



Board Agenda Item #	II D: Action Item
Date:	March 11, 2021
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead:	Serdar Orazov, Chief Financial Officer
RE:	Approval of Revised Budgets & 2nd Interim Reports FY 2020-21

### Proposed Board Motion

I move that the board approve the 2020-21 revised current year budget and submit the same as Second Interim Reports for fiscal year 2020-21.

### Background

Local educational agencies (LEAs) are required to file two interim reports during a fiscal year on the status of the LEA's financial condition. The first interim report (July- October) is due every December 15 while the second interim report (July- January) is due every March 15. The revised budget presented today includes the following revisions and assumptions:

- Enrollment is based on FY19/20 P2 student count with exception for schools that applied for growth funding (MSA-1, 5, 6, SA and SD)
- Any changes in the revenues are adjusted accordingly
- Revised budgeted expenditures

### Budget Implications

Budget adjustments and revisions are reflected in the attached schedule comparing FY 2020-21 First Interim Revised Budgets vs FY 2020-21 Proposed Budget/Second Interim Report

#### 1. Exhibits (attachments):

- 2020-21 Board Adopted Budget (First Interim Budget) vs 2020-21 Proposed Budget/Second Interim Report



# 2020-21 Second Interim Budget

March 2021 Board Meeting



# 2020-21 Second Interim Budget: Executive Summary

- This Second Interim Budget is based on the latest available information regarding state funding, deferrals, approved one-time state and federal stimulus, the attendance freeze, and all other considerations. It is important to note that there are two substantial additional stimulus packages currently pending approval, one at the state level (SB 86) and one at the federal level (the \$1.9 trillion ARPA act). If approved, each of these would add substantial revenues (millions of dollars) over the revenues shown here to be used toward reopening and bridging the academic gaps resulting from closure.
- Based on the latest budget changes including adjustments to expenditures reflecting additional costs of distance learning and other changes since the original budget was approved, here are the budget results:
  - **Average Daily Attendance of 3,779, unchanged from First Interim**
  - **Revenues of \$60.85 million, up \$0.22m from First Interim**
  - **Expenditures of \$57.01 million, down \$0.96m from the original budget**
  - **Net operating surplus of \$3.82m, up \$1.17m from the original budget**
- While MPS overall cash position is very solid with a low point of \$18.6 million in June, MSA-SA and MSA-SD may require temporary cash flow support in April and May to cover the impact of state deferrals. We will work closely with MPS staff to ensure adequate cash flow coverage and full bond covenant compliance.
- As a note all current projects include SB820 Growth Funding. We were later informed by the CDE MSA-SA, MSA-SD did not receive growth funding due to lower than expected enrollment numbers.

# 2020-21 Second Interim Budget: Executive Summary Table

<b>MSA Consolidated</b>	Revised Budget	July-January Actuals	Second Interim Budget	Change from First Interim Budget	Primary Reasons For Variance (see budget detail for all changes)
Projected Average Daily Attendance	3,875		3,875	-	Limited Growth as per formula
<b>SUMMARY</b>					
<b>Revenues</b>					
LCFF Entitlement	41,922,933	20,559,449	42,120,796	197,863	Limited ADA growth as per SB 820 formula
Federal Revenues	7,557,834	4,926,826	7,550,729	(7,105)	
Other State Revenues	5,408,280	2,624,594	5,448,663	40,383	
Other Local Revenues	5,747,231	2,663,146	5,731,472	(15,759)	
<b>Total Revenues</b>	<b>60,636,278</b>	<b>30,774,015</b>	<b>60,851,660</b>	<b>215,382</b>	
<b>Expenditures</b>					
Salaries & Benefits	35,436,953	18,846,584	35,576,445	139,492	Updated to actual staffing levels
Books and Supplies	4,139,464	1,135,062	2,792,676	(1,346,787)	Includes COVID spending
Services and Operating Exp.	16,878,680	7,491,132	16,883,009	4,329	Updated to actual service levels
Depreciation & Cap Outlay	923,654	504,065	1,142,183	218,529	
Other Outflows	600,165	373,521	633,954	33,789	
<b>Total Expenditures</b>	<b>57,978,915</b>	<b>28,350,364</b>	<b>57,028,267</b>	<b>(950,648)</b>	
<b>Net Revenues</b>	<b>2,657,362</b>	<b>2,423,651</b>	<b>3,823,392</b>	<b>1,166,030</b>	
Beginning Balance (Unaudited)	28,374,667		28,374,667		
Net Revenues in 2020-21	2,657,362		3,823,392		
<b>Ending Balance (June 30, 2021)</b>	<b>31,032,029</b>		<b>32,198,059</b>		
<b>Components of Fund Balance</b>					
Available For Econ. Uncertainties	20,276,876	35.0% of Exp.	23,320,758	40.9% of Exp.	
Restricted Fund Balances	775,426	1.3% of Exp.	1,148,277	2.0% of Exp.	
Net Fixed Assets	7,483,124	12.9% of Exp.	7,729,025	13.6% of Exp.	
<b>Ending Fund Balance</b>	<b>28,535,426</b>	<b>49.2% of Exp.</b>	<b>32,198,059</b>	<b>56.5% of Exp.</b>	

# 2020-21 Second Interim Budget: Budget By Site

2020-21 SECOND 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	700	435	497	131	310	160	292	482	575	465		4,047
Attendance (P-2 ADA)	681	419	468	122	296	151	277	461	557	443		3,875
<b>Revenue</b>												
LCFF Entitlement	7,966,760	4,789,071	5,034,004	1,431,301	3,514,892	1,594,751	2,988,643	4,787,196	6,247,026	3,767,152	-	42,120,796
Federal Revenue	1,356,304	957,559	817,268	308,218	571,146	291,072	500,284	926,408	1,443,937	378,531	-	7,550,729
Other State Revenues	1,471,815	399,046	556,147	121,905	311,130	228,935	621,589	580,004	670,535	487,558	-	5,448,663
Other Local Revenues	81,934	62,310	29,514	9,823	1,867	15,642	15,756	5,500	33,106	84,557	5,391,463	5,731,472
<b>Total Revenue</b>	<b>10,876,813</b>	<b>6,207,986</b>	<b>6,436,932</b>	<b>1,871,247</b>	<b>4,399,035</b>	<b>2,130,400</b>	<b>4,126,273</b>	<b>6,299,108</b>	<b>8,394,604</b>	<b>4,717,799</b>	<b>5,391,463</b>	<b>60,851,660</b>
<b>Expenses</b>												
Certificated Salaries	3,412,699	2,344,603	2,246,222	803,642	1,411,342	786,686	1,325,046	2,101,233	2,855,185	1,696,593	794,204	19,777,456
Classified Salaries	776,325	564,262	661,744	150,696	337,616	173,408	426,975	667,617	691,323	324,254	1,800,228	6,574,446
Benefits	1,396,742	948,714	1,018,136	317,769	629,899	326,682	572,539	894,938	1,315,152	699,390	1,104,582	9,224,543
Books and Supplies	476,366	302,696	219,859	133,000	229,200	83,761	240,251	454,601	359,253	132,093	161,595	2,792,676
Services and Operations	3,408,506	1,486,517	1,956,099	413,091	1,018,019	596,199	1,436,869	1,906,569	1,679,042	1,509,738	1,472,360	16,883,009
Depreciation / Cap Outlay	146,000	84,259	36,616	18,835	43,496	21,394	54,711	103,872	587,000	45,000	1,000	1,142,183
Other Outflows	22,000	-	-	-	-	-	-	8,289	600,165	3,500	-	633,954
<b>Total Expenses</b>	<b>9,638,638</b>	<b>5,731,052</b>	<b>6,138,677</b>	<b>1,837,033</b>	<b>3,669,572</b>	<b>1,988,129</b>	<b>4,056,391</b>	<b>6,137,119</b>	<b>8,087,120</b>	<b>4,410,568</b>	<b>5,333,969</b>	<b>57,028,267</b>
<b>Net Revenue</b>	<b>1,238,176</b>	<b>476,935</b>	<b>298,256</b>	<b>34,214</b>	<b>729,463</b>	<b>142,271</b>	<b>69,881</b>	<b>161,989</b>	<b>307,484</b>	<b>307,230</b>	<b>57,495</b>	<b>3,823,392</b>
<b>Fund Balance</b>												
Beginning Balance *	5,138,251	1,600,557	794,205	713,471	2,067,563	1,821,121	1,788,847	4,748,827	7,542,333	300,163	1,859,330	28,374,667
Net Revenue	1,238,176	476,935	298,256	34,214	729,463	142,271	69,881	161,989	307,484	307,230	57,495	3,823,392
<b>Projected Ending Balance</b>	<b>6,376,427</b>	<b>2,077,492</b>	<b>1,092,461</b>	<b>747,685</b>	<b>2,797,026</b>	<b>1,963,391</b>	<b>1,858,729</b>	<b>4,910,816</b>	<b>7,849,816</b>	<b>607,393</b>	<b>1,916,825</b>	<b>32,198,059</b>
Ending Bal. as % of Exp.:	66.2%	36.2%	17.8%	40.7%	76.2%	98.8%	45.8%	80.0%	97.1%	13.8%	35.9%	56.5%

\* from Unaudited Actuals

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget				
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
	Projected Average Daily Attendance:									3,947	3,779	3,779	-
<b>SUMMARY</b>													
<b>Revenue</b>													
LCFF Entitlement	771,708	2,103,288	3,855,613	3,357,503	2,989,547	3,036,910	4,379,342	20,559,449	38,715,279	41,922,933	42,120,796	197,863	49%
Federal Revenue	14,935	78,859	3,969,049	78,872	37,207	151,400	598,267	4,926,826	3,672,758	7,557,834	7,550,729	(7,105)	65%
Other State Revenues	112,008	238,541	697,170	169,459	227,138	417,925	762,353	2,624,594	4,889,433	5,408,280	5,448,663	40,383	48%
Other Local Revenues	2,797	2,993	565,236	110,205	2,034	1,122,831	857,049	2,663,146	5,060,420	5,747,231	5,731,472	(15,759)	46%
<b>Total Revenue</b>	<b>901,448</b>	<b>2,423,682</b>	<b>9,087,068</b>	<b>3,716,039</b>	<b>3,255,926</b>	<b>4,729,065</b>	<b>6,597,012</b>	<b>30,774,015</b>	<b>52,337,890</b>	<b>60,636,278</b>	<b>60,851,660</b>	<b>215,382</b>	<b>51%</b>
<b>Expenditures</b>													
Certificated Salaries	965,520	1,031,082	1,546,348	1,561,115	1,583,888	1,582,422	2,326,998	10,597,373	19,731,317	19,834,577	19,777,456	(57,122)	54%
Classified Salaries	208,756	450,525	499,567	546,422	529,278	539,976	808,024	3,582,548	5,831,025	6,702,341	6,574,446	(127,895)	54%
Benefits	224,850	634,494	720,878	794,138	730,559	722,798	837,936	4,666,663	9,627,389	8,900,034	9,224,543	324,509	51%
Books and Supplies	43,506	26,705	217,949	285,283	155,755	282,583	134,784	1,135,062	1,432,225	4,139,464	2,792,676	(1,346,787)	41%
Services and Operating Exp.	564,263	524,057	1,147,767	858,128	794,356	1,808,254	1,794,307	7,491,132	13,851,302	16,878,680	16,883,009	4,329	44%
Depreciation & Cap Outlay	15,110	15,110	15,110	17,867	17,867	404,926	18,073	504,065	888,488	923,654	1,142,183	218,529	44%
Other Outflows	68,792	34,000	124,363	36,796	34,000	41,570	34,000	373,521	600,165	600,165	633,954	33,789	59%
<b>Total Expenditures</b>	<b>2,090,797</b>	<b>2,715,973</b>	<b>4,271,984</b>	<b>4,099,750</b>	<b>3,845,703</b>	<b>5,382,530</b>	<b>5,954,122</b>	<b>28,350,364</b>	<b>51,961,911</b>	<b>57,978,915</b>	<b>57,028,267</b>	<b>(950,648)</b>	<b>50%</b>
<b>Net Revenues</b>								<b>2,423,651</b>	<b>375,979</b>	<b>2,657,362</b>	<b>3,823,392</b>	<b>1,166,030</b>	
									<b>Fund Balance</b>				
									Beginning Balance (Unaud.)		28,374,667		
									Net Revenues		3,823,392		
									<b>Ending Fund Balance</b>		<b>32,198,059</b>		
									<b>Components of Fund Bal.</b>				
									Available For Econ. Uncert.		23,320,758		40.9% of Expenditures
									Restricted Balances (Est.)		1,148,277		2.0% of Expenditures
									Net Fixed Assets		7,729,025		13.6% of Expenditures
									<b>Ending Fund Balance</b>		<b>32,198,059</b>		<b>56.5% of Expenditures</b>



2020-21 Second Interim Budget Actuals through January 31, 2021)	Year To Date							Annual Budget				
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim

**CONSOLIDATED**

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	288,920	1,143,640	1,434,173	2,117,536	2,117,950	2,117,536	2,116,708	11,402,001	24,646,975	24,642,802	24,765,228	122,426	13,240,801
8012 EPA Entitlement	-	-	1,437,155	-	-	47,361	1,389,793	2,874,309	3,660,459	5,911,544	5,986,981	75,437	3,037,235
8019 Prior Year Adjustments	(2,191)	(10,312)	(414)	198,924	(414)	-	828	186,421	-	-	-	-	(186,421)
8096 InLieuPropTaxes	484,979	969,960	984,699	1,041,043	872,011	872,013	872,013	6,096,718	10,407,845	11,368,587	11,368,587	-	5,271,869
<b>SUBTOTAL - LCFF Entitlement</b>	<b>771,708</b>	<b>2,103,288</b>	<b>3,855,613</b>	<b>3,357,503</b>	<b>2,989,547</b>	<b>3,036,910</b>	<b>4,379,342</b>	<b>20,559,449</b>	<b>38,715,279</b>	<b>41,922,933</b>	<b>42,120,796</b>	<b>197,863</b>	<b>21,363,483</b>

**Federal Revenue**

8181 SpEd - Revenue	12,280	24,559	16,373	16,373	16,374	16,373	16,373	118,705	569,256	563,029	557,855	(5,174)	444,324
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	2,655	54,300	3,952,676	62,499	20,833	135,027	581,894	4,808,121	3,103,502	6,994,805	6,992,874	(1,931)	2,186,684
<b>SUBTOTAL - Federal Revenue</b>	<b>14,935</b>	<b>78,859</b>	<b>3,969,049</b>	<b>78,872</b>	<b>37,207</b>	<b>151,400</b>	<b>598,267</b>	<b>4,926,826</b>	<b>3,672,758</b>	<b>7,557,834</b>	<b>7,550,729</b>	<b>(7,105)</b>	<b>2,631,008</b>

**Other State Revenue**

8311 SpEd Revenue	112,008	238,541	199,583	152,007	207,286	218,060	199,583	1,327,067	2,060,191	2,334,354	2,379,861	45,508	1,007,286
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	19,852	72,790	-	92,642	94,673	89,627	97,096	7,469	(3,015)
8560 StateLotteryRev	-	-	18,647	17,452	-	11,662	173,408	221,169	839,859	766,246	766,246	-	545,076
8590 AllOthStateRev	-	-	478,940	-	-	115,413	389,362	983,715	1,894,710	2,218,054	2,205,461	(12,594)	1,234,339
<b>SUBTOTAL - Other State Revenue</b>	<b>112,008</b>	<b>238,541</b>	<b>697,170</b>	<b>169,459</b>	<b>227,138</b>	<b>417,925</b>	<b>762,353</b>	<b>2,624,594</b>	<b>4,889,433</b>	<b>5,408,280</b>	<b>5,448,663</b>	<b>40,383</b>	<b>2,783,686</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	2,228	2,228	2,228	-	2,228
8634 StudentLunchFee	-	-	-	2,241	-	-	-	2,241	-	-	2,241	2,241	(2,241)
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	783	758	10,193	4,093	505	7,893	698	24,922	10,628	10,628	10,628	-	(14,294)
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	25,000	25,000	-	25,000
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	367,236	-	367,236	777,775	860,375	860,375	-	493,139
8702 CMO Fee - MSA-2	-	-	-	-	-	332,440	-	332,440	704,858	794,858	794,858	-	462,418
8703 CMO Fee - MSA-3	-	-	215,132	71,711	-	153,842	73,447	514,131	777,775	860,526	860,526	-	346,395
8704 CMO Fee - MSA-4	-	-	9,412	3,137	-	6,731	3,213	22,493	34,028	37,647	37,647	-	15,154
8705 CMO Fee - MSA-5	-	-	118,824	39,608	-	70,707	38,190	267,328	475,295	475,295	475,295	-	207,967
8706 CMO Fee - MSA-6	-	-	9,412	3,137	-	6,731	3,213	22,493	34,028	37,648	37,648	-	15,155
8707 CMO Fee - MSA-7	-	-	107,566	35,855	-	76,921	36,724	257,066	388,887	430,263	430,263	-	173,197
8708 CMO Fee - MSA-8	-	-	-	-	-	-	367,237	367,237	777,775	860,525	860,525	-	493,289
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	332,808	332,808	573,775	860,526	860,526	-	527,718
8712 CMO Fee - MSA-SD	-	-	-	-	-	72,416	-	72,416	185,456	173,800	173,800	-	101,384
8699 Other Revenue	-	-	766	3,000	54	9,187	1	13,008	20,974	20,974	20,974	-	7,966
8980 Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999 Misc Revenue (Suspense)	700	1,436	93,912	(85,593)	-	(10,495)	40	(0)	-	-	-	-	0
<b>SUBTOTAL - Local Revenue</b>	<b>1,483</b>	<b>2,194</b>	<b>565,216</b>	<b>77,189</b>	<b>559</b>	<b>1,093,608</b>	<b>855,570</b>	<b>2,595,820</b>	<b>4,763,482</b>	<b>5,450,293</b>	<b>5,452,534</b>	<b>2,241</b>	<b>2,854,474</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>CONSOLIDATED</b>														
<b>Fundraising &amp; Grants</b>														
8802	Donations - Private	-	799	-	25,135	7	6,942	900	33,784	7,205	7,205	9,205	2,000	(26,579)
8803	Fundraising	1,314	-	20	7,880	1,468	22,280	579	33,542	289,733	289,733	269,733	(20,000)	256,191
<b>SUBTOTAL - Fundraising &amp; Grants</b>		<b>1,314</b>	<b>799</b>	<b>20</b>	<b>33,016</b>	<b>1,475</b>	<b>29,222</b>	<b>1,479</b>	<b>67,326</b>	<b>296,938</b>	<b>296,938</b>	<b>278,938</b>	<b>(18,000)</b>	<b>229,612</b>
<b>TOTAL REVENUE</b>		<b>901,448</b>	<b>2,423,682</b>	<b>9,087,068</b>	<b>3,716,039</b>	<b>3,255,926</b>	<b>4,729,065</b>	<b>6,597,012</b>	<b>30,774,015</b>	<b>52,337,890</b>	<b>60,636,278</b>	<b>60,851,660</b>	<b>215,382</b>	<b>29,862,263</b>
<b>EXPENSES</b>														
<b>Certificated Salaries</b>														
1100	TeacherSalaries	687,620	658,902	1,220,713	1,229,849	1,252,911	1,248,678	1,842,279	8,140,952	15,373,882	15,384,522	15,365,779	(18,744)	7,243,571
1300	Cert Adminis	277,901	372,179	325,635	331,266	330,976	333,744	484,719	2,456,422	4,357,435	4,450,055	4,411,677	(38,378)	1,993,633
<b>SUBTOTAL - Certificated Salaries</b>		<b>965,520</b>	<b>1,031,082</b>	<b>1,546,348</b>	<b>1,561,115</b>	<b>1,583,888</b>	<b>1,582,422</b>	<b>2,326,998</b>	<b>10,597,373</b>	<b>19,731,317</b>	<b>19,834,577</b>	<b>19,777,456</b>	<b>(57,122)</b>	<b>9,237,204</b>
<b>Classified Salaries</b>														
2100	Instructional Aides	24,851	52,629	121,533	124,406	123,826	141,022	177,059	765,325	1,671,255	1,917,977	1,936,388	18,411	1,152,652
2200	Classified Support	31,080	66,825	95,403	94,076	92,254	94,687	150,869	625,193	1,044,631	1,290,220	1,286,220	(4,000)	665,027
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	125,994	277,797	230,133	275,108	258,611	255,707	400,178	1,823,528	2,549,771	2,909,788	2,776,970	(132,818)	1,086,260
2900	OtherClassStaff	26,831	53,275	52,499	52,833	54,586	48,560	79,919	368,501	565,368	584,356	574,868	(9,488)	215,855
<b>SUBTOTAL - Classified Salaries</b>		<b>208,756</b>	<b>450,525</b>	<b>499,567</b>	<b>546,422</b>	<b>529,278</b>	<b>539,976</b>	<b>808,024</b>	<b>3,582,548</b>	<b>5,831,025</b>	<b>6,702,341</b>	<b>6,574,446</b>	<b>(127,895)</b>	<b>3,119,794</b>
<b>Employee Benefits</b>														
3101	STRS-Certified	35,521	156,009	233,931	236,638	237,493	244,262	356,595	1,501,459	3,290,902	2,909,164	3,045,460	136,297	1,407,704
3102	STRS-Classified	4,320	10,858	11,375	18,340	15,818	14,206	22,214	97,131	365,743	271,273	271,273	-	174,142
3201	PERS-Cert	1,108	3,281	4,659	3,847	3,348	2,415	3,623	22,283	-	8,861	8,861	-	(13,422)
3202	PERS-Classified	23,358	50,749	65,698	65,483	66,072	69,445	97,886	438,691	697,921	945,563	966,459	20,897	506,872
3301	OASDI/Med-Cert	16,489	23,404	33,835	34,231	34,223	34,104	49,754	226,041	432,903	288,140	432,706	144,565	62,100
3302	OASDI/Med-Class	14,023	30,785	33,650	34,115	34,501	35,543	52,329	234,947	403,190	453,509	387,698	(65,810)	218,562
3401	HlthWelfareCert	60,955	289,094	305,704	238,636	217,746	262,634	180,092	1,554,860	2,729,376	2,755,962	2,761,869	5,907	1,201,102
3402	HlthWelfareCert	2,252	41,458	2,136	135,842	70,667	34,050	28,085	314,491	1,162,132	846,368	860,621	14,254	531,877
3501	UI-Certificated	967	2,723	1,426	335	5,480	3	9,898	20,831	137,830	23,601	28,027	4,426	2,769
3502	UI-Classified	-	398	157	710	217	113	8,659	10,254	31,744	10,800	10,130	(670)	546
3601	WorkersCmp-Cert	63,586	21,196	23,759	21,196	40,275	21,196	21,195	212,403	262,986	327,988	338,729	10,741	115,585
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	112,652	-	112,651	112,651	-
3901	OthBenes-Cert	-	-	-	-	-	-	14	14	-	-	25	25	(14)
3902	OthBenes-Class	2,269	4,539	4,548	4,765	4,719	4,826	7,590	33,257	10	58,807	35	(58,772)	25,550
<b>SUBTOTAL - Employee Benefits</b>		<b>224,850</b>	<b>634,494</b>	<b>720,878</b>	<b>794,138</b>	<b>730,559</b>	<b>722,798</b>	<b>837,936</b>	<b>4,666,663</b>	<b>9,627,389</b>	<b>8,900,034</b>	<b>9,224,543</b>	<b>324,509</b>	<b>4,233,371</b>



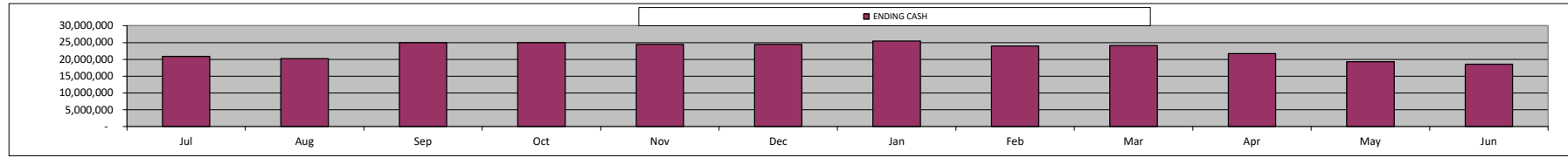
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>CONSOLIDATED</b>														
<b>Books &amp; Supplies</b>														
4100	Text&CoreCurric	-	-	12,811	39,154	1,986	31,468	8,087	93,505	144,814	226,441	243,860	17,419	132,936
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	10,000	12,013	12,013	-	12,013
4300	Ins Mats & Sups 2	-	-	-	-	-	-	900	900	-	60,992	12,253	(48,739)	60,092
4310	Ins Mats & Sups	1,500	3,028	12,092	5,110	24,765	5,784	14,242	66,522	180,146	222,066	217,062	(5,004)	155,545
4315	OthrSupplies	-	-	-	404	-	441	920	1,765	15,546	22,546	22,546	-	20,781
4320	Office Supplies	451	240	2,317	6,244	3,636	3,846	1,391	18,125	18,000	150,415	113,815	(36,600)	132,290
4325	ProfDevMat&Sups	-	-	-	719	-	-	-	719	-	900	900	-	181
4326	Arts&MusicSupps	-	-	-	-	17	-	-	17	5,000	21,650	18,650	(3,000)	21,633
4335	PE Supplies	-	-	1,081	-	-	-	-	1,081	2,500	6,000	6,000	-	4,919
4340	Educat Software	-	11,544	132,603	90,841	19,484	21,091	47,439	323,002	451,682	625,264	630,219	4,956	302,262
4345	NonInstStdntSup	41,405	(16,142)	47,955	105,927	58,827	129,296	42,482	398,248	78,945	815,908	794,737	(21,171)	417,660
4346	TeacherSupplies	-	-	409	300	-	-	35	744	4,500	7,500	7,500	-	6,756
4350	Cust. Supplies	-	9,368	6,247	2,725	8,778	4,004	4,743	35,864	37,500	102,000	118,000	16,000	66,136
4351	Yearbook	(240)	(124)	-	-	-	-	-	(364)	1,256	1,256	1,256	-	1,620
4390	Uniforms	-	-	-	-	-	-	-	-	6,000	3,000	3,000	-	3,000
4400	NonCapEquip-Gen	-	7,432	-	4,497	(6,441)	7,037	4,869	17,394	2,500	68,546	82,046	13,500	51,153
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	7,500	7,500	-	7,500
4430	OfficeFurnEqp<5k	-	10,134	1,383	11,116	13,861	4,360	3,129	43,983	2,000	49,000	49,000	-	5,017
4440	Computers <\$5k	-	-	-	66	3,537	98,412	6,880	108,894	302,226	344,705	272,106	(72,600)	235,811
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	1,158,548	-	(1,158,548)	1,158,548
4710	Food	-	-	-	-	-	-	-	-	154,000	169,500	119,500	(50,000)	169,500
4720	Food:Other Food	-	-	-	15,475	75	-	-	15,551	15,610	60,713	57,713	(3,000)	45,162
4990	Prior Year Adj (Mat'ls)	95	512	-	1,728	5,962	527	109	8,934	-	3,000	3,000	-	(5,934)
4999	Misc Expenditure (Suspense)	295	712	1,052	978	21,268	(23,683)	(442)	179	-	-	-	-	(179)
<b>SUBTOTAL - Books and Supplies</b>		<b>43,506</b>	<b>26,705</b>	<b>217,949</b>	<b>285,283</b>	<b>155,755</b>	<b>282,583</b>	<b>134,784</b>	<b>1,135,062</b>	<b>1,432,225</b>	<b>4,139,464</b>	<b>2,792,676</b>	<b>(1,346,787)</b>	<b>3,004,401</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>CONSOLIDATED</b>														
<b>Services &amp; Other Operating Expenses</b>														
5101	CMO Fees	-	-	460,345	153,448	-	1,087,024	854,832	2,555,648	4,674,621	5,385,759	5,385,759	-	2,830,111
5205	Conference Fees	-	-	-	-	-	-	-	-	-	22,000	21,032	(968)	22,000
5210	MilesParkTolls	-	188	640	146	469	1,305	2,123	4,872	14,000	52,700	51,324	(1,376)	47,828
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	25	-	-	-	-	-	25	3,000	19,000	19,000	-	18,975
5300	DuesMemberships	34,694	1,876	5,699	3,540	4,051	18,638	24,969	93,467	91,957	111,807	119,921	8,114	18,340
5450	Other Insurance	116,658	34,962	32,399	34,962	36,116	34,962	34,963	325,022	346,500	370,127	420,503	50,376	45,105
5500	OpsHousekeeping	3,241	6,053	7,031	36,461	21,678	11,149	15,122	100,736	121,200	173,882	193,200	19,318	73,146
5510	Gas & Electric	4,288	16,686	17,384	13,562	16,152	11,591	12,624	92,287	245,000	249,000	258,000	9,000	156,713
5610	Rent & Leases	179,022	274,879	298,309	274,951	326,083	346,976	327,779	2,028,000	3,783,570	3,858,992	3,840,505	(18,487)	1,830,993
5620	EquipmentLeases	3,553	11,122	6,085	8,982	28,145	15,918	13,403	87,208	103,600	187,900	191,650	3,750	100,692
5630	Reps&MaintBldng	399	4,511	(1,188)	11,665	10,030	2,095	65	27,578	16,227	82,400	119,123	36,723	54,822
5800	ProfessServices	29,232	64,473	84,983	77,612	86,459	57,996	117,407	518,161	995,671	1,624,894	1,475,667	(149,227)	1,106,733
5810	Legal	-	1,503	(4,317)	(2,333)	22,369	7,960	11,878	37,059	69,000	244,785	259,089	14,304	207,726
5813	SchPrgAftSchool	34,898	17,449	17,482	23,202	63,561	33,138	31,420	221,151	535,909	434,826	434,826	-	213,676
5814	SchPrgAcadComps	-	405	700	2,748	-	495	-	4,348	10,500	61,788	49,967	(11,821)	57,440
5819	SchlProgs-Other	78	-	1,165	4,167	3,525	399	15,060	24,395	90,729	132,194	113,981	(18,212)	107,799
5820	Audit & CPA	-	-	9,592	-	-	21,000	9,000	39,592	127,034	151,034	157,034	6,000	111,442
5825	DMSBusinessSvcs	86,011	-	86,011	-	43,005	43,005	93,531	351,563	545,000	544,200	544,200	-	192,637
5835	Field Trips	-	-	325	(369)	-	-	157	114	118,155	129,457	125,527	(3,930)	129,343
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	600	2,000	2,094	-	-	15,000	19,694	33,500	63,000	78,828	15,828	43,306
5850	Oversight Fees	9,577	15,240	8,440	8,440	8,439	12,239	12,239	74,615	268,110	401,674	401,674	-	327,059
5857	Payroll Fees	17,402	19,823	14,999	14,378	14,402	32,403	18,637	132,045	159,000	183,100	197,850	14,750	51,055
5860	Service Fees	99	29	612	352	1,786	7,268	1,719	11,864	4,000	29,100	33,900	4,800	17,236
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	(550)	2,500	10,229	5,449	5,338	9,171	22,454	54,592	7,485	199,840	208,761	8,921	145,247
5864	Prof Dev-Other	518	85	-	1,768	36,279	7,431	27,541	73,622	164,071	247,975	241,972	(6,003)	174,353
5865	Prof Dev - LLM	-	-	4,500	-	-	3,499	-	7,999	-	9,500	9,500	-	1,501
5869	SpEd Ctrct Inst	3,119	5,741	726	9,183	8,657	17,513	28,965	73,905	738,092	699,240	712,777	13,537	625,335
5870	Livescan	-	45	-	-	72	-	-	117	6,450	5,600	5,600	-	5,483
5872	SPED Fees (incl Encroachment)	10,234	23,211	13,644	13,644	13,642	13,644	13,644	101,663	67,677	77,884	77,884	-	(23,779)
5875	Staff Recruiting	-	147	-	897	-	-	-	1,044	-	4,000	4,000	-	2,956
5884	Substitutes	-	-	3,149	9,474	19,707	8,518	52,118	92,966	167,738	380,738	370,658	(10,081)	287,772
5890	OthSvcsNon-Inst	7,764	346	-	(700)	-	408	408	8,226	500	15,500	15,500	-	7,274
5900	Communications	15	64	682	23,880	1,359	1,057	1,110	28,167	13,000	39,850	47,231	7,381	11,683
5910	Communications 2	-	750	1,000	-	1,000	2,375	1,125	6,250	1,375	23,775	23,775	-	17,525
5920	TelecomInternet	8,240	11,690	7,039	34,499	6,972	13,422	12,237	94,101	35,650	231,461	251,447	19,986	137,360
5930	PostageDelivery	1,953	3,645	1,832	2,407	5,425	205	2,535	18,003	16,750	52,500	52,500	-	34,497
5940	Technology	13,820	6,005	49,335	78,689	9,636	(5,898)	20,240	171,826	276,231	376,199	373,525	(2,674)	204,373
5990	Prior Year Adj (Services)	-	-	6,936	10,927	-	(8,654)	-	9,209	-	1,000	(4,679)	(5,679)	(8,209)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>564,263</b>	<b>524,057</b>	<b>1,147,767</b>	<b>858,128</b>	<b>794,356</b>	<b>1,808,254</b>	<b>1,794,307</b>	<b>7,491,132</b>	<b>13,851,302</b>	<b>16,878,680</b>	<b>16,883,009</b>	<b>4,329</b>	<b>9,387,548</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>CONSOLIDATED</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	7,000	7,000	7,000	-	7,000
6900	Depreciation	15,110	15,110	15,110	17,867	17,867	404,926	18,073	504,065	888,488	916,654	1,135,183	218,529	412,589
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>15,110</b>	<b>15,110</b>	<b>15,110</b>	<b>17,867</b>	<b>17,867</b>	<b>404,926</b>	<b>18,073</b>	<b>504,065</b>	<b>888,488</b>	<b>923,654</b>	<b>1,142,183</b>	<b>218,529</b>	<b>419,589</b>
<b>Other Outflows</b>														
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	8,289	8,289	-
7438	InterestExpense	68,792	34,000	124,363	36,796	34,000	41,570	34,000	373,521	600,165	600,165	625,665	25,500	226,644
<b>SUBTOTAL - Other Outflows</b>		<b>68,792</b>	<b>34,000</b>	<b>124,363</b>	<b>36,796</b>	<b>34,000</b>	<b>41,570</b>	<b>34,000</b>	<b>373,521</b>	<b>600,165</b>	<b>600,165</b>	<b>633,954</b>	<b>33,789</b>	<b>226,644</b>
<b>TOTAL EXPENSES</b>		<b>2,090,797</b>	<b>2,715,973</b>	<b>4,271,984</b>	<b>4,099,750</b>	<b>3,845,703</b>	<b>5,382,530</b>	<b>5,954,122</b>	<b>28,350,364</b>	<b>51,961,911</b>	<b>57,978,915</b>	<b>57,028,267</b>	<b>(950,648)</b>	<b>29,628,552</b>

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

AII MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>22,085,850</b>	<b>20,896,293</b>	<b>20,219,228</b>	<b>24,993,971</b>	<b>24,998,548</b>	<b>24,494,577</b>	<b>24,476,117</b>	<b>25,450,782</b>	<b>23,959,910</b>	<b>24,094,972</b>	<b>21,677,967</b>	<b>19,260,963</b>		
<b>Revenue</b>														
LCFF Entitlement	771,708	2,103,288	3,855,613	3,357,503	2,989,547	3,036,910	4,379,342	3,157,751	4,823,818	2,861,824	2,861,824	4,504,914	3,416,752	42,120,796
LCFF State Deferrals								-	(1,068,019)	(1,658,092)	(1,658,092)	(1,658,092)	6,042,294	-
Federal Revenue	14,935	78,859	3,969,049	78,872	37,207	151,400	598,267	514,145	514,145	514,145	514,145	514,145	51,415	7,550,729
Other State Revenues	112,008	238,541	697,170	169,459	227,138	417,925	762,353	553,739	553,739	553,739	553,739	553,739	55,374	5,448,663
Other Local Revenues	2,797	2,993	565,236	110,205	2,034	1,122,831	857,049	601,633	601,633	601,633	601,633	601,633	60,163	5,731,472
<b>Total Revenue</b>	<b>901,448</b>	<b>2,423,682</b>	<b>9,087,068</b>	<b>3,716,039</b>	<b>3,255,926</b>	<b>4,729,065</b>	<b>6,597,012</b>	<b>4,827,268</b>	<b>5,425,316</b>	<b>2,873,249</b>	<b>2,873,249</b>	<b>4,516,339</b>	<b>9,625,998</b>	<b>60,851,660</b>
<b>Expenses</b>														
Certificated Salaries	965,520	1,031,082	1,546,348	1,561,115	1,583,888	1,582,422	2,326,998	1,810,006	1,810,006	1,810,006	1,810,006	1,766,948	173,112	19,777,456
Classified Salaries	208,756	450,525	499,567	546,422	529,278	539,976	808,024	560,764	560,764	560,764	560,764	560,764	188,077	6,574,446
Benefits	224,850	634,494	720,878	794,138	730,559	722,798	837,936	892,894	892,894	892,894	892,894	864,983	122,332	9,224,543
Books and Supplies	43,506	26,705	217,949	285,283	155,755	282,583	134,784	297,655	297,655	297,655	297,655	289,528	165,964	2,792,676
Services and Operations	564,263	524,057	1,147,767	858,128	794,356	1,808,254	1,794,307	1,759,918	1,759,918	1,759,918	1,759,918	1,747,534	604,672	16,883,009
Depreciation / Cap Outlay	15,110	15,110	15,110	17,867	17,867	404,926	18,073	125,121	125,121	125,121	125,121	130,645	6,988	1,142,183
Other Outflows	68,792	34,000	124,363	36,796	34,000	41,570	34,000	36,844	36,844	36,844	36,844	36,844	76,211	633,954
<b>Total Expenses</b>	<b>2,090,797</b>	<b>2,715,973</b>	<b>4,271,984</b>	<b>4,099,750</b>	<b>3,845,703</b>	<b>5,382,530</b>	<b>5,954,122</b>	<b>5,483,202</b>	<b>5,483,202</b>	<b>5,483,202</b>	<b>5,483,202</b>	<b>5,397,247</b>	<b>1,337,356</b>	<b>57,028,267</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	2,686,459	1,012,846	21,950	(187,268)	-	162,569	-	-	-	-	-	-	-	3,696,556
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	(168,891)	13,485	(18,500)	309,056	-	-	(1,525,283)	(317,581)	-	-	-	-	-	(1,707,713)
Fixed Assets - Depreciation Addback	15,110	15,110	15,110	17,867	17,867	404,497	18,073	125,009	125,009	125,009	125,009	130,533	-	1,134,206
Fixed Assets - Acquisitions	-	-	(18,107)	-	-	-	-	-	-	-	-	-	-	(18,107)
Due To (From)	(580,918)	(126,694)	(142,723)	16,904	28,446	28,446	28,446	28,446	28,446	28,446	28,446	28,446	-	(605,860)
Expenses - Prior Year Accruals	(2,956,314)	(1,303,867)	78,550	192,236	-	-	1,115,245	(564,140)	-	-	-	-	-	(3,438,290)
Accounts Payable - Current Year	-	-	-	-	-	-	655,801	(146,165)	-	-	-	-	-	509,636
Summerholdback for Teachers	4,346	4,346	23,378	39,492	39,492	39,492	39,492	39,492	39,492	39,492	39,492	39,492	-	387,498
Loans Payable (Current)	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>(208)</b>	<b>(384,774)</b>	<b>(40,342)</b>	<b>388,288</b>	<b>85,806</b>	<b>635,004</b>	<b>331,775</b>	<b>(834,938)</b>	<b>192,948</b>	<b>192,948</b>	<b>192,948</b>	<b>198,472</b>		<b>957,926</b>
<b>Total Change in Cash</b>	<b>(1,189,557)</b>	<b>(677,065)</b>	<b>4,774,742</b>	<b>4,577</b>	<b>(503,971)</b>	<b>(18,460)</b>	<b>974,665</b>	<b>(1,490,872)</b>	<b>135,062</b>	<b>(2,417,005)</b>	<b>(2,417,005)</b>	<b>(682,436)</b>		<b>4,781,319</b>
<b>ENDING CASH</b>	<b>20,896,293</b>	<b>20,219,228</b>	<b>24,993,971</b>	<b>24,998,548</b>	<b>24,494,577</b>	<b>24,476,117</b>	<b>25,450,782</b>	<b>23,959,910</b>	<b>24,094,972</b>	<b>21,677,967</b>	<b>19,260,963</b>	<b>18,578,527</b>	<<< = 119 days cash	



## MSA-1 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$1,238,176.

This is an increase of \$326,312 from the original First Interim Budget projected surplus of \$911,864.

This will allow MSA-1 to end this fiscal year with a balance of \$6,376,427, which is 66.2% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$2,202,786, which represents 83 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$2,360,709, which represents 89 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$91,273, or 0.8% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are \$92,136 higher than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$235,039), or -2.4% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$2,592 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$2,000 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date								Annual Budget					
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
	Projected Average Daily Attendance:											634	634	634	-
<b>SUMMARY</b>															
<b>Revenue</b>															
LCFF Entitlement	109,408	421,896	676,648	515,234	515,233	515,234	840,806	3,594,459	1,207,952	2,386,507	7,250,472	7,874,624	7,966,760	92,136	45%
Federal Revenue	-	-	763,637	-	-	-	121,702	885,339	763,637	121,702	607,761	1,357,167	1,356,304	(863)	65%
Other State Revenues	16,740	30,966	95,435	23,693	33,821	53,140	156,429	410,224	143,141	267,083	1,374,928	1,471,815	1,471,815	-	28%
Other Local Revenues	1,314	392	192	357	221	9,737	-	12,213	1,898	10,315	81,934	81,934	81,934	-	15%
<b>Total Revenue</b>	<b>127,462</b>	<b>453,254</b>	<b>1,535,912</b>	<b>539,284</b>	<b>549,275</b>	<b>578,111</b>	<b>1,118,937</b>	<b>4,902,236</b>	<b>2,116,629</b>	<b>2,785,607</b>	<b>9,315,095</b>	<b>10,785,540</b>	<b>10,876,813</b>	<b>91,273</b>	<b>45%</b>
<b>Expenditures</b>															
Certificated Salaries	166,499	152,119	266,142	274,155	279,968	275,668	407,678	1,822,229	584,760	1,237,469	3,532,378	3,414,607	3,412,699	(1,908)	53%
Classified Salaries	21,529	43,286	56,377	52,848	54,999	107,209	77,812	414,060	121,192	292,868	706,297	776,325	776,325	-	53%
Benefits	63,721	82,003	99,161	111,358	107,117	109,453	103,497	676,310	244,885	431,425	1,482,041	1,392,242	1,396,742	4,500	48%
Books and Supplies	1,318	21,031	35,319	12,760	15,346	125,432	12,371	223,577	57,668	165,909	282,005	721,042	476,366	(244,676)	47%
Services and Operating Exp.	43,554	133,603	148,959	168,400	228,376	528,709	201,307	1,452,906	326,115	1,126,791	3,053,566	3,403,461	3,408,506	5,045	43%
Depreciation & Cap Outlay	8,035	8,035	8,035	10,569	10,569	10,569	10,569	66,380	24,104	42,275	166,000	166,000	146,000	(20,000)	45%
Other Outflows	-	-	10,000	-	-	4,772	-	14,772	10,000	4,772	-	-	22,000	22,000	67%
<b>Total Expenditures</b>	<b>304,656</b>	<b>440,076</b>	<b>623,992</b>	<b>630,089</b>	<b>696,375</b>	<b>1,161,812</b>	<b>813,234</b>	<b>4,670,234</b>	<b>1,368,724</b>	<b>3,301,510</b>	<b>9,222,287</b>	<b>9,873,677</b>	<b>9,638,638</b>	<b>(235,039)</b>	<b>48%</b>
<b>Net Revenues</b>								<b>232,002</b>	<b>747,905</b>	<b>(515,903)</b>	<b>92,808</b>	<b>911,864</b>	<b>1,238,176</b>	<b>326,312</b>	
											<b>Fund Balance</b>				
											Beginning Balance (Unaud.)	5,138,251			
											Net Revenues	1,238,176			
											<b>Ending Fund Balance</b>	<b>6,376,427</b>			
											<b>Components of Fund Bal.</b>				
											Available For Econ. Uncert.	4,815,932	50.0% of Expenditures		
											Restricted Balances (Est.)	795,349	8.3% of Expenditures		
											Net Fixed Assets	765,146	7.9% of Expenditures		
											<b>Ending Fund Balance</b>	<b>6,376,427</b>	<b>66.2% of Expenditures</b>		

2020-21 Second Interim Budget Actuals through January 31, 2021)	Year To Date									Annual Budget				
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim

**MSA 1**

**REVENUE DETAIL**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Budget YTD	Variance	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals								
<b>LCFF Entitlement</b>															
8011 State Aid	-	205,198	205,198	369,356	369,356	369,356	369,356	1,887,820	410,396	1,477,424	4,546,088	4,463,430	4,555,566	92,136	2,575,610
8012 EPA Entitlement	-	-	325,572	-	-	-	325,572	651,144	325,572	325,572	930,605	1,421,208	1,421,208	-	770,064
8019 Prior Year Adjustments	-	(2,119)	-	-	-	-	-	(2,119)	(2,119)	-	-	-	-	-	2,119
8096 InLieuPropTaxes	109,408	218,817	145,878	145,878	145,877	145,878	145,878	1,057,614	474,103	583,511	1,773,779	1,989,986	1,989,986	-	932,372
<b>SUBTOTAL - LCFF Entitlement</b>	<b>109,408</b>	<b>421,896</b>	<b>676,648</b>	<b>515,234</b>	<b>515,233</b>	<b>515,234</b>	<b>840,806</b>	<b>3,594,459</b>	<b>1,207,952</b>	<b>2,386,507</b>	<b>7,250,472</b>	<b>7,874,624</b>	<b>7,966,760</b>	<b>92,136</b>	<b>4,280,165</b>
<b>Federal Revenue</b>															
8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	76,599	75,644	75,644	-	75,644
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	763,637	-	-	-	121,702	885,339	763,637	121,702	531,162	1,281,523	1,280,660	(863)	396,184
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	531,162	1,281,523	-	(1,281,523)	1,281,523
<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>763,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>121,702</b>	<b>885,339</b>	<b>763,637</b>	<b>121,702</b>	<b>607,761</b>	<b>1,357,167</b>	<b>1,356,304</b>	<b>(863)</b>	<b>471,828</b>
<b>Other State Revenue</b>															
8311 SpEd Revenue	16,740	30,966	33,821	23,693	33,821	33,821	33,821	206,683	81,527	125,156	351,359	412,759	412,759	-	206,076
8520 SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	19,319	-	19,319	-	19,319	19,179	20,819	20,819	-	1,500
8560 StateLotteryRev	-	-	-	-	-	-	45,445	45,445	-	45,445	150,452	135,487	135,487	-	90,042
8590 AllOthStateRev	-	-	61,614	-	-	-	77,163	138,777	61,614	77,163	853,938	902,749	902,749	-	763,972
8595 AllOthStateRev PY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>	<b>16,740</b>	<b>30,966</b>	<b>95,435</b>	<b>23,693</b>	<b>33,821</b>	<b>53,140</b>	<b>156,429</b>	<b>410,224</b>	<b>143,141</b>	<b>267,083</b>	<b>1,374,928</b>	<b>1,471,815</b>	<b>1,471,815</b>	<b>-</b>	<b>1,061,591</b>
<b>Local Revenue</b>															
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	549	-	550	-	1,099	-	1,099	-	-	-	-	(1,099)
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	-	-	-	9,187	-	9,187	-	9,187	20,000	20,000	20,000	-	10,813
8980 Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999 Misc Revenue (Suspense)	-	392	192	(584)	-	-	-	-	584	(584)	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>	<b>-</b>	<b>392</b>	<b>192</b>	<b>(35)</b>	<b>-</b>	<b>9,737</b>	<b>-</b>	<b>10,286</b>	<b>584</b>	<b>9,702</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>9,714</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date								Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 1</b>																
<b>Fundraising &amp; Grants</b>																
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	2,705	2,705	2,705	-	2,705
8803	Fundraising	1,314	-	-	392	221	-	-	1,927	1,314	613	59,229	59,229	59,229	-	57,302
<b>SUBTOTAL - Fundraising &amp; Grants</b>		<b>1,314</b>	<b>-</b>	<b>-</b>	<b>392</b>	<b>221</b>	<b>-</b>	<b>-</b>	<b>1,927</b>	<b>1,314</b>	<b>613</b>	<b>61,934</b>	<b>61,934</b>	<b>61,934</b>	<b>-</b>	<b>60,007</b>
<b>TOTAL REVENUE</b>		<b>127,462</b>	<b>453,254</b>	<b>1,535,912</b>	<b>539,284</b>	<b>549,275</b>	<b>578,111</b>	<b>1,118,937</b>	<b>4,902,236</b>	<b>2,116,629</b>	<b>2,785,607</b>	<b>9,315,095</b>	<b>10,785,540</b>	<b>10,876,813</b>	<b>91,273</b>	<b>5,883,304</b>
<b>EXPENSES</b>																
<b>Certificated Salaries</b>																
1100	TeacherSalaries	132,672	114,675	226,488	230,192	239,514	235,214	348,197	1,526,953	473,835	1,053,117	2,950,032	2,892,859	2,890,951	(1,908)	1,365,906
1300	Cert Adminis	33,827	37,444	39,654	43,963	40,454	40,454	59,481	295,277	110,925	184,352	582,346	521,748	521,748	-	226,471
<b>SUBTOTAL - Certificated Salaries</b>		<b>166,499</b>	<b>152,119</b>	<b>266,142</b>	<b>274,155</b>	<b>279,968</b>	<b>275,668</b>	<b>407,678</b>	<b>1,822,229</b>	<b>584,760</b>	<b>1,237,469</b>	<b>3,532,378</b>	<b>3,414,607</b>	<b>3,412,699</b>	<b>(1,908)</b>	<b>1,592,378</b>
<b>Classified Salaries</b>																
2100	Instructional Aides	-	141	8,208	8,141	8,571	54,527	10,925	90,512	8,348	82,163	180,917	278,262	278,262	-	187,750
2200	Classified Support	10,102	22,437	26,294	26,593	24,885	24,856	34,362	169,528	58,833	110,696	344,404	314,325	314,325	-	144,796
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	11,427	20,708	21,875	18,114	21,544	27,826	32,525	154,020	54,011	100,009	180,976	183,738	183,738	-	29,718
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>21,529</b>	<b>43,286</b>	<b>56,377</b>	<b>52,848</b>	<b>54,999</b>	<b>107,209</b>	<b>77,812</b>	<b>414,060</b>	<b>121,192</b>	<b>292,868</b>	<b>706,297</b>	<b>776,325</b>	<b>776,325</b>	<b>-</b>	<b>362,265</b>
<b>Employee Benefits</b>																
3101	STRS-Certified	5,237	24,803	42,329	43,358	45,135	44,063	65,738	270,664	72,369	198,295	511,723	548,341	548,341	-	277,677
3102	STRS-Classified	-	516	1,033	1,046	1,060	1,181	1,590	6,427	1,549	4,878	-	-	-	-	(6,427)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,602	7,841	10,291	9,907	9,415	9,826	13,608	64,490	21,734	42,756	149,391	136,130	136,130	-	71,640
3301	OASDI/Med-Cert	2,413	2,197	3,817	3,906	4,038	4,023	5,878	26,272	8,427	17,845	46,373	49,262	49,262	-	22,990
3302	OASDI/Med-Class	1,392	3,099	3,902	3,878	3,790	3,901	5,318	25,281	8,394	16,887	57,473	50,309	50,309	-	25,028
3401	HlthWelfareCert	43,855	40,928	34,507	46,468	41,055	43,935	1,288	252,036	119,291	132,746	510,491	558,759	558,759	-	306,723
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	-	-	128,438	13,603	13,603	-	13,603
3501	UI-Certificated	-	158	765	299	161	3	6,214	7,600	923	6,678	45,640	5,944	8,444	2,500	(1,656)
3502	UI-Classified	-	53	110	86	57	113	1,456	1,875	163	1,712	7,119	1,006	3,006	2,000	(869)
3601	WorkersCmp-Cert	7,222	2,407	2,407	2,407	2,407	2,407	2,407	21,664	12,036	9,628	25,393	28,888	28,888	-	7,224
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>63,721</b>	<b>82,003</b>	<b>99,161</b>	<b>111,358</b>	<b>107,117</b>	<b>109,453</b>	<b>103,497</b>	<b>676,310</b>	<b>244,885</b>	<b>431,425</b>	<b>1,482,041</b>	<b>1,392,242</b>	<b>1,396,742</b>	<b>4,500</b>	<b>715,932</b>



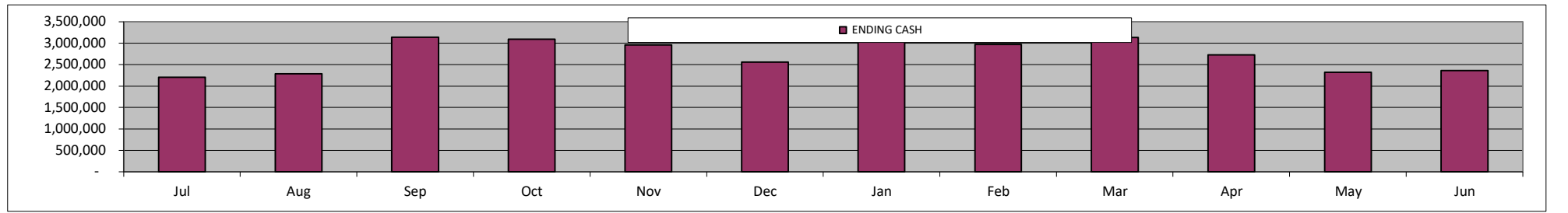
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date									Annual Budget					
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board-			Actuals as % of 2nd Interim	
												Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim		
<b>Books &amp; Supplies</b>																
4100 Text&CoreCurric	-	-	2,972	2,623	96	28,263	-	33,955	2,972	30,983	25,000	25,000	40,052	15,052	(8,955)	
4200 BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4300 Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4310 Ins Mats & Sups	1,500	-	5,374	12	(250)	492	-	7,129	6,874	255	51,318	36,735	36,735	-	29,606	
4315 OthrSupplies	-	-	-	169	-	-	920	1,089	-	1,089	-	7,000	7,000	7,000	-	5,911
4320 Office Supplies	58	58	422	922	334	463	181	2,439	538	1,901	7,000	12,000	12,000	-	9,561	
4325 ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326 Arts&MusicSupps	-	-	-	-	17	-	-	17	-	17	5,000	20,000	17,000	(3,000)	19,983	
4335 PE Supplies	-	-	-	-	-	-	-	-	-	-	2,500	5,000	5,000	-	5,000	
4340 Educat Software	-	4,050	23,440	4,195	-	5,340	7,368	44,393	27,490	16,903	75,187	75,187	75,187	-	30,794	
4345 NonInstStdntSup	-	9,615	2,850	4,157	15,829	2,677	3,662	38,790	12,465	26,325	3,000	129,398	129,398	-	90,608	
4346 TeacherSupplies	-	-	215	122	-	-	35	372	215	157	4,000	4,000	4,000	-	3,628	
4350 Cust. Supplies	-	-	45	493	2,259	3,109	206	6,111	45	6,066	-	12,000	12,000	-	5,889	
4351 Yearbook	(240)	(124)	-	-	-	-	-	(364)	(364)	-	-	-	-	-	364	
4390 Uniforms	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000	
4400 NonCapEquip-Gen	-	7,432	-	-	(6,667)	-	-	765	7,432	(6,667)	-	7,046	8,046	1,000	6,281	
4410 ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430 OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4440 Computers <\$5k	-	-	-	66	-	88,815	-	88,881	-	88,881	102,000	135,000	122,948	(12,052)	46,119	
4461 Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4464 Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	245,676	-	(245,676)	245,676	
4710 Food	-	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	1,000	
4720 Food:Other Food	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000	
4990 Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4999 Misc Expenditure (Suspense)	0	-	-	-	3,729	(3,729)	-	-	0	(0)	-	-	-	-	-	
<b>SUBTOTAL - Books and Supplies</b>	<b>1,318</b>	<b>21,031</b>	<b>35,319</b>	<b>12,760</b>	<b>15,346</b>	<b>125,432</b>	<b>12,371</b>	<b>223,577</b>	<b>57,668</b>	<b>165,909</b>	<b>282,005</b>	<b>721,042</b>	<b>476,366</b>	<b>(244,676)</b>	<b>497,465</b>	

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date										Annual Budget				
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 1</b>																
<b>Services &amp; Other Operating Expenses</b>																
5101	CMO Fees	-	-	-	-	-	367,236	-	367,236	-	367,236	773,375	881,368	881,368	-	514,132
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	405	-	405	-	405	1,000	3,000	3,000	-	2,595
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	14	1,349	14	1,084	6,514	498	9,474	1,363	8,111	14,000	14,000	14,000	-	4,526
5450	Other Insurance	30,942	6,391	6,390	6,390	6,390	6,390	6,390	69,283	43,723	25,560	90,000	90,000	90,000	-	20,717
5500	OpsHousekeeping	385	672	1,819	6,555	23,000	4,776	6,162	43,370	2,876	40,493	100,000	92,954	92,954	-	49,584
5510	Gas & Electric	22	3,919	4,797	4,484	3,645	3,481	4,239	24,588	8,738	15,849	90,000	90,000	90,000	-	65,412
5610	Rent & Leases	-	107,956	107,956	107,956	107,956	117,788	107,956	657,570	215,913	441,657	1,290,000	1,286,920	1,286,920	-	629,350
5620	EquipmentLeases	24	4,008	2,147	2,385	21,529	5,995	2,293	38,381	6,179	32,202	71,000	71,000	71,000	-	32,619
5630	Reps&MaintBldng	-	-	-	-	3,624	-	-	3,624	-	3,624	-	-	4,000	4,000	(3,624)
5800	ProfessServices	4,973	7,473	16,005	14,828	47,271	9,559	49,889	149,999	28,452	121,547	330,172	337,426	337,426	-	187,427
5810	Legal	-	-	-	598	4,525	-	-	5,123	-	5,123	15,000	44,960	44,960	-	39,838
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	2,561	-	-	-	2,561	-	2,561	-	50,000	38,179	(11,821)	47,439
5819	SchlProgs-Other	-	-	-	1,500	-	-	-	1,500	-	1,500	38,229	48,229	48,229	-	46,729
5820	Audit & CPA	-	-	-	-	-	-	3,000	3,000	-	3,000	-	3,000	3,000	-	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	22,705	22,705	18,775	(3,930)	22,705
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	25,000	25,000	36,090	11,090	25,000
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	72,294	72,294	-	72,294
5857	Payroll Fees	2,383	1,955	2,032	1,953	1,979	2,047	2,672	15,021	6,369	8,651	26,000	26,000	26,000	-	10,979
5860	Service Fees	22	23	40	597	1,771	4,074	623	7,149	85	7,065	-	15,600	15,600	-	8,451
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	42	-	2,431	11,790	14,263	-	14,263	-	17,651	17,651	-	3,388
5864	Prof Dev-Other	-	-	-	-	-	5,230	-	5,230	-	5,230	29,578	28,967	27,852	(1,115)	23,737
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	251	2,239	-	529	3,019	-	3,019	49,075	105,288	105,288	-	102,269
5870	Livescan	-	45	-	-	72	-	-	117	45	72	1,500	1,500	1,500	-	1,383
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	17,332	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	-	-	-	-	-	-	-	45,000	19,000	19,000	-	19,000
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	-	20	20	3,280	20	20	20	3,380	40	3,340	-	16,600	16,600	-	13,220
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	250	250	250	-	250
5920	TelecomInternet	3,000	245	245	3,245	-	-	3,112	9,846	3,489	6,357	-	3,000	15,500	12,500	(6,846)
5930	PostageDelivery	-	-	761	302	2,131	-	1,211	4,404	761	3,643	-	10,000	10,000	-	5,596
5940	Technology	1,803	881	5,397	10,002	1,140	799	922	20,944	8,082	12,862	24,350	26,750	26,750	-	5,806
5990	Prior Year Adj (Services)	-	-	-	1,458	-	(8,037)	-	(6,579)	-	(6,579)	-	-	(5,679)	(5,679)	6,579
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>43,554</b>	<b>133,603</b>	<b>148,959</b>	<b>168,400</b>	<b>228,376</b>	<b>528,709</b>	<b>201,307</b>	<b>1,452,906</b>	<b>326,115</b>	<b>1,126,791</b>	<b>3,053,566</b>	<b>3,403,461</b>	<b>3,408,506</b>	<b>5,045</b>	<b>1,950,556</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date									Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Approved Budget YTD	Variance	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 1</b>																
<b>Capital Outlay &amp; Depreciation</b>																
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	8,035	8,035	8,035	10,569	10,569	10,569	10,569	66,380	24,104	42,275	166,000	166,000	146,000	(20,000)	99,620
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>8,035</b>	<b>8,035</b>	<b>8,035</b>	<b>10,569</b>	<b>10,569</b>	<b>10,569</b>	<b>10,569</b>	<b>66,380</b>	<b>24,104</b>	<b>42,275</b>	<b>166,000</b>	<b>166,000</b>	<b>146,000</b>	<b>(20,000)</b>	<b>99,620</b>
<b>Other Outflows</b>																
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	10,000	-	-	4,772	-	14,772	10,000	4,772	-	-	22,000	22,000	(14,772)
<b>SUBTOTAL - Other Outflows</b>		<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>4,772</b>	<b>-</b>	<b>14,772</b>	<b>10,000</b>	<b>4,772</b>	<b>-</b>	<b>-</b>	<b>22,000</b>	<b>22,000</b>	<b>(14,772)</b>
<b>TOTAL EXPENSES</b>		<b>304,656</b>	<b>440,076</b>	<b>623,992</b>	<b>630,089</b>	<b>696,375</b>	<b>1,161,812</b>	<b>813,234</b>	<b>4,670,234</b>	<b>1,368,724</b>	<b>3,301,510</b>	<b>9,222,287</b>	<b>9,873,677</b>	<b>9,638,638</b>	<b>(235,039)</b>	<b>5,203,443</b>

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
	BEGINNING CASH	2,525,704	2,202,786	2,286,983	3,137,600	3,093,469	2,961,284	2,555,067	3,278,782	2,971,996	3,131,693	2,726,535	2,321,376	
<b>Revenue</b>														
LCFF Entitlement	109,408	421,896	676,648	515,234	515,233	515,234	840,806	515,234	997,604	540,950	540,950	985,442	792,119	<b>7,966,759</b>
LCFF State Deferrals									(197,840)	(306,042)	(306,042)	(306,042)	1,115,965	-
Federal Revenue	-	-	763,637	-	-	-	121,702	92,346	92,346	92,346	92,346	92,346	9,235	<b>1,356,304</b>
Other State Revenues	16,740	30,966	95,435	23,693	33,821	53,140	156,429	208,155	208,155	208,155	208,155	208,155	20,816	<b>1,471,815</b>
Other Local Revenues	1,314	392	192	357	221	9,737	-	13,671	13,671	13,671	13,671	13,671	1,367	<b>81,934</b>
<b>Total Revenue</b>	<b>127,462</b>	<b>453,254</b>	<b>1,535,912</b>	<b>539,284</b>	<b>549,275</b>	<b>578,111</b>	<b>1,118,937</b>	<b>829,406</b>	<b>1,113,937</b>	<b>549,080</b>	<b>549,080</b>	<b>993,572</b>	<b>1,939,501</b>	<b>10,876,812</b>
<b>Expenses</b>														
Certificated Salaries	166,499	152,119	266,142	274,155	279,968	275,668	407,678	311,857	311,857	311,857	311,857	311,857	31,186	<b>3,412,699</b>
Classified Salaries	21,529	43,286	56,377	52,848	54,999	107,209	77,812	71,032	71,032	71,032	71,032	71,032	7,103	<b>776,325</b>
Benefits	63,721	82,003	99,161	111,358	107,117	109,453	103,497	141,261	141,261	141,261	141,261	141,261	14,126	<b>1,396,742</b>
Books and Supplies	1,318	21,031	35,319	12,760	15,346	125,432	12,371	49,566	49,566	49,566	49,566	49,566	4,957	<b>476,366</b>
Services and Operations	43,554	133,603	148,959	168,400	228,376	528,709	201,307	383,451	383,451	383,451	383,451	383,451	38,345	<b>3,408,506</b>
Depreciation / Cap Outlay	8,035	8,035	8,035	10,569	10,569	10,569	10,569	15,612	15,612	15,612	15,612	15,612	1,561	<b>146,000</b>
Other Outflows	-	-	10,000	-	-	4,772	-	1,417	1,417	1,417	1,417	1,417	142	<b>22,000</b>
<b>Total Expenses</b>	<b>304,656</b>	<b>440,076</b>	<b>623,992</b>	<b>630,089</b>	<b>696,375</b>	<b>1,161,812</b>	<b>813,234</b>	<b>974,197</b>	<b>974,197</b>	<b>974,197</b>	<b>974,197</b>	<b>974,197</b>	<b>97,420</b>	<b>9,638,638</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	439,576	185,767	-	40,823	-	162,569	-	-	-	-	-	-	-	<b>828,735</b>
Accounts Receivable - Current Year			-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	(453,878)	(3,227)	(49,883)	(4,321)	-	-	158,167	(181,953)	-	-	-	-	-	<b>(535,095)</b>
Fixed Assets - Depreciation Addback	8,035	8,035	8,035	10,569	10,569	10,569	10,569	15,612	15,612	15,612	15,612	15,612	15,612	<b>144,439</b>
Fixed Assets - Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To (From)	(602,126)	(38,261)	(27,302)	(13,059)	-	-	-	-	-	-	-	-	-	<b>(680,748)</b>
Expenses - Prior Year Accruals	(541,677)	(85,641)	3,501	8,317	-	-	-	-	-	-	-	-	-	<b>(615,500)</b>
Accounts Payable - Current Year							244,929	-	-	-	-	-	-	<b>244,929</b>
Summer Holdback for Teachers	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	<b>52,152</b>
Loans Payable (Current)	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	<b>1,000,000</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>(145,724)</b>	<b>71,019</b>	<b>(61,303)</b>	<b>46,675</b>	<b>14,915</b>	<b>177,484</b>	<b>418,011</b>	<b>(161,995)</b>	<b>19,958</b>	<b>19,958</b>	<b>19,958</b>	<b>19,958</b>	<b>19,958</b>	<b>438,912</b>
<b>Total Change in Cash</b>	<b>(322,918)</b>	<b>84,197</b>	<b>850,617</b>	<b>(44,131)</b>	<b>(132,185)</b>	<b>(406,217)</b>	<b>723,714</b>	<b>(306,786)</b>	<b>159,698</b>	<b>(405,159)</b>	<b>(405,159)</b>	<b>39,333</b>		<b>1,677,086</b>
<b>ENDING CASH</b>	<b>2,202,786</b>	<b>2,286,983</b>	<b>3,137,600</b>	<b>3,093,469</b>	<b>2,961,284</b>	<b>2,555,067</b>	<b>3,278,782</b>	<b>2,971,996</b>	<b>3,131,693</b>	<b>2,726,535</b>	<b>2,321,376</b>	<b>2,360,709</b>	<<< = 89 days cash	



## MSA-2 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$476,935.

This is an increase of \$259,510 from the original First Interim Budget projected surplus of \$217,424.

This will allow MSA-2 to end this fiscal year with a balance of \$2,077,492, which is 36.2% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$2,157,785, which represents 137 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$2,352,610, which represents 150 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$228, or 0.0% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are (\$8,654) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

Other Local Revenues are projected at \$2,241 higher than in the the First Interim Budget..

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$259,282), or -4.3% of First Interim Budget Expenses)

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

Salaries and Benefits costs are (\$4,361) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$30,000 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 2	Jul	Aug	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim						
	Actuals	Actuals	Sep Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Budget	Interim	2nd Interim						
Projected Average Daily Attendance:								437	422	422	-							
<b>SUMMARY</b>																		
<b>Revenue</b>																		
LCFF Entitlement	73,543	280,780	447,277	341,478	341,477	341,478	555,464	2,381,497	4,469,661	4,797,725	4,789,071	(8,654)	50%					
Federal Revenue	-	-	511,398	-	-	-	95,430	606,828	420,752	959,456	957,559	(1,897)	63%					
Other State Revenues	11,253	24,692	63,526	17,671	22,735	34,762	46,759	221,824	326,291	390,508	399,046	8,538	56%					
Other Local Revenues	-	-	7,979	19,272	656	-	-	27,906	35,069	60,069	62,310	2,241	45%					
<b>Total Revenue</b>	<b>84,796</b>	<b>305,472</b>	<b>1,030,180</b>	<b>378,421</b>	<b>364,868</b>	<b>376,240</b>	<b>697,653</b>	<b>3,238,055</b>	<b>5,251,773</b>	<b>6,207,758</b>	<b>6,207,986</b>	<b>228</b>	<b>52%</b>					
<b>Expenditures</b>																		
Certificated Salaries	106,881	128,181	182,175	193,070	199,672	192,824	277,151	1,279,954	2,401,990	2,345,514	2,344,603	(911)	55%					
Classified Salaries	17,664	33,479	39,856	40,384	33,804	40,957	66,930	273,074	525,482	564,262	564,262	-	48%					
Benefits	18,590	64,057	75,210	80,590	79,774	72,292	100,054	490,567	991,316	952,164	948,714	(3,450)	52%					
Books and Supplies	(19)	15,284	33,815	41,492	20,545	32,301	12,444	155,863	118,401	554,108	302,696	(251,412)	51%					
Services and Operating Exp.	29,790	23,386	25,971	60,790	21,993	363,539	57,038	582,508	1,160,295	1,520,026	1,486,517	(33,509)	39%					
Depreciation & Cap Outlay	4,770	4,770	4,770	4,994	4,994	5,199	5,199	34,697	54,259	54,259	84,259	30,000	41%					
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Expenditures</b>	<b>177,677</b>	<b>269,158</b>	<b>361,798</b>	<b>421,319</b>	<b>360,782</b>	<b>707,113</b>	<b>518,816</b>	<b>2,816,663</b>	<b>5,251,743</b>	<b>5,990,334</b>	<b>5,731,052</b>	<b>(259,282)</b>	<b>49%</b>					
<b>Net Revenues</b>								<b>421,392</b>	<b>30</b>	<b>217,424</b>	<b>476,935</b>	<b>259,510</b>						
									<b>Fund Balance</b>									
									Beginning Balance (Unaud.)	1,600,557								
									Net Revenues	476,935								
									<b>Ending Fund Balance</b>	<b>2,077,492</b>								
									<b>Components of Fund Bal.</b>									
									Available For Econ. Uncert.	2,010,206	35.1% of Expenditures							
									Restricted Balances (Est.)	19,711	0.3% of Expenditures							
									Net Fixed Assets	47,574	0.8% of Expenditures							
									<b>Ending Fund Balance</b>	<b>2,077,492</b>	<b>36.2% of Expenditures</b>							

2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date			Annual Budget			
MSA 2	Jul	Aug	Actuals	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
	Actuals	Actuals	Sep Actuals	Actuals	Actuals	Actuals	Actuals							

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	-	135,233	135,233	243,420	243,420	243,420	243,420	1,244,146	2,801,110	2,716,060	2,707,406	(8,654)	1,471,914
8012 EPA Entitlement	-	-	213,986	-	-	-	213,986	427,972	565,736	855,943	855,943	-	427,971
8019 Prior Year Adjustments	-	(1,540)	-	-	-	-	-	(1,540)	-	-	-	-	1,540
8096 InLieuPropTaxes	73,543	147,087	98,058	98,058	98,057	98,058	98,058	710,919	1,102,815	1,225,722	1,225,722	-	514,803
<b>SUBTOTAL - LCFF Entitlement</b>	<b>73,543</b>	<b>280,780</b>	<b>447,277</b>	<b>341,478</b>	<b>341,477</b>	<b>341,478</b>	<b>555,464</b>	<b>2,381,497</b>	<b>4,469,661</b>	<b>4,797,725</b>	<b>4,789,071</b>	<b>(8,654)</b>	<b>2,416,228</b>

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	52,440	86,929	85,222	(1,707)	86,929
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	511,398	-	-	-	95,430	606,828	368,312	872,527	872,337	(190)	265,699
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	368,312	872,527	-	(872,527)	872,527
<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>511,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,430</b>	<b>606,828</b>	<b>420,752</b>	<b>959,456</b>	<b>957,559</b>	<b>(1,897)</b>	<b>352,628</b>

**Other State Revenue**

8311 SpEd Revenue	11,253	24,692	22,735	17,671	22,735	22,735	22,735	144,556	218,451	254,237	262,775	8,538	109,681
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	12,027	-	12,027	12,019	12,027	12,027	-	(0)
8560 StateLotteryRev	-	-	-	-	-	-	24,024	24,024	95,821	83,453	83,453	-	59,429
8590 AllOthStateRev	-	-	40,791	-	-	-	-	40,791	-	40,791	40,791	-	-
8595 AllOthStateRev PY	-	-	-	427	-	-	-	427	-	-	-	-	(427)
<b>SUBTOTAL - Other State Revenue</b>	<b>11,253</b>	<b>24,692</b>	<b>63,526</b>	<b>17,671</b>	<b>22,735</b>	<b>34,762</b>	<b>46,759</b>	<b>221,824</b>	<b>326,291</b>	<b>390,508</b>	<b>399,046</b>	<b>8,538</b>	<b>168,683</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	2,228	2,228	2,228	-	2,228
8634 StudentLunchFee	-	-	-	2,241	-	-	-	2,241	-	-	2,241	2,241	(2,241)
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	25,000	25,000	-	25,000
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 2</b>														
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	7,979	(7,979)	-	-	-	0	-	-	-	-	(0)
	<b>SUBTOTAL - Local Revenue</b>	-	-	<b>7,979</b>	<b>(5,738)</b>	-	-	-	<b>2,241</b>	<b>2,228</b>	<b>27,228</b>	<b>29,469</b>	2,241	24,987



2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA 2									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of	
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim	
<b>Fundraising &amp; Grants</b>																						
8802	Donations - Private	-	-	-	25,000	-	-	-	25,000	2,500	2,500	2,500	-	(22,500)								
8803	Fundraising	-	-	-	9	656	-	-	666	30,341	30,341	30,341	-	29,675								
<b>SUBTOTAL - Fundraising &amp; Grants</b>									<b>-</b>	<b>-</b>	<b>-</b>	<b>25,009</b>	<b>656</b>	<b>-</b>	<b>-</b>	<b>25,666</b>	<b>32,841</b>	<b>32,841</b>	<b>32,841</b>	<b>-</b>	<b>7,175</b>	
<b>TOTAL REVENUE</b>									<b>84,796</b>	<b>305,472</b>	<b>1,030,180</b>	<b>378,421</b>	<b>364,868</b>	<b>376,240</b>	<b>697,653</b>	<b>3,238,055</b>	<b>5,251,773</b>	<b>6,207,758</b>	<b>6,207,986</b>	<b>228</b>	<b>2,969,702</b>	
<b>EXPENSES</b>																						
<b>Certificated Salaries</b>																						
1100	TeacherSalaries	78,233	86,721	150,881	161,176	167,478	160,030	230,310	1,034,829	2,005,828	1,930,386	1,929,233	(1,153)	895,557								
1300	Cert Adminis	28,648	41,460	31,294	31,894	32,194	32,794	46,841	245,125	396,162	415,128	415,370	242	170,003								
<b>SUBTOTAL - Certificated Salaries</b>									<b>106,881</b>	<b>128,181</b>	<b>182,175</b>	<b>193,070</b>	<b>199,672</b>	<b>192,824</b>	<b>277,151</b>	<b>1,279,954</b>	<b>2,401,990</b>	<b>2,345,514</b>	<b>2,344,603</b>	<b>(911)</b>	<b>1,065,560</b>	
<b>Classified Salaries</b>																						
2100	Instructional Aides	-	3,271	6,930	6,931	6,616	6,933	11,255	41,936	75,059	90,239	90,239	-	48,303								
2200	Classified Support	2,892	5,783	5,784	5,812	5,520	12,440	18,281	56,511	68,349	138,793	138,793	-	82,282								
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-								
2400	Clerical & Tech	14,772	24,424	27,142	27,642	21,668	21,584	37,394	174,626	382,074	335,230	335,230	-	160,603								
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-								
<b>SUBTOTAL - Classified Salaries</b>									<b>17,664</b>	<b>33,479</b>	<b>39,856</b>	<b>40,384</b>	<b>33,804</b>	<b>40,957</b>	<b>66,930</b>	<b>273,074</b>	<b>525,482</b>	<b>564,262</b>	<b>564,262</b>	<b>-</b>	<b>291,188</b>	
<b>Employee Benefits</b>																						
3101	STRS-Certified	3,863	20,147	28,442	30,249	30,344	26,430	44,131	183,607	332,394	352,675	352,675	-	169,068								
3102	STRS-Classified	-	-	-	-	-	-	314	314	-	-	-	-	(314)								
3201	PERS-Cert	-	566	1,132	1,132	1,132	1,132	1,698	6,794	-	8,861	8,861	-	2,067								
3202	PERS-Classified	2,965	6,750	8,247	8,293	8,018	8,293	12,321	54,886	127,564	118,496	118,496	-	63,610								
3301	OASDI/Med-Cert	1,536	1,855	2,805	3,129	3,203	3,175	4,613	20,316	31,151	32,306	32,306	-	11,991								
3302	OASDI/Med-Class	1,425	2,561	3,065	3,089	2,981	3,117	4,605	20,843	47,373	46,425	46,425	-	25,582								
3401	HlthWelfareCert	1,581	29,429	29,111	32,238	31,315	27,738	29,615	181,028	266,893	345,462	347,169	1,707	164,434								
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	126,425	12,528	10,821	(1,707)	12,528								
3501	UI-Certificated	-	343	-	52	373	-	350	1,118	20,882	2,095	2,095	-	977								
3502	UI-Classified	-	-	-	-	-	-	-	-	6,307	989	989	-	989								
3601	WorkersCmp-Cert	7,220	2,407	2,407	2,407	2,407	2,407	2,407	21,662	32,327	32,327	28,877	(3,450)	10,665								
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-								
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-								
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-								
<b>SUBTOTAL - Employee Benefits</b>									<b>18,590</b>	<b>64,057</b>	<b>75,210</b>	<b>80,590</b>	<b>79,774</b>	<b>72,292</b>	<b>100,054</b>	<b>490,567</b>	<b>991,316</b>	<b>952,164</b>	<b>948,714</b>	<b>(3,450)</b>	<b>461,597</b>	

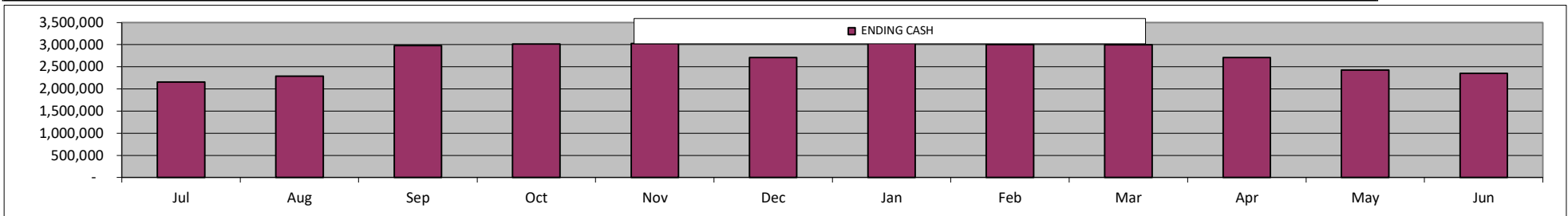
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 2</b>														
<b>Books &amp; Supplies</b>														
4100	Text&CoreCurric	-	-	9,585	14,672	-	-	-	24,257	-	28,000	28,000	-	3,743
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	2,650	3,859	3,498	480	(480)	-	10,007	28,368	32,049	32,049	-	22,041
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	(19)	-	39	312	-	102	407	841	500	13,500	13,500	-	12,659
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	2,500	16,910	6,723	-	5,336	8,631	40,100	83,155	56,655	56,655	-	16,555
4345	NonInstStdntSup	-	-	1,066	4,763	3,388	26,670	158	36,046	500	73,115	73,115	-	37,069
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	64	-	113	119	296	1,000	8,500	8,500	-	8,204
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	7,000	7,000	-	7,000
4430	OfficeFurnEqp<5k	-	10,134	1,383	11,116	13,861	4,360	3,129	43,983	-	45,000	45,000	-	1,017
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	28,000	33,000	5,000	28,000
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	256,412	-	(256,412)	256,412
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	2,378	2,378	2,378	-	2,378
4990	Prior Year Adj (Mat'ls)	-	-	-	333	-	-	-	333	-	-	-	-	(333)
4999	Misc Expenditure (Suspense)	-	-	973	12	2,816	(3,801)	-	-	-	-	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>(19)</b>	<b>15,284</b>	<b>33,815</b>	<b>41,492</b>	<b>20,545</b>	<b>32,301</b>	<b>12,444</b>	<b>155,863</b>	<b>118,401</b>	<b>554,108</b>	<b>302,696</b>	<b>(251,412)</b>	<b>398,246</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 2</b>														
<b>Services &amp; Other Operating Expenses</b>														
5101	CMO Fees	-	-	-	-	-	332,440	-	332,440	704,858	794,858	794,858	-	462,418
5205	Conference Fees	-	-	-	-	-	-	-	-	-	2,000	1,032	(968)	2,000
5210	MilesParkTolls	-	-	-	-	-	-	-	-	200	1,200	1,200	-	1,200
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	1,070	-	1,548	-	-	4,350	6,968	-	6,000	6,968	968	(968)
5450	Other Insurance	12,169	4,056	4,056	4,056	4,056	4,056	4,056	36,505	26,000	29,000	36,550	7,550	(7,505)
5500	OpsHousekeeping	-	-	1,296	13,612	-	-	-	14,908	2,000	17,000	17,000	-	2,092
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	11,667	11,667	11,667	11,667	11,667	11,667	11,667	81,667	140,000	140,000	140,000	-	58,333
5620	EquipmentLeases	-	-	-	17	812	5,369	2,351	8,548	4,000	21,000	21,000	-	12,452
5630	Reps&MaintBldng	-	-	-	-	-	-	65	65	-	15,000	15,000	-	14,935
5800	ProfessServices	3,538	2,460	6,052	4,719	2,596	4,770	3,611	27,746	115,974	172,199	122,262	(49,937)	144,454
5810	Legal	-	-	-	(5,703)	-	-	-	(5,703)	2,500	5,000	3,369	(1,631)	10,703
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	10,500	10,500	10,500	-	10,500
5819	SchlProgs-Other	-	-	-	2,897	-	399	3,492	6,788	1,000	11,000	8,788	(2,212)	4,212
5820	Audit & CPA	-	-	-	-	-	-	3,000	3,000	-	-	3,000	3,000	(3,000)
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	157	157	20,341	20,341	20,341	-	20,184
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-
5850	Oversight Fees	-	-	-	-	-	-	-	-	44,697	44,697	44,697	-	44,697
5857	Payroll Fees	1,896	1,955	1,393	1,398	1,378	4,168	1,759	13,946	16,000	18,000	18,000	-	4,054
5860	Service Fees	42	-	-	(34)	-	137	139	284	-	500	500	-	216
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	4,500	-	45	-	4,545	-	20,006	20,727	721	15,461
5864	Prof Dev-Other	-	-	-	-	-	-	21,000	21,000	-	25,000	30,000	5,000	4,000
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	945	540	-	-	-	-	1,485	50,000	50,000	50,000	-	48,515
5870	Livescan	-	-	-	-	-	-	-	-	750	750	750	-	750
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	-	-	-	611	611	5,000	82,000	82,000	-	81,389
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	-	-	10	4,337	10	-	-	4,357	-	4,000	6,000	2,000	(357)
5910	Communications 2	-	-	-	-	-	-	-	-	275	2,275	2,275	-	2,275
5920	TelecomInternet	-	251	-	724	-	10	301	1,286	7,550	7,550	7,550	-	6,264
5930	PostageDelivery	-	504	-	-	605	-	-	1,108	-	4,000	4,000	-	2,892
5940	Technology	479	479	958	11,337	870	479	479	15,081	8,650	16,150	18,150	2,000	1,069
5990	Prior Year Adj (Services)	-	-	-	5,717	-	-	-	5,717	-	-	-	-	(5,717)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>29,790</b>	<b>23,386</b>	<b>25,971</b>	<b>60,790</b>	<b>21,993</b>	<b>363,539</b>	<b>57,038</b>	<b>582,508</b>	<b>1,160,295</b>	<b>1,520,026</b>	<b>1,486,517</b>	<b>(33,509)</b>	<b>937,518</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 2</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	4,770	4,770	4,770	4,994	4,994	5,199	5,199	34,697	54,259	54,259	84,259	30,000	19,562
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>4,770</b>	<b>4,770</b>	<b>4,770</b>	<b>4,994</b>	<b>4,994</b>	<b>5,199</b>	<b>5,199</b>	<b>34,697</b>	<b>54,259</b>	<b>54,259</b>	<b>84,259</b>	<b>30,000</b>	<b>19,562</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>		<b>177,677</b>	<b>269,158</b>	<b>361,798</b>	<b>421,319</b>	<b>360,782</b>	<b>707,113</b>	<b>518,816</b>	<b>2,816,663</b>	<b>5,251,743</b>	<b>5,990,334</b>	<b>5,731,052</b>	<b>(259,282)</b>	<b>3,173,670</b>

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-2</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>2,288,348</b>	<b>2,157,785</b>	<b>2,284,926</b>	<b>2,978,241</b>	<b>3,012,141</b>	<b>3,027,433</b>	<b>2,707,972</b>	<b>3,243,221</b>	<b>3,003,902</b>	<b>2,996,982</b>	<b>2,710,863</b>	<b>2,424,744</b>	<b>2,352,610</b>	
<b>Revenue</b>														
LCFF Entitlement	73,543	280,780	447,277	341,478	341,477	341,478	555,464	341,478	556,012	342,026	342,026	556,011	270,020	<b>4,789,070</b>
LCFF State Deferrals									(117,763)	(182,976)	(182,976)	(182,976)	666,691	-
Federal Revenue	-	-	511,398	-	-	-	95,430	68,771	68,771	68,771	68,771	68,771	6,877	<b>957,559</b>
Other State Revenues	11,253	24,692	63,526	17,671	22,735	34,762	46,759	34,833	34,833	34,833	34,833	34,833	3,483	<b>399,046</b>
Other Local Revenues	-	-	7,979	19,272	656	-	-	6,746	6,746	6,746	6,746	6,746	675	<b>62,310</b>
<b>Total Revenue</b>	<b>84,796</b>	<b>305,472</b>	<b>1,030,180</b>	<b>378,421</b>	<b>364,868</b>	<b>376,240</b>	<b>697,653</b>	<b>451,828</b>	<b>548,598</b>	<b>269,400</b>	<b>269,400</b>	<b>483,385</b>	<b>947,747</b>	<b>6,207,985</b>
<b>Expenses</b>														
Certificated Salaries	106,881	128,181	182,175	193,070	199,672	192,824	277,151	208,755	208,755	208,755	208,755	208,755	20,875	<b>2,344,603</b>
Classified Salaries	17,664	33,479	39,856	40,384	33,804	40,957	66,930	57,096	57,096	57,096	57,096	57,096	5,710	<b>564,262</b>
Benefits	18,590	64,057	75,210	80,590	79,774	72,292	100,054	89,833	89,833	89,833	89,833	89,833	8,983	<b>948,714</b>
Books and Supplies	(19)	15,284	33,815	41,492	20,545	32,301	12,444	28,791	28,791	28,791	28,791	28,791	2,879	<b>302,696</b>
Services and Operations	29,790	23,386	25,971	60,790	21,993	363,539	57,038	177,257	177,257	177,257	177,257	177,257	17,726	<b>1,486,517</b>
Depreciation / Cap Outlay	4,770	4,770	4,770	4,994	4,994	5,199	5,199	9,718	9,718	9,718	9,718	9,718	972	<b>84,259</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>177,677</b>	<b>269,158</b>	<b>361,798</b>	<b>421,319</b>	<b>360,782</b>	<b>707,113</b>	<b>518,816</b>	<b>571,449</b>	<b>571,449</b>	<b>571,449</b>	<b>571,449</b>	<b>571,449</b>	<b>57,145</b>	<b>5,731,052</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	319,228	128,032		23,395										<b>470,655</b>
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj	9,193	(1)	(6,212)	(3,482)			128,931	(135,628)						<b>(7,198)</b>
Fixed Assets - Depreciation Addback	4,770	4,770	4,770	4,994	4,994	5,199	5,199	9,718	9,718	9,718	9,718	9,718		<b>83,287</b>
Fixed Assets - Acquisitions														-
Due To (From)	(9,193)													<b>(9,193)</b>
Expenses - Prior Year Accruals	(361,681)	(41,974)	20,163	45,680			216,071	-	-	-	-	-	-	<b>(121,741)</b>
Accounts Payable - Current Year														-
Summer Holdback for Teachers			6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212		<b>62,120</b>
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
<b>Total Other Transactions</b>	<b>(37,682)</b>	<b>90,828</b>	<b>24,934</b>	<b>76,798</b>	<b>11,206</b>	<b>11,411</b>	<b>356,413</b>	<b>(119,698)</b>	<b>15,930</b>	<b>15,930</b>	<b>15,930</b>	<b>15,930</b>		<b>477,930</b>
<b>Total Change in Cash</b>	<b>(130,563)</b>	<b>127,141</b>	<b>693,315</b>	<b>33,900</b>	<b>15,292</b>	<b>(319,461)</b>	<b>535,250</b>	<b>(239,319)</b>	<b>(6,920)</b>	<b>(286,119)</b>	<b>(286,119)</b>	<b>(72,134)</b>		<b>954,863</b>
<b>ENDING CASH</b>	<b>2,157,785</b>	<b>2,284,926</b>	<b>2,978,241</b>	<b>3,012,141</b>	<b>3,027,433</b>	<b>2,707,972</b>	<b>3,243,221</b>	<b>3,003,902</b>	<b>2,996,982</b>	<b>2,710,863</b>	<b>2,424,744</b>	<b>2,352,610</b>	<b>&lt;&lt;&lt; = 150 days cash</b>	



## MSA-3 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$298,256.

This is an increase of \$230,443 from the original First Interim Budget projected surplus of \$67,812.

This will allow MSA-3 to end this fiscal year with a balance of \$1,092,461, which is 17.8% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,076,621, which represents 64 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,076,621, which represents 64 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = decrease of (\$35,401), or -0.5% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are (\$33,556) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$265,844), or -4.2% of First Interim Budget Expenses)

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

Salaries and Benefits costs are (\$80,882) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other facto

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$16,616 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.



2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date					Annual Budget				
MSA 3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted	Proposed 2nd	Current	Actuals as % of				
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim				

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	-	140,724	140,724	253,302	253,302	253,302	253,302	1,294,656	2,783,093	2,750,306	2,716,750	(33,556)	1,455,650
8012 EPA Entitlement	-	-	237,239	-	-	-	237,239	474,478	614,155	948,956	948,956	-	474,478
8019 Prior Year Adjustments	-	(1,811)	-	-	-	-	-	(1,811)	-	-	-	-	1,811
8096 InLieuPropTaxes	82,098	164,196	109,464	109,464	109,463	109,464	109,464	793,613	1,205,463	1,368,298	1,368,298	-	574,685
<b>SUBTOTAL - LCFF Entitlement</b>	<b>82,098</b>	<b>303,109</b>	<b>487,427</b>	<b>362,766</b>	<b>362,765</b>	<b>362,766</b>	<b>600,005</b>	<b>2,560,936</b>	<b>4,602,711</b>	<b>5,067,560</b>	<b>5,034,004</b>	<b>(33,556)</b>	<b>2,506,624</b>

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	57,490	56,762	56,762	-	56,762
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	455,320	-	-	-	65,195	520,515	317,705	760,488	760,506	18	239,973
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	317,705	760,488	-	(760,488)	760,488
<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>455,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,195</b>	<b>520,515</b>	<b>375,195</b>	<b>817,250</b>	<b>817,268</b>	<b>18</b>	<b>296,735</b>

**Other State Revenue**

8311 SpEd Revenue	12,560	24,778	25,375	16,231	25,375	25,375	25,375	155,069	229,882	283,810	281,947	(1,863)	128,741
8520 SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	14,560	-	14,560	13,611	14,560	14,560	-	(0)
8560 StateLotteryRev	-	-	-	-	-	-	23,515	23,515	96,254	93,160	93,160	-	69,645
8590 AllOthStateRev	-	-	43,734	-	-	-	79,785	123,519	115,304	166,480	166,480	-	42,961
8595 AllOthStateRev PY	-	-	-	3,777	-	-	-	3,777	-	-	-	-	(3,777)
<b>SUBTOTAL - Other State Revenue</b>	<b>12,560</b>	<b>24,778</b>	<b>69,109</b>	<b>16,231</b>	<b>25,375</b>	<b>39,935</b>	<b>128,675</b>	<b>320,440</b>	<b>455,051</b>	<b>558,009</b>	<b>556,147</b>	<b>(1,863)</b>	<b>237,569</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-



2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 3</b>														
8699	Other Revenue	-	-	-	-	-	-	-	-	963	963	963	-	963
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	250	(250)	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	-	-	250	(250)	-	-	-	-	<b>963</b>	<b>963</b>	<b>963</b>	-	<b>963</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA 3									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
<b>Fundraising &amp; Grants</b>																						
8802	Donations - Private								-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising								-	-	-	2,415	-	-	-	2,415	28,551	28,551	28,551	-	26,136	
<b>SUBTOTAL - Fundraising &amp; Grants</b>									-	-	-	2,415	-	-	-	2,415	28,551	28,551	28,551	-	26,136	
<b>TOTAL REVENUE</b>									94,658	327,887	1,012,106	381,162	388,140	402,701	793,875	3,404,306	5,462,471	6,472,333	6,436,932	(35,401)	3,068,027	
<b>EXPENSES</b>																						
<b>Certificated Salaries</b>																						
1100	TeacherSalaries								46,488	74,777	135,090	136,562	143,874	139,404	217,390	893,585	1,719,939	1,825,457	1,792,667	(32,790)	931,872	
1300	Cert Adminis								26,680	34,024	36,015	35,980	35,980	36,455	53,970	259,104	424,853	453,555	453,555	-	194,451	
<b>SUBTOTAL - Certificated Salaries</b>									73,168	108,801	171,105	172,542	179,854	175,859	271,360	1,152,688	2,144,792	2,279,012	2,246,222	(32,790)	1,126,324	
<b>Classified Salaries</b>																						
2100	Instructional Aides								2,466	13,848	24,471	20,931	22,720	23,855	33,981	142,272	299,341	385,872	374,550	(11,322)	243,600	
2200	Classified Support								4,819	11,798	15,910	17,222	16,784	17,616	24,702	108,850	137,132	141,582	141,582	-	32,732	
2300	Classified Admin								-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech								5,657	11,314	14,539	22,524	20,754	17,564	18,990	111,342	49,981	185,768	145,611	(40,157)	74,426	
2900	OtherClassStaff								-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>									12,942	36,960	54,920	60,677	60,258	59,034	77,673	362,464	486,454	713,222	661,744	(51,479)	350,759	
<b>Employee Benefits</b>																						
3101	STRS-Certified								2,595	16,319	26,524	26,816	27,997	28,947	42,051	171,249	399,413	340,051	334,609	(5,442)	168,801	
3102	STRS-Classified								-	-	521	1,810	1,525	1,009	326	5,191	-	-	-	-	-	(5,191)
3201	PERS-Cert								641	1,283	1,283	1,283	1,283	1,283	1,924	8,981	-	-	-	-	-	(8,981)
3202	PERS-Classified								2,526	7,394	10,449	10,145	10,362	10,680	15,600	67,156	166,994	137,287	140,182	2,895	70,131	
3301	OASDI/Med-Cert								1,376	2,055	2,862	2,883	2,988	2,938	4,502	19,603	33,482	31,895	33,076	1,182	12,291	
3302	OASDI/Med-Class								985	2,812	3,979	3,924	4,002	4,108	5,786	25,596	53,789	54,561	55,638	1,077	28,965	
3401	HlthWelfareCert								3,144	17,535	32,956	40,917	31,602	38,214	33,871	198,238	275,924	299,368	303,068	3,700	101,130	
3402	HlthWelfareCert								-	-	-	-	-	-	-	-	115,960	115,045	115,045	-	115,045	
3501	UI-Certificated								-	970	-	-	347	-	353	1,670	2,310	2,401	2,326	(75)	731	
3502	UI-Classified								-	-	-	-	-	-	-	-	703	703	703	-	703	
3601	WorkersCmp-Cert								7,447	2,482	2,482	2,482	2,482	2,482	2,482	22,339	30,440	33,440	33,440	-	11,101	
3701	Other Retirement-Cert								-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert								-	-	-	-	-	-	14	14	-	-	25	25	(14)	
3902	OthBenes-Class								-	-	-	-	-	-	7	7	-	-	25	25	(7)	
<b>SUBTOTAL - Employee Benefits</b>									18,714	50,849	81,057	90,260	82,587	89,661	106,915	520,044	1,079,015	1,014,750	1,018,136	3,387	494,706	

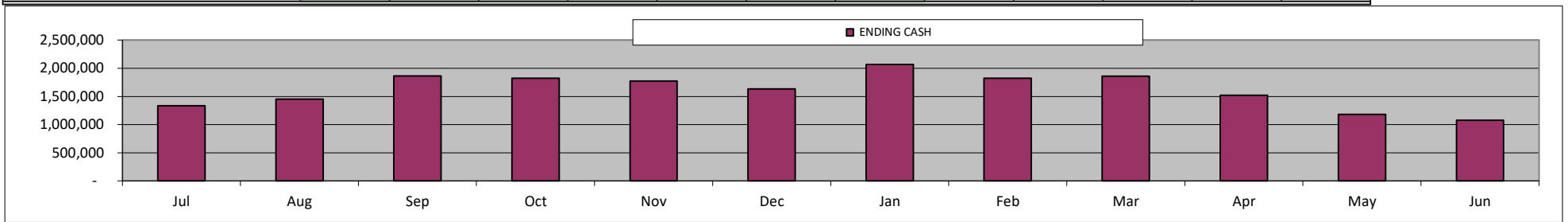
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 3</b>														
<b>Books &amp; Supplies</b>														
4100	Text&CoreCurric	-	-	254	406	-	-	8,087	8,746	22,693	22,939	31,242	8,303	14,193
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	21,164	4,999	(16,165)	21,164
4310	Ins Mats & Sups	-	-	253	280	1,020	-	-	1,553	10,592	23,915	23,050	(865)	22,361
4315	OthrSupplies	-	-	-	235	-	441	-	676	15,546	15,546	15,546	-	14,870
4320	Office Supplies	9	9	9	404	745	163	9	1,347	2,000	2,000	2,000	-	653
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	17,756	108	3,000	2,450	7,213	30,528	57,819	48,200	56,710	8,510	17,672
4345	NonInstStdntSup	-	7,406	1,733	10,228	6,339	15,772	8,358	49,835	9,382	93,382	76,312	(17,070)	43,547
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	3,000	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	25,000	47,000	0	(47,000)	47,000
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	115,108	-	(115,108)	115,108
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	25	50	2,733	(2,783)	-	25	-	-	-	-	(25)
<b>SUBTOTAL - Books and Supplies</b>		<b>9</b>	<b>7,414</b>	<b>20,030</b>	<b>11,711</b>	<b>13,837</b>	<b>16,044</b>	<b>23,667</b>	<b>92,711</b>	<b>146,032</b>	<b>389,253</b>	<b>219,859</b>	<b>(169,394)</b>	<b>296,542</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
										Adopted Budget	Proposed 2nd Interim Budget							
<b>Services &amp; Other Operating Expenses</b>																		
5101	CMO Fees	-	-	215,132	71,711	-	153,842	73,447	514,131	773,375	881,368	881,368	-	367,237				
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-				
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-				
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-				
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-				
5300	DuesMemberships	15	-	-	-	187	5,269	-	5,471	6,000	6,000	7,000	1,000	529				
5450	Other Insurance	12,132	4,044	4,044	4,044	4,044	4,044	4,044	36,396	27,000	35,125	38,125	3,000	(1,271)				
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-				
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-				
5610	Rent & Leases	30,234	30,234	30,234	11,900	25,650	25,650	25,650	179,551	282,803	362,803	362,803	-	183,252				
5620	EquipmentLeases	658	411	329	392	832	361	822	3,806	1,200	16,000	16,000	-	12,194				
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-				
5800	ProfessServices	4,121	8,246	6,714	6,294	1,835	7,835	2,953	37,998	29,357	89,900	94,872	4,972	51,902				
5810	Legal	-	-	2,288	823	9,318	146	2,680	15,254	15,000	90,000	90,000	-	74,746				
5813	SchPrgAftSchool	-	-	-	-	45,661	-	11,415	57,077	115,304	116,619	116,619	-	59,542				
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-				
5819	SchIProgs-Other	-	-	500	(230)	1,400	-	11,568	13,238	1,500	21,323	21,323	-	8,085				
5820	Audit & CPA	-	-	-	-	-	3,000	-	3,000	10,200	10,200	10,200	-	7,200				
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-				
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-				
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-				
5840	MarkngStdtRecrt	-	600	2,000	-	-	-	10,000	12,600	3,000	11,000	17,700	6,700	(1,600)				
5850	Oversight Fees	-	-	-	-	-	-	-	-	53,481	53,481	53,481	-	53,481				
5857	Payroll Fees	1,706	1,878	1,528	1,554	1,579	4,274	2,021	14,540	14,000	20,000	30,000	10,000	5,460				
5860	Service Fees	-	-	54	-	-	115	139	308	-	-	1,000	1,000	(308)				
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-				
5863	Prof Developmnt	-	-	4,500	191	2,500	2,752	5,147	15,089	-	23,181	23,972	791	8,092				
5864	Prof Dev-Other	-	-	-	-	8,000	-	990	8,990	31,084	32,500	19,767	(12,733)	23,510				
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-				
5869	SpEd Ctrct Inst	-	-	-	4,446	-	93	186	4,725	206,000	48,570	46,707	(1,863)	43,845				
5870	Livescan	-	-	-	-	-	-	-	-	500	500	500	-	500				
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-				
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-				
5884	Substitutes	-	-	-	-	-	-	-	-	5,000	85,000	40,000	(45,000)	85,000				
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-				
5900	Communications	15	-	-	833	-	-	-	848	-	-	1,000	1,000	(848)				
5910	Communications 2	-	150	-	-	-	-	-	150	200	200	200	-	50				
5920	TelecomInternet	2,745	2,786	2,781	2,785	1,463	2,800	2,995	18,356	-	50,000	50,000	-	31,644				
5930	PostageDelivery	-	-	504	-	-	-	-	504	2,000	6,000	6,000	-	5,497				
5940	Technology	958	479	5,432	6,191	784	479	479	14,802	28,013	28,513	27,463	(1,050)	13,711				
5990	Prior Year Adj (Services)	-	-	-	1,308	-	-	-	1,308	-	-	-	-	(1,308)				
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>52,584</b>	<b>48,829</b>	<b>276,039</b>	<b>112,241</b>	<b>103,254</b>	<b>210,659</b>	<b>154,537</b>	<b>958,143</b>	<b>1,605,017</b>	<b>1,988,283</b>	<b>1,956,099</b>	<b>(32,184)</b>	<b>1,030,140</b>				

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual	Adopted July 1	Current Board- Adopted	Proposed 2nd	Current	Actuals as % of					
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	YTD	Budget	Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim					
<b>Capital Outlay &amp; Depreciation</b>																		
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-				
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-				
6900	Depreciation	784	784	784	784	784	784	5,485	-	20,000	36,616	16,616	14,515					
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		<b>784</b>	<b>784</b>	<b>784</b>	<b>784</b>	<b>784</b>	<b>784</b>	<b>5,485</b>	<b>-</b>	<b>20,000</b>	<b>36,616</b>	<b>16,616</b>	<b>14,515</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>TOTAL EXPENSES</b>		<b>158,200</b>	<b>253,637</b>	<b>603,934</b>	<b>448,215</b>	<b>440,574</b>	<b>552,041</b>	<b>634,936</b>	<b>3,091,536</b>	<b>5,461,310</b>	<b>6,404,521</b>	<b>6,138,677</b>	<b>(265,844)</b>	<b>3,312,984</b>				

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-3</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,393,344</b>	<b>1,336,108</b>	<b>1,452,128</b>	<b>1,860,751</b>	<b>1,821,984</b>	<b>1,775,132</b>	<b>1,631,374</b>	<b>2,066,931</b>	<b>1,822,692</b>	<b>1,859,809</b>	<b>1,519,667</b>	<b>1,179,524</b>	<b>1,076,621</b>	
<b>Revenue</b>														
LCFF Entitlement	82,098	303,109	487,427	362,766	362,765	362,766	600,005	362,766	626,071	311,295	311,295	548,534	313,106	<b>5,034,003</b>
LCFF State Deferrals	-	-	-	-	-	-	-	-	(112,835)	(175,319)	(175,319)	(175,319)	638,791	-
Federal Revenue	-	-	455,320	-	-	-	65,195	58,187	58,187	58,187	58,187	58,187	5,819	<b>817,268</b>
Other State Revenues	12,560	24,778	69,109	16,231	25,375	39,935	128,675	46,958	46,958	46,958	46,958	46,958	4,696	<b>556,147</b>
Other Local Revenues	-	-	250	2,165	-	-	-	5,314	5,314	5,314	5,314	5,314	531	<b>29,514</b>
<b>Total Revenue</b>	<b>94,658</b>	<b>327,887</b>	<b>1,012,106</b>	<b>381,162</b>	<b>388,140</b>	<b>402,701</b>	<b>793,875</b>	<b>473,224</b>	<b>623,693</b>	<b>246,434</b>	<b>246,434</b>	<b>483,673</b>	<b>962,943</b>	<b>6,436,931</b>
<b>Expenses</b>														
Certificated Salaries	73,168	108,801	171,105	172,542	179,854	175,859	271,360	214,418	214,418	214,418	214,418	214,418	21,442	<b>2,246,222</b>
Classified Salaries	12,942	36,960	54,920	60,677	60,258	59,034	77,673	58,682	58,682	58,682	58,682	58,682	5,868	<b>661,744</b>
Benefits	18,714	50,849	81,057	90,260	82,587	89,661	106,915	97,665	97,665	97,665	97,665	97,665	9,767	<b>1,018,136</b>
Books and Supplies	9	7,414	20,030	11,711	13,837	16,044	23,667	24,931	24,931	24,931	24,931	24,931	2,493	<b>219,859</b>
Services and Operations	52,584	48,829	276,039	112,241	103,254	210,659	154,537	195,678	195,678	195,678	195,678	195,678	19,568	<b>1,956,099</b>
Depreciation / Cap Outlay	784	784	784	784	784	784	784	6,104	6,104	6,104	6,104	6,104	610	<b>36,616</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>158,200</b>	<b>253,637</b>	<b>603,934</b>	<b>448,215</b>	<b>440,574</b>	<b>552,041</b>	<b>634,936</b>	<b>597,478</b>	<b>597,478</b>	<b>597,478</b>	<b>597,478</b>	<b>597,478</b>	<b>59,748</b>	<b>6,138,677</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	310,446	133,916	-	27,258	-	-	-	-	-	-	-	-	-	<b>471,620</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	(2,000)	-	5,396	6,503	-	-	70,581	-	-	-	-	-	-	<b>80,481</b>
Fixed Assets - Depreciation Addback	784	784	784	784	784	784	784	6,104	6,104	6,104	6,104	6,104	-	<b>36,006</b>
Fixed Assets - Acquisitions	-	-	(18,107)	-	-	-	-	-	-	-	-	-	-	<b>(18,107)</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(302,923)	(92,930)	7,580	(11,057)	-	-	200,456	(130,887)	-	-	-	-	-	<b>(329,761)</b>
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summer Holdback for Teachers	-	-	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	-	<b>47,980</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>6,306</b>	<b>41,770</b>	<b>451</b>	<b>28,286</b>	<b>5,582</b>	<b>5,582</b>	<b>276,619</b>	<b>(119,985)</b>	<b>10,902</b>	<b>10,902</b>	<b>10,902</b>	<b>10,902</b>		<b>288,218</b>
<b>Total Change in Cash</b>	<b>(57,236)</b>	<b>116,020</b>	<b>408,623</b>	<b>(38,767)</b>	<b>(46,852)</b>	<b>(143,758)</b>	<b>435,558</b>	<b>(244,239)</b>	<b>37,117</b>	<b>(340,142)</b>	<b>(340,142)</b>	<b>(102,903)</b>		<b>586,473</b>
<b>ENDING CASH</b>	<b>1,336,108</b>	<b>1,452,128</b>	<b>1,860,751</b>	<b>1,821,984</b>	<b>1,775,132</b>	<b>1,631,374</b>	<b>2,066,931</b>	<b>1,822,692</b>	<b>1,859,809</b>	<b>1,519,667</b>	<b>1,179,524</b>	<b>1,076,621</b>	<<< = 64 days cash	



## MSA-4 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$34,214.

This is an increase of \$52,537 from the original First Interim Budget projected deficit of (\$18,323).

This will allow MSA-4 to end this fiscal year with a balance of \$747,685, which is 40.7% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,152,690, which represents 229 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,152,690, which represents 229 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$6,473, or 0.3% of First Interim Budget Revenues)

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

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

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$46,064), or -2.4% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$5,606 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$2,154 higher than in the First Interim Budget, reflecting updated depreciation and encroachment projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget				
MSA 4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of 2nd Interim
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	
Projected Average Daily Attendance:									158	125	125	-	
<b>SUMMARY</b>													
<b>Revenue</b>													
LCFF Entitlement	21,344	82,378	132,974	100,980	100,980	100,980	165,205	704,841	1,367,038	1,431,301	1,431,301	-	49%
Federal Revenue	1,514	3,027	167,280	2,018	2,019	2,018	22,760	200,620	136,114	308,802	308,218	(584)	65%
Other State Revenues	4,793	9,586	18,479	6,391	6,391	15,749	7,042	78,366	101,523	114,847	121,905	7,058	64%
Other Local Revenues	-	-	129	(129)	-	-	-	-	9,823	9,823	9,823	-	0%
<b>Total Revenue</b>	<b>27,651</b>	<b>94,991</b>	<b>318,862</b>	<b>109,260</b>	<b>109,390</b>	<b>118,747</b>	<b>195,007</b>	<b>983,827</b>	<b>1,614,498</b>	<b>1,864,773</b>	<b>1,871,247</b>	<b>6,473</b>	<b>53%</b>
<b>Expenditures</b>													
Certificated Salaries	25,790	40,636	65,850	68,285	70,228	71,016	102,088	443,893	745,025	798,536	803,642	5,106	55%
Classified Salaries	4,329	9,666	15,306	15,241	15,117	14,832	22,469	96,960	152,768	150,696	150,696	-	64%
Benefits	6,649	18,661	23,598	26,990	28,032	26,907	34,090	164,927	373,383	317,269	317,769	500	52%
Books and Supplies	13	2,586	7,684	15,651	9,643	7,377	13,254	56,208	118,322	200,277	133,000	(67,277)	42%
Services and Operating Exp.	16,389	21,769	40,031	30,756	23,886	31,270	29,772	193,873	221,685	399,638	413,091	13,453	47%
Depreciation & Cap Outlay	-	-	-	-	-	8,887	-	8,887	-	16,681	18,835	2,154	47%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>53,170</b>	<b>93,318</b>	<b>152,469</b>	<b>156,923</b>	<b>146,905</b>	<b>160,290</b>	<b>201,673</b>	<b>964,748</b>	<b>1,611,183</b>	<b>1,883,097</b>	<b>1,837,033</b>	<b>(46,064)</b>	<b>53%</b>
<b>Net Revenues</b>								<b>19,079</b>	<b>3,315</b>	<b>(18,323)</b>	<b>34,214</b>	<b>52,537</b>	
									<b>Fund Balance</b> Beginning Balance (Unaud.) 713,471 Net Revenues 34,214 <b>Ending Fund Balance 747,685</b>				
									<b>Components of Fund Bal.</b> Available For Econ. Uncert. 711,354 38.7% of Expenditures Restricted Balances (Est.) 15,621 0.9% of Expenditures Net Fixed Assets 20,709 1.1% of Expenditures <b>Ending Fund Balance 747,685 40.7% of Expenditures</b>				





2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date				Annual Budget				
MSA 4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim				
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals										

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	-	40,289	40,289	72,521	72,521	72,521	72,521	370,662	875,750	818,661	818,661	-	447,999
8012 EPA Entitlement	-	-	64,226	-	-	-	64,225	128,451	170,292	256,902	256,902	-	128,451
8019 Prior Year Adjustments	-	(600)	-	-	-	-	-	(600)	-	-	-	-	600
8096 InLieuPropTaxes	21,344	42,689	28,459	28,459	28,459	28,459	28,459	206,328	320,996	355,738	355,738	-	149,410
<b>SUBTOTAL - LCFF Entitlement</b>	<b>21,344</b>	<b>82,378</b>	<b>132,974</b>	<b>100,980</b>	<b>100,980</b>	<b>100,980</b>	<b>165,205</b>	<b>704,841</b>	<b>1,367,038</b>	<b>1,431,301</b>	<b>1,431,301</b>	<b>-</b>	<b>726,460</b>

**Federal Revenue**

8181 SpEd - Revenue	1,514	3,027	2,018	2,018	2,019	2,018	2,018	14,632	24,310	25,229	24,734	(495)	10,597
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	165,262	-	-	-	20,742	186,004	111,804	283,573	283,484	(89)	97,569
8295 All Other Federal Revenue	-	(16)	-	-	-	-	-	(16)	111,804	283,573	-	(283,573)	283,589
<b>SUBTOTAL - Federal Revenue</b>	<b>1,514</b>	<b>3,027</b>	<b>167,280</b>	<b>2,018</b>	<b>2,019</b>	<b>2,018</b>	<b>22,760</b>	<b>200,620</b>	<b>136,114</b>	<b>308,802</b>	<b>308,218</b>	<b>(584)</b>	<b>108,182</b>

**Other State Revenue**

8311 SpEd Revenue	4,793	9,586	6,391	6,391	6,391	10,997	6,391	50,940	72,109	73,787	80,844	7,058	22,846
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	4,752	-	4,752	5,654	4,752	4,752	-	0
8560 StateLotteryRev	-	-	-	-	-	-	651	651	23,760	24,220	24,220	-	23,570
8590 AllOthStateRev	-	-	12,088	-	-	-	-	12,088	-	12,088	12,088	-	-
8595 AllOthStateRev PY	-	1,841	-	8,094	-	-	-	9,935	-	-	-	-	(9,935)
<b>SUBTOTAL - Other State Revenue</b>	<b>4,793</b>	<b>9,586</b>	<b>18,479</b>	<b>6,391</b>	<b>6,391</b>	<b>15,749</b>	<b>7,042</b>	<b>78,366</b>	<b>101,523</b>	<b>114,847</b>	<b>121,905</b>	<b>7,058</b>	<b>36,481</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget				
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim
<b>MSA 4</b>													
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	129	(129)	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	-	-	129	(129)	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 4</b>														
<b>Fundraising &amp; Grants</b>														
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	9,823	9,823	9,823	-	9,823
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	-	-	-	<b>9,823</b>	<b>9,823</b>	<b>9,823</b>	-	<b>9,823</b>
<b>TOTAL REVENUE</b>		<b>27,651</b>	<b>94,991</b>	<b>318,862</b>	<b>109,260</b>	<b>109,390</b>	<b>118,747</b>	<b>195,007</b>	<b>983,827</b>	<b>1,614,498</b>	<b>1,864,773</b>	<b>1,871,247</b>	<b>6,473</b>	<b>880,946</b>
<b>EXPENSES</b>														
<b>Certificated Salaries</b>														
1100	TeacherSalaries	14,112	22,319	50,494	52,129	54,072	55,460	79,054	327,640	633,311	596,822	601,928	5,106	269,182
1300	Cert Adminis	11,678	18,317	15,356	16,156	16,156	15,556	23,034	116,253	111,714	201,714	201,714	-	85,461
<b>SUBTOTAL - Certificated Salaries</b>		<b>25,790</b>	<b>40,636</b>	<b>65,850</b>	<b>68,285</b>	<b>70,228</b>	<b>71,016</b>	<b>102,088</b>	<b>443,893</b>	<b>745,025</b>	<b>798,536</b>	<b>803,642</b>	<b>5,106</b>	<b>354,643</b>
<b>Classified Salaries</b>														
2100	Instructional Aides	2,000	5,008	10,723	10,733	10,609	10,324	15,188	64,585	66,600	66,600	96,600	30,000	2,015
2200	Classified Support	-	-	-	-	-	-	-	-	30,000	30,000	-	(30,000)	30,000
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	2,329	4,658	4,583	4,508	4,508	4,508	7,281	32,375	56,168	54,096	54,096	-	21,721
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>4,329</b>	<b>9,666</b>	<b>15,306</b>	<b>15,241</b>	<b>15,117</b>	<b>14,832</b>	<b>22,469</b>	<b>96,960</b>	<b>152,768</b>	<b>150,696</b>	<b>150,696</b>	-	<b>53,736</b>
<b>Employee Benefits</b>														
3101	STRS-Certified	1,581	6,563	10,635	11,028	11,293	11,750	16,651	69,501	82,384	135,584	135,584	-	66,083
3102	STRS-Classified	-	705	1,410	1,368	1,410	1,410	2,118	8,420	-	-	-	-	(8,420)
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	467	1,067	1,328	1,342	1,323	1,248	1,936	8,710	51,021	13,033	13,033	-	4,323
3301	OASDI/Med-Cert	374	589	949	981	1,009	1,020	1,466	6,388	12,760	12,594	12,594	-	6,206
3302	OASDI/Med-Class	331	739	900	(404)	615	594	906	3,681	12,834	6,174	6,174	-	2,493
3401	HlthWelfareCert	1,051	7,898	7,427	11,856	10,520	9,939	9,939	58,631	156,785	116,319	116,319	-	57,688
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	56,066	18,883	18,883	-	18,883
3501	UI-Certificated	-	152	-	(129)	914	-	126	1,063	1,375	829	1,329	500	(234)
3502	UI-Classified	-	-	-	-	-	-	-	-	158	81	81	-	81
3601	WorkersCmp-Cert	2,845	948	948	948	948	948	948	8,533	-	13,772	13,772	-	5,239
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>6,649</b>	<b>18,661</b>	<b>23,598</b>	<b>26,990</b>	<b>28,032</b>	<b>26,907</b>	<b>34,090</b>	<b>164,927</b>	<b>373,383</b>	<b>317,269</b>	<b>317,769</b>	<b>500</b>	<b>152,342</b>

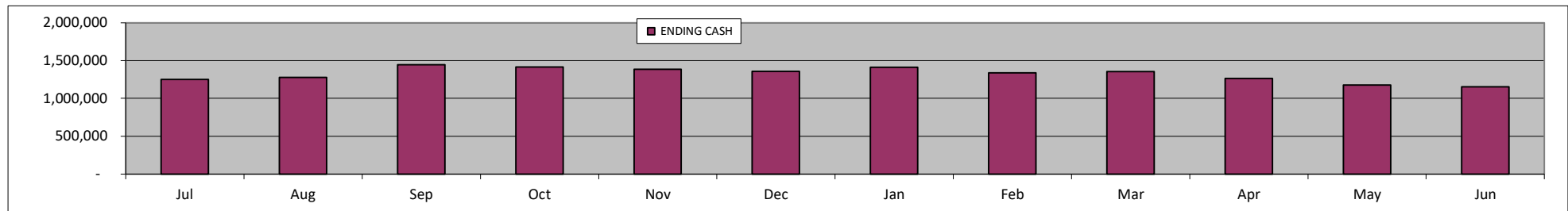
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA 4									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	YTD	Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	-	-	-	-	4,402	5,964	7,027	1,064	5,964								
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-								
4300	Ins Mats & Sups 2	-	-	-	-	-	-	900	900	15,318	2,724	(12,594)	14,418								
4310	Ins Mats & Sups	-	-	-	-	-	-	-	17,420	13,420	13,420	-	13,420								
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-								
4320	Office Supplies	13	13	39	118	88	82	41	1,000	19,223	12,723	(6,500)	18,829								
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-								
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-								
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-								
4340	Educat Software	-	-	5,193	1,715	7,500	-	-	14,408	25,777	65,000	52,293	(12,707)	50,592							
4345	NonInstStdntSup	-	2,573	2,399	13,819	-	6,493	12,436	37,719	2,378	39,800	39,800	-	2,081							
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-								
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-								
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-								
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-								
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-								
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-								
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-								
4440	Computers <\$5k	-	-	-	-	-	2,857	(123)	2,734	67,345	5,283	5,013	(270)	2,549							
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-								
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	36,270	-	(36,270)	36,270								
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-								
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-								
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(0)	-	(0)	-	-	-	-	0							
4999	Misc Expenditure (Suspense)	-	-	53	-	2,055	(2,055)	-	53	-	-	-	-	(53)							
<b>SUBTOTAL - Books and Supplies</b>		<b>13</b>	<b>2,586</b>	<b>7,684</b>	<b>15,651</b>	<b>9,643</b>	<b>7,377</b>	<b>13,254</b>	<b>56,208</b>	<b>118,322</b>	<b>200,277</b>	<b>133,000</b>	<b>(67,277)</b>	<b>144,069</b>							

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
										Adopted Budget	Proposed 2nd Interim Budget							
<b>Services &amp; Other Operating Expenses</b>																		
5101	CMO Fees	-	-	9,412	3,137	-	6,731	3,213	22,493	-	37,648	37,648	-	15,155				
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-				
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-				
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-				
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-				
5300	DuesMemberships	-	-	1,070	774	-	1,310	-	3,154	-	4,500	4,500	-	1,346				
5450	Other Insurance	99	33	33	33	33	33	33	297	22,000	16,000	16,000	-	15,703				
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-				
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-				
5610	Rent & Leases	11,585	11,717	11,717	10,923	10,923	4,231	10,199	71,296	71,076	112,853	112,853	-	41,557				
5620	EquipmentLeases	-	1,132	377	377	698	1,502	377	4,464	1,200	9,200	9,200	-	4,736				
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-				
5800	ProfessServices	1,413	2,821	7,970	4,957	1,534	2,410	9,613	30,716	18,646	93,018	88,693	(4,325)	62,302				
5810	Legal	-	-	-	-	-	-	-	-	1,000	1,000	1,435	435	1,000				
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-				
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-				
5819	SchlProgs-Other	-	-	-	-	250	-	-	250	-	-	-	-	(250)				
5820	Audit & CPA	-	-	-	-	-	3,000	-	3,000	-	-	3,000	3,000	(3,000)				
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-				
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-				
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-				
5840	MarkngStdtRecrt	-	-	-	2,000	-	-	-	2,000	-	-	-	-	(2,000)				
5850	Oversight Fees	851	1,528	1,135	1,135	1,135	1,135	1,135	8,054	12,223	12,223	12,223	-	4,169				
5857	Payroll Fees	836	717	731	837	758	2,813	994	7,685	10,000	11,000	11,000	-	3,315				
5860	Service Fees	-	-	-	-	-	57	58	115	-	-	-	-	(115)				
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-				
5863	Prof Developmnt	(575)	-	-	-	-	-	-	(575)	500	500	3,636	3,136	1,075				
5864	Prof Dev-Other	-	-	-	-	4,000	-	-	4,000	5,809	5,460	6,521	1,061	1,460				
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-				
5869	SpEd Ctrct Inst	-	-	-	186	466	279	279	1,210	73,181	38,100	41,356	3,256	36,890				
5870	Livescan	-	-	-	-	-	-	-	-	200	200	200	-	200				
5872	SPED Fees (incl Encroachment)	1,262	2,791	1,682	1,682	1,682	1,682	1,682	12,463	-	7,378	7,378	-	(5,085)				
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-				
5884	Substitutes	-	-	-	530	1,060	522	-	2,112	500	2,000	8,891	6,891	(112)				
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-				
5900	Communications	-	-	-	758	-	-	-	758	-	-	-	-	(758)				
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-				
5920	TelecomInternet	371	756	758	796	762	5,293	1,914	10,650	-	20,051	20,051	-	9,401				
5930	PostageDelivery	-	-	-	220	-	-	-	220	2,000	2,000	2,000	-	1,780				
5940	Technology	548	274	5,147	2,157	585	274	274	9,257	3,350	26,507	26,507	-	17,250				
5990	Prior Year Adj (Services)	-	-	-	254	-	-	-	254	-	-	-	-	(254)				
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>16,389</b>	<b>21,769</b>	<b>40,031</b>	<b>30,756</b>	<b>23,886</b>	<b>31,270</b>	<b>29,772</b>	<b>193,873</b>	<b>221,685</b>	<b>399,638</b>	<b>413,091</b>	<b>13,453</b>	<b>205,765</b>				

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 4</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	8,887	-	8,887	-	16,681	18,835	2,154	7,794
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	-	-	-	8,887	-	8,887	-	16,681	18,835	2,154	7,794
<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>53,170</b>	<b>93,318</b>	<b>152,469</b>	<b>156,923</b>	<b>146,905</b>	<b>160,290</b>	<b>201,673</b>	<b>964,748</b>	<b>1,611,183</b>	<b>1,883,097</b>	<b>1,837,033</b>	<b>(46,064)</b>	<b>918,348</b>

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-4</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,317,106</b>	<b>1,249,251</b>	<b>1,277,472</b>	<b>1,443,107</b>	<b>1,412,483</b>	<b>1,383,170</b>	<b>1,358,716</b>	<b>1,411,124</b>	<b>1,337,793</b>	<b>1,353,805</b>	<b>1,265,359</b>	<b>1,176,912</b>	<b>1,152,690</b>	
<b>Revenue</b>														
LCFF Entitlement	21,344	82,378	132,974	100,980	100,980	100,980	165,205	100,980	179,639	95,254	95,254	159,478	95,854	<b>1,431,300</b>
LCFF State Deferrals									(36,249)	(56,322)	(56,322)	(56,322)	205,214	-
Federal Revenue	1,514	3,027	167,280	2,018	2,019	2,018	22,760	21,094	21,094	21,094	21,094	21,094	2,109	<b>308,218</b>
Other State Revenues	4,793	9,586	18,479	6,391	6,391	15,749	7,042	10,485	10,485	10,485	10,485	10,485	1,049	<b>121,905</b>
Other Local Revenues	-	-	129	(129)	-	-	-	1,926	1,926	1,926	1,926	1,926	193	<b>9,823</b>
<b>Total Revenue</b>	<b>27,651</b>	<b>94,991</b>	<b>318,862</b>	<b>109,260</b>	<b>109,390</b>	<b>118,747</b>	<b>195,007</b>	<b>134,486</b>	<b>176,896</b>	<b>72,438</b>	<b>72,438</b>	<b>136,662</b>	<b>304,418</b>	<b>1,871,246</b>
<b>Expenses</b>														
Certificated Salaries	25,790	40,636	65,850	68,285	70,228	71,016	102,088	70,539	70,539	70,539	70,539	70,539	7,054	<b>803,642</b>
Classified Salaries	4,329	9,666	15,306	15,241	15,117	14,832	22,469	10,536	10,536	10,536	10,536	10,536	1,054	<b>150,696</b>
Benefits	6,649	18,661	23,598	26,990	28,032	26,907	34,090	29,969	29,969	29,969	29,969	29,969	2,997	<b>317,769</b>
Books and Supplies	13	2,586	7,684	15,651	9,643	7,377	13,254	15,057	15,057	15,057	15,057	15,057	1,506	<b>133,000</b>
Services and Operations	16,389	21,769	40,031	30,756	23,886	31,270	29,772	42,984	42,984	42,984	42,984	42,984	4,298	<b>413,091</b>
Depreciation / Cap Outlay	-	-	-	-	-	8,887	-	1,951	1,951	1,951	1,951	1,951	195	<b>18,835</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>53,170</b>	<b>93,318</b>	<b>152,469</b>	<b>156,923</b>	<b>146,905</b>	<b>160,290</b>	<b>201,673</b>	<b>171,036</b>	<b>171,036</b>	<b>171,036</b>	<b>171,036</b>	<b>171,036</b>	<b>17,104</b>	<b>1,837,033</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	60,075	34,951		5,387										<b>100,413</b>
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj		1,826	(2,187)	650			(23,275)							<b>(22,986)</b>
Fixed Assets - Depreciation Addback	-	-	-	-	-	8,887	-	1,951	1,951	1,951	1,951	1,951	1,951	<b>18,640</b>
Fixed Assets - Acquisitions														-
Due To (From)	-	-	-	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015	<b>54,139</b>
Expenses - Prior Year Accruals	(102,411)	(10,229)	(757)	2,801										<b>(110,596)</b>
Accounts Payable - Current Year							74,148	(46,932)						<b>27,216</b>
Summer Holdback for Teachers	-	-	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	<b>21,860</b>
Loans Payable (Current)														-
Loans Payable (Long Term)														-
<b>Total Other Transactions</b>	<b>(42,336)</b>	<b>26,548</b>	<b>(758)</b>	<b>17,039</b>	<b>8,201</b>	<b>17,089</b>	<b>59,074</b>	<b>(36,780)</b>	<b>10,152</b>	<b>10,152</b>	<b>10,152</b>	<b>10,152</b>		<b>88,686</b>
<b>Total Change in Cash</b>	<b>(67,855)</b>	<b>28,221</b>	<b>165,635</b>	<b>(30,624)</b>	<b>(29,313)</b>	<b>(24,454)</b>	<b>52,408</b>	<b>(73,331)</b>	<b>16,011</b>	<b>(88,446)</b>	<b>(88,446)</b>	<b>(24,222)</b>		<b>122,899</b>
<b>ENDING CASH</b>	<b>1,249,251</b>	<b>1,277,472</b>	<b>1,443,107</b>	<b>1,412,483</b>	<b>1,383,170</b>	<b>1,358,716</b>	<b>1,411,124</b>	<b>1,337,793</b>	<b>1,353,805</b>	<b>1,265,359</b>	<b>1,176,912</b>	<b>1,152,690</b>	<<< = 229 days cash	



## MSA-5 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$729,463.

This is an increase of \$402,737 from the original First Interim Budget projected surplus of \$326,726.

This will allow MSA-5 to end this fiscal year with a balance of \$2,797,026, which is 76.2% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,435,374, which represents 143 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,667,204, which represents 166 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$153,193, or 3.6% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are \$147,676 higher than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$249,544), or -6.4% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$21,043 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fac

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$18,217 higher than in the First Interim Budget, reflecting updated depreciation and encroachment projections



2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of					
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	YTD	Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim					
Projected Average Daily Attendance:									235	269	269	-						
<b>SUMMARY</b>																		
<b>Revenue</b>																		
LCFF Entitlement	46,780	178,705	283,278	217,199	217,200	217,199	352,090	1,512,451	3,168,635	3,367,216	3,514,892	147,676	43%					
Federal Revenue	-	-	339,447	-	-	-	54,933	394,380	223,005	571,629	571,146	(483)	69%					
Other State Revenues	7,157	19,997	40,364	3,372	14,460	21,997	56,959	164,306	261,925	305,130	311,130	6,000	53%					
Other Local Revenues	-	-	10,444	(444)	-	4,772	-	14,772	1,867	1,867	1,867	-	791%					
<b>Total Revenue</b>	<b>53,937</b>	<b>198,702</b>	<b>673,533</b>	<b>220,127</b>	<b>231,660</b>	<b>243,968</b>	<b>463,982</b>	<b>2,085,909</b>	<b>3,655,432</b>	<b>4,245,842</b>	<b>4,399,035</b>	<b>153,193</b>	<b>47%</b>					
<b>Expenditures</b>																		
Certificated Salaries	65,725	83,860	112,180	115,066	113,466	114,677	166,417	771,390	1,318,848	1,406,342	1,411,342	5,000	55%					
Classified Salaries	15,526	24,842	30,880	30,812	30,110	30,485	44,177	206,832	349,964	337,616	337,616	-	61%					
Benefits	13,021	42,172	54,805	60,287	53,495	50,967	66,625	341,372	650,150	613,856	629,899	16,043	54%					
Books and Supplies	281	5,799	18,112	12,986	11,343	2,111	7,996	58,629	188,772	424,180	229,200	(194,980)	26%					
Services and Operating Exp.	38,193	34,710	150,940	79,595	31,773	107,328	78,559	521,098	1,070,613	1,111,843	1,018,019	(93,824)	51%					
Depreciation & Cap Outlay	1,521	1,521	1,521	1,521	1,521	1,521	1,521	10,649	16,279	25,279	43,496	18,217	24%					
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Expenditures</b>	<b>134,268</b>	<b>192,903</b>	<b>368,437</b>	<b>300,268</b>	<b>241,709</b>	<b>307,090</b>	<b>365,295</b>	<b>1,909,970</b>	<b>3,594,626</b>	<b>3,919,116</b>	<b>3,669,572</b>	<b>(249,544)</b>	<b>52%</b>					
<b>Net Revenues</b>	<b>175,939</b>								<b>60,806</b>	<b>326,726</b>	<b>729,463</b>	<b>402,737</b>						
									<b>Fund Balance</b>									
									Beginning Balance (Unaud.)			2,067,563						
									Net Revenues			729,463						
									<b>Ending Fund Balance</b>			<b>2,797,026</b>						
									<b>Components of Fund Bal.</b>									
									Available For Econ. Uncert.			2,715,493	74.0% of Expenditures					
									Restricted Balances (Est.)			31,820	0.9% of Expenditures					
									Net Fixed Assets			49,713	1.4% of Expenditures					
									<b>Ending Fund Balance</b>			<b>2,797,026</b>	<b>76.2% of Expenditures</b>					



2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals											

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	-	86,014	86,014	154,826	154,826	154,826	154,826	791,332	2,339,058	1,974,725	2,046,964	72,239	1,183,393
8012 EPA Entitlement	-	-	134,891	-	-	-	134,891	269,782	59,144	528,148	603,585	75,437	258,366
8019 Prior Year Adjustments	-	(869)	-	-	-	-	-	(869)	-	-	-	-	869
8096 InLieuPropTaxes	46,780	93,560	62,373	62,373	62,374	62,373	62,373	452,206	770,433	864,343	864,343	-	412,137
<b>SUBTOTAL - LCFF Entitlement</b>	<b>46,780</b>	<b>178,705</b>	<b>283,278</b>	<b>217,199</b>	<b>217,200</b>	<b>217,199</b>	<b>352,090</b>	<b>1,512,451</b>	<b>3,168,635</b>	<b>3,367,216</b>	<b>3,514,892</b>	<b>147,676</b>	<b>1,854,765</b>

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	32,716	32,343	32,343	-	32,343
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	339,447	-	-	-	54,933	394,380	190,289	539,286	538,803	(483)	144,906
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	190,289	539,286	-	(539,286)	539,286
<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>339,447</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,933</b>	<b>394,380</b>	<b>223,005</b>	<b>571,629</b>	<b>571,146</b>	<b>(483)</b>	<b>177,249</b>

**Other State Revenue**

8311 SpEd Revenue	7,157	19,997	14,460	3,372	14,460	14,460	14,460	88,366	152,610	179,280	179,280	-	90,914
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	7,537	-	7,537	6,548	9,137	9,137	-	1,600
8560 StateLotteryRev	-	-	-	-	-	-	21,724	21,724	63,944	58,848	58,848	-	37,124
8590 AllOthStateRev	-	-	25,904	-	-	-	20,774	46,678	38,823	57,865	63,865	6,000	11,186
8595 AllOthStateRev PY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>	<b>7,157</b>	<b>19,997</b>	<b>40,364</b>	<b>3,372</b>	<b>14,460</b>	<b>21,997</b>	<b>56,959</b>	<b>164,306</b>	<b>261,925</b>	<b>305,130</b>	<b>311,130</b>	<b>6,000</b>	<b>140,824</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	10,000	-	-	4,772	-	14,772	-	-	-	-	(14,772)
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 5</b>														
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	444	(444)	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	-	-	10,444	(444)	-	4,772	-	14,772	-	-	-	-	(14,772)

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA 5									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
<b>Fundraising &amp; Grants</b>																						
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	1,867	1,867	1,867	-	-	1,867		
<b>SUBTOTAL - Fundraising &amp; Grants</b>									-	-	-	-	-	-	-	-	-	1,867	1,867	1,867	-	1,867
<b>TOTAL REVENUE</b>									53,937	198,702	673,533	220,127	231,660	243,968	463,982	2,085,909	3,655,432	4,245,842	4,399,035	153,193	2,159,933	
<b>EXPENSES</b>																						
<b>Certificated Salaries</b>																						
1100	TeacherSalaries	42,250	52,520	89,230	90,916	89,516	90,927	131,992	587,351	1,014,416	1,090,251	1,095,251	5,000	502,901								
1300	Cert Adminis	23,475	31,340	22,950	24,150	23,950	23,750	34,425	184,040	304,432	316,091	316,091	-	132,052								
<b>SUBTOTAL - Certificated Salaries</b>									65,725	83,860	112,180	115,066	113,466	114,677	166,417	771,390	1,318,848	1,406,342	1,411,342	5,000	634,952	
<b>Classified Salaries</b>																						
2100	Instructional Aides	8,704	11,042	16,024	16,002	15,409	15,659	21,940	104,780	227,552	203,036	203,036	-	98,256								
2200	Classified Support	-	-	-	-	-	-	-	-	-	-	-	-	-								
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-								
2400	Clerical & Tech	6,822	13,800	14,856	14,810	14,701	14,826	22,237	102,053	122,412	134,580	134,580	-	32,527								
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-								
<b>SUBTOTAL - Classified Salaries</b>									15,526	24,842	30,880	30,812	30,110	30,485	44,177	206,832	349,964	337,616	337,616	-	130,784	
<b>Employee Benefits</b>																						
3101	STRS-Certified	3,186	13,058	17,070	18,170	18,301	16,040	26,840	112,663	254,318	216,424	217,224	800	103,761								
3102	STRS-Classified	-	-	-	-	-	-	-	-	79,792	-	-	-	-								
3201	PERS-Cert	-	499	1,311	499	-	-	-	2,309	-	-	-	-	(2,309)								
3202	PERS-Classified	2,386	5,142	6,358	6,373	6,233	6,310	9,145	41,947	-	53,395	68,438	15,043	11,448								
3301	OASDI/Med-Cert	953	1,364	2,014	1,813	1,640	1,658	2,406	11,848	20,563	20,497	20,497	-	8,649								
3302	OASDI/Med-Class	1,188	1,900	2,362	2,357	2,303	2,332	3,380	15,823	26,772	25,293	25,293	0	9,470								
3401	HlthWelfareCert	1,352	18,684	21,807	29,725	23,486	23,308	23,305	141,667	213,031	238,863	239,063	200	97,196								
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	42,962	44,312	44,312	-	44,312								
3501	UI-Certificated	-	206	-	32	213	-	217	668	1,418	1,414	1,414	-	747								
3502	UI-Classified	-	-	-	-	-	-	-	-	349	349	349	-	349								
3601	WorkersCmp-Cert	3,956	1,319	3,882	1,319	1,319	1,319	1,319	14,433	10,935	13,299	13,299	-	(1,134)								
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-								
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-								
3902	OthBenes-Class	-	-	-	-	-	-	14	14	10	10	10	-	(4)								
<b>SUBTOTAL - Employee Benefits</b>									13,021	42,172	54,805	60,287	53,495	50,967	66,625	341,372	650,150	613,856	629,899	16,043	272,485	

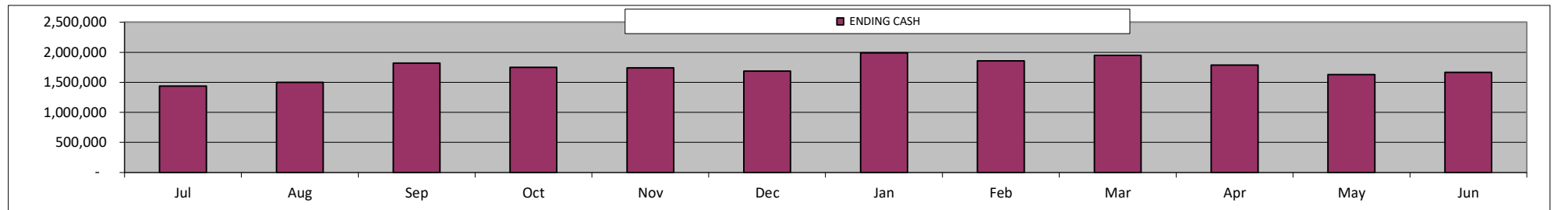
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA 5									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	7,337	-	-	-	7,337	12,533	61,274	54,274	(7,000)	53,937							
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-							
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	4,530	4,530	-	4,530							
4310	Ins Mats & Sups	-	-	-	-	3,428	1,758	0	5,187	19,932	23,409	23,409	-	18,222							
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4320	Office Supplies	(14)	-	-	417	-	3	17	423	500	60,500	31,467	(29,033)	60,077							
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-							
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-							
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4340	Educat Software	-	-	16,412	1,225	2,250	172	5,483	25,541	22,957	42,537	46,442	3,905	16,996							
4345	NonInstStdntSup	-	6,094	1,700	4,008	3,162	2,682	1,314	18,959	550	49,295	42,897	(6,398)	30,336							
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-							
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-							
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-							
4410	ClssrmFmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4440	Computers <\$5k	-	-	-	-	-	-	1,182	1,182	71,800	21,527	1,182	(20,345)	20,345							
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-							
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	86,108	-	(86,108)	86,108							
4710	Food	-	-	-	-	-	-	-	-	60,000	75,000	25,000	(50,000)	75,000							
4720	Food:Other Food	-	-	-	-	-	-	-	-	500	-	-	-	-							
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	0	-	0	-	-	-	-	(0)							
4999	Misc Expenditure (Suspense)	295	(295)	-	-	2,504	(2,504)	-	-	-	-	-	-	-							
<b>SUBTOTAL - Books and Supplies</b>		<b>281</b>	<b>5,799</b>	<b>18,112</b>	<b>12,986</b>	<b>11,343</b>	<b>2,111</b>	<b>7,996</b>	<b>58,629</b>	<b>188,772</b>	<b>424,180</b>	<b>229,200</b>	<b>(194,980)</b>	<b>365,551</b>							

2020-21 Second Interim Budget Actuals through January 31, 2021)									Annual Budget					
MSA 5	Year To Date								Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Adopted Budget			Proposed 2nd Interim Budget			
<b>Services &amp; Other Operating Expenses</b>														
5101	CMO Fees	-	-	118,824	39,608	-	70,707	38,190	267,328	475,295	458,277	458,277	-	190,949
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	250	-	-	-	300	-	3,842	4,392	7,500	7,500	7,500	-	3,108
5450	Other Insurance	7,690	2,563	-	2,563	2,563	2,563	2,563	20,505	19,000	30,756	34,789	4,033	10,251
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	600	600	600	-	600
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	20,791	20,791	20,791	20,791	20,791	20,791	20,791	145,534	249,487	249,487	221,000	(28,487)	103,953
5620	EquipmentLeases	318	280	480	208	943	264	1,542	4,035	8,200	10,200	10,200	-	6,165
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-
5800	ProfessServices	2,038	4,396	4,545	4,019	1,930	2,687	4,419	24,034	99,415	127,088	83,761	(43,327)	103,053
5810	Legal	-	1,503	-	-	-	-	866	2,369	5,000	5,000	5,000	-	2,631
5813	SchPrgAftSchool	5,328	2,664	2,664	2,664	2,664	2,664	2,664	21,312	38,823	31,961	31,961	-	10,649
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & CPA	-	-	1,500	-	-	3,000	-	4,500	8,334	8,334	8,334	-	3,834
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	325	(369)	-	-	-	(44)	4,817	4,817	4,817	-	4,861
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-
5850	Oversight Fees	-	-	-	-	-	-	-	-	31,686	31,686	31,686	-	31,686
5857	Payroll Fees	1,206	1,781	1,089	1,043	1,043	3,546	1,314	11,020	10,000	13,000	13,000	-	1,980
5860	Service Fees	26	-	-	-	-	80	82	189	-	-	500	500	(189)
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	42	-	-	-	42	-	6,538	6,538	-	6,497
5864	Prof Dev-Other	-	-	-	-	-	-	-	-	12,791	12,677	13,134	457	12,677
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	-	821	-	1,567	2,387	31,216	35,000	20,000	(15,000)	32,613
5870	Livescan	-	-	-	-	-	-	-	-	500	500	500	-	500
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	4,849	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	-	-	-	-	-	30,000	27,000	15,000	(12,000)	27,000
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	-	34	26	3,084	17	17	17	3,194	4,000	4,000	4,000	-	806
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	424	423	423	428	426	429	2,552	5,000	20,817	20,817	-	18,265
5930	PostageDelivery	-	-	-	201	-	-	-	201	2,000	2,000	2,000	-	1,799
5940	Technology	548	274	274	4,463	274	585	274	6,690	22,100	24,605	24,605	-	17,915
5990	Prior Year Adj (Services)	-	-	-	856	-	-	-	856	-	-	-	-	(856)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>38,193</b>	<b>34,710</b>	<b>150,940</b>	<b>79,595</b>	<b>31,773</b>	<b>107,328</b>	<b>78,559</b>	<b>521,098</b>	<b>1,070,613</b>	<b>1,111,843</b>	<b>1,018,019</b>	<b>(93,824)</b>	<b>590,745</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA 5									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
<b>Capital Outlay &amp; Depreciation</b>																						
6100	Site Improvement (Pre-Capitalization)								-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed								-	-	-	-	-	-	-	-	-	-	-	-	-	
6900	Depreciation								1,521	1,521	1,521	1,521	1,521	1,521	1,521	10,649	16,279	25,279	43,496	18,217	14,630	
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>									<b>1,521</b>	<b>1,521</b>	<b>1,521</b>	<b>1,521</b>	<b>1,521</b>	<b>1,521</b>	<b>1,521</b>	<b>10,649</b>	<b>16,279</b>	<b>25,279</b>	<b>43,496</b>	<b>18,217</b>	<b>14,630</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENSES</b>									<b>134,268</b>	<b>192,903</b>	<b>368,437</b>	<b>300,268</b>	<b>241,709</b>	<b>307,090</b>	<b>365,295</b>	<b>1,909,970</b>	<b>3,594,626</b>	<b>3,919,116</b>	<b>3,669,572</b>	<b>(249,544)</b>	<b>2,009,146</b>	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-5</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,478,677</b>	<b>1,435,374</b>	<b>1,500,372</b>	<b>1,819,723</b>	<b>1,746,005</b>	<b>1,741,971</b>	<b>1,684,865</b>	<b>1,989,314</b>	<b>1,855,587</b>	<b>1,947,789</b>	<b>1,787,957</b>	<b>1,628,125</b>	<b>1,667,204</b>	
<b>Revenue</b>														
LCFF Entitlement	46,780	178,705	283,278	217,199	217,200	217,199	352,090	217,199	471,641	278,455	278,455	477,367	279,324	<b>3,514,893</b>
LCFF State Deferrals	-	-	-	-	-	-	-	-	(106,272)	(165,121)	(165,121)	(165,121)	601,635	-
Federal Revenue	-	-	339,447	-	-	-	54,933	34,660	34,660	34,660	34,660	34,660	3,466	<b>571,146</b>
Other State Revenues	7,157	19,997	40,364	3,372	14,460	21,997	56,959	28,789	28,789	28,789	28,789	28,789	2,879	<b>311,130</b>
Other Local Revenues	-	-	10,444	(444)	-	4,772	-	(2,530)	(2,530)	(2,530)	(2,530)	(2,530)	(253)	<b>1,867</b>
<b>Total Revenue</b>	<b>53,937</b>	<b>198,702</b>	<b>673,533</b>	<b>220,127</b>	<b>231,660</b>	<b>243,968</b>	<b>463,982</b>	<b>278,118</b>	<b>426,287</b>	<b>174,253</b>	<b>174,253</b>	<b>373,165</b>	<b>887,050</b>	<b>4,399,036</b>
<b>Expenses</b>														
Certificated Salaries	65,725	83,860	112,180	115,066	113,466	114,677	166,417	125,481	125,481	125,481	125,481	125,481	12,548	<b>1,411,342</b>
Classified Salaries	15,526	24,842	30,880	30,812	30,110	30,485	44,177	25,644	25,644	25,644	25,644	25,644	2,564	<b>337,616</b>
Benefits	13,021	42,172	54,805	60,287	53,495	50,967	66,625	56,574	56,574	56,574	56,574	56,574	5,657	<b>629,899</b>
Books and Supplies	281	5,799	18,112	12,986	11,343	2,111	7,996	33,445	33,445	33,445	33,445	33,445	3,345	<b>229,200</b>
Services and Operations	38,193	34,710	150,940	79,595	31,773	107,328	78,559	97,435	97,435	97,435	97,435	97,435	9,744	<b>1,018,019</b>
Depreciation / Cap Outlay	1,521	1,521	1,521	1,521	1,521	1,521	1,521	6,441	6,441	6,441	6,441	6,441	644	<b>43,496</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>134,268</b>	<b>192,903</b>	<b>368,437</b>	<b>300,268</b>	<b>241,709</b>	<b>307,090</b>	<b>365,295</b>	<b>345,020</b>	<b>345,020</b>	<b>345,020</b>	<b>345,020</b>	<b>345,020</b>	<b>34,502</b>	<b>3,669,572</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	256,714	79,447	-	-	-	-	-	-	-	-	-	-	-	<b>336,161</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	(4,494)	(2,858)	-	-	74,441	-	-	-	-	-	-	<b>67,089</b>
Fixed Assets - Depreciation Addback	1,521	1,521	1,521	1,521	1,521	1,521	1,521	6,441	6,441	6,441	6,441	6,441	-	<b>42,852</b>
Fixed Assets - Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To (From)	-	-	45,578	-	-	-	-	-	-	-	-	-	-	<b>45,578</b>
Expenses - Prior Year Accruals	(221,208)	(21,769)	(32,844)	3,266	-	-	125,306	(77,759)	-	-	-	-	-	<b>(225,008)</b>
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Summer Holdback for Teachers	-	-	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	-	<b>44,940</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>37,027</b>	<b>59,199</b>	<b>14,255</b>	<b>6,423</b>	<b>6,015</b>	<b>6,015</b>	<b>205,762</b>	<b>(66,824)</b>	<b>10,935</b>	<b>10,935</b>	<b>10,935</b>	<b>10,935</b>	<b>10,935</b>	<b>311,612</b>
<b>Total Change in Cash</b>	<b>(43,303)</b>	<b>64,999</b>	<b>319,351</b>	<b>(73,718)</b>	<b>(4,034)</b>	<b>(57,107)</b>	<b>304,449</b>	<b>(133,727)</b>	<b>92,202</b>	<b>(159,832)</b>	<b>(159,832)</b>	<b>39,080</b>		<b>1,041,076</b>
<b>ENDING CASH</b>	<b>1,435,374</b>	<b>1,500,372</b>	<b>1,819,723</b>	<b>1,746,005</b>	<b>1,741,971</b>	<b>1,684,865</b>	<b>1,989,314</b>	<b>1,855,587</b>	<b>1,947,789</b>	<b>1,787,957</b>	<b>1,628,125</b>	<b>1,667,204</b>	<<< = 166 days cash	





## MSA-6 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$142,271.

This is an decrease of (\$29,724) from the original First Interim Budget projected surplus of \$171,995.

This will allow MSA-6 to end this fiscal year with a balance of \$1,963,391, which is 98.8% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,868,607, which represents 343 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,889,927, which represents 347 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$10,784, or 0.5% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are \$4,922 higher than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = increase of \$40,508, or 2.1% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$7,501 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fact

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$21,394 higher than in the First Interim Budget, reflecting updated depreciation and encroachment projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals											
Projected Average Daily Attendance:									156	131	131	-						
<b>SUMMARY</b>																		
<b>Revenue</b>																		
LCFF Entitlement	22,328	79,879	126,942	94,168	94,168	94,168	155,563	667,216	1,463,870	1,589,829	1,594,751	4,922	42%					
Federal Revenue	1,584	3,167	168,108	2,111	2,111	2,111	25,947	205,155	170,788	291,173	291,072	(101)	70%					
Other State Revenues	5,014	10,028	6,685	6,685	6,685	14,795	10,132	67,547	223,658	222,972	228,935	5,963	30%					
Other Local Revenues	-	-	613	(613)	-	-	-	-	15,642	15,642	15,642	-	0%					
<b>Total Revenue</b>	<b>28,926</b>	<b>93,074</b>	<b>302,348</b>	<b>102,351</b>	<b>102,964</b>	<b>111,074</b>	<b>191,642</b>	<b>939,918</b>	<b>1,873,958</b>	<b>2,119,616</b>	<b>2,130,400</b>	<b>10,784</b>	<b>44%</b>					
<b>Expenditures</b>																		
Certificated Salaries	45,073	51,073	70,158	59,292	61,936	54,701	82,292	424,525	866,395	779,686	786,686	7,000	54%					
Classified Salaries	4,669	18,218	3,422	4,055	4,918	9,711	14,305	59,298	119,808	173,408	173,408	-	34%					
Benefits	6,830	22,079	38,928	12,959	22,774	23,160	28,797	155,527	379,220	326,181	326,682	501	48%					
Books and Supplies	31	3,351	5,476	25,056	3,459	5,092	798	43,262	28,802	169,087	83,761	(85,326)	52%					
Services and Operating Exp.	33,619	22,045	43,251	33,458	25,430	36,496	58,141	252,439	444,273	499,260	596,199	96,939	42%					
Depreciation & Cap Outlay	-	-	-	-	-	6,919	-	6,919	-	-	21,394	21,394	32%					
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Expenditures</b>	<b>90,222</b>	<b>116,766</b>	<b>161,235</b>	<b>134,819</b>	<b>118,517</b>	<b>136,079</b>	<b>184,332</b>	<b>941,970</b>	<b>1,838,498</b>	<b>1,947,621</b>	<b>1,988,129</b>	<b>40,508</b>	<b>47%</b>					
<b>Net Revenues</b>								<b>(2,052)</b>	<b>35,460</b>	<b>171,995</b>	<b>142,271</b>	<b>(29,724)</b>						
									<b>Fund Balance</b>									
									Beginning Balance (Unaud.)			1,821,121						
									Net Revenues			142,271						
									<b>Ending Fund Balance</b>			<b>1,963,391</b>						
									<b>Components of Fund Bal.</b>									
									Available For Econ. Uncert.			1,900,850	95.6% of Expenditures					
									Restricted Balances (Est.)			40,071	2.0% of Expenditures					
									Net Fixed Assets			22,471	1.1% of Expenditures					
									<b>Ending Fund Balance</b>			<b>1,963,391</b>	<b>98.8% of Expenditures</b>					



2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date					Annual Budget				
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim				
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining				
REVENUE DETAIL	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals										
<b>LCFF Entitlement</b>																	
8011 State Aid	-	35,776	35,776	64,397	64,397	64,397	64,397	329,140	881,384	859,263	864,185	4,922	530,123				
8012 EPA Entitlement	-	-	61,395	-	-	-	61,395	122,790	190,183	290,445	290,445	-	167,655				
8019 Prior Year Adjustments	-	(553)	-	-	-	-	-	(553)	-	-	-	-	553				
8096 InLieuPropTaxes	22,328	44,656	29,771	29,771	29,771	29,771	29,771	215,839	392,303	440,121	440,121	-	224,282				
<b>SUBTOTAL - LCFF Entitlement</b>	<b>22,328</b>	<b>79,879</b>	<b>126,942</b>	<b>94,168</b>	<b>94,168</b>	<b>94,168</b>	<b>155,563</b>	<b>667,216</b>	<b>1,463,870</b>	<b>1,589,829</b>	<b>1,594,751</b>	<b>4,922</b>	<b>922,613</b>				
<b>Federal Revenue</b>																	
8181 SpEd - Revenue	1,584	3,167	2,111	2,111	2,111	2,111	2,111	15,306	38,559	18,258	18,258	-	2,952				
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-				
8290 All Other Federal Revenue	-	-	165,997	-	-	-	23,836	189,833	132,229	272,915	272,814	(101)	83,082				
8295 All Other Federal Revenue	-	16	-	-	-	-	-	16	132,229	272,915	-	(272,915)	272,899				
<b>SUBTOTAL - Federal Revenue</b>	<b>1,584</b>	<b>3,167</b>	<b>168,108</b>	<b>2,111</b>	<b>2,111</b>	<b>2,111</b>	<b>25,947</b>	<b>205,155</b>	<b>170,788</b>	<b>291,173</b>	<b>291,072</b>	<b>(101)</b>	<b>86,017</b>				
<b>Other State Revenue</b>																	
8311 SpEd Revenue	5,014	10,028	6,685	6,685	6,685	12,648	6,685	54,430	87,487	91,289	97,252	5,963	36,860				
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-				
8550 MandCstReimburs	-	-	-	-	-	2,147	-	2,147	2,957	2,539	2,539	-	392				
8560 StateLotteryRev	-	-	-	-	-	-	3,447	3,447	32,631	29,965	29,965	-	26,519				
8590 AllOthStateRev	-	-	-	-	-	-	-	-	100,583	99,179	99,179	-	99,179				
8595 AllOthStateRev PY	-	2,534	-	4,886	-	103	-	7,523	-	-	-	-	(7,523)				
<b>SUBTOTAL - Other State Revenue</b>	<b>5,014</b>	<b>10,028</b>	<b>6,685</b>	<b>6,685</b>	<b>6,685</b>	<b>14,795</b>	<b>10,132</b>	<b>67,547</b>	<b>223,658</b>	<b>222,972</b>	<b>228,935</b>	<b>5,963</b>	<b>155,426</b>				
<b>Local Revenue</b>																	
8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-				
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-				
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-				
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-				
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-				
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-				
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-				
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-				
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-				
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-				
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-				
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-				
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-				
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-				
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-				
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-				
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-				
8699 Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-				

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 6</b>														
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	613	(613)	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	-	-	<b>613</b>	<b>(613)</b>	-	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
										Adopted Budget	Proposed 2nd Interim Budget							
<b>Fundraising &amp; Grants</b>																		
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-					
8803	Fundraising	-	-	-	-	-	-	-	15,642	15,642	15,642	-	15,642					
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	-	-	<b>15,642</b>	<b>15,642</b>	<b>15,642</b>	-	<b>15,642</b>					
<b>TOTAL REVENUE</b>		<b>28,926</b>	<b>93,074</b>	<b>302,348</b>	<b>102,351</b>	<b>102,964</b>	<b>111,074</b>	<b>191,642</b>	<b>939,918</b>	<b>1,873,958</b>	<b>2,119,616</b>	<b>2,130,400</b>	<b>10,784</b>	<b>1,179,698</b>				
<b>EXPENSES</b>																		
<b>Certificated Salaries</b>																		
1100	TeacherSalaries	27,267	26,025	49,919	39,280	40,080	39,580	59,070	281,221	663,897	577,838	581,838	4,000	296,617				
1300	Cert Adminis	17,806	25,048	20,239	20,012	21,856	15,121	23,222	143,304	202,498	201,848	204,848	3,000	58,544				
<b>SUBTOTAL - Certificated Salaries</b>		<b>45,073</b>	<b>51,073</b>	<b>70,158</b>	<b>59,292</b>	<b>61,936</b>	<b>54,701</b>	<b>82,292</b>	<b>424,525</b>	<b>866,395</b>	<b>779,686</b>	<b>786,686</b>	<b>7,000</b>	<b>355,161</b>				
<b>Classified Salaries</b>																		
2100	Instructional Aides	919	-	-	491	1,456	1,632	1,943	6,441	68,640	75,640	75,640	-	69,199				
2200	Classified Support	-	-	-	-	-	-	-	-	-	41,600	41,600	-	41,600				
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-				
2400	Clerical & Tech	3,750	18,218	3,422	3,564	3,462	8,080	12,361	52,858	51,168	56,168	56,168	-	3,310				
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>SUBTOTAL - Classified Salaries</b>		<b>4,669</b>	<b>18,218</b>	<b>3,422</b>	<b>4,055</b>	<b>4,918</b>	<b>9,711</b>	<b>14,305</b>	<b>59,298</b>	<b>119,808</b>	<b>173,408</b>	<b>173,408</b>	-	<b>114,110</b>				
<b>Employee Benefits</b>																		
3101	STRS-Certified	1,747	7,496	9,480	8,848	9,126	9,308	13,231	59,235	134,883	123,820	123,820	-	64,585				
3102	STRS-Classified	606	1,211	-	-	-	-	-	1,817	-	-	-	-	(1,817)				
3201	PERS-Cert	467	933	933	933	933	-	-	4,199	-	-	-	-	(4,199)				
3202	PERS-Classified	190	619	689	690	685	1,594	2,522	6,990	48,201	34,446	34,446	-	27,456				
3301	OASDI/Med-Cert	793	1,017	1,231	1,134	1,198	849	1,186	7,408	11,024	10,388	10,388	-	2,980				
3302	OASDI/Med-Class	125	450	262	310	376	743	1,094	3,360	18,637	13,427	13,427	-	10,067				
3401	HlthWelfareCert	569	9,468	25,555	265	8,750	9,888	9,888	64,384	85,391	85,391	85,391	-	21,007				
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	80,083	45,959	45,959	-	45,959				
3501	UI-Certificated	-	107	-	-	928	-	97	1,132	730	716	1,217	501	(416)				
3502	UI-Classified	-	-	-	-	-	-	-	-	271	174	174	-	174				
3601	WorkersCmp-Cert	2,334	778	778	778	778	778	778	7,002	-	11,860	11,860	-	4,858				
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-				
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-				
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-				
<b>SUBTOTAL - Employee Benefits</b>		<b>6,830</b>	<b>22,079</b>	<b>38,928</b>	<b>12,959</b>	<b>22,774</b>	<b>23,160</b>	<b>28,797</b>	<b>155,527</b>	<b>379,220</b>	<b>326,181</b>	<b>326,682</b>	<b>501</b>	<b>170,654</b>				

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA 6									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	YTD	Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	285	-	-	-	285	6,550	7,378	7,378	-	7,094							
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-							
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	19,980	-	(19,980)	19,980							
4310	Ins Mats & Sups	-	492	-	-	360	2,869	-	3,721	8,475	13,443	12,133	(1,310)	9,722							
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4320	Office Supplies	31	50	25	27	(134)	-	38	38	-	-	1,000	1,000	(38)							
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-							
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-							
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4340	Educat Software	-	-	4,727	17,000	-	-	-	21,727	25,777	21,898	21,898	-	171							
4345	NonInstStdntSup	-	2,808	723	6,639	1,158	4,298	955	16,580	1,500	43,729	38,498	(5,231)	27,149							
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-							
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-							
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-							
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4440	Computers <\$5k	-	-	-	-	-	-	-	-	(14,000)	-	-	-	-							
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-							
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	59,805	-	(59,805)	59,805							
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-							
4720	Food:Other Food	-	-	-	1,105	-	-	-	1,105	500	2,853	2,853	-	1,748							
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	-	-	-	-	-							
4999	Misc Expenditure (Suspense)	0	-	-	-	2,075	(2,075)	(195)	(195)	-	-	-	-	195							
<b>SUBTOTAL - Books and Supplies</b>		<b>31</b>	<b>3,351</b>	<b>5,476</b>	<b>25,056</b>	<b>3,459</b>	<b>5,092</b>	<b>798</b>	<b>43,262</b>	<b>28,802</b>	<b>169,087</b>	<b>83,761</b>	<b>(85,326)</b>	<b>125,825</b>							

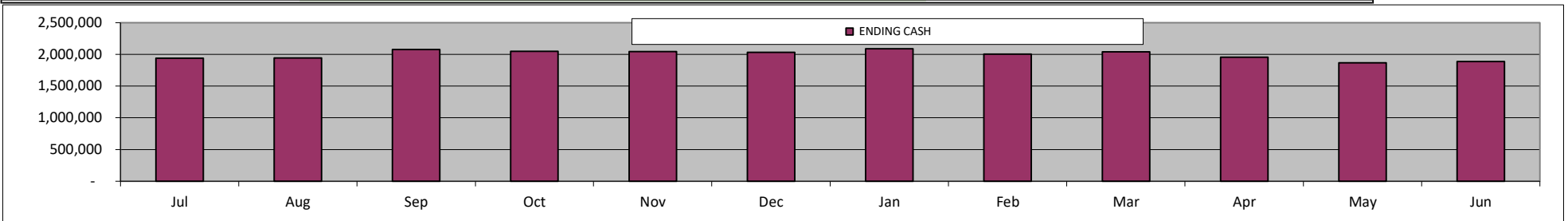
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
										Adopted Budget	Proposed 2nd Interim Budget							
<b>Services &amp; Other Operating Expenses</b>																		
5101	CMO Fees	-	-	9,412	3,137	-	6,731	3,213	22,493	34,028	37,648	37,648	-	15,155				
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-				
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-				
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-				
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-				
5300	DuesMemberships	-	-	-	-	-	-	1,340	1,340	-	-	3,000	3,000	(1,340)				
5450	Other Insurance	7,486	2,495	2,495	2,495	2,495	2,495	2,495	22,456	22,000	11,000	28,961	17,961	(11,456)				
5500	OpsHousekeeping	-	-	-	2,714	150	-	1,520	4,384	-	-	6,010	6,010	(4,384)				
5510	Gas & Electric	309	347	578	758	19	172	266	2,448	-	-	9,000	9,000	(2,448)				
5610	Rent & Leases	20,250	10,750	11,350	10,750	10,750	10,750	10,750	85,350	131,076	133,847	133,847	-	48,497				
5620	EquipmentLeases	495	990	247	247	247	247	740	3,215	1,200	5,800	5,800	-	2,585				
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	18,000	18,000	-				
5800	ProfessServices	1,363	1,542	6,564	4,915	3,882	1,392	5,575	25,233	115,031	105,747	72,477	(33,270)	80,514				
5810	Legal	-	-	-	338	59	-	6,757	7,154	-	10,000	25,500	15,500	2,846				
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-				
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-				
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	1,642	1,642	-	1,642				
5820	Audit & CPA	-	-	-	-	-	-	3,000	3,000	-	5,000	5,000	-	2,000				
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-				
5835	Field Trips	-	-	-	-	-	-	-	-	-	9,302	9,302	-	9,302				
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-				
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	-	-				
5850	Oversight Fees	800	1,534	1,067	1,067	1,066	1,067	1,067	7,668	-	13,398	13,398	-	5,730				
5857	Payroll Fees	808	810	704	663	677	2,901	906	7,469	10,000	9,000	9,000	-	1,531				
5860	Service Fees	-	-	-	(613)	-	37	42	(534)	-	-	-	-	534				
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-				
5863	Prof Developmnt	-	-	3,499	-	-	-	1,060	4,559	-	9,382	9,382	-	4,823				
5864	Prof Dev-Other	-	-	-	-	-	2,201	2,201	4,402	11,598	15,000	15,209	209	10,598				
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-				
5869	SpEd Ctrct Inst	-	-	186	897	-	3,226	17,299	21,608	70,490	38,078	64,578	26,500	16,469				
5870	Livescan	-	-	-	-	-	-	-	-	500	500	500	-	500				
5872	SPED Fees (incl Encroachment)	1,320	3,061	1,760	1,760	1,758	1,760	1,760	13,179	-	10,657	10,657	-	(2,522)				
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-				
5884	Substitutes	-	-	-	-	3,500	-	876	4,376	27,000	27,000	67,029	40,029	22,624				
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	6,000	6,000	-	6,000				
5900	Communications	-	-	-	1,120	-	-	-	1,120	-	1,000	1,000	-	(120)				
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-				
5920	TelecomInternet	241	241	241	242	242	243	-	1,450	-	22,700	16,700	(6,000)	21,250				
5930	PostageDelivery	-	-	-	-	-	-	-	-	1,000	3,000	3,000	-	3,000				
5940	Technology	548	274	5,147	2,809	585	274	274	9,910	20,350	23,559	23,559	-	13,649				
5990	Prior Year Adj (Services)	-	-	-	158	-	-	-	158	-	-	-	-	(158)				
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>33,619</b>	<b>22,045</b>	<b>43,251</b>	<b>33,458</b>	<b>25,430</b>	<b>36,496</b>	<b>58,141</b>	<b>252,439</b>	<b>444,273</b>	<b>499,260</b>	<b>596,199</b>	<b>96,939</b>	<b>246,820</b>				

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date			Annual Budget				
MSA 6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of			
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Adopted	Interim Budget	Budget vs. 2nd	2nd Interim			
<b>Capital Outlay &amp; Depreciation</b>																
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-			
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-			
6900	Depreciation	-	-	-	-	6,919	-	6,919	-	-	21,394	21,394	(6,919)			
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	-	-	6,919	-	6,919	-	-	21,394	21,394	(6,919)			
<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>		90,222	116,766	161,235	134,819	118,517	136,079	184,332	941,970	1,838,498	1,947,621	1,988,129	40,508	1,005,651		



**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-6</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>2,017,339</b>	<b>1,938,663</b>	<b>1,941,743</b>	<b>2,074,881</b>	<b>2,048,638</b>	<b>2,041,449</b>	<b>2,031,726</b>	<b>2,087,048</b>	<b>2,004,453</b>	<b>2,038,487</b>	<b>1,953,547</b>	<b>1,868,607</b>	<b>1,889,927</b>	
<b>Revenue</b>														
LCFF Entitlement	22,328	79,879	126,942	94,168	94,168	94,168	155,563	94,168	220,362	126,548	126,548	232,808	127,102	<b>1,594,751</b>
LCFF State Deferrals									(45,436)	(70,597)	(70,597)	(70,597)	257,228	-
Federal Revenue	1,584	3,167	168,108	2,111	2,111	2,111	25,947	16,850	16,850	16,850	16,850	16,850	1,685	<b>291,072</b>
Other State Revenues	5,014	10,028	6,685	6,685	6,685	14,795	10,132	33,120	33,120	33,120	33,120	33,120	3,312	<b>228,935</b>
Other Local Revenues	-	-	613	(613)	-	-	-	3,067	3,067	3,067	3,067	3,067	307	<b>15,642</b>
<b>Total Revenue</b>	<b>28,926</b>	<b>93,074</b>	<b>302,348</b>	<b>102,351</b>	<b>102,964</b>	<b>111,074</b>	<b>191,642</b>	<b>147,205</b>	<b>227,962</b>	<b>108,987</b>	<b>108,987</b>	<b>215,247</b>	<b>389,633</b>	<b>2,130,400</b>
<b>Expenses</b>														
Certificated Salaries	45,073	51,073	70,158	59,292	61,936	54,701	82,292	71,012	71,012	71,012	71,012	71,012	7,101	<b>786,686</b>
Classified Salaries	4,669	18,218	3,422	4,055	4,918	9,711	14,305	22,374	22,374	22,374	22,374	22,374	2,237	<b>173,408</b>
Benefits	6,830	22,079	38,928	12,959	22,774	23,160	28,797	33,560	33,560	33,560	33,560	33,560	3,356	<b>326,682</b>
Books and Supplies	31	3,351	5,476	25,056	3,459	5,092	798	7,941	7,941	7,941	7,941	7,941	794	<b>83,761</b>
Services and Operations	33,619	22,045	43,251	33,458	25,430	36,496	58,141	67,404	67,404	67,404	67,404	67,404	6,740	<b>596,199</b>
Depreciation / Cap Outlay	-	-	-	-	-	6,919	-	2,838	2,838	2,838	2,838	2,838	284	<b>21,394</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>90,222</b>	<b>116,766</b>	<b>161,235</b>	<b>134,819</b>	<b>118,517</b>	<b>136,079</b>	<b>184,332</b>	<b>205,129</b>	<b>205,129</b>	<b>205,129</b>	<b>205,129</b>	<b>205,129</b>	<b>20,513</b>	<b>1,988,129</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	70,538	38,843		5,403										<b>114,784</b>
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj		2,552	(11,343)	(2,840)			(16,986)							<b>(28,617)</b>
Fixed Assets - Depreciation Addback	-	-	-	-	-	6,919	-	2,838	2,838	2,838	2,838	2,838		<b>21,110</b>
Fixed Assets - Acquisitions														-
Due To (From)				7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021		<b>63,193</b>
Expenses - Prior Year Accruals	(87,918)	(14,622)	2,025	(4,701)			56,635	(35,872)						<b>(84,453)</b>
Accounts Payable - Current Year														-
Summer Holdback for Teachers	-	-	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342		<b>13,420</b>
Loans Payable (Current)														-
Loans Payable (Long Term)														-
<b>Total Other Transactions</b>	<b>(17,380)</b>	<b>26,773</b>	<b>(7,976)</b>	<b>6,225</b>	<b>8,363</b>	<b>15,282</b>	<b>48,013</b>	<b>(24,670)</b>	<b>11,202</b>	<b>11,202</b>	<b>11,202</b>	<b>11,202</b>		<b>99,437</b>
<b>Total Change in Cash</b>	<b>(78,676)</b>	<b>3,081</b>	<b>133,138</b>	<b>(26,243)</b>	<b>(7,189)</b>	<b>(9,723)</b>	<b>55,322</b>	<b>(82,595)</b>	<b>34,034</b>	<b>(84,940)</b>	<b>(84,940)</b>	<b>21,320</b>		<b>241,708</b>
<b>ENDING CASH</b>	<b>1,938,663</b>	<b>1,941,743</b>	<b>2,074,881</b>	<b>2,048,638</b>	<b>2,041,449</b>	<b>2,031,726</b>	<b>2,087,048</b>	<b>2,004,453</b>	<b>2,038,487</b>	<b>1,953,547</b>	<b>1,868,607</b>	<b>1,889,927</b>	<<< = 347 days cash	



## MSA-7 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$69,881.

This is an decrease of (\$5,354) from the original First Interim Budget projected surplus of \$75,235.

This will allow MSA-7 to end this fiscal year with a balance of \$1,858,729, which is 45.8% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,348,912, which represents 121 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$1,348,912, which represents 121 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = decrease of (\$5,131), or -0.1% of First Interim Budget Revenues)

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

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

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = increase of \$223, or 0.0% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$10,000 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$42,711 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of					
									Budget	Adopted Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim					
Projected Average Daily Attendance:									280	279	279	-						
<b>SUMMARY</b>																		
<b>Revenue</b>																		
LCFF Entitlement	48,550	176,649	274,767	209,993	209,992	209,993	339,328	1,469,272	2,756,382	2,988,643	2,988,643	-	49%					
Federal Revenue	3,443	6,886	275,555	4,591	4,591	4,591	42,159	341,606	234,924	501,443	500,284	(1,159)	68%					
Other State Revenues	10,902	21,804	39,596	14,536	14,537	27,112	145,493	284,345	596,814	625,562	621,589	(3,972)	46%					
Other Local Revenues	700	-	1,256	(1,150)	54	-	-	861	15,756	15,756	15,756	-	5%					
<b>Total Revenue</b>	<b>63,595</b>	<b>205,339</b>	<b>591,174</b>	<b>227,970</b>	<b>229,174</b>	<b>241,696</b>	<b>526,980</b>	<b>2,096,083</b>	<b>3,603,876</b>	<b>4,131,404</b>	<b>4,126,273</b>	<b>(5,131)</b>	<b>51%</b>					
<b>Expenditures</b>																		
Certificated Salaries	74,443	67,786	104,611	106,688	109,138	108,296	155,698	726,660	1,203,556	1,321,046	1,325,046	4,000	55%					
Classified Salaries	6,121	16,078	30,638	34,450	30,941	31,132	39,594	188,955	390,188	420,975	426,975	6,000	44%					
Benefits	10,620	32,015	44,836	49,208	46,608	49,524	58,701	292,522	593,958	572,539	572,539	-	51%					
Books and Supplies	60	8,077	11,600	20,571	11,948	36,500	6,055	89,799	83,560	293,790	240,251	(53,539)	37%					
Services and Operating Exp.	100,681	67,942	186,640	117,684	68,503	141,048	125,866	808,364	1,196,116	1,435,819	1,436,869	1,050	56%					
Depreciation & Cap Outlay	-	-	-	-	-	24,857	-	24,857	30,000	12,000	54,711	42,711	45%					
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total Expenditures</b>	<b>191,925</b>	<b>191,898</b>	<b>378,326</b>	<b>328,601</b>	<b>267,138</b>	<b>391,358</b>	<b>385,914</b>	<b>2,131,157</b>	<b>3,497,378</b>	<b>4,056,169</b>	<b>4,056,391</b>	<b>223</b>	<b>53%</b>					
<b>Net Revenues</b>								<b>(35,074)</b>	<b>106,498</b>	<b>75,235</b>	<b>69,881</b>	<b>(5,354)</b>						
									<b>Fund Balance</b>									
									Beginning Balance (Unaud.)	1,788,847								
									Net Revenues	69,881								
									<b>Ending Fund Balance</b>	<b>1,858,729</b>								
									<b>Components of Fund Bal.</b>									
									Available For Econ. Uncert.	1,690,110	41.7% of Expenditures							
									Restricted Balances (Est.)	21,838	0.5% of Expenditures							
									Net Fixed Assets	146,781	3.6% of Expenditures							
									<b>Ending Fund Balance</b>	<b>1,858,729</b>	<b>45.8% of Expenditures</b>							



2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current		Actuals as % of 2nd Interim				
										Adopted Budget	Proposed 2nd Interim Budget	Budget vs. 2nd Interim	Budget					

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
8011 State Aid	-	80,700	80,700	145,260	145,260	145,260	145,260	742,440	1,688,115	1,662,147	1,662,147	-	919,707
8012 EPA Entitlement	-	-	129,334	-	-	-	129,335	258,669	341,394	517,337	517,337	-	258,668
8019 Prior Year Adjustments	-	(1,150)	-	-	-	-	-	(1,150)	-	-	-	-	1,150
8096 InLieuPropTaxes	48,550	97,099	64,733	64,733	64,732	64,733	64,733	469,313	726,873	809,159	809,159	-	339,846
<b>SUBTOTAL - LCFF Entitlement</b>	<b>48,550</b>	<b>176,649</b>	<b>274,767</b>	<b>209,993</b>	<b>209,992</b>	<b>209,993</b>	<b>339,328</b>	<b>1,469,272</b>	<b>2,756,382</b>	<b>2,988,643</b>	<b>2,988,643</b>	<b>-</b>	<b>1,519,371</b>

**Federal Revenue**

8181 SpEd - Revenue	3,443	6,886	4,591	4,591	4,591	4,591	4,591	33,284	57,353	57,353	56,259	(1,094)	24,069
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	270,964	-	-	-	37,568	308,532	177,571	444,090	444,025	(65)	135,558
8295 All Other Federal Revenue	-	(210)	-	-	-	-	-	(210)	177,571	444,090	-	(444,090)	444,300
<b>SUBTOTAL - Federal Revenue</b>	<b>3,443</b>	<b>6,886</b>	<b>275,555</b>	<b>4,591</b>	<b>4,591</b>	<b>4,591</b>	<b>42,159</b>	<b>341,606</b>	<b>234,924</b>	<b>501,443</b>	<b>500,284</b>	<b>(1,159)</b>	<b>159,837</b>

**Other State Revenue**

8311 SpEd Revenue	10,902	21,804	14,536	14,536	14,537	22,444	14,536	113,295	170,125	167,834	182,455	14,621	54,539
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	4,668	-	4,668	4,619	4,668	4,668	-	(0)
8560 StateLotteryRev	-	-	-	-	-	-	15,544	15,544	60,237	55,091	55,091	-	39,547
8590 AllOthStateRev	-	-	25,060	-	-	-	115,413	140,473	361,833	397,969	379,375	(18,594)	257,495
8595 AllOthStateRev PY	4,571	4,629	-	1,165	-	-	-	10,364	-	-	-	-	(10,364)
<b>SUBTOTAL - Other State Revenue</b>	<b>10,902</b>	<b>21,804</b>	<b>39,596</b>	<b>14,536</b>	<b>14,537</b>	<b>27,112</b>	<b>145,493</b>	<b>284,345</b>	<b>596,814</b>	<b>625,562</b>	<b>621,589</b>	<b>(3,972)</b>	<b>341,217</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	766	-	54	-	-	821	-	-	-	-	(821)

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 7</b>														
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	700	-	470	(1,170)	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	<b>700</b>	<b>-</b>	<b>1,236</b>	<b>(1,170)</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>821</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(821)</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA 7		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim				
											Adopted Budget	Proposed 2nd Interim Budget						
<b>Fundraising &amp; Grants</b>																		
8802	Donations - Private	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000				
8803	Fundraising	-	-	20	20	-	-	-	40	13,756	13,756	13,756	-	13,716				
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	20	20	-	-	-	40	15,756	15,756	15,756	-	15,716				
<b>TOTAL REVENUE</b>		63,595	205,339	591,174	227,970	229,174	241,696	526,980	2,096,083	3,603,876	4,131,404	4,126,273	(5,131)	2,035,320				
<b>EXPENSES</b>																		
<b>Certificated Salaries</b>																		
1100	TeacherSalaries	66,536	59,972	96,797	98,874	101,324	100,482	143,977	667,962	1,017,220	1,104,373	1,108,373	4,000	436,410				
1300	Cert Adminis	7,907	7,814	7,814	7,814	7,814	7,814	11,721	58,698	186,336	216,674	216,674	-	157,976				
<b>SUBTOTAL - Certificated Salaries</b>		74,443	67,786	104,611	106,688	109,138	108,296	155,698	726,660	1,203,556	1,321,046	1,325,046	4,000	594,386				

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 7</b>														
<b>Classified Salaries</b>														
2100	Instructional Aides	680	4,695	16,843	20,101	16,232	15,941	19,632	94,124	286,400	262,546	262,546	-	168,421
2200	Classified Support	1,504	3,106	5,144	6,452	6,979	7,303	8,486	38,974	(63)	64,467	70,467	6,000	25,494
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	3,938	8,277	8,652	7,896	7,731	7,889	11,476	55,857	103,851	93,962	93,962	-	38,105
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>6,121</b>	<b>16,078</b>	<b>30,638</b>	<b>34,450</b>	<b>30,941</b>	<b>31,132</b>	<b>39,594</b>	<b>188,955</b>	<b>390,188</b>	<b>420,975</b>	<b>426,975</b>	<b>6,000</b>	<b>232,020</b>
<b>Employee Benefits</b>														
3101	STRS-Certified	2,320	10,923	15,772	17,206	17,585	20,488	25,109	110,414	195,181	204,790	204,790	-	94,376
3102	STRS-Classified	-	-	-	-	-	-	-	-	-	-	-	-	-
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	1,267	3,297	6,137	6,684	6,205	6,287	7,848	37,724	103,530	85,693	85,693	-	47,969
3301	OASDI/Med-Cert	1,079	982	1,417	1,545	1,580	1,666	2,254	10,524	16,012	19,257	19,257	-	8,733
3302	OASDI/Med-Class	468	1,230	2,297	2,635	2,367	2,382	3,029	14,408	35,425	31,669	31,669	-	17,261
3401	HlthWelfareCert	1,363	14,002	17,839	19,732	17,305	17,328	18,877	106,445	194,327	175,176	175,176	-	68,731
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	33,943	33,943	33,943	-	33,943
3501	UI-Certificated	-	207	-	32	191	-	211	640	1,105	1,575	1,575	-	935
3502	UI-Classified	-	-	-	-	-	-	-	-	435	435	435	-	435
3601	WorkersCmp-Cert	4,122	1,374	1,374	1,374	1,374	1,374	1,374	12,366	14,000	20,000	20,000	-	7,634
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>10,620</b>	<b>32,015</b>	<b>44,836</b>	<b>49,208</b>	<b>46,608</b>	<b>49,524</b>	<b>58,701</b>	<b>292,522</b>	<b>593,958</b>	<b>572,539</b>	<b>572,539</b>	<b>-</b>	<b>280,017</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 7</b>								292,522						
<b>Books &amp; Supplies</b>								-						
4100	Text&CoreCurric	-	-	-	9,028	-	-	9,028	13,000	23,966	23,966	-	14,938	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	2,145	2,145	-	2,145	
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	
4310	Ins Mats & Sups	-	(114)	716	-	-	1,145	1,422	16,044	18,599	22,703	4,104	15,431	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	
4320	Office Supplies	60	60	60	520	59	1,316	90	1,000	10,000	10,000	-	7,834	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000	
4335	PE Supplies	-	-	1,081	-	-	-	-	-	1,000	1,000	-	(81)	
4340	Educat Software	-	-	7,580	923	765	4,654	2,112	26,629	40,129	40,129	-	24,095	
4345	NonInstStdntSup	-	8,131	2,148	8,847	8,269	26,699	2,430	4,718	94,211	93,739	(472)	42,700	
4346	TeacherSupplies	-	-	-	178	-	-	-	-	3,000	3,000	-	2,822	
4350	Cust. Supplies	-	-	15	509	313	781	-	-	8,000	8,000	-	6,382	
4351	Yearbook	-	-	-	-	-	-	-	1,256	1,256	1,256	-	1,256	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000	
4410	ClssrmFrnEq<5k	-	-	-	-	-	-	-	-	500	500	-	500	
4430	OffceFurnEq<5k	-	-	-	-	-	-	-	2,000	4,000	4,000	-	4,000	
4440	Computers <\$5k	-	-	-	-	-	5,013	-	18,913	10,246	12,313	2,067	5,233	
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	59,238	-	(59,238)	59,238	
4710	Food	-	-	-	-	-	-	-	-	500	500	-	500	
4720	Food:Other Food	-	-	-	-	-	-	-	-	15,000	15,000	-	15,000	
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-	-	-	-	-	
4999	Misc Expenditure (Suspense)	-	-	-	566	2,543	(3,109)	-	-	-	-	-	-	
<b>SUBTOTAL - Books and Supplies</b>		<b>60</b>	<b>8,077</b>	<b>11,600</b>	<b>20,571</b>	<b>11,948</b>	<b>36,500</b>	<b>6,055</b>	<b>89,799</b>	<b>83,560</b>	<b>293,790</b>	<b>240,251</b>	<b>(53,539)</b>	<b>203,991</b>



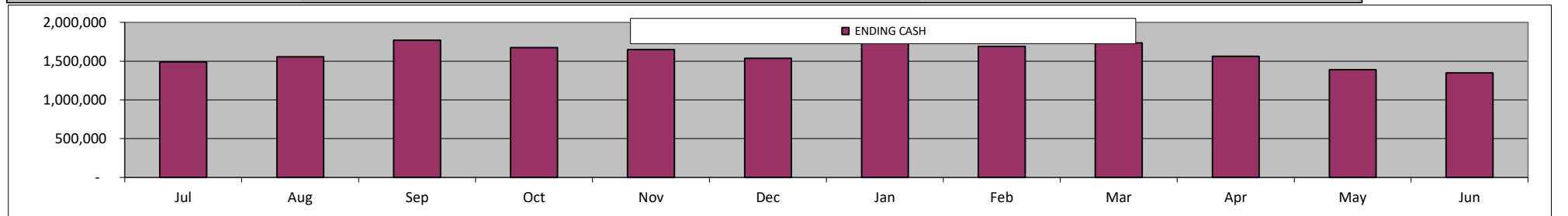
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 7</b>														
<b>Services &amp; Other Operating Expenses</b>														
5101	CMO Fees	-	-	107,566	35,855	-	76,921	36,724	257,066	386,688	440,684	440,684	-	183,618
5205	Conference Fees	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
5210	MilesParkTolls	-	-	-	-	-	675	1,400	2,075	-	3,000	3,000	-	925
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
5300	DuesMemberships	-	40	800	784	10	10	2,930	4,574	500	5,500	5,500	-	926
5450	Other Insurance	7,709	2,570	2,570	2,570	2,570	2,570	2,570	23,129	23,000	32,939	32,939	-	9,810
5500	OpsHousekeeping	-	109	1,120	1,685	584	1,484	1,855	6,838	3,600	10,600	10,600	-	3,762
5510	Gas & Electric	3,958	5,467	3,488	2,693	2,394	2,643	2,769	23,412	45,000	34,000	34,000	-	10,588
5610	Rent & Leases	48,554	24,609	24,609	24,609	24,609	24,781	24,711	196,482	276,000	274,954	274,954	-	78,472
5620	EquipmentLeases	740	528	370	876	461	(88)	1,285	4,171	3,000	11,000	11,000	-	6,829
5630	Reps&MaintBldng	110	-	(4,296)	3,365	-	1,203	-	382	1,000	36,673	36,673	-	36,291
5800	ProfessServices	2,413	5,145	19,440	12,208	4,796	1,848	13,826	59,676	22,787	101,420	101,420	-	41,744
5810	Legal	-	-	-	-	-	-	-	-	3,000	10,000	10,000	-	10,000
5813	SchPrgAftSchool	29,570	14,785	14,785	14,785	14,785	14,785	14,785	118,281	165,438	177,559	177,559	-	59,278
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	522	-	-	522	3,000	3,000	3,000	-	2,478
5820	Audit & CPA	-	-	1,500	-	-	3,000	-	4,500	-	10,000	10,000	-	5,500
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	-	8,000	8,000	8,000	-	8,000
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	5,000	5,000	-	5,000	5,000	-	-
5850	Oversight Fees	1,764	3,257	2,352	2,352	2,353	2,352	2,352	16,782	27,000	27,000	27,000	-	10,218
5857	Payroll Fees	1,399	1,872	1,134	1,147	1,147	1,159	1,492	9,349	15,000	15,000	15,000	-	5,651
5860	Service Fees	-	-	-	-	-	2,619	185	2,804	3,000	3,000	3,000	-	196
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	2,500	2,230	50	4,259	-	-	9,039	-	10,439	10,439	-	1,400
5864	Prof Dev-Other	-	85	-	1,727	279	-	3,350	5,441	11,575	16,575	16,982	407	11,134
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	967	3,341	-	3,175	7,483	108,882	75,283	75,927	643	67,800
5870	Livescan	-	-	-	-	-	-	-	-	500	500	500	-	500
5872	SPED Fees (incl Encroachment)	2,870	6,459	3,826	3,826	3,824	3,826	3,826	28,457	45,496	22,520	22,520	-	(5,937)
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	708	1,238	530	3,358	5,834	15,000	30,000	30,000	-	24,166
5890	Oth SvcsNon-Inst	-	-	-	(700)	-	-	-	(700)	500	2,000	2,000	-	2,700
5900	Communications	-	-	-	3,202	-	-	-	3,202	4,000	3,000	3,000	-	(202)
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-
5920	TelecomInternet	241	241	-	341	242	456	-	1,521	4,000	26,759	26,759	-	25,238
5930	PostageDelivery	807	-	-	-	504	-	-	1,310	2,000	4,000	4,000	-	2,690
5940	Technology	548	274	5,147	4,419	585	274	274	11,519	18,150	33,414	33,414	-	21,895
5990	Prior Year Adj (Services)	-	-	-	215	-	-	-	215	-	-	-	-	(215)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>100,681</b>	<b>67,942</b>	<b>186,640</b>	<b>117,684</b>	<b>68,503</b>	<b>141,048</b>	<b>125,866</b>	<b>808,364</b>	<b>1,196,116</b>	<b>1,435,819</b>	<b>1,436,869</b>	<b>1,050</b>	<b>627,455</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 7</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	24,857	-	24,857	30,000	12,000	54,711	42,711	(12,857)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	-	-	-	24,857	-	24,857	30,000	12,000	54,711	42,711	(12,857)
<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>		191,925	191,898	378,326	328,601	267,138	391,358	385,914	2,131,157	3,497,378	4,056,169	4,056,391	223	1,925,012

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-7</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,625,754</b>	<b>1,488,930</b>	<b>1,556,193</b>	<b>1,770,144</b>	<b>1,676,608</b>	<b>1,650,669</b>	<b>1,537,889</b>	<b>1,808,193</b>	<b>1,691,417</b>	<b>1,735,898</b>	<b>1,563,791</b>	<b>1,391,684</b>	<b>1,348,912</b>	
<b>Revenue</b>														
LCFF Entitlement	48,550	176,649	274,767	209,993	209,992	209,993	339,328	209,993	375,927	200,741	200,741	330,076	201,891	<b>2,988,643</b>
LCFF State Deferrals									(74,765)	(116,167)	(116,167)	(116,167)	423,266	-
Federal Revenue	3,443	6,886	275,555	4,591	4,591	4,591	42,159	31,072	31,072	31,072	31,072	31,072	3,107	<b>500,284</b>
Other State Revenues	10,902	21,804	39,596	14,536	14,537	27,112	145,493	68,159	68,159	68,159	68,159	68,159	6,816	<b>621,589</b>
Other Local Revenues	700	-	1,256	(1,150)	54	-	-	2,921	2,921	2,921	2,921	2,921	292	<b>15,756</b>
<b>Total Revenue</b>	<b>63,595</b>	<b>205,339</b>	<b>591,174</b>	<b>227,970</b>	<b>229,174</b>	<b>241,696</b>	<b>526,980</b>	<b>312,145</b>	<b>403,314</b>	<b>186,726</b>	<b>186,726</b>	<b>316,061</b>	<b>635,372</b>	<b>4,126,273</b>
<b>Expenses</b>														
Certificated Salaries	74,443	67,786	104,611	106,688	109,138	108,296	155,698	117,331	117,331	117,331	117,331	117,331	11,733	<b>1,325,046</b>
Classified Salaries	6,121	16,078	30,638	34,450	30,941	31,132	39,594	46,671	46,671	46,671	46,671	46,671	4,667	<b>426,975</b>
Benefits	10,620	32,015	44,836	49,208	46,608	49,524	58,701	55,103	55,103	55,103	55,103	55,103	5,510	<b>572,539</b>
Books and Supplies	60	8,077	11,600	20,571	11,948	36,500	6,055	28,517	28,517	28,517	28,517	28,517	2,852	<b>240,251</b>
Services and Operations	100,681	67,942	186,640	117,684	68,503	141,048	125,866	123,236	123,236	123,236	123,236	123,236	12,324	<b>1,436,869</b>
Depreciation / Cap Outlay	-	-	-	-	-	24,857	-	5,854	5,854	5,854	5,854	5,854	585	<b>54,711</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>191,925</b>	<b>191,898</b>	<b>378,326</b>	<b>328,601</b>	<b>267,138</b>	<b>391,358</b>	<b>385,914</b>	<b>376,712</b>	<b>376,712</b>	<b>376,712</b>	<b>376,712</b>	<b>376,712</b>	<b>37,671</b>	<b>4,056,391</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	183,044	81,271		11,950										<b>276,265</b>
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj		4,419	(1,020)	(24,918)			(2,081)							<b>(23,599)</b>
Fixed Assets - Depreciation Addback			-	-	-	24,857	-	5,854	5,854	5,854	5,854	5,854		<b>54,126</b>
Fixed Assets - Acquisitions														-
Due To (From)				6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629	6,629		<b>59,665</b>
Expenses - Prior Year Accruals	(191,538)	(31,868)	2,122	8,037			119,292	(70,088)						<b>(164,043)</b>
Accounts Payable - Current Year														-
Summer Holdback for Teachers				5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396		<b>48,564</b>
Loans Payable (Current)			-	-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)			-	-	-	-	-	-	-	-	-	-		-
<b>Total Other Transactions</b>	<b>(8,494)</b>	<b>53,822</b>	<b>1,102</b>	<b>7,095</b>	<b>12,025</b>	<b>36,882</b>	<b>129,237</b>	<b>(52,209)</b>	<b>17,879</b>	<b>17,879</b>	<b>17,879</b>	<b>17,879</b>		<b>250,978</b>
<b>Total Change in Cash</b>	<b>(136,824)</b>	<b>67,263</b>	<b>213,951</b>	<b>(93,536)</b>	<b>(25,939)</b>	<b>(112,780)</b>	<b>270,304</b>	<b>(116,776)</b>	<b>44,481</b>	<b>(172,107)</b>	<b>(172,107)</b>	<b>(42,772)</b>		<b>320,859</b>

<b>ENDING CASH</b>	<b>1,488,930</b>	<b>1,556,193</b>	<b>1,770,144</b>	<b>1,676,608</b>	<b>1,650,669</b>	<b>1,537,889</b>	<b>1,808,193</b>	<b>1,691,417</b>	<b>1,735,898</b>	<b>1,563,791</b>	<b>1,391,684</b>	<b>1,348,912</b>	<<< = 121 days cash	
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## MSA-8 Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$161,989.

This is an increase of \$431 from the original First Interim Budget projected surplus of \$161,558.

This will allow MSA-8 to end this fiscal year with a balance of \$4,910,816, which is 80.0% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$2,832,394, which represents 168 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$3,015,614, which represents 179 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$9,257, or 0.1% of First Interim Budget Revenues)

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

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

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = increase of \$8,826, or 0.1% of First Interim Budget Expenses)

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

Salaries and Benefits costs are (\$8,225) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$90,726 higher than in the First Interim Budget, reflecting updated depreciation and capital outlay projections.

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date				Annual Budget				
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Current Board-		Proposed 2nd Interim Budget	Current					
									Adopted July 1 Budget	Adopted Budget		Budget vs. 2nd Interim	Actuals as % of 2nd Interim				
Projected Average Daily Attendance:									473	474	474	-					
<b>SUMMARY</b>																	
<b>Revenue</b>																	
LCFF Entitlement	80,928	290,972	461,840	343,319	343,320	343,319	566,469	2,430,167	4,439,874	4,787,196	4,787,196	-	51%				
Federal Revenue	5,739	11,479	487,978	7,653	7,653	7,653	97,264	625,383	486,754	928,341	926,408	(1,933)	68%				
Other State Revenues	18,173	36,346	65,625	24,231	31,933	32,011	147,908	364,279	518,317	568,813	580,004	11,191	63%				
Other Local Revenues	-	-	1	2,246	-	2,248	1	4,496	5,500	5,500	5,500	-	82%				
<b>Total Revenue</b>	<b>104,840</b>	<b>338,797</b>	<b>1,015,444</b>	<b>377,449</b>	<b>382,906</b>	<b>385,231</b>	<b>811,642</b>	<b>3,424,325</b>	<b>5,450,445</b>	<b>6,289,850</b>	<b>6,299,108</b>	<b>9,257</b>	<b>54%</b>				
<b>Expenditures</b>																	
Certificated Salaries	115,453	121,602	172,036	162,574	163,417	166,212	245,372	1,146,666	2,239,039	2,101,233	2,101,233	-	55%				
Classified Salaries	22,886	34,273	38,718	48,153	47,419	48,173	68,055	307,677	412,130	667,617	667,617	-	46%				
Benefits	20,838	55,977	68,015	75,625	71,003	71,762	90,983	454,203	860,075	903,163	894,938	(8,225)	51%				
Books and Supplies	353	13,625	18,034	20,778	36,251	34,530	24,586	141,666	233,585	485,353	454,601	(30,752)	31%				
Services and Operating Exp.	36,857	39,233	31,245	57,721	92,089	39,661	400,691	697,497	1,629,556	1,949,492	1,906,569	(42,922)	37%				
Depreciation & Cap Outlay	-	-	-	-	-	14,566	-	14,566	21,435	21,435	103,872	82,437	14%				
Other Outflows	-	-	-	-	-	-	-	-	-	-	8,289	8,289	0%				
<b>Total Expenditures</b>	<b>196,386</b>	<b>264,709</b>	<b>328,048</b>	<b>364,852</b>	<b>410,179</b>	<b>374,904</b>	<b>829,687</b>	<b>2,762,275</b>	<b>5,395,820</b>	<b>6,128,292</b>	<b>6,137,119</b>	<b>8,826</b>	<b>45%</b>				
<b>Net Revenues</b>									<b>662,050</b>	<b>54,625</b>	<b>161,558</b>	<b>161,989</b>	<b>431</b>				
									<b>Fund Balance</b>								
									Beginning Balance (Unaud.)		4,748,827						
									Net Revenues		161,989						
									<b>Ending Fund Balance</b>		<b>4,910,816</b>						
									<b>Components of Fund Bal.</b>								
									Available For Econ. Uncert.		4,782,831	77.9% of Expenditures					
									Restricted Balances (Est.)		76,050	1.2% of Expenditures					
									Net Fixed Assets		51,935	0.8% of Expenditures					
									<b>Ending Fund Balance</b>		<b>4,910,816</b>	<b>80.0% of Expenditures</b>					



2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date				Annual Budget				
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1	Current Board-	Current	Actuals as % of				
									Budget	Adopted Budget	Proposed 2nd Interim Budget	Budget vs. 2nd Interim	2nd Interim			

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
8011 State Aid	-	130,786	130,786	235,415	235,415	235,415	235,415	1,203,232	2,639,474	2,545,794	2,545,794	-	1,342,562
8012 EPA Entitlement	-	-	223,150	-	-	-	223,150	446,300	588,944	892,599	892,599	-	446,299
8019 Prior Year Adjustments	-	(1,670)	-	-	-	-	-	(1,670)	-	-	-	-	1,670
8096 InLieuPropTaxes	80,928	161,856	107,904	107,904	107,905	107,904	107,904	782,305	1,211,456	1,348,803	1,348,803	-	566,498
<b>SUBTOTAL - LCFF Entitlement</b>	<b>80,928</b>	<b>290,972</b>	<b>461,840</b>	<b>343,319</b>	<b>343,320</b>	<b>343,319</b>	<b>566,469</b>	<b>2,430,167</b>	<b>4,439,874</b>	<b>4,787,196</b>	<b>4,787,196</b>	<b>-</b>	<b>2,357,029</b>

**Federal Revenue**

8181 SpEd - Revenue	5,739	11,479	7,653	7,653	7,653	7,653	7,653	55,483	93,529	95,658	93,780	(1,878)	40,175
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	480,325	-	-	-	89,611	569,936	393,225	832,683	832,628	(55)	262,747
8295 All Other Federal Revenue	-	(45)	-	-	-	-	9	(36)	393,225	832,683	-	(832,683)	832,719
<b>SUBTOTAL - Federal Revenue</b>	<b>5,739</b>	<b>11,479</b>	<b>487,978</b>	<b>7,653</b>	<b>7,653</b>	<b>7,653</b>	<b>97,264</b>	<b>625,383</b>	<b>486,754</b>	<b>928,341</b>	<b>926,408</b>	<b>(1,933)</b>	<b>302,958</b>

**Other State Revenue**

8311 SpEd Revenue	18,173	36,346	24,231	24,231	31,933	24,231	24,231	183,376	262,086	279,766	290,957	11,191	96,391
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	7,780	-	7,780	7,589	7,780	7,780	-	0
8560 StateLotteryRev	-	-	-	-	-	-	27,451	27,451	100,602	91,833	91,833	-	64,381
8590 AllOthStateRev	-	-	41,394	-	-	-	96,226	137,620	148,040	189,434	189,434	-	51,814
8595 AllOthStateRev PY	-	8,053	-	-	-	-	-	8,053	-	-	-	-	(8,053)
<b>SUBTOTAL - Other State Revenue</b>	<b>18,173</b>	<b>36,346</b>	<b>65,625</b>	<b>24,231</b>	<b>31,933</b>	<b>32,011</b>	<b>147,908</b>	<b>364,279</b>	<b>518,317</b>	<b>568,813</b>	<b>580,004</b>	<b>11,191</b>	<b>204,534</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	2,247	-	2,248	-	4,495	-	-	-	-	(4,495)
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	-	-	-	-	1	1	-	-	-	-	(1)
8980 Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 8</b>														
8999	Misc Revenue (Suspense)	-	-	1	(1)	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	-	-	1	2,246	-	2,248	1	4,496	-	-	-	-	(4,496)

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 8</b>														
<b>Fundraising &amp; Grants</b>														
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	5,500	5,500	5,500	-	5,500
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	-	-	-	-	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	-	<b>5,500</b>
<b>TOTAL REVENUE</b>		<b>104,840</b>	<b>338,797</b>	<b>1,015,444</b>	<b>377,449</b>	<b>382,906</b>	<b>385,231</b>	<b>811,642</b>	<b>3,424,325</b>	<b>5,450,445</b>	<b>6,289,850</b>	<b>6,299,108</b>	<b>9,257</b>	<b>2,865,525</b>
<b>EXPENSES</b>														
<b>Certificated Salaries</b>														
1100	TeacherSalaries	81,004	76,808	135,138	133,026	133,569	135,464	201,275	896,284	1,681,178	1,719,257	1,719,257	-	822,973
1300	Cert Adminis	34,449	44,794	36,898	29,548	29,848	30,748	44,097	250,382	557,861	381,976	381,976	-	131,594
<b>SUBTOTAL - Certificated Salaries</b>		<b>115,453</b>	<b>121,602</b>	<b>172,036</b>	<b>162,574</b>	<b>163,417</b>	<b>166,212</b>	<b>245,372</b>	<b>1,146,666</b>	<b>2,239,039</b>	<b>2,101,233</b>	<b>2,101,233</b>	-	<b>954,567</b>
<b>Classified Salaries</b>														
2100	Instructional Aides	8,477	8,955	9,031	9,476	8,955	9,133	12,076	66,103	105,831	125,959	125,959	-	59,856
2200	Classified Support	6,849	10,971	18,145	20,850	18,563	19,084	34,455	128,918	143,996	274,632	274,632	-	145,714
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	7,559	14,347	11,541	17,827	19,901	19,955	21,524	112,655	162,303	267,026	267,026	-	154,371
2900	OtherClassStaff	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Classified Salaries</b>		<b>22,886</b>	<b>34,273</b>	<b>38,718</b>	<b>48,153</b>	<b>47,419</b>	<b>48,173</b>	<b>68,055</b>	<b>307,677</b>	<b>412,130</b>	<b>667,617</b>	<b>667,617</b>	-	<b>359,941</b>
<b>Employee Benefits</b>														
3101	STRS-Certified	5,346	19,159	27,687	26,374	25,870	27,925	39,860	172,221	335,189	234,546	234,546	-	62,325
3102	STRS-Classified	-	-	-	1,211	1,211	1,211	1,817	5,451	94,876	104,157	104,157	-	98,706
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	3,765	6,966	7,964	7,997	7,954	8,516	11,839	55,002	-	116,642	116,642	-	61,640
3301	OASDI/Med-Cert	1,616	1,747	2,488	2,362	2,324	2,408	3,588	16,533	30,536	30,410	30,410	-	13,877
3302	OASDI/Med-Class	1,450	2,576	2,952	3,203	3,097	3,252	4,549	21,078	35,574	43,107	43,107	-	22,029
3401	HlthWelfareCert	2,337	23,104	24,816	32,321	26,867	26,342	26,904	162,692	252,893	269,202	269,202	-	106,510
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	53,705	54,567	54,567	-	54,567
3501	UI-Certificated	-	318	-	49	1,571	-	317	2,256	19,710	1,392	2,392	1,000	(864)
3502	UI-Classified	-	-	-	-	-	-	-	-	6,287	-	-	-	-
3601	WorkersCmp-Cert	6,323	2,108	2,108	2,108	2,108	2,108	2,108	18,971	31,305	49,140	39,915	(9,225)	30,169
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		<b>20,838</b>	<b>55,977</b>	<b>68,015</b>	<b>75,625</b>	<b>71,003</b>	<b>71,762</b>	<b>90,983</b>	<b>454,203</b>	<b>860,075</b>	<b>903,163</b>	<b>894,938</b>	<b>(8,225)</b>	<b>448,960</b>



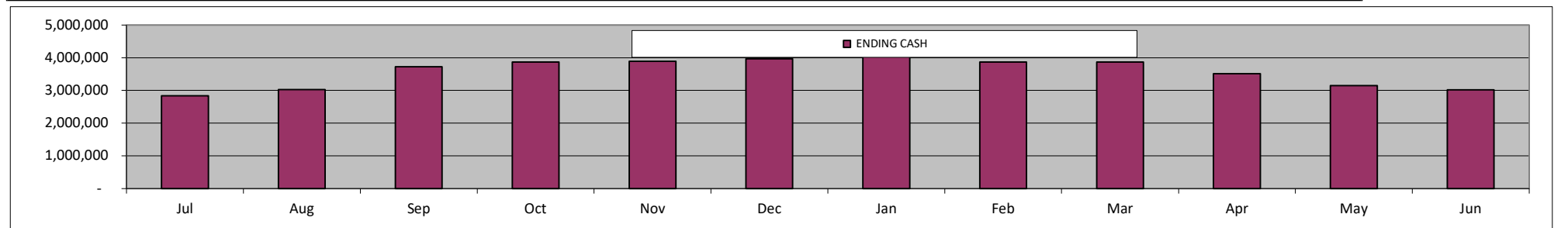
2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 8</b>														
<b>Books &amp; Supplies</b>														
4100	Text&CoreCurric	-	-	-	7,654	-	3,205	-	10,858	26,244	22,612	22,612	-	11,754
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	20,228	-	12,820	33,048	3,000	31,500	31,500	-	(1,548)
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	257	(120)	1,392	235	1,132	1,178	181	4,255	-	8,000	8,000	-	3,745
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	650	650	-	650
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	5,000	14,585	120	-	1,683	5,363	26,751	51,424	67,959	73,207	5,248	41,208
4345	NonInstStdntSup	-	8,232	1,947	11,916	6,176	24,789	6,223	52,792	52,417	115,417	121,417	6,000	62,625
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	110	854	-	-	-	964	5,000	25,000	25,000	-	24,036
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	6,490	-	6,490	-	31,000	31,000	-	24,510
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	45,715	45,715	45,715	-	45,715
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	42,000	-	-	(42,000)	42,000
4710	Food	-	-	-	-	-	-	-	93,000	93,000	93,000	93,000	-	93,000
4720	Food:Other Food	-	-	-	-	-	-	-	2,500	2,500	2,500	2,500	-	2,500
4990	Prior Year Adj (Mat'ls)	95	512	-	-	5,900	-	-	6,508	-	-	-	-	(6,508)
4999	Misc Expenditure (Suspense)	-	-	-	-	2,816	(2,816)	-	-	-	-	-	-	-
<b>SUBTOTAL - Books and Supplies</b>		<b>353</b>	<b>13,625</b>	<b>18,034</b>	<b>20,778</b>	<b>36,251</b>	<b>34,530</b>	<b>24,586</b>	<b>141,666</b>	<b>233,585</b>	<b>485,353</b>	<b>454,601</b>	<b>(30,752)</b>	<b>343,687</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 8</b>														
<b>Services &amp; Other Operating Expenses</b>														
5101	CMO Fees	-	-	-	-	-	-	367,237	367,237	773,375	881,368	881,368	-	514,131
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-
5300	DuesMemberships	-	-	1,070	-	-	-	4,820	5,890	-	5,250	5,890	640	(640)
5450	Other Insurance	12,009	4,003	4,003	4,003	4,003	4,003	36,027	-	26,507	36,232	9,725	(9,520)	
5500	OpsHousekeeping	-	199	-	-	-	-	60	259	-	3,228	2,819	(409)	2,969
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	3,630	-	3,630	-	37,382	-	-	44,642	430,000	385,000	385,000	-	340,358
5620	EquipmentLeases	392	1,017	196	195	1,227	1,017	689	4,734	3,000	8,000	8,000	-	3,266
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	1,000	1,000	-	1,000
5800	ProfessServices	3,871	11,614	1,850	5,990	5,030	5,022	4,680	38,057	134,062	245,699	188,699	(57,000)	207,642
5810	Legal	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500
5813	SchPrgAftSchool	-	-	-	-	450	-	-	450	116,817	8,791	8,791	-	8,341
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000
5820	Audit & CPA	-	-	-	-	-	-	3,000	-	-	3,000	3,000	-	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	5,000	5,000	-	5,000
5850	Oversight Fees	2,914	5,468	3,886	3,886	3,885	3,886	3,886	27,811	-	47,872	47,872	-	20,061
5857	Payroll Fees	1,841	2,480	1,500	1,475	1,475	4,303	1,891	14,964	17,000	19,000	19,000	-	4,036
5860	Service Fees	-	-	-	-	-	126	130	256	-	-	300	300	(256)
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	-	-	-	-	-	3,111	3,111	-
5864	Prof Dev-Other	-	-	-	42	24,000	-	-	24,042	26,199	72,234	72,945	711	48,193
5865	Prof Dev - LLM	-	-	4,500	-	-	3,499	-	7,999	-	9,500	9,500	-	1,501
5869	SpEd Ctrct Inst	-	-	-	253	-	4,029	3,855	8,136	52,975	62,902	62,902	-	54,766
5870	Livescan	-	-	-	-	-	-	-	-	200	200	200	-	200
5872	SPED Fees (incl Encroachment)	4,782	10,900	6,376	6,376	6,378	6,376	6,376	47,564	-	37,329	37,329	-	(10,235)
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	2,755	4,296	6,154	4,107	2,792	20,104	33,238	21,238	26,238	5,000	1,134
5890	OthSvcsNon-Inst	7,418	-	-	-	-	-	-	7,418	-	-	-	-	(7,418)
5900	Communications	-	-	-	1,061	-	-	-	1,061	-	-	-	-	(1,061)
5910	Communications 2	-	600	1,000	-	1,000	-	-	2,600	400	10,800	10,800	-	8,200
5920	TelecomInternet	-	-	-	22,390	-	-	-	22,390	-	47,784	47,784	-	25,394
5930	PostageDelivery	-	2,131	-	842	521	18	-	3,512	2,000	5,500	5,500	-	1,988
5940	Technology	-	821	479	5,954	585	274	274	8,386	34,790	36,790	31,790	(5,000)	28,404
5990	Prior Year Adj (Services)	-	-	-	960	-	-	-	960	-	-	-	-	(960)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>36,857</b>	<b>39,233</b>	<b>31,245</b>	<b>57,721</b>	<b>92,089</b>	<b>39,661</b>	<b>400,691</b>	<b>697,497</b>	<b>1,629,556</b>	<b>1,949,492</b>	<b>1,906,569</b>	<b>(42,922)</b>	<b>1,251,994</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA 8</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	-	-	14,566	-	14,566	21,435	21,435	103,872	82,437	6,869
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	-	-	-	14,566	-	14,566	21,435	21,435	103,872	82,437	6,869
<b>Other Outflows</b>														
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	8,289	8,289	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-	-	-	8,289	8,289	-
<b>TOTAL EXPENSES</b>		196,386	264,709	328,048	364,852	410,179	374,904	829,687	2,762,275	5,395,820	6,128,292	6,137,119	8,826	3,366,017

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-8</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>3,014,092</b>	<b>2,832,394</b>	<b>3,031,378</b>	<b>3,723,738</b>	<b>3,872,668</b>	<b>3,894,053</b>	<b>3,967,604</b>	<b>4,136,550</b>	<b>3,871,336</b>	<b>3,870,696</b>	<b>3,511,286</b>	<b>3,151,876</b>	<b>3,015,614</b>	
<b>Revenue</b>														
LCFF Entitlement	80,928	290,972	461,840	343,319	343,320	343,319	566,469	343,319	597,444	297,862	297,862	521,011	299,532	<b>4,787,197</b>
LCFF State Deferrals									(106,884)	(166,072)	(166,072)	(166,072)	605,100	-
Federal Revenue	5,739	11,479	487,978	7,653	7,653	7,653	97,264	59,017	59,017	59,017	59,017	59,017	5,902	<b>926,408</b>
Other State Revenues	18,173	36,346	65,625	24,231	31,933	32,011	147,908	43,878	43,878	43,878	43,878	43,878	4,388	<b>580,004</b>
Other Local Revenues	-	-	1	2,246	-	2,248	1	197	197	197	197	197	20	<b>5,500</b>
<b>Total Revenue</b>	<b>104,840</b>	<b>338,797</b>	<b>1,015,444</b>	<b>377,449</b>	<b>382,906</b>	<b>385,231</b>	<b>811,642</b>	<b>446,411</b>	<b>593,653</b>	<b>234,882</b>	<b>234,882</b>	<b>458,031</b>	<b>914,941</b>	<b>6,299,109</b>
<b>Expenses</b>														
Certificated Salaries	115,453	121,602	172,036	162,574	163,417	166,212	245,372	187,170	187,170	187,170	187,170	187,170	18,717	<b>2,101,233</b>
Classified Salaries	22,886	34,273	38,718	48,153	47,419	48,173	68,055	70,577	70,577	70,577	70,577	70,577	7,058	<b>667,617</b>
Benefits	20,838	55,977	68,015	75,625	71,003	71,762	90,983	86,419	86,419	86,419	86,419	86,419	8,642	<b>894,938</b>
Books and Supplies	353	13,625	18,034	20,778	36,251	34,530	24,586	60,087	60,087	60,087	60,087	60,087	6,009	<b>454,601</b>
Services and Operations	36,857	39,233	31,245	57,721	92,089	39,661	400,691	237,073	237,073	237,073	237,073	237,073	23,707	<b>1,906,569</b>
Depreciation / Cap Outlay	-	-	-	-	-	14,566	-	17,511	17,511	17,511	17,511	17,511	1,751	<b>103,872</b>
Other Outflows	-	-	-	-	-	-	-	1,625	1,625	1,625	1,625	1,625	163	<b>8,289</b>
<b>Total Expenses</b>	<b>196,386</b>	<b>264,709</b>	<b>328,048</b>	<b>364,852</b>	<b>410,179</b>	<b>374,904</b>	<b>829,687</b>	<b>660,461</b>	<b>660,461</b>	<b>660,461</b>	<b>660,461</b>	<b>660,461</b>	<b>66,046</b>	<b>6,137,119</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	301,996	137,634		25,552										<b>465,182</b>
Accounts Receivable - Current Year														-
Other Assets/Accrual Adj		7,915		65,937			(21,833)							<b>52,020</b>
Fixed Assets - Depreciation Addback	-	-	-	-	-	14,566	-	17,511	17,511	17,511	17,511	17,511		<b>102,121</b>
Fixed Assets - Acquisitions														-
Due To (From)				43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587	43,587		<b>392,285</b>
Expenses - Prior Year Accruals	(392,148)	(20,653)	4,964	(3,814)			160,165	(117,333)						<b>(368,819)</b>
Accounts Payable - Current Year														-
Summer Holdback for Teachers				5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071		<b>45,639</b>
Loans Payable (Current)				-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)				-	-	-	-	-	-	-	-	-		-
<b>Total Other Transactions</b>	<b>(90,152)</b>	<b>124,896</b>	<b>4,964</b>	<b>136,333</b>	<b>48,658</b>	<b>63,224</b>	<b>186,991</b>	<b>(51,164)</b>	<b>66,169</b>	<b>66,169</b>	<b>66,169</b>	<b>66,169</b>		<b>688,428</b>
<b>Total Change in Cash</b>	<b>(181,698)</b>	<b>198,984</b>	<b>692,360</b>	<b>148,930</b>	<b>21,385</b>	<b>73,552</b>	<b>168,946</b>	<b>(265,214)</b>	<b>(640)</b>	<b>(359,410)</b>	<b>(359,410)</b>	<b>(136,261)</b>		<b>850,418</b>
<b>ENDING CASH</b>	<b>2,832,394</b>	<b>3,031,378</b>	<b>3,723,738</b>	<b>3,872,668</b>	<b>3,894,053</b>	<b>3,967,604</b>	<b>4,136,550</b>	<b>3,871,336</b>	<b>3,870,696</b>	<b>3,511,286</b>	<b>3,151,876</b>	<b>3,015,614</b>	<<< = 179 days cash	



## MSA-SA Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$307,484.

This is an increase of \$186,916 from the original First Interim Budget projected surplus of \$120,568.

This will allow MSA-SA to end this fiscal year with a balance of \$7,849,816, which is 97.1% of annual expenditures. However, the majority of this is fixed assets.

The current projected ADA is based off growth fundiong but will be funded at P-2 Hold Harmless amounts.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$465,587, which represents 21 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$465,587, which represents 21 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = decrease of (\$22,829), or -0.3% of First Interim Budget Revenues)

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

LCFF Entitlement projected revenues are (\$4,661) lower than in the First Interim Budget, due to average daily attendance (ADA) decreasing by 0.

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

Other Local Revenues are projected at (\$18,000) lower than in the the First Interim Budget..

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = decrease of (\$209,745), or -2.5% of First Interim Budget Expenses)

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

Salaries and Benefits costs are (\$999) lower than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

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

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget				
MSA SA	Jul	Aug	Actuals	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim					
	Actuals	Actuals	Sep Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Budget	Interim	Interim					
Projected Average Daily Attendance:									648	534	534	-						
<b>SUMMARY</b>																		
<b>Revenue</b>																		
LCFF Entitlement	286,729	288,920	546,382	520,056	520,056	546,381	520,056	3,228,580	5,756,482	6,251,687	6,247,026	(4,661)	52%					
Federal Revenue	2,655	54,300	595,407	62,499	20,833	106,875	70,335	912,904	886,099	1,444,105	1,443,937	(168)	63%					
Other State Revenues	14,128	29,738	245,195	16,391	41,302	155,618	9,896	530,915	607,025	670,535	670,535	-	79%					
Other Local Revenues	213	113	66,221	(65,244)	837	4,193	267	6,599	51,106	51,106	33,106	(18,000)	20%					
<b>Total Revenue</b>	<b>303,725</b>	<b>373,071</b>	<b>1,453,205</b>	<b>533,702</b>	<b>583,028</b>	<b>813,067</b>	<b>600,554</b>	<b>4,678,998</b>	<b>7,300,712</b>	<b>8,417,433</b>	<b>8,394,604</b>	<b>(22,829)</b>	<b>56%</b>					
<b>Expenditures</b>																		
Certificated Salaries	170,595	141,078	213,925	214,340	212,518	226,243	330,951	1,509,650	2,883,172	2,856,184	2,855,185	(999)	53%					
Classified Salaries	11,813	29,587	51,038	44,184	47,349	37,478	64,152	285,600	658,381	691,323	691,323	-	41%					
Benefits	24,661	121,296	138,920	139,540	99,617	99,218	82,791	706,043	1,355,739	1,315,152	1,315,152	-	54%					
Books and Supplies	-	9,368	33,728	45,574	16,910	9,685	24,667	139,933	159,591	615,185	359,253	(255,932)	39%					
Services and Operating Exp.	27,477	33,993	38,503	55,658	39,506	52,925	402,715	650,778	1,062,897	1,631,856	1,679,042	47,186	39%					
Depreciation & Cap Outlay	-	-	-	-	-	305,264	-	305,264	580,000	587,000	587,000	-	52%					
Other Outflows	68,792	34,000	114,363	35,407	34,000	35,406	34,000	355,968	600,165	600,165	600,165	-	59%					
<b>Total Expenditures</b>	<b>303,339</b>	<b>369,322</b>	<b>590,477</b>	<b>534,703</b>	<b>449,900</b>	<b>766,219</b>	<b>939,276</b>	<b>3,953,236</b>	<b>7,299,945</b>	<b>8,296,865</b>	<b>8,087,120</b>	<b>(209,745)</b>	<b>49%</b>					
<b>Net Revenues</b>								<b>725,763</b>	<b>767</b>	<b>120,568</b>	<b>307,484</b>	<b>186,916</b>						
									<b>Fund Balance</b>									
									Beginning Balance (Unaud.)		7,542,333							
									Net Revenues		307,484							
									<b>Ending Fund Balance</b>		<b>7,849,816</b>							
									<b>Components of Fund Bal.</b>									
									Available For Econ. Uncert.		1,385,385		17.1% of Expenditures					
									Restricted Balances (Est.)		123,886		1.5% of Expenditures					
									Net Fixed Assets		6,340,545		78.4% of Expenditures					
									<b>Ending Fund Balance</b>		<b>7,849,816</b>		<b>97.1% of Expenditures</b>					

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget						
MSA SA									Jul	Aug	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd	Current	Actuals as % of
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Interim Budget	Budget vs. 2nd Interim	2nd Interim

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	288,920	288,920	520,056	520,056	520,056	520,056	520,056	3,178,120	5,645,078	6,140,283	6,135,622	(4,661)	2,962,163
8012 EPA Entitlement	-	-	26,326	-	-	26,325	-	52,651	111,404	111,404	111,404	-	58,753
8019 Prior Year Adjustments	(2,191)	-	-	-	-	-	-	(2,191)	-	-	-	-	2,191
8096 InLieuPropTaxes	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - LCFF Entitlement</b>	<b>286,729</b>	<b>288,920</b>	<b>546,382</b>	<b>520,056</b>	<b>520,056</b>	<b>546,381</b>	<b>520,056</b>	<b>3,228,580</b>	<b>5,756,482</b>	<b>6,251,687</b>	<b>6,247,026</b>	<b>(4,661)</b>	<b>3,023,107</b>

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	85,487	63,839	63,839	-	63,839
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	2,655	54,300	595,407	62,499	20,833	106,875	70,335	912,904	800,612	1,380,266	1,380,098	(168)	467,362
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	800,612	1,380,266	-	(1,380,266)	1,380,266
<b>SUBTOTAL - Federal Revenue</b>	<b>2,655</b>	<b>54,300</b>	<b>595,407</b>	<b>62,499</b>	<b>20,833</b>	<b>106,875</b>	<b>70,335</b>	<b>912,904</b>	<b>886,099</b>	<b>1,444,105</b>	<b>1,443,937</b>	<b>(168)</b>	<b>531,201</b>

**Other State Revenue**

8311 SpEd Revenue	14,128	29,738	28,543	16,391	28,543	28,543	28,543	174,429	287,459	323,016	323,016	-	148,587
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	12,759	-	-	12,759	15,677	13,345	13,345	-	586
8560 StateLotteryRev	-	-	18,647	-	-	11,662	(18,647)	11,662	120,336	106,029	106,029	-	94,368
8590 AllOthStateRev	-	-	198,005	-	-	115,413	-	313,418	183,553	228,144	228,144	-	(85,274)
8595 AllOthStateRev PY	-	-	-	-	-	-	18,647	18,647	-	-	-	-	(18,647)
<b>SUBTOTAL - Other State Revenue</b>	<b>14,128</b>	<b>29,738</b>	<b>245,195</b>	<b>16,391</b>	<b>41,302</b>	<b>155,618</b>	<b>9,896</b>	<b>530,915</b>	<b>607,025</b>	<b>670,535</b>	<b>670,535</b>	<b>-</b>	<b>139,620</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	213	113	193	784	246	323	267	2,138	4,992	4,992	4,992	-	2,854
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-
8699 Other Revenue	-	-	-	-	-	-	-	-	11	11	11	-	11

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA SA</b>														
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	66,028	(66,028)	-	-	-	(0)	-	-	-	-	0
	<b>SUBTOTAL - Local Revenue</b>	<b>213</b>	<b>113</b>	<b>66,221</b>	<b>(65,244)</b>	<b>246</b>	<b>323</b>	<b>267</b>	<b>2,138</b>	<b>5,003</b>	<b>5,003</b>	<b>5,003</b>	-	<b>2,865</b>



2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA SA</b>														
<b>Fundraising &amp; Grants</b>														
8802	Donations - Private	-	-	-	-	-	1,800	-	1,800	-	-	2,000	2,000	(1,800)
8803	Fundraising	-	-	-	-	591	2,070	-	2,661	46,103	46,103	26,103	(20,000)	43,442
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	-	591	3,870	-	4,461	46,103	46,103	28,103	(18,000)	41,642
<b>TOTAL REVENUE</b>		303,725	373,071	1,453,205	533,702	583,028	813,067	600,554	4,678,998	7,300,712	8,417,433	8,394,604	(22,829)	3,738,435
<b>EXPENSES</b>														
<b>Certificated Salaries</b>														
1100	TeacherSalaries	133,514	94,280	181,773	176,328	174,306	182,096	272,093	1,214,390	2,416,251	2,349,840	2,348,841	(999)	1,135,449
1300	Cert Adminis	37,081	46,798	32,153	38,012	38,212	44,146	58,858	295,260	466,921	506,344	506,344	-	211,084
<b>SUBTOTAL - Certificated Salaries</b>		170,595	141,078	213,925	214,340	212,518	226,243	330,951	1,509,650	2,883,172	2,856,184	2,855,185	(999)	1,346,533
<b>Classified Salaries</b>														
2100	Instructional Aides	680	4,860	17,242	16,036	17,911	17,782	25,254	99,764	220,656	288,897	288,897	-	189,133
2200	Classified Support	1,586	6,073	17,470	10,490	13,171	6,882	20,613	76,285	320,813	245,114	245,114	-	168,829
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Clerical & Tech	6,321	12,661	12,661	12,628	11,274	11,282	17,027	83,853	116,912	157,312	157,312	-	73,459
2900	OtherClassStaff	3,227	5,994	3,664	5,030	4,993	1,532	1,257	25,697	-	-	-	-	(25,697)
<b>SUBTOTAL - Classified Salaries</b>		11,813	29,587	51,038	44,184	47,349	37,478	64,152	285,600	658,381	691,323	691,323	-	405,724
<b>Employee Benefits</b>														
3101	STRS-Certified	4,349	23,163	35,421	33,378	32,071	36,568	52,759	217,709	423,349	329,262	329,262	-	111,553
3102	STRS-Classified	-	-	-	-	-	-	-	-	132,715	108,756	108,756	-	108,756
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified	2,280	5,415	8,995	8,875	9,490	9,660	13,130	57,846	-	143,110	143,110	-	85,264
3301	OASDI/Med-Cert	2,479	2,076	3,225	2,990	3,078	3,263	4,789	21,900	38,898	39,327	39,327	-	17,427
3302	OASDI/Med-Class	839	2,036	3,395	3,321	3,558	3,583	4,947	21,681	55,253	52,889	52,889	-	31,208
3401	HlthWelfareCert	3,725	85,264	84,089	508	3,717	42,801	3,436	223,541	466,306	372,582	372,582	-	149,041
3402	HlthWelfareCert	-	-	-	87,126	43,817	-	-	130,943	106,584	181,550	181,550	-	50,607
3501	UI-Certificated	967	-	454	-	545	-	390	2,356	26,825	5,624	5,624	-	3,268
3502	UI-Classified	-	-	-	-	-	-	-	-	7,223	3,467	3,467	-	3,467
3601	WorkersCmp-Cert	10,023	3,341	3,341	3,341	3,341	3,341	3,340	30,068	98,586	78,586	78,586	-	48,518
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Employee Benefits</b>		24,661	121,296	138,920	139,540	99,617	99,218	82,791	706,043	1,355,739	1,315,152	1,315,152	-	609,109

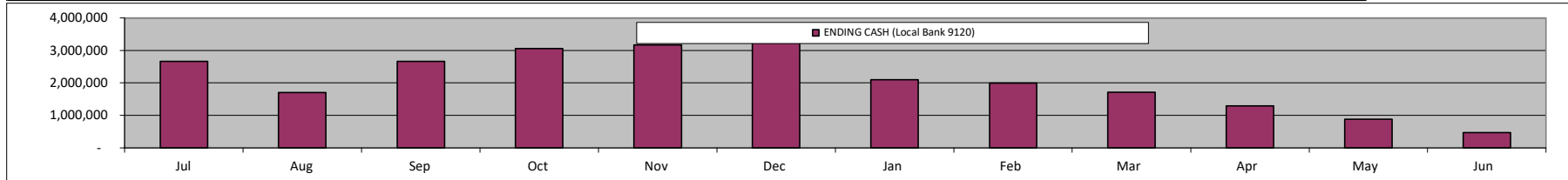
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA SA									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Current Board-			Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
																	Adopted July 1 Budget	Adopted Budget	Proposed 2nd Interim Budget		
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	-	1,890	-	-	1,890	34,392	29,108	29,108	-	27,218							
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	900	900	-	900							
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	-							
4310	Ins Mats & Sups	-	-	1,890	87	(1,890)	-	-	87	9,000	9,000	9,000	-	8,913							
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4320	Office Supplies	-	-	246	1,649	220	415	162	2,692	1,000	6,500	6,500	-	3,808							
4325	ProfDevMat&Sups	-	-	-	719	-	-	-	719	-	900	900	-	181							
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-							
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-							
4340	Educat Software	-	-	20,300	2,625	4,219	-	5,352	32,496	59,004	120,596	120,596	-	88,100							
4345	NonInstStdntSup	-	-	5,021	35,207	9,484	6,294	4,273	60,278	3,000	74,315	76,315	2,000	14,037							
4346	TeacherSupplies	-	-	194	-	-	-	-	194	500	500	500	-	306							
4350	Cust. Supplies	-	9,368	6,077	789	1,004	-	4,418	21,656	30,000	47,000	47,000	-	25,344							
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-							
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-							
4400	NonCapEquip-Gen	-	-	-	4,497	226	547	4,869	10,138	-	27,000	27,000	-	16,862							
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-							
4440	Computers <\$5k	-	-	-	-	1,759	1,727	5,821	9,306	20,695	39,435	39,435	-	30,129							
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-							
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	257,932	-	(257,932)	257,932							
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-							
4720	Food:Other Food	-	-	-	-	-	-	-	-	2,000	2,000	2,000	-	2,000							
4990	Prior Year Adj (Mat'l's)	-	-	-	-	-	527	-	527	-	-	-	-	(527)							
4999	Misc Expenditure (Suspense)	-	-	-	-	-	176	(227)	(51)	-	-	-	-	51							
<b>SUBTOTAL - Books and Supplies</b>		-	9,368	33,728	45,574	16,910	9,685	24,667	139,933	159,591	615,185	359,253	(255,932)	475,252							

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget						
MSA SA									Jul	Aug	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Interim Budget	Interim	2nd Interim
<b>Services &amp; Other Operating Expenses</b>																				
5101	CMO Fees	-	-	-	-	-	332,808	332,808	568,171	798,740	798,740	-	465,932							
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-							
5210	MilesParkTolls	-	-	-	-	-	148	148	-	500	500	-	352							
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-							
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-							
5300	DuesMemberships	-	-	1,070	38	1,215	5,460	7,783	16,000	15,100	15,100	-	7,317							
5450	Other Insurance	14,501	4,834	4,834	4,834	4,834	4,834	43,506	44,000	44,000	44,000	-	494							
5500	OpsHousekeeping	1,524	3,418	2,155	10,591	(2,697)	3,025	19,656	4,000	31,000	38,400	7,400	11,344							
5510	Gas & Electric	-	4,063	4,958	2,268	6,985	2,643	23,565	90,000	90,000	90,000	-	66,435							
5610	Rent & Leases	-	-	-	-	-	9,832	9,832	-	-	10,000	10,000	(9,832)							
5620	EquipmentLeases	-	1,038	1,176	1,220	346	489	5,375	2,500	18,500	18,500	-	13,125							
5630	Reps&MaintBldng	-	4,511	2,798	8,300	6,406	682	22,697	12,727	26,727	41,967	15,240	4,030							
5800	ProfessServices	5,504	10,058	7,431	3,705	6,502	6,053	41,723	57,230	118,775	118,535	(240)	77,052							
5810	Legal	-	-	52	1,612	-	-	1,664	5,000	5,000	5,000	-	3,336							
5813	SchPrgAftSchool	-	-	33	-	-	-	33	6,891	6,891	6,891	-	6,858							
5814	SchPrgAcadComps	-	405	700	187	-	495	1,787	-	1,288	1,288	-	(499)							
5819	SchIPrgs-Other	78	-	665	-	1,353	-	2,097	24,000	24,000	24,000	-	21,903							
5820	Audit & CPA	-	-	-	-	-	-	3,000	3,000	-	3,000	-	-							
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-							
5835	Field Trips	-	-	-	-	-	-	-	18,103	20,103	20,103	-	20,103							
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-							
5840	MarkngStdTRecrt	-	-	-	-	-	-	-	-	3,000	1,588	(1,412)	3,000							
5850	Oversight Fees	-	-	-	-	-	-	-	57,565	60,565	60,565	-	60,565							
5857	Payroll Fees	2,743	2,527	3,677	1,913	1,984	4,783	2,611	20,237	18,000	29,100	-	8,863							
5860	Service Fees	8	7	477	291	15	23	317	1,138	-	2,500	2,500	(1,138)							
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-							
5863	Prof Developmnt	-	-	-	40	1,079	3,944	507	5,570	-	42,437	43,268	831	36,867						
5864	Prof Dev-Other	-	-	-	-	-	-	-	31,337	23,062	23,062	-	23,062							
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-							
5869	SpEd Ctrct Inst	3,119	-	-	-	-	1,335	1,462	5,916	69,273	131,573	-	125,657							
5870	Livescan	-	-	-	-	-	-	-	1,000	-	-	-	-							
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-							
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-							
5884	Substitutes	-	-	394	3,940	7,755	3,359	44,827	60,275	5,000	77,000	-	16,725							
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-							
5900	Communications	-	10	10	5,841	10	10	5,891	3,000	4,500	8,881	4,381	(1,391)							
5910	Communications 2	-	-	-	-	-	2,375	1,125	3,500	250	10,250	-	6,750							
5920	TelecomInternet	-	1,686	1,694	1,702	1,699	1,705	1,721	10,207	-	8,500	16,986	8,486	(1,707)						
5930	PostageDelivery	-	-	651	400	1,230	-	1,000	3,281	1,000	8,500	-	5,219							
5940	Technology	-	1,437	5,729	8,776	790	1,880	479	19,090	27,850	29,745	-	10,655							
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-	-	-	-	-							
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>27,477</b>	<b>33,993</b>	<b>38,503</b>	<b>55,658</b>	<b>39,506</b>	<b>52,925</b>	<b>402,715</b>	<b>650,778</b>	<b>1,062,897</b>	<b>1,631,856</b>	<b>1,679,042</b>	<b>47,186</b>	<b>981,078</b>						

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA SA</b>														
<b>Capital Outlay &amp; Depreciation</b>														
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	7,000	7,000	-	7,000
6900	Depreciation	-	-	-	-	-	305,264	-	305,264	580,000	580,000	580,000	-	274,736
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>		-	-	-	-	-	305,264	-	305,264	580,000	587,000	587,000	-	281,736
<b>Other Outflows</b>														
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	68,792	34,000	114,363	35,407	34,000	35,406	34,000	355,968	600,165	600,165	600,165	-	244,197
<b>SUBTOTAL - Other Outflows</b>		68,792	34,000	114,363	35,407	34,000	35,406	34,000	355,968	600,165	600,165	600,165	-	244,197
<b>TOTAL EXPENSES</b>		303,339	369,322	590,477	534,703	449,900	766,219	939,276	3,953,236	7,299,945	8,296,865	8,087,120	(209,745)	4,343,629

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

MSA-SA	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>2,460,407</b>	<b>2,660,747</b>	<b>1,703,520</b>	<b>2,664,108</b>	<b>3,055,906</b>	<b>3,161,390</b>	<b>3,485,858</b>	<b>2,093,093</b>	<b>1,994,068</b>	<b>1,709,677</b>	<b>1,294,981</b>	<b>880,284</b>	<b>465,587</b>	
<b>Revenue</b>														
LCFF Entitlement	286,729	288,920	546,382	520,056	520,056	546,381	520,056	520,056	487,489	487,489	487,489	487,489	574,758	6,273,351
LCFF State Deferrals									(235,311)	(365,617)	(365,617)	(365,617)	1,332,162	-
Federal Revenue	2,655	54,300	595,407	62,499	20,833	106,875	70,335	104,124	104,124	104,124	104,124	104,124	10,412	1,443,937
Other State Revenues	14,128	29,738	245,195	16,391	41,302	155,618	9,896	31,033	31,033	31,033	31,033	31,033	3,103	670,535
Other Local Revenues	213	113	66,221	(65,244)	837	4,193	267	5,197	5,197	5,197	5,197	5,197	520	33,106
<b>Total Revenue</b>	<b>303,725</b>	<b>373,071</b>	<b>1,453,205</b>	<b>533,702</b>	<b>583,028</b>	<b>813,067</b>	<b>600,554</b>	<b>660,410</b>	<b>392,532</b>	<b>262,227</b>	<b>262,227</b>	<b>262,227</b>	<b>1,920,956</b>	<b>8,420,929</b>
<b>Expenses</b>														
Certificated Salaries	170,595	141,078	213,925	214,340	212,518	226,243	330,951	267,811	267,811	267,811	267,811	267,811	6,479	2,855,185
Classified Salaries	11,813	29,587	51,038	44,184	47,349	37,478	64,152	54,757	54,757	54,757	54,757	54,757	131,937	691,323
Benefits	24,661	121,296	138,920	139,540	99,617	99,218	82,791	113,564	113,564	113,564	113,564	113,564	41,290	1,315,152
Books and Supplies	-	9,368	33,728	45,574	16,910	9,685	24,667	23,322	23,322	23,322	23,322	23,322	102,710	359,253
Services and Operations	27,477	33,993	38,503	55,658	39,506	52,925	402,715	155,825	155,825	155,825	155,825	155,825	249,138	1,679,042
Depreciation / Cap Outlay	-	-	-	-	-	305,264	-	55,242	55,242	55,242	55,242	60,766	0	587,000
Other Outflows	68,792	34,000	114,363	35,407	34,000	35,406	34,000	34,000	34,000	34,000	34,000	34,000	74,197	600,165
<b>Total Expenses</b>	<b>303,339</b>	<b>369,322</b>	<b>590,477</b>	<b>534,703</b>	<b>449,900</b>	<b>766,219</b>	<b>939,276</b>	<b>704,522</b>	<b>704,522</b>	<b>704,522</b>	<b>704,522</b>	<b>710,046</b>	<b>605,752</b>	<b>8,087,120</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	378,480		21,950	12,152	-									412,582
Accounts Receivable - Bond Project														-
Other Assets/Accrual Adj	186,287		43,330	333,706			(1,168,587)							(605,263)
Fixed Assets - Depreciation Addback	-	-	-	-	-	305,264	-	55,242	55,242	55,242	55,242	60,766		587,000
Fixed Assets - Acquisitions														-
Due To (From)				(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)	(33,291)		(299,618)
Expenses - Prior Year Accruals	(364,814)	(960,975)	32,580	74,585			142,187	(82,512)						(1,158,949)
Accounts Payable - Current Year														-
Summer Holdback for Teachers				5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647		50,823
Loans Payable (Current)				-	-	-	-	-	-	-	-	-		-
Loans Payable (Long Term)														-
<b>Total Other Transactions</b>	<b>199,953</b>	<b>(960,975)</b>	<b>97,860</b>	<b>392,799</b>	<b>(27,644)</b>	<b>277,620</b>	<b>(1,054,044)</b>	<b>(54,913)</b>	<b>27,599</b>	<b>27,599</b>	<b>27,599</b>	<b>33,123</b>		<b>(1,013,425)</b>
<b>Total Change in Cash</b>	<b>200,340</b>	<b>(957,227)</b>	<b>960,588</b>	<b>391,798</b>	<b>105,484</b>	<b>324,468</b>	<b>(1,392,765)</b>	<b>(99,025)</b>	<b>(284,391)</b>	<b>(414,697)</b>	<b>(414,697)</b>	<b>(414,697)</b>		<b>(679,616)</b>
<b>ENDING CASH (Local Bank 9120)</b>	<b>2,660,747</b>	<b>1,703,520</b>	<b>2,664,108</b>	<b>3,055,906</b>	<b>3,161,390</b>	<b>3,485,858</b>	<b>2,093,093</b>	<b>1,994,068</b>	<b>1,709,677</b>	<b>1,294,981</b>	<b>880,284</b>	<b>465,587</b>	<<< = 21 days cash	



## MSA-SD Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$307,230.

This is an decrease of (\$53,286) from the original First Interim Budget projected surplus of \$360,517.

This will allow MSA-SD to end this fiscal year with a balance of \$607,393, which is 13.8% of annual expenditures.

The current projected ADA is based off growth fundiong but will be funded at P-2 Hold Harmless amounts.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$157,289, which represents 13 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$157,289, which represents 13 days of average operating costs.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from First Interim = increase of \$7,534, or 0.2% of First Interim Budget Revenues)

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

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

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

Federal Revenues are projected at \$18 higher than in the First Interim Budget.

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

Other State Revenues are projected at (\$1,863) lower than in the First Interim Budget.

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

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

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = increase of \$60,821, or 1.4% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$1,626 higher than in the First Interim Budget, reflecting budget adjustments to address changes in enrollment and other fac

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

Books & Supplies costs are projected at (\$244,676) lower than in the First Interim Budget.

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

Services & Operating costs are projected to be (\$33,509) lower than in the First Interim Budget.

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

These costs are projected at \$28,500 higher than in the First Interim Budget, reflecting updated depreciation and encroachment projections.



2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date					Annual Budget							
MSA SD								Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted	Proposed 2nd	Current	Actuals as % of
								Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Interim Budget	Budget vs. 2nd	2nd Interim

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals						
8011 State Aid	-	-	59,397	58,983	59,397	58,983	58,155	294,915	447,825	712,133	712,133	-	417,218
8012 EPA Entitlement	-	-	21,036	-	-	21,036	-	42,072	88,602	88,602	88,602	-	46,530
8019 Prior Year Adjustments	-	-	(414)	198,924	(414)	-	828	198,924	-	-	-	-	(198,924)
8096 InLieuPropTaxes	-	-	338,059	394,403	225,373	225,373	225,373	1,408,581	2,903,727	2,966,417	2,966,417	-	1,557,836
<b>SUBTOTAL - LCFF Entitlement</b>	-	-	<b>418,078</b>	<b>652,310</b>	<b>284,356</b>	<b>305,392</b>	<b>284,356</b>	<b>1,944,492</b>	<b>3,440,154</b>	<b>3,767,152</b>	<b>3,767,152</b>	-	<b>1,822,660</b>

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	50,773	51,012	51,012	-	51,012
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	204,919	-	-	28,152	2,542	235,613	80,593	327,454	327,519	65	91,841
8295 All Other Federal Revenue	-	-	-	-	-	6	-	6	80,593	327,454	-	(327,454)	327,448
<b>SUBTOTAL - Federal Revenue</b>	-	-	<b>204,919</b>	-	-	<b>28,152</b>	<b>2,542</b>	<b>235,619</b>	<b>131,366</b>	<b>378,466</b>	<b>378,531</b>	<b>65</b>	<b>142,847</b>

**Other State Revenue**

8311 SpEd Revenue	11,288	30,606	22,806	22,806	22,806	22,806	22,806	155,924	228,623	268,575	268,575	-	112,651
8520 SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	7,093	-	-	7,093	6,820	-	7,469	7,469	(7,093)
8560 StateLotteryRev	-	-	-	17,452	-	-	30,254	47,706	95,822	88,159	88,159	-	40,453
8590 AllOthStateRev	-	-	30,350	-	-	-	-	30,350	92,636	123,356	123,356	-	93,006
8595 AllOthStateRev PY	(130)	-	-	10,330	-	-	-	10,200	-	-	-	-	(10,200)
<b>SUBTOTAL - Other State Revenue</b>	<b>11,288</b>	<b>30,606</b>	<b>53,156</b>	<b>40,258</b>	<b>29,899</b>	<b>22,806</b>	<b>53,060</b>	<b>251,273</b>	<b>423,901</b>	<b>480,089</b>	<b>487,558</b>	<b>7,469</b>	<b>228,816</b>

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	569	645	-	514	259	-	431	2,418	5,636	5,636	5,636	-	3,218
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-
8702 CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-
8703 CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-
8704 CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-
8705 CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-
8706 CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-
8707 CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-
8708 CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-
8712 CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-



2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA SD</b>														
8699	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	1,044	2,000	(2,544)	-	(500)	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	<b>569</b>	<b>1,689</b>	<b>2,000</b>	<b>(2,031)</b>	<b>259</b>	<b>(500)</b>	<b>431</b>	<b>2,418</b>	<b>5,636</b>	<b>5,636</b>	<b>5,636</b>	-	<b>3,218</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date			Annual Budget			
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-		Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim		
										Adopted Budget	Proposed 2nd Interim Budget				
<b>Fundraising &amp; Grants</b>															
8802	Donations - Private	-	-	-	-	-	-	-	-	-	-	-	-		
8803	Fundraising	-	-	-	5,044	-	20,210	579	25,833	78,921	78,921	78,921	-	53,088	
<b>SUBTOTAL - Fundraising &amp; Grants</b>		-	-	-	<b>5,044</b>	-	<b>20,210</b>	<b>579</b>	<b>25,833</b>	<b>78,921</b>	<b>78,921</b>	<b>78,921</b>	-	<b>53,088</b>	
<b>TOTAL REVENUE</b>		<b>11,857</b>	<b>32,295</b>	<b>678,153</b>	<b>695,582</b>	<b>314,514</b>	<b>376,060</b>	<b>340,968</b>	<b>2,459,635</b>	<b>4,079,978</b>	<b>4,710,265</b>	<b>4,717,799</b>	<b>7,534</b>	<b>2,250,629</b>	
<b>EXPENSES</b>															
<b>Certificated Salaries</b>															
1100	TeacherSalaries	65,544	50,805	104,904	111,366	109,179	110,020	158,921	710,738	1,271,810	1,297,440	1,297,440	-	586,703	
1300	Cert Adminis	30,822	34,086	29,644	30,194	30,594	33,171	39,946	228,456	371,728	399,153	399,153	-	170,697	
<b>SUBTOTAL - Certificated Salaries</b>		<b>96,366</b>	<b>84,890</b>	<b>134,548</b>	<b>141,560</b>	<b>139,773</b>	<b>143,191</b>	<b>198,866</b>	<b>939,194</b>	<b>1,643,538</b>	<b>1,696,593</b>	<b>1,696,593</b>	-	<b>757,400</b>	
<b>Classified Salaries</b>															
2100	Instructional Aides	924	809	8,311	8,065	7,848	7,695	12,492	46,143	140,259	140,926	140,659	(267)	94,783	
2200	Classified Support	3,328	6,656	6,656	6,656	6,354	6,506	9,969	46,126	-	39,707	59,707	20,000	(6,419)	
2300	Classified Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech	5,484	10,968	10,968	10,968	10,968	10,968	16,798	77,122	98,407	143,888	123,888	(20,000)	66,766	
2900	OtherClassStaff	47	167	1,721	(78)	1,424	(1,246)	(1,988)	47	-	-	-	-	(47)	
<b>SUBTOTAL - Classified Salaries</b>		<b>9,783</b>	<b>18,600</b>	<b>27,656</b>	<b>25,612</b>	<b>26,594</b>	<b>23,923</b>	<b>37,271</b>	<b>169,438</b>	<b>238,666</b>	<b>324,521</b>	<b>324,254</b>	<b>(267)</b>	<b>155,083</b>	
<b>Employee Benefits</b>															
3101	STRS-Certified	1,186	6,157	11,924	12,563	11,123	14,724	17,233	74,911	259,210	201,751	201,751	-	126,840	
3102	STRS-Classified	-	-	487	497	446	413	648	2,491	58,360	58,360	58,360	-	55,869	
3201	PERS-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	
3202	PERS-Classified	1,347	2,311	3,376	3,313	3,270	3,313	4,427	21,356	-	67,176	59,069	(8,107)	45,820	
3301	OASDI/Med-Cert	3,500	8,782	12,249	12,712	12,385	12,325	17,902	79,855	29,868	23,354	23,354	-	(56,501)	
3302	OASDI/Med-Class	1,019	2,053	2,430	2,408	2,388	2,391	3,705	16,394	22,119	24,826	24,826	-	8,432	
3401	HlthWelfareCert	1,977	41,811	27,595	24,605	25,085	25,034	22,969	169,077	307,035	294,840	294,840	-	125,763	
3402	HlthWelfareCert	-	-	-	-	-	-	-	-	80,680	4,654	4,654	-	4,654	
3501	UI-Certificated	-	262	208	-	236	-	250	956	17,835	1,611	1,611	-	655	
3502	UI-Classified	-	-	-	-	-	-	-	-	2,892	926	926	-	926	
3601	WorkersCmp-Cert	5,396	1,799	1,799	1,799	1,799	1,799	1,799	16,190	20,000	20,000	30,000	10,000	3,810	
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	
3901	OthBenes-Cert	-	-	-	-	-	-	-	-	-	-	-	-	-	
3902	OthBenes-Class	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>SUBTOTAL - Employee Benefits</b>		<b>14,426</b>	<b>63,175</b>	<b>60,068</b>	<b>57,897</b>	<b>56,732</b>	<b>59,998</b>	<b>68,934</b>	<b>381,230</b>	<b>797,999</b>	<b>697,497</b>	<b>699,390</b>	<b>1,893</b>	<b>316,267</b>	

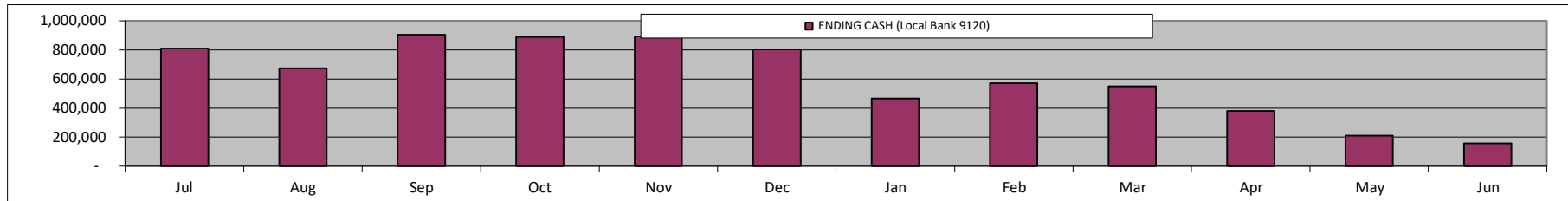
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA SD									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Interim Budget	Interim	2nd Interim
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	10,000	7,968	7,968	-	-	7,968			
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4310	Ins Mats & Sups	-	-	-	1,231	1,389	-	-	-	-	2,621	15,997	19,997	13,064	(6,933)	-	-	17,376			
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4320	Office Supplies	14	14	43	555	264	223	18	1,130	5,000	3,742	1,675	(2,067)	-	-	-	-	2,612			
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4340	Educat Software	-	-	5,522	-	1,750	-	5,028	12,300	20,113	23,113	23,113	-	-	-	-	-	10,813			
4345	NonInstStdntSup	-	6,345	941	5,818	4,998	12,897	1,617	32,616	1,500	54,541	54,541	-	-	-	-	-	21,925			
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4350	Cust. Supplies	-	-	-	16	5,202	-	-	5,219	1,500	1,500	17,500	16,000	-	-	-	-	(3,719)			
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	-	2,500	-			
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4440	Computers <\$5k	-	-	-	-	-	-	-	-	10,473	10,000	10,000	-	-	-	-	-	10,000			
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
4720	Food:Other Food	-	-	-	-	75	-	-	75	4,732	4,732	1,732	(3,000)	-	-	-	-	4,657			
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	(0)	-	(0)	-	-	-	-	-	-	-	-	0			
4999	Misc Expenditure (Suspense)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>SUBTOTAL - Books and Supplies</b>		<b>14</b>	<b>6,359</b>	<b>6,505</b>	<b>7,620</b>	<b>13,678</b>	<b>13,120</b>	<b>6,663</b>	<b>53,960</b>	<b>69,315</b>	<b>125,593</b>	<b>132,093</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,634</b>			

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA SD									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget	Budget	Interim Budget	Interim	
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	-	-	-	-	-	72,416	-	72,416	185,456	173,800	173,800	-	101,384							
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-							
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	1,500	1,500	-	1,500							
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-							
5220	TraLodging	-	-	-	-	-	-	-	-	3,000	1,500	1,500	-	1,500							
5300	DuesMemberships	109	-	484	267	-	-	4,445	5,304	4,000	4,000	6,506	2,506	(1,304)							
5450	Other Insurance	11,516	3,838	3,839	3,839	3,839	3,839	3,839	34,549	28,000	28,000	36,107	8,107	(6,549)							
5500	OpsHousekeeping	-	1,014	-	663	-	1,222	3,245	6,144	-	7,500	13,817	6,317	1,356							
5510	Gas & Electric	-	2,890	3,563	3,359	3,109	2,653	2,702	18,275	20,000	35,000	35,000	-	16,725							
5610	Rent & Leases	-	41,000	60,200	60,200	60,200	105,332	99,900	426,830	718,878	718,878	718,878	-	292,048							
5620	EquipmentLeases	491	1,430	477	2,370	477	477	1,681	7,403	6,000	9,900	13,650	3,750	2,497							
5630	Reps&MaintBldng	289	-	310	-	-	210	-	809	2,000	2,000	1,483	(517)	1,191							
5800	ProfessServices	-	10,219	-	8,976	1,867	1,798	2,621	25,480	39,997	81,023	96,023	15,000	55,543							
5810	Legal	-	-	(6,657)	-	104	-	1,575	(4,979)	-	4,000	4,000	-	8,979							
5813	SchPrgAftSchool	-	-	-	5,753	-	15,689	2,556	23,998	92,636	93,006	93,006	-	69,008							
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-							
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	20,000	20,000	4,000	(16,000)	20,000							
5820	Audit & CPA	-	-	1,500	-	-	3,000	-	4,500	8,500	8,500	8,500	-	4,000							
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-							
5835	Field Trips	-	-	-	-	-	-	-	-	44,189	44,189	44,189	-	44,189							
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-							
5840	MarkngStdRecrt	-	-	-	94	-	-	-	94	5,000	5,000	4,450	(550)	4,906							
5850	Oversight Fees	3,248	3,452	-	-	-	3,799	3,799	14,299	41,458	38,458	38,458	-	24,159							
5857	Payroll Fees	1,450	1,554	1,185	1,198	1,198	1,198	1,514	9,298	11,000	11,000	15,750	4,750	1,702							
5860	Service Fees	-	-	40	112	-	-	4	156	-	-	500	500	(156)							
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-							
5863	Prof Developmnt	-	-	-	-	-	-	-	-	6,985	22,506	22,838	332	22,506							
5864	Prof Dev-Other	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000							
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-							
5869	SpEd Ctrct Inst	-	4,796	-	2,184	1,790	8,550	614	17,934	27,000	114,446	114,446	-	96,512							
5870	Livescan	-	-	-	-	-	-	-	-	750	750	750	-	750							
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-							
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-							
5884	Substitutes	-	-	-	-	-	-	-	-	2,000	10,500	5,500	(5,000)	10,500							
5890	OthSvcsNon-Inst	346	346	-	-	-	408	408	1,508	-	-	-	-	(1,508)							
5900	Communications	-	-	-	-	-	568	454	1,022	2,000	2,000	2,000	-	978							
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-							
5920	TelecomInternet	831	2,140	1,131	1,033	2,137	838	836	8,947	14,000	14,000	19,000	5,000	5,053							
5930	PostageDelivery	1,147	-	-	-	209	-	-	1,356	2,000	2,000	2,000	-	644							
5940	Technology	548	274	5,147	6,150	274	274	494	13,159	22,550	29,088	29,088	-	15,929							
5990	Prior Year Adj (Services)	-	-	6,936	-	-	-	-	6,936	-	-	-	-	(6,936)							
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>19,974</b>	<b>72,954</b>	<b>78,156</b>	<b>96,198</b>	<b>75,202</b>	<b>222,270</b>	<b>130,684</b>	<b>695,438</b>	<b>1,310,399</b>	<b>1,485,543</b>	<b>1,509,738</b>	<b>24,195</b>	<b>790,105</b>							

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
<b>MSA SD</b>									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
<b>Capital Outlay &amp; Depreciation</b>																						
6100	Site Improvement (Pre-Capitalization)								-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed								-	-	-	-	-	-	-	-	-	-	-	-	-	
6900	Depreciation								-	-	-	-	-	-	25,931	-	25,931	20,000	20,000	45,000	25,000	(5,931)
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>									-	-	-	-	-	-	25,931	-	25,931	20,000	20,000	45,000	25,000	(5,931)
<b>Other Outflows</b>																						
7299	Other Outgo (not incl. SPED Encroachment)								-	-	-	-	-	-	-	-	-	-	-	-	-	
7310	Indirect Costs								-	-	-	-	-	-	-	-	-	-	-	-	-	
7438	InterestExpense								-	-	-	885	-	-	886	-	1,771	-	-	3,500	3,500	(1,771)
<b>SUBTOTAL - Other Outflows</b>									-	-	-	885	-	-	886	-	1,771	-	-	3,500	3,500	(1,771)
<b>TOTAL EXPENSES</b>									140,563	245,979	306,933	329,771	311,980	489,319	442,417	2,266,961	4,079,917	4,349,748	4,410,568	60,821	2,082,787	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-SD</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>787,463</b>	<b>810,484</b>	<b>673,176</b>	<b>905,683</b>	<b>889,866</b>	<b>892,401</b>	<b>805,073</b>	<b>465,286</b>	<b>570,788</b>	<b>550,387</b>	<b>380,363</b>	<b>210,340</b>	<b>157,289</b>	
<b>Revenue</b>														
LCFF Entitlement	-	-	418,078	652,310	284,356	305,392	284,356	452,558	311,630	181,203	181,203	206,697	(17,307)	<b>3,260,476</b>
LCFF State Deferrals	-	-	-	-	-	-	-	-	(34,664)	(53,859)	(53,859)	(53,859)	196,242	-
Federal Revenue	-	-	204,919	-	-	28,152	2,542	28,023	28,023	28,023	28,023	28,023	2,802	<b>378,531</b>
Other State Revenues	11,288	30,606	53,156	40,258	29,899	22,806	53,060	48,330	48,330	48,330	48,330	48,330	4,833	<b>487,558</b>
Other Local Revenues	569	1,689	2,000	3,014	259	19,710	1,010	11,040	11,040	11,040	11,040	11,040	1,104	<b>84,557</b>
<b>Total Revenue</b>	<b>11,857</b>	<b>32,295</b>	<b>678,153</b>	<b>695,582</b>	<b>314,514</b>	<b>376,060</b>	<b>340,968</b>	<b>539,952</b>	<b>364,360</b>	<b>214,738</b>	<b>214,738</b>	<b>240,232</b>	<b>187,675</b>	<b>4,211,123</b>
<b>Expenses</b>														
Certificated Salaries	96,366	84,890	134,548	141,560	139,773	143,191	198,866	154,518	154,518	154,518	154,518	111,461	27,865	<b>1,696,593</b>
Classified Salaries	9,783	18,600	27,656	25,612	26,594	23,923	37,271	29,270	29,270	29,270	29,270	29,270	8,466	<b>324,254</b>
Benefits	14,426	63,175	60,068	57,897	56,732	59,998	68,934	67,247	67,247	67,247	67,247	39,336	9,834	<b>699,390</b>
Books and Supplies	14	6,359	6,505	7,620	13,678	13,120	6,663	9,890	9,890	9,890	9,890	1,763	36,810	<b>132,093</b>
Services and Operations	19,974	72,954	78,156	96,198	75,202	222,270	130,684	123,835	123,835	123,835	123,835	111,452	207,508	<b>1,509,738</b>
Depreciation / Cap Outlay	-	-	-	-	-	25,931	-	3,739	3,739	3,739	3,739	3,739	374	<b>45,000</b>
Other Outflows	-	-	-	885	-	886	-	-	-	-	-	-	1,729	<b>3,500</b>
<b>Total Expenses</b>	<b>140,563</b>	<b>245,979</b>	<b>306,933</b>	<b>329,771</b>	<b>311,980</b>	<b>489,319</b>	<b>442,417</b>	<b>388,500</b>	<b>388,500</b>	<b>388,500</b>	<b>388,500</b>	<b>297,021</b>	<b>292,586</b>	<b>4,410,568</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	344,213	192,985	-	(367,954)	-	-	-	-	-	-	-	-	-	<b>169,244</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	82,320	-	-	(33,965)	-	-	(333,471)	-	-	-	-	-	-	<b>(285,115)</b>
Fixed Assets - Depreciation Addback	-	-	-	-	-	25,931	-	3,739	3,739	3,739	3,739	3,739	-	<b>44,626</b>
Fixed Assets - Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due To (From)	30,401	(88,433)	(160,999)	-	-	-	-	-	-	-	-	-	-	<b>(219,031)</b>
Expenses - Prior Year Accruals	(222,758)	(28,177)	22,286	20,292	-	-	95,133	(49,689)	-	-	-	-	-	<b>(162,913)</b>
Accounts Payable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>234,176</b>	<b>76,375</b>	<b>(138,713)</b>	<b>(381,627)</b>	<b>-</b>	<b>25,931</b>	<b>(238,338)</b>	<b>(45,950)</b>	<b>3,739</b>	<b>3,739</b>	<b>3,739</b>	<b>3,739</b>	<b>-</b>	<b>(453,189)</b>
<b>Total Change in Cash</b>	<b>105,471</b>	<b>(137,308)</b>	<b>232,507</b>	<b>(15,817)</b>	<b>2,535</b>	<b>(87,328)</b>	<b>(339,787)</b>	<b>105,502</b>	<b>(20,401)</b>	<b>(170,023)</b>	<b>(170,023)</b>	<b>(53,051)</b>	<b>-</b>	<b>(652,635)</b>
<b>ENDING CASH (Local Bank 9120)</b>	<b>810,484</b>	<b>673,176</b>	<b>905,683</b>	<b>889,866</b>	<b>892,401</b>	<b>805,073</b>	<b>465,286</b>	<b>570,788</b>	<b>550,387</b>	<b>380,363</b>	<b>210,340</b>	<b>157,289</b>	<b>&lt;&lt;&lt; = 13 days cash</b>	



## MERF Executive Summary

### SUMMARY OF RESULTS

This Second Interim Budget update projects a budget surplus of \$57,495.

This is an decrease of (\$204,491) from the original First Interim Budget projected surplus of \$261,986.

This will allow MERF to end this fiscal year with a balance of \$1,916,825, which is 35.9% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,883,175, which represents 129 days of operating costs on average.

The June 30, 2020 ending cash balance this fiscal year is projected to be \$3,008,912, which represents 206 days of average operating costs.

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

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

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

CMO Fee and other projected revenues are \$0 lower than in the First Interim Budget, due primarily to a \$600,000 fee reduction at MSA-Santa Ana.

### SIGNIFICANT CHANGES IN EXPENSES (Total change from First Interim = increase of \$204,491, or 4.0% of First Interim Budget Expenses)

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

Salaries and Benefits costs are \$185,591 higher than in the First Interim Budget, reflecting budget adjustments.

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

Books & Supplies costs are projected at \$0 lower than in the First Interim Budget, due to targeted budget adjustments (see detail).

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

Services & Operating costs are projected to be \$18,900 higher than in the First Interim Budget, due to targeted budget adjustments (see detail).

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

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





2020-21 Second Interim Budget Actuals through January 31, 2021)								Year To Date			Annual Budget									
MSA MERF								Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim

**REVENUE DETAIL**

**LCFF Entitlement**

	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board-Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	2nd Interim Budget Remaining
8011 State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-
8012 EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
8096 InLieuPropTaxes	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - LCFF Entitlement</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Federal Revenue**

8181 SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8220 SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8295 All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Federal Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Other State Revenue**

8311 SpEd Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-
8560 StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-
8590 AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-
8595 AllOthStateRev PY	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other State Revenue</b>	-	-	-	-	-	-	-	-	-	-	-	-	-

**Local Revenue**

8600 Other Local Rev	-	-	-	-	-	-	-	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-
8660 Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-	-	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
8701 CMO Fee - MSA-1	-	-	-	-	-	367,236	-	367,236	777,775	860,375	860,375	-	493,139
8702 CMO Fee - MSA-2	-	-	-	-	-	332,440	-	332,440	704,858	794,858	794,858	-	462,418
8703 CMO Fee - MSA-3	-	-	215,132	71,711	-	153,842	73,447	514,131	777,775	860,526	860,526	-	346,395
8704 CMO Fee - MSA-4	-	-	9,412	3,137	-	6,731	3,213	22,493	34,028	37,647	37,647	-	15,154
8705 CMO Fee - MSA-5	-	-	118,824	39,608	-	70,707	38,190	267,328	475,295	475,295	475,295	-	207,967
8706 CMO Fee - MSA-6	-	-	9,412	3,137	-	6,731	3,213	22,493	34,028	37,648	37,648	-	15,155
8707 CMO Fee - MSA-7	-	-	107,566	35,855	-	76,921	36,724	257,066	388,887	430,263	430,263	-	173,197
8708 CMO Fee - MSA-8	-	-	-	-	-	-	367,237	367,237	777,775	860,525	860,525	-	493,289
8709 CMO Fee - MSA-SA	-	-	-	-	-	-	332,808	332,808	573,775	860,526	860,526	-	527,718
8712 CMO Fee - MSA-SD	-	-	-	-	-	72,416	-	72,416	185,456	173,800	173,800	-	101,384

2020-21 Second Interim Budget Actuals through January 31, 2021)		Year To Date							Annual Budget					
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>MSA MERF</b>														
8699	Other Revenue	-	-	-	3,000	-	-	-	3,000	-	-	-	-	(3,000)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	15,806	(5,851)	-	(9,995)	40	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		-	-	<b>476,150</b>	<b>150,598</b>	-	<b>1,077,029</b>	<b>854,872</b>	<b>2,558,648</b>	<b>4,729,652</b>	<b>5,391,463</b>	<b>5,391,463</b>	-	<b>2,832,815</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA MERF									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim	
<b>Fundraising &amp; Grants</b>																						
8802	Donations - Private								-	799	-	135	7	5,142	900	6,984	-	-	-	-	(6,984)	
8803	Fundraising								-	-	-	-	-	-	-	-	-	-	-	-		
<b>SUBTOTAL - Fundraising &amp; Grants</b>									-	799	-	135	7	5,142	900	6,984	-	-	-	(6,984)		
<b>TOTAL REVENUE</b>									-	799	476,150	150,733	7	1,082,170	855,772	2,565,632	4,729,652	5,391,463	5,391,463	-	2,825,831	
<b>EXPENSES</b>																						
<b>Certificated Salaries</b>																						
1100	TeacherSalaries								-	-	-	-	-	-	-	-	-	-	-	-	-	
1300	Cert Adminis								25,528	51,055	53,618	53,543	53,918	53,735	89,125	380,523	752,584	835,824	794,204	(41,620)	455,301	
<b>SUBTOTAL - Certificated Salaries</b>									25,528	51,055	53,618	53,543	53,918	53,735	89,125	380,523	752,584	835,824	794,204	(41,620)	455,301	
<b>Classified Salaries</b>																						
2100	Instructional Aides								-	-	3,750	7,500	7,500	(22,458)	12,373	8,665	-	-	-	-	(8,665)	
2200	Classified Support								-	-	-	-	-	-	-	-	-	-	-	-	-	
2300	Classified Admin								-	-	-	-	-	-	-	-	-	-	-	-	-	
2400	Clerical & Tech								57,936	138,422	99,893	134,628	122,100	111,225	202,564	866,768	1,225,519	1,298,021	1,225,360	(72,661)	431,253	
2900	OtherClassStaff								23,557	47,114	47,114	47,881	48,168	48,273	80,650	342,758	565,368	584,356	574,868	(9,488)	241,598	
<b>SUBTOTAL - Classified Salaries</b>									81,493	185,536	150,757	190,008	177,768	137,041	295,587	1,218,190	1,790,887	1,882,377	1,800,228	(82,149)	664,186	
<b>Employee Benefits</b>																						
3101	STRS-Certified								4,111	8,221	8,647	8,647	8,647	8,020	12,991	59,285	362,858	221,920	362,858	140,938	162,635	
3102	STRS-Classified								3,715	8,426	7,925	12,407	10,166	8,982	15,401	67,020	-	-	-	-	(67,020)	
3201	PERS-Cert								-	-	-	-	-	-	-	-	-	-	-	-	-	-
3202	PERS-Classified								2,564	3,947	1,863	1,863	3,118	3,718	5,512	22,585	51,220	40,154	51,220	11,066	17,569	
3301	OASDI/Med-Cert								370	740	777	776	782	779	1,170	5,395	162,236	18,851	162,235	143,384	13,456	
3302	OASDI/Med-Class								4,801	11,329	8,104	9,393	9,023	9,141	15,012	66,802	37,941	104,830	37,942	(66,888)	38,028	
3401	HlthWelfareCert								-	971	-	-	(1,957)	(1,893)	-	(2,879)	300	-	300	300	2,879	
3402	HlthWelfareCert								2,252	41,458	2,136	48,716	26,850	34,050	28,085	183,548	337,286	321,324	337,284	15,960	137,776	
3501	UI-Certificated								-	-	-	-	-	-	1,372	1,372	-	-	-	-	(1,372)	
3502	UI-Classified								-	345	47	623	161	-	7,203	8,379	-	2,670	-	(2,670)	(5,709)	
3601	WorkersCmp-Cert								6,698	2,233	2,233	2,233	21,312	2,233	2,233	39,175	-	26,676	40,092	13,416	(12,499)	
3701	Other Retirement-Cert								-	-	-	-	-	-	-	-	112,652	-	112,651	112,651	-	-
3901	OthBenes-Cert								-	-	-	-	-	-	-	-	-	-	-	-	-	-
3902	OthBenes-Class								2,269	4,539	4,548	4,765	4,719	4,826	7,570	33,237	-	58,797	-	(58,797)	25,560	
<b>SUBTOTAL - Employee Benefits</b>									26,780	82,210	36,280	89,424	82,819	69,856	96,548	483,918	1,064,493	795,222	1,104,582	309,360	311,304	

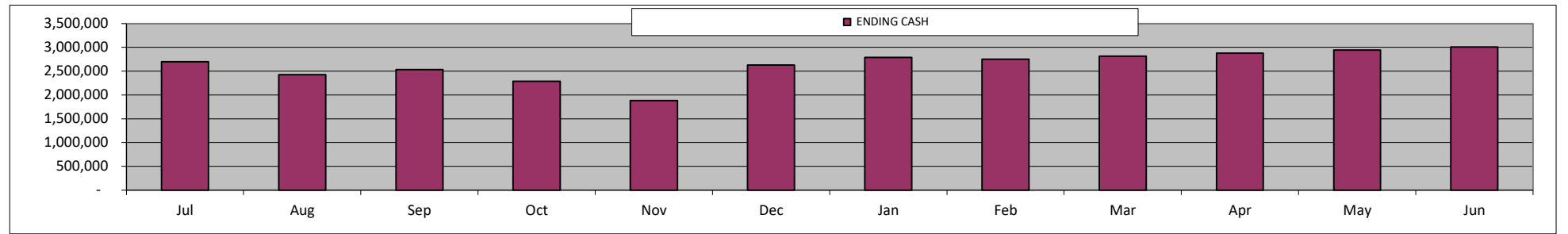
2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA MERF									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	-	(2,851)	-	-	(2,851)	-	200	200	-	3,051								
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-								
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-	-	-	-	-								
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-	-	-	-	-								
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-								
4320	Office Supplies	41	156	41	1,086	928	(99)	248	2,400	-	14,950	14,950	12,550								
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-								
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-								
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-								
4340	Educat Software	-	(6)	177	56,208	-	1,456	890	58,725	3,840	63,990	63,990	5,265								
4345	NonInstStdntSup	41,405	(67,346)	27,429	525	25	25	1,056	3,119	-	48,705	48,705	45,586								
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-								
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-								
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-								
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-								
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-								
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-								
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-								
4440	Computers <\$5k	-	-	-	-	1,778	-	-	1,778	-	2,500	2,500	722								
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-	-	-	-	-								
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-	-	-	-	-								
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-								
4720	Food:Other Food	-	-	-	14,370	-	-	-	14,370	-	28,250	28,250	13,880								
4990	Prior Year Adj (Mat'ls)	-	-	-	1,395	62	-	109	1,567	-	3,000	3,000	1,433								
4999	Misc Expenditure (Suspense)	-	1,007	-	350	-	(990)	(20)	347	-	-	-	(347)								
<b>SUBTOTAL - Books and Supplies</b>									<b>41,446</b>	<b>(66,190)</b>	<b>27,647</b>	<b>71,083</b>	<b>2,793</b>	<b>392</b>	<b>2,283</b>	<b>79,455</b>	<b>3,840</b>	<b>161,595</b>	<b>161,595</b>	<b>-</b>	<b>82,140</b>

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget							
MSA MERF									Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Actual YTD	Adopted July 1 Budget	Current Board- Adopted Budget	Proposed 2nd Interim Budget	Current Budget vs. 2nd Interim	Actuals as % of 2nd Interim
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,000	19,000	-	19,000	
5210	MilesParkTolls	-	188	640	146	469	225	575	2,244	12,800	43,500	42,124	(1,376)	41,256							
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220	TraLodging	-	25	-	-	-	-	-	25	-	-	-	-	-	-	-	16,500	16,500	-	16,475	
5300	DuesMemberships	34,320	752	(144)	115	1,254	75	2,744	39,116	43,957	43,957	43,957	-	4,841							
5450	Other Insurance	405	135	135	135	1,289	135	135	2,369	45,500	26,800	26,800	-	24,431							
5500	OpsHousekeeping	1,332	641	641	641	641	641	641	5,178	11,000	11,000	11,000	-	5,822							
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	32,312	16,156	16,156	16,156	16,156	16,156	16,156	129,246	194,250	194,250	194,250	-	65,004							
5620	EquipmentLeases	436	286	286	695	571	286	517	3,076	2,300	7,300	7,300	-	4,224							
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	500	1,000	1,000	-	1,000							
5800	ProfessServices	-	500	8,412	7,000	9,216	14,622	17,750	57,500	33,000	152,600	171,500	18,900	95,100							
5810	Legal	-	-	-	-	8,363	7,815	-	16,178	20,000	67,325	67,325	-	51,148							
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-							
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-							
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-							
5820	Audit & CPA	-	-	5,092	-	-	-	-	5,092	100,000	100,000	100,000	-	94,908							
5825	DMSBusiness Svcs	86,011	-	86,011	-	43,005	43,005	93,531	351,563	545,000	544,200	544,200	-	192,637							
5835	Field Trips	-	-	-	-	-	-	-	-	-	-	-	-	-							
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-							
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	500	9,000	9,000	-	9,000							
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-							
5857	Payroll Fees	1,134	2,294	26	1,198	1,187	1,212	1,464	8,515	12,000	12,000	12,000	-	3,485							
5860	Service Fees	-	-	-	-	-	-	-	-	1,000	10,000	10,000	-	10,000							
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-							
5863	Prof Developmnt	25	-	-	586	(2,500)	-	3,950	2,061	-	47,200	47,200	-	45,139							
5864	Prof Dev-Other	518	-	-	-	-	-	-	518	1,100	13,500	13,500	-	12,982							
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-	-	-	-	-	-							
5869	SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-							
5870	Livescan	-	-	-	-	-	-	-	-	50	200	200	-	200							
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-							
5875	Staff Recruiting	-	147	-	897	-	-	-	1,044	-	4,000	4,000	-	2,956							
5884	Substitutes	-	-	-	-	-	-	(346)	(346)	-	-	-	-	346							
5890	Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	7,500	7,500	-	7,500							
5900	Communications	-	-	616	365	1,302	442	608	3,334	-	4,750	4,750	-	1,416							
5910	Communications 2	-	-	-	-	-	-	-	-	-	-	-	-	-							
5920	TelecomInternet	810	2,920	(234)	818	-	1,652	929	6,895	5,100	10,300	10,300	-	3,405							
5930	PostageDelivery	-	1,011	(83)	442	226	187	325	2,108	2,750	5,500	5,500	-	3,392							
5940	Technology	7,842	539	10,478	16,432	3,166	(11,488)	16,018	42,988	66,078	101,078	102,454	1,376	58,090							
5990	Prior Year Adj (Services)	-	-	-	-	-	(617)	-	(617)	-	1,000	1,000	-	1,617							
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>		<b>165,145</b>	<b>25,594</b>	<b>128,032</b>	<b>45,627</b>	<b>84,345</b>	<b>74,347</b>	<b>154,998</b>	<b>678,087</b>	<b>1,096,885</b>	<b>1,453,460</b>	<b>1,472,360</b>	<b>18,900</b>	<b>775,373</b>							

2020-21 Second Interim Budget Actuals through January 31, 2021)									Year To Date					Annual Budget								
MSA MERF									Jul	Aug	Sep	Oct	Nov	Dec	Jan	Actual YTD	Adopted July 1	Current Board-	Proposed 2nd	Current	Actuals as % of	
									Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Adopted	Interim Budget	Budget vs. 2nd	2nd Interim	
<b>Capital Outlay &amp; Depreciation</b>																						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6900	Depreciation	-	-	-	-	-	-	430	-	430	515	1,000	1,000	-	-	-	-	-	-	570		
<b>SUBTOTAL - Capital Outlay &amp; Depreciation</b>									-	-	-	-	-	430	-	<b>430</b>	<b>515</b>	<b>1,000</b>	<b>1,000</b>	-	-	<b>570</b>
<b>Other Outflows</b>																						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7310	Indirect Costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
7438	InterestExpense	-	-	-	504	-	-	506	-	1,010	-	-	-	-	-	-	-	-	-	(1,010)		
<b>SUBTOTAL - Other Outflows</b>									-	-	-	<b>504</b>	-	<b>506</b>	-	<b>1,010</b>	-	-	-	-	-	<b>(1,010)</b>
<b>TOTAL EXPENSES</b>									<b>340,392</b>	<b>278,205</b>	<b>396,334</b>	<b>450,190</b>	<b>401,644</b>	<b>336,306</b>	<b>638,542</b>	<b>2,841,613</b>	<b>4,709,204</b>	<b>5,129,478</b>	<b>5,333,969</b>	<b>204,491</b>	<b>2,287,864</b>	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MERF</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>3,177,616</b>	<b>2,701,322</b>	<b>2,428,887</b>	<b>2,533,545</b>	<b>2,286,329</b>	<b>1,883,175</b>	<b>2,627,523</b>	<b>2,788,790</b>	<b>2,753,428</b>	<b>2,817,299</b>	<b>2,881,170</b>	<b>2,945,041</b>	<b>3,008,912</b>	
<b>Revenue</b>														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LCFF State Deferrals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	-	799	476,150	150,733	7	1,082,170	855,772	554,085	554,085	554,085	554,085	554,085	55,408	<b>5,391,463</b>
<b>Total Revenue</b>	<b>-</b>	<b>799</b>	<b>476,150</b>	<b>150,733</b>	<b>7</b>	<b>1,082,170</b>	<b>855,772</b>	<b>554,085</b>	<b>554,085</b>	<b>554,085</b>	<b>554,085</b>	<b>554,085</b>	<b>55,408</b>	<b>5,391,463</b>
<b>Expenses</b>														
Certificated Salaries	25,528	51,055	53,618	53,543	53,918	53,735	89,125	81,114	81,114	81,114	81,114	81,114	8,111	<b>794,204</b>
Classified Salaries	81,493	185,536	150,757	190,008	177,768	137,041	295,587	114,125	114,125	114,125	114,125	114,125	11,412	<b>1,800,228</b>
Benefits	26,780	82,210	36,280	89,424	82,819	69,856	96,548	121,699	121,699	121,699	121,699	121,699	12,170	<b>1,104,582</b>
Books and Supplies	41,446	(66,190)	27,647	71,083	2,793	392	2,283	16,106	16,106	16,106	16,106	16,106	1,611	<b>161,595</b>
Services and Operations	165,145	25,594	128,032	45,627	84,345	74,347	154,998	155,740	155,740	155,740	155,740	155,740	15,574	<b>1,472,360</b>
Depreciation / Cap Outlay	-	-	-	-	-	430	-	112	112	112	112	112	11	<b>1,000</b>
Other Outflows	-	-	-	504	-	506	-	(198)	(198)	(198)	(198)	(198)	(20)	<b>-</b>
<b>Total Expenses</b>	<b>340,392</b>	<b>278,205</b>	<b>396,334</b>	<b>450,190</b>	<b>401,644</b>	<b>336,306</b>	<b>638,542</b>	<b>488,697</b>	<b>488,697</b>	<b>488,697</b>	<b>488,697</b>	<b>488,697</b>	<b>48,870</b>	<b>5,333,969</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	22,149	-	-	28,766	-	-	-	-	-	-	-	-	-	<b>50,915</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	9,187	-	7,912	(25,355)	-	-	(391,171)	-	-	-	-	-	-	<b>(399,428)</b>
Fixed Assets - Depreciation Addback	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets - Acquisitions	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Due To (From)	-	-	-	-	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	(1,516)	<b>(12,130)</b>
Expenses - Prior Year Accruals	(167,238)	4,971	16,930	48,830	-	-	-	-	-	-	-	-	-	<b>(96,507)</b>
Accounts Payable - Current Year	-	-	-	-	-	-	336,724	(99,233)	-	-	-	-	-	<b>237,491</b>
Summer Holdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>(135,903)</b>	<b>4,971</b>	<b>24,842</b>	<b>52,241</b>	<b>(1,516)</b>	<b>(1,516)</b>	<b>(55,963)</b>	<b>(100,749)</b>	<b>(1,516)</b>	<b>(1,516)</b>	<b>(1,516)</b>	<b>(1,516)</b>	<b>(1,516)</b>	<b>(219,659)</b>
<b>Total Change in Cash</b>	<b>(476,294)</b>	<b>(272,435)</b>	<b>104,658</b>	<b>(247,216)</b>	<b>(403,154)</b>	<b>744,348</b>	<b>161,267</b>	<b>(35,362)</b>	<b>63,871</b>	<b>63,871</b>	<b>63,871</b>	<b>63,871</b>	<b>63,871</b>	<b>(162,165)</b>
<b>ENDING CASH</b>	<b>2,701,322</b>	<b>2,428,887</b>	<b>2,533,545</b>	<b>2,286,329</b>	<b>1,883,175</b>	<b>2,627,523</b>	<b>2,788,790</b>	<b>2,753,428</b>	<b>2,817,299</b>	<b>2,881,170</b>	<b>2,945,041</b>	<b>3,008,912</b>		<<< = 206 days cash



# QUESTIONS & COMMENTS

**DMS**  
DELTA MANAGED SOLUTIONS