172	5,409	20,659	30,480	38,282	7,801
3401	HlthWelfareCert					45,157	48,875	42,029	45,930	181,991	417,637	566,169	148,531
3402	HlthWelfareCert					-	-	-	-	-	104,868	-	(104,868)
3501	UI-Certificated					-	-	904	-	904	13,771	17,961	4,189
3502	UI-Classified					-	-	-	-	-	3,124	-	(3,124)
3601	WorkersCmp-Cert					-	10,219	2,555	2,555	15,329	-	-	-
3602	WorkersCmp-Class					-	-	-	-	-	-	-	-
3701	Other Retirement-Cert					-	-	-	-	-	-	-	-
3901	OthBenes-Cert					-	-	-	-	-	-	-	-
3902	OthBenes-Class					-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments					-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Employee Benefits</b>					<b>76,556</b>	<b>128,820</b>	<b>115,466</b>	<b>120,233</b>	<b>441,076</b>	<b>1,338,539</b>	<b>1,438,261</b>	<b>99,723</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 3</b>									
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	-	-	344	344	30,000	52,367	22,367
4200	BooksOthRefMats	-	-	-	-	-	5,000	5,000	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	411	2,058	2,468	24,810	24,810	-
4315	OthrSupplies	-	-	-	313	313	5,830	5,830	-
4320	Office Supplies	1,577	137	580	482	2,776	7,420	7,420	-
4325	ProfDevMat&Sups	-	-	4,930	-	4,930	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	2,650	2,650	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	119	577	695	2,120	2,120	-
4340	Educat Software	-	4,000	840	11,700	16,540	53,120	52,346	(773)
4345	NonInstStdntSup	3,584	-	2,128	5,857	11,568	44,110	39,980	(4,130)
4346	TeacherSupplies	-	442	292	1,037	1,770	3,180	3,180	-
4350	Cust. Supplies	-	-	-	-	-	1,060	1,060	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4390	Uniforms	8,261	78	430	-	8,769	16,960	16,960	-
4400	NonCapEquip-Gen	-	-	74	-	74	2,120	2,120	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	2,000	2,000	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	2,000	2,000	-
4440	Computers <\$5k	-	-	-	-	-	2,000	2,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	5,300	5,300	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	177	177	-	-	-
4720	Food:Other Food	-	-	-	-	-	14,840	14,840	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	827	3,519	10,409	14,754	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>13,422</b>	<b>5,484</b>	<b>13,322</b>	<b>32,953</b>	<b>65,181</b>	<b>224,519</b>	<b>241,983</b>	<b>17,464</b>

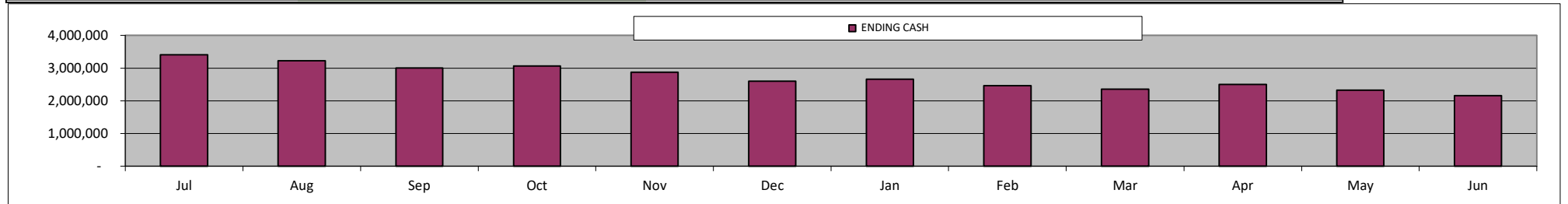
2024-25 First Interim Budget						Annual Budget			
MSA 3	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	5,736	123,776	41,259	170,770	495,103	495,103	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	-	-	-
	MilesParkTolls	-	77	-	-	77	530	530	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	3,000	3,000	-
5300	DuesMemberships	1,771	15,382	400	1,625	19,178	15,900	20,000	4,100
5450	Other Insurance	-	22,539	5,635	5,635	33,809	57,211	57,211	0
5500	OpsHousekeeping	-	15,665	7,019	-	22,684	14,240	14,240	-
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	37,976	-	-	99,399	137,375	330,350	330,350	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	710	674	1,509	1,238	4,132	21,200	15,300	(5,900)
5621	EquipmentLeases- Interest	-	35	-	-	35	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	5,000	5,000	-
5800	ProfessServices	-	4,381	444	4,946	9,771	169,231	177,670	8,439
5810	Legal	-	-	488	6,818	7,305	10,000	10,000	-
5813	SchPrgAftSchool	-	-	13,363	26,727	40,090	152,252	152,252	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	900	-	12,743	3,000	16,643	31,500	31,500	-
5820	Audit & CPA	-	-	-	1,818	1,818	9,010	9,010	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	31,800	31,800	-
5836	FieldTrip Trans	-	-	7,490	10,090	17,580	23,900	23,900	-
5840	MarkngStdtRecrt	-	15,101	-	-	15,101	5,000	5,000	-
5850	Oversight Fees	-	-	-	-	-	50,400	50,400	-
5857	Payroll Fees	2,047	1,466	1,808	1,739	7,060	21,200	21,200	-
5860	Service Fees	-	-	-	-	-	4,240	4,240	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	645	698	-	1,343	6,890	12,890	6,000
5864	Prof Dev-Other	-	-	-	-	-	18,552	18,552	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	8,387	5,692	15,305	29,384	106,601	109,559	2,958
5870	Livescan	79	74	159	-	312	530	530	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	13,302	13,302	53,000	53,000	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	2,088	-	-	2,088	5,300	5,300	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	361	361	361	1,083	58,300	48,300	(10,000)
5930	PostageDelivery	-	-	502	-	502	7,420	7,420	-
5940	Technology	3,028	16,144	-	-	19,172	41,910	41,910	0
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>46,511</b>	<b>108,755</b>	<b>182,087</b>	<b>233,260</b>	<b>570,613</b>	<b>1,749,570</b>	<b>1,755,168</b>	<b>5,598</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 3</b>									
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	4,850	4,850	4,850	5,627	20,177	39,329	48,651	9,322
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>4,850</b>	<b>4,850</b>	<b>4,850</b>	<b>5,627</b>	<b>20,177</b>	<b>39,329</b>	<b>48,651</b>	<b>9,322</b>
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>276,262</b>	<b>542,950</b>	<b>617,785</b>	<b>700,066</b>	<b>2,137,064</b>	<b>6,982,050</b>	<b>7,224,728</b>	<b>242,678</b>



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>3,370,334</b>	<b>3,410,085</b>	<b>3,228,939</b>	<b>3,001,988</b>	<b>3,063,534</b>	<b>2,870,600</b>	<b>2,599,095</b>	<b>2,661,194</b>	<b>2,465,980</b>	<b>2,355,423</b>	<b>2,498,231</b>	<b>2,327,878</b>	<b>2,157,526</b>	
<b>Revenue</b>														
LCFF Entitlement	81,207	316,986	154,573	672,328	404,349	404,349	581,893	404,349	489,006	534,211	356,667	356,667	654,736	5,411,323
Federal Revenue	-	-	-	3	3	3	43,852	3	3	43,849	-	-	144,845	232,561
Other State Revenues	15,123	22,295	34,374	12,956	12,956	28,153	140,364	104,444	104,444	140,364	48,597	48,597	552,845	1,265,513
Other Local Revenues	-	1,240	-	4,021	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	11,390	25,952
<b>Total Revenue</b>	<b>96,330</b>	<b>340,521</b>	<b>188,947</b>	<b>689,308</b>	<b>418,471</b>	<b>433,668</b>	<b>767,272</b>	<b>509,960</b>	<b>594,616</b>	<b>719,587</b>	<b>406,427</b>	<b>406,427</b>	<b>1,363,816</b>	<b>6,935,349</b>
<b>Expenses</b>														
Certificated Salaries	60,418	220,630	227,082	229,924	239,678	239,678	239,678	239,678	239,678	239,678	239,678	239,678	239,678	2,895,156
Classified Salaries	74,505	74,411	74,978	78,069	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	60,394	845,509
Benefits	76,556	128,820	115,466	120,233	110,798	110,798	110,798	110,798	110,798	110,798	110,798	110,798	110,798	1,438,261
Books and Supplies	13,422	5,484	13,322	32,953	19,645	19,645	19,645	19,645	19,645	19,645	19,645	19,645	19,645	241,983
Services and Operations	46,511	108,755	182,087	233,260	146,264	146,264	146,264	146,264	146,264	146,264	146,264	146,264	14,442	1,755,168
Depreciation / Cap Outlay	4,850	4,850	4,850	5,627	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164	48,651
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>276,262</b>	<b>542,950</b>	<b>617,785</b>	<b>700,066</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>579,943</b>	<b>448,121</b>	<b>7,224,728</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	916,527	(3,755)	71,777	70,212	93,768									1,148,528
Fixed Assets - Acquisitions	4,850	5,141	4,850	5,627	3,164	3,164	3,164	3,164	3,164	3,164	3,164	3,164		45,778
Accounts Payable - Current Year	91,970	(80,661)	(2,844)	5,260										13,725
Other	(793,664)	100,559	128,103	(8,793)	(128,394)	(128,394)	(128,394)	(128,394)	(128,394)	(128,394)				(1,215,766)
<b>Total Other Transactions</b>	<b>219,683</b>	<b>21,283</b>	<b>201,887</b>	<b>72,305</b>	<b>(31,463)</b>	<b>(125,230)</b>	<b>(125,230)</b>	<b>(125,230)</b>	<b>(125,230)</b>	<b>3,164</b>	<b>3,164</b>	<b>3,164</b>		<b>(7,734)</b>
<b>Total Change in Cash</b>	<b>39,751</b>	<b>(181,146)</b>	<b>(226,951)</b>	<b>61,547</b>	<b>(192,935)</b>	<b>(271,505)</b>	<b>62,099</b>	<b>(195,214)</b>	<b>(110,557)</b>	<b>142,807</b>	<b>(170,353)</b>	<b>(170,353)</b>		<b>(297,114)</b>
<b>ENDING CASH</b>	<b>3,410,085</b>	<b>3,228,939</b>	<b>3,001,988</b>	<b>3,063,534</b>	<b>2,870,600</b>	<b>2,599,095</b>	<b>2,661,194</b>	<b>2,465,980</b>	<b>2,355,423</b>	<b>2,498,231</b>	<b>2,327,878</b>	<b>2,157,526</b>	<<< = 109 days cash	



2024-25 First Interim Budget						Annual Budget		
Year to Date								
<b>MSA 4</b>	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						129	118	(11)
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	25,368	110,012	59,276	232,095	426,751	2,137,405	1,963,556	(173,849)
Federal Revenue	1,693	1,854	-	4,514	8,061	158,248	107,363	(50,885)
Other State Revenues	-	4,062	4,062	7,313	15,437	256,479	395,101	138,622
Other Local Revenues	5,967	11,934	-	15,913	33,814	319,552	288,994	(30,558)
<b>Total Revenue</b>	<b>33,028</b>	<b>127,862</b>	<b>63,338</b>	<b>259,835</b>	<b>484,063</b>	<b>2,871,684</b>	<b>2,755,014</b>	<b>(116,670)</b>
<b>Expenditures</b>								
Certificated Salaries	35,466	85,165	94,107	96,343	311,081	1,179,753	1,188,378	8,625
Classified Salaries	14,613	22,794	21,123	22,587	81,118	234,875	234,875	0
Benefits	25,613	39,674	42,136	42,614	150,036	543,721	584,985	41,264
Books and Supplies	10,696	1,897	6,362	52,567	71,522	102,165	84,656	(17,509)
Services and Operating Exp.	9,891	85,434	64,639	104,793	264,757	726,288	750,648	24,360
Depreciation & Cap Outlay	-	-	4,046	-	4,046	10,910	10,910	-
Other Outflows	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>96,278</b>	<b>234,963</b>	<b>232,413</b>	<b>318,904</b>	<b>882,559</b>	<b>2,797,712</b>	<b>2,854,451</b>	<b>56,739</b>
<b>Net Revenues</b>					<b>(398,496)</b>	<b>73,972</b>	<b>(99,438)</b>	<b>(173,410)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							1,322,121	
Net Revenues							(99,438)	
<b>Ending Fund Balance</b>							<b>1,222,683</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							1,014,114	
Restricted Balances (Est.)							182,000	
Net Fixed Assets							26,569	
<b>Ending Fund Balance</b>							<b>1,222,683</b>	

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	59,276	59,276	106,696	225,248	1,158,878	1,264,413	105,535
8012	EPA Entitlement	-	-	-	57,752	57,752	492,153	247,027	(245,126)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	25,368	50,736	-	67,647	143,751	486,374	452,116	(34,258)
<b>SUBTOTAL - LCFF Entitlement</b>		<b>25,368</b>	<b>110,012</b>	<b>59,276</b>	<b>232,095</b>	<b>426,751</b>	<b>2,137,405</b>	<b>1,963,556</b>	<b>(173,849)</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	1,693	1,854	-	4,514	8,061	34,266	30,174	(4,092)
8290	All Other Federal Revenue	-	-	-	-	-	123,982	77,189	(46,793)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>1,693</b>	<b>1,854</b>	<b>-</b>	<b>4,514</b>	<b>8,061</b>	<b>158,248</b>	<b>107,363</b>	<b>(50,885)</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	5,961	5,507	(454)
8560	StateLotteryRev	-	-	-	-	-	32,127	33,723	1,596
8590	AllOthStateRev	-	4,062	4,062	7,313	15,437	218,391	355,871	137,480
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>4,062</b>	<b>4,062</b>	<b>7,313</b>	<b>15,437</b>	<b>256,479</b>	<b>395,101</b>	<b>138,622</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	179,143	179,143	0
8677	SpEd Revenue	5,967	11,934	-	15,913	33,814	10,285	106,351	96,066
8699	Other Revenue	-	0	-	-	0	119,009	500	(118,509)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	1,000	-	(1,000)
<b>SUBTOTAL - Local Revenue</b>		<b>5,967</b>	<b>11,934</b>	<b>-</b>	<b>15,913</b>	<b>33,814</b>	<b>309,436</b>	<b>285,994</b>	<b>(23,442)</b>



2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	7,116	-	(7,116)
8803	Fundraising	-	-	-	-	-	3,000	3,000	-
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	<b>10,116</b>	<b>3,000</b>	<b>(7,116)</b>
<b>TOTAL REVENUE</b>		<b>33,028</b>	<b>127,862</b>	<b>63,338</b>	<b>259,835</b>	<b>484,063</b>	<b>2,871,684</b>	<b>2,755,014</b>	<b>(116,670)</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	14,815	47,293	55,425	57,381	174,914	744,901	749,397	4,496
1200	Cert Aid	2,450	18,244	18,224	18,504	57,422	197,428	197,428	-
1300	Cert Adminis	18,201	19,628	20,458	20,458	78,745	237,424	241,553	4,129
<b>SUBTOTAL - Certificated Salaries</b>		<b>35,466</b>	<b>85,165</b>	<b>94,107</b>	<b>96,343</b>	<b>311,081</b>	<b>1,179,753</b>	<b>1,188,378</b>	<b>8,625</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	-	10,163	7,900	8,265	26,328	45,430	85,807	40,378
2200	Classified Support	7,125	6,353	5,895	5,895	25,268	41,378	74,534	33,156
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	7,488	6,278	7,328	8,428	29,522	148,068	74,534	(73,534)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>14,613</b>	<b>22,794</b>	<b>21,123</b>	<b>22,587</b>	<b>81,118</b>	<b>234,875</b>	<b>234,875</b>	<b>0</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	6,774	12,916	14,240	14,644	48,574	181,909	177,403	(4,506)
3102	STRS-Classified	-	-	-	-	-	17,547	18,797	1,251
3201	PERS-Cert	-	2,172	2,049	1,949	6,170	52,384	71,870	19,486
3202	PERS-Classified	3,124	5,171	5,238	5,352	18,885	33,944	14,457	(19,486)
3301	OASDI/Med-Cert	514	1,739	1,856	1,889	5,999	31,421	33,831	2,410
3302	OASDI/Med-Class	1,115	1,740	1,613	1,725	6,192	12,303	5,523	(6,780)
3401	HlthWelfareCert	14,086	11,848	15,621	16,033	57,587	159,503	240,239	80,736
3402	HlthWelfareCert	-	-	-	-	-	31,762	-	(31,762)
3501	UI-Certificated	-	-	497	-	497	5,732	6,735	1,003
3502	UI-Classified	-	-	-	-	-	1,088	-	(1,088)
3601	WorkersCmp-Cert	-	4,087	1,022	1,022	6,131	13,517	16,129	2,612
3602	WorkersCmp-Class	-	-	-	-	-	2,612	-	(2,612)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>25,613</b>	<b>39,674</b>	<b>42,136</b>	<b>42,614</b>	<b>150,036</b>	<b>543,721</b>	<b>584,985</b>	<b>41,264</b>

2024-25 First Interim Budget						Annual Budget							
Year to Date													
MSA 4						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim					
						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD			
<b>Books &amp; Supplies</b>													
4100	Text&CoreCurric	-	-	-	8,867	8,867	32,000	18,129	(13,871)				
4200	BooksOthRefMats	-	1,516	-	1,851	3,367	2,000	2,000	0				
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-				
4310	Ins Mats & Sups	-	-	-	253	253	10,000	6,500	(3,500)				
4315	OthrSupplies	-	-	-	53	53	-	-	-				
4320	Office Supplies	652	362	1,217	1,231	3,461	8,000	8,000	-				
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-				
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-				
4330	Staff Meals & Events	-	-	-	-	-	-	-	-				
4335	PE Supplies	-	-	-	-	-	2,000	2,000	-				
4340	Educat Software	5,688	-	-	27,750	33,438	22,320	21,027	(1,293)				
4345	NonInstStdntSup	-	-	-	4,474	4,474	10,145	9,000	(1,145)				
4346	TeacherSupplies	-	-	-	315	315	1,500	1,500	-				
4350	Cust. Supplies	-	-	-	-	-	-	-	-				
4351	Yearbook	-	-	-	-	-	1,000	1,000	0				
4380	Marketing Materials	-	-	-	-	-	-	-	-				
4390	Uniforms	4,356	-	-	-	4,356	5,000	5,000	-				
4400	NonCapEquip-Gen	-	-	-	176	176	2,000	500	(1,500)				
4410	ClssrmFrnEqp<5k	-	-	-	-	-	2,200	-	(2,200)				
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-				
4440	Computers <\$5k	-	-	5,126	930	6,056	-	6,000	6,000				
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-				
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-				
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-				
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-				
4710	Food	-	-	-	-	-	1,000	1,000	-				
4720	Food:Other Food	-	-	-	-	-	3,000	3,000	-				
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-				
4999	Misc Expenditure (Suspense)	-	19	19	6,668	6,706	-	-	-				
<b>SUBTOTAL - Books and Supplies</b>		<b>10,696</b>	<b>1,897</b>	<b>6,362</b>	<b>52,567</b>	<b>71,522</b>	<b>102,165</b>	<b>84,656</b>	<b>(17,509)</b>				

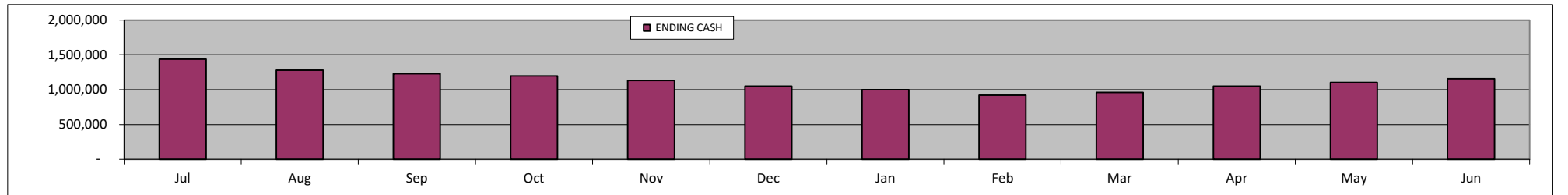
2024-25 First Interim Budget						Annual Budget			
Year to Date						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD				
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	43,212	14,404	57,616	172,849	172,849	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	1,000	1,000	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	1,000	1,000	-
5300	DuesMemberships	-	-	1,175	1,465	2,640	7,000	7,000	-
5450	Other Insurance	-	6,319	1,580	1,580	9,479	17,555	17,555	-
5500	OpsHousekeeping	-	343	5,027	-	5,370	8,000	8,000	-
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	3,103	-	2,020	30,469	35,592	150,000	204,000	54,000
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	46	370	370	3,048	3,835	6,200	6,200	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	3,500	3,500	0
5800	ProfessServices	-	-	-	-	-	100,325	65,707	(34,618)
5810	Legal	-	70	-	11,854	11,924	20,000	20,000	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	3,000	-	-	-	3,000	3,500	3,500	0
5820	Audit & CPA	-	-	-	1,818	1,818	9,000	9,000	-
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	10,000	10,000	-
5836	FieldTrip Trans	-	29,250	350	430	30,030	55,000	55,000	-
5840	MarkngStdtRecrt	-	-	-	-	-	15,000	15,000	-
5850	Oversight Fees	1,092	2,184	-	2,911	6,187	19,578	19,578	-
5857	Payroll Fees	1,117	1,293	1,026	1,377	4,812	9,000	9,000	-
5860	Service Fees	-	-	-	-	-	3,000	3,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	1,050	-	100	1,150	-	-	-
5864	Prof Dev-Other	-	-	-	-	-	21,131	21,131	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	4,432	8,140	12,320	24,892	25,196	30,174	4,978
5870	Livescan	-	-	-	-	-	300	300	-
5872	SPED Fees (incl Encroachment)	1,532	40,013	-	4,084	45,629	14,489	14,489	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	14,049	14,049	10,000	10,000	-
5890	Oth Svcs Non-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	-	-	-	-	3,000	3,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	-	1,740	2,300	4,040	25,000	25,000	0
5930	PostageDelivery	-	110	-	184	294	3,000	3,000	-
5940	Technology	-	-	-	2,401	2,401	12,665	12,665	-
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>9,891</b>	<b>85,434</b>	<b>64,639</b>	<b>104,793</b>	<b>264,757</b>	<b>726,288</b>	<b>750,648</b>	<b>24,360</b>

2024-25 First Interim Budget						Annual Budget		
Year to Date								
<b>MSA 4</b>						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD			
<b>Capital Outlay &amp; Depreciation</b>								
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-
6900	Depreciation	-	-	4,046	-	4,046	10,910	10,910
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	4,046	-	4,046	10,910	10,910
<b>Other Outflows</b>								
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		96,278	234,963	232,413	318,904	882,559	2,797,712	2,854,451
								56,739



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>1,265,070</b>	<b>1,436,411</b>	<b>1,278,468</b>	<b>1,229,549</b>	<b>1,198,292</b>	<b>1,132,616</b>	<b>1,050,671</b>	<b>1,001,826</b>	<b>919,881</b>	<b>960,199</b>	<b>1,049,886</b>	<b>1,106,473</b>	<b>1,159,870</b>	
<b>Revenue</b>														
LCFF Entitlement	25,368	110,012	59,276	232,095	138,312	138,312	138,312	138,312	196,711	196,711	196,711	196,711	196,711	1,963,556
Federal Revenue	1,693	1,854	-	4,514	-	-	33,101	-	-	33,101	-	-	33,101	107,363
Other State Revenues	-	4,062	4,062	7,313	34,170	34,170	34,170	34,170	48,597	48,597	48,597	48,597	48,597	395,101
Other Local Revenues	5,967	11,934	-	15,913	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	288,994
<b>Total Revenue</b>	<b>33,028</b>	<b>127,862</b>	<b>63,338</b>	<b>259,835</b>	<b>200,835</b>	<b>200,835</b>	<b>233,936</b>	<b>200,835</b>	<b>273,661</b>	<b>306,762</b>	<b>273,661</b>	<b>273,661</b>	<b>306,762</b>	<b>2,755,014</b>
<b>Expenses</b>														
Certificated Salaries	35,466	85,165	94,107	96,343	97,477	97,477	97,477	97,477	97,477	97,477	97,477	97,477	97,477	1,188,378
Classified Salaries	14,613	22,794	21,123	22,587	17,084	17,084	17,084	17,084	17,084	17,084	17,084	17,084	17,084	234,875
Benefits	25,613	39,674	42,136	42,614	48,328	48,328	48,328	48,328	48,328	48,328	48,328	48,328	48,328	584,985
Books and Supplies	10,696	1,897	6,362	52,567	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,459	84,656
Services and Operations	9,891	85,434	64,639	104,793	53,988	53,988	53,988	53,988	53,988	53,988	53,988	53,988	53,988	750,648
Depreciation / Cap Outlay	-	-	4,046	-	763	763	763	763	763	763	763	763	763	10,910
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>96,278</b>	<b>234,963</b>	<b>232,413</b>	<b>318,904</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>219,099</b>	<b>2,854,451</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	363,651	78		23,584	13,553	13,553	13,553	13,553						441,526
Fixed Assets - Acquisitions	102,886	290	4,046		2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	123,420
Accounts Payable - Current Year	9,714	750	1,892	20,424										32,779
Other	(241,659)	(51,960)	114,218	(16,195)	(62,990)	(79,260)	(79,260)	(79,260)	(16,270)	-	-	(3,190)		(515,825)
<b>Total Other Transactions</b>	<b>234,591</b>	<b>(50,841)</b>	<b>120,156</b>	<b>27,812</b>	<b>(47,412)</b>	<b>(63,682)</b>	<b>(63,682)</b>	<b>(63,682)</b>	<b>(14,245)</b>	<b>2,025</b>	<b>2,025</b>	<b>(1,165)</b>		<b>81,900</b>
<b>Total Change in Cash</b>	<b>171,341</b>	<b>(157,943)</b>	<b>(48,920)</b>	<b>(31,257)</b>	<b>(65,675)</b>	<b>(81,945)</b>	<b>(48,845)</b>	<b>(81,945)</b>	<b>40,317</b>	<b>89,688</b>	<b>56,587</b>	<b>53,397</b>		<b>(17,537)</b>
<b>ENDING CASH</b>	<b>1,436,411</b>	<b>1,278,468</b>	<b>1,229,549</b>	<b>1,198,292</b>	<b>1,132,616</b>	<b>1,050,671</b>	<b>1,001,826</b>	<b>919,881</b>	<b>960,199</b>	<b>1,049,886</b>	<b>1,106,473</b>	<b>1,159,870</b>	<<< = 148 days cash	



2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:							220	201	(18)
<b>SUMMARY</b>									
<b>Revenue</b>									
LCFF Entitlement		44,873	188,062	98,316	394,527	725,778	3,501,133	3,214,609	(286,524)
Federal Revenue		-	-	-	-	-	341,709	406,102	64,393
Other State Revenues		17,348	14,973	21,647	19,796	73,764	1,019,714	1,355,574	335,860
Other Local Revenues		-	2,540	-	1,771	4,311	41,713	22,597	(19,116)
<b>Total Revenue</b>		<b>62,221</b>	<b>205,575</b>	<b>119,963</b>	<b>416,094</b>	<b>803,853</b>	<b>4,904,270</b>	<b>4,998,883</b>	<b>94,613</b>
<b>Expenditures</b>									
Certificated Salaries		48,148	66,366	136,086	141,423	392,023	1,716,356	1,706,756	(9,600)
Classified Salaries		28,669	22,156	50,988	60,458	162,271	683,818	735,599	51,781
Benefits		40,829	47,474	77,636	76,321	242,260	890,913	913,947	23,034
Books and Supplies		23,264	19	48,318	50,245	121,845	272,185	261,374	(10,811)
Services and Operating Exp.		31,798	70,872	97,824	65,768	266,262	1,257,457	1,280,130	22,672
Depreciation & Cap Outlay		2,651	2,651	2,651	2,651	10,604	24,179	24,179	-
Other Outflows		-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>175,359</b>	<b>209,539</b>	<b>413,502</b>	<b>396,865</b>	<b>1,195,265</b>	<b>4,844,908</b>	<b>4,921,984</b>	<b>77,075</b>
<b>Net Revenues</b>						<b>(391,412)</b>	<b>59,361</b>	<b>76,899</b>	<b>17,538</b>
<b>Fund Balance</b>									
Beginning Balance (Unaud.)								7,632,612	
Net Revenues								76,899	
<b>Ending Fund Balance</b>								<b>7,709,511</b>	
<b>Components of Fund Bal.</b>									
Available For Econ. Uncert.								3,870,584	
Restricted Balances (Est.)								246,507	
Net Fixed Assets								3,592,420	
<b>Ending Fund Balance</b>								<b>7,709,511</b>	

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 5</b>									
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	98,316	98,316	176,969	373,601	1,869,853	2,042,061	172,208
8012	EPA Entitlement	-	-	-	97,896	97,896	803,085	402,952	(400,133)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	44,873	89,746	-	119,662	254,281	828,195	769,596	(58,599)
<b>SUBTOTAL - LCFF Entitlement</b>		<b>44,873</b>	<b>188,062</b>	<b>98,316</b>	<b>394,527</b>	<b>725,778</b>	<b>3,501,133</b>	<b>3,214,609</b>	<b>(286,524)</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	33,994	32,311	(1,683)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	307,715	373,791	66,076
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,709</b>	<b>406,102</b>	<b>64,393</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	9,406	8,342	15,016	-	32,764	206,637	191,400	(15,237)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	8,680	8,075	(605)
8560	StateLotteryRev	-	-	-	7,860	7,860	54,708	57,406	2,698
8590	AllOthStateRev	7,942	6,631	6,631	11,936	33,140	749,688	1,098,693	349,005
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>17,348</b>	<b>14,973</b>	<b>21,647</b>	<b>19,796</b>	<b>73,764</b>	<b>1,019,714</b>	<b>1,355,574</b>	<b>335,860</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	12,000	-	(12,000)
8660	Interest	-	-	-	-	-	12,000	12,000	-
8699	Other Revenue	-	0	-	-	0	3,000	3,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	2,540	-	1,771	4,311	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>2,540</b>	<b>-</b>	<b>1,771</b>	<b>4,311</b>	<b>27,000</b>	<b>15,000</b>	<b>(12,000)</b>

2024-25 First Interim Budget						Annual Budget			
MSA 5	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	7,116	-	(7,116)
8803	Fundraising	-	-	-	-	-	7,597	7,597	0
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	<b>14,713</b>	<b>7,597</b>	<b>(7,116)</b>
<b>TOTAL REVENUE</b>									
		<b>62,221</b>	<b>205,575</b>	<b>119,963</b>	<b>416,094</b>	<b>803,853</b>	<b>4,904,270</b>	<b>4,998,883</b>	<b>94,613</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	11,300	47,316	96,416	101,463	256,495	1,263,394	1,235,912	(27,482)
1200	Cert Aid	-	3,829	7,948	7,793	19,570	84,238	84,260	22
1300	Cert Adminis	36,848	15,221	31,722	32,167	115,958	368,724	386,584	17,860
<b>SUBTOTAL - Certificated Salaries</b>		<b>48,148</b>	<b>66,366</b>	<b>136,086</b>	<b>141,423</b>	<b>392,023</b>	<b>1,716,356</b>	<b>1,706,756</b>	<b>(9,600)</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	10,548	8,079	23,732	31,697	74,057	341,218	304,051	(37,166)
2200	Classified Support	761	5,481	10,496	10,985	27,722	198,026	201,034	3,008
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	17,360	8,596	16,760	17,776	60,492	144,574	230,514	85,939
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>28,669</b>	<b>22,156</b>	<b>50,988</b>	<b>60,458</b>	<b>162,271</b>	<b>683,818</b>	<b>735,599</b>	<b>51,781</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	9,105	11,881	25,790	26,523	73,299	262,638	264,186	1,548
3102	STRS-Classified	-	581	1,162	1,162	2,905	57,215	52,592	(4,623)
3201	PERS-Cert	-	407	-	-	407	49,631	42,957	(6,674)
3202	PERS-Classified	6,111	4,995	10,853	13,022	34,981	85,345	73,802	(11,543)
3301	OASDI/Med-Cert	697	1,131	1,965	2,042	5,835	34,163	32,195	(1,968)
3302	OASDI/Med-Class	2,193	1,506	3,513	4,228	11,440	28,947	27,023	(1,924)
3401	HlthWelfareCert	22,723	20,113	32,119	27,629	102,584	239,708	383,173	143,465
3402	HlthWelfareCert	-	-	-	-	-	96,794	-	(96,794)
3501	UI-Certificated	-	-	519	-	519	7,794	10,455	2,660
3502	UI-Classified	-	-	-	-	-	3,078	-	(3,078)
3601	WorkersCmp-Cert	-	6,860	1,715	1,715	10,290	18,574	25,599	7,025
3602	WorkersCmp-Class	-	-	-	-	-	7,025	-	(7,025)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	1,964	1,964
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>40,829</b>	<b>47,474</b>	<b>77,636</b>	<b>76,321</b>	<b>242,260</b>	<b>890,913</b>	<b>913,947</b>	<b>23,034</b>



2024-25 First Interim Budget						Annual Budget			
MSA 5	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	-	4,369	18,328	22,696	35,000	18,000	(17,000)
4200	BooksOthRefMats	-	-	17,601	315	17,916	9,010	18,000	8,990
4300	Ins Mats & Sups 2	-	-	-	-	-	20,000	10,000	(10,000)
4310	Ins Mats & Sups	-	-	-	279	279	9,541	9,541	-
4315	OthrSupplies	-	-	-	1,261	1,261	1,060	1,060	-
4320	Office Supplies	-	-	78	6,934	7,012	18,020	15,020	(3,000)
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	20,000	20,000	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	3,392	3,392	18,020	18,020	-
4340	Educat Software	11,536	-	8,246	8,890	28,671	50,658	50,955	298
4345	NonInstStdntSup	-	-	7,606	5,807	13,414	29,556	25,517	(4,039)
4346	TeacherSupplies	-	-	-	837	837	6,360	6,360	-
4350	Cust. Supplies	-	-	-	-	-	1,060	1,060	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	1,112	-	1,112	-	-	-
4390	Uniforms	5,678	-	-	785	6,463	20,000	20,000	-
4400	NonCapEquip-Gen	-	-	-	-	-	1,060	-	(1,060)
4410	ClssrmFrmEqp<5k	-	-	-	-	-	1,060	1,060	-
4430	OfficeFurnEqp<5k	-	-	405	554	959	4,240	4,240	-
4440	Computers <\$5k	-	-	8,727	1,812	10,538	-	15,000	15,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	7,420	7,420	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	6,050	-	-	-	6,050	6,000	16,000	10,000
4720	Food:Other Food	-	-	-	-	-	14,120	4,120	(10,000)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	19	174	1,053	1,246	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>23,264</b>	<b>19</b>	<b>48,318</b>	<b>50,245</b>	<b>121,845</b>	<b>272,185</b>	<b>261,374</b>	<b>(10,811)</b>

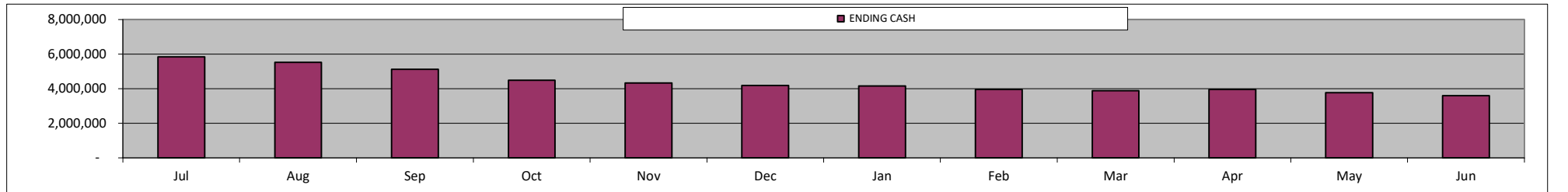
2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	51,855	17,285	69,139	207,418	207,418	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	1,590	1,590	-
5210	MilesParkTolls	-	310	-	49	360	1,060	1,060	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	8,306	-	-	-	8,306	4,240	10,240	6,000
5300	DuesMemberships	699	5,622	2,175	2,730	11,226	10,600	14,600	4,000
5450	Other Insurance	-	13,680	3,420	3,420	20,520	43,471	43,471	-
5500	OpsHousekeeping	-	-	-	-	-	40,000	40,000	-
5510	Gas & Electric	583	-	-	83	666	10,600	3,000	(7,600)
5610	Rent & Leases	19,583	19,583	19,583	19,583	78,333	213,576	237,272	23,696
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	-	-	925	2,033	2,958	5,300	5,300	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	10,000	10,000	-
5800	ProfessServices	-	2,607	-	2,496	5,103	209,344	239,978	30,634
5810	Legal	-	2,123	675	-	2,798	21,200	21,200	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	1,125	11,410	975	13,510	22,461	22,461	-
5820	Audit & CPA	-	-	-	1,818	1,818	9,540	9,540	-
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	67,650	67,650	-
5836	FieldTrip Trans	590	725	4,350	4,340	10,005	16,000	16,000	-
5840	MarkngStdtRecrt	-	10,469	-	-	10,469	42,400	42,400	-
5850	Oversight Fees	-	-	-	-	-	34,354	32,146	(2,208)
5857	Payroll Fees	1,497	1,196	1,364	1,419	5,477	15,900	15,900	-
5860	Service Fees	-	-	-	-	-	1,060	1,060	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	650	-	650	17,317	17,317	-
5864	Prof Dev-Other	-	3,084	-	-	3,084	15,900	15,900	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	539	651	-	5,489	6,679	130,247	98,398	(31,849)
5870	Livescan	-	90	135	150	375	795	795	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	2,203	2,203	50,000	50,000	-
5890	Oth SvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	1,201	-	-	1,201	3,180	3,180	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	-	-	-	-	21,200	21,200	-
5930	PostageDelivery	-	300	-	604	904	4,240	4,240	-
5940	Technology	-	8,107	1,282	1,090	10,478	26,814	26,814	(0)
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>31,798</b>	<b>70,872</b>	<b>97,824</b>	<b>65,768</b>	<b>266,262</b>	<b>1,257,457</b>	<b>1,280,130</b>	<b>22,672</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 5</b>									
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	2,651	2,651	2,651	2,651	10,604	24,179	24,179	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>2,651</b>	<b>2,651</b>	<b>2,651</b>	<b>2,651</b>	<b>10,604</b>	<b>24,179</b>	<b>24,179</b>	<b>-</b>
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>175,359</b>	<b>209,539</b>	<b>413,502</b>	<b>396,865</b>	<b>1,195,265</b>	<b>4,844,908</b>	<b>4,921,984</b>	<b>77,075</b>



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>7,876,628</b>	<b>5,836,566</b>	<b>5,522,848</b>	<b>5,125,936</b>	<b>4,486,527</b>	<b>4,332,262</b>	<b>4,177,997</b>	<b>4,156,706</b>	<b>3,949,276</b>	<b>3,885,130</b>	<b>3,945,581</b>	<b>3,766,192</b>	<b>3,588,074</b>	
<b>Revenue</b>														
LCFF Entitlement	44,873	188,062	98,316	394,527	223,995	223,995	223,995	223,995	318,570	318,570	318,570	318,570	318,570	3,214,609
Federal Revenue	-	-	-	-	2,393	2,393	135,367	10,770	10,770	135,367	10,770	10,770	87,499	406,102
Other State Revenues	17,348	14,973	21,647	19,796	115,363	115,363	115,363	115,363	164,072	164,072	48,597	48,597	395,021	1,355,574
Other Local Revenues	-	2,540	-	1,771	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	2,032	22,597
<b>Total Revenue</b>	<b>62,221</b>	<b>205,575</b>	<b>119,963</b>	<b>416,094</b>	<b>343,783</b>	<b>343,783</b>	<b>476,757</b>	<b>352,160</b>	<b>495,444</b>	<b>620,041</b>	<b>379,970</b>	<b>379,970</b>	<b>803,123</b>	<b>4,998,883</b>
<b>Expenses</b>														
Certificated Salaries	48,148	66,366	136,086	141,423	146,081	146,081	146,081	146,081	146,081	146,081	146,081	146,081	146,081	1,706,756
Classified Salaries	28,669	22,156	50,988	60,458	63,703	63,703	63,703	63,703	63,703	63,703	63,703	63,703	63,703	735,599
Benefits	40,829	47,474	77,636	76,321	74,632	74,632	74,632	74,632	74,632	74,632	74,632	74,632	74,632	913,947
Books and Supplies	23,264	19	48,318	50,245	15,503	15,503	15,503	15,503	15,503	15,503	15,503	15,503	15,503	261,374
Services and Operations	31,798	70,872	97,824	65,768	112,652	112,652	112,652	112,652	112,652	112,652	112,652	112,652	112,652	1,280,130
Depreciation / Cap Outlay	2,651	2,651	2,651	2,651	1,697	1,697	1,697	1,697	1,697	1,697	1,465	195	1,734	24,179
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>175,359</b>	<b>209,539</b>	<b>413,502</b>	<b>396,865</b>	<b>414,268</b>	<b>414,268</b>	<b>414,268</b>	<b>414,268</b>	<b>414,268</b>	<b>414,268</b>	<b>414,036</b>	<b>412,766</b>	<b>414,305</b>	<b>4,921,984</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	505,228	2,299	39,299	40,399	61,542	61,542	61,542							771,853
Fixed Assets - Acquisitions	5,547	(2,992)	(282,876)	(599,061)										(879,383)
Accounts Payable - Current Year	291,722	(268,830)	79,103	35,013										137,008
Other	(2,729,421)	(40,231)	61,100	(134,988)	(145,322)	(145,322)	(145,322)	(145,322)	(145,322)	(145,322)	(145,322)	(145,322)		(4,006,114)
<b>Total Other Transactions</b>	<b>(1,926,924)</b>	<b>(309,754)</b>	<b>(103,374)</b>	<b>(658,638)</b>	<b>(83,779)</b>	<b>(83,779)</b>	<b>(83,779)</b>	<b>(145,322)</b>	<b>(145,322)</b>	<b>(145,322)</b>	<b>(145,322)</b>	<b>(145,322)</b>		<b>(3,976,636)</b>
<b>Total Change in Cash</b>	<b>(2,040,062)</b>	<b>(313,718)</b>	<b>(396,913)</b>	<b>(639,409)</b>	<b>(154,265)</b>	<b>(154,265)</b>	<b>(21,291)</b>	<b>(207,430)</b>	<b>(64,146)</b>	<b>60,451</b>	<b>(179,389)</b>	<b>(178,119)</b>		<b>(3,899,737)</b>
<b>ENDING CASH</b>	<b>5,836,566</b>	<b>5,522,848</b>	<b>5,125,936</b>	<b>4,486,527</b>	<b>4,332,262</b>	<b>4,177,997</b>	<b>4,156,706</b>	<b>3,949,276</b>	<b>3,885,130</b>	<b>3,945,581</b>	<b>3,766,192</b>	<b>3,588,074</b>	<<< = 266 days cash	



2024-25 First Interim Budget						Annual Budget		
Year to Date								
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						112	119	(6)
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	23,758	92,535	45,020	193,813	355,126	1,622,980	1,716,046	93,066
Federal Revenue	1,586	3,171	-	4,227	8,984	171,272	344,329	173,057
Other State Revenues	-	54,515	6,515	11,728	72,758	570,405	550,750	(19,655)
Other Local Revenues	5,588	11,177	-	14,902	31,667	133,203	116,812	(16,391)
<b>Total Revenue</b>	<b>30,932</b>	<b>161,398</b>	<b>51,535</b>	<b>224,670</b>	<b>468,535</b>	<b>2,497,861</b>	<b>2,727,937</b>	<b>230,077</b>
<b>Expenditures</b>								
Certificated Salaries	25,036	78,826	82,279	85,235	271,375	898,270	997,512	99,242
Classified Salaries	19,799	26,385	26,883	27,670	100,737	275,738	390,042	114,304
Benefits	23,780	37,186	42,434	41,461	144,860	439,144	512,609	73,466
Books and Supplies	6,703	22,172	16,914	14,518	60,307	108,452	131,599	23,147
Services and Operating Exp.	40,678	70,896	57,524	70,443	239,540	748,890	764,637	15,747
Depreciation & Cap Outlay	-	-	884	-	884	2,838	2,838	-
Other Outflows	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>115,995</b>	<b>235,464</b>	<b>226,918</b>	<b>239,327</b>	<b>817,704</b>	<b>2,473,332</b>	<b>2,799,237</b>	<b>325,905</b>
<b>Net Revenues</b>					<b>(349,169)</b>	<b>24,529</b>	<b>(71,300)</b>	<b>(95,829)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							2,666,531	
Net Revenues							(71,300)	
<b>Ending Fund Balance</b>							<b>2,595,231</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							2,345,172	
Restricted Balances (Est.)							237,637	
Net Fixed Assets							12,421	
<b>Ending Fund Balance</b>							<b>2,595,231</b>	

2024-25 First Interim Budget		Year to Date				Annual Budget			
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 6</b>									
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	45,020	45,020	81,035	171,075	820,307	1,035,272	214,965
8012	EPA Entitlement	-	-	-	49,424	49,424	379,408	226,708	(152,700)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	23,758	47,515	-	63,354	134,627	423,265	454,066	30,801
<b>SUBTOTAL - LCFF Entitlement</b>		<b>23,758</b>	<b>92,535</b>	<b>45,020</b>	<b>193,813</b>	<b>355,126</b>	<b>1,622,980</b>	<b>1,716,046</b>	<b>93,066</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	1,586	3,171	-	4,227	8,984	29,821	30,304	483
8290	All Other Federal Revenue	-	-	-	-	-	141,451	314,025	172,574
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>1,586</b>	<b>3,171</b>	<b>-</b>	<b>4,227</b>	<b>8,984</b>	<b>171,272</b>	<b>344,329</b>	<b>173,057</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	2,246	2,383	137
8560	StateLotteryRev	-	-	-	-	-	27,960	33,869	5,909
8590	AllOthStateRev	-	54,515	6,515	11,728	72,758	540,200	514,498	(25,701)
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>54,515</b>	<b>6,515</b>	<b>11,728</b>	<b>72,758</b>	<b>570,405</b>	<b>550,750</b>	<b>(19,655)</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8677	SpEd Revenue	5,588	11,177	-	14,902	31,667	8,951	106,812	97,861
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8699	Other Revenue	-	0	-	-	0	105,137	2,000	(103,137)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>5,588</b>	<b>11,177</b>	<b>-</b>	<b>14,902</b>	<b>31,667</b>	<b>114,087</b>	<b>108,812</b>	<b>(5,275)</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 6</b>									
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	7,116	-	(7,116)
8803	Fundraising	-	-	-	-	-	12,000	8,000	(4,000)
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	<b>19,116</b>	<b>8,000</b>	<b>(11,116)</b>
<b>TOTAL REVENUE</b>		<b>30,932</b>	<b>161,398</b>	<b>51,535</b>	<b>224,670</b>	<b>468,535</b>	<b>2,497,861</b>	<b>2,727,937</b>	<b>230,077</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	2,450	58,690	60,173	57,904	179,216	597,881	692,228	94,347
1200	Cert Aid	-	-	1,550	6,845	8,395	73,217	56,151	(17,066)
1300	Cert Adminis	22,586	20,136	20,556	20,486	83,764	227,172	249,132	21,960
<b>SUBTOTAL - Certificated Salaries</b>		<b>25,036</b>	<b>78,826</b>	<b>82,279</b>	<b>85,235</b>	<b>271,375</b>	<b>898,270</b>	<b>997,512</b>	<b>99,242</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	-	-	-	-	-	15,250	15,250	-
2200	Classified Support	9,414	19,149	19,647	20,435	68,644	172,160	236,327	64,167
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	10,386	7,236	7,236	7,236	32,093	88,328	138,465	50,138
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>19,799</b>	<b>26,385</b>	<b>26,883</b>	<b>27,670</b>	<b>100,737</b>	<b>275,738</b>	<b>390,042</b>	<b>114,304</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	4,782	15,056	15,687	16,251	51,775	144,062	155,918	11,856
3102	STRS-Classified	-	1,181	1,114	1,114	3,409	20,428	29,245	8,817
3201	PERS-Cert	-	-	-	-	-	27,734	34,649	6,915
3202	PERS-Classified	3,739	5,431	5,694	5,690	20,554	42,198	52,610	10,412
3301	OASDI/Med-Cert	361	1,141	1,188	1,230	3,920	18,795	22,150	3,355
3302	OASDI/Med-Class	1,515	1,635	1,695	1,755	6,600	13,507	18,133	4,626
3401	HlthWelfareCert	13,383	9,094	16,013	14,507	52,998	111,209	175,083	63,875
3402	HlthWelfareCert	-	-	-	-	-	39,217	-	(39,217)
3501	UI-Certificated	-	-	131	-	131	4,285	6,463	2,178
3502	UI-Classified	-	-	-	-	-	1,316	-	(1,316)
3601	WorkersCmp-Cert	-	3,649	912	912	5,473	11,655	16,394	4,739
3602	WorkersCmp-Class	-	-	-	-	-	4,739	-	(4,739)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	1,964	1,964
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>23,780</b>	<b>37,186</b>	<b>42,434</b>	<b>41,461</b>	<b>144,860</b>	<b>439,144</b>	<b>512,609</b>	<b>73,466</b>

2024-25 First Interim Budget						Annual Budget						
Year to Date												
MSA 6						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim				
						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD		
<b>Books &amp; Supplies</b>												
4100	Text&CoreCurric	-	-	4,202	4,058	8,260	34,000	30,173	(3,827)			
4200	BooksOthRefMats	-	-	266	105	371	-	-	-			
4300	Ins Mats & Sups 2	-	-	496	212	708	-	-	-			
4310	Ins Mats & Sups	-	-	-	-	-	2,120	2,120	-			
4315	OthrSupplies	-	-	1,476	557	2,033	-	-	-			
4320	Office Supplies	446	189	1,476	161	2,272	4,240	4,240	-			
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-			
4326	Arts&MusicSupps	-	-	-	-	-	1,378	1,378	-			
4330	Staff Meals & Events	-	-	-	-	-	-	-	-			
4335	PE Supplies	-	-	-	509	509	1,060	1,060	-			
4340	Educat Software	3,841	-	-	-	3,841	21,356	18,128	(3,228)			
4345	NonInstStdntSup	-	1,142	-	4,165	5,307	26,808	25,010	(1,798)			
4346	TeacherSupplies	-	-	-	-	-	5,300	5,300	-			
4350	Cust. Supplies	-	-	-	-	-	2,120	2,120	-			
4351	Yearbook	-	-	-	-	-	-	-	-			
4380	Marketing Materials	-	-	-	-	-	-	-	-			
4390	Uniforms	2,416	-	-	-	2,416	4,240	4,240	0			
4400	NonCapEquip-Gen	-	-	-	-	-	1,060	1,060	-			
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-			
4430	OfficeFurnEqp<5k	-	-	-	-	-	530	530	-			
4440	Computers <\$5k	-	20,822	8,998	2,124	31,944	-	32,000	32,000			
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-			
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-			
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-			
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-			
4710	Food	-	-	-	-	-	-	-	-			
4720	Food:Other Food	-	-	-	-	-	4,240	4,240	-			
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-			
4999	Misc Expenditure (Suspense)	-	19	-	2,628	2,647	-	-	-			
<b>SUBTOTAL - Books and Supplies</b>		<b>6,703</b>	<b>22,172</b>	<b>16,914</b>	<b>14,518</b>	<b>60,307</b>	<b>108,452</b>	<b>131,599</b>	<b>23,147</b>			



2024-25 First Interim Budget						Annual Budget			
Year to Date									
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim	
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	43,212	14,404	57,616	172,849	172,849	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	530	530	-
5210	MilesParkTolls	-	234	-	-	234	530	530	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	530	530	0
5300	DuesMemberships	-	-	-	1,230	1,230	2,650	2,650	-
5450	Other Insurance	-	6,696	1,674	1,674	10,044	22,033	22,033	(0)
5500	OpsHousekeeping	-	-	629	-	629	13,780	13,780	-
5510	Gas & Electric	-	-	-	-	-	530	530	0
5610	Rent & Leases	12,693	23,678	-	21,109	57,479	131,464	141,464	10,000
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	-	-	340	524	864	7,632	7,632	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	76	-	-	76	2,120	2,120	-
5800	ProfessServices	-	-	-	-	-	62,069	62,069	(0)
5810	Legal	-	-	-	-	-	8,500	8,500	-
5813	SchPrgAftSchool	21,263	-	5,497	10,994	37,754	66,228	66,228	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchIProgs-Other	-	-	-	-	-	2,120	2,120	-
5820	Audit & CPA	-	-	-	1,818	1,818	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	29,250	-	490	29,740	90,000	90,000	-
5840	MarkngStdRecrt	-	-	-	-	-	530	530	0
5850	Oversight Fees	887	1,774	-	2,365	5,026	15,105	15,105	0
5857	Payroll Fees	911	752	897	929	3,490	9,540	9,540	-
5860	Service Fees	-	-	-	-	-	1,590	1,590	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	1,125	-	1,125	20,555	20,555	-
5864	Prof Dev-Other	-	-	-	-	-	4,985	4,985	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	1,364	5,336	1,844	6,741	15,284	24,557	30,304	5,747
5870	Livescan	-	-	79	74	153	424	424	-
5872	SPED Fees (incl Encroachment)	1,434	2,870	-	3,828	8,132	19,575	19,575	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	4,324	4,324	20,000	20,000	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	-	-	-	-	1,590	1,590	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	230	2,047	2,070	4,347	20,000	20,000	-
5930	PostageDelivery	-	-	180	-	180	1,060	1,060	-
5940	Technology	2,127	-	-	-	2,127	16,274	16,274	(0)
5990	Prior Year Adj (Services)	-	-	-	(2,131)	(2,131)	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>40,678</b>	<b>70,896</b>	<b>57,524</b>	<b>70,443</b>	<b>239,540</b>	<b>748,890</b>	<b>764,637</b>	<b>15,747</b>

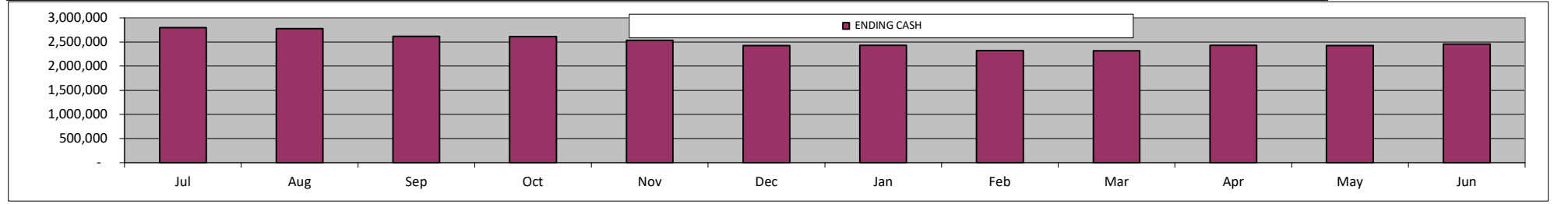
2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA 6</b>									
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	884	-	884	2,838	2,838	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	884	-	884	2,838	2,838	-
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		115,995	235,464	226,918	239,327	817,704	2,473,332	2,799,237	325,905



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>2,773,148</b>	<b>2,797,806</b>	<b>2,778,942</b>	<b>2,615,251</b>	<b>2,608,239</b>	<b>2,531,747</b>	<b>2,425,191</b>	<b>2,430,417</b>	<b>2,323,861</b>	<b>2,321,382</b>	<b>2,430,686</b>	<b>2,428,208</b>	<b>2,455,669</b>	
<b>Revenue</b>														
LCFF Entitlement	23,758	92,535	45,020	193,813	122,483	122,483	122,483	122,483	174,198	174,198	174,198	174,198	174,198	1,716,046
Federal Revenue	1,586	3,171	-	4,227	-	-	111,782	-	-	111,782	-	-	111,782	344,329
Other State Revenues	-	54,515	6,515	11,728	43,019	43,019	43,019	43,019	61,183	61,183	61,183	61,183	61,183	550,750
Other Local Revenues	5,588	11,177	-	14,902	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	9,461	116,812
<b>Total Revenue</b>	<b>30,932</b>	<b>161,398</b>	<b>51,535</b>	<b>224,670</b>	<b>174,963</b>	<b>174,963</b>	<b>286,744</b>	<b>174,963</b>	<b>244,841</b>	<b>356,623</b>	<b>244,841</b>	<b>244,841</b>	<b>356,623</b>	<b>2,727,937</b>
<b>Expenses</b>														
Certificated Salaries	25,036	78,826	82,279	85,235	80,682	80,682	80,682	80,682	80,682	80,682	80,682	80,682	80,682	997,512
Classified Salaries	19,799	26,385	26,883	27,670	32,145	32,145	32,145	32,145	32,145	32,145	32,145	32,145	32,145	390,042
Benefits	23,780	37,186	42,434	41,461	40,861	40,861	40,861	40,861	40,861	40,861	40,861	40,861	40,861	512,609
Books and Supplies	6,703	22,172	16,914	14,518	7,921	7,921	7,921	7,921	7,921	7,921	7,921	7,921	7,921	131,599
Services and Operations	40,678	70,896	57,524	70,443	58,344	58,344	58,344	58,344	58,344	58,344	58,344	58,344	58,344	764,637
Depreciation / Cap Outlay	-	-	884	-	244	244	244	244	244	244	244	244	244	2,838
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>115,995</b>	<b>235,464</b>	<b>226,918</b>	<b>239,327</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>220,198</b>	<b>219,953</b>	<b>2,799,237</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	292,421	12,021	6,000	12,743	12,943	12,943	12,943	12,943						374,957
Fixed Assets - Acquisitions	(840)		884	5,319	2,942	2,942	2,942	2,942	2,942	2,942	2,942	5,341		31,299
Accounts Payable - Current Year	33,877	8,236	(42,361)	(26)										(274)
Other	(215,738)	34,945	47,169	(10,391)	(47,142)	(77,206)	(77,206)	(77,206)	(30,064)	(30,064)	(30,064)	(2,524)		(515,492)
<b>Total Other Transactions</b>	<b>109,721</b>	<b>55,202</b>	<b>11,692</b>	<b>7,645</b>	<b>(31,257)</b>	<b>(61,321)</b>	<b>(61,321)</b>	<b>(61,321)</b>	<b>(27,122)</b>	<b>(27,122)</b>	<b>(27,122)</b>	<b>2,817</b>		<b>(109,510)</b>
<b>Total Change in Cash</b>	<b>24,658</b>	<b>(18,864)</b>	<b>(163,690)</b>	<b>(7,012)</b>	<b>(76,492)</b>	<b>(106,556)</b>	<b>5,226</b>	<b>(106,556)</b>	<b>(2,478)</b>	<b>109,303</b>	<b>(2,478)</b>	<b>27,461</b>		<b>(180,810)</b>

<b>ENDING CASH</b>	<b>2,797,806</b>	<b>2,778,942</b>	<b>2,615,251</b>	<b>2,608,239</b>	<b>2,531,747</b>	<b>2,425,191</b>	<b>2,430,417</b>	<b>2,323,861</b>	<b>2,321,382</b>	<b>2,430,686</b>	<b>2,428,208</b>	<b>2,455,669</b>	<<< = 320 days cash
--------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	---------------------



2024-25 First Interim Budget						Annual Budget		
Year to Date								
<b>MSA 7</b>	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						269	254	(14)
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	60,146	239,012	118,719	495,309	913,186	4,026,884	3,803,982	(222,902)
Federal Revenue	4,014	8,028	-	10,704	22,746	315,432	229,000	(86,432)
Other State Revenues	59,532	33,931	33,931	61,076	188,470	1,536,985	1,845,300	308,315
Other Local Revenues	14,148	28,321	179	41,554	84,202	292,745	282,427	(10,319)
<b>Total Revenue</b>	<b>137,840</b>	<b>309,292</b>	<b>152,829</b>	<b>608,643</b>	<b>1,208,604</b>	<b>6,172,046</b>	<b>6,160,709</b>	<b>(11,337)</b>
<b>Expenditures</b>								
Certificated Salaries	40,246	137,216	138,329	143,481	459,271	1,776,472	1,747,681	(28,791)
Classified Salaries	42,113	81,857	74,527	83,300	281,797	928,555	894,149	(34,406)
Benefits	44,602	85,969	88,253	89,567	308,392	921,088	977,592	56,504
Books and Supplies	15,549	12,096	12,634	86,758	127,037	208,078	222,449	14,372
Services and Operating Exp.	103,476	115,455	111,047	160,854	490,832	2,264,396	2,228,723	(35,673)
Depreciation & Cap Outlay	-	-	18,124	-	18,124	45,363	68,248	22,885
Other Outflows	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>245,986</b>	<b>432,594</b>	<b>442,913</b>	<b>563,960</b>	<b>1,685,453</b>	<b>6,143,952</b>	<b>6,138,842</b>	<b>(5,110)</b>
<b>Net Revenues</b>						<b>(476,849)</b>	<b>28,094</b>	<b>(6,227)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							3,328,936	
Net Revenues							21,867	
<b>Ending Fund Balance</b>							<b>3,350,803</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							1,732,419	
Restricted Balances (Est.)							103,805	
Net Fixed Assets							1,514,579	
<b>Ending Fund Balance</b>							<b>3,350,803</b>	

2024-25 First Interim Budget						Annual Budget				
Year to Date										
MSA 7						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim		
						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD
<b>REVENUE DETAIL</b>										
<b>LCFF Entitlement</b>										
8011	State Aid	-	118,719	118,719	213,693	451,131	2,167,307	2,360,596	193,289	
8012	EPA Entitlement	-	-	-	121,226	121,226	847,440	470,572	(376,868)	
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	
8096	InLieuPropTaxes	60,146	120,293	-	160,390	340,829	1,012,137	972,814	(39,323)	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>60,146</b>	<b>239,012</b>	<b>118,719</b>	<b>495,309</b>	<b>913,186</b>	<b>4,026,884</b>	<b>3,803,982</b>	<b>(222,902)</b>	
<b>Federal Revenue</b>										
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	
8285	SpEd - Revenue	4,014	8,028	-	10,704	22,746	71,313	64,924	(6,389)	
8290	All Other Federal Revenue	-	-	-	-	-	244,119	164,076	(80,043)	
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-	
<b>SUBTOTAL - Federal Revenue</b>		<b>4,014</b>	<b>8,028</b>	<b>-</b>	<b>10,704</b>	<b>22,746</b>	<b>315,432</b>	<b>229,000</b>	<b>(86,432)</b>	
<b>Other State Revenue</b>										
8311	SpEd Revenue	-	-	-	-	-	-	-	-	
8520	SchoolNutrState	-	-	-	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	5,370	5,105	(265)	
8560	StateLotteryRev	-	-	-	-	-	66,861	72,562	5,701	
8590	AllOthStateRev	59,532	33,931	33,931	61,076	188,470	1,464,754	1,767,633	302,880	
8595	State Rev PY Adj	-	-	-	-	-	-	-	-	
<b>SUBTOTAL - Other State Revenue</b>		<b>59,532</b>	<b>33,931</b>	<b>33,931</b>	<b>61,076</b>	<b>188,470</b>	<b>1,536,985</b>	<b>1,845,300</b>	<b>308,315</b>	
<b>Local Revenue</b>										
8600	Other Local Rev	-	-	-	-	-	-	-	-	
8634	StudentLunchFee	-	-	-	-	-	2,000	2,000	-	
8677	SpEd Revenue	14,148	28,296	-	37,728	80,172	21,404	228,834	207,430	
8699	Other Revenue	-	0	-	-	0	256,633	47,000	(209,633)	
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	
8999	Misc Revenue (Suspense)	-	25	-	-	25	1,000	-	(1,000)	
<b>SUBTOTAL - Local Revenue</b>		<b>14,148</b>	<b>28,321</b>	<b>-</b>	<b>37,728</b>	<b>80,197</b>	<b>281,037</b>	<b>277,834</b>	<b>(3,203)</b>	

2024-25 First Interim Budget		Year to Date					Annual Budget		
<b>MSA 7</b>		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	7,116	-	(7,116)
8803	Fundraising	-	-	179	3,826	4,005	4,593	4,593	0
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	179	3,826	4,005	11,709	4,593	(7,116)
<b>TOTAL REVENUE</b>									
		137,840	309,292	152,829	608,643	1,208,604	6,172,046	6,160,709	(11,337)
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	13,188	101,096	100,401	104,626	319,310	1,328,286	1,257,129	(71,157)
1200	Cert Aid	-	7,296	7,296	7,413	22,005	88,858	127,602	38,744
1300	Cert Adminis	27,058	28,824	30,632	31,442	117,956	359,328	362,950	3,622
<b>SUBTOTAL - Certificated Salaries</b>		40,246	137,216	138,329	143,481	459,271	1,776,472	1,747,681	(28,791)

2024-25 First Interim Budget						Annual Budget			
Year to Date						Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
MSA 7									
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD				
<b>Classified Salaries</b>									
2100	Instructional Aides	6,964	41,355	34,769	42,134	125,222	463,680	438,953	(24,726)
2200	Classified Support	23,726	30,712	29,999	31,123	115,560	190,020	332,259	142,239
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	9,825	9,791	9,758	10,043	39,417	205,616	122,936	(82,680)
2900	OtherClassStaff	1,598	-	-	-	1,598	69,239	-	(69,239)
<b>SUBTOTAL - Classified Salaries</b>		<b>42,113</b>	<b>81,857</b>	<b>74,527</b>	<b>83,300</b>	<b>281,797</b>	<b>928,555</b>	<b>894,149</b>	<b>(34,406)</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	7,057	26,180	26,392	27,376	87,005	268,216	250,779	(17,437)
3102	STRS-Classified	-	-	-	-	-	62,017	64,065	2,047
3201	PERS-Cert	-	-	-	-	-	62,668	84,345	21,677
3202	PERS-Classified	7,806	20,878	17,582	19,762	66,028	120,288	108,090	(12,198)
3301	OASDI/Med-Cert	778	1,986	2,001	2,076	6,842	38,222	42,937	4,715
3302	OASDI/Med-Class	3,183	6,237	5,681	6,352	21,452	40,754	35,495	(5,260)
3401	HlthWelfareCert	25,778	22,660	34,280	29,102	111,819	224,433	357,330	132,897
3402	HlthWelfareCert	-	-	-	-	-	69,711	-	(69,711)
3501	UI-Certificated	-	-	311	2,892	3,202	8,182	11,806	3,624
3502	UI-Classified	-	-	-	-	-	3,851	-	(3,851)
3601	WorkersCmp-Cert	-	8,029	2,007	2,007	12,043	9,444	22,746	13,302
3602	WorkersCmp-Class	-	-	-	-	-	13,302	-	(13,302)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>44,602</b>	<b>85,969</b>	<b>88,253</b>	<b>89,567</b>	<b>308,392</b>	<b>921,088</b>	<b>977,592</b>	<b>56,504</b>

2024-25 First Interim Budget						Annual Budget							
Year to Date													
MSA 7						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim					
						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD			
<b>Books &amp; Supplies</b>													
4100	Text&CoreCurric	-	-	180	47,698	47,879	30,000	45,095	15,095				
4200	BooksOthRefMats	766	829	8	8,215	9,818	2,160	10,000	7,840				
4300	Ins Mats & Sups 2	-	-	55	-	55	7,000	7,000	0				
4310	Ins Mats & Sups	-	-	-	2,106	2,106	19,540	19,540	-				
4315	OthrSupplies	1,292	-	-	-	1,292	2,000	2,000	-				
4320	Office Supplies	1,376	1,170	2,289	1,772	6,607	20,520	20,520	-				
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-				
4326	Arts&MusicSupps	-	-	-	-	-	2,000	2,000	-				
4330	Staff Meals & Events	-	-	-	-	-	-	-	-				
4335	PE Supplies	-	-	166	-	166	1,620	1,620	-				
4340	Educat Software	8,741	1,300	-	-	10,041	35,675	31,652	(4,023)				
4345	NonInstStdntSup	1,723	2,963	2,518	6,845	14,049	28,482	23,941	(4,540)				
4346	TeacherSupplies	-	-	158	-	158	1,080	1,080	0				
4350	Cust. Supplies	-	196	4,384	1,504	6,084	21,600	21,600	0				
4351	Yearbook	-	-	-	-	-	-	-	-				
4380	Marketing Materials	-	-	-	-	-	-	-	-				
4390	Uniforms	1,651	-	-	-	1,651	9,720	9,720	-				
4400	NonCapEquip-Gen	-	-	-	2,517	2,517	10,000	10,000	-				
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-				
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-				
4440	Computers <\$5k	-	-	-	-	-	5,000	5,000	-				
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-				
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-				
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-				
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-				
4710	Food	-	-	-	539	539	5,400	5,400	-				
4720	Food:Other Food	-	-	-	406	406	5,400	5,400	-				
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-				
4999	Misc Expenditure (Suspense)	-	5,638	2,875	15,155	23,669	880	880	-				
<b>SUBTOTAL - Books and Supplies</b>						<b>15,549</b>	<b>12,096</b>	<b>12,634</b>	<b>86,758</b>	<b>127,037</b>	<b>208,078</b>	<b>222,449</b>	<b>14,372</b>



2024-25 First Interim Budget						Annual Budget							
Year to Date													
MSA 7						Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim					
						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD			
<b>Services &amp; Other Operating Expenses</b>													
5101	CMO Fees	-	-	63,279	21,093	84,372	253,115	253,115	-				
5200	Travel - General	-	-	-	-	-	-	-	-				
5205	Conference Fees	-	-	-	-	-	-	-	-				
5210	MilesParkTolls	-	181	816	64	1,060	3,000	3,000	-				
5215	TravConferences	-	-	-	-	-	-	-	-				
5220	TraLodging	-	-	-	148	148	3,000	3,000	0				
5300	DuesMemberships	-	-	-	900	900	10,800	10,800	-				
5450	Other Insurance	-	21,631	5,408	5,408	32,447	62,100	62,100	-				
5500	OpsHousekeeping	2,125	193	193	468	2,979	15,000	15,000	-				
5510	Gas & Electric	3,943	7,448	5,293	4,436	21,119	66,960	66,960	-				
5610	Rent & Leases	-	26,765	26,765	53,507	107,036	350,000	360,413	10,413				
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-				
5620	EquipmentLeases	-	354	354	1,763	2,470	15,120	15,120	-				
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-				
5630	Reps&MaintBldng	1,553	-	-	221	1,775	40,000	40,000	-				
5800	ProfessServices	-	-	-	-	-	234,835	213,043	(21,792)				
5810	Legal	-	-	70	149	219	10,800	10,800	-				
5813	SchPrgAftSchool	85,207	36,007	4,500	4,500	130,214	10,800	10,800	-				
5814	SchPrgAcadComps	-	-	-	385	385	-	-	-				
5819	SchlProgs-Other	-	695	-	-	695	601,505	601,505	0				
5820	Audit & CPA	-	-	-	1,818	1,818	9,720	9,720	-				
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-				
5835	Field Trips	-	-	-	5,090	5,090	24,840	24,840	0				
5836	FieldTrip Trans	-	-	2,580	(1,230)	1,350	-	-	-				
5840	MarkngStdtRecrt	-	-	-	1,490	1,490	27,000	27,000	0				
5850	Oversight Fees	2,292	4,585	-	6,114	12,991	37,491	37,491	-				
5857	Payroll Fees	1,667	1,437	1,619	1,664	6,387	16,200	16,200	-				
5860	Service Fees	-	-	-	-	-	1,620	1,620	-				
5861	Prior Year Services	-	-	-	-	-	-	-	-				
5863	Prof Developmnt	-	1,125	-	5,244	6,369	26,460	26,460	0				
5864	Prof Dev-Other	-	-	-	-	-	16,200	16,200	-				
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-				
5869	SpEd Ctrct Inst	-	6,937	-	18,998	25,934	225,818	221,524	(4,294)				
5870	Livescan	-	720	-	126	846	1,080	1,080	0				
5872	SPED Fees (incl Encroachment)	3,632	7,264	-	9,688	20,584	55,080	55,080	-				
5875	Staff Recruiting	-	-	-	-	-	-	-	-				
5884	Substitutes	2,646	-	-	15,613	18,259	83,000	63,000	(20,000)				
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-				
5900	Communications	-	-	-	-	-	2,160	2,160	0				
5910	Communications 2	-	-	-	-	-	-	-	-				
5920	TelecomInternet	411	114	171	171	867	23,760	23,760	-				
5930	PostageDelivery	-	-	-	-	-	2,700	2,700	-				
5940	Technology	-	-	-	3,028	3,028	34,232	34,232	0				
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-				
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>103,476</b>	<b>115,455</b>	<b>111,047</b>	<b>160,854</b>	<b>490,832</b>	<b>2,264,396</b>	<b>2,228,723</b>	<b>(35,673)</b>				

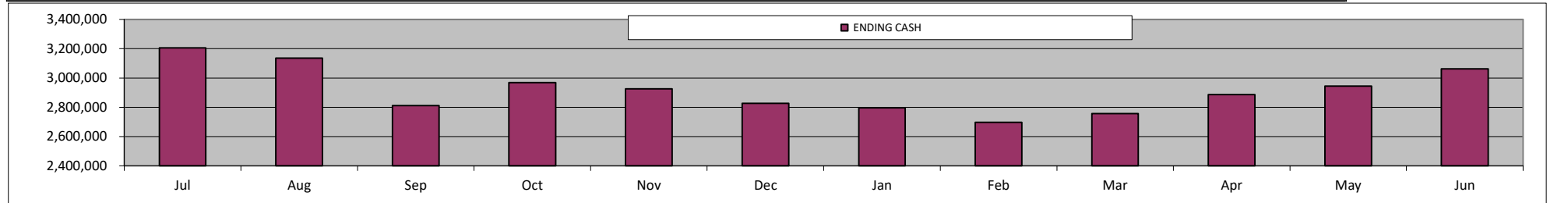
2024-25 First Interim Budget		Year to Date					Annual Budget		
<b>MSA 7</b>		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	18,124	-	18,124	45,363	68,248	22,885
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	18,124	-	18,124	45,363	68,248	22,885
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		245,986	432,594	442,913	563,960	1,685,453	6,143,952	6,138,842	(5,110)



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-7	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>3,175,728</b>	<b>3,205,039</b>	<b>3,135,813</b>	<b>2,811,734</b>	<b>2,968,447</b>	<b>2,925,981</b>	<b>2,826,661</b>	<b>2,796,092</b>	<b>2,696,772</b>	<b>2,756,815</b>	<b>2,885,609</b>	<b>2,945,651</b>	<b>3,062,547</b>	
<b>Revenue</b>														
LCFF Entitlement	60,146	239,012	118,719	495,309	260,172	260,172	260,172	260,172	370,022	370,022	370,022	370,022	370,022	3,803,982
Federal Revenue	4,014	8,028	-	10,704	-	-	68,751	-	-	68,751	-	-	68,751	229,000
Other State Revenues	59,532	33,931	33,931	61,076	149,115	149,115	149,115	149,115	212,074	212,074	212,074	212,074	212,074	1,845,300
Other Local Revenues	14,148	28,321	179	41,554	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025	22,025	282,427
<b>Total Revenue</b>	<b>137,840</b>	<b>309,292</b>	<b>152,829</b>	<b>608,643</b>	<b>431,311</b>	<b>431,311</b>	<b>500,063</b>	<b>431,311</b>	<b>604,121</b>	<b>672,872</b>	<b>604,121</b>	<b>604,121</b>	<b>672,872</b>	<b>6,160,709</b>
<b>Expenses</b>														
Certificated Salaries	40,246	137,216	138,329	143,481	143,157	143,157	143,157	143,157	143,157	143,157	143,157	143,157	143,157	1,747,681
Classified Salaries	42,113	81,857	74,527	83,300	68,039	68,039	68,039	68,039	68,039	68,039	68,039	68,039	68,039	894,149
Benefits	44,602	85,969	88,253	89,567	74,356	74,356	74,356	74,356	74,356	74,356	74,356	74,356	74,356	977,592
Books and Supplies	15,549	12,096	12,634	86,758	10,601	10,601	10,601	10,601	10,601	10,601	10,601	10,601	10,601	222,449
Services and Operations	103,476	115,455	111,047	160,854	193,099	193,099	193,099	193,099	193,099	193,099	193,099	193,099	193,099	2,228,723
Depreciation / Cap Outlay	-	-	18,124	-	6,265	6,265	6,265	6,265	6,265	6,265	6,265	6,265	-	68,248
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>245,986</b>	<b>432,594</b>	<b>442,913</b>	<b>563,960</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>495,517</b>	<b>489,252</b>	<b>6,138,842</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	614,069	12,263	-	56,995	63,308	63,308	63,308	63,308	-	-	-	-	-	936,559
Fixed Assets - Acquisitions	-	22,402	40,321	44,281	28,213	28,213	28,213	28,213	28,213	28,213	28,213	33,576	-	338,070
Accounts Payable - Current Year	92,351	10,299	(128,228)	5,781	-	-	-	-	-	-	-	-	-	(19,797)
Other	(568,963)	9,112	53,912	4,972	(69,781)	(126,635)	(126,635)	(126,635)	(76,774)	(76,774)	(76,774)	(25,284)	-	(1,206,260)
<b>Total Other Transactions</b>	<b>137,457</b>	<b>54,076</b>	<b>(33,995)</b>	<b>112,030</b>	<b>21,740</b>	<b>(35,114)</b>	<b>(35,114)</b>	<b>(35,114)</b>	<b>(48,562)</b>	<b>(48,562)</b>	<b>(48,562)</b>	<b>8,292</b>		<b>48,573</b>
<b>Total Change in Cash</b>	<b>29,311</b>	<b>(69,226)</b>	<b>(324,079)</b>	<b>156,713</b>	<b>(42,466)</b>	<b>(99,320)</b>	<b>(30,569)</b>	<b>(99,320)</b>	<b>60,042</b>	<b>128,794</b>	<b>60,042</b>	<b>116,896</b>		<b>70,440</b>

<b>ENDING CASH</b>	<b>3,205,039</b>	<b>3,135,813</b>	<b>2,811,734</b>	<b>2,968,447</b>	<b>2,925,981</b>	<b>2,826,661</b>	<b>2,796,092</b>	<b>2,696,772</b>	<b>2,756,815</b>	<b>2,885,609</b>	<b>2,945,651</b>	<b>3,062,547</b>	<<< = 182 days cash	
--------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------	---------------------	--



2024-25 First Interim Budget		Year to Date				Annual Budget			
<b>MSA 8</b>		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:							375	356	(19)
<b>SUMMARY</b>									
<b>Revenue</b>									
LCFF Entitlement		85,104	327,964	157,757	688,448	1,259,273	5,284,077	5,034,003	(250,074)
Federal Revenue		5,680	11,359	-	15,587	32,626	332,619	263,363	(69,256)
Other State Revenues		-	17,598	17,598	31,677	66,873	1,522,405	1,472,250	(50,155)
Other Local Revenues		20,019	40,037	-	53,382	113,438	387,198	333,475	(53,724)
<b>Total Revenue</b>		<b>110,803</b>	<b>396,958</b>	<b>175,355</b>	<b>789,094</b>	<b>1,472,210</b>	<b>7,526,299</b>	<b>7,103,090</b>	<b>(423,208)</b>
<b>Expenditures</b>									
Certificated Salaries		77,388	206,362	211,985	200,992	696,727	2,790,550	2,565,205	(225,345)
Classified Salaries		58,543	75,407	73,529	77,858	285,336	956,971	922,657	(34,314)
Benefits		69,738	108,886	111,796	104,904	395,325	1,266,304	1,262,784	(3,520)
Books and Supplies		20,624	22,645	56,352	73,315	172,936	255,904	301,423	45,519
Services and Operating Exp.		22,302	50,076	227,107	102,876	402,361	2,168,848	2,185,617	16,769
Depreciation & Cap Outlay		-	-	17,452	-	17,452	54,940	54,940	-
Other Outflows		-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		<b>248,594</b>	<b>463,377</b>	<b>698,220</b>	<b>559,945</b>	<b>1,970,136</b>	<b>7,493,517</b>	<b>7,292,627</b>	<b>(200,890)</b>
<b>Net Revenues</b>						<b>(497,926)</b>	<b>32,781</b>	<b>(189,536)</b>	<b>(222,318)</b>
<b>Fund Balance</b>									
Beginning Balance (Unaud.)								7,675,302	
Net Revenues								(189,536)	
<b>Ending Fund Balance</b>								<b>7,485,765</b>	
<b>Components of Fund Bal.</b>									
Available For Econ. Uncert.								7,341,957	
Restricted Balances (Est.)								19,747	
Net Fixed Assets								124,062	
<b>Ending Fund Balance</b>								<b>7,485,765</b>	

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	-	157,757	157,757	283,963	599,477	2,598,576	2,990,975	392,399
8012	EPA Entitlement	-	-	-	177,543	177,543	1,273,348	681,632	(591,716)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	85,104	170,207	-	226,942	482,253	1,412,153	1,361,396	(50,757)
<b>SUBTOTAL - LCFF Entitlement</b>		<b>85,104</b>	<b>327,964</b>	<b>157,757</b>	<b>688,448</b>	<b>1,259,273</b>	<b>5,284,077</b>	<b>5,034,003</b>	<b>(250,074)</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	5,680	11,359	-	15,146	32,185	99,493	90,855	(8,638)
8290	All Other Federal Revenue	-	-	-	441	441	233,126	172,508	(60,618)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>5,680</b>	<b>11,359</b>	<b>-</b>	<b>15,587</b>	<b>32,626</b>	<b>332,619</b>	<b>263,363</b>	<b>(69,256)</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	-	-	-	-	-	-	30,817	30,817
8520	SchoolNtrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	7,493	7,144	(349)
8560	StateLotteryRev	-	-	-	-	-	93,282	101,545	8,263
8590	AllOthStateRev	-	17,598	17,598	31,677	66,873	1,421,631	1,332,744	(88,887)
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>-</b>	<b>17,598</b>	<b>17,598</b>	<b>31,677</b>	<b>66,873</b>	<b>1,522,405</b>	<b>1,472,250</b>	<b>(50,155)</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	3,500	3,500	0
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	20,019	40,037	-	53,382	113,438	29,862	320,231	290,369
8699	Other Revenue	-	0	-	-	0	347,343	3,250	(344,093)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>20,019</b>	<b>40,037</b>	<b>-</b>	<b>53,382</b>	<b>113,438</b>	<b>380,705</b>	<b>326,981</b>	<b>(53,724)</b>

2024-25 First Interim Budget						Annual Budget			
MSA 8	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	6,494	6,494	(0)
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	<b>6,494</b>	<b>6,494</b>	<b>(0)</b>
<b>TOTAL REVENUE</b>									
		<b>110,803</b>	<b>396,958</b>	<b>175,355</b>	<b>789,094</b>	<b>1,472,210</b>	<b>7,526,299</b>	<b>7,103,090</b>	<b>(423,208)</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	39,900	155,686	158,729	147,746	502,061	2,133,924	1,936,093	(197,830)
1200	Cert Aid	-	14,862	15,762	14,862	45,486	163,482	163,482	-
1300	Cert Adminis	37,488	35,814	37,494	38,384	149,180	493,144	465,630	(27,514)
<b>SUBTOTAL - Certificated Salaries</b>		<b>77,388</b>	<b>206,362</b>	<b>211,985</b>	<b>200,992</b>	<b>696,727</b>	<b>2,790,550</b>	<b>2,565,205</b>	<b>(225,345)</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	2,044	17,905	17,495	18,264	55,708	267,622	267,622	-
2200	Classified Support	38,601	44,364	42,146	45,596	170,706	366,966	485,381	118,415
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	17,898	13,138	13,888	13,998	58,921	322,384	169,654	(152,730)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>58,543</b>	<b>75,407</b>	<b>73,529</b>	<b>77,858</b>	<b>285,336</b>	<b>956,971</b>	<b>922,657</b>	<b>(34,314)</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	14,781	36,803	39,244	36,466	127,295	450,323	398,040	(52,283)
3102	STRS-Classified	-	557	1,114	1,152	2,824	54,679	60,440	5,761
3201	PERS-Cert	-	1,736	1,592	1,592	4,920	80,335	85,892	5,557
3202	PERS-Classified	12,082	17,678	16,780	17,381	63,921	120,686	101,861	(18,826)
3301	OASDI/Med-Cert	1,119	3,576	3,858	3,687	12,239	56,948	54,554	(2,395)
3302	OASDI/Med-Class	4,472	5,570	5,217	5,536	20,794	38,345	33,449	(4,897)
3401	HlthWelfareCert	37,283	32,455	40,758	36,463	146,960	311,461	482,883	171,422
3402	HlthWelfareCert	-	-	-	-	-	106,397	-	(106,397)
3501	UI-Certificated	-	-	606	-	606	13,276	15,479	2,203
3502	UI-Classified	-	-	-	-	-	3,666	-	(3,666)
3601	WorkersCmp-Cert	-	10,511	2,628	2,628	15,767	30,187	30,187	(0)
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>69,738</b>	<b>108,886</b>	<b>111,796</b>	<b>104,904</b>	<b>395,325</b>	<b>1,266,304</b>	<b>1,262,784</b>	<b>(3,520)</b>

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	3,217	-	52,216	55,433	40,000	56,501	16,501
4200	BooksOthRefMats	-	1,928	35,876	-	37,804	5,000	38,000	33,000
4300	Ins Mats & Sups 2	-	3,227	-	1,025	4,252	-	5,000	5,000
4310	Ins Mats & Sups	-	-	-	-	-	30,851	30,851	-
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	823	633	985	2,131	4,573	20,000	20,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSups	-	-	-	345	345	26,000	16,000	(10,000)
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	2,500	2,500	-
4340	Educat Software	-	2,796	-	6,636	9,432	66,000	56,071	(9,929)
4345	NonInstStdntSup	459	-	788	2,334	3,581	4,053	8,000	3,947
4346	TeacherSupplies	-	-	449	117	566	2,000	2,000	-
4350	Cust. Supplies	-	-	-	-	-	8,000	8,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4390	Uniforms	19,341	-	-	-	19,341	13,000	20,000	7,000
4400	NonCapEquip-Gen	-	-	-	-	-	2,000	2,000	-
4410	ClssrmFrmEq<5k	-	-	-	-	-	2,000	2,000	-
4430	OfficeFurnEq<5k	-	-	-	-	-	2,500	2,500	-
4440	Computers <\$5k	-	5,062	-	-	5,062	10,000	10,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	2,000	2,000	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	10,000	10,000	-
4720	Food:Other Food	-	98	-	301	399	10,000	10,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	5,684	18,254	8,210	32,147	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>20,624</b>	<b>22,645</b>	<b>56,352</b>	<b>73,315</b>	<b>172,936</b>	<b>255,904</b>	<b>301,423</b>	<b>45,519</b>

2024-25 First Interim Budget		Year to Date				Annual Budget		
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved	1st Interim	Current
						July Budget	Budget	Budget vs. First Interim
<b>Services &amp; Other Operating Expenses</b>								
5101	-	-	198,776	66,259	265,034	795,103	795,103	0
5200	-	-	-	-	-	-	-	-
5205	-	-	-	-	-	1,000	1,000	-
5210	-	120	150	-	270	1,000	1,000	-
5215	-	-	-	-	-	-	-	-
5220	250	-	-	149	399	18,000	18,000	-
5300	-	-	-	1,230	1,230	11,000	11,000	-
5450	-	21,783	5,446	5,446	32,675	65,082	65,082	-
5500	-	-	-	102	102	7,500	7,500	-
5510	-	-	-	-	-	-	-	-
5610	-	-	-	-	-	437,894	487,894	50,000
5611	-	-	-	-	-	-	-	-
5620	149	299	1,142	644	2,234	12,000	12,000	-
5621	-	-	-	-	-	-	-	-
5630	-	-	-	-	-	4,000	4,000	-
5800	-	-	-	-	-	146,190	146,190	0
5810	-	-	-	-	-	25,000	25,000	-
5813	-	-	-	-	-	54,300	54,300	0
5814	-	-	-	-	-	-	-	-
5819	-	-	3,795	-	3,795	25,000	25,000	0
5820	-	-	-	1,818	1,818	9,000	9,000	-
5825	-	-	-	-	-	-	-	-
5835	-	-	627	5,644	6,271	33,000	33,000	-
5836	1,540	-	630	3,899	6,069	-	-	-
5840	4,781	-	-	-	4,781	20,000	20,000	-
5850	3,137	6,273	-	8,364	17,774	53,431	53,431	-
5857	2,088	1,443	1,922	1,787	7,241	20,000	20,000	-
5860	-	-	-	-	-	-	-	-
5861	-	-	-	-	-	-	-	-
5863	-	-	-	50	50	22,000	22,000	-
5864	-	-	-	-	-	15,000	15,000	-
5865	-	-	-	-	-	-	-	-
5869	-	5,102	1,575	6,659	13,336	104,086	70,855	(33,231)
5870	-	444	-	-	444	1,200	1,200	-
5872	5,140	10,280	-	13,704	29,124	70,000	70,000	-
5875	-	-	5,040	-	5,040	-	-	-
5884	-	760	120	1,470	2,350	128,000	128,000	-
5890	-	-	5,000	-	5,000	-	-	-
5900	-	-	-	-	-	5,000	5,000	-
5910	-	-	-	-	-	-	-	-
5920	2,189	2,034	2,883	480	7,586	40,000	40,000	-
5930	-	1,538	-	-	1,538	7,000	7,000	-
5940	3,028	-	-	-	3,028	38,062	38,062	-
5990	-	-	-	(14,828)	(14,828)	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>22,302</b>	<b>50,076</b>	<b>227,107</b>	<b>102,876</b>	<b>402,361</b>	<b>2,168,848</b>	<b>2,185,617</b>	<b>16,769</b>

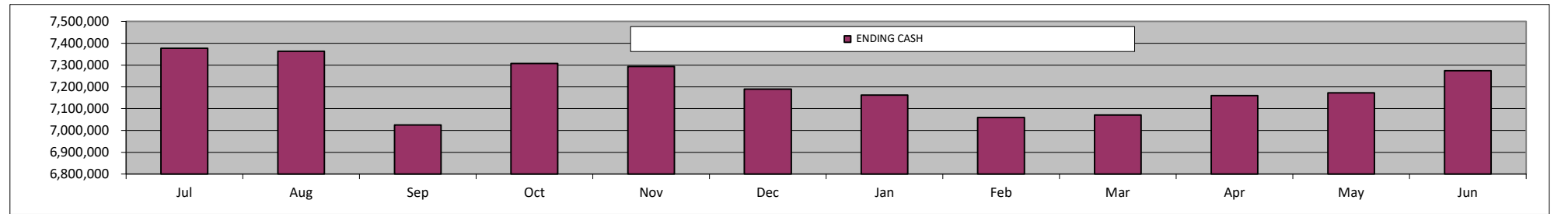


2024-25 First Interim Budget		Year to Date				Annual Budget		
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs.
								First Interim
<b>Capital Outlay &amp; Depreciation</b>								
6100	-	-	-	-	-	-	-	-
6400	-	-	-	-	-	-	-	-
6900	-	-	17,452	-	17,452	54,940	54,940	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	17,452	-	17,452	54,940	-
<b>Other Outflows</b>								
7299	-	-	-	-	-	-	-	-
7310	-	-	-	-	-	-	-	-
7438	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		248,594	463,377	698,220	559,945	1,970,136	7,493,517	7,292,627 (200,890)



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-8	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>7,305,692</b>	<b>7,377,334</b>	<b>7,364,132</b>	<b>7,025,057</b>	<b>7,307,930</b>	<b>7,293,553</b>	<b>7,189,788</b>	<b>7,162,937</b>	<b>7,059,173</b>	<b>7,071,277</b>	<b>7,160,294</b>	<b>7,172,398</b>	<b>7,273,889</b>	
<b>Revenue</b>														
LCFF Entitlement	85,104	327,964	157,757	688,448	339,726	339,726	339,726	339,726	483,165	483,165	483,165	483,165	483,165	5,034,003
Federal Revenue	5,680	11,359	-	15,587	-	-	76,912	-	-	76,912	-	-	76,912	263,363
Other State Revenues	-	17,598	17,598	31,677	126,484	126,484	126,484	126,484	179,888	179,888	179,888	179,888	179,888	1,472,250
Other Local Revenues	20,019	40,037	-	53,382	24,448	24,448	24,448	24,448	24,448	24,448	24,448	24,448	24,448	333,475
<b>Total Revenue</b>	<b>110,803</b>	<b>396,958</b>	<b>175,355</b>	<b>789,094</b>	<b>490,658</b>	<b>490,658</b>	<b>567,570</b>	<b>490,658</b>	<b>687,502</b>	<b>764,415</b>	<b>687,502</b>	<b>687,502</b>	<b>764,415</b>	<b>7,103,090</b>
<b>Expenses</b>														
Certificated Salaries	77,388	206,362	211,985	200,992	207,609	207,609	207,609	207,609	207,609	207,609	207,609	207,609	207,609	2,565,205
Classified Salaries	58,543	75,407	73,529	77,858	70,813	70,813	70,813	70,813	70,813	70,813	70,813	70,813	70,813	922,657
Benefits	69,738	108,886	111,796	104,904	96,384	96,384	96,384	96,384	96,384	96,384	96,384	96,384	96,384	1,262,784
Books and Supplies	20,624	22,645	56,352	73,315	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	14,276	301,423
Services and Operations	22,302	50,076	227,107	102,876	198,139	198,139	198,139	198,139	198,139	198,139	198,139	198,139	198,139	2,185,617
Depreciation / Cap Outlay	-	-	17,452	-	4,686	4,686	4,686	4,686	4,686	4,686	4,686	4,686	4,686	54,940
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>248,594</b>	<b>463,377</b>	<b>698,220</b>	<b>559,945</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>591,909</b>	<b>587,222</b>	<b>7,292,627</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	903,862	5,452	-	94,163	171,098	171,098	171,098	171,098	-	-	-	-	-	1,687,869
Fixed Assets - Acquisitions	-	-	17,452	-	5,898	5,898	5,898	5,898	5,898	5,898	5,898	9,209	-	67,944
Accounts Payable - Current Year	44,074	(18,445)	(23,687)	943	-	-	-	-	-	-	-	-	-	2,886
Other	(738,503)	66,210	190,025	(41,382)	(90,123)	(179,509)	(179,509)	(179,509)	(89,387)	(89,387)	(89,387)	(3,312)	-	(1,423,774)
<b>Total Other Transactions</b>	<b>209,432</b>	<b>53,217</b>	<b>183,790</b>	<b>53,723</b>	<b>86,873</b>	<b>(2,514)</b>	<b>(2,514)</b>	<b>(2,514)</b>	<b>(83,489)</b>	<b>(83,489)</b>	<b>(83,489)</b>	<b>5,898</b>	<b>334,925</b>	
<b>Total Change in Cash</b>	<b>71,641</b>	<b>(13,201)</b>	<b>(339,075)</b>	<b>282,872</b>	<b>(14,377)</b>	<b>(103,764)</b>	<b>(26,852)</b>	<b>(103,764)</b>	<b>12,104</b>	<b>89,017</b>	<b>12,104</b>	<b>101,491</b>	<b>145,389</b>	
<b>ENDING CASH</b>	<b>7,377,334</b>	<b>7,364,132</b>	<b>7,025,057</b>	<b>7,307,930</b>	<b>7,293,553</b>	<b>7,189,788</b>	<b>7,162,937</b>	<b>7,059,173</b>	<b>7,071,277</b>	<b>7,160,294</b>	<b>7,172,398</b>	<b>7,273,889</b>	<<< = 364 days cash	



2024-25 First Interim Budget		Year to Date				Annual Budget		
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						490	495	5
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	355,767	355,767	664,189	640,380	2,016,103	7,484,380	7,591,013	106,633
Federal Revenue	-	-	-	8,572	8,572	468,130	444,457	(23,673)
Other State Revenues	54,404	54,118	102,316	60,855	271,693	2,488,332	2,110,546	(377,786)
Other Local Revenues	1,518	21,806	7,971	27,502	58,796	163,673	201,673	38,000
<b>Total Revenue</b>	<b>411,689</b>	<b>431,691</b>	<b>774,476</b>	<b>737,309</b>	<b>2,355,164</b>	<b>10,604,515</b>	<b>10,347,689</b>	<b>(256,826)</b>
<b>Expenditures</b>								
Certificated Salaries	120,088	299,947	316,546	324,219	1,060,800	3,543,002	3,547,378	4,376
Classified Salaries	95,989	108,498	109,447	122,757	436,692	1,436,080	1,330,731	(105,348)
Benefits	106,140	166,256	168,179	163,573	604,148	1,795,612	1,907,214	111,602
Books and Supplies	106,176	45,136	36,603	81,135	269,050	392,891	449,235	56,344
Services and Operating Exp.	80,872	109,578	241,043	190,303	621,796	2,182,376	2,207,157	24,781
Depreciation & Cap Outlay	-	-	163,592	-	163,592	634,404	645,178	10,774
Other Outflows	30,417	30,417	101,192	30,417	192,442	570,828	515,223	(55,605)
<b>Total Expenditures</b>	<b>539,681</b>	<b>759,831</b>	<b>1,136,602</b>	<b>912,404</b>	<b>3,348,518</b>	<b>10,555,193</b>	<b>10,602,116</b>	<b>46,923</b>
<b>Net Revenues</b>					<b>(993,354)</b>	<b>49,322</b>	<b>(254,427)</b>	<b>(303,749)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							9,554,186	
Net Revenues							(254,427)	
<b>Ending Fund Balance</b>							<b>9,299,759</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							1,521,217	
Restricted Balances (Est.)							-	
Net Fixed Assets							7,778,542	
<b>Ending Fund Balance</b>							<b>9,299,759</b>	

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	355,767	355,767	640,380	640,380	1,992,294	7,329,868	7,424,558	94,690
8012	EPA Entitlement	-	-	23,809	-	23,809	97,976	98,918	942
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	-	-	-	-	56,536	67,537	11,001
<b>SUBTOTAL - LCFF Entitlement</b>		<b>355,767</b>	<b>355,767</b>	<b>664,189</b>	<b>640,380</b>	<b>2,016,103</b>	<b>7,484,380</b>	<b>7,591,013</b>	<b>106,633</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	78,592	74,403	(4,189)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	8,572	8,572	389,538	370,054	(19,484)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>8,572</b>	<b>8,572</b>	<b>468,130</b>	<b>444,457</b>	<b>(23,673)</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	20,596	20,310	36,558	-	77,464	460,738	469,845	9,107
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	15,598	16,245	647
8560	StateLotteryRev	-	-	903	-	903	121,983	141,030	19,047
8590	AllOthStateRev	33,808	33,808	64,855	60,855	193,326	1,890,013	1,483,426	(406,587)
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>54,404</b>	<b>54,118</b>	<b>102,316</b>	<b>60,855</b>	<b>271,693</b>	<b>2,488,332</b>	<b>2,110,546</b>	<b>(377,786)</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	12,000	-	(12,000)
8660	Interest	-	1,830	1,268	3,515	6,614	8,500	8,500	-
8699	Other Revenue	-	0	-	9,250	9,250	92,000	92,000	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	1,518	-	6,259	11,618	19,395	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>1,518</b>	<b>1,831</b>	<b>7,528</b>	<b>24,383</b>	<b>35,259</b>	<b>112,500</b>	<b>100,500</b>	<b>(12,000)</b>

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	16,804	20	1,520	18,344	7,500	7,500	-
8803	Fundraising	-	3,171	423	1,600	5,194	43,673	93,673	50,000
<b>SUBTOTAL - Fundraising &amp; Grants</b>		<b>-</b>	<b>19,975</b>	<b>443</b>	<b>3,120</b>	<b>23,538</b>	<b>51,173</b>	<b>101,173</b>	<b>50,000</b>
<b>TOTAL REVENUE</b>		<b>411,689</b>	<b>431,691</b>	<b>774,476</b>	<b>737,309</b>	<b>2,355,164</b>	<b>10,604,515</b>	<b>10,347,689</b>	<b>(256,826)</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	62,340	234,914	248,367	253,988	799,609	2,719,650	2,700,260	(19,390)
1200	Cert Aid	5,880	23,665	23,430	24,465	77,440	333,832	334,822	990
1300	Cert Admins	51,868	41,368	44,748	45,767	183,751	489,520	512,296	22,776
<b>SUBTOTAL - Certificated Salaries</b>		<b>120,088</b>	<b>299,947</b>	<b>316,546</b>	<b>324,219</b>	<b>1,060,800</b>	<b>3,543,002</b>	<b>3,547,378</b>	<b>4,376</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	7,810	15,386	16,152	18,999	58,347	250,306	255,269	4,964
2200	Classified Support	60,605	72,728	71,841	81,999	287,172	641,593	779,393	137,800
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	27,573	20,385	21,455	21,759	91,173	450,581	296,069	(154,512)
2900	OtherClassStaff	-	-	-	-	-	93,600	-	(93,600)
<b>SUBTOTAL - Classified Salaries</b>		<b>95,989</b>	<b>108,498</b>	<b>109,447</b>	<b>122,757</b>	<b>436,692</b>	<b>1,436,080</b>	<b>1,330,731</b>	<b>(105,348)</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	22,822	57,041	60,464	61,905	202,233	562,108	560,385	(1,723)
3102	STRS-Classified	6,635	7,253	7,770	7,983	29,640	119,621	118,363	(1,258)
3201	PERS-Cert	-	-	-	-	-	94,900	116,427	21,526
3202	PERS-Classified	10,810	16,606	16,221	18,714	62,351	133,118	150,706	17,587
3301	OASDI/Med-Cert	1,739	4,345	4,586	4,699	15,368	70,466	77,156	6,690
3302	OASDI/Med-Class	5,171	5,727	5,567	6,470	22,936	51,631	57,152	5,520
3401	HlthWelfareCert	58,963	60,687	69,289	60,153	249,092	528,279	802,347	274,068
3402	HlthWelfareCert	-	-	-	-	-	213,419	-	(213,419)
3501	UI-Certificated	-	-	633	-	633	16,472	22,715	6,243
3502	UI-Classified	-	-	-	-	-	5,597	-	(5,597)
3601	WorkersCmp-Cert	-	14,597	3,649	3,649	21,895	-	-	-
3602	WorkersCmp-Class	-	-	-	-	-	-	-	-
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	1,964	1,964
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>106,140</b>	<b>166,256</b>	<b>168,179</b>	<b>163,573</b>	<b>604,148</b>	<b>1,795,612</b>	<b>1,907,214</b>	<b>111,602</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	-	-	9,425	9,425	50,000	50,361	361
4200	BooksOthRefMats	-	-	12,135	416	12,551	1,060	1,060	0
4300	Ins Mats & Sups 2	-	2,917	1,618	446	4,981	-	-	-
4310	Ins Mats & Sups	2,750	-	3,051	2,693	8,494	17,250	17,250	0
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	257	-	642	153	1,052	18,020	13,020	(5,000)
4325	ProfDevMat&Sups	-	4,500	-	-	4,500	-	5,000	5,000
4326	Arts&MusicSupps	-	-	-	65	65	20,000	20,000	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	9,216	-	-	9,216	24,380	24,380	-
4340	Educat Software	13,137	2,866	5,228	20,200	41,431	67,888	65,309	(2,579)
4345	NonInstStdntSup	1,888	1,600	6,220	939	10,647	80,092	77,655	(2,438)
4346	TeacherSupplies	-	-	6,060	-	6,060	4,240	4,240	0
4350	Cust. Supplies	-	-	973	452	1,425	25,800	25,800	0
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	8,006	-	-	8,006	-	-	-
4390	Uniforms	22,175	4,515	-	-	26,690	21,200	27,000	5,800
4400	NonCapEquip-Gen	-	-	-	-	-	22,500	-	(22,500)
4410	ClssrmFrmEqp<5k	-	-	-	-	-	5,300	-	(5,300)
4430	OfficeFurnEqp<5k	-	-	-	20,590	20,590	-	23,000	23,000
4440	Computers <\$5k	65,970	-	210	-	66,179	6,360	66,360	60,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	3,180	3,180	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	1,314	1,314	5,300	5,300	-
4720	Food:Other Food	-	-	166	1,098	1,264	20,320	20,320	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	11,516	300	23,343	35,159	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>106,176</b>	<b>45,136</b>	<b>36,603</b>	<b>81,135</b>	<b>269,050</b>	<b>392,891</b>	<b>449,235</b>	<b>56,344</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>MSA SA</b>									
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	138,279	46,093	184,372	553,116	553,116	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	2,120	2,120	-
5210	MilesParkTolls	-	-	211	-	211	1,060	1,060	0
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	9,500	9,500	-
5300	DuesMemberships	-	2,050	2,225	1,000	5,275	25,000	25,000	0
5450	Other Insurance	-	45,203	11,301	12,156	68,660	131,000	131,000	-
5500	OpsHousekeeping	2,175	455	2,460	2,915	8,005	93,456	93,456	-
5510	Gas & Electric	13,143	15,755	13,988	2,231	45,116	115,000	115,000	0
5610	Rent & Leases	-	330	-	132	462	3,180	3,180	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	1,104	736	6,885	3,880	12,605	24,380	24,380	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	95	850	290	400	1,635	53,000	53,000	0
5800	ProfessServices	1,000	-	-	-	1,000	273,130	260,613	(12,517)
5810	Legal	1,125	-	5,928	242	7,295	15,000	15,000	-
5813	SchPrgAftSchool	14,608	29,231	19,331	19,331	82,501	230,560	230,560	0
5814	SchPrgAcadComps	-	-	-	208	208	3,180	3,180	-
5819	SchIProgs-Other	24,397	4,714	-	21,828	50,939	22,260	22,260	-
5820	Audit & CPA	-	-	-	1,818	1,818	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	(2,220)	(900)	(5,569)	(8,689)	42,400	42,400	-
5836	FieldTrip Trans	1,594	-	3,924	11,022	16,540	30,000	30,000	-
5840	MarkngStdtRecrt	-	-	6,244	2,241	8,485	25,000	25,000	0
5850	Oversight Fees	-	-	-	-	-	72,407	75,910	3,503
5857	Payroll Fees	2,993	2,458	4,165	2,690	12,306	31,800	31,800	-
5860	Service Fees	254	273	595	80	1,202	4,770	4,770	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	4,240	4,240	0
5864	Prof Dev-Other	-	-	-	-	-	27,295	27,295	0
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	14,662	-	7,134	21,334	43,130	167,291	171,086	3,795
5870	Livescan	-	-	-	-	-	1,855	1,855	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	15,338	42,269	57,607	83,000	113,000	30,000
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	-	-	-	-	5,300	5,300	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	380	3,647	4,001	8,028	47,700	47,700	-
5930	PostageDelivery	604	807	-	-	1,411	8,480	8,480	-
5940	Technology	3,119	8,556	-	-	11,676	66,356	66,356	(0)
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>80,872</b>	<b>109,578</b>	<b>241,043</b>	<b>190,303</b>	<b>621,796</b>	<b>2,182,376</b>	<b>2,207,157</b>	<b>24,781</b>

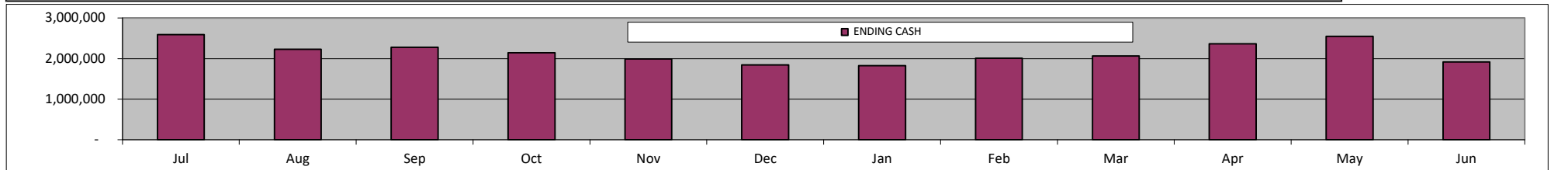
2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	163,592	-	163,592	634,404	645,178	10,774
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	163,592	-	163,592	634,404	645,178	10,774
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	30,417	30,417	101,192	30,417	192,442	570,828	515,223	(55,605)
<b>SUBTOTAL - Other Outflows</b>		30,417	30,417	101,192	30,417	192,442	570,828	515,223	(55,605)
<b>TOTAL EXPENSES</b>		539,681	759,831	1,136,602	912,404	3,348,518	10,555,193	10,602,116	46,923





2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-SA	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>3,118,732</b>	<b>2,586,486</b>	<b>2,225,285</b>	<b>2,277,284</b>	<b>2,141,906</b>	<b>1,990,057</b>	<b>1,838,208</b>	<b>1,826,142</b>	<b>2,005,778</b>	<b>2,061,940</b>	<b>2,365,158</b>	<b>2,547,881</b>	<b>1,920,832</b>	
<b>Revenue</b>														
LCFF Entitlement	355,767	355,767	664,189	640,380	501,742	501,742	501,742	813,937	809,772	809,772	809,772	-	826,433	7,591,013
Federal Revenue	-	-	-	8,572	5,511	5,511	145,295	24,801	24,801	145,295	24,801	24,801	35,068	444,457
Other State Revenues	54,404	54,118	102,316	60,855	165,497	165,497	165,497	165,497	235,373	235,373	235,373	235,373	235,373	2,110,546
Other Local Revenues	1,518	21,806	7,971	27,502	15,875	15,875	15,875	15,875	15,875	15,875	15,875	15,875	15,875	201,673
<b>Total Revenue</b>	<b>411,689</b>	<b>431,691</b>	<b>774,476</b>	<b>737,309</b>	<b>688,625</b>	<b>688,625</b>	<b>828,409</b>	<b>1,020,110</b>	<b>1,085,821</b>	<b>1,206,315</b>	<b>1,085,821</b>	<b>276,049</b>	<b>1,112,749</b>	<b>10,347,689</b>
<b>Expenses</b>														
Certificated Salaries	120,088	299,947	316,546	324,219	276,286	276,286	276,286	276,286	276,286	276,286	276,286	276,286	276,286	3,547,378
Classified Salaries	95,989	108,498	109,447	122,757	99,338	99,338	99,338	99,338	99,338	99,338	99,338	99,338	99,338	1,330,731
Benefits	106,140	166,256	168,179	163,573	144,785	144,785	144,785	144,785	144,785	144,785	144,785	144,785	144,785	1,907,214
Books and Supplies	106,176	45,136	36,603	81,135	20,021	20,021	20,021	20,021	20,021	20,021	20,021	20,021	20,021	449,235
Services and Operations	80,872	109,578	241,043	190,303	176,151	176,151	176,151	176,151	176,151	176,151	176,151	176,151	176,151	2,207,157
Depreciation / Cap Outlay	-	-	163,592	-	60,198	60,198	60,198	60,198	60,198	60,198	60,198	60,198	-	645,178
Other Outflows	30,417	30,417	101,192	30,417	28,840	28,840	28,840	28,840	28,840	28,840	28,840	28,840	92,064	515,223
<b>Total Expenses</b>	<b>539,681</b>	<b>759,831</b>	<b>1,136,602</b>	<b>912,404</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>805,619</b>	<b>808,645</b>	<b>10,602,116</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable	32,129	50,871	123,829	9,759	62,624	62,624	62,624	62,624						467,081
Fixed Assets - Acquisitions	(11,295)	299	163,592	(28,242)	60,198	60,198	60,198	60,198	60,198	60,198	60,198	60,198		605,939
Accounts Payable - Current Year	129,096	(99,820)	(16,809)	40,083										52,549
Other	(554,183)	15,590	143,514	18,117	(157,677)	(157,677)	(157,677)	(157,677)	(284,238)	(157,677)	(157,677)	(157,677)		(1,764,938)
<b>Total Other Transactions</b>	<b>(404,254)</b>	<b>(33,061)</b>	<b>414,125</b>	<b>39,717</b>	<b>(34,855)</b>	<b>(34,855)</b>	<b>(34,855)</b>	<b>(34,855)</b>	<b>(224,039)</b>	<b>(97,479)</b>	<b>(97,479)</b>	<b>(97,479)</b>		<b>(639,368)</b>
<b>Total Change in Cash</b>	<b>(532,246)</b>	<b>(361,201)</b>	<b>51,999</b>	<b>(135,378)</b>	<b>(151,849)</b>	<b>(151,849)</b>	<b>(12,065)</b>	<b>179,636</b>	<b>56,162</b>	<b>303,217</b>	<b>182,723</b>	<b>(627,048)</b>		<b>(893,795)</b>
<b>ENDING CASH (Local Bank 9120)</b>	<b>2,586,486</b>	<b>2,225,285</b>	<b>2,277,284</b>	<b>2,141,906</b>	<b>1,990,057</b>	<b>1,838,208</b>	<b>1,826,142</b>	<b>2,005,778</b>	<b>2,061,940</b>	<b>2,365,158</b>	<b>2,547,881</b>	<b>1,920,832</b>		
<b>ENDING CASH</b>	<b>2,586,486</b>	<b>2,225,285</b>	<b>2,277,284</b>	<b>2,141,906</b>	<b>1,990,057</b>	<b>1,838,208</b>	<b>1,826,142</b>	<b>2,005,778</b>	<b>2,061,940</b>	<b>2,365,158</b>	<b>2,547,881</b>	<b>1,920,832</b>	<<< = 66 days cash	



2024-25 First Interim Budget						Year to Date			Annual Budget				
MSA SD						Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:											414	436	23
<b>SUMMARY</b>													
<b>Revenue</b>													
LCFF Entitlement						37,169	264,567	542,354	370,102	1,214,192	4,612,673	4,860,030	247,357
Federal Revenue						-	-	-	4,256	4,256	536,465	479,220	(57,245)
Other State Revenues						26,258	26,258	47,263	15,553	115,332	1,538,327	1,787,381	249,054
Other Local Revenues						4,609	0	5,943	12,937	23,489	117,000	85,000	(32,000)
<b>Total Revenue</b>						<b>68,036</b>	<b>290,825</b>	<b>595,560</b>	<b>402,848</b>	<b>1,357,269</b>	<b>6,804,465</b>	<b>7,211,631</b>	<b>407,166</b>
<b>Expenditures</b>													
Certificated Salaries						79,925	198,872	190,347	197,024	666,167	2,342,421	2,512,741	170,320
Classified Salaries						24,221	27,652	27,421	32,602	111,896	521,694	372,682	(149,012)
Benefits						49,126	79,218	77,132	80,746	286,222	991,809	998,557	6,749
Books and Supplies						40,801	7,734	24,031	24,855	97,421	353,949	354,403	455
Services and Operating Exp.						85,794	112,426	252,143	156,345	606,707	2,423,814	2,367,510	(56,304)
Depreciation & Cap Outlay						-	-	13,968	-	13,968	49,553	49,553	-
Other Outflows						-	479	479	159	1,116	3,180	3,180	-
<b>Total Expenditures</b>						<b>279,867</b>	<b>426,380</b>	<b>585,519</b>	<b>491,730</b>	<b>1,783,496</b>	<b>6,686,421</b>	<b>6,658,628</b>	<b>(27,793)</b>
<b>Net Revenues</b>										<b>(426,228)</b>	<b>118,045</b>	<b>553,004</b>	<b>434,959</b>
<b>Fund Balance</b>													
Beginning Balance (Unaud.)												1,604,541	
Net Revenues												553,004	
<b>Ending Fund Balance</b>												<b>2,157,544</b>	
<b>Components of Fund Bal.</b>													
Available For Econ. Uncert.												1,716,830	
Restricted Balances (Est.)												440,714	
Net Fixed Assets													
<b>Ending Fund Balance</b>												<b>2,157,544</b>	

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>REVENUE DETAIL</b>									
<b>LCFF Entitlement</b>									
8011	State Aid	37,169	37,169	66,905	66,905	208,148	780,000	771,630	(8,370)
8012	EPA Entitlement	-	-	20,653	-	20,653	82,702	87,214	4,512
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	227,398	454,796	303,197	985,391	3,749,971	4,001,186	251,215
<b>SUBTOTAL - LCFF Entitlement</b>		<b>37,169</b>	<b>264,567</b>	<b>542,354</b>	<b>370,102</b>	<b>1,214,192</b>	<b>4,612,673</b>	<b>4,860,030</b>	<b>247,357</b>
<b>Federal Revenue</b>									
8181	SpEd - Revenue	-	-	-	-	-	68,456	64,596	(3,860)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	4,256	4,256	468,009	414,624	(53,385)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,256</b>	<b>4,256</b>	<b>536,465</b>	<b>479,220</b>	<b>(57,245)</b>
<b>Other State Revenue</b>									
8311	SpEd Revenue	17,617	17,617	31,710	-	66,944	388,903	413,677	24,774
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	8,270	8,748	478
8560	StateLotteryRev	-	-	-	-	-	102,964	124,339	21,375
8590	AllOthStateRev	8,641	8,641	15,553	15,553	48,388	1,038,189	1,240,617	202,428
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>		<b>26,258</b>	<b>26,258</b>	<b>47,263</b>	<b>15,553</b>	<b>115,332</b>	<b>1,538,327</b>	<b>1,787,381</b>	<b>249,054</b>
<b>Local Revenue</b>									
8600	Other Local Rev	-	-	-	-	-	57,000	25,000	(32,000)
8660	Interest	4,609	-	4,400	1,309	10,318	-	-	-
8699	Other Revenue	-	0	-	8,750	8,750	-	-	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	2,878	2,878	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>4,609</b>	<b>0</b>	<b>4,400</b>	<b>12,937</b>	<b>21,946</b>	<b>57,000</b>	<b>25,000</b>	<b>(32,000)</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	-	-	50	-	50	-	-	-
8803	Fundraising	-	-	1,493	-	1,493	60,000	60,000	-
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	<b>1,543</b>	-	<b>1,543</b>	<b>60,000</b>	<b>60,000</b>	-
<b>TOTAL REVENUE</b>		<b>68,036</b>	<b>290,825</b>	<b>595,560</b>	<b>402,848</b>	<b>1,357,269</b>	<b>6,804,465</b>	<b>7,211,631</b>	<b>407,166</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	53,935	154,894	146,069	152,676	507,573	1,878,621	1,850,916	(27,705)
1200	Cert Aid	-	15,852	15,602	15,602	47,056	86,936	314,005	227,069
1300	Cert Adminis	25,990	28,126	28,676	28,746	111,538	376,864	347,820	(29,044)
<b>SUBTOTAL - Certificated Salaries</b>		<b>79,925</b>	<b>198,872</b>	<b>190,347</b>	<b>197,024</b>	<b>666,167</b>	<b>2,342,421</b>	<b>2,512,741</b>	<b>170,320</b>
<b>Classified Salaries</b>									
2100	Instructional Aides	-	-	-	6,682	6,682	61,851	73,986	12,135
2200	Classified Support	7,116	14,660	14,902	11,589	48,268	102,513	93,287	(9,227)
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	17,105	12,992	12,519	14,331	56,946	357,330	205,410	(151,920)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>24,221</b>	<b>27,652</b>	<b>27,421</b>	<b>32,602</b>	<b>111,896</b>	<b>521,694</b>	<b>372,682</b>	<b>(149,012)</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	15,266	37,832	36,242	37,574	126,914	397,880	409,729	11,849
3102	STRS-Classified	2,460	2,758	2,758	2,368	10,345	56,804	49,331	(7,472)
3201	PERS-Cert	-	-	-	-	-	29,945	44,741	14,796
3202	PERS-Classified	2,791	3,371	3,340	5,305	14,807	50,270	15,809	(34,461)
3301	OASDI/Med-Cert	1,159	3,295	3,169	3,267	10,890	38,633	44,402	5,768
3302	OASDI/Med-Class	1,054	1,215	1,193	1,716	5,179	18,555	9,107	(9,448)
3401	HlthWelfareCert	26,397	22,719	28,085	28,508	105,709	296,272	380,010	83,738
3402	HlthWelfareCert	-	-	-	-	-	59,738	-	(59,738)
3501	UI-Certificated	-	-	337	-	337	10,969	13,139	2,170
3502	UI-Classified	-	-	-	-	-	2,418	-	(2,418)
3601	WorkersCmp-Cert	-	8,028	2,007	2,007	12,042	23,735	30,326	6,591
3602	WorkersCmp-Class	-	-	-	-	-	6,591	-	(6,591)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	1,964	1,964
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>49,126</b>	<b>79,218</b>	<b>77,132</b>	<b>80,746</b>	<b>286,222</b>	<b>991,809</b>	<b>998,557</b>	<b>6,749</b>

2024-25 First Interim Budget						Annual Budget			
MSA SD	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Books &amp; Supplies</b>									
4100	Text&CoreCurric	-	-	-	10,575	10,575	107,000	107,347	347
4200	BooksOthRefMats	14,308	-	-	-	14,308	1,060	1,060	-
4300	Ins Mats & Sups 2	-	-	-	366	366	-	-	-
4310	Ins Mats & Sups	-	-	2,721	-	2,721	9,525	10,525	1,000
4315	OthrSupplies	-	702	-	-	702	-	1,500	1,500
4320	Office Supplies	109	-	6,841	4,133	11,083	31,800	31,800	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	408	408	28,000	28,000	-
4330	Staff Meals & Events	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	1,714	510	2,224	2,650	2,650	-
4340	Educat Software	6,950	1,590	-	-	8,540	46,170	40,841	(5,328)
4345	NonInstStdntSup	-	252	232	1,685	2,169	32,104	30,000	(2,104)
4346	TeacherSupplies	-	-	747	305	1,052	10,000	10,000	-
4350	Cust. Supplies	-	-	-	3,105	3,105	12,720	12,720	-
4351	Yearbook	-	-	-	-	-	-	-	-
4380	Marketing Materials	-	-	-	-	-	-	-	-
4390	Uniforms	19,434	1,862	-	-	21,296	16,960	22,000	5,040
4400	NonCapEquip-Gen	-	-	3,084	1,339	4,423	22,000	22,000	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	10,000	10,000	-
4440	Computers <\$5k	-	-	-	-	-	5,000	5,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	2,000	2,000	-
4720	Food:Other Food	-	3,327	-	687	4,014	16,960	16,960	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	8,691	1,744	10,435	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>40,801</b>	<b>7,734</b>	<b>24,031</b>	<b>24,855</b>	<b>97,421</b>	<b>353,949</b>	<b>354,403</b>	<b>455</b>

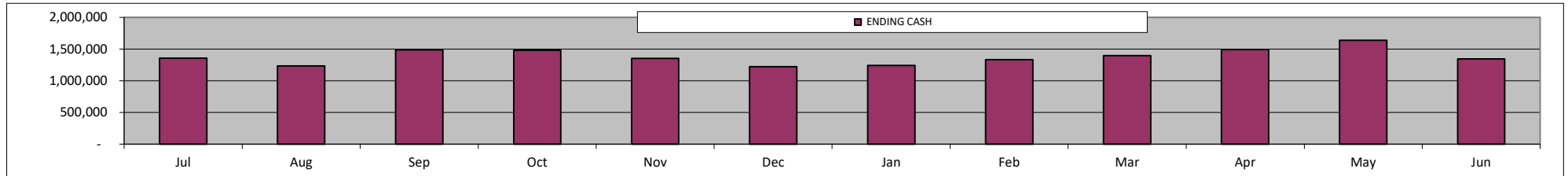
2024-25 First Interim Budget						Annual Budget			
MSA SD	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Services &amp; Other Operating Expenses</b>									
5101	CMO Fees	-	-	112,352	37,451	149,802	449,406	449,406	-
5200	Travel - General	-	2,915	-	-	2,915	2,120	2,120	-
5205	Conference Fees	-	-	250	-	250	23,120	2,120	(21,000)
5210	MilesParkTolls	-	507	523	448	1,478	1,590	1,590	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	56	-	-	56	15,000	15,000	0
5300	DuesMemberships	-	-	75	1,530	1,605	10,000	10,000	-
5450	Other Insurance	-	29,153	7,288	7,288	43,729	79,118	79,118	-
5500	OpsHousekeeping	1,898	6,660	8,181	10,965	27,705	80,000	110,000	30,000
5510	Gas & Electric	6,040	6,494	12,877	11,357	36,768	110,000	110,000	0
5610	Rent & Leases	47,303	47,246	47,188	36,452	178,189	423,774	423,774	-
5611	Rent & Leases- Interest	16,120	15,837	15,894	26,631	74,482	333,479	333,749	270
5620	EquipmentLeases	635	365	1,887	2,884	5,771	21,180	21,180	-
5621	EquipmentLeases- Interest	-	30	-	-	30	-	-	-
5630	Reps&MaintBldng	-	-	-	514	514	32,000	40,000	8,000
5800	ProfessServices	7,000	300	-	300	7,600	210,759	125,503	(85,256)
5810	Legal	-	-	-	140	140	10,600	10,600	-
5813	SchPrgAftSchool	-	-	30,099	-	30,099	106,833	106,833	-
5814	SchPrgAcadComps	-	-	-	-	-	2,650	2,650	-
5819	SchlProgs-Other	-	-	-	4,396	4,396	1,060	1,060	-
5820	Audit & CPA	-	-	-	-	-	9,540	9,540	-
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	31,800	31,800	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	41,000	41,000	-
5850	Oversight Fees	-	-	-	-	-	45,989	48,600	2,611
5857	Payroll Fees	1,698	1,263	1,474	2,271	6,706	15,900	15,900	-
5860	Service Fees	-	330	144	33	507	9,010	9,010	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	4,930	4,930	9,860	4,240	9,106	4,866
5864	Prof Dev-Other	-	-	2,125	5,000	7,125	12,152	11,622	(530)
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	170	-	170	201,804	206,540	4,736
5870	Livescan	-	-	311	-	311	1,060	1,060	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	10,000	10,000	-
5884	Substitutes	-	-	2,897	-	2,897	50,000	50,000	-
5890	Oth Svcs Non-Inst	-	-	-	-	-	530	530	0
5900	Communications	-	-	-	-	-	3,180	3,180	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	168	1,070	3,478	3,481	8,196	34,980	34,980	-
5930	PostageDelivery	405	201	-	-	606	4,240	4,240	-
5940	Technology	4,528	-	-	274	4,802	35,699	35,699	0
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>85,794</b>	<b>112,426</b>	<b>252,143</b>	<b>156,345</b>	<b>606,707</b>	<b>2,423,814</b>	<b>2,367,510</b>	<b>(56,304)</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	13,968	-	13,968	49,553	49,553	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	13,968	-	13,968	49,553	49,553	-
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	479	479	159	1,116	3,180	3,180	-
<b>SUBTOTAL - Other Outflows</b>		-	479	479	159	1,116	3,180	3,180	-
<b>TOTAL EXPENSES</b>		279,867	426,380	585,519	491,730	1,783,496	6,686,421	6,658,628	(27,793)



2024-25 Monthly Cash Flow (Actuals + Projections)

MSA-SD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	1,452,720	1,357,547	1,235,997	1,488,847	1,480,567	1,352,967	1,222,242	1,245,053	1,335,242	1,398,964	1,494,743	1,641,922	1,346,813	
<b>Revenue</b>														
LCFF Entitlement	37,169	264,567	542,354	370,102	328,125	328,125	328,125	532,292	442,288	442,288	442,288	-	802,307	4,860,030
Federal Revenue	-	-	-	4,256	4,785	4,785	158,321	21,532	21,532	158,321	21,532	21,532	62,624	479,220
Other State Revenues	26,258	26,258	47,263	15,553	150,484	150,484	150,484	150,484	214,022	214,022	214,022	214,022	214,022	1,787,381
Other Local Revenues	4,609	0	5,943	12,937	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	6,835	85,000
<b>Total Revenue</b>	<b>68,036</b>	<b>290,825</b>	<b>595,560</b>	<b>402,848</b>	<b>490,229</b>	<b>490,229</b>	<b>643,766</b>	<b>711,143</b>	<b>684,676</b>	<b>821,466</b>	<b>684,676</b>	<b>242,389</b>	<b>1,085,787</b>	<b>7,211,631</b>
<b>Expenses</b>														
Certificated Salaries	79,925	198,872	190,347	197,024	205,175	205,175	205,175	205,175	205,175	205,175	205,175	205,175	205,175	2,512,741
Classified Salaries	24,221	27,652	27,421	32,602	28,976	28,976	28,976	28,976	28,976	28,976	28,976	28,976	28,976	372,682
Benefits	49,126	79,218	77,132	80,746	79,148	79,148	79,148	79,148	79,148	79,148	79,148	79,148	79,148	998,557
Books and Supplies	40,801	7,734	24,031	24,855	28,554	28,554	28,554	28,554	28,554	28,554	28,554	28,554	28,554	354,403
Services and Operations	85,794	112,426	252,143	156,345	195,645	195,645	195,645	195,645	195,645	195,645	195,645	195,645	195,645	2,367,510
Depreciation / Cap Outlay	-	-	13,968	-	4,448	4,448	4,448	4,448	4,448	4,448	4,448	4,448	-	49,553
Other Outflows	-	479	479	159	407	407	407	407	407	407	407	407	29	3,180
<b>Total Expenses</b>	<b>279,867</b>	<b>426,380</b>	<b>585,519</b>	<b>491,730</b>	<b>542,353</b>	<b>542,353</b>	<b>542,353</b>	<b>542,353</b>	<b>542,353</b>	<b>541,946</b>	<b>541,946</b>	<b>541,946</b>	<b>537,527</b>	<b>6,658,628</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	364,510	74	84,809	21,912	105,138	105,138	105,138	105,138	105,138					996,997
Fixed Assets - Acquisitions	35,789	35,867	49,527	35,781	7,573	4,448	4,448	4,448	4,448	4,448	4,448	4,448		195,675
Accounts Payable - Current Year	49,637	(46,452)	(364)	10,986										13,807
Other	(333,279)	24,516	108,838	11,923	(188,188)	(188,188)	(188,188)	(188,188)	(188,188)	(188,188)				(1,317,130)
<b>Total Other Transactions</b>	<b>116,658</b>	<b>14,005</b>	<b>242,809</b>	<b>80,602</b>	<b>(75,477)</b>	<b>(78,601)</b>	<b>(78,601)</b>	<b>(78,601)</b>	<b>(78,601)</b>	<b>(183,740)</b>	<b>4,448</b>	<b>4,448</b>		<b>(110,651)</b>
<b>Total Change in Cash</b>	<b>(95,174)</b>	<b>(121,550)</b>	<b>252,850</b>	<b>(8,280)</b>	<b>(127,600)</b>	<b>(130,725)</b>	<b>22,811</b>	<b>90,189</b>	<b>63,722</b>	<b>95,780</b>	<b>147,178</b>	<b>(295,109)</b>		<b>442,353</b>
<b>ENDING CASH</b>	1,357,547	1,235,997	1,488,847	1,480,567	1,352,967	1,222,242	1,245,053	1,335,242	1,398,964	1,494,743	1,641,922	1,346,813		
<b>ENDING CASH</b>	1,357,547	1,235,997	1,488,847	1,480,567	1,352,967	1,222,242	1,245,053	1,335,242	1,398,964	1,494,743	1,641,922	1,346,813	<<< = 74 days cash	





2024-25 First Interim Budget	Year to Date					Annual Budget		
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>SUMMARY</b>								
<b>Revenue</b>								
LCFF Entitlement	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	315,372	2	1,848,671	450,120	2,614,166	9,733,331	7,978,158	(1,755,173)
<b>Total Revenue</b>	<b>315,372</b>	<b>2</b>	<b>1,848,671</b>	<b>450,120</b>	<b>2,614,166</b>	<b>9,733,331</b>	<b>7,978,158</b>	<b>(1,755,173)</b>
<b>Expenditures</b>								
Certificated Salaries	1,042	8,333	8,333	8,333	26,042	-	-	-
Classified Salaries	465,677	455,495	475,905	478,690	1,875,766	5,850,544	5,781,077	(69,467)
Benefits	130,304	148,800	143,301	143,025	565,431	1,941,292	1,968,093	26,802
Books and Supplies	17,266	86,342	73,912	76,982	254,502	110,931	114,931	4,000
Services and Operating Exp.	223,188	115,674	93,937	272,197	704,996	1,766,945	2,441,445	674,500
Depreciation & Cap Outlay	-	-	129	-	129	515	515	-
Other Outflows	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>837,477</b>	<b>814,645</b>	<b>795,518</b>	<b>979,227</b>	<b>3,426,867</b>	<b>9,670,227</b>	<b>10,306,062</b>	<b>635,835</b>
<b>Net Revenues</b>					<b>(812,701)</b>	<b>63,104</b>	<b>(2,327,904)</b>	<b>(2,391,008)</b>
<b>Fund Balance</b>								
Beginning Balance (Unaud.)							2,952,643	
Net Revenues							(2,327,904)	
<b>Ending Fund Balance</b>							<b>624,739</b>	
<b>Components of Fund Bal.</b>								
Available For Econ. Uncert.							610,827	
Restricted Balances (Est.)							-	
Net Fixed Assets							13,912	
<b>Ending Fund Balance</b>							<b>624,739</b>	

2024-25 First Interim Budget						Annual Budget			
Year to Date									
MSA MERF	Jul	Aug				Board- Approved	1st Interim	Current	
	Actuals	Actuals	Sep Actuals	Oct Actuals	Actual YTD	July Budget	Budget	Budget vs. First Interim	
<b>REVENUE DETAIL</b>									
<b>Local Revenue</b>									
8660	Interest	29	2	2	2	35	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	276,558	92,186	368,744	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	-	-	276,558	92,186	368,744	1,106,231	1,106,231	0
8703	CMO Fee - MSA-3	-	-	123,776	41,259	165,034	495,103	495,103	-
8704	CMO Fee - MSA-4	-	-	43,212	14,404	57,616	172,849	172,849	-
8705	CMO Fee - MSA-5	-	-	51,855	17,285	69,139	207,418	207,418	0
8706	CMO Fee - MSA-6	-	-	43,212	14,404	57,616	172,849	172,849	-
8707	CMO Fee - MSA-7	-	-	63,279	21,093	84,372	253,115	253,115	0
8708	CMO Fee - MSA-8	-	-	198,776	66,259	265,034	795,103	795,103	-
8709	CMO Fee - MSA-SA	-	-	138,279	46,093	184,372	553,116	553,116	-
8712	CMO Fee - MSA-SD	-	-	112,352	37,451	149,802	449,406	449,406	0
8699	Other Revenue	307,750	0	380,122	7,500	695,372	4,421,910	2,666,737	(1,755,173)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	7,380	-	140,456	-	147,836	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>315,159</b>	<b>2</b>	<b>1,848,436</b>	<b>450,120</b>	<b>2,613,717</b>	<b>9,733,331</b>	<b>7,978,158</b>	<b>(1,755,173)</b>

2024-25 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Fundraising &amp; Grants</b>									
8802	Donations - Private	214	-	71	-	285	-	-	-
8803	Fundraising	-	-	164	-	164	-	-	-
<b>SUBTOTAL - Fundraising &amp; Grants</b>		<b>214</b>	<b>-</b>	<b>235</b>	<b>-</b>	<b>449</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>		<b>315,372</b>	<b>2</b>	<b>1,848,671</b>	<b>450,120</b>	<b>2,614,166</b>	<b>9,733,331</b>	<b>7,978,158</b>	<b>(1,755,173)</b>
<b>EXPENSES DETAIL</b>									
<b>Certificated Salaries</b>									
1100	TeacherSalaries	-	-	-	-	-	-	-	-
1200	Cert Aid	1,042	8,333	8,333	8,333	26,042	-	-	-
1300	Cert Adminis	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Certificated Salaries</b>		<b>1,042</b>	<b>8,333</b>	<b>8,333</b>	<b>8,333</b>	<b>26,042</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Classified Salaries</b>									
2400	Clerical & Tech	465,677	455,495	475,905	478,690	1,875,766	5,850,544	5,781,077	(69,467)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>465,677</b>	<b>455,495</b>	<b>475,905</b>	<b>478,690</b>	<b>1,875,766</b>	<b>5,850,544</b>	<b>5,781,077</b>	<b>(69,467)</b>
<b>Employee Benefits</b>									
3101	STRS-Certified	-	-	-	-	-	-	-	-
3102	STRS-Classified	40,625	40,229	42,858	41,440	165,152	477,186	527,377	50,190
3201	PERS-Cert	282	2,254	2,254	2,202	6,992	-	-	-
3202	PERS-Classified	10,231	10,339	10,122	10,033	40,724	95,813	95,813	-
3301	OASDI/Med-Cert	80	637	638	638	1,992	-	-	-
3302	OASDI/Med-Class	20,983	21,685	22,597	22,641	87,907	239,150	251,002	11,852
3401	HlthWelfareCert	49,489	46,442	55,748	61,312	212,991	717,051	664,272	(52,780)
3402	HlthWelfareCert	-	-	-	-	-	-	-	-
3501	UI-Certificated	252	-	-	-	252	-	-	-
3502	UI-Classified	796	1,056	200	370	2,422	14,266	15,580	1,314
3601	WorkersCmp-Cert	-	17,517	4,379	4,379	26,275	-	-	-
3602	WorkersCmp-Class	-	-	-	-	-	67,788	67,788	-
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	7,566	8,642	4,505	10	20,723	330,037	346,262	16,226
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>130,304</b>	<b>148,800</b>	<b>143,301</b>	<b>143,025</b>	<b>565,431</b>	<b>1,941,292</b>	<b>1,968,093</b>	<b>26,802</b>

2024-25 First Interim Budget						Annual Budget			
MSA MERF	Year to Date					Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals					
<b>Books &amp; Supplies</b>									
4100 Text&CoreCurric	-	-	-	-	-	1,000	1,000	-	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	
4300 Ins Mats & Sups 2	-	-	-	-	-	-	-	-	
4310 Ins Mats & Sups	-	-	-	-	-	-	-	-	
4315 OthrSupplies	-	-	-	-	-	4,181	4,181	0	
4320 Office Supplies	221	148	1,239	746	2,354	11,800	11,800	-	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	
4326 Arts&MusicSupps	-	-	-	-	-	-	-	-	
4330 Staff Meals & Events	-	-	-	1,068	1,068	-	-	-	
4335 PE Supplies	-	-	-	-	-	-	-	-	
4340 Educat Software	5,634	44,248	-	11,248	61,130	5,750	5,750	-	
4345 NonInstStdntSup	-	-	-	-	-	25,000	25,000	-	
4346 TeacherSupplies	-	-	-	-	-	-	-	-	
4350 Cust. Supplies	-	-	-	-	-	-	-	-	
4351 Yearbook	-	-	-	-	-	-	-	-	
4380 Marketing Materials	-	-	-	-	-	-	-	-	
4390 Uniforms	-	-	-	-	-	5,000	5,000	-	
4400 NonCapEquip-Gen	-	-	100	-	100	10,500	10,500	-	
4410 ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	
4430 OfficeFurnEqp<5k	-	-	-	6,920	6,920	-	-	-	
4440 Computers <\$5k	6,022	5,285	4,500	12,951	28,758	13,700	17,700	4,000	
4460 FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	
4480 FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-	
4710 Food	-	-	-	-	-	-	-	-	
4720 Food:Other Food	5,389	10,897	172	1,307	17,764	34,000	34,000	-	
4990 Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	
4999 Misc Expenditure (Suspense)	-	25,764	67,902	42,742	136,408	-	-	-	
<b>SUBTOTAL - Books and Supplies</b>	<b>17,266</b>	<b>86,342</b>	<b>73,912</b>	<b>76,982</b>	<b>254,502</b>	<b>110,931</b>	<b>114,931</b>	<b>4,000</b>	

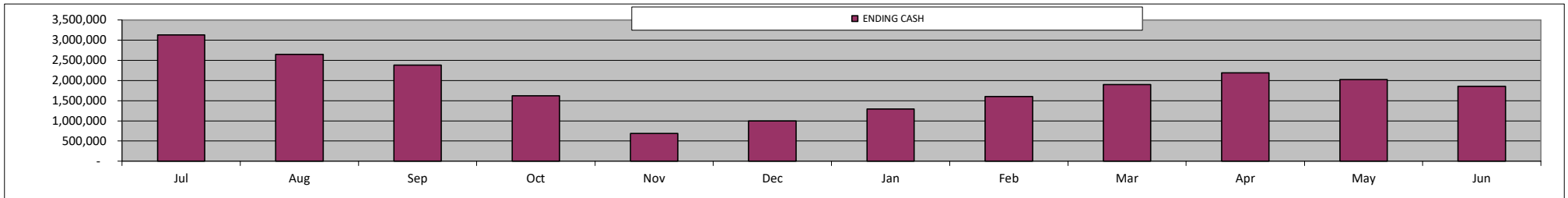
2024-25 First Interim Budget		Year to Date				Annual Budget		
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Services &amp; Other Operating Expenses</b>								
5101 CMO Fees	-	-	-	-	-	-	-	-
5200 Travel - General	-	-	-	-	-	-	-	-
5205 Conference Fees	-	-	-	-	-	15,900	15,900	-
5210 MilesParkTolls	109	1,841	836	846	3,631	24,000	24,000	-
5215 TravConferences	-	-	-	-	-	-	-	-
5220 TraLodging	2,068	370	1,480	1,287	5,205	11,500	25,000	13,500
5300 DuesMemberships	14,040	75	25	10,854	24,994	17,500	31,500	14,000
5450 Other Insurance	-	3,878	970	970	5,818	8,890	8,890	-
5500 OpsHousekeeping	4,525	5,840	3,013	2,228	15,606	7,000	7,000	0
5510 Gas & Electric	-	-	-	-	-	-	-	-
5610 Rent & Leases	-	16,204	15,901	37,301	69,406	195,968	195,968	-
5611 Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620 EquipmentLeases	-	5,958	370	370	6,698	8,000	8,000	-
5621 EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630 Reps&MaintBldng	-	650	-	-	650	-	-	-
5800 ProfessServices	69,107	12,505	8,352	136,072	226,035	437,000	1,073,000	636,000
5810 Legal	8,980	14,800	8,520	11,116	43,416	72,000	72,000	-
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-
5819 SchIProgs-Other	5,290	-	-	-	5,290	-	-	-
5820 Audit & CPA	-	-	-	13,136	13,136	12,000	12,000	-
5825 DMSBusiness Svcs	86,927	43,464	43,464	43,464	217,318	772,000	772,000	-
5835 Field Trips	-	-	-	-	-	-	-	-
5836 FieldTrip Trans	-	-	-	-	-	-	-	-
5840 MarkngStdRecrt	8,500	-	3,000	3,000	14,500	39,000	39,000	-
5850 Oversight Fees	-	-	-	-	-	-	-	-
5857 Payroll Fees	2,245	1,810	1,914	1,928	7,896	21,000	21,000	-
5860 Service Fees	264	22	22	22	330	500	500	-
5861 Prior Year Services	-	-	-	-	-	-	-	-
5863 Prof Developmnt	10,000	1,915	2,500	-	14,415	36,000	36,000	0
5864 Prof Dev-Other	-	5,000	-	-	5,000	28,000	32,000	4,000
5865 Prof Dev - LLM	-	-	-	-	-	-	-	-
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-
5870 Livescan	-	-	147	262	409	-	-	-
5872 SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875 Staff Recruiting	-	-	-	-	-	5,000	5,000	-
5884 Substitutes	-	-	-	-	-	-	-	-
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-
5900 Communications	1,442	-	-	104	1,546	1,450	1,450	-
5910 Communications 2	-	-	-	-	-	-	-	-
5920 TelecomInternet	-	1,342	-	2,682	4,024	15,000	15,000	-
5930 PostageDelivery	-	-	-	-	-	11,500	11,500	-
5940 Technology	9,692	-	3,424	6,556	19,672	27,737	34,737	7,000
5990 Prior Year Adj (Services)	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>223,188</b>	<b>115,674</b>	<b>93,937</b>	<b>272,197</b>	<b>704,996</b>	<b>1,766,945</b>	<b>2,441,445</b>	<b>674,500</b>

2024-25 First Interim Budget		Year to Date				Annual Budget			
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
<b>Capital Outlay &amp; Depreciation</b>									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	129	-	129	515	515	-
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	129	-	129	515	515	-
<b>Other Outflows</b>									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>		<b>837,477</b>	<b>814,645</b>	<b>795,518</b>	<b>979,227</b>	<b>3,426,867</b>	<b>9,670,227</b>	<b>10,306,062</b>	<b>635,835</b>



2024-25 Monthly Cash Flow (Actuals + Projections)

MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>3,021,906</b>	<b>3,128,058</b>	<b>2,646,613</b>	<b>2,383,134</b>	<b>1,621,399</b>	<b>690,739</b>	<b>994,197</b>	<b>1,297,654</b>	<b>1,601,112</b>	<b>1,897,278</b>	<b>2,192,402</b>	<b>2,024,270</b>	<b>1,856,139</b>	
<b>Revenue</b>														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	315,372	2	1,848,671	450,120	664,847	664,847	664,847	664,847	664,847	664,847	664,847	664,847	45,220	<b>7,978,158</b>
<b>Total Revenue</b>	<b>315,372</b>	<b>2</b>	<b>1,848,671</b>	<b>450,120</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>664,847</b>	<b>45,220</b>	<b>7,978,158</b>
<b>Expenses</b>														
Certificated Salaries	1,042	8,333	8,333	8,333	-	(8,333)	(8,333)	(8,333)	(1,042)	-	-	-	(0)	-
Classified Salaries	465,677	455,495	475,905	478,690	481,756	481,756	481,756	481,756	481,756	481,756	481,756	481,756	51,259	<b>5,781,077</b>
Benefits	130,304	148,800	143,301	143,025	164,008	164,008	164,008	164,008	164,008	164,008	164,008	164,008	90,600	<b>1,968,093</b>
Books and Supplies	17,266	86,342	73,912	76,982	(23,051)	(23,051)	(23,051)	(23,051)	(23,051)	(23,051)	(632)	(632)	(1)	<b>114,931</b>
Services and Operations	223,188	115,674	93,937	272,197	187,803	187,803	187,803	187,803	187,803	187,803	187,803	187,803	234,021	<b>2,441,445</b>
Depreciation / Cap Outlay	-	-	129	-	43	43	43	43	43	43	43	43	43	<b>515</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>837,477</b>	<b>814,645</b>	<b>795,518</b>	<b>979,227</b>	<b>810,560</b>	<b>802,226</b>	<b>802,226</b>	<b>802,226</b>	<b>809,518</b>	<b>810,560</b>	<b>832,978</b>	<b>832,978</b>	<b>375,922</b>	<b>10,306,062</b>
<b>Other Transactions Affecting Cash</b>														
Accounts Receivable - Current Year	14,371	-	-	(7,500)	(112,500.00)	609,236	609,236	609,236	609,236	609,236	609,236	609,236	-	<b>2,940,553</b>
Fixed Assets - Acquisitions	-	12,030	11,933	26,652	-	-	-	-	-	-	-	-	-	<b>50,615</b>
Accounts Payable - Current Year	549,739	(492,816)	(55,528)	4,696	(282,448)	-	-	-	-	-	-	-	-	<b>(276,356)</b>
Other	64,146	813,985	(1,273,038)	(256,476)	(389,998.53)	(168,399)	(168,399)	(168,399)	(168,399)	(168,399)	-	-	-	<b>(1,883,377)</b>
<b>Total Other Transactions</b>	<b>628,256</b>	<b>333,198</b>	<b>(1,316,632)</b>	<b>(232,628)</b>	<b>(784,947)</b>	<b>440,837</b>	<b>440,837</b>	<b>440,837</b>	<b>440,837</b>	<b>440,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>831,434</b>
<b>Total Change in Cash</b>	<b>106,152</b>	<b>(481,445)</b>	<b>(263,479)</b>	<b>(761,735)</b>	<b>(930,660)</b>	<b>303,458</b>	<b>303,458</b>	<b>303,458</b>	<b>296,166</b>	<b>295,124</b>	<b>(168,132)</b>	<b>(168,132)</b>	<b>-</b>	<b>(1,496,469)</b>
<b>ENDING CASH</b>	<b>3,128,058</b>	<b>2,646,613</b>	<b>2,383,134</b>	<b>1,621,399</b>	<b>690,739</b>	<b>994,197</b>	<b>1,297,654</b>	<b>1,601,112</b>	<b>1,897,278</b>	<b>2,192,402</b>	<b>2,024,270</b>	<b>1,856,139</b>	<b>1,856,139</b>	<<< = 66 days cash



# Coversheet

## Approval of Magnolia Science Academy-4, 6, 7 and 8 Fiscal Benchmarks

**Section:** II. Recommended Action Items  
**Item:** B. Approval of Magnolia Science Academy-4, 6, 7 and 8 Fiscal Benchmarks  
**Purpose:** Vote  
**Submitted by:**  
**Related Material:** II\_B\_Fiscal Benchmarks for MSA-4, 6, 7, and 8.pdf





<b>Agenda Item:</b>	II B: Recommended Action Item
<b>Date:</b>	December 12, 2024
<b>To:</b>	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Finance Committee (the “Committee”)
<b>From:</b>	Alfredo Rubalcava, CEO & Superintendent
<b>Staff Lead(s):</b>	Steve Budhreja Ed.D, Chief Financial Officer
<b>RE:</b>	MSA-4,6,7 & 8 Fiscal Benchmarks

**Action Proposed:**

I move that the Committee approve the actions taken by staff at Magnolia Public Schools (MPS) to fully address all of the Fiscal Benchmarks noted by Los Angeles Unified Schools District (LAUSD) during their last renewal for Magnolia Science Academy-4, 6, 7 and 8. Furthermore, for the Committee to move and recommend that the Board adopt the same.

**Purpose:**

This item is to satisfy requirements from LAUSD as part of the 5-year charter renewal process. MPS was required to address certain Fiscal Benchmarks on internal controls protocols and other considerations based on the School Services of California (SSC) report submitted during the 2017-18 fiscal year.

**Background:**

Each year, MPS staff provides updates to the board on its progress towards meeting the fiscal benchmarks for Magnolia Science Academy 4,6,7 & 8. Last year, we reported to the board that MPS was close to fully implementing all of the recommendations based on these requirements. These include areas related to internal controls that are based on Finance Department and other protocols per the 2017-18 SSC report.

**Analysis:**



Over the years, MPS staff has implemented all of the recommendations improve efficiencies and satisfy the LAUSD benchmarks. Most recently, MPS has implemented new Enterprise Resource Planning (ERP) software for managing its fiscal operations to include NetSuite Oracle. This new consolidated software program was implemented during July 2024 and all school sites including the Home Office are utilizing this new software system based on the SSC recommendations.

**Impact:**

MPS has now fully implemented all of the Fiscal Benchmarks recommendations as noted by LAUSD for MSA 4, 5, 7 & 8.

**Exhibits:**

As per 2017-2018 Annual Oversight Visit Report (Fiscal Operations)	MERF's governing board approved plan of action (meeting date: July 12, 2018)	MERF's governing board approved plan of action (meeting date: December 13, 2018)
Areas noted for further growth and/or improvement:		

1) Bank Reconciliation Reports	All bank reconciliations are reviewed and approved via email by Designees/Financial Analysts monthly. In order to adopt a recommendation by School Services of California (SSCa), as of January 2017 MERF Financial Analysts approve, sign and date all bank reconciliation statements before scanning and emailing the same to MERF's back-office provider. The new back-office provider Delta Managed Services ("DMS") has been notified of the MERF policy about the bank reconciliation timeline (20th of the following month).	Bank Reconciliations starting July 1, 2018 are prepared by DMS, the new back office service providers. CFO or designee reviews and signs all bank reconciliations before returning to DMS and filing for records.
2) Credit Cards	As of April 2018, all credit cards issued to former employees have been closed. All school site credit cards are held at the home office and are in the name of the CEO. Every month, MERF Financial Analysts review all credit card statements and charges. Balances of all active credit cards are paid in full unless there are disputed transactions.	The credit card processes approved by board of directors in the July 2018 meeting is still being followed consistently every month. All credit cards are paid in full every month. Statements are reviewed and coded correctly by senior financial analysts.



3) Automated Clearing House (ACH)/Recurring Automatic Payments	Magnolia Public Schools Financial Policies and Procedures Manual, provided to LAUSD on March 1, 2018, covers all payments types regardless of the manner of issuance. However, for the avoidance of doubt and to institute CSD's recommendations, MERF has revised policy to make it clear that the policy applies to ACH transactions and recurring payment processes. Such revision was presented to the MERF Board of Directors for adoption at its September 13, 2018 board meeting. We have been implementing the policy since that time.	All ACH transactions follow the board- approved MPS Fiscal Policies & Procedures.
Other Observations:	N/A	
1) MERF needs to improve the timeliness of its responses to the CSD	MERF responds as soon as possible to all CSD information requests. Staff adhered to the deadlines the great majority of the time and kept CSD staff informed whenever information could not be provided according to the stated deadline. Prospectively, MERF Staff will inform CSD when requested information cannot be provided by the stated deadline and the reason for such delay. In such instances, MERF staff will provide CSD with its best approximation of when the information will be provided. In all instances, MERF will use its best reasonable efforts to provide the information as quickly as possible.	Staff has been very conscientious in ensuring that responses to emails and requests from CSD staff are provided within 48 hours, if possible.
2) The CSC recommends that MERF update its fiscal policies and procedures to require original detailed receipts for all purchases made via check disbursements or credit cards.	MERF's fiscal policies already require that detailed receipts are required for all purchases made via check disbursements or credit cards. Finance Department staff has commenced and will continue to make regular visits to all school sites to train and review fiscal processes with school staff. On an ongoing basis, MERF Finance Department staff will attend and offer trainings to principals during their monthly meetings at MERF's home office. MERF recently updated its fiscal and financial policies on June 17 <sup>th</sup> , 2024 board meeting.	Finance team ensures that all reimbursement requests and purchases are supported by detailed receipts and all documentations required based on our fiscal policies.
3) The CSD recommends that MERF present and discuss the CSD's Annual Performance-Based Oversight Reports with its governing board.	MERF staff presented CSD's Oversight report to its Board of Directors during the May 2018 meeting. It was again discussed in more detail at the July 2018 Board of Directors meeting. The approved board minutes for the July 2018 Board of Directors meeting were submitted to LAUSD on August 14, 2018. Lastly, it was reviewed and discussed by the MPS Board on July 18, 2019. MPS Board of Directors has been reviewed and discussing the CSD Annual Performance Based Oversight Reports annually after shared by CSD.	MERF staff presented CSD's Oversight report to its Board of Directors during the May 2018 meeting. It was again discussed in more detail at the July 2018 Board of Directors meeting. The approved board minutes for the July 2018 Board of Directors meeting were submitted to LAUSD on August 14, 2018.



As per the SSC's Management Letter (dated July 27, 2018)	MERF's Response	MERF's governing board approved plan of action (meeting date: December 13, 2018)
Current Recommendations		
1) Consider consolidating to one financial system.	<p>As of July 1, 2018 MERF transitioned to new back office service provider Delta Managed Solutions, Inc. ("DMS"). DMS uses a financial software package called Netsuite that incorporates purchasing and accounting processes into one database. Netsuite covers purchasing, payables, budget, financial reporting that is SACS compliant and compatible.</p> <p>MPS implemented NetSuite Oracle during July 2024 in order to consolidate its financial system for functions that interface with general ledger, accounts payable, financial reporting etc. MERF believes that this change is consistent with the recommendation to streamline services and increase accessibility to information.</p>	<p>The selection of DMS was approved by MERF's Board of Directors. This recommendation has been implemented insofar as establishing a more integrated system and lessening the number of software packages used.</p> <p>MPS now utilizes a consolidated ERP system (NetSuite Oracle) based on the recommendations.</p>
2) Consider developing a more streamlined and standardized process for accounts payable.	<p>As mentioned, MERF has hired a new service provider, DMS. DMS uses Netsuite which Incorporates all financial processes (including but not limited to purchasing, A/P, bank reconciliation, and state and federal reporting) into one database. MERF's Finance Department has centralized its accounts payable processing to have all invoices go to MERF's head office in order to provide more visibility of MERF's different vendors, their terms and conditions and to more closely monitor aging of payables. In addition, all approval processes are integrated into the Netsuite software (including home office executive team and school site principals' routing and approval, as required per MERF fiscal policy handbook) thereby creating an appropriate audit trail. The approval process is enhanced because Finance Department staff review all purchase requisitions, payment requests and employee reimbursements.</p>	<p>The selection of DMS and the use of Netsuite was approved by MERF's Board of Directors. The new financial system is more streamlined and standardized in processing purchase requests, payables, reimbursements and budgets.</p>



<p>3) Consider reviewing cash receipts for timely deposits.</p>	<p>MERF Finance Department staff will continue to support school staff in making timely cash and check deposits. Finance Department staff will continue to make regular visits to all school sites to train and review fiscal processes with school staff. Finance Department staff attends and participates in beginning of school year professional development training for office managers and principals. On an ongoing basis, MERF Finance Department staff attends and offers trainings to principals during their monthly meetings at home office. MERF Finance Department staff continue to monitor the timeliness of cash and check deposits. Where noncompliance found, MERF Finance Department staff will work with the noncompliant school or staff to address and remedy any issues that contribute to noncompliance.</p>	<p>Continues trainings and communication with site staff is ongoing. CFO meets with all principals every month during the principals' meeting to address current issues and provide additional training. In addition, our Financial Analyst conducts site visits at least once a month to all school sites.</p>
<p>4) Consider reviewing cash deposits for appropriate coding.</p>	<p>Effective July 1, 2018 all transactions are in compliance with SACS coding. MERF Finance Department staff will review all coding and GL postings before submission of interim reports and unaudited actual thereby ensuring that all transactions are codified to the correct account.</p>	<p>Netsuite is a SACS compliant financial software. All transactions are coded based on CDE's SACS. Each entry is reviewed and approved by MPS Financial Analyst and CFO before posting.</p>