



Board Agenda Item #	V C: Action Item
Date:	June 23, 2022
To:	Magnolia Public Schools - Board of Directors
From:	MPS Finance Committee
Staff Lead:	Steve Budhreja Ed.D., Chief Financial Officer
RE:	Approval of the 2022-23 Adopted Budget and Home Office Management Fee Policy

Proposed Board Recommendation

- Approve the 2022-23 Adopted Budget as reviewed and recommended for approval by the MPS Finance Committee.
- Approve the Home Office Management Fee Policy for the 2022-23 fiscal year.

Background

Per Section 42127 of the California Education Code, governing boards of each local education agency (LEA) are required to develop and approve an annual operating budget on or before July 1 of each school year. The Adopted Budget is part of ongoing reports that County superintendents and the State Superintendent of Public Instruction must examine in order to ensure that LEAs are able to meet their financial obligations throughout the fiscal year.

Home Office Management base fees are calculated based on administrative and organization-wide services and support that are utilized by all MPS schools, such as management, human resources, accounting, student and special education services, technology, etc., with additional costs that are specific to a particular MPS school such as rent, debt service, utilities and facilities management.

Implications

All projected operational costs and Home Office Fees have been incorporated into the 2022-23 Adopted Budget.

Exhibits (Attachments):

Magnolia Educational & Research Foundation dba Magnolia Public Schools CMO Fee Policy

2022-23 Adopted Budget by MPS Site and Home Office

**Magnolia Educational & Research Foundation dba Magnolia Public Schools
CMO Fee Policy**

The Board of Directors (“Board”) of Magnolia Public Schools (“MPS”) adopts the following policy for the MPS charter schools to fairly fund the Home Office for administrative services and support provided to the schools, sometimes referred to as the “CMO fee”. The Board authorizes and delegates to the MPS Chief Executive Officer, Executive Team and their designees (collectively, the “Home Office Team”) to calculate and collect the CMO fee in accordance with this policy.

Calculation of CMO Fee

By June 30 each year, the Home Office Team will estimate the total costs for the Home Office to provide services and support to MPS schools for the coming fiscal year on an organization-wide basis for purposes of calculating the CMO fee for each school. The Home Office Team will categorize costs into two groups: (1) estimated costs to provide administrative and organization-wide services and support that are utilized by all MPS schools, such as management, human resources, accounting, student and special education services, technology, etc., with an added 10% to account for unanticipated cost increases (the “Home Office Service Costs”); and, (2) costs that are specific to a particular MPS school or site, such as rent, debt service, utilities and facilities management (the “School-Specific Costs”). Generally, the Home Office Services Costs include salaries of administrators and others providing services organization-wide, vendor contracts for such services, and other various costs. These estimates are for budgeting purposes, and may fluctuate during the fiscal year based on the Home Office’s actual expenses to provide such services and support.

The Home Office Team will assess each school’s CMO Fee as follows:

- Magnolia Science Academy San Diego (“MSA SD”) will pay 11% of its general purpose funding to the Home Office as its CMO Fee. The term “general purpose funding” consists of state aid, local property taxes, and other revenues applied towards the school’s local control funding formula (LCFF), as defined in Education Code Section 47632(d). It does not include federal funds, other restricted funds, or charitable donations collected by the school.

- After application of the MSA SD CMO Fee, each of the other MPS schools will pay the remaining Home Office Services Costs on a per-capita enrollment basis as its CMO Fee. The following simplified example (figures are for example purposes only) illustrates the calculation:

Total enrollment of all MPS schools:	5,000 students
Enrollment of MSDSD:	400 students
Total Home Office Services Costs:	\$500,000
MSASD 11% funding:	\$20,000

Each school’s CMO Fee shall be its enrollment multiplied by the following:

$$\frac{(\$500,000 - \$20,000)}{4,600}$$

The Home Office Team will track the School-Specific Costs by school, and will collect funds/reimbursement for School-Specific Costs directly from each school based on the actual costs incurred by each school.

Periodic Review and Collection of CMO Fee

The Home Office Team will periodically review CMO fee assessment for each MPS school and any School-Specific Costs for the school. The amount of the Home Office Service Costs may be adjusted to account for the Home Office’s actual expenses throughout the year, which may in turn raise or lower each school’s CMO fee (except for MSA SD).

2022-23 July Budget Executive Summary

Assumptions

This 2022/23 Adopted Budget is based on the latest available information release in the Governor's May Revise. While the State Budget will not be finalized until July, this budget is based on best known information in accordance with standard projections and assumptions that are known at this time.

The Adopted Budget continues to include funds from one-time sources including ELOG, CARES Act Funds, and Learning Loss Mitigation Funds etc.

Summary

- Average Daily Attendance is projected at 3651.84, which is 111.89 ADA higher than 21-22 projections.
- Revenues of \$77,391,024, are up 10.05 million from 21-22
- Expenditures of \$73,707,522, are up \$9.46 million from 21-22
- MPS is projecting a net operating surplus of \$3.68 million, which is up \$581k from 21-22

MPS' overall cash position remains solid with a projected cash balance of \$29.8 million as of June 30, 2023.

2022-23 July Budget		2021-22		2022-23		
CONSOLIDATED		Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY						
Revenue						
LCFF Entitlement	34,920,373	41,973,255.00	47,680,951	5,707,696	14%	
Federal Revenue	5,220,107	9,535,054	5,693,943	(3,841,112)	-40%	
Other State Revenues	7,932,652	9,132,498	17,145,001	8,012,503	88%	
Other Local Revenues	4,359,921	6,702,812	6,871,129	168,317	3%	
Total Revenue	52,433,053	67,343,619	77,391,024	10,047,405	15%	
Expenditures						
Certificated Salaries	16,833,654	21,816,229	23,703,215	1,886,987	9%	
Classified Salaries	7,281,812	9,077,756	11,019,755	1,942,000	21%	
Benefits	8,489,146	9,424,530	11,938,908	2,514,377	27%	
Books and Supplies	2,068,335	2,515,965	2,798,740	282,776	11%	
Services and Operating Exp.	16,465,720	19,283,551	21,759,720	2,476,169	13%	
Depreciation & Cap Outlay	1,265,458	1,547,466	1,930,666	383,200	25%	
Other Outflows	540,200	576,517	556,517	(20,000)	-3%	
Total Expenditures	52,944,325	64,242,014	73,707,522	9,465,508	15%	
Net Revenues	(511,272)	3,101,605	3,683,502	581,897		
Fund Balance						
Beginning Balance (Audited)		41,845,702	44,947,307	-		
Net Revenues		3,101,605	3,683,502			
Ending Fund Balance		44,947,307	48,630,809			
Components of Fund Bal.						
Available For Econ. Uncert.			33,063,853	49.8% of Expenditures		
Restricted Balances (Est.)			7,880,454	2.3% of Expenditures		
Net Fixed Assets			7,866,500	13.8% of Expenditures		
Ending Fund Balance			48,810,808	66.0% of Expenditures		

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	20,293,940	24,218,927	29,303,591	4,538,363	18%
8012 EPA Entitlement	4,811,319	6,999,685	6,787,518	800,537	13%
8019 Prior Year Adjustments	28,688	-	-	-	0%
8096 InLieuPropTaxes	9,786,426	10,754,643	11,589,842	221,255	2%
SUBTOTAL - LCFF Entitlement	34,920,373	41,973,255	47,680,951	5,560,155	13%

Federal Revenue

8181 SpEd - Revenue	204,764	541,764	504,090	(53,765)	-10%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	5,076,122	8,993,290	5,189,853	(1,803,022)	-26%
8295 Prior Year Adjustments (Fed Rev)	(60,779)	-	-	-	0%
SUBTOTAL - Federal Revenue	5,220,107	9,535,054	5,693,943	(1,856,786)	-25%

Other State Revenue

8311 SpEd Revenue	2257695.61	2,576,210	2,874,712	494,851	21%
8520 SchoolNtrState	896	-	-	-	0%
8550 MandCstReimburs	97,116	92,504	107,054	9,958	10%
8560 StateLotteryRev	528,237	784,839	832,620	66,374	9%
8590 AllOthStateRev	5,032,492	5,678,945	13,330,615	11,065,471	489%
8595 Prior Year Adjustments (Other State Rev)	16,215	-	-	-	0%
SUBTOTAL - Other State Revenue	7,932,652	9,132,498	17,145,001	11,636,654	211%

Local Revenue

8600 Other Local Rev	2,148	888,335	216,904	214,676	9635%
8634 StudentLunchFee	1,749	2,000	2,000	(241)	-11%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	29,097	3,500	18,500	7,872	74%
8698 OthRev-Suspense	94096.56	-	-	-	0%
8701 CMO Fee - MSA-1	792,061	1,056,082	1,129,482	269,107	31%
8702 CMO Fee - MSA-2	704,055	938,739	1,003,984	209,126	26%
8703 CMO Fee - MSA-3	572,044	762,726	721,614	(138,912)	-16%
8704 CMO Fee - MSA-4	28,236	37,648	43,924	6,277	17%
8705 CMO Fee - MSA-5	325,781	434,375	188,247	(287,048)	-60%
8706 CMO Fee - MSA-6	28,236	37,648	43,924	6,276	17%
8707 CMO Fee - MSA-7	264,020	352,027	627,490	197,227	46%

8708	CMO Fee - MSA-8	572,044	762,726	721,614	(138,911)	-16%
8709	CMO Fee - MSA-SA	583,482	777,976	1,003,984	143,458	17%
8712	CMO Fee - MSA-SD	134,468	179,290	464,940	291,140	168%
8690	Prior Year Adj (Local1)		-	-	-	0%
8695	Prior Year Adj (Local2)		-	-	(25,000)	-100%
8699	Other Revenue		309,150	466,079	445,105	2122%
8999	Misc Revenue (Suspense)	72,136	2,000	2,000	2,000	0%
SUBTOTAL - Local Revenue		4,203,655	6,544,222	6,654,686	1,202,152	22%
Fundraising & Grants						
8802	Donations - Private	35,450	11,750	64,428	55,223	600%
8803	Fundraising	120,816	146,840	152,015	(117,718)	-44%
SUBTOTAL - Fundraising & Grants		156,266	158,590	216,443	(62,495)	-22%
TOTAL REVENUE						
		52,433,053	67,343,618	77,391,024	16,479,680	27%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	12,869,371	15,282,186	17,828,825	2,470,784	16%
1200	Cert Aid	781,269	1,168,574	1,614,186	1,614,186	0%
1300	Cert Adminis	3,183,014	3,807,468	4,260,204	(153,529)	-3%
1900	Cert Adminis		1,558,000			
SUBTOTAL - Certificated Salaries		16,833,654	21,816,229	23,703,215	3,931,441	20%
Classified Salaries						
2100	Instructional Aides	1,444,847	1,950,663	2,322,266	380,800	20%
2200	Classified Support	1,552,722	1,787,197	2,394,282	1,108,062	86%
2300	Classified Admin	11,209	-	-	-	0%
2400	Clerical & Tech	4,230,396	5,209,395	6,303,207	3,526,237	127%
2900	OtherClassStaff	42,639	130,500	-	(574,868)	-100%
SUBTOTAL - Classified Salaries		7,281,812	9,077,756	11,019,755	4,440,231	67%
Employee Benefits						
3101	STRS-Certified	2,657,984	2,573,506	3,609,419	563,027	18%
3102	STRS-Classified	295,769	1,037,530	1,078,138	806,865	297%
3201	PERS-Cert	104,513	686,152	1,177,208	1,168,347	13185%
3202	PERS-Classified	885,469	222,171	351,634	(616,130)	-64%
3301	OASDI/Med-Cert	273,699	455,462	717,445	284,637	66%
3302	OASDI/Med-Class	452,988	265,084	214,302	(174,015)	-45%

3401	HlthWelfareCert	3,317,575	2,490,811	3,297,300	535,632	19%
3402	HlthWelfareCert	3,786	1,202,132	984,908	124,287	14%
3501	UI-Certificated	89,551	36,410	47,075	19,049	68%
3502	UI-Classified	8,854	14,203	14,061	3,932	39%
3601	WorkersCmp-Cert	334,313	260,213	283,508	(60,721)	-18%
3602	WorkersCmp-Class		107,979	84,684	84,684	0%
3701	Other Retirement-Cert			-	(112,651)	-100%
3901	OthBenes-Cert	915	50	61,004	60,979	243915%
3902	OthBenes-Class	63,730	72,828	18,222	18,187	51963%
SUBTOTAL - Employee Benefits		8,489,146	9,424,530	11,938,908	2,706,109	29%
Books & Supplies						
4100	Text&CoreCurric	258,758	355,698	359,598	133,738	59%
4200	BooksOthRefMats	1,649	14,000	12,000	(13)	0%
4300	Materials and Supplies	650	-	182,265	170,012	1388%
4310	Ins Mats & Sups	108,088	157,262	175,751	(41,395)	-19%
4315	OthrSupplies	16,678	30,500	38,000	15,454	69%
4320	Office Supplies	125,603	146,700	173,200	59,385	52%
4325	ProfDevMat&Sups	46,161	-	-	(900)	-100%
4326	Arts&MusicSupps		63,300	36,800	18,150	97%
4335	PE Supplies	57,933	71,500	54,250	48,250	804%
4340	Educat Software	540,208	517,548	511,186	(109,805)	-18%
4345	NonInstStdntSup	325,239	292,646	285,896	(508,141)	-64%
4346	TeacherSupplies	13,511	30,500	30,500	23,000	307%
4350	Cust. Supplies	80,690	118,000	118,000	-	0%
4351	Yearbook	3,992	1,000	3,000	1,744	139%
4390	Uniforms	89,955	101,742	131,976	128,976	4299%
4400	NonCapEquip-Gen	33,153	116,891	300,891	213,845	246%
4410	ClssrmFrnEq<5k	1,972	8,000	8,000	(2,500)	-24%
4430	OffceFurnEq<5k	8,035	17,500	21,500	(27,500)	-56%
4440	Computers <\$5k	(4,617)	49,000	51,000	(221,106)	-81%
4460	Cap Facility Proj		10,000	10,000		
4461	Fixed Asset Susp (Imp)	59,700	-	-	-	0%
4464	Equipment (Pre-Cap)	15,011	187,985	78,985	(1,373,943)	-95%
4480	Fixed Asset Susp	2604.61	-	-		
4710	Food	34548.72	141,000	111,000	(8,500)	-7%
4720	Food:Other Food	80695.41	83,250	103,000	45,287	78%
4990	Prior Year Adj (Mat'ls)		-	-	(3,000)	-100%
4999	Misc Expenditure (Suspense)	168118.52	1,943	1,943	1,943	0%
SUBTOTAL - Books and Supplies		2,068,335	2,515,965	2,798,740	(1,437,020)	-34%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	4,004,427	5,339,237	5,949,201	563,442	10%
5200	Training	2,027	2,000	2,000		
5205	Conference Fees	1,315	38,750	36,000	14,968	71%
5210	MilesParkTolls	6,524	31,000	35,500	(15,824)	-31%
5215	TravConferences	2,566	-	5,000	5,000	0%
5220	TraLodging	9,550	19,500	23,000	4,000	21%
5300	DuesMemberships	151,412	158,750	117,500	(2,421)	-2%
5450	Other Insurance	575,394	627,626	642,621	210,890	49%
5500	OpsHousekeeping	568,516	655,790	543,700	349,375	180%
5510	Gas & Electric	221,426	265,500	252,500	(5,500)	-2%
5610	Rent & Leases	3,777,053	4,232,961	3,922,107	81,602	2%
5620	EquipmentLeases	192,242	234,400	220,400	28,750	15%
5630	Reps&MaintBldng	263,887	253,000	671,733	548,419	445%
5800	ProfessServices	2,127,149	2,110,279	2,399,930	893,250	59%
5810	Legal	171,997	297,000	275,000	28,411	12%
5813	SchPrgAftSchool	160,728	440,967	438,304	3,478	1%
5814	SchPrgAcadComps	12,462	22,000	22,000	(27,967)	-56%
5819	SchlProgs-Other	435,654	358,110	826,406	712,425	625%
5820	Audit & CPA	112,686	98,600	102,000	(56,744)	-36%
5825	DMSBusiness Svcs	-	-	530,000	(14,200)	-3%
5835	Field Trips	168,125	185,000	213,500	89,973	73%
5836	FieldTrip Trans	92,550	90,000	319,000	319,000	0%
5840	MarkngStdtRecrt	123,423	178,000	316,000	236,172	296%
5850	Oversight Fees	110,449	404,450	476,810	75,136	19%
5857	Payroll Fees	193,480	198,000	198,000	150	0%
5860	Service Fees	21,176	46,500	46,500	12,600	37%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	146,030	143,700	172,809	(34,697)	-17%
5864	Prof Dev-Other	146,370	215,945	268,927	25,700	11%
5865	Professional Development LLM	-	-	-	(9,500)	-100%
5869	SpEd Ctrct Inst	790,671	709,030	1,246,156	533,379	75%
5870	Livescan	4,921	5,600	5,600	-	0%
5872	SPED Fees (incl Encroachment)	157,082	120,450	150,439	72,555	93%
5875	Staff Recruiting	8,033	4,500	4,500	500	13%
5884	Substitutes	951,890	1,030,000	585,000	208,468	55%
5890	Oth Svcs Non-Inst	2,820	500	500	(15,000)	-97%
5900	Communications	1,772	24,250	21,250	(25,981)	-55%

5910	Communications 2	-	-	-	(23,775)	-100%
5920	TelecomInternet	405,675	431,000	406,000	154,553	61%
5930	PostageDelivery	40,871	52,000	60,000	7,500	14%
5940	Technology	227,883	259,155	253,827	(110,698)	-30%
5990	Prior Year Adj (Services)	75,486	-	-	4,679	-100%
SUBTOTAL - Services & Other Operating Exp.		16,465,720	19,283,551	21,759,720	4,839,660	29%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	(7,000)	-100%
6900	Depreciation	1,265,458	1,547,466	1,930,666	795,483	70%
SUBTOTAL - Capital Outlay & Depreciation		1,265,458	1,547,466	1,930,666	788,483	69%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	(8,698)	-100%
7438	InterestExpense	540,200	576,517	556,517	(69,148)	-11%
SUBTOTAL - Other Outflows		540,200	576,517	556,517	(77,845)	-12%
TOTAL EXPENSES		52,944,325	64,242,014	73,707,522	15,191,059	26%

2022-23 Original 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	730	513	413	115	250	120	300	400	520	443		3,804
Attendance	700.80	492.48	396.48	110.40	240.00	115.20	288.00	384.00	499.20	425		3,651.84
Revenue												
LCFF Entitlement	9,738,260	6,619,027	5,278,504	1,669,325	3,370,837	1,463,242	3,704,027	4,811,516	6,799,489	4,226,724	-	47,680,951
Federal Revenue	1,052,896	621,415	519,006	138,060	412,946	156,071	425,155	651,352	1,451,372	265,670	-	5,693,943
Other State Revenues	3,832,105	1,987,158	1,631,782	575,743	1,312,397	453,219	1,543,780	1,341,964	2,399,124	1,383,739	-	17,145,001
Other Local Revenues	207,718	42,117	26,069	95,744	29,714	100,901	244,172	312,976	64,174	55,001	6,376,532	6,871,129
Total Revenue	14,830,979	9,269,717	7,455,362	2,478,872	5,125,894	2,173,434	5,917,133	7,117,808	10,714,159	5,931,134	6,376,532	77,391,024
Expenses												
Certificated Salaries	4,659,314	2,880,914	2,734,440.00	1,051,012.00	1,636,038	728,334	1,573,552	2,612,978	3,721,580	2,105,054	-	23,703,215
Classified Salaries	1,346,242	997,534	892,755.06	266,998.88	532,083	310,473	694,920	836,968	975,998	388,157	3,777,627	11,019,755
Benefits	2,008,728	1,297,825	1,317,979.02	470,901.13	776,874	355,258	759,394	1,203,208	1,621,252	863,392	1,264,095	11,938,908
Books and Supplies	604,147	466,158	266,599.07	76,061.00	183,664	94,800	168,740	395,245	318,285	158,091	66,950	2,798,740
Services and Operations	4,744,575	2,577,551	2,074,154.50	515,739.05	1,036,437	559,297	2,394,869	1,866,584	2,576,875	2,146,637	1,267,001	21,759,720
Depreciation / Cap Outlay	518,081	121,166	66,858.47	31,023.26	56,886	34,126	75,824	142,101	808,951	74,790	859	1,930,666
Other Outflows	15,000	-	-	-	-	-	-	-	538,517	3,000	-	556,517
Total Expenses	13,896,087	8,341,147	7,352,786	2,411,735	4,221,983	2,082,288	5,667,300	7,057,085	10,561,459	5,739,120	6,376,532	73,707,522
Net Revenue	934,892	928,569	102,576	67,136	903,912	91,146	249,834	60,723	152,700	192,014	0	3,683,502
Fund Balance												
Beginning Balance	9,417,557	3,811,234	2,421,247	1,268,735	3,593,737	2,490,028	2,667,932	6,394,130	9,138,508	1,232,645	2,511,545	44,947,307
Net Revenue	934,892	928,569	102,576	67,136	903,912	91,146	249,834	60,723	152,700	192,014	0	3,683,502
Projected Ending Balance	10,352,450	4,739,804	2,523,823	1,335,871	4,497,649	2,581,174	2,917,766	6,454,853	9,291,209	1,424,659	2,511,545	48,630,809
Ending Bal. as % of Exp.:	74.5%	56.8%	34.3%	55.4%	106.5%	124.0%	51.5%	91.5%	88.0%	24.8%	39.4%	66.0%

2022-23 July Budget		2021-22		2022-23	
MSA-1	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	7,178,236.81	8,920,994.00	9,738,260	817,266	9%
Federal Revenue	696,672	1,016,839	1,052,896	36,057	4%
Other State Revenues	1,693,996	2,315,762	3,832,105	1,516,343	65%
Other Local Revenues	44,523	302,859	207,718	(71,434)	-26%
Total Revenue	9,613,427	12,556,454	14,830,979	2,298,231	18%
Expenditures					
Certificated Salaries	2,932,247	3,942,547	4,659,314	1,016,766	28%
Classified Salaries	814,271	932,295	1,346,242	413,947	44%
Benefits	1,217,315	1,330,719	2,008,728	678,009	51%
Books and Supplies	474,048	498,062	604,147	106,085	21%
Services and Operating Exp.	3,594,747	4,230,960	4,744,575	513,615	12%
Depreciation & Cap Outlay	181,370	191,381	518,081	326,700	171%
Other Outflows	14,473	15,000	15,000	-	0%
Total Expenditures	9,228,470	11,140,965	13,896,087	3,055,122	28%
Net Revenues	384,957	1,415,489	934,892	(756,891)	
Fund Balance					
Beginning Balance (Audited)		8,002,068	9,417,557		
Net Revenues		1,415,489	934,892		
Ending Fund Balance		9,417,557	10,352,450		
Components of Fund Bal.					
Available For Econ. Uncert.			5,416,662	38.9% of Expenditures	
Restricted Balances (Est.)			4,845,989	34.8% of Expenditures	
Net Fixed Assets			89,799	6% of Expenditures	
Ending Fund Balance			10,352,450	76.5% of Expenditures	

REVENUE DETAIL

		Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
LCFF Entitlement						
8011	State Aid	3,879,466	4,844,996	5,727,399	882,403	18%
8012	EPA Entitlement	1,347,750	1,977,971	1,823,016	(154,955)	-8%
8019	Prior Year Adjustments	(144)	-	-	-	0%
8096	InLieuPropTaxes	1,951,165	2,098,027	2,187,845	89,818	4%
SUBTOTAL - LCFF Entitlement		7,178,237	8,920,994	9,738,260	817,266	9%
Federal Revenue						
8181	SpEd - Revenue	-	81,995	84,972	2,977	4%
8220	SchLunchFederal	-	-	-	-	0%
8290	All Other Federal Revenue	707,451	934,844	967,924	33,080	4%
8295	Prior Year Adjustments (Fed Rev)	(10,779)	-	-	-	0%
SUBTOTAL - Federal Revenue		696,672	1,016,839	1,052,896	36,057	4%
Other State Revenue						
8311	SpEd Revenue	425,399	471,545	557,416	85,871	18%
8520	SchoolNutrState	896	-	-	-	0%
8550	MandCstReimburs	21,000	22,350	25,018	2,668	12%
8560	StateLotteryRev	94,471	154,185	159,782	5,598	4%
8590	AllOthStateRev	1,141,044	1,667,684	3,089,889	1,422,205	85%
8595	Prior Year Adjustments (Other State Rev)	11,186	-	-	-	0%
SUBTOTAL - Other State Revenue		1,693,996	2,315,762	3,832,105	1,516,343	65%
Local Revenue						
8600	Other Local Rev	-	279,153	191,896	(87,257)	-31%
8634	StudentLunchFee	-	-	-	-	0%
8650	Leases & Rentals	-	-	-	-	0%
8660	Interest	1,651	-	-	-	0%
8698	OthRev-Suspense	-	-	-	-	0%
8701	CMO Fee - MSA-1	-	-	-	-	0%
8702	CMO Fee - MSA-2	-	-	-	-	0%
8703	CMO Fee - MSA-3	-	-	-	-	0%
8704	CMO Fee - MSA-4	-	-	-	-	0%
8705	CMO Fee - MSA-5	-	-	-	-	0%
8706	CMO Fee - MSA-6	-	-	-	-	0%

8707	CMO Fee - MSA-7	-	-	-	-	0%
8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	6,990	-	-	-	0%
8999	Misc Revenue (Suspense)	22,825	-	-	-	0%
SUBTOTAL - Local Revenue		31,466	279,153	191,896	(87,257)	-31%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	13,057	23,706	8,706	(15,000)	-63%
SUBTOTAL - Fundraising & Grants		13,057	23,706	15,822	(7,884)	-33%
TOTAL REVENUE		9,613,427	12,556,454	14,830,979	2,274,525	18%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	2,295,357	2,852,187	3,725,706	873,519	31%
1200	Cert Aid	69,624	163,177	167,728	4,551	3%
1300	Cert Adminis	567,266	627,184	765,880	138,696	22%
1900	Other Admin	-	300,000	-	-	-
SUBTOTAL - Certificated Salaries		2,932,247	3,942,547	4,659,314	1,016,766	28%
Classified Salaries						
2100	Instructional Aides	221,117	295,991	474,426	178,435	60%
2200	Classified Support	322,865	367,937	479,247	111,310	30%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	264,141	268,366	392,568	124,202	46%
2990	OtherClassStaff	6,148	-	-	-	0%
SUBTOTAL - Classified Salaries		814,271	932,295	1,346,242	413,947	44%
Employee Benefits						
3101	STRS-Certified	463,289	470,527	662,976	192,449	41%
3102	STRS-Classified	12,554	117,632	186,993	69,361	59%
3201	PERS-Cert	11,912	133,138	221,189	88,051	66%
3202	PERS-Classified	160,640	33,284	62,387	29,102	87%
3301	OASDI/Med-Cert	45,507	86,460	118,767	32,307	37%

3302	OASDI/Med-Class	58,625	21,615	33,498	11,884	55%
3401	HlthWelfareCert	409,230	328,196	516,648	188,452	57%
3402	HlthWelfareCert	-	82,049	145,721	63,672	78%
3501	UI-Certificated	7,602	6,724	8,686	1,962	29%
3502	UI-Classified	778	1,681	2,450	769	46%
3601	WorkersCmp-Cert	45,619	39,531	38,543	(988)	-3%
3602	WorkersCmp-Class	-	9,883	10,871	988	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert	540	-	-	-	0%
3990	OthBenes-Class	1,020	-	-	-	0%
SUBTOTAL - Employee Benefits		1,217,315	1,330,719	2,008,728	678,009	51%
Books & Supplies						
4100	Text&CoreCurric	29,791	80,000	80,000	-	0%
4200	BooksOthRefMats	656	3,000	1,000	(2,000)	-67%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	24,976	38,770	58,770	20,000	52%
4315	OthrSupplies	14,915	25,000	25,000	-	0%
4320	Office Supplies	19,866	25,000	25,000	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	1,982	2,000	2,000	-	0%
4335	PE Supplies	29,591	30,000	30,000	-	0%
4340	Educat Software	82,393	86,255	86,255	-	0%
4345	NonInstStdntSup	48,535	47,146	52,146	5,000	11%
4346	TeacherSupplies	1,782	5,000	5,000	-	0%
4350	Cust. Supplies	21,188	24,000	33,000	9,000	38%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	17,001	22,000	25,000	3,000	14%
4400	NonCapEquip-Gen	-	9,891	114,891	105,000	1062%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	558	-	-	-	0%
4440	Computers <\$5k	4,557	10,000	10,000	-	0%
4460	Cap Facility Proj	59,700	10,000	10,000	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	65,000	10,000	(55,000)	-85%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	5,000	5,000	-	0%
4720	Food:Other Food	11,351	10,000	11,000	1,000	10%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	105,205	-	-	-	0%

SUBTOTAL - Books and Supplies

		474,048	498,062	604,147	106,085	21%
Services & Other Operating Expenses						
5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	792,061	1,056,082	1,129,482	73,400	7%
5200	Training	-	-	-	-	-
5205	Conference Fees	500	5,000	5,000	-	0%
5210	MilesParkTolls	229	3,000	3,000	-	0%
5215	TravConferences	2,566	-	-	-	0%
5220	TraLodging	1,390	-	-	-	0%
5300	DuesMemberships	15,008	35,000	21,000	(14,000)	-40%
5450	Other Insurance	129,603	140,401	140,401	-	0%
5500	OpsHousekeeping	285,312	260,000	221,000	(39,000)	-15%
5510	Gas & Electric	69,871	100,000	65,000	(35,000)	-35%
5610	Rent & Leases	1,217,239	1,287,000	1,325,955	38,955	3%
5620	EquipmentLeases	103,214	104,000	90,000	(14,000)	-13%
5630	Reps&MaintBldng	130,965	100,000	394,733	294,733	295%
5800	ProfessServices	358,860	413,648	510,768	97,120	23%
5810	Legal	12,193	35,000	35,000	-	0%
5813	SchPrgAftSchool	-	136,045	-	(136,045)	-100%
5814	SchPrgAcadComps	4,308	7,500	7,500	-	0%
5819	SchIProgs-Other	60,487	35,000	25,000	(10,000)	-29%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	27,133	20,000	20,000	-	0%
5836	FieldTrip Trans	-	-	100,000	100,000	0%
5840	MarkngStdtRecrt	13,528	25,000	75,000	50,000	200%
5850	Oversight Fees	-	85,992	97,383	11,391	13%
5857	Payroll Fees	26,083	30,000	30,000	-	0%
5860	Service Fees	2,441	16,000	16,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	25,192	25,000	43,772	18,772	75%
5864	Prof Dev-Other	20,363	10,000	18,062	8,062	81%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	100,245	91,935	193,161	101,226	110%
5870	Livescan	696	500	500	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	123,624	120,000	80,000	(40,000)	-33%
5890	OthSvcsNon-Inst	-	-	-	-	0%

5900	Communications	250	5,000	5,000	-	0%
5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	30,767	50,000	50,000	-	0%
5930	PostageDelivery	6,477	5,000	5,000	-	0%
5940	Technology	26,389	19,858	27,858	8,000	40%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		3,594,747	4,230,960	4,744,575	511,207	12%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	181,370	191,381	518,081	326,700	171%
SUBTOTAL - Capital Outlay & Depreciation		181,370	191,381	518,081	326,700	171%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	14,473	15,000	15,000	-	0%
SUBTOTAL - Other Outflows		14,473	15,000	15,000	-	0%
TOTAL EXPENSES		9,228,470	11,140,965	13,896,087	3,052,714	28%

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH*	5,958,977	5,530,618	5,389,621	5,455,539	4,756,714	4,321,114	5,313,998	4,862,365	4,742,290	4,828,230	4,458,416	4,270,540	5,488,304
Revenue													
LCFF Entitlement	409,100	591,420	1,047,174	591,420	591,420	1,047,174	591,420	591,420	1,128,994	673,240	673,240	1,128,994	673,240
Federal Revenue	-	-	-	-	263,224	-	-	263,224	-	-	-	-	526,448
Other State Revenues	39,815	39,815	348,804	39,815	39,815	1,275,771	287,007	355,341	287,007	287,007	340,267	287,007	204,633
Other Local Revenues	622	622	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	20,523	1,244
Total Revenue	449,537	631,858	1,416,502	651,759	914,983	2,343,468	898,950	1,230,509	1,436,524	980,770	1,034,031	1,436,524	1,405,565
Expenditures													
Certificated Salaries	305,216	274,069	445,380	445,380	445,380	445,380	445,380	445,380	445,380	445,380	407,224	109,766	-
Classified Salaries	83,467	72,697	131,932	131,932	131,932	131,932	131,932	131,932	131,932	131,932	118,739	15,886	-
Benefits	124,541	108,471	196,855	196,855	196,855	196,855	196,855	196,855	196,855	196,855	177,170	23,703	-
Books and Supplies	37,457	32,624	59,206	59,206	59,206	59,206	59,206	59,206	59,206	59,206	53,286	7,129	-
Services and Operating Exp.	294,164	256,207	464,968	464,968	464,968	464,968	464,968	464,968	464,968	464,968	418,471	55,986	-
Depreciation & Cap Outlay	32,121	27,976	50,772	50,772	50,772	50,772	50,772	50,772	50,772	50,772	45,695	6,113	-
Other Outflows	930	810	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,470	1,323	177	-
Total Expenditures	877,896	772,855	1,350,584	1,350,584	1,350,584	1,350,584	1,350,584	1,350,584	1,350,584	1,350,584	1,221,908	218,760	-
Total Change in Cash	(428,359)	(140,997)	65,918	(698,825)	(435,601)	992,885	(451,634)	(120,075)	85,940	(369,814)	(187,877)	1,217,764	1,405,565
ENDING CASH	5,530,618	5,389,621	5,455,539	4,756,714	4,321,114	5,313,998	4,862,365	4,742,290	4,828,230	4,458,416	4,270,540	5,488,304	6,893,869

*Beginning Cash based on 2nd Interim Budget cash forecast

2022-23 July Budget		2021-22		2022-23	
MSA-2	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From	Variance as %
				Prior Year	
SUMMARY					
Revenue					
LCFF Entitlement	4,773,401.34	6,064,888.00	6,619,027	554,139	9%
Federal Revenue	434,248	687,041	621,415	(65,626)	-10%
Other State Revenues	776,420	875,231	1,987,158	1,111,927	127%
Other Local Revenues	31,799	139,767	42,117	(82,825)	-66%
Total Revenue	6,015,868	7,766,927	9,269,717	1,517,615	20%
Expenditures					
Certificated Salaries	1,975,840	2,692,440	2,880,914	188,474	7%
Classified Salaries	650,340	662,007	997,534	335,526	51%
Benefits	929,452	989,653	1,297,825	308,172	31%
Books and Supplies	288,977	337,098	466,158	129,060	38%
Services and Operating Exp.	1,786,431	2,194,901	2,577,551	382,649	17%
Depreciation & Cap Outlay	119,456	121,166	121,166	-	0%
Other Outflows	-	-	-	-	
Total Expenditures	5,750,496	6,997,265	8,341,147	1,343,882	19%
Net Revenues	265,372	769,662	928,569	173,733	
Fund Balance					
Beginning Balance (Audited)		3,041,572	3,811,234	-	
Net Revenues		769,662	928,569		
Ending Fund Balance		3,811,234	4,739,804		
Components of Fund Bal.					
Available For Econ. Uncert.			3,855,101	46.2% of Expenditures	
Restricted Balances (Est.)			575,628	6.9% of Expenditures	
Net Fixed Assets			309,075	3.7% of Expenditures	
Ending Fund Balance			4,739,804	56.6% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	2,548,408	3,345,836	3,863,040	517,204	15%
8012 EPA Entitlement	882,228	1,275,204	1,232,219	(42,985)	-3%
8019 Prior Year Adjustments	(13)	-	-	-	0%
8096 InLieuPropTaxes	1,342,778	1,443,848	1,523,768	79,920	6%
SUBTOTAL - LCFF Entitlement	4,773,401	6,064,888	6,619,027	554,139	9%

Federal Revenue

8181 SpEd - Revenue	-	56,528	59,713	3,186	6%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	442,933	630,513	561,702	(68,812)	-11%
8295 Prior Year Adjustments (Fed Rev)	(8,685)	-	-	-	0%
SUBTOTAL - Federal Revenue	434,248	687,041	621,415	(65,626)	-10%

Other State Revenue

8311 SpEd Revenue	289,162	290,847	391,719	100,872	35%
8520 SchoolNtrState	-	-	-	-	0%
8550 MandCstReimburs	12,276	14,112	16,333	2,221	16%
8560 StateLotteryRev	58,279	106,295	112,285	5,990	6%
8590 AllOthStateRev	416,703	463,977	1,466,821	1,002,844	216%
8595 Prior Year Adjustments (Other State Rev)	-	-	-	-	0%
SUBTOTAL - Other State Revenue	776,420	875,231	1,987,158	1,111,927	127%

Local Revenue

8600 Other Local Rev	-	124,942	-	(124,942)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	4,084	-	5,000	5,000	0%
8999	Misc Revenue (Suspense)	722	-	-	-	0%
SUBTOTAL - Local Revenue		4,806	124,942	5,000	(119,942)	-96%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	26,993	14,825	30,000	15,175	102%
SUBTOTAL - Fundraising & Grants		26,993	14,825	37,116	22,291	150%
TOTAL REVENUE						
		6,015,868	7,766,927	9,269,716	1,502,789	19%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,551,433	1,879,698	2,198,478	318,780	17%
1200	Cert Aid	133,454	169,466	218,592	49,126	29%
1300	Cert Adminis	290,952	458,776	463,844	5,068	1%
1900	Cert Other	-	184,500	-	-	
SUBTOTAL - Certificated Salaries		1,975,840	2,692,440	2,880,914	372,974	14%
Classified Salaries						
2100	Instructional Aides	133,536	145,707	186,904	41,197	28%
2200	Classified Support	292,985	322,418	561,310	238,892	74%
2300	Classified Admin	9,400	-	-	-	0%
2400	Clerical & Tech	186,343	193,882	249,319	55,437	29%
2900	OtherClassStaff	28,076.51	-	-	-	0%
SUBTOTAL - Classified Salaries		650,340	662,007	997,534	335,526	51%
Employee Benefits						
3101	STRS-Certified	285,043	304,847	380,909	76,062	25%
3102	STRS-Classified	9,971	76,212	107,436	31,224	41%
3201	PERS-Cert	31,349	83,653	146,382	62,730	75%
3202	PERS-Classified	120,188	20,913	41,287	20,374	97%
3301	OASDI/Med-Cert	37,219	54,057	73,057	18,999	35%
3302	OASDI/Med-Class	48,256	13,514	20,606	7,091	52%

3401	HlthWelfareCert	348,168	318,011	380,662	62,651	20%
3402	HlthWelfareCert	-	79,503	107,366	27,864	35%
3501	UI-Certificated	11,375	4,334	5,143	809	19%
3502	UI-Classified	-	1,083	1,450	367	34%
3601	WorkersCmp-Cert	30,945	26,821	26,150	(671)	-3%
3602	WorkersCmp-Class	-	6,705	7,376	671	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert	6,929	-	-	-	0%
3902	OthBenes-Class	7	-	-	-	0%
SUBTOTAL - Employee Benefits		929,452	989,653	1,297,825	308,172	31%
Books & Supplies						
4100	Text&CoreCurric	55,541	64,598	89,598	25,000	39%
4200	BooksOthRefMats	-	1,000	1,000	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	22,274	35,738	35,739	1	0%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	34,929	33,500	48,500	15,000	45%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	14,522	15,000	15,000	-	0%
4335	PE Supplies	3,077	3,000	3,000	-	0%
4340	Educat Software	51,663	63,649	74,623	10,974	17%
4345	NonInstStdntSup	58,787	56,000	70,000	14,000	25%
4346	TeacherSupplies	-	-	-	-	0%
4350	Cust. Supplies	11,164	14,000	14,000	-	0%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	13,563	14,000	22,000	8,000	57%
4400	NonCapEquip-Gen	184	500	18,500	18,000	3600%
4410	ClssrmFrnEqp<5k	1,972	7,000	7,000	-	0%
4430	OfficeFurnEqp<5k	3,456	5,000	5,000	-	0%
4440	Computers <\$5k	2,758	-	10,000	10,000	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	8,985	8,985	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	1,233	5,000	5,000	-	0%
4720	Food:Other Food	6,262	9,000	17,000	8,000	89%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	7,592	1,128	1,128	-	0%
SUBTOTAL - Books and Supplies		288,977	337,098	466,158	129,060	38%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	704,055	938,739	1,003,984	65,245	7%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	1,000	3,000	2,000	200%
5210	MilesParkTolls	936	2,000	2,000	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	2,801	5,000	5,000	-	0%
5300	DuesMemberships	8,730	14,000	10,000	(4,000)	-29%
5450	Other Insurance	55,776	57,884	65,000	7,116	12%
5500	OpsHousekeeping	133,096	135,000	158,000	23,000	17%
5510	Gas & Electric	-	-	-	-	0%
5610	Rent & Leases	213,283	206,000	225,000	19,000	9%
5620	EquipmentLeases	18,943	25,000	25,000	-	0%
5630	Reps&MaintBldng	11,606	40,000	40,000	-	0%
5800	ProfessServices	229,548	163,352	268,045	104,694	64%
5810	Legal	15,464	45,000	45,000	-	0%
5813	SchPrgAftSchool	-	-	-	-	0%
5814	SchPrgAcadComps	3,820	4,000	4,000	-	0%
5819	SchlProgs-Other	47,594	40,000	80,000	40,000	100%
5820	Audit & CPA	9,464	9,100	12,500	3,400	37%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	36,669	25,000	50,000	25,000	100%
5836	FieldTrip Trans	-	-	40,000	40,000	0%
5840	MarkngStdtRecrt	1,814	20,000	30,000	10,000	50%
5850	Oversight Fees	-	56,849	66,190	9,341	16%
5857	Payroll Fees	18,198	20,000	20,000	-	0%
5860	Service Fees	1,393	4,000	4,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	13,595	25,000	25,000	-	0%
5864	Prof Dev-Other	30,195	29,500	29,500	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	24,379	58,914	136,768	77,854	132%
5870	Livescan	564	750	750	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	146,466	190,000	150,000	(40,000)	-21%
5890	Oth Svcs Non-Inst	-	-	-	-	0%
5900	Communications	100	-	-	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	37,377	55,000	55,000	-	0%
5930	PostageDelivery	2,541	5,000	5,000	-	0%
5940	Technology	18,024	18,813	18,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,786,431	2,194,901	2,577,551	380,241	17%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	119,456	121,166	121,166	-	0%
SUBTOTAL - Capital Outlay & Depreciation		119,456	121,166	121,166	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		5,750,496	6,997,265	8,341,147	1,525,974	22%

MSA-2	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH*	3,628,257	3,407,265	3,376,772	3,455,125	3,078,743	2,857,713	3,376,113	3,117,076	3,065,895	3,170,099	2,966,248	2,877,023	3,659,750
Revenue													
LCFF Entitlement	275,931	402,912	710,967	402,912	402,912	710,967	402,912	402,912	766,153	458,098	458,098	766,153	458,098
Federal Revenue	-	-	-	-	155,354	-	-	155,354	-	-	-	-	310,707
Other State Revenues	27,980	27,980	174,662	27,980	27,980	614,708	145,326	197,828	145,326	145,326	182,754	145,326	123,984
Other Local Revenues	2,143	2,643	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	3,354	2,854	4,286
Total Revenue	306,054	433,535	888,983	434,246	589,600	1,329,029	551,592	759,448	914,833	606,778	644,207	914,333	897,075
Expenditures													
Certificated Salaries	188,512	169,175	275,527	275,527	275,527	275,527	275,527	275,527	275,527	275,527	251,839	67,175	-
Classified Salaries	61,847	53,867	97,758	97,758	97,758	97,758	97,758	97,758	97,758	97,758	87,982	11,771	-
Benefits	80,465	70,083	127,187	127,187	127,187	127,187	127,187	127,187	127,187	127,187	114,468	15,314	-
Books and Supplies	28,902	25,173	45,683	45,683	45,683	45,683	45,683	45,683	45,683	45,683	41,115	5,501	-
Services and Operating Exp.	159,808	139,188	252,600	252,600	252,600	252,600	252,600	252,600	252,600	252,600	227,340	30,415	-
Depreciation & Cap Outlay	7,512	6,543	11,874	11,874	11,874	11,874	11,874	11,874	11,874	11,874	10,687	1,430	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	527,046	464,028	810,629	810,629	810,629	810,629	810,629	810,629	810,629	810,629	733,432	131,606	-
Total Change in Cash	(220,992)	(30,493)	78,354	(376,383)	(221,029)	518,400	(259,037)	(51,181)	104,204	(203,851)	(89,225)	782,727	897,075
ENDING CASH	3,407,265	3,376,772	3,455,125	3,078,743	2,857,713	3,376,113	3,117,076	3,065,895	3,170,099	2,966,248	2,877,023	3,659,750	4,556,825

*Beginning Cash based on 2nd Interim Budget cash forecast

2022-23 July Budget		2021-22		2022-23	
MSA-3	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	3,709,862.91	4,668,463.00	5,278,504	610,041	13%
Federal Revenue	583,031	1,300,046	519,006	(781,040)	-60%
Other State Revenues	795,126	995,600	1,631,782	636,183	64%
Other Local Revenues	23,003	151,289	26,069	(125,220)	-83%
Total Revenue	5,111,024	7,115,398	7,455,362	339,964	5%
Expenditures					
Certificated Salaries	1,987,167	2,547,694	2,734,440	186,746	7%
Classified Salaries	533,427	650,635	892,755	242,120	37%
Benefits	932,425	1,060,820	1,317,979	257,159	24%
Books and Supplies	200,619	263,013	266,599	3,586	1%
Services and Operating Exp.	2,054,018	2,283,456	2,074,155	(209,301)	-9%
Depreciation & Cap Outlay	72,398	66,859	66,858	-	0%
Other Outflows	-	-	-	-	
Total Expenditures	5,780,053	6,872,476	7,352,786	480,310	7%
Net Revenues	(669,029)	242,922	102,576	(140,346)	
Fund Balance					
Beginning Balance (Audited)		2,178,326	2,421,247	-	
Net Revenues		242,922	102,576		
Ending Fund Balance		2,421,247	2,523,823		
Components of Fund Bal.					
Available For Econ. Uncert.			1,710,698	23.7% of Expenditures	
Restricted Balances (Est.)			550,874	7.5% of Expenditures	
Net Fixed Assets			262,250	3.6% of Expenditures	
Ending Fund Balance			2,523,822	34.3% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	2,001,990	2,485,423	3,074,955	589,532	24%
8012 EPA Entitlement	672,426	1,069,639	976,812	(92,827)	-9%
8019 Prior Year Adjustments	(16)	-	-	-	0%
8096 InLieuPropTaxes	1,035,463	1,113,401	1,226,737	113,336	10%
SUBTOTAL - LCFF Entitlement	3,709,863	4,668,463	5,278,504	610,041	13%

Federal Revenue

8181 SpEd - Revenue	-	43,361	48,073	4,713	11%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	590,301	1,256,686	470,933	(785,753)	-63%
8295 Prior Year Adjustments (Fed Rev)	(7,270)	-	-	-	0%
SUBTOTAL - Federal Revenue	583,031	1,300,046	519,006	(781,040)	-60%

Other State Revenue

8311 SpEd Revenue	233,804	324,679	315,360	(9,319)	-3%
8520 SchoolNtrState	-	-	-	-	0%
8550 MandCstReimburs	14,861	12,511	15,074	2,563	20%
8560 StateLotteryRev	65,065	81,536	90,397	8,862	11%
8590 AllOthStateRev	481,396	576,874	1,210,951	634,077	110%
8595 Prior Year Adjustments (Other State Rev)	-	-	-	-	0%
SUBTOTAL - Other State Revenue	795,126	995,600	1,631,782	636,183	64%

Local Revenue

8600 Other Local Rev	-	137,337	1	(137,336)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	4,555	-	5,000	5,000	0%
8999	Misc Revenue (Suspense)	11,691	-	-	-	0%
SUBTOTAL - Local Revenue		16,246	137,337	5,001	(132,336)	-96%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	6,757	13,952	13,952	-	0%
SUBTOTAL - Fundraising & Grants		6,757	13,952	21,068	7,116	51%
TOTAL REVENUE		5,111,024	7,115,398	7,455,362	339,964	5%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,444,063	1,705,562	2,007,100	301,538	18%
1200	Cert Aid	104,572	157,432	177,188	19,756	13%
1300	Cert Adminis	438,532	504,700	550,152	45,452	9%
1900	Other Cert	-	180,000	-	(180,000)	-100%
SUBTOTAL - Certificated Salaries		1,987,167	2,547,694	2,734,440	366,746	14%
Classified Salaries						
2100	Instructional Aides	228,716	292,059	360,586	68,528	23%
2200	Classified Support	129,664	145,306	230,256	84,950	58%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	175,048	213,271	301,913	88,642	42%
2900	OtherClassStaff	-	-	-	-	0%
SUBTOTAL - Classified Salaries		533,427	650,635	892,755	242,120	37%
Employee Benefits						
3101	STRS-Certified	312,918	305,182	378,691	73,510	24%
3102	STRS-Classified	227	76,295	106,810	30,515	40%
3201	PERS-Cert	17,096	106,730	167,056	60,327	57%
3202	PERS-Classified	113,172	26,682	47,118	20,436	77%
3301	OASDI/Med-Cert	33,374	61,792	79,122	17,331	28%
3302	OASDI/Med-Class	40,748	15,448	22,317	6,869	44%

3401	HlthWelfareCert	375,664	330,944	359,388	28,444	9%
3402	HlthWelfareCert	-	82,736	101,366	18,630	23%
3501	UI-Certificated	11,164	4,539	5,282	743	16%
3502	UI-Classified	-	1,135	1,490	355	31%
3601	WorkersCmp-Cert	30,022	39,470	38,484	(987)	-3%
3602	WorkersCmp-Class	-	9,868	10,854	987	10%
3701	Other Retirement-Cert	(1,982)	-	-	-	0%
3901	OthBenes-Cert	14	-	-	-	0%
3902	OthBenes-Class	7	-	-	-	0%
SUBTOTAL - Employee Benefits		932,425	1,060,820	1,317,979	257,159	24%
Books & Supplies						
4100	Text&CoreCurric	80,015	85,000	85,000	-	0%
4200	BooksOthRefMats	146	1,000	1,000	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	10,791	12,896	12,897	1	0%
4315	OthrSupplies	1,763	4,000	4,000	-	0%
4320	Office Supplies	1,557	7,000	7,000	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	1,241	2,500	2,500	-	0%
4335	PE Supplies	556	2,000	2,000	-	0%
4340	Educat Software	50,700	48,946	48,946	-	0%
4345	NonInstStdntSup	32,138	25,000	35,000	10,000	40%
4346	TeacherSupplies	1,525	5,000	5,000	-	0%
4350	Cust. Supplies	-	1,000	1,000	-	0%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	9,743	10,171	10,171	-	0%
4400	NonCapEquip-Gen	1,499	19,000	2,000	(17,000)	-89%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	-	500	500	-	0%
4440	Computers <\$5k	(750)	500	500	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	35,000	20,000	(15,000)	-43%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	-	-	-	0%
4720	Food:Other Food	5,297	3,500	9,000	5,500	157%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	4,397	-	-	-	0%
SUBTOTAL - Books and Supplies		200,619	263,013	266,599	3,586	1%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	572,044	762,726	721,613	(41,113)	-5%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	-	-	-	0%
5210	MilesParkTolls	389	500	500	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	25	-	-	-	0%
5300	DuesMemberships	10,233	11,000	10,000	(1,000)	-9%
5450	Other Insurance	50,193	53,973	53,973	-	0%
5500	OpsHousekeeping	2,618	4,000	4,000	-	0%
5510	Gas & Electric	-	-	-	-	0%
5610	Rent & Leases	414,788	475,185	325,000	(150,185)	-32%
5620	EquipmentLeases	6,979	20,000	20,000	-	0%
5630	Reps&MaintBldng	4,150	5,000	5,000	-	0%
5800	ProfessServices	484,993	270,634	304,754	34,120	13%
5810	Legal	67,195	50,000	50,000	-	0%
5813	SchPrgAftSchool	19,535	140,667	140,667	-	0%
5814	SchPrgAcadComps	150	-	-	-	0%
5819	SchIProgs-Other	41,985	25,000	25,000	-	0%
5820	Audit & CPA	7,755	8,500	8,500	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	16,973	20,000	20,000	-	0%
5836	FieldTrip Trans	-	-	15,000	15,000	0%
5840	MarkngStdtRecrt	18,124	20,000	30,000	10,000	50%
5850	Oversight Fees	-	43,035	52,785	9,751	23%
5857	Payroll Fees	18,430	20,000	20,000	-	0%
5860	Service Fees	1,283	4,000	4,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	14,934	15,500	15,500	-	0%
5864	Prof Dev-Other	15,405	22,502	22,502	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	30,418	39,422	93,548	54,126	137%
5870	Livescan	380	500	500	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	343	-	-	-	0%
5884	Substitutes	181,555	190,000	50,000	(140,000)	-74%
5890	Oth Svcs Non-Inst	-	-	-	-	0%
5900	Communications	259	500	500	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	49,900	55,000	55,000	-	0%
5930	PostageDelivery	5,148	7,000	7,000	-	0%
5940	Technology	17,832	18,813	18,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		2,054,018	2,283,456	2,074,155	(211,709)	-9%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	72,398	66,858	66,858	-	0%
SUBTOTAL - Capital Outlay & Depreciation		72,398	66,858	66,858	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		5,780,053	6,872,477	7,352,786	657,902	10%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	2,064,347	1,758,966	1,590,973	1,631,095	1,305,918	1,110,493	1,513,900	1,285,599	1,232,257	1,292,087	1,107,715	996,546	1,435,227
Revenue													
LCFF Entitlement	219,640	321,868	566,071	321,868	321,868	566,071	321,868	321,868	609,999	365,796	365,796	609,999	365,796
Federal Revenue	-	-	-	-	129,752	-	-	129,752	-	-	-	-	259,503
Other State Revenues	22,526	22,526	143,621	22,526	22,526	506,906	119,402	164,608	119,402	119,402	149,534	119,402	99,403
Other Local Revenues	997	997	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	6,993
Total Revenue	243,162	345,390	711,400	346,102	475,853	1,074,685	442,978	617,936	731,109	486,906	517,038	731,109	731,695
Expenditures													
Certificated Salaries	181,272	163,798	259,906	259,906	259,906	259,906	259,906	259,906	259,906	259,906	238,500	71,621	-
Classified Salaries	55,351	48,209	87,490	87,490	87,490	87,490	87,490	87,490	87,490	87,490	78,741	10,535	-
Benefits	81,715	71,171	129,162	129,162	129,162	129,162	129,162	129,162	129,162	129,162	116,246	15,552	-
Books and Supplies	51,788	51,788	16,302	16,302	16,302	16,302	16,302	16,302	16,302	16,302	16,302	16,302	-
Services and Operating Exp.	172,846	172,846	172,846	172,846	172,846	172,846	172,846	172,846	172,846	172,846	172,846	172,846	-
Depreciation & Cap Outlay	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	5,572	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	548,543	513,383	671,278	671,278	671,278	671,278	671,278	671,278	671,278	671,278	628,207	292,427	-
Total Change in Cash	(305,381)	(167,993)	40,122	(325,177)	(195,425)	403,407	(228,301)	(53,342)	59,830	(184,373)	(111,169)	438,681	731,695
ENDING CASH	1,758,966	1,590,973	1,631,095	1,305,918	1,110,493	1,513,900	1,285,599	1,232,257	1,292,087	1,107,715	996,546	1,435,227	2,166,922

2022-23 July Budget		2021-22		2022-23	
MSA-4	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	1,114,420.41	1,396,112.00	1,669,325	273,213	20%
Federal Revenue	325,311	683,794	138,060	(545,734)	-80%
Other State Revenues	245,081	142,328	575,743	427,116	184%
Other Local Revenues	14,074	124,471	95,744	(19,429)	-63%
Total Revenue	1,698,886	2,346,705	2,478,872	135,166	6%
Expenditures					
Certificated Salaries	923,030	1,128,389	1,051,012	(77,378)	-7%
Classified Salaries	100,106	150,637	266,999	120,679	82%
Benefits	371,908	403,761	470,901	62,823	15%
Books and Supplies	62,597	71,763	76,061	4,298	6%
Services and Operating Exp.	448,150	514,344	515,739	1,395	0%
Depreciation & Cap Outlay	24,749	31,023	31,023	-	0%
Other Outflows	-	-	-	-	-
Total Expenditures	1,930,540	2,299,917	2,411,735	111,817	5%
Net Revenues	(231,653)	46,787	67,136	23,349	
Fund Balance					
Beginning Balance (Audited)		1,221,948	1,268,735		
Net Revenues		46,787	67,136		
Ending Fund Balance		1,268,735	1,335,871		
Components of Fund Bal.					
Available For Econ. Uncert.			1,001,391	41.5% of Expenditures	
Restricted Balances (Est.)			239,571	10% of Expenditures	
Net Fixed Assets			94,909	3.9% of Expenditures	
Ending Fund Balance			1,335,871	55.3% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	646,940	813,764	1,032,150	218,386	27%
8012 EPA Entitlement	193,948	288,226	296,518	8,292	3%
8019 Prior Year Adjustments	(3)	-	-	-	0%
8096 InLieuPropTaxes	273,535	294,122	340,657	46,535	16%
SUBTOTAL - LCFF Entitlement	1,114,420	1,396,112	1,669,325	273,213	20%

Federal Revenue

8181 SpEd - Revenue	24,502	29,606	20,907	(8,699)	-29%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	303,260	654,188	117,153	(537,035)	-82%
8295 Prior Year Adjustments (Fed Rev)	(2,451)	-	-	-	0%
SUBTOTAL - Federal Revenue	325,311	683,794	138,060	(545,734)	-80%

Other State Revenue

8311 SpEd Revenue	75,750	-	-	3	0%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	4,850	4,548	5,090	542	12%
8560 StateLotteryRev	16,898	25,080	25,171	91	0%
8590 AllOthStateRev	147,619	112,700	545,482	426,480	358%
8595 Prior Year Adjustments (Other State Rev)	(35)	-	-	-	0%
SUBTOTAL - Other State Revenue	245,081	142,328	575,743	427,116	184%

Local Revenue

8600 Other Local Rev	-	29,546	1	(29,545)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8677 Interagency Services	-	90,425	84,127	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	2,401	500	500	-	0%
8999	Misc Revenue (Suspense)	180	1,000	1,000	-	0%
SUBTOTAL - Local Revenue		2,581	121,471	85,628	(29,545)	-95%
Fundraising & Grants						
8802	Donations - Private	3,007	-	7,116	7,116	0%
8803	Fundraising	8,486	3,000	3,000	-	0%
SUBTOTAL - Fundraising & Grants		11,493	3,000	10,116	7,116	237%
TOTAL REVENUE		1,698,886	2,346,706	2,478,872	132,166	6%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	560,683	662,658	684,102	21,444	3%
1200	Cert Aid	174,520	170,544	131,406	(39,138)	-23%
1300	Cert Adminis	187,827	214,188	235,504	21,316	10%
1900	Other Admin		81,000	-	(81,000)	-100%
SUBTOTAL - Certificated Salaries		923,030	1,128,390	1,051,012	3,622	0%
Classified Salaries						
2100	Instructional Aides	22,682	30,658	44,239	13,581	44%
2200	Classified Support	45,251	51,734	80,056	28,322	55%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	54,530	63,928	142,704	78,776	123%
2900	OtherClassStaff	(22,357)	-	-	-	0%
SUBTOTAL - Classified Salaries		100,106	146,320	266,999	120,679	82%
Employee Benefits						
3101	STRS-Certified	132,647	122,465	138,455	15,990	13%
3102	STRS-Classified	-	30,616	39,051	8,435	28%
3201	PERS-Cert	16,305	41,019	58,984	17,965	44%
3202	PERS-Classified	35,487	10,255	16,636	6,382	62%
3301	OASDI/Med-Cert	18,149	24,192	28,297	4,105	17%
3302	OASDI/Med-Class	12,459	6,048	7,981	1,933	32%

3401	HlthWelfareCert	140,427	124,078	127,072	2,994	2%
3402	HlthWelfareCert	-	31,020	35,841	4,821	16%
3501	UI-Certificated	5,603	1,806	1,915	109	6%
3502	UI-Classified	-	451	540	89	20%
3601	WorkersCmp-Cert	14,539	12,903	12,581	(323)	-3%
3602	WorkersCmp-Class	-	3,226	3,548	323	10%
3701	Other Retirement-Cert	(3,708)	-	-	-	0%
3901	OthBenes-Cert	-	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		371,908	408,078	470,901	62,823	15%
Books & Supplies						
4100	Text&CoreCurric	798	2,000	2,000	-	0%
4200	BooksOthRefMats	-	-	-	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	3,930	5,000	5,001	1	0%
4315	OthrSupplies	-	1,000	-	(1,000)	-100%
4320	Office Supplies	5,472	8,000	8,000	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	3,008	3,500	2,000	(1,500)	-43%
4335	PE Supplies	-	3,000	2,000	(1,000)	-33%
4340	Educat Software	12,771	17,663	15,375	(2,288)	-13%
4345	NonInstStdntSup	19,297	9,000	9,000	-	0%
4346	TeacherSupplies	852	1,500	1,500	-	0%
4350	Cust. Supplies	-	-	-	-	0%
4351	Yearbook	420	1,000	1,000	-	0%
4390	Uniforms	3,087	3,100	3,100	-	0%
4400	NonCapEquip-Gen	1,769	4,000	4,000	-	0%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	-	-	-	-	0%
4440	Computers <\$5k	-	-	-	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	10,000	-	(10,000)	-100%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	1,000	1,000	-	0%
4720	Food:Other Food	1,251	2,000	2,000	-	0%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	9,944	-	-	-	0%
SUBTOTAL - Books and Supplies		62,597	71,763	76,061	4,298	6%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	28,236	37,648	43,924	6,276	17%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	-	-	-	0%
5210	MilesParkTolls	63	500	500	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	30	500	500	-	0%
5300	DuesMemberships	4,184	5,500	5,500	-	0%
5450	Other Insurance	12,082	15,755	15,755	-	0%
5500	OpsHousekeeping	1,204	1,500	1,500	-	0%
5510	Gas & Electric	-	-	-	-	0%
5610	Rent & Leases	178,949	237,696	129,529	(108,167)	-46%
5620	EquipmentLeases	6,428	6,200	6,200	-	0%
5630	Reps&MaintBldng	3,283	3,500	3,500	-	0%
5800	ProfessServices	51,521	40,197	128,907	88,710	221%
5810	Legal	1,196	10,000	10,000	-	0%
5813	SchPrgAftSchool	-	-	-	-	0%
5814	SchPrgAcadComps	-	-	-	-	0%
5819	SchIProgs-Other	2,175	3,500	3,500	-	0%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	9,085	3,000	10,000	7,000	233%
5836	FieldTrip Trans	-	-	-	-	0%
5840	MarkngStdtRecrt	7,809	10,000	10,000	-	0%
5850	Oversight Fees	12,524	13,156	16,693	3,537	27%
5857	Payroll Fees	10,167	9,000	9,000	-	0%
5860	Service Fees	58	1,000	1,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	2,295	5,000	-	(5,000)	-100%
5864	Prof Dev-Other	20,049	20,000	25,131	5,131	26%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	17,800	20,000	20,907	907	5%
5870	Livescan	214	300	300	-	0%
5872	SPED Fees (incl Encroachment)	18,794	14,489	14,489	-	0%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	7,935	12,000	10,000	(2,000)	-17%
5890	Oth Svcs Non-Inst	-	-	-	-	0%
5900	Communications	-	-	-	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	30,864	20,000	25,000	5,000	25%
5930	PostageDelivery	4,502	4,000	4,000	-	0%
5940	Technology	8,259	10,904	10,904	-	0%
5990	Prior Year Adj (Services)	690	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		448,150	514,344	515,739	(1,013)	0%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	24,749	31023.26	31,023	-	0%
SUBTOTAL - Capital Outlay & Depreciation		24,749	31,023	31,023	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		1,930,540	2,299,918	2,411,735	190,409	8%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	1,339,566	1,243,683	1,188,614	1,204,178	1,091,063	1,012,463	1,191,671	1,123,195	1,101,715	1,121,113	1,066,382	1,035,265	1,188,567
Revenue													
LCFF Entitlement	73,725	102,113	176,243	102,113	102,113	176,243	102,113	102,113	190,988	116,858	116,858	190,988	116,858
Federal Revenue	-	-	-	-	34,515	-	-	34,515	-	-	-	-	69,030
Other State Revenues	6,009	6,009	60,557	6,009	6,009	224,202	49,648	63,128	49,648	49,648	58,038	49,648	31,318
Other Local Revenues	214	214	926	926	926	926	1,926	926	926	926	926	926	929
Total Revenue	79,948	108,336	237,726	109,048	143,563	401,370	153,687	200,682	241,561	167,432	175,822	241,561	218,135
Expenditures													
Certificated Salaries	70,187	63,663	99,545	99,545	99,545	99,545	99,545	99,545	99,545	99,545	91,553	29,248	-
Classified Salaries	16,554	14,418	26,166	26,166	26,166	26,166	26,166	26,166	26,166	26,166	23,549	3,151	-
Benefits	29,196	25,429	46,148	46,148	46,148	46,148	46,148	46,148	46,148	46,148	41,533	5,557	-
Books and Supplies	14,332	14,332	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	-
Services and Operating Exp.	42,978	42,978	42,978	42,978	42,978	42,978	42,978	42,978	42,978	42,978	42,978	42,978	-
Depreciation & Cap Outlay	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	2,585	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	175,832	163,405	222,163	222,163	222,163	222,163	222,163	222,163	222,163	222,163	206,939	88,259	-
Total Change in Cash	(95,884)	(55,068)	15,563	(113,115)	(78,600)	179,208	(68,476)	(21,481)	19,399	(54,731)	(31,117)	153,302	218,135
ENDING CASH	1,243,683	1,188,614	1,204,178	1,091,063	1,012,463	1,191,671	1,123,195	1,101,715	1,121,113	1,066,382	1,035,265	1,188,567	1,406,702

2022-23 July Budget		2021-22		2022-23	
MSA-5	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	2,453,756.83	2,971,072.00	3,370,837	399,765	13%
Federal Revenue	315,920	531,352	412,946	(118,406)	-22%
Other State Revenues	476,594	686,171	1,312,397	626,227	91%
Other Local Revenues	31,082	80,745	29,714	(51,031)	-63%
Total Revenue	3,277,353	4,269,340	5,125,894	856,555	20%
Expenditures					
Certificated Salaries	1,242,580	1,510,142	1,636,038	125,896	8%
Classified Salaries	217,746	313,348	532,083	218,736	70%
Benefits	533,461	562,531	776,874	214,344	38%
Books and Supplies	98,742	153,401	183,664	30,263	20%
Services and Operating Exp.	863,851	1,112,598	1,036,437	(76,161)	-7%
Depreciation & Cap Outlay	57,292	56,886	56,886	-	0%
Other Outflows	-	-	-	-	-
Total Expenditures	3,013,672	3,708,906	4,221,983	513,077	14%
Net Revenues	263,681	560,434	903,912	343,478	
Fund Balance					
Beginning Balance (Audited)		3,033,303	3,593,737	-	
Net Revenues		560,434	903,912		
Ending Fund Balance		3,593,737	4,497,649		
Components of Fund Bal.					
Available For Econ. Uncert.			3,864,313	87.3% of Expenditures	
Restricted Balances (Est.)			421,342	10% of Expenditures	
Net Fixed Assets			391,994	9.2% of Expenditures	
Ending Fund Balance			4,497,649	106.5% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	1,391,357	1,670,734	2,039,831	369,097	22%
8012 EPA Entitlement	416,898	606,245	588,429	(17,816)	-3%
8019 Prior Year Adjustments	(6)	-	-	-	0%
8096 InLieuPropTaxes	645,508	694,093	742,577	48,484	7%
SUBTOTAL - LCFF Entitlement	2,453,757	2,971,072	3,370,837	399,765	13%

Federal Revenue

8181 SpEd - Revenue	-	27,031	29,100	2,069	8%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	320,633	504,321	383,846	(120,475)	-24%
8295 Prior Year Adjustments (Fed Rev)	(4,713)	-	-	-	0%
SUBTOTAL - Federal Revenue	315,920	531,352	412,946	(118,406)	-22%

Other State Revenue

8311 SpEd Revenue	144,347	190,657	190,896	239	0%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	8,560	7,096	8,475	1,379	19%
8560 StateLotteryRev	38,187	50,830	54,720	3,890	8%
8590 AllOthStateRev	284,739	437,587	1,058,306	620,719	142%
8595 Prior Year Adjustments (Other State Rev)	761	-	-	-	0%
SUBTOTAL - Other State Revenue	476,594	686,171	1,312,397	626,227	91%

Local Revenue

8600 Other Local Rev	-	73,148	1	(73,147)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	14,473	-	12,000	12,000	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%

8707	CMO Fee - MSA-7	-	-	-	-	0%
8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	10,815	-	3,000	3,000	0%
8999	Misc Revenue (Suspense)	2,702	-	-	-	0%
SUBTOTAL - Local Revenue		27,989	73,148	15,001	(58,147)	-79%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	3,093	7,597	7,597	-	0%
SUBTOTAL - Fundraising & Grants		3,093	7,597	14,713	7,116	94%
TOTAL REVENUE		3,277,353	4,269,340	5,125,894	856,555	20%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,024,328	1,177,019	1,197,038	20,019	2%
1200	Cert Aid	33,507	116,219	101,640	(14,579)	-13%
1300	Cert Adminis	184,745	216,904	337,360	120,456	56%
1900	Other Admin	-	-	-	-	0%
SUBTOTAL - Certificated Salaries		1,242,580	1,510,142	1,636,038	125,896	8%
Classified Salaries						
2100	Instructional Aides	99,576	148,373	267,402	119,029	80%
2200	Classified Support	42,377	40,258	44,928	4,670	12%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	99,637	124,717	219,754	95,037	76%
2900	OtherClassStaff	(23,844)	-	-	-	0%
SUBTOTAL - Classified Salaries		217,746	313,348	532,083	218,736	70%
Employee Benefits						
3101	STRS-Certified	203,058	201,809	248,671	46,862	23%
3102	STRS-Classified	2,225	50,452	70,138	19,686	39%
3201	PERS-Cert	52	29,868	64,609	34,741	116%
3202	PERS-Classified	50,310	7,467	18,223	10,756	144%
3301	OASDI/Med-Cert	18,933	27,268	38,360	11,092	41%

3302	OASDI/Med-Class	17,560	6,817	10,820	4,003	59%
3401	HlthWelfareCert	191,204	145,794	209,635	63,840	44%
3402	HlthWelfareCert	-	36,449	59,128	22,679	62%
3501	UI-Certificated	6,850	2,646	3,113	467	18%
3502	UI-Classified	-	662	878	217	33%
3601	WorkersCmp-Cert	49,199	42,640	41,574	(1,066)	-3%
3602	WorkersCmp-Class	-	10,660	11,726	1,066	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	(5,931)	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		533,461	562,531	776,874	214,344	38%
Books & Supplies						
4100	Text&CoreCurric	5,808	23,000	23,000	-	0%
4200	BooksOthRefMats	-	2,000	2,000	-	0%
4300	Materials and Supplies	650	-	21,585	21,585	0%
4310	Ins Mats & Sups	7,312	10,323	9,001	(1,322)	-13%
4315	OthrSupplies	-	500	1,000	500	100%
4320	Office Supplies	11,048	15,000	15,000	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	737	2,500	2,500	-	0%
4335	PE Supplies	175	1,500	2,000	500	33%
4340	Educat Software	33,069	44,579	44,579	-	0%
4345	NonInstStdntSup	15,065	16,000	16,000	-	0%
4346	TeacherSupplies	2,539	6,000	6,000	-	0%
4350	Cust. Supplies	-	1,000	1,000	-	0%
4351	Yearbook	2,005	-	-	-	0%
4390	Uniforms	7,660	8,000	11,000	3,000	38%
4400	NonCapEquip-Gen	-	2,000	4,000	2,000	100%
4410	ClssrmFrnEqp<5k	-	1,000	1,000	-	0%
4430	OffceFurnEqp<5k	-	4,000	4,000	-	0%
4440	Computers <\$5k	-	-	5,000	5,000	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	7,000	7,000	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	129	-	-	-	0%
4720	Food:Other Food	4,672	9,000	8,000	(1,000)	-11%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	7,873	-	-	-	0%

SUBTOTAL - Books and Supplies		98,742	153,401	183,664	30,263	20%
Services & Other Operating Expenses						
5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	325,781	434,375	188,247	(246,128)	-57%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	1,500	1,500	-	0%
5210	MilesParkTolls	-	1,000	1,000	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	-	1,500	1,500	-	0%
5300	DuesMemberships	5,473	7,000	10,000	3,000	43%
5450	Other Insurance	34,446	41,010	41,010	-	0%
5500	OpsHousekeeping	-	1,000	1,000	-	0%
5510	Gas & Electric	-	-	-	-	0%
5610	Rent & Leases	202,458	220,863	191,894	(28,969)	-13%
5620	EquipmentLeases	2,554	5,000	5,000	-	0%
5630	Reps&MaintBldng	606	1,000	1,000	-	0%
5800	ProfessServices	11,055	69,314	147,442	78,127	113%
5810	Legal	1,352	20,000	20,000	-	0%
5813	SchPrgAftSchool	2,664	5,250	5,250	-	0%
5814	SchPrgAcadComps	-	-	-	-	0%
5819	SchIProgs-Other	35,545	41,627	57,817	16,190	39%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusinessSvcs	-	-	-	-	0%
5835	Field Trips	21,132	19,000	19,000	-	0%
5836	FieldTrip Trans	-	-	-	-	0%
5840	MarkngStdtrcrt	13,831	15,000	40,000	25,000	167%
5850	Oversight Fees	-	29,337	33,708	4,371	15%
5857	Payroll Fees	12,889	15,000	15,000	-	0%
5860	Service Fees	796	1,000	1,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	6,440	5,000	11,837	6,837	137%
5864	Prof Dev-Other	8,000	15,000	15,000	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	77,189	41,759	127,169	85,410	205%
5870	Livescan	495	750	750	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	60,485	70,000	50,000	(20,000)	-29%
5890	OthSvcsNon-Inst	-	-	-	-	0%

5900	Communications	186	1,000	1,000	-	0%
5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	15,665	20,000	20,000	-	0%
5930	PostageDelivery	1,328	2,500	2,500	-	0%
5940	Technology	15,728	17,813	17,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		863,851	1,112,598	1,036,437	(78,569)	-7%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	57,292	56,886	56,886	-	0%
SUBTOTAL - Capital Outlay & Depreciation		57,292	56,886	56,886	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		3,013,672	3,708,906	4,221,983	510,669	14%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	2,873,394	2,719,628	2,648,604	2,738,627	2,575,712	2,516,033	2,923,548	2,845,297	2,896,998	2,994,996	2,945,885	2,940,570	3,263,345
Revenue													
LCFF Entitlement	145,702	207,584	354,691	207,584	207,584	354,691	207,584	207,584	383,831	236,724	236,724	383,831	236,724
Federal Revenue	-	-	-	-	103,237	-	-	103,237	-	-	-	-	206,473
Other State Revenues	13,635	13,635	119,466	13,635	13,635	436,958	98,300	125,015	98,300	98,300	116,540	98,300	66,677
Other Local Revenues	1,543	1,543	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	4,085
Total Revenue	160,880	222,762	476,411	223,473	326,710	793,903	308,138	438,089	484,385	337,278	355,518	484,385	513,959
Expenditures													
Certificated Salaries	108,631	98,242	155,384	155,384	155,384	155,384	155,384	155,384	155,384	155,384	142,657	43,438	-
Classified Salaries	32,989	28,732	52,144	52,144	52,144	52,144	52,144	52,144	52,144	52,144	46,930	6,279	-
Benefits	48,166	41,951	76,134	76,134	76,134	76,134	76,134	76,134	76,134	76,134	68,520	9,167	-
Books and Supplies	33,749	33,749	11,617	11,617	11,617	11,617	11,617	11,617	11,617	11,617	11,617	11,617	-
Services and Operating Exp.	86,370	86,370	86,370	86,370	86,370	86,370	86,370	86,370	86,370	86,370	86,370	86,370	-
Depreciation & Cap Outlay	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	4,740	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	314,646	293,785	386,388	386,388	386,388	386,388	386,388	386,388	386,388	386,388	360,834	161,610	-
Total Change in Cash	(153,766)	(71,024)	90,023	(162,915)	(59,679)	407,515	(78,251)	51,701	97,997	(49,110)	(5,315)	322,775	513,959
ENDING CASH	2,719,628	2,648,604	2,738,627	2,575,712	2,516,033	2,923,548	2,845,297	2,896,998	2,994,996	2,945,885	2,940,570	3,263,345	3,777,305

2022-23 July Budget		2021-22		2022-23	
MSA-6	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	911,719.63	913,605.00	1,463,242	549,637	60%
Federal Revenue	373,068	730,777	156,071	(574,706)	-79%
Other State Revenues	248,298	163,764	453,219	287,329	113%
Other Local Revenues	8,808	101,059	100,901	1,965	18%
Total Revenue	1,541,894	1,909,205	2,173,433	264,226	14%
Expenditures					
Certificated Salaries	538,689	734,888	728,334	(6,554)	-1%
Classified Salaries	141,572	178,254	310,473	132,218	74%
Benefits	244,048	287,757	355,258	67,501	23%
Books and Supplies	53,296	59,961	94,800	34,839	58%
Services and Operating Exp.	454,099	534,733	559,297	24,563	5%
Depreciation & Cap Outlay	25,769	34,127	34,126	-	0%
Other Outflows	-	-	-	-	-
Total Expenditures	1,457,474	1,829,721	2,082,288	252,568	14%
Net Revenues	84,420	79,484	91,146	11,658	
Fund Balance					
Beginning Balance (Audited)		2,410,544	2,490,028	-	
Net Revenues		79,484	91,146		
Ending Fund Balance		2,490,028	2,581,174		
Components of Fund Bal.					
Available For Econ. Uncert.			2,412,154	115.8% of Expenditures	
Restricted Balances (Est.)			148,452	7.1% of Expenditures	
Net Fixed Assets			20,572	1% of Expenditures	
Ending Fund Balance			2,581,178	124.0% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	500,064	496,507	854,015	357,508	72%
8012 EPA Entitlement	177,334	176,101	252,790	76,689	44%
8019 Prior Year Adjustments	10,194	-	-	-	0%
8096 InLieuPropTaxes	224,128	240,997	356,437	115,440	48%
SUBTOTAL - LCFF Entitlement	911,720	913,605	1,463,242	549,637	60%

Federal Revenue

8181 SpEd - Revenue	20,070	30,952	16,870	(14,082)	-45%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	353,518	699,825	139,201	(560,624)	-80%
8295 Prior Year Adjustments (Fed Rev)	(521)	-	-	-	0%
SUBTOTAL - Federal Revenue	373,068	730,777	156,071	(574,706)	-79%

Other State Revenue

8311 SpEd Revenue	61,060	-	-	155	0%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	2,591	1,363	2,113	750	55%
8560 StateLotteryRev	21,023	26,220	26,266	46	0%
8590 AllOthStateRev	159,044	136,181	424,841	286,379	207%
8595 Prior Year Adjustments (Other State Rev)	4,581	-	-	-	0%
SUBTOTAL - Other State Revenue	248,298	163,764	453,219	287,329	113%

Local Revenue

8600 Other Local Rev	-	5,151	-	(5,151)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8677 Interagency Services	-	89,907	87,785	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%

8707	CMO Fee - MSA-7	-	-	-	-	0%
8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	4,883	2,000	2,000	-	0%
8999	Misc Revenue (Suspense)	617	-	-	-	0%
SUBTOTAL - Local Revenue		5,500	97,058	89,785	(5,151)	-72%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	3,308	4,000	4,000	-	0%
SUBTOTAL - Fundraising & Grants		3,308	4,000	11,116	7,116	178%
TOTAL REVENUE		1,541,894	1,909,208	2,173,434	264,226	14%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	437,159	469,156	505,762	36,606	8%
1200	Cert Aid	4,806	6,732	11,528	4,796	71%
1300	Cert Adminis	96,725	209,500	211,044	1,544	1%
1900	Other Admin	-	49,500	-	(49,500)	-100%
SUBTOTAL - Certificated Salaries		538,689	734,888	728,334	42,946	6%
Classified Salaries						
2100	Instructional Aides	66,738	55,801	66,001	10,200	18%
2200	Classified Support	9,107	48,025	89,210	41,185	86%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	64,287	74,428	155,262	80,834	109%
2900	OtherClassStaff	1,440	-	-	-	0%
SUBTOTAL - Classified Salaries		141,572	178,254	310,473	132,218	74%
Employee Benefits						
3101	STRS-Certified	88,059	90,151	102,010	11,859	13%
3102	STRS-Classified	(115)	22,538	28,772	6,234	28%
3201	PERS-Cert	-	18,530	43,620	25,090	135%
3202	PERS-Classified	31,129	4,632	12,303	7,671	166%
3301	OASDI/Med-Cert	7,341	13,913	20,897	6,984	50%

3302	OASDI/Med-Class	10,819	3,478	5,894	2,416	69%
3401	HlthWelfareCert	91,644	90,992	94,155	3,162	3%
3402	HlthWelfareCert	-	22,748	26,556	3,808	17%
3501	UI-Certificated	2,653	1,227	1,412	185	15%
3502	UI-Classified	-	307	398	91	30%
3601	WorkersCmp-Cert	12,519	15,392	15,007	(385)	-3%
3602	WorkersCmp-Class	-	3,848	4,233	385	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	-	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		244,048	287,757	355,258	67,501	23%
Books & Supplies						
4100	Text&CoreCurric	4,244	5,000	10,000	5,000	100%
4200	BooksOthRefMats	-	-	-	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	410	2,696	3,000	304	11%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	5,567	8,000	8,000	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	102	1,300	1,300	-	0%
4335	PE Supplies	-	1,000	3,250	2,250	225%
4340	Educat Software	23,162	25,465	27,665	2,200	9%
4345	NonInstStdntSup	13,623	2,500	5,000	2,500	100%
4346	TeacherSupplies	896	5,000	5,000	-	0%
4350	Cust. Supplies	-	1,000	-	(1,000)	-100%
4351	Yearbook	1,536	-	2,000	2,000	0%
4390	Uniforms	2,254	2,500	4,000	1,500	60%
4400	NonCapEquip-Gen	-	2,000	2,000	-	0%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	-	500	500	-	0%
4440	Computers <\$5k	-	-	-	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	-	-	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	1,000	1,000	-	0%
4720	Food:Other Food	991	2,000	2,000	-	0%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	511	-	-	-	0%

SUBTOTAL - Books and Supplies

		53,296	59,961	94,800	34,839	58%
Services & Other Operating Expenses						
5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	28,236	37,648	43,924	6,276	17%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	500	500	-	0%
5210	MilesParkTolls	110	500	500	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	-	500	500	-	0%
5300	DuesMemberships	2,444	2,500	2,500	-	0%
5450	Other Insurance	19,327	20,785	20,785	-	0%
5500	OpsHousekeeping	14,402	20,000	20,000	-	0%
5510	Gas & Electric	552	500	500	-	0%
5610	Rent & Leases	164,144	183,217	72,566	(110,651)	-60%
5620	EquipmentLeases	4,781	7,200	7,200	-	0%
5630	Reps&MaintBldng	3,283	4,500	4,500	-	0%
5800	ProfessServices	37,916	44,320	130,658	86,338	195%
5810	Legal	3,873	5,000	5,000	-	0%
5813	SchPrgAftSchool	-	-	-	-	0%
5814	SchPrgAcadComps	-	-	-	-	0%
5819	SchIProgs-Other	3,797	2,000	2,000	-	0%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	1,470	-	1,500	1,500	0%
5836	FieldTrip Trans	81,829	90,000	104,000	14,000	16%
5840	MarkngStdtrcrt	8,524	8,000	13,000	5,000	63%
5850	Oversight Fees	8,456	9,377	14,632	5,255	56%
5857	Payroll Fees	8,606	9,000	9,000	-	0%
5860	Service Fees	836	1,500	1,500	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	1,477	1,000	10,000	9,000	900%
5864	Prof Dev-Other	7,500	10,000	10,000	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	13,166	27,000	31,968	4,968	18%
5870	Livescan	326	300	300	-	0%
5872	SPED Fees (incl Encroachment)	15,404	12,072	14,950	2,878	24%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	3,883	5,000	5,000	-	0%
5890	OthSvcsNon-Inst	-	-	-	-	0%

5900	Communications	163	500	500	-	0%
5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	3,705	6,000	6,000	-	0%
5930	PostageDelivery	-	3,000	3,000	-	0%
5940	Technology	8,137	13,813	13,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		454,099	534,733	559,297	22,155	4%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	25,769	34,126	34,126	-	0%
SUBTOTAL - Capital Outlay & Depreciation		25,769	34,126	34,126	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		1,457,474	1,829,720	2,082,288	299,660	16%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	2,500,035	2,407,756	2,354,644	2,369,933	2,279,540	2,228,164	2,370,905	2,314,499	2,307,979	2,326,971	2,282,766	2,258,909	2,379,877
Revenue													
LCFF Entitlement	61,001	90,704	153,902	90,704	90,704	153,902	90,704	90,704	166,102	102,904	102,904	166,102	102,904
Federal Revenue	-	-	-	-	39,018	-	-	39,018	-	-	-	-	78,036
Other State Revenues	6,270	6,270	48,754	6,270	6,270	176,207	40,258	51,126	40,258	40,258	49,013	40,258	29,793
Other Local Revenues	452	452	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	1,164	571
Total Revenue	67,724	97,427	203,820	98,138	137,156	331,272	132,126	182,012	207,523	144,326	153,081	207,523	211,304
Expenditures													
Certificated Salaries	49,659	45,521	68,281	68,281	68,281	68,281	68,281	68,281	68,281	68,281	63,212	23,691	-
Classified Salaries	19,249	16,766	30,426	30,426	30,426	30,426	30,426	30,426	30,426	30,426	27,384	3,664	-
Benefits	22,026	19,184	34,815	34,815	34,815	34,815	34,815	34,815	34,815	34,815	31,334	4,192	-
Books and Supplies	19,617	19,617	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	5,557	-
Services and Operating Exp.	46,608	46,608	46,608	46,608	46,608	46,608	46,608	46,608	46,608	46,608	46,608	46,608	-
Depreciation & Cap Outlay	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	2,844	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	160,003	150,539	188,532	188,532	188,532	188,532	188,532	188,532	188,532	188,532	176,938	86,555	-
Total Change in Cash	(92,279)	(53,112)	15,288	(90,393)	(51,375)	142,741	(56,406)	(6,520)	18,992	(44,206)	(23,857)	120,968	211,304
ENDING CASH	2,407,756	2,354,644	2,369,933	2,279,540	2,228,164	2,370,905	2,314,499	2,307,979	2,326,971	2,282,766	2,258,909	2,379,877	2,591,181

2022-23 July Budget		2021-22		2022-23	
MSA-7	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	2,572,178.64	3,091,662.00	3,704,027	612,365	20%
Federal Revenue	316,294	689,799	425,155	(264,644)	-38%
Other State Revenues	896,353	688,662	1,543,780	876,526	99%
Other Local Revenues	18,989	246,448	244,172	(23,687)	-49%
Total Revenue	3,803,815	4,716,571	5,917,134	1,200,560	25%
Expenditures					
Certificated Salaries	1,157,641	1,548,399	1,573,552	25,152	2%
Classified Salaries	412,704	586,963	694,920	107,957	18%
Benefits	544,336	606,121	759,394	153,274	25%
Books and Supplies	117,788	118,090	168,740	50,650	43%
Services and Operating Exp.	1,497,455	1,625,888	2,394,869	768,981	47%
Depreciation & Cap Outlay	46,855	62,324	75,824	13,500	22%
Other Outflows	-	-	-	-	-
Total Expenditures	3,776,779	4,547,785	5,667,300	1,119,515	25%
Net Revenues	27,036	168,786	249,834	81,045	
Fund Balance					
Beginning Balance (Audited)		2,499,146	2,667,932		
Net Revenues		168,786	249,834		
Ending Fund Balance		2,667,932	2,917,766		
Components of Fund Bal.					
Available For Econ. Uncert.			2,123,223	37.4% of Expenditures	
Restricted Balances (Est.)			225,996	3.9% of Expenditures	
Net Fixed Assets			568,549	10% of Expenditures	
Ending Fund Balance			2,917,768	51.5% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	1,422,505	1,731,551	2,228,430	496,879	29%
8012 EPA Entitlement	381,917	554,694	584,505	29,811	5%
8019 Prior Year Adjustments	18,720	-	-	-	0%
8096 InLieuPropTaxes	749,037	805,417	891,092	85,675	11%
SUBTOTAL - LCFF Entitlement	2,572,179	3,091,662	3,704,027	612,365	20%

Federal Revenue

8181 SpEd - Revenue	67,105	69,951	54,343	(15,609)	-22%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	253,229	619,848	370,812	(249,036)	-40%
8295 Prior Year Adjustments (Fed Rev)	(4,040)	-	-	-	0%
SUBTOTAL - Federal Revenue	316,294	689,799	425,155	(264,644)	-38%

Other State Revenue

8311 SpEd Revenue	193,861	-	-	21,411	11%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	4,764	4,473	5,282	809	18%
8560 StateLotteryRev	38,454	59,258	65,664	6,406	11%
8590 AllOthStateRev	659,378	624,933	1,472,834	847,900	136%
8595 Prior Year Adjustments (Other State Rev)	(103)	-	-	-	0%
SUBTOTAL - Other State Revenue	896,353	688,663	1,543,780	876,526	99%

Local Revenue

8600 Other Local Rev	-	30,804	1	(30,803)	-100%
8634 StudentLunchFee	1,749	2,000	2,000	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8677 Interagency Services	-	198,051	219,462	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	13,698	10,000	10,000	-	0%
8999	Misc Revenue (Suspense)	194	1,000	1,000	-	0%
SUBTOTAL - Local Revenue		15,640	241,855	232,463	(30,803)	-70%
Fundraising & Grants						
8802	Donations - Private	-	-	7,116	7,116	0%
8803	Fundraising	3,348	4,593	4,593	-	0%
SUBTOTAL - Fundraising & Grants		3,348	4,593	11,709	7,116	155%
TOTAL REVENUE		3,803,815	4,716,573	5,917,133	1,200,560	25%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,022,588	1,162,893	1,258,922	96,028	8%
1200	Cert Aid	22,786	29,262	86,570	57,308	196%
1300	Cert Adminis	112,267	214,744	228,060	13,316	6%
1900	Other Admin	-	141,500	-	(141,500)	-100%
SUBTOTAL - Certificated Salaries		1,157,641	1,548,399	1,573,552	166,652	11%
Classified Salaries						
2100	Instructional Aides	193,700	314,605	318,710	4,105	1%
2200	Classified Support	127,554	131,332	149,928	18,596	14%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	91,449	141,026	226,282	85,257	60%
2900	OtherClassStaff	-	-	-	-	0%
SUBTOTAL - Classified Salaries		412,704	586,963	694,920	107,957	18%
Employee Benefits						
3101	STRS-Certified	190,777	183,288	218,944	35,656	19%
3102	STRS-Classified	602	45,822	61,753	15,931	35%
3201	PERS-Cert	-	75,239	113,740	38,500	51%
3202	PERS-Classified	86,738	18,810	32,080	13,271	71%
3301	OASDI/Med-Cert	17,125	40,831	50,918	10,087	25%
3302	OASDI/Med-Class	30,891	10,208	14,362	4,154	41%

3401	HlthWelfareCert	187,960	165,866	189,109	23,243	14%
3402	HlthWelfareCert	3,786	41,466	53,338	11,872	29%
3501	UI-Certificated	7,007	2,823	3,189	366	13%
3502	UI-Classified	-	706	900	194	27%
3601	WorkersCmp-Cert	19,443	16,849	16,428	(421)	-2%
3602	WorkersCmp-Class	-	4,212	4,633	421	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	7	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		544,336	606,121	759,394	153,274	25%
Books & Supplies						
4100	Text&CoreCurric	14,933	17,000	10,000	(7,000)	-41%
4200	BooksOthRefMats	-	-	-	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	2,719	9,204	9,205	1	0%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	9,877	8,000	10,000	2,000	25%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	-	1,000	1,000	-	0%
4335	PE Supplies	1,281	2,000	3,000	1,000	50%
4340	Educat Software	35,121	30,432	29,135	(1,297)	-4%
4345	NonInstStdntSup	20,873	10,000	12,000	2,000	20%
4346	TeacherSupplies	-	-	-	-	0%
4350	Cust. Supplies	13,845	15,000	12,000	(3,000)	-20%
4351	Yearbook	30	-	-	-	0%
4390	Uniforms	6,583	7,139	9,000	1,861	26%
4400	NonCapEquip-Gen	1,468	2,000	33,000	31,000	1550%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OffceFurnEqp<5k	1,671	3,000	5,000	2,000	67%
4440	Computers <\$5k	2,215	2,500	2,500	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	622	5,000	5,000	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	3,092	5,000	5,000	-	0%
4720	Food:Other Food	258	-	2,000	2,000	0%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	3,200	815	815	-	0%
SUBTOTAL - Books and Supplies		117,788	118,090	168,740	50,650	43%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	264,020	352,027	627,490	275,463	78%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	1,000	1,000	-	0%
5210	MilesParkTolls	136	1,000	1,000	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	-	-	-	-	0%
5300	DuesMemberships	42,238	5,500	10,000	4,500	82%
5450	Other Insurance	45,804	49,621	57,500	7,879	16%
5500	OpsHousekeeping	10,808	67,440	37,000	(30,440)	-45%
5510	Gas & Electric	52,332	40,000	62,000	22,000	55%
5610	Rent & Leases	303,857	296,000	296,000	-	0%
5620	EquipmentLeases	5,611	9,000	9,000	-	0%
5630	Reps&MaintBldng	19,072	30,000	64,000	34,000	113%
5800	ProfessServices	88,631	123,023	268,974	145,951	119%
5810	Legal	572	10,000	10,000	-	0%
5813	SchPrgAftSchool	14,785	20,000	104,000	84,000	420%
5814	SchPrgAcadComps	-	-	-	-	0%
5819	SchIProgs-Other	208,083	203,483	406,089	202,606	100%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	2,081	3,000	3,000	-	0%
5836	FieldTrip Trans	(350)	-	-	-	0%
5840	MarkngStdtRecrt	8,869	9,000	25,000	16,000	178%
5850	Oversight Fees	28,587	30,410	37,040	6,631	22%
5857	Payroll Fees	15,108	15,000	15,000	-	0%
5860	Service Fees	805	4,000	4,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	12,504	12,500	14,500	2,000	16%
5864	Prof Dev-Other	8,722	12,461	15,000	2,539	20%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	168,399	120,000	169,463	49,463	41%
5870	Livescan	497	500	500	-	0%
5872	SPED Fees (incl Encroachment)	51,470	39,610	51,000	11,390	29%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	95,694	120,000	55,000	(65,000)	-54%
5890	Oth Svcs Non-Inst	-	-	-	-	0%
5900	Communications	250	1,000	1,000	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	17,653	22,000	22,000	-	0%
5930	PostageDelivery	1,623	2,500	2,500	-	0%
5940	Technology	21,840	16,813	16,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,497,455	1,625,888	2,394,869	766,573	47%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	46,855	62,324	75,824	13,500	22%
SUBTOTAL - Capital Outlay & Depreciation		46,855	62,324	75,824	13,500	22%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		3,776,779	4,547,785	5,667,300	1,258,607	28%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-7	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	2,277,925	2,029,319	1,877,369	1,910,834	1,651,090	1,497,634	1,973,149	1,831,231	1,822,772	1,858,815	1,748,732	1,687,975	1,966,362
Revenue													
LCFF Entitlement	159,174	233,431	379,557	233,431	233,431	379,557	233,431	233,431	411,392	265,266	265,266	411,392	265,266
Federal Revenue	-	-	-	-	106,289	-	-	106,289	-	-	-	-	212,577
Other State Revenues	15,676	15,676	162,959	15,676	15,676	604,809	133,503	160,672	133,503	133,503	155,391	133,503	82,696
Other Local Revenues	1,161	1,161	1,873	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	3,073	856
Total Revenue	176,011	250,268	544,390	251,180	357,469	986,440	369,007	502,465	546,968	400,842	422,730	547,968	561,396
Expenditures													
Certificated Salaries	102,425	91,662	150,863	150,863	150,863	150,863	150,863	150,863	150,863	150,863	137,677	34,882	-
Classified Salaries	43,085	37,526	68,102	68,102	68,102	68,102	68,102	68,102	68,102	68,102	61,292	8,200	-
Benefits	47,082	41,007	74,421	74,421	74,421	74,421	74,421	74,421	74,421	74,421	66,979	8,961	-
Books and Supplies	26,133	26,133	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	11,648	-
Services and Operating Exp.	199,572	199,572	199,572	199,572	199,572	199,572	199,572	199,572	199,572	199,572	199,572	199,572	-
Depreciation & Cap Outlay	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	6,319	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	424,617	402,218	510,925	510,925	510,925	510,925	510,925	510,925	510,925	510,925	483,487	269,581	-
Total Change in Cash	(248,606)	(151,950)	33,465	(259,745)	(153,456)	475,515	(141,918)	(8,459)	36,043	(110,083)	(60,757)	278,386	561,396
ENDING CASH	2,029,319	1,877,369	1,910,834	1,651,090	1,497,634	1,973,149	1,831,231	1,822,772	1,858,815	1,748,732	1,687,975	1,966,362	2,527,758

2022-23 July Budget		2021-22		2022-23	
MSA-8	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	3,559,440.91	4,228,593.00	4,811,516	582,923	14%
Federal Revenue	694,690	1,293,828	651,352	(642,476)	-50%
Other State Revenues	876,171	654,014	1,341,964	709,170	77%
Other Local Revenues	10,388	420,688	312,976	(128,934)	-86%
Total Revenue	5,140,690	6,597,123	7,117,808	520,682	8%
Expenditures					
Certificated Salaries	1,776,626	2,377,123	2,612,978	235,855	10%
Classified Salaries	644,959	749,829	836,968	87,139	12%
Benefits	855,142	939,853	1,203,208	263,355	28%
Books and Supplies	172,526	336,159	395,245	59,086	18%
Services and Operating Exp.	1,277,081	1,770,746	1,866,585	95,839	5%
Depreciation & Cap Outlay	107,069	142,101	142,101	-	0%
Other Outflows	-	-	-	-	-
Total Expenditures	4,833,402	6,315,812	7,057,085	741,273	12%
Net Revenues	307,287	281,311	60,723	(220,591)	
Fund Balance					
Beginning Balance (Audited)		6,112,819	6,394,130	-	
Net Revenues		281,311	60,723		
Ending Fund Balance		6,394,130	6,454,853		
Components of Fund Bal.					
Available For Econ. Uncert.			5,493,900	88.4% of Expenditures	
Restricted Balances (Est.)			522,602	2.1% of Expenditures	
Net Fixed Assets			438,351	0.9% of Expenditures	
Ending Fund Balance			6,454,853	91.5% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	1,914,412	2,238,276	2,775,060	536,784	24%
8012 EPA Entitlement	605,839	872,863	848,333	(24,530)	-3%
8019 Prior Year Adjustments	(43)	-	-	-	0%
8096 InLieuPropTaxes	1,039,233	1,117,454	1,188,123	70,669	6%
SUBTOTAL - LCFF Entitlement	3,559,441	4,228,593	4,811,516	582,923	14%

Federal Revenue

8181 SpEd - Revenue	93,086	95,856	78,019	(17,838)	-19%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	610,131	1,197,971	573,333	(624,638)	-52%
8295 Prior Year Adjustments (Fed Rev)	(8,527)	-	-	-	0%
SUBTOTAL - Federal Revenue	694,690	1,293,828	651,352	(642,476)	-50%

Other State Revenue

8311 SpEd Revenue	273,513	-	-	21,222	8%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	7,942	6,129	7,043	913	15%
8560 StateLotteryRev	64,134	81,202	87,552	6,350	8%
8590 AllOthStateRev	530,756	566,683	1,247,369	680,685	120%
8595 Prior Year Adjustments (Other State Rev)	(174)	-	-	-	0%
SUBTOTAL - Other State Revenue	876,171	654,014	1,341,964	709,170	77%

Local Revenue

8600 Other Local Rev	-	136,051	1	(136,050)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	6,746	3,500	3,500	-	0%
8677 Interagency Services	273,513	271,394	292,616	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%

8707	CMO Fee - MSA-7	-	-	-	-	0%
8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	2,617	3,250	3,250	-	0%
8999	Misc Revenue (Suspense)	26	-	-	-	0%
SUBTOTAL - Local Revenue		9,388	414,195	299,367	(136,050)	-95%
Fundraising & Grants						
8802	Donations - Private	1,000	-	7,116	7,116	0%
8803	Fundraising	-	6,494	6,494	-	0%
SUBTOTAL - Fundraising & Grants		1,000	6,494	13,610	7,116	110%
TOTAL REVENUE		5,140,690	6,597,125	7,117,808	520,682	8%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,377,174	1,662,137	1,941,202	279,065	17%
1200	Cert Aid	51,493	117,190	221,584	104,394	89%
1300	Cert Adminis	347,959	399,296	450,192	50,896	13%
1900	Other Admin	-	198,500	-	(198,500)	-100%
SUBTOTAL - Certificated Salaries		1,776,626	2,377,123	2,612,978	434,355	18%
Classified Salaries						
2100	Instructional Aides	193,214	253,610	273,329	19,719	8%
2200	Classified Support	237,928	256,306	333,525	77,219	30%
2300	Classified Admin	1,564	-	-	-	0%
2400	Clerical & Tech	206,105	239,913	230,114	(9,799)	-4%
2900	OtherClassStaff	6,148	-	-	-	0%
SUBTOTAL - Classified Salaries		644,959	749,829	836,968	87,139	12%
Employee Benefits						
3101	STRS-Certified	285,723	294,665	371,198	76,533	26%
3102	STRS-Classified	14,020	73,666	104,697	31,031	42%
3201	PERS-Cert	7,953	75,722	146,936	71,214	94%
3202	PERS-Classified	115,081	18,930	41,443	22,513	119%
3301	OASDI/Med-Cert	28,114	50,537	72,487	21,950	43%

3302	OASDI/Med-Class	43,481	12,634	20,445	7,811	62%
3401	HlthWelfareCert	320,722	302,665	319,291	16,626	5%
3402	HlthWelfareCert	-	75,666	90,056	14,390	19%
3501	UI-Certificated	11,126	4,144	5,045	901	22%
3502	UI-Classified	19	1,036	1,423	387	37%
3601	WorkersCmp-Cert	27,868	24,150	23,546	(604)	-3%
3602	WorkersCmp-Class	-	6,037	6,641	604	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	5	-	-	-	0%
3902	OthBenes-Class	1,028	-	-	-	0%
SUBTOTAL - Employee Benefits		855,142	939,853	1,203,208	263,355	28%
Books & Supplies						
4100	Text&CoreCurric	2,338	5,000	5,000	-	0%
4200	BooksOthRefMats	509	5,000	5,000	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	22,921	20,150	20,151	1	0%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	12,653	7,500	12,000	4,500	60%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	4,132	5,000	5,000	-	0%
4335	PE Supplies	-	1,500	1,500	-	0%
4340	Educat Software	84,830	104,495	83,495	(21,000)	-20%
4345	NonInstStdntSup	26,350	15,000	20,000	5,000	33%
4346	TeacherSupplies	-	-	-	-	0%
4350	Cust. Supplies	655	10,000	5,000	(5,000)	-50%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	6,632	10,514	10,514	-	0%
4400	NonCapEquip-Gen	1,966	7,500	78,000	70,500	940%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	1,747	2,500	2,500	-	0%
4440	Computers <\$5k	(36,079)	8,000	15,000	7,000	88%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	159	10,000	10,000	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	30,094	124,000	94,000	(30,000)	-24%
4720	Food:Other Food	7,587	-	8,000	8,000	0%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	6,032	-	-	-	0%

SUBTOTAL - Books and Supplies		172,526	336,159	395,245	59,086	18%
Services & Other Operating Expenses						
5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	572,044	762,726	721,613	(41,113)	-5%
5200	Training	-	-	-	-	-
5205	Conference Fees	-	2,500	2,500	-	0%
5210	MilesParkTolls	-	2,500	2,500	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	-	5,000	5,000	-	0%
5300	DuesMemberships	5,506	11,000	11,000	-	0%
5450	Other Insurance	52,688	57,082	57,082	-	0%
5500	OpsHousekeeping	3,961	5,000	5,000	-	0%
5510	Gas & Electric	-	-	-	-	0%
5610	Rent & Leases	203,473	385,000	390,000	5,000	1%
5620	EquipmentLeases	8,301	12,000	12,000	-	0%
5630	Reps&MaintBldng	4,150	8,000	8,000	-	0%
5800	ProfessServices	3,452	83,429	155,894	72,464	87%
5810	Legal	78	20,000	10,000	(10,000)	-50%
5813	SchPrgAftSchool	-	-	21,300	21,300	0%
5814	SchPrgAcadComps	2,279	5,000	5,000	-	0%
5819	SchIProgs-Other	-	-	18,500	18,500	0%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	16,900	15,000	10,000	(5,000)	-33%
5836	FieldTrip Trans	-	-	-	-	0%
5840	MarkngStdtrcrt	7,837	10,000	10,000	-	0%
5850	Oversight Fees	38,006	40,649	48,115	7,466	18%
5857	Payroll Fees	19,132	20,000	20,000	-	0%
5860	Service Fees	1,212	-	-	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	20,132	14,500	14,500	-	0%
5864	Prof Dev-Other	20,000	31,768	31,768	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	50,825	45,000	86,500	41,500	92%
5870	Livescan	332	500	500	-	0%
5872	SPED Fees (incl Encroachment)	71,414	54,279	70,000	15,721	29%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	72,333	60,000	60,000	0	0%
5890	OthSvcsNon-Inst	-	-	-	-	0%

5900	Communications	-	5,000	5,000	-	0%
5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	76,994	80,000	50,000	(30,000)	-38%
5930	PostageDelivery	3,858	7,000	7,000	-	0%
5940	Technology	14,419	18,813	18,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,277,081	1,770,746	1,866,585	93,431	5%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	107,069	142,101	142,101	-	0%
SUBTOTAL - Capital Outlay & Depreciation		107,069	142,101	142,101	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES		4,833,402	6,315,812	7,057,085	937,365	15%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-8	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	4,450,081	4,148,136	3,979,117	3,990,746	3,665,554	3,503,200	3,889,040	3,663,638	3,637,300	3,663,625	3,477,867	3,362,482	3,751,102
Revenue													
LCFF Entitlement	198,219	297,229	509,312	297,229	297,229	509,312	297,229	297,229	548,956	336,873	336,873	548,956	336,873
Federal Revenue	-	-	-	-	162,838	-	-	162,838	-	-	-	-	325,676
Other State Revenues	20,901	20,901	145,638	20,901	20,901	519,849	120,691	156,917	120,691	120,691	149,875	120,691	95,934
Other Local Revenues	735	1,026	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,738	1,219
Total Revenue	219,854	319,156	656,688	319,868	482,706	1,030,899	419,657	618,722	671,384	459,301	488,485	671,384	759,701
Expenditures													
Certificated Salaries	171,609	154,306	249,469	249,469	249,469	249,469	249,469	249,469	249,469	249,469	228,274	63,037	-
Classified Salaries	51,892	45,196	82,023	82,023	82,023	82,023	82,023	82,023	82,023	82,023	73,821	9,876	-
Benefits	74,599	64,973	117,914	117,914	117,914	117,914	117,914	117,914	117,914	117,914	106,123	14,198	-
Books and Supplies	56,309	56,309	28,263	28,263	28,263	28,263	28,263	28,263	28,263	28,263	28,263	28,263	-
Services and Operating Exp.	155,549	155,549	155,549	155,549	155,549	155,549	155,549	155,549	155,549	155,549	155,549	155,549	-
Depreciation & Cap Outlay	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	11,842	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	521,799	488,175	645,059	645,059	645,059	645,059	645,059	645,059	645,059	645,059	603,870	282,764	-
Total Change in Cash	(301,945)	(169,019)	11,629	(325,192)	(162,354)	385,839	(225,402)	(26,338)	26,325	(185,758)	(115,385)	388,620	759,701
ENDING CASH	4,148,136	3,979,117	3,990,746	3,665,554	3,503,200	3,889,040	3,663,638	3,637,300	3,663,625	3,477,867	3,362,482	3,751,102	4,510,803

2022-23 July Budget		2021-22		2022-23	
MSA-SA	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	5,475,680.00	6,112,025.00	6,799,489	687,464	11%
Federal Revenue	1,313,202	2,098,685	1,451,372	(647,313)	-31%
Other State Revenues	1,226,037	1,166,125	2,399,124	1,232,999	106%
Other Local Revenues	68,524	58,804	64,174	5,370	9%
Total Revenue	8,083,443	9,435,639	10,714,159	1,278,520	14%
Expenditures					
Certificated Salaries	2,693,643	3,446,273	3,721,580	275,307	8%
Classified Salaries	665,465	845,441	975,998	130,557	15%
Benefits	1,256,360	1,409,384	1,621,252	211,868	15%
Books and Supplies	321,404	401,149	318,285	(82,865)	-21%
Services and Operating Exp.	1,590,411	1,960,999	2,576,875	615,877	31%
Depreciation & Cap Outlay	587,415	784,951	808,951	24,000	3%
Other Outflows	521,549	558,517	538,517	(20,000)	-4%
Total Expenditures	7,636,247	9,406,715	10,561,459	1,154,743	12%
Net Revenues	447,196	28,923	152,700	123,777	
Fund Balance					
Beginning Balance (Audited)		9,109,585	9,138,508	-	
Net Revenues		28,923	152,700		
Ending Fund Balance		9,138,508	9,291,209		
Components of Fund Bal.					
Available For Econ. Uncert.			3,536,435	33.5% of Expenditures	
Restricted Balances (Est.)			250,000	2.4% of Expenditures	
Net Fixed Assets			5,504,774	52.1% of Expenditures	
Ending Fund Balance			9,291,209	88.0% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	5,402,654	5,978,449	6,664,157	685,708	11%
8012 EPA Entitlement	73,026	98,940	99,840	900	1%
8019 Prior Year Adjustments	-	-	-	-	0%
8096 InLieuPropTaxes	-	34,636	35,492	856	2%
SUBTOTAL - LCFF Entitlement	5,475,680	6,112,025	6,799,489	687,464	11%

Federal Revenue

8181 SpEd - Revenue	-	58,610	60,528	1,918	3%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	1,324,579	2,040,075	1,390,844	(649,231)	-32%
8295 Prior Year Adjustments (Fed Rev)	(11,377)	-	-	-	0%
SUBTOTAL - Federal Revenue	1,313,202	2,098,685	1,451,372	(647,313)	-31%

Other State Revenue

8311 SpEd Revenue	308,417	365,161	397,064	31,903	9%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	13,023	13,127	14,827	1,700	13%
8560 StateLotteryRev	73,181	110,211	113,818	3,607	3%
8590 AllOthStateRev	831,415	677,627	1,873,416	1,195,789	176%
8595 Prior Year Adjustments (Other State Rev)	-	-	-	-	0%
SUBTOTAL - Other State Revenue	1,226,037	1,166,125	2,399,124	1,232,999	106%

Local Revenue

8600 Other Local Rev	-	33,381	1	(33,380)	-100%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	3,219	-	3,000	3,000	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	4,838	-	10,000	10,000	0%
8999	Misc Revenue (Suspense)	532	-	-	-	0%
SUBTOTAL - Local Revenue		8,589	33,381	13,001	(20,380)	-61%
Fundraising & Grants						
8802	Donations - Private	23,514	11,750	7,500	(4,250)	-36%
8803	Fundraising	36,421	13,673	43,673	30,000	219%
SUBTOTAL - Fundraising & Grants		59,935	25,423	51,173	25,750	101%
TOTAL REVENUE		8,083,443	9,435,639	10,714,159	1,278,520	14%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	2,092,606	2,449,961	2,802,780	352,819	14%
1200	Cert Aid	127,531	172,873	346,416	173,543	100%
1300	Cert Adminis	473,507	552,440	572,384	19,944	4%
1900	Other Admin		271,000	-	(271,000)	-100%
SUBTOTAL - Certificated Salaries		2,693,643	3,446,273	3,721,580	546,307	16%
Classified Salaries						
2100	Instructional Aides	178,548	223,481	197,930	(25,551)	-11%
2200	Classified Support	262,717	385,475	375,065	(10,410)	-3%
2300	Classified Admin	245	-	-	-	0%
2400	Clerical & Tech	176,929	236,485	403,003	166,518	70%
2900	OtherClassStaff	47,027	-	-	-	0%
SUBTOTAL - Classified Salaries		665,465	845,441	975,998	130,557	15%
Employee Benefits						
3101	STRS-Certified	434,750	423,193	548,238	125,044	30%
3102	STRS-Classified	16,693	105,798	154,631	48,833	46%
3201	PERS-Cert	14,584	99,979	119,530	19,551	20%
3202	PERS-Classified	107,564	24,995	33,714	8,719	35%
3301	OASDI/Med-Cert	43,116	73,923	81,503	7,580	10%
3302	OASDI/Med-Class	44,294	18,481	22,988	4,507	24%

3401	HlthWelfareCert	543,727	495,595	480,406	(15,190)	-3%
3402	HlthWelfareCert	-	123,899	135,499	11,600	9%
3501	UI-Certificated	17,219	5,875	6,683	808	14%
3502	UI-Classified	-	1,469	1,885	416	28%
3601	WorkersCmp-Cert	33,394	28,942	28,218	(724)	-3%
3602	WorkersCmp-Class	-	7,235	7,959	724	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	1,020	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		1,256,360	1,409,384	1,621,252	211,868	15%
Books & Supplies						
4100	Text&CoreCurric	43,623	50,000	40,000	(10,000)	-20%
4200	BooksOthRefMats	338	1,000	1,000	-	0%
4300	Materials and Supplies	-	-	20,085	20,085	0%
4310	Ins Mats & Sups	7,138	8,000	8,001	1	0%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	2,815	6,500	6,500	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	17,743	28,000	3,000	(25,000)	-89%
4335	PE Supplies	23,253	25,000	5,000	(20,000)	-80%
4340	Educat Software	73,400	63,649	60,699	(2,951)	-5%
4345	NonInstStdntSup	44,890	55,000	55,000	(0)	0%
4346	TeacherSupplies	3,961	4,000	4,000	-	0%
4350	Cust. Supplies	23,106	40,000	40,000	-	0%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	13,922	14,000	20,000	6,000	43%
4400	NonCapEquip-Gen	22,014	60,000	35,000	(25,000)	-42%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	604	1,000	3,000	2,000	200%
4440	Computers <\$5k	5,745	4,000	4,000	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	14,230	32,000	3,000	(29,000)	-91%
4480	Fixed Asset Susp	2,605	-	-	-	0%
4710	Food	-	-	-	-	0%
4720	Food:Other Food	13,319	9,000	10,000	1,000	11%
4990	Prior Year Adj (Mat'l's)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	8,698	-	-	-	0%
SUBTOTAL - Books and Supplies		321,404	401,149	318,285	(82,865)	-21%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	583,482	777,976	1,003,984	226,008	29%
5200	Training	801	-	-	-	-
5205	Conference Fees	-	2,000	2,000	-	0%
5210	MilesParkTolls	316	1,000	1,000	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	2,751	1,000	1,000	-	0%
5300	DuesMemberships	11,678	13,000	13,000	-	0%
5450	Other Insurance	104,007	112,661	112,661	-	0%
5500	OpsHousekeeping	83,692	127,600	77,600	(50,000)	-39%
5510	Gas & Electric	20,153	45,000	45,000	-	0%
5610	Rent & Leases	1,498	3,000	3,000	-	0%
5620	EquipmentLeases	17,188	23,000	23,000	-	0%
5630	Reps&MaintBldng	69,334	45,000	106,000	61,000	136%
5800	ProfessServices	78,062	151,476	255,705	104,228	69%
5810	Legal	8,596	20,000	20,000	-	0%
5813	SchPrgAftSchool	24,350	26,000	26,000	-	0%
5814	SchPrgAcadComps	1,632	3,000	3,000	-	0%
5819	SchIProgs-Other	28,883	6,500	207,500	201,000	3092%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	24,587	40,000	40,000	-	0%
5836	FieldTrip Trans	2,888	-	60,000	60,000	0%
5840	MarkngStdtRecrt	13,643	10,000	25,000	15,000	150%
5850	Oversight Fees	-	59,972	67,995	8,022	13%
5857	Payroll Fees	33,723	30,000	30,000	-	0%
5860	Service Fees	4,104	4,500	4,500	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	2,607	4,000	4,000	-	0%
5864	Prof Dev-Other	9,053	40,750	79,000	38,250	94%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	147,234	130,000	155,368	25,368	20%
5870	Livescan	997	750	750	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	-	-	-	-	0%
5884	Substitutes	190,970	173,000	90,000	(83,000)	-48%
5890	Oth Svcs Non-Inst	-	-	-	-	0%
5900	Communications	110	-	-	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	83,589	75,000	75,000	-	0%
5930	PostageDelivery	5,499	8,000	8,000	-	0%
5940	Technology	27,231	17,813	27,813	10,000	56%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,590,411	1,960,999	2,576,875	613,469	31%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	587,415	784,951	808,951	24,000	3%
SUBTOTAL - Capital Outlay & Depreciation		587,415	784,951	808,951	24,000	3%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	521,549	558,517	538,517	(20,000)	-4%
SUBTOTAL - Other Outflows		521,549	558,517	538,517	(20,000)	-4%
TOTAL EXPENSES		7,636,247	9,406,715	10,561,459	1,423,335	15%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-SA	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	1,725,346	1,452,510	1,228,854	993,762	546,369	461,819	788,752	491,232	609,321	431,963	229,645	621,582	939,568
Revenue													
LCFF Entitlement	476,011	478,969	503,929	478,969	478,969	503,929	478,969	478,969	599,131	574,171	574,171	599,131	574,171
Federal Revenue	-	-	-	-	362,843	-	-	362,843	-	-	500,000	-	225,686
Other State Revenues	28,362	28,362	215,703	28,362	28,362	777,728	178,235	231,001	178,235	178,235	216,174	178,235	132,131
Other Local Revenues	3,953	4,203	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	4,953	6,489
Total Revenue	508,326	511,533	724,585	512,283	875,126	1,286,610	662,157	1,077,766	782,319	757,359	1,295,298	782,319	938,477
Expenditures													
Certificated Salaries	242,949	217,755	356,320	356,320	356,320	356,320	356,320	356,320	356,320	356,320	325,458	84,859	-
Classified Salaries	60,512	52,704	95,648	95,648	95,648	95,648	95,648	95,648	95,648	95,648	86,083	11,517	-
Benefits	100,518	87,548	158,883	158,883	158,883	158,883	158,883	158,883	158,883	158,883	142,994	19,131	-
Books and Supplies	50,154	50,154	21,798	21,798	21,798	21,798	21,798	21,798	21,798	21,798	21,798	21,798	-
Services and Operating Exp.	214,740	214,740	214,740	214,740	214,740	214,740	214,740	214,740	214,740	214,740	214,740	214,740	-
Depreciation & Cap Outlay	67,413	67,413	67,413	67,413	67,413	67,413	67,413	67,413	67,413	67,413	67,413	67,413	-
Other Outflows	44,876	44,876	44,876	44,876	44,876	44,876	44,876	44,876	44,876	44,876	44,876	44,876	-
Total Expenditures	781,161	735,190	959,677	959,677	959,677	959,677	959,677	959,677	959,677	959,677	903,361	464,333	-
Total Change in Cash	(272,836)	(223,656)	(235,092)	(447,393)	(84,550)	326,933	(297,520)	118,089	(177,358)	(202,318)	391,937	317,986	938,477
ENDING CASH	1,452,510	1,228,854	993,762	546,369	461,819	788,752	491,232	609,321	431,963	229,645	621,582	939,568	1,878,045

2022-23 July Budget		2021-22		2022-23		
MSA-SD		Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY						
Revenue						
LCFF Entitlement	3,171,676.00	3,605,841.00	4,226,724	620,883	17%	
Federal Revenue	167,672	502,894	265,670	(237,223)	-47%	
Other State Revenues	698,574	795,055	1,383,739	588,684	74%	
Other Local Revenues	57,126	93,822	55,001	(38,821)	-41%	
Total Revenue	4,095,048	4,997,612	5,931,134	933,522	19%	
Expenditures						
Certificated Salaries	1,481,205	1,888,332	2,105,054	216,722	11%	
Classified Salaries	326,120	415,024	388,157	(26,867)	-6%	
Benefits	630,309	741,690	863,392	121,702	16%	
Books and Supplies	130,003	145,467	158,091	12,624	9%	
Services and Operating Exp.	1,523,776	1,735,447	2,146,637	411,191	24%	
Depreciation & Cap Outlay	43,085	55,790	74,790	19,000	34%	
Other Outflows		3,000	3,000	-	0%	
Total Expenditures	4,134,498	4,984,749	5,739,120	754,372	15%	
Net Revenues	(39,450)	12,863	192,014	179,151		
Fund Balance						
Beginning Balance (Audited)		1,219,782	1,232,645	-		
Net Revenues		12,863	192,014			
Ending Fund Balance		1,232,645	1,424,659			
Components of Fund Bal.						
Available For Econ. Uncert.			1,203,547	21.0% of Expenditures		
Restricted Balances (Est.)			50,000	0.9% of Expenditures		
Net Fixed Assets			171,112	3.0% of Expenditures		
Ending Fund Balance			1,424,659	24.8% of Expenditures		

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	586,144	613,391	1,044,554	431,163	70%
8012 EPA Entitlement	59,953	79,802	85,056	5,254	7%
8019 Prior Year Adjustments	-	-	-	-	0%
8096 InLieuPropTaxes	2,525,579	2,912,648	3,097,114	184,466	6%
SUBTOTAL - LCFF Entitlement	3,171,676	3,605,841	4,226,724	620,883	17%

Federal Revenue

8181 SpEd - Revenue	-	47,874	51,565	3,691	8%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	170,088	455,019	214,105	(240,914)	-53%
8295 Prior Year Adjustments (Fed Rev)	(2,416)	-	-	-	0%
SUBTOTAL - Federal Revenue	167,672	502,894	265,670	(237,223)	-47%

Other State Revenue

8311 SpEd Revenue	252,382	292,123	338,268	46,145	16%
8520 SchoolNtrState	-	-	-	-	0%
8550 MandCstReimburs	7,249	6,795	7,800	1,005	15%
8560 StateLotteryRev	58,545	90,023	96,964	6,941	8%
8590 AllOthStateRev	380,398	406,113	940,706	534,593	132%
8595 Prior Year Adjustments (Other State Rev)	-	-	-	-	0%
SUBTOTAL - Other State Revenue	698,574	795,055	1,383,739	588,684	74%

Local Revenue

8600 Other Local Rev	-	38,822	25,001	(13,821)	-36%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	3,010	-	-	-	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	-	-	-	-	0%
8702 CMO Fee - MSA-2	-	-	-	-	0%
8703 CMO Fee - MSA-3	-	-	-	-	0%
8704 CMO Fee - MSA-4	-	-	-	-	0%
8705 CMO Fee - MSA-5	-	-	-	-	0%
8706 CMO Fee - MSA-6	-	-	-	-	0%
8707 CMO Fee - MSA-7	-	-	-	-	0%

8708	CMO Fee - MSA-8	-	-	-	-	0%
8709	CMO Fee - MSA-SA	-	-	-	-	0%
8712	CMO Fee - MSA-SD	-	-	-	-	0%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	26,282	-	-	-	0%
8999	Misc Revenue (Suspense)	9,087	-	-	-	0%
SUBTOTAL - Local Revenue		38,379	38,822	25,001	(13,821)	-36%
Fundraising & Grants						
8802	Donations - Private	-	-	-	-	0%
8803	Fundraising	18,747	55,000	30,000	(25,000)	-45%
SUBTOTAL - Fundraising & Grants		18,747	55,000	30,000	(25,000)	-45%
TOTAL REVENUE						
		4,095,048	4,997,612	5,931,134	933,522	19%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,063,981	1,260,916	1,507,736	246,820	20%
1200	Cert Aid	58,976	65,680	151,534	85,854	131%
1300	Cert Adminis	358,248	409,736	445,784	36,048	9%
1900	Other Admin	-	152,000	-	(152,000)	-100%
SUBTOTAL - Certificated Salaries		1,481,205	1,888,332	2,105,054	368,722	20%
Classified Salaries						
2100	Instructional Aides	107,021	190,377	132,738	(57,639)	-30%
2200	Classified Support	82,275	38,407	50,757	12,350	32%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	136,824	186,240	204,662	18,423	10%
2900	OtherClassStaff	-	-	-	-	0%
SUBTOTAL - Classified Salaries		326,120	415,024	388,157	(26,867)	-6%
Employee Benefits						
3101	STRS-Certified	240,611	243,366	314,976	71,609	29%
3102	STRS-Classified	17,023	60,842	88,839	27,998	46%
3201	PERS-Cert	5,262	39,869	49,295	9,426	24%
3202	PERS-Classified	47,687	9,967	13,904	3,937	39%
3301	OASDI/Med-Cert	23,012	34,169	38,776	4,607	13%
3302	OASDI/Med-Class	18,651	8,542	10,937	2,395	28%

3401	HlthWelfareCert	246,501	252,536	247,029	(5,507)	-2%
3402	HlthWelfareCert	-	63,134	69,675	6,541	10%
3501	UI-Certificated	8,266	3,225	3,687	462	14%
3502	UI-Classified	-	806	1,040	234	29%
3601	WorkersCmp-Cert	23,297	20,187	19,683	(505)	-3%
3602	WorkersCmp-Class	-	5,047	5,551	505	10%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	-	-	-	-	0%
3902	OthBenes-Class	-	-	-	-	0%
SUBTOTAL - Employee Benefits		630,309	741,690	863,392	121,702	16%
Books & Supplies						
4100	Text&CoreCurric	9,492	15,000	15,000	-	0%
4200	BooksOthRefMats	-	1,000	1,000	-	0%
4300	Materials and Supplies	-	-	-	-	0%
4310	Ins Mats & Sups	5,397	13,985	13,986	1	0%
4315	OthrSupplies	-	-	-	-	0%
4320	Office Supplies	9,791	17,500	17,500	-	0%
4325	ProfDevMat&Sups	-	-	-	-	0%
4326	Arts&MusicSupps	2,695	2,500	2,500	-	0%
4335	PE Supplies	-	2,500	2,500	-	0%
4340	Educat Software	36,571	29,664	34,664	5,000	17%
4345	NonInstStdntSup	27,022	12,000	11,750	(250)	-2%
4346	TeacherSupplies	1,956	4,000	4,000	-	0%
4350	Cust. Supplies	10,732	12,000	12,000	-	0%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	9,509	10,318	14,191	3,873	38%
4400	NonCapEquip-Gen	-	-	-	-	0%
4410	ClssrmFrnEqp<5k	-	-	-	-	0%
4430	OfficeFurnEqp<5k	-	1,000	1,000	-	0%
4440	Computers <\$5k	6,648	4,000	4,000	-	0%
4460	Cap Facility Proj	-	-	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	15,000	15,000	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	-	-	-	0%
4720	Food:Other Food	6,174	5,000	9,000	4,000	80%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	4,019	-	-	-	0%
SUBTOTAL - Books and Supplies		130,003	145,467	158,091	12,624	9%

Services & Other Operating Expenses

5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	134,468	179,290	464,940	285,650	159%
5200	Training	1,226	2,000	2,000		
5205	Conference Fees	-	6,000	6,000	-	0%
5210	MilesParkTolls	445	1,500	1,500	-	0%
5215	TravConferences	-	-	-	-	0%
5220	TraLodging	752	1,500	1,500	-	0%
5300	DuesMemberships	6,175	7,500	7,500	-	0%
5450	Other Insurance	64,214	69,564	69,564	-	0%
5500	OpsHousekeeping	27,771	18,000	18,000	-	0%
5510	Gas & Electric	78,329	80,000	80,000	-	0%
5610	Rent & Leases	665,284	740,000	733,163	(6,837)	-1%
5620	EquipmentLeases	13,931	15,000	15,000	-	0%
5630	Reps&MaintBldng	17,437	15,000	45,000	30,000	200%
5800	ProfessServices	34,591	45,887	72,285	26,398	58%
5810	Legal	(1,159)	10,000	10,000	-	0%
5813	SchPrgAftSchool	99,394	113,006	141,087	28,081	25%
5814	SchPrgAcadComps	273	2,500	2,500	-	0%
5819	SchIProgs-Other	7,105	1,000	1,000	-	0%
5820	Audit & CPA	7,755	9,000	9,000	-	0%
5825	DMSBusiness Svcs	-	-	-	-	0%
5835	Field Trips	12,095	40,000	40,000	-	0%
5836	FieldTrip Trans	-	-	-	-	0%
5840	MarkngStdtRecrt	7,058	20,000	20,000	-	0%
5850	Oversight Fees	22,876	35,673	42,267	6,594	18%
5857	Payroll Fees	15,336	15,000	15,000	-	0%
5860	Service Fees	8,221	8,500	8,500	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	3,939	4,000	4,000	-	0%
5864	Prof Dev-Other	-	11,464	11,464	-	0%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	161,016	135,000	231,304	96,304	71%
5870	Livescan	420	750	750	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	1,200	-	-	-	0%
5884	Substitutes	68,945	90,000	35,000	(55,000)	-61%
5890	Oth Svcs Non-Inst	2,820	500	500	-	0%
5900	Communications	200	3,000	3,000	-	0%

5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	43,475	33,000	33,000	-	0%
5930	PostageDelivery	3,718	4,000	4,000	-	0%
5940	Technology	14,469	17,813	17,813	-	0%
5990	Prior Year Adj (Services)	-	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,523,776	1,735,447	2,146,637	408,783	24%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	43,085	55,790	74,790	19,000	34%
SUBTOTAL - Capital Outlay & Depreciation		43,085	55,790	74,790	19,000	34%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	3,000	3,000	-	0%
SUBTOTAL - Other Outflows		-	3,000	3,000	-	0%
TOTAL EXPENSES						
		4,134,498	4,984,749	5,739,120	903,964	18%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MSA-SD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	1,472,295	1,146,857	1,102,798	1,060,728	903,323	812,336	1,052,477	970,329	994,719	948,757	881,531	875,152	1,080,103
Revenue													
LCFF Entitlement	74,611	332,704	353,968	332,704	332,704	353,968	332,704	332,704	368,890	347,626	347,626	368,890	347,626
Federal Revenue	-	-	-	-	66,418	-	-	66,418	-	-	-	-	132,835
Other State Revenues	24,162	24,162	118,233	24,162	24,162	400,445	99,419	139,540	99,419	99,419	131,740	99,419	99,460
Other Local Revenues	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,226	4,286
Total Revenue	102,999	361,092	476,427	361,092	427,510	758,639	436,349	542,888	472,535	451,271	483,592	472,535	584,206
Expenditures													
Certificated Salaries	140,023	126,749	199,757	199,757	199,757	199,757	199,757	199,757	199,757	199,757	183,496	56,728	-
Classified Salaries	24,066	20,960	38,039	38,039	38,039	38,039	38,039	38,039	38,039	38,039	34,235	4,580	-
Benefits	53,530	46,623	84,612	84,612	84,612	84,612	84,612	84,612	84,612	84,612	76,151	10,188	-
Books and Supplies	25,449	25,449	10,719	10,719	10,719	10,719	10,719	10,719	10,719	10,719	10,719	10,719	-
Services and Operating Exp.	178,886	178,886	178,886	178,886	178,886	178,886	178,886	178,886	178,886	178,886	178,886	178,886	-
Depreciation & Cap Outlay	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	6,232	-
Other Outflows	250	250	250	250	250	250	250	250	250	250	250	250	-
Total Expenditures	428,438	405,151	518,497	518,497	518,497	518,497	518,497	518,497	518,497	518,497	489,971	267,584	-
Total Change in Cash	(325,438)	(44,059)	(42,070)	(157,405)	(90,987)	240,142	(82,148)	24,391	(45,962)	(67,226)	(6,379)	204,950	584,206
ENDING CASH	1,146,857	1,102,798	1,060,728	903,323	812,336	1,052,477	970,329	994,719	948,757	881,531	875,152	1,080,103	1,664,309

2022-23 July Budget		2021-22		2022-23	
MERF	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
SUMMARY					
Revenue					
LCFF Entitlement	-	-	-	-	
Federal Revenue	-	-	-	-	
Other State Revenues	-	-	-	-	
Other Local Revenues	4,049,354	5,632,637	6,376,532	743,895	13%
Total Revenue	4,049,354	5,632,637	6,376,532	743,895	13%
Expenditures					
Certificated Salaries	124,986	-	-	-	
Classified Salaries	2,775,102	3,597,640	3,777,627	179,987	5%
Benefits	977,097	1,087,924	1,264,095	176,171	16%
Books and Supplies	148,240	131,800	66,950	(64,850)	-49%
Services and Operating Exp.	1,375,702	1,319,479	1,267,001	(52,478)	-4%
Depreciation & Cap Outlay	-	859	859	-	0%
Other Outflows	-	-	-	-	
Total Expenditures	5,401,127	6,137,702	6,376,532	238,830	4%
Net Revenues	(1,351,773)	(505,065)	0	505,065	
Fund Balance					
Beginning Balance (Audited)		3,016,610	2,511,545		
Net Revenues		(505,065)	0		
Ending Fund Balance		2,511,545	2,511,545		
Components of Fund Bal.					
Available For Econ. Uncert.			2,446,430	38.4% of Expenditures	
Restricted Balances (Est.)			50,000	0.8% of Expenditures	
Net Fixed Assets			15,115	0.2% of Expenditures	
Ending Fund Balance			2,511,545	39.4% of Expenditures	

REVENUE DETAIL

LCFF Entitlement

	Actual YTD	2021-22 Estimated Actuals	Proposed 2022-23 July Budget	Variance From Prior Year	Variance as %
8011 State Aid	-	-	-	-	0%
8012 EPA Entitlement	-	-	-	-	0%
8019 Prior Year Adjustments	-	-	-	-	0%
8096 InLieuPropTaxes	-	-	-	-	0%
SUBTOTAL - LCFF Entitlement	-	-	-	-	0%

Federal Revenue

8181 SpEd - Revenue	-	-	-	-	0%
8220 SchLunchFederal	-	-	-	-	0%
8290 All Other Federal Revenue	-	-	-	-	0%
8295 Prior Year Adjustments (Fed Rev)	-	-	-	-	0%
SUBTOTAL - Federal Revenue	-	-	-	-	0%

Other State Revenue

8311 SpEd Revenue	-	-	-	-	0%
8520 SchoolNutrState	-	-	-	-	0%
8550 MandCstReimburs	-	-	-	-	0%
8560 StateLotteryRev	-	-	-	-	0%
8590 AllOthStateRev	-	-	-	-	0%
8595 Prior Year Adjustments (Other State Rev)	-	-	-	-	0%
SUBTOTAL - Other State Revenue	-	-	-	-	0%

Local Revenue

8600 Other Local Rev	2,148	-	-	-	0%
8634 StudentLunchFee	-	-	-	-	0%
8650 Leases & Rentals	-	-	-	-	0%
8660 Interest	-	-	-	-	0%
8698 OthRev-Suspense	-	-	-	-	0%
8701 CMO Fee - MSA-1	792,061	1,056,082	1,129,482	73,400	7%
8702 CMO Fee - MSA-2	704,055	938,739	1,003,984	65,245	7%
8703 CMO Fee - MSA-3	572,044	762,726	721,614	(41,112)	-5%
8704 CMO Fee - MSA-4	28,236	37,648	43,924	6,276	17%
8705 CMO Fee - MSA-5	325,781	434,375	188,247	(246,128)	-57%
8706 CMO Fee - MSA-6	28,236	37,648	43,924	6,276	17%

8707	CMO Fee - MSA-7	264,020	352,027	627,490	275,463	78%
8708	CMO Fee - MSA-8	572,044	762,726	721,614	(41,112)	-5%
8709	CMO Fee - MSA-SA	583,482	777,976	1,003,984	226,008	29%
8712	CMO Fee - MSA-SD	134,468	179,290	464,940	(179,290)	-100%
8690	Prior Year Adj (Local1)	-	-	-	-	0%
8695	Prior Year Adj (Local2)	-	-	-	-	0%
8699	Other Revenue	12,934	293,400	427,329	133,929	46%
8999	Misc Revenue (Suspense)	23,561	-	-	-	0%
SUBTOTAL - Local Revenue		4,043,071	5,632,637	6,376,532	278,955	5%
Fundraising & Grants						
8802	Donations - Private	5,678	-	-	-	0%
8803	Fundraising	605	-	-	-	0%
SUBTOTAL - Fundraising & Grants		6,283	-	-	-	0%
TOTAL REVENUE		4,049,354	5,632,637	6,376,532	278,955	5%
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	-	-	-	-	0%
1200	Cert Aid	-	-	-	-	0%
1300	Cert Adminis	124,986	-	-	-	0%
1900	Other Admin	-	-	-	-	0%
SUBTOTAL - Certificated Salaries		124,986	-	-	-	0%
Classified Salaries						
2100	Instructional Aides	-	-	-	-	0%
2200	Classified Support	-	-	-	-	0%
2300	Classified Admin	-	-	-	-	0%
2400	Clerical & Tech	2,775,102	3,467,140	3,777,627	310,487	9%
2900	OtherClassStaff	-	130,500	-	(130,500)	-100%
SUBTOTAL - Classified Salaries		2,775,102	3,597,640	3,777,627	179,987	5%
Employee Benefits						
3101	STRS-Certified	21,110	-	-	314,976	0%
3102	STRS-Classified	222,569	311,669	373,368	(222,830)	-71%
3201	PERS-Cert	-	-	-	49,295	0%
3202	PERS-Classified	17,473	28,641	78,405	(14,737)	-51%
3301	OASDI/Med-Cert	1,808	-	-	38,776	0%

3302	OASDI/Med-Class	127,203	136,620	159,715	(125,683)	-92%
3401	HlthWelfareCert	462,328	-	-	247,029	0%
3402	HlthWelfareCert	-	499,596	534,268	(429,921)	-86%
3501	UI-Certificated	686	-	-	3,687	0%
3502	UI-Classified	8,057	3,934	4,528	(2,894)	-74%
3601	WorkersCmp-Cert	47,468	-	-	19,683	0%
3602	WorkersCmp-Class	-	34,586	34,586	(29,035)	-84%
3701	Other Retirement-Cert	-	-	-	-	0%
3901	OthBenes-Cert Prior Yr	-	-	-	-	0%
3902	OthBenes-Class	68,396	72,878	79,226	(72,878)	-100%
SUBTOTAL - Employee Benefits		977,097	1,087,924	1,264,095	(224,532)	0%
Books & Supplies						
4100	Text&CoreCurric	12,175	-	-	-	0%
4200	BooksOthRefMats	-	9,100	-	(9,100)	-100%
4300	Materials and Supplies	-	-	-	-	0%
4310	Ins Mats & Sups	220	-	-	-	0%
4315	OthrSupplies	-	500	8,000	7,500	1500%
4320	Office Supplies	12,028	-	15,700	15,700	0%
4325	ProfDevMat&Sups	-	10,700	-	(10,700)	-100%
4326	Arts&MusicSupps	-	-	-	-	0%
4335	PE Supplies	-	-	-	-	0%
4340	Educat Software	56,530	-	5,750	5,750	0%
4345	NonInstStdntSup	18,659	2,750	-	(2,750)	-100%
4346	TeacherSupplies	-	45,000	-	(45,000)	-100%
4350	Cust. Supplies	-	-	-	-	0%
4351	Yearbook	-	-	-	-	0%
4390	Uniforms	-	-	3,000	3,000	0%
4400	NonCapEquip-Gen	4,253	-	9,500	9,500	0%
4410	ClssrmFrnEqp<5k	-	10,000	-	(10,000)	-100%
4430	OfficeFurnEqp<5k	-	-	-	-	0%
4440	Computers <\$5k	10,289	-	-	-	0%
4460	Cap Facility Proj	-	20,000	-	-	0%
4461	Fixed Asset Susp (Imp)	-	-	-	-	0%
4464	Equipment (Pre-Cap)	-	-	-	-	0%
4480	Fixed Asset Susp	-	-	-	-	0%
4710	Food	-	-	-	-	0%
4720	Food:Other Food	23,437	33,750	25,000	(8,750)	-26%
4990	Prior Year Adj (Mat'ls)	-	-	-	-	0%
4999	Misc Expenditure (Suspense)	10,647	-	-	-	0%

SUBTOTAL - Books and Supplies		148,240	131,800	66,950	(44,850)	-34%
Services & Other Operating Expenses						
5100	CMO Fees	-	-	-	(2,408)	240798%
5101	CMO Fees	-	-	-	-	0%
5200	Training	-	-	-	-	
5205	Conference Fees	815	19,250	14,500	(4,750)	-25%
5210	MilesParkTolls	3,900	17,500	22,000	4,500	26%
5215	TravConferences	-	-	5,000	5,000	0%
5220	TraLodging	1,801	4,500	8,000	3,500	78%
5300	DuesMemberships	39,746	46,750	17,000	(29,750)	-64%
5450	Other Insurance	7,254	8,890	8,890	-	0%
5500	OpsHousekeeping	5,651	16,250	600	(15,650)	-96%
5510	Gas & Electric	189	-	-	-	0%
5610	Rent & Leases	212,081	199,000	230,000	31,000	16%
5620	EquipmentLeases	4,313	8,000	8,000	-	0%
5630	Reps&MaintBldng	-	1,000	-	(1,000)	-100%
5800	ProfessServices	748,520	705,000	156,500	(548,500)	-78%
5810	Legal	62,637	72,000	60,000	(12,000)	-17%
5813	SchPrgAftSchool	-	-	-	-	0%
5814	SchPrgAcadComps	-	-	-	-	0%
5819	SchIProgs-Other	-	-	-	-	0%
5820	Audit & CPA	33,432	9,000	9,000	-	0%
5825	DMSBusinessSvcs	-	-	530,000	530,000	0%
5835	Field Trips	-	-	-	-	0%
5836	FieldTrip Trans	8,183	-	-	-	0%
5840	MarkngStdtRecrt	22,386	31,000	38,000	7,000	23%
5850	Oversight Fees	-	-	-	-	0%
5857	Payroll Fees	15,808	15,000	15,000	-	0%
5860	Service Fees	28	2,000	2,000	-	0%
5861	Prior Year Services	-	-	-	-	0%
5863	Prof Developmnt	42,916	32,200	29,700	(2,500)	-8%
5864	Prof Dev-Other	7,083	12,500	11,500	(1,000)	-8%
5865	Professional Development LLM	-	-	-	-	0%
5869	SpEd Ctrct Inst	-	-	-	-	0%
5870	Livescan	-	-	-	-	0%
5872	SPED Fees (incl Encroachment)	-	-	-	-	0%
5875	Staff Recruiting	6,490	4,500	4,500	-	0%
5884	Substitutes	-	-	-	-	0%
5890	OthSvcsNon-Inst	-	-	-	-	0%

5900	Communications	255	8,250	5,250	(3,000)	-36%
5910	Communications 2	-	-	-	-	0%
5920	TelecomInternet	15,686	15,000	15,000	-	0%
5930	PostageDelivery	6,177	4,000	12,000	8,000	200%
5940	Technology	55,556	87,889	64,561	(23,328)	-27%
5990	Prior Year Adj (Services)	74,796	-	-	-	0%
SUBTOTAL - Services & Other Operating Exp.		1,375,702	1,319,479	1,267,001	(54,886)	-4%
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	0%
6400	EquipFixed	-	-	-	-	0%
6900	Depreciation	-	859	859	-	0%
SUBTOTAL - Capital Outlay & Depreciation		-	859	859	-	0%
Other Outflows						
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	0%
7310	Indirect Costs	-	-	-	-	0%
7438	InterestExpense	-	-	-	-	0%
SUBTOTAL - Other Outflows		-	-	-	-	0%
TOTAL EXPENSES						
		5,401,127	6,137,702	6,376,532	(144,281)	-2%

Monthly Update - Monthly Cash Flow (Projections) 2022-23

MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
BEGINNING CASH	4,167,069	4,273,667	4,420,600	4,346,846	4,273,092	4,199,339	4,125,585	4,051,832	3,978,078	3,904,325	3,830,571	3,806,226	4,167,069
Revenue													
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	-
Total Revenue	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	531,378	-
Expenditures													
Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Classified Salaries	234,213	203,992	370,207	370,207	370,207	370,207	370,207	370,207	370,207	370,207	333,187	44,576	-
Benefits	78,374	68,261	123,881	123,881	123,881	123,881	123,881	123,881	123,881	123,881	111,493	14,916	-
Books and Supplies	6,538	6,538	5,388	5,388	5,388	5,388	5,388	5,388	5,388	5,388	5,388	5,388	-
Services and Operating Exp.	105,583	105,583	105,583	105,583	105,583	105,583	105,583	105,583	105,583	105,583	105,583	105,583	-
Depreciation & Cap Outlay	72	72	72	72	72	72	72	72	72	72	72	72	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	424,779	384,445	605,131	605,131	605,131	605,131	605,131	605,131	605,131	605,131	555,722	170,535	-
Total Change in Cash	106,598	146,932	(73,754)	(73,754)	(73,754)	(73,754)	(73,754)	(73,754)	(73,754)	(73,754)	(24,345)	360,843	-
ENDING CASH	4,273,667	4,420,600	4,346,846	4,273,092	4,199,339	4,125,585	4,051,832	3,978,078	3,904,325	3,830,571	3,806,226	4,167,069	4,167,069

Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties

Distribution Calculation

School Names	2021-2 ADA	2022-23 Projected ADA	Increase (Decrease)	Tier Factor	Factor calculated with different justed Tier Fac	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Monthly	Account	ADA Tier Rate Table		
										Average Daily Attendance (in students)	Factor	
Magnolia Science Academy 1	701.2	701	(0)	1.80	1.80	18%	1,129,482.07	94,123.51	203401211	100 students or less	1	0.03
Magnolia Science Academy 2	470.0	492.48	22	1.60	1.60	16%	1,003,984.06	83,665.34	202373064	101 to 150 students	101	0.07
Magnolia Science Academy 3	385.4	396.48	11	1.15	1.15	11%	721,613.55	#REF!	#REF!	151 to 200 students	151	0.12
Magnolia Science Academy 4	100.6	\$110.40	10	0.07	0.07	1%	43,924.30	3,660.36	202876769	201 to 250 students	201	0.30
Magnolia Science Academy 5	228.4	240.00	12	0.30	0.30	3%	188,247.01	15,687.25	202876694	251 to 260 students	251	0.60
Magnolia Science Academy 6	78.0	115.20	37	0.07	0.07	1%	43,924.30	3,660.36	204966121	261 to 280 students	261	0.80
Magnolia Science Academy 7	260.4	288	28	1.00	1.00	10%	627,490.04	52,290.84	202932703	281 to 300 students	281	1.00
Magnolia Science Academy Bell	371.3	384	13	1.15	1.15	11%	721,613.55	60,134.46	203705041	301 to 350 students	301	1.15
PTS- Santa Ana	484.1	499.2	15	1.60	1.60	16%	1,003,984.06	83,665.34		401 to 450 students	401	1.45
MSA- San Diego	395.7	425.28	30	1.30	1.30	13%	815,737.05			351 to 400 students	351	1.30
TOTAL	3,475	3,652	177	10.04	-	10.04	6,300,000.00	(x)		451 students and more	451	1.60
										701 students and more	701	1.80

Exceptions to the CMO Calculator			
Total 2021-22 CMO Fee to allocate	Total HO Budget	6,300,000	499.2
Add Reserve:			0%
Subtract: Fees based with different CMO fee structure (15%)	MSA-5		MSA 5 CMO Fee - capped at 15%
Subtract: MSA 4 Fees fixed	MSA-4		Fixed
Subtract: MSA 6 Fees fixed	MSA-6		Fixed
Subtract: MSA SD Fees based with different CMO fee structure (11%)	MSA-SD		Fixed
Home Office Expense Allocatio	Office-Expense	6,300,000.00	(x)
			3,370,837
			4,226,724
			464,939.64

School Names	2021-22 Fee	2022-23 (Original)	Waived Fees	Net CMO Fees		ELOP Coordinator	Director of Federal & State Programs	MSA-1 Facility Project Management	Title III Coordinator	Total CMO	Allocation %
Magnolia Science Academy	\$ 1,117,371	1,129,482		1,129,482	18.99%	\$24,953	\$26,201	75,000.00	\$89,739.00	1,345,375	21.10%
Magnolia Science Academy 2	\$ 993,219	1,003,984		1,003,984	16.88%	\$17,531	\$18,407			1,039,922	16.31%
Magnolia Science Academy 3	\$ 806,990	721,614		721,614	12.13%	\$14,113	\$14,819			750,546	11.77%
Magnolia Science Academy 4	\$ 18,623	43,924		43,924	0.74%		\$4,126			48,051	0.75%
Magnolia Science Academy 5	\$ 186,228	188,247		188,247	3.16%	\$8,543	\$8,970			205,761	3.23%
Magnolia Science Academy 6	\$ 18,623	43,924		43,924	0.74%	\$4,101	\$4,306			52,331	0.82%
Magnolia Science Academy 7	\$ 372,457	627,490		627,490	10.55%	\$10,252	\$10,764			648,506	10.17%
Magnolia Science Academy Bell	\$ 806,990	721,614		721,614	12.13%	\$13,669	\$14,353			749,635	11.76%
MSA- Santa Ana	\$ 993,219	1,003,984		1,003,984	16.88%	\$17,770	\$18,658			1,040,412	16.32%
MSA- San Diego	\$ 173,500	815,737	350,797.4	464,940	7.82%	\$15,138	\$15,895			495,974	7.78%
Total	5,487,220	6,300,000	350,797	5,949,203		126,070	136,500	75,000	89,739	6,376,513	1

Cannot exceed 15% of LCFF in accordance with petition

Cannot exceed 11% of LCFF in accordance with petition

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SD	MSA-SA	#VA
TK							12			10	
Kindergarten							40			21	
1st Grade							27			20	
2nd Grade							54			28	
3rd Grade							56			37	
4th Grade							56			44	
5th Grade							55			39	
6th Grade	120	85	62		40	45		130	150	45	
7th Grade	111	95	62		35	33		130	150	45	
8th Grade	132	100	66	44	42			140	143	50	
9th Grade	110	65	60	35	45					54	
10th Grade	85	65	76	32	25					47	
11th Grade	88	55	57	22	25					44	
12th Grade	84	48	66	26	35					36	
Total	730	613	413	116	260	120	300	400	443	520	3804
	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	
	700.8	492.48	396.48	110.4	240	115.2	288	384	425.28	499.2	3661.84

700.8
492.48
396.48
110.4
240
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288
384
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425.28

	LCFF			
Magnolia Science Academy	9,738,260	\$ 1,460,739	\$ 1,129,482	\$ 331,257
Magnolia Science Academy 2	6,619,027	\$ 992,854	\$ 1,003,984	\$ (11,130)
Magnolia Science Academy 3	5,278,504	\$ 791,776	\$ 721,614	\$ 70,162
Magnolia Science Academy 4	1,669,325	\$ 20,000	\$ 43,924	\$ (23,924)
Magnolia Science Academy 5	3,370,837	\$ 505,626	\$ 188,247	\$ 317,379
Magnolia Science Academy 6	1,463,242	\$ 20,000	\$ 43,924	\$ (23,924)
Magnolia Science Academy 7	3,704,027	\$ 555,604	\$ 627,490	\$ (71,886)
Magnolia Science Academy Bell	4,811,516	\$ 721,727	\$ 721,614	\$ 114
MSA- Santa Ana	6,799,489	\$ 1,019,923	\$ 1,003,984	\$ 15,939
MSA- San Diego	4,226,724	\$ 464,940	\$ 464,940	\$ -
Total	6,553,189	5949202.588		

Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties

Distribution Calculation									
School Names	2020-21 ADA	2021-22 Projected ADA	Increase (Decrease)	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Account
Magnolia Science Academy 1	634.0	672	38	1.60		1.60	22%	1,061,746.62	203401211
Magnolia Science Academy 2	422.0	462	40	1.60		1.60	22%	1,061,746.62	202373064
Magnolia Science Academy 3	484.0	312	(172)	1.15		1.15	16%	763,130.38	-
Magnolia Science Academy 4	125.0	95	(30)	-		-	0%	-	202876769
Magnolia Science Academy 5	269.0	220	(49)	-		-	0%	-	202876694
Magnolia Science Academy 6	131.0	77	(54)	-		-	0%	-	204966121
Magnolia Science Academy 7	279.0	248	(31)	0.30		0.30	4%	199,077.49	202932703
Magnolia Science Academy Bell	474.0	356	(118)	1.30		1.30	18%	862,669.12	203705041
MSA- San Diego	427.0	482.76	56	1.60		1.60	0%	-	-
PTS- Santa Ana	534.0	392.11	(142)	1.30		1.30	18%	862,669.12	-
TOTAL	3,779	3,317	(462)	8.85		7.25	100%	4,811,039.35	

ADA Tier Rate Table		
Average Daily Attendance (in students)	Factor	
100 students or less	1	0.03
101 to 150 students	101	0.07
151 to 200 students	151	0.12
201 to 250 students	201	0.30
251 to 260 students	251	0.60
261 to 280 students	261	0.80
281 to 300 students	281	1.00
301 to 350 students	301	1.15
351 to 400 students	351	1.30
401 to 450 students	401	1.45
451 students and more	451	1.60
701 students and more	701	1.80

Exceptions to the CMO Calculator			
Total 2021-22 CMO Fee to allocate	Total HO Budget	5,500,000	
Subtract: Fees based with different CMO fee structure (15%)	MSA-5	434,374.65	MSA 5 CMO Fee - capped at 15%
Subtract: MSA 4 Fees fixed	MSA-4	37,648.00	Fixed
Subtract: MSA 6 Fees fixed	MSA-6	37,648.00	Fixed
Subtract: MSA SD Fees based with different CMO fee structure (11%)	MSA-SD	179,290.00	Fixed
Home Office Expense Allocation Base	Office-Expense	4,811,039.35	(x)

Distribution Calculation									
School Names	2020-21 ADA	2021-22 Projected ADA	Increase (Decrease)	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Account
Magnolia Science Academy 1	634.0	701	67	1.80		1.80	18%	1,117,370.99	203401211
Magnolia Science Academy 2	422.0	470	48	1.60		1.60	16%	993,218.66	202373064
Magnolia Science Academy 3	484.0	385	(99)	1.30		1.30	13%	806,990.16	-
Magnolia Science Academy 4	125.0	101	(24)	0.03		0.03	0%	18,622.85	202876769
Magnolia Science Academy 5	269.0	228	(41)	0.30		0.30	3%	186,228.50	202876694
Magnolia Science Academy 6	131.0	78	(53)	0.03		0.03	0%	18,622.85	204966121
Magnolia Science Academy 7	279.0	260	(19)	0.60		0.60	6%	372,457.00	202932703
Magnolia Science Academy Bell	474.0	371	(103)	1.30		1.30	13%	806,990.16	203705041
PTS- Santa Ana	534.0	484.1	(50)	1.60		1.60	16%	993,218.66	-
MSA- San Diego	427.0	395.74	(31)	1.30		1.30	13%	806,990.16	-
TOTAL	3,779	3,475	(304)	9.86		9.86	100%	6,120,710.00	

ADA Tier Rate Table		
Average Daily Attendance (in students)	Factor	
100 students or less	1	0.03
101 to 150 students	101	0.07
151 to 200 students	151	0.12
201 to 250 students	201	0.30
251 to 260 students	251	0.60
261 to 280 students	261	0.80
281 to 300 students	281	1.00
301 to 350 students	301	1.15
351 to 400 students	351	1.30
401 to 450 students	401	1.45
451 students and more	451	1.60
701 students and more	701	1.80

Exceptions to the CMO Calculator			
Total 2021-22 CMO Fee to allocate	Total HO Budget	6,300,000	
Add Reserves			0%
Subtract: Fees based with different CMO fee structure (15%)	MSA-5		MSA 5 CMO Fee - capped at 15%
Subtract: MSA 4 Fees fixed	MSA-4		Fixed
Subtract: MSA 6 Fees fixed	MSA-6		Fixed
Subtract: MSA SD Fees based with different CMO fee structure (11%)	MSA-SD	179,290.00	Fixed
Home Office Expense Allocation Base	Office-Expense	6,120,710.00	(x)

School Names	2020-21 Fee	2021-22 (Original)	2021-22 First Interim 11.08.21	2021-22 Year end Actuals 6/30/22	Waived Fees	Net CMO Fees	20-21 Adjustments	2021-2022 final amount	Director of Federal & State Programs	MSA-1 Facility Project Management	Title III Coordinator	Allocation %
Magnolia Science Academy 1	\$ 877,985.07	965,266.8	1,061,747	1,117,370.99		1,117,370.99	107,528	1,009,843	\$22,068.39	75,000.00	\$89,739.00	21.75%
Magnolia Science Academy 2	\$ 795,673.97	858,014.9	1,061,747	993,218.66		993,218.66	97,447	895,772	17,924.24			16.61%
Magnolia Science Academy 3	\$ 877,985.07	777,576.0	763,130	806,990.16		806,990.16	107,528	699,463	15,088.28			12.99%
Magnolia Science Academy 4	\$ 37,648.00	37,648.00	37,648	18,622.85		18,622.85	-	18,623	5,092.38			0.43%
Magnolia Science Academy 5	\$ 478,071.30	476,911.0	434,375	186,228.50		186,228.50	-	186,228	9,647.78			3.56%
Magnolia Science Academy 6	\$ 37,648.00	37,648.00	37,648	18,622.85		18,622.85	-	18,623	5,512.15			0.44%
Magnolia Science Academy 7	\$ 438,992.54	429,007.4	199,077	372,457.00		372,457.00	53,764	318,693	8,395.78			5.95%
Magnolia Science Academy Bell	\$ 877,985.07	777,576.0	862,669	806,990.16		806,990.16	107,528	699,463	17,705.87			13.04%
MSA- Santa Ana	\$ 795,673.97	858,014.9	862,669	993,218.66		993,218.66	25,216	968,002	23,643.31			18.02%
MSA- San Diego	\$ 173,800.00	173,800.00	170,290	806,990.16	414,587.82	392,402.34	-	392,402	4,921.88			7.22%
Total	5,391,463	5,391,463	5,500,000	6,120,710	414,588	5,706,122	499,009	5,207,113	130,000	75,000	89,739	100%

MSA-SA would have to pay full cmo fee of 1,094,836 in order MERF to collect all 6.3 million worth of CMO fee for home office expenses

MSA-SD LCFF 3,567,294
392402.34 11% capped
414,587.82

Budgeted 2020-21 CMO costs to allocate (per MERF estimates)	\$ 5,391,463
Add Reserve:	-
Subtract: Charters with past practice agreements	
Subtract: MSA 4 Cost allocation limited by flat dollar	(37,648)
Subtract: MSA 5 Cost allocation limited to 15% of LCFF Revenue	(478,071)
Subtract: MSA 6 Cost allocation limited by flat dollar	(37,648)
Subtract: MSA San Diego Cost allocation limited to 11% of LCFF Revenue	(173,800)
CMO costs to allocate to remaining charters	\$ 4,664,296

Charter Schools	Adjusted Tier	2020-21	Tier Factor	Based on	Adjusted	Tier	Factor/	Total Tier
	Factor/ Total							
	Tier Factor x	Projected	Table	Table	Tier	Factor	Factor	Factor
	Amount to	ADA						
	Distribute							
Magnolia Science Academy 1	877,985	623.87	1.6	1.6	1.6	1.6	19%	
Magnolia Science Academy 2	795,674	419.36	1.45	1.45	1.45	17%		
Magnolia Science Academy 3	877,985	468.14	1.6	1.6	1.6	19%		
Magnolia Science Academy 4	-	121.71	0.07	0	0	0%		
Magnolia Science Academy 5	-	266.75	0.8	0	0	0%		
Magnolia Science Academy 6	-	127.32	0.07	0	0	0%		
Magnolia Science Academy 7	438,993	276.84	0.8	0.8	0.8	9%		
Magnolia Science Academy Bell	877,985	461.47	1.6	1.6	1.6	19%		
PTS- Santa Ana	795,674	420.72	1.45	1.45	1.45	17%		
MSA- San Diego	-	526.51	1.6	0	0	0%		
TOTAL	\$ 4,664,296	3712.69	11.04	8.5	100%			

Charter Schools	Final Costs	Cost Allocation	Difference
	Allocated in 2020-21 Based on Budgeted ADA & Budgeted Costs	Per 100% Participation in Board Approved Formula	Positive is Overallocation/ Negative is Underallocation
Magnolia Science Academy 1	877,985	781,371	96,614
Magnolia Science Academy 2	795,674	708,118	87,556
Magnolia Science Academy 3	877,985	781,371	96,614
Magnolia Science Academy 4	37,648	34,185	3,463
Magnolia Science Academy 5	478,071	390,686	87,386
Magnolia Science Academy 6	37,648	34,185	3,463
Magnolia Science Academy 7	438,993	390,686	48,307
Magnolia Science Academy Bell	877,985	781,371	96,614
PTS- Santa Ana	795,674	708,118	87,556
MSA- San Diego	173,800	781,371	(607,571)
TOTAL	\$ 5,391,463	\$ 5,391,463	\$ (0)

Unaudited Actual 2020-21 CMO costs to allocate (per MERF estimates)	\$ 4,892,454
Add Reserve:	-
Subtract: Charters with past practice agreements	
Subtract: MSA 4 Cost allocation limited by flat dollar	(37,648)
Subtract: MSA 5 Cost allocation limited to 15% of LCFF Revenue	(478,071)
Subtract: MSA 6 Cost allocation limited by flat dollar	(37,648)
Subtract: MSA San Diego Cost allocation limited to 11% of LCFF Revenue	(173,800)
CMO costs to allocate to remaining charters	\$ 4,165,286

Charter Schools	Adjusted Tier	2020-21	Updated	Adjusted	Tier	Factor/	Total Tier
	Factor/ Total						
	Tier Factor x	ACTUAL P2	Table	Table	Tier	Factor	Factor
	Amount to	ADA					
	Distribute						
Magnolia Science Academy 1	770,458	679.90	1.6	1.6	1.6	18%	
Magnolia Science Academy 2	698,227	419.36	1.45	1.45	1.45	17%	
Magnolia Science Academy 3	770,458	468.14	1.6	1.6	1.6	18%	
Magnolia Science Academy 4	-	121.71	0.07	0	0	0%	
Magnolia Science Academy 5	-	274.90	0.8	0	0	0%	
Magnolia Science Academy 6	-	150.58	0.07	0	0	0%	
Magnolia Science Academy 7	385,229	276.84	0.8	0.8	0.8	9%	
Magnolia Science Academy Bell	770,458	461.47	1.6	1.6	1.6	18%	
PTS- Santa Ana	770,458	526.51	1.6	1.6	1.6	18%	
MSA- San Diego	-	421.20	1.45	0	0	0%	
TOTAL	\$ 4,165,286	3,800.61	11.04	8.65	100%		

Charter Schools	Final Costs	Actual P2 ADA & Unaudited Actual	Difference
	Allocated in 2020-21 Based on Budgeted ADA & Budgeted Costs	2020-21 Costs	Between Budgeted & Actual P2 /Costs
Magnolia Science Academy 1	877,985	770,458	107,528
Magnolia Science Academy 2	795,674	698,227	97,447
Magnolia Science Academy 3	877,985	770,458	107,528
Magnolia Science Academy 4	37,648	37,648	-
Magnolia Science Academy 5	478,071	478,071	-
Magnolia Science Academy 6	37,648	37,648	-
Magnolia Science Academy 7	438,993	385,229	53,764
Magnolia Science Academy Bell	877,985	770,458	107,528
PTS- Santa Ana	795,674	770,458	25,216
MSA- San Diego	173,800	173,800	-
TOTAL	\$ 5,391,463	\$ 4,892,454	\$ 499,009

Projected 2021-22 CMO costs to allocate (per MERF estimates)	\$ 6,300,000
Add Reserve:	-
Subtract: Charters with past practice agreements	
Subtract: MSA 4 Cost allocation limited by flat dollar	
Subtract: MSA 5 Cost allocation limited to 15% of LCFF Revenue	
Subtract: MSA 6 Cost allocation limited by flat dollar	
Subtract: MSA San Diego Cost allocation limited to 11% of LCFF Revenue	
CMO costs to allocate to remaining charters	\$ 6,300,000

Charter Schools	Adjusted Tier	2021-22	Updated	Adjusted	Tier	Factor/	Total Tier
	Factor/ Total						
	Tier Factor x	ACTUAL P1	Table	Table	Tier	Factor	Factor
	Amount to	ADA					
	Distribute						
Magnolia Science Academy 1	1,043,478	678.08	1.60	1.60	1.60	17%	
Magnolia Science Academy 2	1,043,478	466.65	1.60	1.60	1.60	17%	
Magnolia Science Academy 3	847,826	359.85	1.30	1.30	1.30	13%	
Magnolia Science Academy 4	19,565	95.06	0.03	0.03	0.03	0%	
Magnolia Science Academy 5	195,652	224.33	0.30	0.30	0.30	3%	
Magnolia Science Academy 6	19,565	77.89	0.03	0.03	0.03	0%	
Magnolia Science Academy 7	391,304	260.31	0.60	0.60	0.60	6%	
Magnolia Science Academy Bell	847,826	361.16	1.30	1.30	1.30	13%	
PTS- Santa Ana	1,043,478	487.16	1.60	1.60	1.60	17%	
MSA- San Diego	847,826	399.95	1.30	1.30	1.30	13%	
TOTAL	\$ 6,300,000	3410	9.66	9.66	100%		

Charter Schools	Distribution of	Current formula	Difference
	2021-22 Projected Costs by % ADA only	using Actual P2 ADA & Projected 2021-22 Costs	Between ADA and Current Formula
Magnolia Science Academy 1	1,252,596	1,043,478	209,118
Magnolia Science Academy 2	862,028	1,043,478	(181,450)
Magnolia Science Academy 3	664,740	847,826	(183,086)
Magnolia Science Academy 4	175,601	19,565	156,036
Magnolia Science Academy 5	414,398	195,652	218,746
Magnolia Science Academy 6	143,884	19,565	124,319
Magnolia Science Academy 7	480,863	391,304	89,558
Magnolia Science Academy Bell	667,160	847,826	(180,666)
PTS- Santa Ana	899,916	1,043,478	(143,563)
MSA- San Diego	738,815	847,826	(109,011)
TOTAL	\$ 6,300,000	\$ 6,300,000	\$ 0

Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties

Distribution Calculation									
School Names	2020-21 ADA	2021-22 Projected ADA	Increase (Decrease)	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation	Account
Magnolia Science Academy 1	634.0	701	67	1.80		1.80	22%	1,056,081.81	2E+08
Magnolia Science Academy 2	422.0	470	48	1.60		1.60	20%	938,739.39	2E+08
Magnolia Science Academy 3	484.0	385	(99)	1.30		1.30	16%	762,725.75	-
Magnolia Science Academy 4	125.0	101	(24)	-		-	0%	-	2E+08
Magnolia Science Academy 5	269.0	228	(41)	-		-	0%	-	2E+08
Magnolia Science Academy 6	131.0	78	(53)	-		-	0%	-	2E+08
Magnolia Science Academy 7	279.0	260	(19)	0.60		0.60	7%	352,027.27	2E+08
Magnolia Science Academy Bell	474.0	371	(103)	1.30		1.30	16%	762,725.75	2E+08
MSA- San Diego	427.0	395.74	(31)	1.30		1.30	0%	-	-
PTS- Santa Ana	534.0	484.1	(50)	1.60		1.60	20%	938,739.39	-
TOTAL	3,779	3,475	(304)	9.50		8.20	100%	4,811,039.35	

ADA Tier Rate Table		
Average Daily Attendance (in students)	Factor	
100 students or less	1	0.03
101 to 150 students	101	0.07
151 to 200 students	151	0.12
201 to 250 students	201	0.30
251 to 260 students	251	0.60
261 to 280 students	261	0.80
281 to 300 students	281	1.00
301 to 350 students	301	1.15
351 to 400 students	351	1.30
401 to 450 students	401	1.45
451 students and more	451	1.60
701 students and more	701	1.80

Exceptions to the CMO Calculator			
Total 2020-21 CMO Fee to allocate	Total HO Budget	5,500,000	
Subtract: Fees based with different CMO fee structure (15%)	MSA-5	434,374.65	MSA 5 CMO Fee - capped at 15%
Subtract: MSA 4 Fees fixed	MSA-4	37,648.00	Fixed
Subtract: MSA 6 Fees fixed	MSA-6	37,648.00	Fixed
Subtract: MSA SD Fees based with different CMO fee structure (11%)	MSA-SD	179,290.00	Fixed
Home Office Expense Allocation Base	Office-Expense	4,811,039.35	(x)

Base CMO Fee									
School Names	2020-21 Fee	2021-22 (Original)	2021-22 First Interim 11.08.21	Director of Federal & State Programs	MSA-1 Facility Project Management	Title III Coordinator	Total CMO	Increase (Decrease) from last year	Allocation %
Magnolia Science Academy	\$ 877,985.07	965,266.8	1,056,082	\$22,068.39	75,000.00	\$88,400.00	\$1,241,550	178,097	19.20%
Magnolia Science Academy 2	\$ 795,673.97	858,014.9	938,739	17,924.24			\$956,664	143,065	17.07%
Magnolia Science Academy 3	\$ 877,985.07	777,576.0	762,726	15,088.28			\$777,814	(115,259)	13.87%
Magnolia Science Academy 4	\$ 37,648.00	37,648.0	37,648	5,092.38			\$42,740	0	0.68%
Magnolia Science Academy 5	\$ 478,071.30	476,911.0	434,375	9,647.78			\$444,022	(43,697)	7.90%
Magnolia Science Academy 6	\$ 37,648.00	37,648.0	37,648	5,512.15			\$43,160	0	0.68%
Magnolia Science Academy 7	\$ 438,992.54	429,007.4	352,027	8,395.78			\$360,423	(86,965)	6.40%
Magnolia Science Academy Bell	\$ 877,985.07	777,576.0	762,726	17,705.87			\$780,432	(115,259)	13.87%
MSA- Santa Ana	\$ 795,673.97	858,014.9	938,739	23,643.31			\$962,383	143,065	17.07%
MSA- San Diego	\$ 173,800.00	173,800.0	179,290	4,921.88			\$184,212	5,490	3.26%
Total	5,391,463	5,391,463	5,500,000	130,000	75,000	88,400	5,793,400	108,537	100%

2021-22 First Interim 11.08.21		160,763.39
MSA-1	\$ 1,056,081.81	
MSA-2	\$ 938,739.39	
MSA-3	\$ 762,725.75	
MSA-4	\$ 37,648.00	5453347
MSA-5	\$ 434,374.65	(340,053)
MSA-6	\$ 37,648.00	(179,289.67)
MSA-7	\$ 352,027.27	
MSA-8	\$ 762,725.75	
MSA-SA	\$ 777,976.00	160,763.39
MSA-SD	\$ 179,290.00	
\$ 5,339,236.61		
\$ 75,000.00	Mustafa's half salary and benefit	
\$ 130,000.06	Omar Polat's salary & benefit	
\$ 88,400.00	Katie Mann (Title III Coordinator's salary)	
\$ 5,632,636.67	TOTAL Home Office Fee	
\$ 5,453,346.00	This is the amount on the FIB	
\$ 179,290.67	The difference is due to a software error. (Error has been fixed) MSA-SD's CMO fee was not reflected on the Income Statement	

CMO FEE CALCULATIONS

School Names	Base CMO Fee	Director of Federal & State Programs	MSA-1 Facility Project Management	Title III Coordinator	Total CMO	Allocation %
Magnolia Science Academy	\$ 1,056,081.81	\$ 22,068.39	\$ 75,000.00	\$ 88,400.00	\$ 1,241,550.19	19.20%
Magnolia Science Academy 2	\$ 938,739.39	\$ 17,924.24			\$ 956,663.62	17.07%
Magnolia Science Academy 3	\$ 762,725.75	\$ 15,088.28			\$ 777,814.03	13.87%
Magnolia Science Academy 4	\$ 37,648.00	\$ 5,092.38			\$ 42,740.38	0.68%
Magnolia Science Academy 5	\$ 434,374.65	\$ 9,647.78			\$ 444,022.43	7.90%
Magnolia Science Academy 6	\$ 37,648.00	\$ 5,512.15			\$ 43,160.15	0.68%
Magnolia Science Academy 7	\$ 352,027.27	\$ 8,395.78			\$ 360,423.05	6.40%
Magnolia Science Academy Bell	\$ 762,725.75	\$ 17,705.87			\$ 780,431.62	13.87%
PTS- Santa Ana	\$ 777,976.00	\$ 23,643.31			\$ 801,619.31	17.07%
MSA- San Diego	\$ 179,290.00	\$ 4,921.88			\$ 184,211.88	3.26%
Total	5,339,237	130,000	75,000	88,400	5,632,637	100.00%

Magnolia Educational Research Foundation
Home Office Expense Allocation and Contingency Reserve for Economic Uncertainties

Distribution Calculation								
School Names	10/02/19 ADA	2020-21 Projected ADA	Increase (Decrease)	Tier Factor	Subtract Factor calculated with different fee structure	Adjusted Tier Factor	Percentage of Redistribution based on ADA	Home Office Expense Allocation
Magnolia Science Academy 1	634.0	624	(10)	1.60		1.60	19%	877,985.07
Magnolia Science Academy 2	422.0	419	(3)	1.45		1.45	17%	795,673.97
Magnolia Science Academy 3	484.0	468	(16)	1.60		1.60	19%	877,985.07
Magnolia Science Academy 4	125.0	122	(3)	0.07			0%	
Magnolia Science Academy 5	269.0	267	(2)	0.80				
Magnolia Science Academy 6	131.0	127	(4)	0.07			0%	
Magnolia Science Academy 7	279.0	277	(2)	0.80		0.80	9%	438,992.54
Magnolia Science Academy Bell	474.0	461	(13)	1.60		1.60	19%	877,985.07
MSA- San Diego	427.0	527	100	1.60			0%	-
PTS- Santa Ana	534.0	421	(113)	1.45		1.45	17%	795,673.97
TOTAL	3,779	3,713	(66)	11.04	-	8.50	100%	4,664,295.70

2019-20				
2020-21 Proj	ADA	10/2/19	ADA	ADA Rate
Enroll	700	623.9	647.0	634.0 97.99%
	437	419.4	437.0	422.0 96.57%
	490	468.1	495.0	484.0 97.78%
	115	121.7	131.0	125.0 95.42%
	310	266.8	282.0	269.0 95.39%
	160	127.3	136.0	131.0 96.32%
	292	276.8	292.0	279.0 95.55%
	482	461.5	482.0	474.0 98.34%
	465	526.5	444.0	427.0 96.17%
	550	420.7	546.0	534.0 97.80%
	4,001	3,712.7	3,892.0	3,779.0 97.10%

Total 2020-21 CMO Fee to allocate	5,391,463	
Add Reserve:	-	0%
Subtract: Fees based with different CMO fee structure (15%)	478,071.30	MSA 5 CMO Fee - capped at 15%
Subtract: MSA 4 Fees fixed	37,648.00	
Subtract: MSA 6 Fees fixed	37,648.00	
Subtract: MSA SD Fees based with different CMO fee structure (11%)	173,800.00	SD CMO Fee - capped at 11%
Home Office Expense Allocation Base	4,664,295.70	(x)

ADA Tier Rate Table		
Average Daily	Factor	
100 students or less	1	0.03
101 to 150 students	101	0.07
151 to 200 students	151	0.12
201 to 250 students	201	0.30
251 to 260 students	251	0.60
261 to 280 students	261	0.80
281 to 300 students	281	1.00
301 to 350 students	301	1.15
351 to 400 students	351	1.30
401 to 450 students	401	1.45
451 students and more	451	1.60

\$3,187,142
\$ 478,071.30
\$ 5,391,463.00

School Names	2019-20 Fee	2020-21 Fee	Increase (Decrease) from last year	Allocation %
Magnolia Science Academy	860,525.6	877,985	17,459	16.28%
Magnolia Science Academy 2	779,851.3	795,674	15,823	14.76%
Magnolia Science Academy 3	860,525.6	877,985	17,459	16.28%
Magnolia Science Academy 4	37,648.0	37,648	0	0.70% Fixed
Magnolia Science Academy 5	430,262.8	478,071	47,808	8.87% Cannot exceed 15% of LCFF in accordance with charter
Magnolia Science Academy 6	37,648.0	37,648	0	0.70% Same as MSA 4
Magnolia Science Academy 7	430,262.8	438,993	8,730	8.14%
Magnolia Science Academy Bell	860,525.6	877,985	17,459	16.28%
PTS- Santa Ana	860,525.6	795,674	(64,852)	14.76%
MSA- San Diego	399,206.6	173,800	(225,407)	3.22% Cannot exceed 11% of LCFF in accordance with charter
Total	5,556,982	5,391,463.00	(165,519)	100.00%

Actual 2018-19 Fee
994,835
898,892
991,104
77,657
103,253
46,452
496,785
991,436
997,937
409,714
6,008,065

	LCFF	shld be 0 or neg	
MSA-5 FY 20-21 LCFF Revenue	3,187,142	-	478,071
MSA-SD FY 2020-21 LCFF Revenue	3,467,783	(207,656)	381,456

New Fee Schedule Board approved			
Magnolia Science Academy	884,350	860,375	23,975
Magnolia Science Academy 2	801,442	794,858	6,584
Magnolia Science Academy 3	884,350	860,526	23,824
Magnolia Science Academy 4	38,690	37,647	1,043
Magnolia Science Academy 5	442,175	475,295	33,120
Magnolia Science Academy 6	38,690	37,648	1,042
Magnolia Science Academy 7	442,175	430,263	11,912
Magnolia Science Academy Bell	884,350	860,525	23,825
PTS- Santa Ana	801,442	860,526	59,084
MSA- San Diego	173,800	173,800	-
	5,391,463	5,391,463	