Agenda Item:	II A: Recommended Action Item
Date:	September 14, 2023
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools ("**MPS**") Finance Committee (the "**Committee**")
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of 2022-23 Unaudited Actuals Reports

Action Proposed:

Staff recommends for the Committee to approve the Fiscal Year 2022-2023 Unaudited Actuals Report for Magnolia Public Schools, furthermore for the Committee to recommend approval to the full Board.

Background:

All charter schools in California must submit their board approved "Unaudited Actuals" for the prior fiscal year by September 15th per the California Education Code. The Unaudited Actuals represents the complete prior fiscal year's financial activities following all year-end closing activities for all MPS Schools and the Home Office.

Exhibits:

- Unaudited Actuals Reports for all school sites and the Magnolia Educational and Research Foundation (Executive Summary). (pg. 2)
- Full report with Unaudited Actuals Data for the 2022-23 Fiscal Year. (pg. 9)

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

2022-23 Unaudited Actuals

September 14, 2023 Board Meeting

- The “Unaudited Actuals” report summarizes actual financial results for the prior fiscal year (22/23). This report then becomes the basis for the auditor’s “Audited Financial Statements” or Audit Report that will be presented to the Board in January 2024.

- Based on the latest available information regarding state funding, Employee Retention Credits (ERC) and other one-time funding as well as state and federal stimulus have been included here are the unaudited actual results as noted below:

  - **Revenues of $84.05 million increased by $8.34 million from the Second Interim Report**
  - **Expenditures of $74.97 million increased by $460k from the Second Interim Report**
  - **Net operating surplus of $9.08 million increased by $7.88 million from the Second Interim Report**

- Despite the challenges, all Magnolia Public Schools sites as well as the Home Office were able to recognize surpluses or net income rather than deficits. No School Site or Home Office had **any** deficit spending for the 2022-23 School year.

2022-23 Unaudited Actuals: Executive Summary

2022-23 Unaudited Actuals: Executive Summary Table

CONSOLIDATED	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	3,651.56	3,305	3,304	(1)
SUMMARY				
Revenue				
LCFF Entitlement	47,680,951	44,530,436	44,427,450	(102,986)
Federal Revenue	5,693,943	5,566,156	7,495,567	1,929,411
Other State Revenues	17,145,001	17,515,963	15,744,599	(1,771,364)
Other Local Revenues	6,871,128	8,099,949	16,388,478	8,288,529
Total Revenue	**77,391,022**	**75,712,505**	**84,056,095**	**8,343,590**
Expenditures				
Certificated Salaries	23,703,215	22,559,155	22,258,103	(301,052)
Classified Salaries	11,019,755	10,562,020	10,549,243	(12,777)
Benefits	11,938,906	11,635,856	11,853,349	217,493
Books and Supplies	2,798,740	3,441,576	3,348,839	(92,737)
Services and Operating Exp.	21,759,720	23,538,518	24,597,564	1,059,046
Depreciation & Cap Outlay	1,930,665	2,220,154	1,812,786	(407,368)
Other Outflows	556,517	556,517	553,503	(3,015)
Total Expenditures	**73,707,518**	**74,513,797**	**74,973,388**	**459,591**
Net Revenues	**3,683,504**	**1,198,708**	**9,082,707**	**7,883,999**
	Fund Balance			
	Beginning Balance (Audited)		45,784,868	
	Net Revenues		9,082,707	
	Ending Fund Balance		**54,867,575**	
	Components of Fund Bal.			
	Available For Econ. Uncert.		33,416,863	44.6% of Exp
	Restricted Balances (Est.)		1,037,839	1.4% of Exp
	Net Fixed Assets		20,412,873	27.2% of Exp
	Ending Fund Balance		**54,867,575**	73.2% of Exp

Employee Retention Credit

Site Name	Final by Site	% of Total
Magnolia Science Academy-1	$1,070,291	**16%**
Magnolia Science Academy-2	$711,158	**11%**
Magnolia Science Academy-3	$758,411	**11%**
Magnolia Science Academy-4	$254,982	**4%**
Magnolia Science Academy-5	$465,301	**7%**
Magnolia Science Academy-6	$212,720	**3%**
Magnolia Science Academy-7	$486,207	**7%**
Magnolia Science Academy-8 (Bell)	$732,298	**11%**
Magnolia Science Academy-San Diego	$563,077	**8%**
Magnolia Science Academy-Santa Ana	$910,826	**14%**
MERF	$505,423	**8%**
Grand Total	$6,670,695	**100%**

The funds were received during the Summer 2023 after July Budget Adoption and we booked into the 2022/23 Fiscal Year. MPS received approximately $404K more than previously projected

2022-23 Unaudited Actuals – Including ERC Funds

2022-23 Year to Date Actuals - Including ERC Funds

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment	694	511	379	102	238	91	263	384	502	422		3,586
Revenue												
LCFF Entitlement	9,322,669	6,626,189	4,545,969	1,466,673	3,078,103	1,094,323	3,280,858	4,583,567	6,429,994	3,999,105	-	44,427,450
Federal Revenue	1,776,422	1,666,685	388,590	176,284	718,937	164,062	625,260	1,137,416	614,825	227,085	-	7,495,567
Other State Revenues	2,450,658	1,265,849	2,132,610	563,072	1,523,048	1,228,605	1,385,643	1,881,805	2,411,161	902,149	-	15,744,599
Other Local Revenues	1,641,369	884,689	877,809	386,145	546,092	335,575	801,836	1,188,612	1,176,543	713,120	7,836,688	16,388,478
Total Revenue	**15,191,119**	**10,443,412**	**7,944,979**	**2,592,174**	**5,866,179**	**2,822,565**	**6,093,598**	**8,791,399**	**10,632,523**	**5,841,459**	**7,836,688**	**84,056,095**
Expenses												
Certificated Salaries	3,921,366	2,608,241	2,524,220	971,386	1,699,084	794,520	1,564,057	2,380,900	3,719,974	2,074,355	-	22,258,103
Classified Salaries	1,305,112	927,641	800,152	203,624	476,919	202,969	604,306	963,720	847,767	320,945	3,896,086	10,549,243
Benefits	1,881,198	1,353,736	1,288,096	460,780	815,810	351,831	808,413	1,210,057	1,662,358	791,514	1,229,556	11,853,349
Books and Supplies	730,456	429,358	260,172	75,057	168,774	88,886	257,855	468,110	529,664	199,980	140,528	3,348,839
Services and Operations	5,607,356	3,151,427	2,345,816	743,530	1,012,898	942,552	2,138,600	2,401,174	2,516,092	2,341,833	1,396,286	24,597,564
Depreciation / Cap Outlay	261,005	135,790	119,002	37,940	83,857	32,993	75,921	195,400	800,910	69,454	515	1,812,786
Other Outflows	7,317	-	-	-	-	-	-	-	541,842	2,822	1,521	553,503
Total Expenses	**13,713,811**	**8,606,193**	**7,337,457**	**2,492,318**	**4,257,342**	**2,413,752**	**5,449,152**	**7,619,361**	**10,618,607**	**5,800,903**	**6,664,492**	**74,973,388**
Net Revenue	**1,477,309**	**1,837,219**	**607,522**	**99,856**	**1,608,837**	**408,813**	**644,446**	**1,172,038**	**13,916**	**40,556**	**1,172,196**	**9,082,707**
Fund Balance												
Beginning Balance *	9,528,476	3,805,042	2,646,594	1,349,017	3,694,602	2,440,121	2,614,648	6,432,843	9,513,550	1,369,112	2,390,863	45,784,868
Net Revenue	1,477,309	1,837,219	607,522	99,856	1,608,837	408,813	644,446	1,172,038	13,916	40,556	1,172,196	9,082,707
Current Net Asset Balance	**11,005,785**	**5,642,260**	**3,254,116**	**1,448,873**	**5,303,440**	**2,848,933**	**3,259,094**	**7,604,881**	**9,527,466**	**1,409,667**	**3,563,059**	**54,867,575**
Current Bal. as % of UA Exp	80.3%	65.6%	44.3%	58.1%	124.6%	118.0%	59.8%	99.8%	89.7%	24.3%	53.5%	73.2%

* Source: 2022/23 Unaudited Actuals

All 10 School site plus the Home Office ended the 2022-23 fiscal year with surpluses and no deficit spending

2022-23 Unaudited Actuals: Excluding ERC Funds

2022-23 Year to Date Actuals - Excluding ERC Funds

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment	694	511	379	102	238	91	263	384	502	422		3,586
Revenue												
LCFF Entitlement	9,322,669	6,626,189	4,545,969	1,466,673	3,078,103	1,094,323	3,280,858	4,583,567	6,429,994	3,999,105	-	44,427,450
Federal Revenue	1,776,422	1,666,685	388,590	176,284	718,937	164,062	625,260	1,137,416	614,825	227,085	-	7,495,567
Other State Revenues	2,450,658	1,265,849	2,132,610	563,072	1,523,048	1,228,605	1,385,643	1,881,805	2,411,161	902,149	-	15,744,599
Other Local Revenues	571,078	173,531	119,398	131,163	80,791	122,855	315,629	456,314	265,717	150,043	7,331,265	16,388,478
Total Revenue	**14,120,828**	**9,732,254**	**7,186,568**	**2,337,192**	**5,400,878**	**2,609,845**	**5,607,391**	**8,059,101**	**9,721,697**	**5,278,382**	**7,331,265**	**84,056,095**
Expenses												
Certificated Salaries	3,921,366	2,608,241	2,524,220	971,386	1,699,084	794,520	1,564,057	2,380,900	3,719,974	2,074,355	-	22,258,103
Classified Salaries	1,305,112	927,641	800,152	203,624	476,919	202,969	604,306	963,720	847,767	320,945	3,896,086	10,549,243
Benefits	1,881,198	1,353,736	1,288,096	460,780	815,810	351,831	808,413	1,210,057	1,662,358	791,514	1,229,556	11,853,349
Books and Supplies	730,456	429,358	260,172	75,057	168,774	88,886	257,855	468,110	529,664	199,980	140,528	3,348,839
Services and Operations	5,607,356	3,151,427	2,345,816	743,530	1,012,898	942,552	2,138,600	2,401,174	2,516,092	2,341,833	1,396,286	24,597,564
Depreciation / Cap Outlay	261,005	135,790	119,002	37,940	83,857	32,993	75,921	195,400	800,910	69,454	515	1,812,786
Other Outflows	7,317	-	-	-	-	-	-	-	541,842	2,822	1,521	553,503
Total Expenses	**13,713,811**	**8,606,193**	**7,337,457**	**2,492,318**	**4,257,342**	**2,413,752**	**5,449,152**	**7,619,361**	**10,618,607**	**5,800,903**	**6,664,492**	**74,973,388**
Net Revenue	**407,018**	**1,126,061**	**(150,889)**	**(155,126)**	**1,143,536**	**196,093**	**158,239**	**439,740**	**(896,910)**	**(522,521)**	**666,773**	**9,082,707**
Fund Balance												
Beginning Balance *	9,528,476	3,805,042	2,646,594	1,349,017	3,694,602	2,440,121	2,614,648	6,432,843	9,513,550	1,369,112	2,390,863	45,784,868
Net Revenue	407,018	1,126,061	(150,889)	(155,126)	1,143,536	196,093	158,239	439,740	(896,910)	(522,521)	666,773	2,412,013
Current Net Asset Balance	**9,935,494**	**4,931,102**	**2,495,705**	**1,193,891**	**4,838,139**	**2,636,213**	**2,772,887**	**6,872,583**	**8,616,640**	**846,590**	**3,057,636**	**48,196,881**
Current Bal. as % of UA Exp	72.4%	57.3%	34.0%	47.9%	113.6%	109.2%	50.9%	90.2%	81.1%	14.6%	45.9%	64.3%

* Source 22/23 Unaudited Actuals

Potential deficit spending at 4 of 10 school sites without the Employee Retention Credit funds in the 2022-23 fiscal year

QUESTIONS & COMMENTS

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

2022-23 Unaudited Actuals

September 2023 Board Meeting

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals - Executive Summary

SUMMARY OF RESULTS

This 2022-23 Unaudited Actuals update projects an operating surplus of $9.08m.
This is an increase of $7.88m from the 2022-23 Second Interim Budget projected surplus of $1.2m.
This will allow to end this fiscal year with a fund balance of $54.87m, which is 73.0% of annual expenditures.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior = increase of $8.3m)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.
LCFF Entitlement actual revenues are on track with small variance of $100k.

Federal Revenues: This consists of one-time federal stimulus (ESSER), Title I-IV (ESSA), federal special education (IDEA).
Federal Revenues are projected at $1.9m higher than Second Interim Budget due to recognition of one-time ESSER funding.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants such as A-G.
Other State Revenues are projected at ($1.78m) lower than the Second Interim Budget due to one-time funds being deferred to future years.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.
Other Local Revenues are projected at $8.3m higher than the Second Interim Budget due to Employee Retention Credit revenue recognition .

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior = increase of $460k)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.
Salaries and Benefits costs are ($97K) lower than the Second Interim Budget, reflecting adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.
Books & Supplies costs are ($93k) lower than the Second Interim Budget.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.
Services & Operating costs are projected to be $1.05m higher than the Second Interim Budget, reflecting ERC consulting fee and other services .

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.
These costs are ($407k) lower than the Second Interim Budget, reflecting revised capitalization policy.

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget			
CONSOLIDATED	**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**
Projected Average Daily Attendance:	3,651.56	3,305	3,304	(1)
SUMMARY				
Revenue				
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Federal Revenue	5,693,943	5,566,156	7,495,567	1,929,411
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	Fund Balance			
	Beginning Balance (Audited)		45,784,868	
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	Ending Fund Balance		**54,867,575**	
	Components of Fund Bal.			
	Available For Econ. Uncert.		33,416,863	44.6% of Exp
	Restricted Balances (Est.)		1,037,839	1.4% of Exp
	Net Fixed Assets		20,412,873	27.2% of Exp
	Ending Fund Balance		**54,867,575**	**73.2% of Exp**

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget			
CONSOLIDATED	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
LCFF Entitlement					
8011	State Aid	29,303,591	26,615,632	30,375,426	3,759,794
8012	EPA Entitlement	6,787,518	7,219,051	2,302,156	(4,916,895)
8019	Prior Year Adjustments	-	-	(71,683)	(71,683)
8096	InLieuPropTaxes	11,589,842	10,695,753	11,821,551	1,125,798
	SUBTOTAL - LCFF Entitlement	**47,680,951**	**44,530,436**	**44,427,450**	**(102,986)**
Federal Revenue					
8181	SpEd - Revenue	504,090	536,990	521,334	(15,656)
8182	SpEd - Revenue	-	-	28,051	28,051
8220	SchLunchFederal	-	-	9,405	9,405
8285	Interagency Contracts	-	-	198,217	198,217
8290	All Other Federal Revenue	5,189,853	5,029,166	6,738,560	1,709,394
8295	PY All Other Federal Revenue	-	-	-	-
	SUBTOTAL - Federal Revenue	**5,693,943**	**5,566,156**	**7,495,567**	**1,929,411**
Other State Revenue					
8311	SpEd Revenue	2,874,712	2,009,263	2,288,424	279,161
8319	PY State SpEd	1	-	(14)	(14)
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	107,054	99,049	97,741	(1,308)
8560	StateLotteryRev	832,620	808,741	1,004,291	195,550
8565	PY StateLotteryRev	940,706	-	-	-
8590	AllOthStateRev	12,374,788	14,598,910	12,100,986	(2,497,925)
8595	PY AllOthStateRev	15,120	-	253,172	253,172
	SUBTOTAL - Other State Revenue	**17,145,001**	**17,515,963**	**15,744,599**	**(1,771,364)**
Local Revenue					
8600	Other Local Rev	216,903	324,903	-	(324,903)
8634	StudentLunchFee	2,000	2,000	898	(1,102)
8650	Leases &Rentals	-	-	-	-
8660	Interest	23,093	24,000	485,371	461,371
8677	Interagency Serv ices	-	-	832,303	832,303
8682	Summer School	35,580	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8701	CMO Fee - MSA-1	1,129,482	1,201,574	1,349,943	148,369
8702	CMO Fee - MSA-2	1,003,984	1,201,574	1,349,943	148,369
8703	CMO Fee - MSA-3	721,614	863,631	970,272	106,641
8704	CMO Fee - MSA-4	43,924	172,726	194,054	21,328
8705	CMO Fee - MSA-5	188,247	225,295	253,114	27,819
8706	CMO Fee - MSA-6	43,924	247,825	278,426	30,601
8707	CMO Fee - MSA-7	627,490	225,295	253,114	27,819
8708	CMO Fee - MSA-8	721,614	863,631	970,272	106,641
8709	CMO Fee - MSA-SA	1,003,984	750,984	717,157	(33,827)
8712	CMO Fee - MSA-SD	464,940	450,590	464,043	13,453
8699	Other Revenue	467,079	1,309,488	7,881,728	6,572,240
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	1,000	2,000	55	(1,945)
	SUBTOTAL - Local Revenue	**6,694,858**	**7,865,516**	**16,000,693**	**8,135,177**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget			
CONSOLIDATED		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	28,848	67,418	45,141	(22,277)
8803	Fundraising	147,422	167,015	342,644	175,629
	SUBTOTAL - Fundraising & Grants	**176,270**	**234,433**	**387,785**	**153,352**
TOTAL REVENUE		**77,391,022**	**75,712,505**	**84,056,095**	**8,343,590**
EXPENSES					
Certificated Salaries					
1100	TeacherSalaries	17,828,825	16,821,013	16,859,036	38,023
1200	Cert Support	1,614,186	1,639,088	1,362,690	(276,399)
1300	Cert Adminis	4,260,204	4,099,053	4,036,377	(62,676)
1900	Cert Other Salaries	-	-	-	-
	SUBTOTAL - Certificated Salaries	**23,703,215**	**22,559,155**	**22,258,103**	**(301,052)**
Classified Salaries					
2100	Instructional Aides	2,322,266	2,181,969	1,935,323	(246,646)
2200	Classified Support	2,394,282	2,486,565	2,546,392	59,827
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	6,303,207	5,893,487	6,060,206	166,719
2900	OtherClassStaff	-	-	7,322	7,322
2990		-	-	-	-
	SUBTOTAL - Classified Salaries	**11,019,755**	**10,562,020**	**10,549,243**	**(12,777)**
Employee Benefits					
3101	STRS-Certified	4,095,254	3,581,552	3,676,868	95,316
3102	STRS-Classified	415,363	885,359	469,790	(415,569)
3201	PERS-Cert	321,833	596,959	371,409	(225,550)
3202	PERS-Classified	1,252,342	752,496	1,471,319	718,823
3301	OASDI/Med-Cert	647,307	453,089	375,641	(77,448)
3302	OASDI/Med-Class	415,020	420,353	649,069	228,715
3401	HlthWelfareCert	2,856,360	2,965,204	4,199,947	1,234,743
3402	HlthWelfareCert	1,426,873	1,372,245	305	(1,371,940)
3501	UI-Certificated	45,258	88,891	152,247	63,357
3502	UI-Classified	15,879	32,927	6,902	(26,025)
3601	WorkersCmp-Cert	153,725	212,984	396,769	183,785
3602	WorkersCmp-Class	214,467	191,785	-	(191,785)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	253	253
3902	OthBenes-Class	79,226	82,012	82,724	712
3990	PY Benes	-	-	107	107
	SUBTOTAL - Employee Benefits	**11,938,906**	**11,635,856**	**11,853,349**	**217,493**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget			
CONSOLIDATED		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	359,598	537,598	491,684	(45,914)
4200	BooksOthRefMats	12,000	33,000	21,417	(11,583)
4300	Ins Mats & Sups 2	174,606	79,840	14,829	(65,011)
4310	Ins Mats & Sups	186,009	201,248	204,359	3,111
4315	OthrSupplies	38,000	33,500	21,418	(12,082)
4320	Office Supplies	173,200	219,000	207,458	(11,542)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	36,800	57,300	50,357	(6,943)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	54,250	104,500	59,643	(44,857)
4340	Educat Software	508,586	541,106	405,969	(135,137)
4345	NonInstStdntSup	285,896	441,150	575,422	134,272
4346	TeacherSupplies	30,500	34,500	19,704	(14,796)
4350	Cust. Supplies	118,000	176,000	140,091	(35,909)
4351	Yearbook	13,171	3,000	4,710	1,710
4390	Uniforms	123,805	151,000	151,228	228
4400	NonCapEquip-Gen	308,891	353,391	502,152	148,761
4410	ClssrmFrnEqp<5k	12,500	20,500	8,086	(12,414)
4430	OffceFurnEqp<5k	25,500	20,500	7,713	(12,787)
4440	Computers <$5k	32,500	117,000	173,297	56,297
4460	Fixed Asset Susp (Imp)	10,000	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	78,985	27,000	-	(27,000)
4710	Food	111,000	121,000	16,279	(104,721)
4720	Food:Other Food	93,000	167,500	270,297	102,797
4990	Prior Year Adj (Mat'ls)	10,000	-	2,275	2,275
4999	Misc Expenditure (Suspense)	1,943	1,943	451	(1,492)
	SUBTOTAL - Books and Supplies	**2,798,740**	**3,441,576**	**3,348,839**	**(92,737)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget			
CONSOLIDATED		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	5,949,201	6,203,128	6,800,338	597,210
5200	Travel- General	2,000	3,000	6,488	3,488
5205	Conference Fees	36,000	27,000	-	(27,000)
5210	MilesParkTolls	35,500	34,000	19,989	(14,011)
5215	TravConferences	5,000	-	1,135	1,135
5220	TraLodging	23,000	29,000	94,469	65,469
5225	Travel- Meals & Entertainment	-	-	827	827
5300	DuesMemberships	117,500	135,500	117,451	(18,049)
5450	Other Insurance	642,621	659,096	652,940	(6,156)
5500	OpsHousekeeping	543,700	651,540	777,819	126,279
5510	Gas & Electric	252,500	317,500	350,890	33,390
5610	Rent & Leases	3,922,107	3,948,319	3,294,520	(653,799)
5611	Lease Interest Expense	-	-	1,563,753	1,563,753
5620	EquipmentLeases	220,400	225,400	171,313	(54,087)
5621	Equipment Lease Interest	-	-	2,742	2,742
5630	Reps&MaintBldng	671,733	1,001,733	346,338	(655,395)
5800	ProfessServices	2,443,458	2,306,975	1,672,480	(634,495)
5810	Legal	275,000	345,500	297,555	(47,945)
5813	SchPrgAftSchool	438,304	701,766	516,670	(185,097)
5814	SchPrgAcadComps	22,000	17,000	8,852	(8,148)
5819	SchlProgs-Other	821,156	935,506	893,400	(42,106)
5820	Audit & CPA	102,000	105,000	90,458	(14,542)
5825	DMSBusinessSvcs	530,000	592,000	278,099	(313,901)
5835	Field Trips	213,500	313,085	441,944	128,859
5836	FieldTrip Trans	319,000	401,000	312,759	(88,241)
5840	MarkngStdtRecrt	316,000	336,000	330,291	(5,709)
5850	Oversight Fees	476,810	463,682	452,976	(10,706)
5857	Payroll Fees	198,000	198,000	228,066	30,066
5860	Service Fees	46,500	42,500	685,801	643,301
5861	Prior Year Services	-	-	-	-
5863	Prof Developmnt	172,809	224,708	247,226	22,518
5864	Prof Dev-Other	268,818	254,130	243,438	(10,692)
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	1,207,987	1,218,801	913,705	(305,096)
5870	Livescan	5,600	8,950	21,926	12,976
5872	SPED Fees (incl Encroachment)	150,439	150,439	186,648	36,209
5875	Staff Recruiting	4,500	3,500	2,925	(575)
5884	Substitutes	585,000	905,000	1,591,837	686,837
5890	OthSvcsNon-Inst	500	500	5,799	5,299
5900	Communications	21,250	43,950	30,458	(13,492)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	406,000	325,000	177,723	(147,277)
5930	PostageDelivery	60,000	62,500	34,951	(27,549)
5940	Technology	253,827	347,810	464,106	116,296
5990	Prior Year Adj (Services)	-	-	266,460	266,460
	SUBTOTAL - Services & Other Op. Ex	**21,759,720**	**23,538,518**	**24,597,564**	**1,059,046**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget			
CONSOLIDATED		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6900	Depreciation	1,930,665	2,220,154	1,812,786	(407,368)
	SUBTOTAL - Cap. Outlay & Depreciat	**1,930,665**	**2,220,154**	**1,812,786**	**(407,368)**
Other Outflows					
7299	Other Outgo	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	556,517	556,517	553,503	(3,015)
	SUBTOTAL - Other Outflows	**556,517**	**556,517**	**553,503**	**(3,015)**
TOTAL EXPENSES		**73,707,518**	**74,513,797**	**74,973,388**	**459,591**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 1	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	700.80	646.71	649.11	2	
SUMMARY					
Revenue					
LCFF Entitlement	9,738,260	9,277,722	9,322,669	44,947	100%
Federal Revenue	1,052,896	1,369,775	1,776,422	406,647	130%
Other State Revenues	3,832,105	2,983,395	2,450,658	(532,737)	82%
Other Local Revenues	207,718	315,718	1,641,369	1,325,651	520%
Total Revenue	**14,830,979**	**13,946,611**	**15,191,119**	**1,244,508**	**109%**
Expenditures					
Certificated Salaries	4,659,314	3,936,799	3,921,366	(15,432)	100%
Classified Salaries	1,346,242	1,311,949	1,305,112	(6,837)	99%
Benefits	2,008,728	1,825,086	1,881,198	56,112	103%
Books and Supplies	604,147	756,387	730,456	(25,932)	97%
Services and Operating Exp.	4,744,575	4,929,934	5,607,356	677,422	114%
Depreciation & Cap Outlay	518,081	592,048	261,005	(331,043)	44%
Other Outflows	15,000	15,000	7,317	(7,683)	49%
Total Expenditures	**13,896,087**	**13,367,203**	**13,713,811**	**346,608**	**103%**
Net Revenues	**934,892**	**579,408**	**1,477,309**	**897,901**	

Fund Balance		
Beginning Balance (Audited)	9,528,476	
Net Revenues	1,477,309	
Ending Fund Balance	**11,005,785**	
Components of Fund Bal.		
Available For Econ. Uncert.	5,147,202	37.5% of Expenditures
Restricted Balances (Est.)	364,898	2.7% of Expenditures
Net Fixed Assets	5,493,684	40.1% of Expenditures
Ending Fund Balance	**11,005,785**	**80.3% of Expenditures**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 1	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	5,727,399	5,302,901	6,460,453	1,157,552	(1,157,552)
8012	EPA Entitlement	1,823,016	1,926,172	585,258	(1,340,914)	1,340,914
8019	Prior Year Adjustments	-	-	120	120	(120)
8096	InLieuPropTaxes	2,187,845	2,048,649	2,276,838	228,189	(228,189)
	SUBTOTAL - LCFF Entitlement	**9,738,260**	**9,277,722**	**9,322,669**	**44,947**	**(44,947)**
Federal Revenue						
8181	SpEd - Revenue	84,972	84,026	152,029	68,003	(68,003)
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-
8290	All Other Federal Revenue	967,924	1,285,749	1,624,394	338,644	(338,644)
8295	PY All Other Federal Revenue	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**1,052,896**	**1,369,775**	**1,776,422**	**406,647**	**(406,647)**
Other State Revenue						
8311	SpEd Revenue	557,416	514,391	540,645	26,254	(26,254)
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	25,018	23,041	23,641	600	(600)
8560	StateLotteryRev	159,782	156,704	197,329	40,625	(40,625)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	3,089,889	2,289,259	1,650,153	(639,107)	639,107
8595	PY AllOthStateRev	-	-	38,890	38,890	(38,890)
	SUBTOTAL - Other State Revenue	**3,832,105**	**2,983,395**	**2,450,658**	**(532,737)**	**532,737**
Local Revenue						
8600	Other Local Rev	191,896	299,896	-	(299,896)	299,896
8634	StudentLunchFee	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	-	-	72,931	72,931	(72,931)
8677	Interagency Serv ices	-	-	16,576	16,576	-
8682	Summer School	7,116	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	-	-	1,497,158	1,497,158	(1,497,158)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	55	55	(55)
	SUBTOTAL - Local Revenue	**199,012**	**299,896**	**1,586,720**	**1,286,824**	**(1,270,248)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 1		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Fundraising & Grants						
8802	Donations - Private	-	7,116	210	(6,906)	6,906
8803	Fundraising	8,706	8,706	54,440	45,734	(45,734)
	SUBTOTAL - Fundraising & Grants	**8,706**	**15,822**	**54,650**	**38,828**	**(38,828)**
TOTAL REVENUE		**14,830,979**	**13,946,611**	**15,191,119**	**1,244,508**	**(1,227,932)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	3,725,706	3,096,881	3,114,926	18,045	(18,045)
1200	Cert Support	167,728	167,750	125,108	(42,642)	42,642
1300	Cert Adminis	765,880	672,168	681,333	9,165	(9,165)
1900	Cert Other Salaries	-	-	-	-	-
	SUBTOTAL - Certificated Salaries	**4,659,314**	**3,936,799**	**3,921,366**	**(15,432)**	**15,432**
Classified Salaries						
2100	Instructional Aides	474,426	493,706	424,420	(69,285)	69,285
2200	Classified Support	479,247	451,463	389,772	(61,691)	61,691
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	392,568	366,781	490,920	124,139	(124,139)
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**1,346,242**	**1,311,949**	**1,305,112**	**(6,837)**	**6,837**
Employee Benefits						
3101	STRS-Certified	849,969	634,408	462,129	(172,279)	172,279
3102	STRS-Classified	-	74,035	774	(73,261)	73,261
3201	PERS-Cert	106,328	114,689	243,474	128,786	(128,786)
3202	PERS-Classified	177,247	139,491	301,359	161,868	(161,868)
3301	OASDI/Med-Cert	111,443	83,930	65,238	(18,692)	18,692
3302	OASDI/Med-Class	40,823	48,728	99,060	50,333	(50,333)
3401	HlthWelfareCert	548,205	489,923	619,211	129,289	(129,289)
3402	HlthWelfareCert	114,163	166,914	-	(166,914)	166,914
3501	UI-Certificated	9,877	18,868	26,104	7,236	(7,236)
3502	UI-Classified	1,259	4,687	-	(4,687)	4,687
3601	WorkersCmp-Cert	19,271	23,175	63,845	40,670	(40,670)
3602	WorkersCmp-Class	30,143	26,239	-	(26,239)	26,239
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	4	4	(4)
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**2,008,728**	**1,825,086**	**1,881,198**	**56,112**	**(56,112)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 1		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Books & Supplies						
4100	Text&CoreCurric	80,000	75,000	66,478	(8,522)	8,522
4200	BooksOthRefMats	1,000	8,500	3,417	(5,083)	5,083
4300	Ins Mats & Sups 2	13,926	20,085	-	(20,085)	20,085
4310	Ins Mats & Sups	64,929	58,770	73,737	14,967	(14,967)
4315	OthrSupplies	25,000	25,000	13,472	(11,528)	11,528
4320	Office Supplies	25,000	25,000	20,058	(4,942)	4,942
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	2,000	5,000	6,808	1,808	(1,808)
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	30,000	50,000	26,464	(23,536)	23,536
4340	Educat Software	86,255	82,943	71,392	(11,551)	11,551
4345	NonInstStdntSup	52,146	97,198	114,081	16,883	(16,883)
4346	TeacherSupplies	5,000	5,000	201	(4,799)	4,799
4350	Cust. Supplies	33,000	80,000	61,917	(18,083)	18,083
4351	Yearbook	-	-	1,807	1,807	(1,807)
4390	Uniforms	25,000	30,000	25,625	(4,375)	4,375
4400	NonCapEquip-Gen	114,891	132,891	105,585	(27,306)	27,306
4410	ClssrmFrnEqp<5k	-	-	-	-	-
4430	OffceFurnEqp<5k	-	5,000	1,216	(3,784)	3,784
4440	Computers <$5k	10,000	30,000	95,104	65,104	(65,104)
4460	Fixed Asset Susp (Imp)	10,000	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	10,000	10,000	-	(10,000)	10,000
4710	Food	5,000	5,000	-	(5,000)	5,000
4720	Food:Other Food	11,000	11,000	43,094	32,094	(32,094)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	0	0	(0)
	SUBTOTAL - Books and Supplies	**604,147**	**756,387**	**730,456**	**(25,932)**	**25,932**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 1		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	1,129,482	1,201,574	1,349,943	148,369	(148,369)
5200	Travel- General	-	-	-	-	-
5205	Conference Fees	5,000	2,000	-	(2,000)	2,000
5210	MilesParkTolls	3,000	3,000	194	(2,806)	2,806
5215	TravConferences	-	-	-	-	-
5220	TraLodging	-	-	3,939	3,939	(3,939)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	21,000	21,000	24,099	3,099	(3,099)
5450	Other Insurance	140,401	150,000	157,322	7,322	(7,322)
5500	OpsHousekeeping	221,000	221,000	387,441	166,441	(166,441)
5510	Gas & Electric	65,000	65,000	87,514	22,514	(22,514)
5610	Rent & Leases	1,325,955	1,326,581	862,312	(464,269)	464,269
5611	Lease Interest Expense	-	-	888,465	888,465	-
5620	EquipmentLeases	90,000	90,000	62,941	(27,059)	27,059
5621	Equipment Lease Interest	-	-	791	791	-
5630	Reps&MaintBldng	394,733	356,233	156,046	(200,187)	200,187
5800	ProfessServices	510,877	398,868	304,365	(94,502)	94,502
5810	Legal	35,000	35,000	15,257	(19,743)	19,743
5813	SchPrgAftSchool	-	136,045	102,167	(33,877)	33,877
5814	SchPrgAcadComps	7,500	7,500	1,000	(6,500)	6,500
5819	SchlProgs-Other	25,000	48,600	80,291	31,691	(31,691)
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	20,000	20,000	118,207	98,207	(98,207)
5836	FieldTrip Trans	100,000	100,000	5,416	(94,584)	94,584
5840	MarkngStdtRecrt	75,000	75,000	43,697	(31,303)	31,303
5850	Oversight Fees	97,383	95,580	95,775	195	(195)
5857	Payroll Fees	30,000	30,000	33,187	3,187	(3,187)
5860	Service Fees	16,000	16,000	112,251	96,251	(96,251)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	43,772	48,272	50,753	2,481	(2,481)
5864	Prof Dev-Other	17,953	18,062	27,461	9,399	(9,399)
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	193,161	184,609	104,092	(80,517)	80,517
5870	Livescan	500	2,000	1,708	(292)	292
5872	SPED Fees (incl Encroachment)	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	80,000	175,000	375,026	200,026	(200,026)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	5,000	10,000	5,740	(4,260)	4,260
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	50,000	40,000	5,593	(34,407)	34,407
5930	PostageDelivery	5,000	9,000	8,298	(702)	702
5940	Technology	27,858	35,010	92,538	57,527	(57,527)
5990	Prior Year Adj (Services)	-	-	35,309	35,309	(35,309)
	SUBTOTAL - Services & Other Op. Exp.	**4,744,575**	**4,929,934**	**5,607,356**	**677,422**	**211,834**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 1		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	518,081	592,048	261,005	(331,043)	331,043
	SUBTOTAL - Cap. Outlay & Depreciation	**518,081**	**592,048**	**261,005**	**(331,043)**	**331,043**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	15,000	15,000	7,317	(7,683)	7,683
	SUBTOTAL - Other Outflows	**15,000**	**15,000**	**7,317**	**(7,683)**	**7,683**
TOTAL EXPENSES		**13,896,087**	**13,367,203**	**13,713,811**	**346,608**	**542,649**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 2	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	492.48	473.34	473.23	(0)	
SUMMARY					
Revenue					
LCFF Entitlement	6,619,027	6,631,360	6,626,189	(5,171)	100%
Federal Revenue	621,415	969,239	1,666,685	697,445	172%
Other State Revenues	1,987,158	1,619,132	1,265,849	(353,283)	78%
Other Local Revenues	42,117	78,117	884,689	806,572	1133%
Total Revenue	**9,269,717**	**9,297,849**	**10,443,412**	**1,145,563**	**112%**
Expenditures					
Certificated Salaries	2,880,914	2,706,787	2,608,241	(98,546)	96%
Classified Salaries	997,534	956,217	927,641	(28,576)	97%
Benefits	1,297,825	1,291,048	1,353,736	62,688	105%
Books and Supplies	466,158	517,872	429,358	(88,514)	83%
Services and Operating Exp.	2,577,551	2,864,779	3,151,427	286,648	110%
Depreciation & Cap Outlay	121,166	135,790	135,790	-	100%
Other Outflows	-	-	-	-	
Total Expenditures	**8,341,147**	**8,472,493**	**8,606,193**	**133,700**	**102%**
Net Revenues	**928,570**	**825,355**	**1,837,219**	**1,011,863**	

Fund Balance		
Beginning Balance (Audited)	3,805,042	
Net Revenues	1,837,219	
Ending Fund Balance	**5,642,260**	
Components of Fund Bal.		
Available For Econ. Uncert.	2,509,804	29.2% of Expenditures
Restricted Balances (Est.)	272,439	3.2% of Expenditures
Net Fixed Assets	2,860,017	33.2% of Expenditures
Ending Fund Balance	**5,642,260**	**65.6% of Expenditures**

DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 2		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	3,863,040	3,753,378	4,549,072	795,694	(795,694)
8012	EPA Entitlement	1,232,219	1,378,511	417,202	(961,309)	961,309
8019	Prior Year Adjustments	-	-	(1)	(1)	1
8096	InLieuPropTaxes	1,523,768	1,499,471	1,659,916	160,445	(160,445)
	SUBTOTAL - LCFF Entitlement	**6,619,027**	**6,631,360**	**6,626,189**	**(5,171)**	**5,171**
		-				
Federal Revenue		-				
8181	SpEd - Revenue	59,713	61,474	92,401	30,927	(30,927)
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-
8290	All Other Federal Revenue	561,702	907,765	1,574,284	666,518	(666,518)
8295	PY All Other Federal Revenue	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**621,415**	**969,239**	**1,666,685**	**697,445**	**(697,445)**
		-				
Other State Revenue		-				
8311	SpEd Revenue	391,719	376,491	381,859	5,368	(5,368)
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	16,333	15,353	14,882	(471)	471
8560	StateLotteryRev	112,285	115,052	143,862	28,810	(28,810)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,466,821	1,112,236	707,808	(404,428)	404,428
8595	PY AllOthStateRev	-	-	17,439	17,439	(17,439)
	SUBTOTAL - Other State Revenue	**1,987,158**	**1,619,132**	**1,265,849**	**(353,283)**	**353,283**
Local Revenue						
8600	Other Local Rev	1	1	-	(1)	1
8634	StudentLunchFee	-	-	414	414	(414)
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	-	-	47,362	47,362	(47,362)
8677	Interagency Serv ices	-	-	-	-	-
8682	Summer School	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	5,000	41,000	792,895	751,895	(751,895)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	(0)	(0)	0
	SUBTOTAL - Local Revenue	**5,001**	**41,001**	**840,671**	**799,670**	**(799,670)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 2		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	7,116	7,116	-	(7,116)	7,116
8803	Fundraising	30,000	30,000	44,017	14,017	(14,017)
	SUBTOTAL - Fundraising & Grants	**37,116**	**37,116**	**44,017**	**6,901**	**(6,901)**
TOTAL REVENUE		**9,269,717**	**9,297,849**	**10,443,412**	**1,145,563**	**(1,145,563)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	2,198,478	1,966,888	1,934,489	(32,399)	32,399
1200	Cert Support	218,592	269,702	199,546	(70,156)	70,156
1300	Cert Adminis	463,844	470,197	474,206	4,009	(4,009)
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**2,880,914**	**2,706,787**	**2,608,241**	**(98,546)**	**98,546**
Classified Salaries						
2100	Instructional Aides	186,904	190,104	186,065	(4,039)	4,039
2200	Classified Support	561,310	566,310	448,290	(118,021)	118,021
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	249,319	199,802	293,286	93,484	(93,484)
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj		-	-	-	-
	SUBTOTAL - Classified Salaries	**997,534**	**956,217**	**927,641**	**(28,576)**	**28,576**
Employee Benefits						
3101	STRS-Certified	488,345.05	394,908	439,498	44,590	(44,590)
3102	STRS-Classified	-	47,333	315	(47,018)	47,018
3201	PERS-Cert	30,050.26	88,483	38,595	(49,888)	49,888
3202	PERS-Classified	157,619.26	107,298	220,985	113,687	(113,687)
3301	OASDI/Med-Cert	71,153.01	56,661	48,604	(8,057)	8,057
3302	OASDI/Med-Class	22,509.66	35,948	73,469	37,522	(37,522)
3401	HlthWelfareCert	376,138.86	377,006	471,149	94,143	(94,143)
3402	HlthWelfareCert	111,889.93	134,450	-	(134,450)	134,450
3501	UI-Certificated	5,284.05	12,082	19,813	7,732	(7,732)
3502	UI-Classified	1,308.95	3,354	-	(3,354)	3,354
3601	WorkersCmp-Cert	12,503.52	17,933	41,232	23,299	(23,299)
3602	WorkersCmp-Class	21,022	15,593	-	(15,593)	15,593
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	76	76	(76)
	SUBTOTAL - Employee Benefits	**1,297,825**	**1,291,048**	**1,353,736**	**62,688**	**(62,688)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 2		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Books & Supplies						
4100	Text&CoreCurric	89,598	64,598	45,081	(19,517)	19,517
4200	BooksOthRefMats	1,000	1,000	-	(1,000)	1,000
4300	Ins Mats & Sups 2	20,085	-	1,723	1,723	(1,723)
4310	Ins Mats & Sups	35,739	35,739	19,368	(16,371)	16,371
4315	OthrSupplies	-	-	-	-	-
4320	Office Supplies	48,500	60,000	57,688	(2,312)	2,312
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	15,000	22,000	18,066	(3,934)	3,934
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	3,000	4,000	4,309	309	(309)
4340	Educat Software	74,623	106,303	90,569	(15,734)	15,734
4345	NonInstStdntSup	70,000	76,604	84,154	7,550	(7,550)
4346	TeacherSupplies	-	3,000	1,619	(1,381)	1,381
4350	Cust. Supplies	14,000	14,000	16,353	2,353	(2,353)
4351	Yearbook	-	-	1	1	(1)
4390	Uniforms	22,000	22,000	20,971	(1,029)	1,029
4400	NonCapEquip-Gen	28,500	18,500	1,077	(17,424)	17,424
4410	ClssrmFrnEqp<5k	7,000	7,000	130	(6,870)	6,870
4430	OffceFurnEqp<5k	5,000	5,000	2,761	(2,239)	2,239
4440	Computers <$5k	-	35,000	29,465	(5,535)	5,535
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	8,985	-	-	-	-
4710	Food	5,000	5,000	379	(4,621)	4,621
4720	Food:Other Food	17,000	37,000	35,643	(1,357)	1,357
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	1,128	1,128	0	(1,128)	1,128
	SUBTOTAL - Books and Supplies	**466,158**	**517,872**	**429,358**	**(88,514)**	**88,514**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 2		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	1,003,984	1,201,574	1,349,943	148,369	(148,369)
5200	Travel- General	-	1,000	1,420	420	1,000
5205	Conference Fees	3,000	3,000	-	(3,000)	3,000
5210	MilesParkTolls	2,000	2,000	518	(1,482)	1,482
5215	TravConferences	-	-	-	-	-
5220	TraLodging	5,000	5,000	5,013	13	(13)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	10,000	16,000	17,839	1,839	(1,839)
5450	Other Insurance	65,000	65,000	69,157	4,157	(4,157)
5500	OpsHousekeeping	158,000	133,000	115,538	(17,462)	17,462
5510	Gas & Electric	-	-	-	-	-
5610	Rent & Leases	225,000	245,000	335,827	90,827	(90,827)
5611	Lease Interest Expense	-	-	341,509	341,509	-
5620	EquipmentLeases	25,000	25,000	23,318	(1,682)	1,682
5621	Equipment Lease Interest	-	-	-	-	-
5630	Reps&MaintBldng	40,000	20,000	450	(19,550)	19,550
5800	ProfessServices	268,045	279,569	133,462	(146,107)	146,107
5810	Legal	45,000	25,000	4,999	(20,001)	20,001
5813	SchPrgAftSchool	-	203,396	-	(203,396)	203,396
5814	SchPrgAcadComps	4,000	4,000	3,098	(902)	902
5819	SchlProgs-Other	80,000	40,000	70,938	30,938	(30,938)
5820	Audit & CPA	12,500	12,500	8,218	(4,282)	4,282
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	50,000	50,000	26,598	(23,402)	23,402
5836	FieldTrip Trans	40,000	40,000	50,680	10,680	(10,680)
5840	MarkngStdtRecrt	30,000	30,000	14,822	(15,178)	15,178
5850	Oversight Fees	66,190	67,146	67,677	531	(531)
5857	Payroll Fees	20,000	20,000	23,175	3,175	(3,175)
5860	Service Fees	4,000	4,000	75,342	71,342	(71,342)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	25,000	29,500	20,483	(9,018)	9,018
5864	Prof Dev-Other	29,500	25,500	30,621	5,121	(5,121)
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	136,768	95,809	72,086	(23,723)	23,723
5870	Livescan	750	750	322	(429)	429
5872	SPED Fees (incl Encroachment)	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	150,000	150,000	209,445	59,445	(59,445)
5890	OthSvcsNon-Inst	-	-	2,479	2,479	(2,479)
5900	Communications	-	5,000	3,239	(1,761)	1,761
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	55,000	20,000	2,099	(17,901)	17,901
5930	PostageDelivery	5,000	5,000	2,368	(2,633)	2,633
5940	Technology	18,813	41,035	43,131	2,096	(2,096)
5990	Prior Year Adj (Services)	-	-	25,615	25,615	(25,615)
	SUBTOTAL - Services & Other Op. Exp.	**2,577,551**	**2,864,779**	**3,151,427**	**286,648**	**56,282**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 2		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	121,166	135,790	135,790	-	-
	SUBTOTAL - Cap. Outlay & Depreciation	**121,166**	**135,790**	**135,790**	**-**	**-**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**8,341,147**	**8,472,493**	**8,606,193**	**133,700**	**209,230**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 3	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	396.48	339.94	339.69	(0)	
SUMMARY					
Revenue					
LCFF Entitlement	5,278,504	4,557,191	4,545,969	(11,222)	100%
Federal Revenue	519,006	212,995	388,590	175,595	182%
Other State Revenues	1,631,782	2,148,553	2,132,610	(15,942)	99%
Other Local Revenues	26,069	26,069	877,809	851,740	3367%
Total Revenue	**7,455,361**	**6,944,808**	**7,944,979**	**1,000,171**	**114%**
Expenditures					
Certificated Salaries	2,734,440	2,678,630	2,524,220	(154,410)	94%
Classified Salaries	892,755	747,532	800,152	52,620	107%
Benefits	1,317,979	1,272,594	1,288,096	15,502	101%
Books and Supplies	266,599	279,641	260,172	(19,469)	93%
Services and Operating Exp.	2,074,155	2,263,556	2,345,816	82,260	104%
Depreciation & Cap Outlay	66,858	119,002	119,002	-	100%
Other Outflows	-	-	-	-	
Total Expenditures	**7,352,786**	**7,360,954**	**7,337,457**	**(23,497)**	**100%**
Net Revenues	**102,576**	**(416,146)**	**607,522**	**1,023,668**	

Fund Balance		
Beginning Balance (Audited)	2,646,594	
Net Revenues	607,522	
Ending Fund Balance	**3,254,116**	
Components of Fund Bal.		
Available For Econ. Uncert.	2,952,722	40.2% of Expenditures
Restricted Balances (Est.)	56,237	0.8% of Expenditures
Net Fixed Assets	245,157	3.3% of Expenditures
Ending Fund Balance	**3,254,116**	**44.3% of Expenditures**

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 3	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	3,074,955	2,497,146	3,057,043	559,897	(559,897)
8012	EPA Entitlement	976,812	983,197	297,420	(685,777)	685,777
8019	Prior Year Adjustments	-	-	(1)	(1)	1
8096	InLieuPropTaxes	1,226,737	1,076,848	1,191,507	114,659	(114,659)
	SUBTOTAL - LCFF Entitlement	**5,278,504**	**4,557,191**	**4,545,969**	**(11,222)**	**11,222**
Federal Revenue						
8181	SpEd - Revenue	48,073	45,469	61,219	15,750	(15,750)
8182	SpEd - Revenue	-	-	16,545	16,545	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-
8290	All Other Federal Revenue	470,933	167,526	310,826	143,300	(143,300)
8295	PY All Other Federal Revenue		-	-	-	-
	SUBTOTAL - Federal Revenue	**519,006**	**212,995**	**388,590**	**175,595**	**(159,050)**
Other State Revenue						
8311	SpEd Revenue	315,360	270,386	376,850	106,464	(106,464)
8319	PY State SpEd	-	-	(14)	(14)	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	15,074	13,522	13,178	(344)	344
8560	StateLotteryRev	90,397	85,783	103,266	17,483	(17,483)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,210,951	1,778,862	1,626,734	(152,128)	152,128
8595	PY AllOthStateRev		-	12,597	12,597	(12,597)
	SUBTOTAL - Other State Revenue	**1,631,782**	**2,148,553**	**2,132,610**	**(15,942)**	**15,928**
Local Revenue						
8600	Other Local Rev	1	1	-	(1)	1
8634	StudentLunchFee	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	-	-	50,509	50,509	(50,509)
8677	Interagency Serv ices	-	-	-	-	-
8682	Summer School	7,116	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	5,000	5,000	805,437	800,437	(800,437)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	(0)	(0)	0
	SUBTOTAL - Local Revenue	**12,117**	**5,001**	**855,946**	**850,945**	**(850,945)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 3		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	-	7,116	12,347	5,231	(5,231)
8803	Fundraising	13,952	13,952	9,516	(4,436)	4,436
	SUBTOTAL - Fundraising & Grants	**13,952**	**21,068**	**21,863**	**795**	**(795)**
TOTAL REVENUE		**7,455,361**	**6,944,808**	**7,944,979**	**1,000,171**	**(983,640)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	2,007,100	1,933,613	1,901,253	(32,360)	32,360
1200	Cert Support	177,188	254,390	219,951	(34,439)	34,439
1300	Cert Adminis	550,152	490,628	403,016	(87,612)	87,612
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**2,734,440**	**2,678,630**	**2,524,220**	**(154,410)**	**154,410**
Classified Salaries						
2100	Instructional Aides	360,586	296,350	334,878	38,529	(38,529)
2200	Classified Support	230,256	219,128	235,644	16,516	(16,516)
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	301,913	232,054	229,629	(2,424)	2,424
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**892,755**	**747,532**	**800,152**	**52,620**	**(52,620)**
Employee Benefits						
3101	STRS-Certified	485,502	396,788	441,036	44,248	(44,248)
3102	STRS-Classified	-	61,243	9,383	(51,860)	51,860
3201	PERS-Cert	-	104,624	23,043	(81,582)	81,582
3202	PERS-Classified	214,175	77,339	176,363	99,024	(99,024)
3301	OASDI/Med-Cert	57,541	61,671	43,851	(17,820)	17,820
3302	OASDI/Med-Class	43,898	27,970	59,177	31,207	(31,207)
3401	HlthWelfareCert	340,164	370,542	477,158	106,616	(106,616)
3402	HlthWelfareCert	120,590	107,501	305	(107,197)	107,197
3501	UI-Certificated	5,133	12,449	18,922	6,473	(6,473)
3502	UI-Classified	1,639	3,127	-	(3,127)	3,127
3601	WorkersCmp-Cert	-	31,482	38,561	7,079	(7,079)
3602	WorkersCmp-Class	49,338	17,856	-	(17,856)	17,856
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	214	214	(214)
3902	OthBenes-Class	-	-	84	84	(84)
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**1,317,979**	**1,272,594**	**1,288,096**	**15,502**	**(15,502)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 3		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Books & Supplies						
4100	Text&CoreCurric	85,000	110,000	107,854	(2,146)	2,146
4200	BooksOthRefMats	1,000	1,000	706	(294)	294
4300	Ins Mats & Sups 2	20,085	-	-	-	-
4310	Ins Mats & Sups	12,897	19,896	23,320	3,424	(3,424)
4315	OthrSupplies	4,000	5,500	7,865	2,365	(2,365)
4320	Office Supplies	7,000	7,000	6,370	(630)	630
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	2,500	2,500	-	(2,500)	2,500
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	2,000	2,000	95	(1,905)	1,905
4340	Educat Software	48,946	52,349	37,607	(14,742)	14,742
4345	NonInstStdntSup	35,000	36,896	39,290	2,394	(2,394)
4346	TeacherSupplies	5,000	3,000	1,598	(1,402)	1,402
4350	Cust. Supplies	1,000	1,000	612	(388)	388
4351	Yearbook	10,171	-	-	-	-
4390	Uniforms	2,000	16,000	14,722	(1,278)	1,278
4400	NonCapEquip-Gen	-	2,000	841	(1,159)	1,159
4410	ClssrmFrnEqp<5k	500	500	319	(181)	181
4430	OffceFurnEqp<5k	500	500	-	(500)	500
4440	Computers <$5k	-	500	(1,350)	(1,850)	1,850
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	20,000	5,000	-	(5,000)	5,000
4710	Food	-	-	-	-	-
4720	Food:Other Food	9,000	14,000	20,174	6,174	(6,174)
4990	Prior Year Adj (Mat'ls)	-	-	150	150	(150)
4999	Misc Expenditure (Suspense)	-	-	-	-	-
	SUBTOTAL - Books and Supplies	**266,599**	**279,641**	**260,172**	**(19,469)**	**19,469**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 3		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	721,613	863,632	970,272	106,640	(106,640)
5200	Travel- General	-	-	301	301	-
5205	Conference Fees	-	-	-	-	-
5210	MilesParkTolls	500	500	355	(145)	145
5215	TravConferences	-	-	-	-	-
5220	TraLodging	-	-	9,927	9,927	(9,927)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	10,000	15,000	12,087	(2,913)	2,913
5450	Other Insurance	53,973	53,973	55,746	1,773	(1,773)
5500	OpsHousekeeping	4,000	4,000	10,191	6,191	(6,191)
5510	Gas & Electric	-	-	-	-	-
5610	Rent & Leases	325,000	305,526	274,731	(30,796)	30,796
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	20,000	20,000	16,966	(3,034)	3,034
5621	Equipment Lease Interest	-	-	872	872	-
5630	Reps&MaintBldng	5,000	20,000	11,719	(8,281)	8,281
5800	ProfessServices	304,754	248,579	130,845	(117,735)	117,735
5810	Legal	50,000	50,000	41,932	(8,068)	8,068
5813	SchPrgAftSchool	140,667	140,667	130,820	(9,847)	9,847
5814	SchPrgAcadComps	-	-	818	818	(818)
5819	SchlProgs-Other	25,000	25,000	51,432	26,432	(26,432)
5820	Audit & CPA	8,500	8,500	8,218	(282)	282
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	20,000	30,000	54,516	24,516	(24,516)
5836	FieldTrip Trans	15,000	15,000	15,291	291	(291)
5840	MarkngStdtRecrt	30,000	30,000	32,207	2,207	(2,207)
5850	Oversight Fees	52,785	50,823	47,562	(3,261)	3,261
5857	Payroll Fees	20,000	20,000	21,673	1,673	(1,673)
5860	Service Fees	4,000	4,000	79,719	75,719	(75,719)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	15,500	15,500	14,461	(1,040)	1,040
5864	Prof Dev-Other	22,502	22,502	9,546	(12,956)	12,956
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	93,548	100,567	70,884	(29,684)	29,684
5870	Livescan	500	500	778	278	(278)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	50,000	120,000	186,128	66,128	(66,128)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	500	5,000	3,000	(2,000)	2,000
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	55,000	55,000	12,041	(42,959)	42,959
5930	PostageDelivery	7,000	7,000	990	(6,010)	6,010
5940	Technology	18,813	32,287	39,897	7,610	(7,610)
5990	Prior Year Adj (Services)	-	-	29,894	29,894	(29,894)
	SUBTOTAL - Services & Other Op. Exp.	**2,074,155**	**2,263,556**	**2,345,816**	**82,260**	**(81,087)**
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	66,858	119,002	119,002	-	-
	SUBTOTAL - Cap. Outlay & Depreciation	**66,858**	**119,002**	**119,002**	**-**	**-**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**7,352,786**	**7,360,954**	**7,337,457**	**(23,497)**	**24,670**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 4	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	110.40	94.29	93.21	(1)	
SUMMARY					
Revenue					
LCFF Entitlement	1,669,325	1,479,374	1,466,673	(12,701)	99%
Federal Revenue	138,060	160,658	176,284	15,626	110%
Other State Revenues	659,870	660,420	563,072	(97,348)	85%
Other Local Revenues	11,617	103,901	386,145	282,244	372%
Total Revenue	**2,478,872**	**2,404,353**	**2,592,174**	**187,821**	**108%**
Expenditures					
Certificated Salaries	1,051,012	1,045,383	971,386	(73,997)	93%
Classified Salaries	266,999	205,839	203,624	(2,215)	99%
Benefits	470,901	455,049	460,780	5,731	101%
Books and Supplies	76,061	80,237	75,057	(5,180)	94%
Services and Operating Exp.	515,739	688,780	743,530	54,750	108%
Depreciation & Cap Outlay	31,023	37,940	37,940	0	100%
Other Outflows	-	-	-	-	
Total Expenditures	**2,411,735**	**2,513,229**	**2,492,318**	**(20,911)**	**99%**
Net Revenues	**67,137**	**(108,876)**	**99,856**	**208,732**	

Fund Balance		
Beginning Balance (Audited)	1,349,017	
Net Revenues	99,856	
Ending Fund Balance	**1,448,873**	
Components of Fund Bal.		
Available For Econ. Uncert.	1,384,912	55.6% of Expenditures
Restricted Balances (Est.)	5,279	0.2% of Expenditures
Net Fixed Assets	58,683	2.4% of Expenditures
Ending Fund Balance	**1,448,873**	**58.1% of Expenditures**

DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 4	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	1,032,150	896,700	1,054,746	158,046	(158,046)
8012	EPA Entitlement	296,518	283,978	84,980	(198,998)	198,998
8019	Prior Year Adjustments	-	-	1	1	(1)
8096	InLieuPropTaxes	340,657	298,696	326,946	28,250	(28,250)
	SUBTOTAL - LCFF Entitlement	**1,669,325**	**1,479,374**	**1,466,673**	**(12,701)**	**12,701**
Federal Revenue						
8181	SpEd - Revenue	20,907	25,685	-	(25,685)	25,685
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	24,344	24,344	-
8290	All Other Federal Revenue	117,153	134,973	151,940	16,967	(16,967)
8295	PY All Other Federal Revenue		-	-	-	-
	SUBTOTAL - Federal Revenue	**138,060**	**160,658**	**176,284**	**15,626**	**8,718**
Other State Revenue						
8311	SpEd Revenue	84,127	-	-	-	-
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	5,090	4,940	4,861	(79)	79
8560	StateLotteryRev	25,171	22,965	28,336	5,371	(5,371)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	545,482	632,515	526,084	(106,431)	106,431
8595	PY AllOthStateRev	-	-	3,791	3,791	(3,791)
	SUBTOTAL - Other State Revenue	**659,870**	**660,420**	**563,072**	**(97,348)**	**97,348**
Local Revenue						
8600	Other Local Rev	1	1	-	(1)	1
8634	StudentLunchFee	-	-	59	59	(59)
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	-	-	16,981	16,981	(16,981)
8677	Interagency Serv ices	-	-	94,588	94,588	-
8682	Summer School	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	500	92,784	267,782	174,998	(174,998)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	1,000	1,000	-	(1,000)	1,000
	SUBTOTAL - Local Revenue	**1,501**	**93,785**	**379,410**	**285,625**	**(191,037)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 4		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	7,116	7,116	-	(7,116)	7,116
8803	Fundraising	3,000	3,000	6,735	3,735	(3,735)
	SUBTOTAL - Fundraising & Grants	**10,116**	**10,116**	**6,735**	**(3,381)**	**3,381**
TOTAL REVENUE		**2,478,872**	**2,404,353**	**2,592,174**	**187,821**	**(68,889)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	684,102	703,905	642,518	(61,386)	61,386
1200	Cert Support	131,406	122,983	120,959	(2,025)	2,025
1300	Cert Adminis	235,504	218,495	207,909	(10,586)	10,586
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**1,051,012**	**1,045,383**	**971,386**	**(73,997)**	**73,997**
Classified Salaries						
2100	Instructional Aides	44,239	44,239	43,746	(494)	494
2200	Classified Support	80,056	23,896	85,883	61,987	(61,987)
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	142,704	137,704	73,996	(63,708)	63,708
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**266,999**	**205,839**	**203,624**	**(2,215)**	**2,215**
Employee Benefits						
3101	STRS-Certified	105,107.97	160,991	158,783	(2,208)	2,208
3102	STRS-Classified	27,065.85	18,102	-	(18,102)	18,102
3201	PERS-Cert	60,170.33	39,982	19,703	(20,279)	20,279
3202	PERS-Classified	60,782.35	24,156	46,784	22,628	(22,628)
3301	OASDI/Med-Cert	27,602.65	24,278	21,513	(2,765)	2,765
3302	OASDI/Med-Class	8,675.26	8,658	15,773	7,115	(7,115)
3401	HlthWelfareCert	86,581.10	134,959	177,784	42,825	(42,825)
3402	HlthWelfareCert	76,331.77	25,413	-	(25,413)	25,413
3501	UI-Certificated	1,537.97	2,001	6,429	4,428	(4,428)
3502	UI-Classified	916.87	380	-	(380)	380
3601	WorkersCmp-Cert	1,282.11	12,124	14,012	1,888	(1,888)
3602	WorkersCmp-Class	14,846.89	4,005	-	(4,005)	4,005
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**470,901**	**455,049**	**460,780**	**5,731**	**(5,731)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 4		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Books & Supplies						
4100	Text&CoreCurric	2,000	15,000	10,450	(4,550)	4,550
4200	BooksOthRefMats	-	-	-	-	-
4300	Ins Mats & Sups 2	20,085	10,085	-	(10,085)	10,085
4310	Ins Mats & Sups	5,001	5,000	1,200	(3,800)	3,800
4315	OthrSupplies	-	-	-	-	-
4320	Office Supplies	8,000	8,000	6,810	(1,190)	1,190
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	2,000	-	70	70	(70)
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	2,000	2,000	-	(2,000)	2,000
4340	Educat Software	15,375	17,507	12,482	(5,025)	5,025
4345	NonInstStdntSup	9,000	10,145	8,392	(1,753)	1,753
4346	TeacherSupplies	1,500	1,500	259	(1,241)	1,241
4350	Cust. Supplies	-	-	-	-	-
4351	Yearbook	1,000	1,000	1,028	28	(28)
4390	Uniforms	3,100	5,000	5,144	144	(144)
4400	NonCapEquip-Gen	4,000	2,000	22,549	20,549	(20,549)
4410	ClssrmFrnEqp<5k	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-
4440	Computers <$5k	-	-	-	-	-
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-
4710	Food	1,000	1,000	-	(1,000)	1,000
4720	Food:Other Food	2,000	2,000	4,548	2,548	(2,548)
4990	Prior Year Adj (Mat'ls)	-	-	2,125	2,125	(2,125)
4999	Misc Expenditure (Suspense)	-	-	-	-	-
	SUBTOTAL - Books and Supplies	**76,061**	**80,237**	**75,057**	**(5,180)**	**5,180**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 4		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Services & Other Operating Expenses						
5101	CMO Fees	43,924	172,726	194,054	21,328	(21,328)
5200	Travel- General	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-
5210	MilesParkTolls	500	500	296	(204)	204
5215	TravConferences	-	-	-	-	-
5220	TraLodging	500	500	1,350	850	(850)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	5,500	7,000	6,823	(177)	177
5450	Other Insurance	15,755	17,555	15,660	(1,895)	1,895
5500	OpsHousekeeping	1,500	8,000	6,420	(1,580)	1,580
5510	Gas & Electric	-	-	-	-	-
5610	Rent & Leases	129,529	88,532	93,706	5,173	(5,173)
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	6,200	6,200	4,759	(1,441)	1,441
5621	Equipment Lease Interest	-	-	-	-	-
5630	Reps&MaintBldng	3,500	3,500	2,929	(571)	571
5800	ProfessServices	128,907	119,957	81,584	(38,373)	38,373
5810	Legal	10,000	10,000	5,403	(4,597)	4,597
5813	SchPrgAftSchool	-	-	-	-	-
5814	SchPrgAcadComps	-	-	150	150	(150)
5819	SchlProgs-Other	3,500	3,500	7,553	4,053	(4,053)
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	10,000	10,000	12,824	2,824	(2,824)
5836	FieldTrip Trans	-	76,000	89,459	13,459	(13,459)
5840	MarkngStdtRecrt	10,000	10,000	17,735	7,735	(7,735)
5850	Oversight Fees	16,693	15,403	14,667	(736)	736
5857	Payroll Fees	9,000	9,000	11,727	2,727	(2,727)
5860	Service Fees	1,000	1,000	25,218	24,218	(24,218)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	-	7,500	6,591	(909)	909
5864	Prof Dev-Other	25,131	21,131	21,108	(23)	23
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	20,907	25,196	21,753	(3,443)	3,443
5870	Livescan	300	300	242	(58)	58
5872	SPED Fees (incl Encroachment)	14,489	14,489	22,508	8,019	(8,019)
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	10,000	10,000	37,428	27,428	(27,428)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	-	3,000	1,119	(1,881)	1,881
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	25,000	25,000	995	(24,005)	24,005
5930	PostageDelivery	4,000	3,000	1,295	(1,705)	1,705
5940	Technology	10,904	10,791	19,990	9,199	(9,199)
5990	Prior Year Adj (Services)	-	-	9,967	9,967	(9,967)
	SUBTOTAL - Services & Other Op. Exp.	**515,739**	**688,780**	**743,530**	**54,750**	**(54,750)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 4		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	31,023	37,940	37,940	0	(0)
	SUBTOTAL - Cap. Outlay & Depreciation	**31,023**	**37,940**	**37,940**	**0**	**(0)**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	-	-
TOTAL EXPENSES		**2,411,735**	**2,513,229**	**2,492,318**	**(20,911)**	**20,911**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 5	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	240.00	211.82	211.94	0	
SUMMARY					
Revenue					
LCFF Entitlement	3,370,837	3,079,032	3,078,103	(929)	100%
Federal Revenue	412,946	478,840	718,937	240,097	150%
Other State Revenues	1,312,397	1,195,751	1,523,048	327,296	127%
Other Local Revenues	29,714	29,714	546,092	516,377	1838%
Total Revenue	**5,125,894**	**4,783,338**	**5,866,179**	**1,082,842**	**123%**
Expenditures					
Certificated Salaries	1,636,038	1,658,423	1,699,084	40,660	102%
Classified Salaries	532,083	496,292	476,919	(19,373)	96%
Benefits	776,874	793,705	815,810	22,105	103%
Books and Supplies	183,665	210,382	168,774	(41,607)	80%
Services and Operating Exp.	1,036,437	1,260,215	1,012,898	(247,317)	80%
Depreciation & Cap Outlay	56,886	83,857	83,857	-	100%
Other Outflows	-	-	-	-	
Total Expenditures	**4,221,983**	**4,502,873**	**4,257,342**	**(245,532)**	**95%**
Net Revenues	**903,911**	**280,464**	**1,608,837**	**1,328,373**	

Fund Balance		
Beginning Balance (Audited)	3,694,602	
Net Revenues	1,608,837	
Ending Fund Balance	**5,303,440**	
Components of Fund Bal.		
Available For Econ. Uncert.	3,858,556	90.6% of Expenditures
Restricted Balances (Est.)	54,824	1.3% of Expenditures
Net Fixed Assets	1,390,060	32.7% of Expenditures
Ending Fund Balance	**5,303,440**	**124.6% of Expenditures**

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 5		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL

		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	2,039,831	1,748,430	2,149,529	401,099	(401,099)
8012	EPA Entitlement	588,429	611,342	185,168	(426,174)	426,174
8019	Prior Year Adjustments	-	-	(1)	(1)	1
8096	InLieuPropTaxes	742,577	719,260	743,407	24,147	(24,147)
	SUBTOTAL - LCFF Entitlement	**3,370,837**	**3,079,032**	**3,078,103**	**(929)**	**929**
Federal Revenue						
8181	SpEd - Revenue	29,100	28,373	39,487	11,114	(11,114)
8182	SpEd - Revenue	-	-	11,506	11,506	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-
8290	All Other Federal Revenue	383,846	450,467	667,944	217,477	(217,477)
8295	PY All Other Federal Revenue		-	-	-	-
	SUBTOTAL - Federal Revenue	**412,946**	**478,840**	**718,937**	**240,097**	**(228,591)**
Other State Revenue						
8311	SpEd Revenue	190,896	168,479	218,902	50,423	(50,423)
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	8,475	7,992	7,448	(544)	544
8560	StateLotteryRev	54,720	53,586	64,430	10,844	(10,844)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,058,306	965,694	1,125,678	159,983	(159,983)
8595	PY AllOthStateRev		-	106,590	106,590	(106,590)
	SUBTOTAL - Other State Revenue	**1,312,397**	**1,195,751**	**1,523,048**	**327,296**	**(327,296)**
Local Revenue						
8600	Other Local Rev	1	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	12,000	12,000	38,305	26,305	(26,305)
8677	Interagency Serv ices	-	-	-	-	-
8682	Summer School	7,116	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	3,000	3,001	485,480	482,479	(482,479)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-
	SUBTOTAL - Local Revenue	**22,117**	**15,001**	**523,785**	**508,784**	**(508,784)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 5		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	-	7,116	735	(6,381)	6,381
8803	Fundraising	7,597	7,597	21,571	13,974	(13,974)
	SUBTOTAL - Fundraising & Grants	**7,597**	**14,713**	**22,306**	**7,593**	**(7,593)**
TOTAL REVENUE		**5,125,894**	**4,783,338**	**5,866,179**	**1,082,842**	**(1,071,336)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,197,038	1,174,864	1,195,641	20,777	(20,777)
1200	Cert Support	101,640	139,969	150,472	10,503	(10,503)
1300	Cert Adminis	337,360	343,590	352,971	9,381	(9,381)
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**1,636,038**	**1,658,423**	**1,699,084**	**40,660**	**(40,660)**
Classified Salaries						
2100	Instructional Aides	267,402	267,662	241,635	(26,027)	26,027
2200	Classified Support	44,928	109,828	120,524	10,696	(10,696)
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	219,754	118,802	114,760	(4,042)	4,042
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj			-	-	-
	SUBTOTAL - Classified Salaries	**532,083**	**496,292**	**476,919**	**(19,373)**	**19,373**
Employee Benefits						
3101	STRS-Certified	318,808	263,798	302,089	38,291	(38,291)
3102	STRS-Classified	-	57,429	9,610	(47,819)	47,819
3201	PERS-Cert	-	34,661	3,970	(30,691)	30,691
3202	PERS-Classified	82,832	37,318	99,156	61,838	(61,838)
3301	OASDI/Med-Cert	31,561	30,478	25,714	(4,764)	4,764
3302	OASDI/Med-Class	17,619	15,613	33,412	17,799	(17,799)
3401	HlthWelfareCert	227,067	229,949	308,087	78,137	(78,137)
3402	HlthWelfareCert	41,695	61,331	-	(61,331)	61,331
3501	UI-Certificated	3,305	7,589	10,718	3,129	(3,129)
3502	UI-Classified	686	2,239	-	(2,239)	2,239
3601	WorkersCmp-Cert	41,574	37,335	23,049	(14,286)	14,286
3602	WorkersCmp-Class	11,726	15,965	-	(15,965)	15,965
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	7	7	(7)
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**776,874**	**793,705**	**815,810**	**22,105**	**(22,105)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 5		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Books & Supplies						
4100	Text&CoreCurric	23,000	20,000	13,109	(6,891)	6,891
4200	BooksOthRefMats	2,000	8,500	5,008	(3,492)	3,492
4300	Ins Mats & Sups 2	20,085	1,500	7,600	6,100	(6,100)
4310	Ins Mats & Sups	13,101	9,001	10,772	1,771	(1,771)
4315	OthrSupplies	1,000	1,000	-	(1,000)	1,000
4320	Office Supplies	15,000	17,000	15,105	(1,895)	1,895
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	2,500	4,000	7,934	3,934	(3,934)
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	2,000	17,000	10,047	(6,953)	6,953
4340	Educat Software	41,979	43,498	29,950	(13,547)	13,547
4345	NonInstStdntSup	16,000	27,883	23,737	(4,146)	4,146
4346	TeacherSupplies	6,000	6,000	4,328	(1,672)	1,672
4350	Cust. Supplies	1,000	1,000	-	(1,000)	1,000
4351	Yearbook	-	-	-	-	-
4390	Uniforms	11,000	13,000	10,799	(2,201)	2,201
4400	NonCapEquip-Gen	4,000	1,000	1,324	324	(324)
4410	ClssrmFrnEqp<5k	1,000	1,000	-	(1,000)	1,000
4430	OffceFurnEqp<5k	4,000	4,000	1,473	(2,527)	2,527
4440	Computers <$5k	5,000	13,000	4,797	(8,203)	8,203
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	7,000	7,000	-	(7,000)	7,000
4710	Food	-	5,000	7,712	2,712	(2,712)
4720	Food:Other Food	8,000	10,000	15,078	5,078	(5,078)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	(0)	(0)	0
	SUBTOTAL - Books and Supplies	**183,665**	**210,382**	**168,774**	**(41,607)**	**41,607**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 5		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	188,247	225,296	253,114	27,818	(27,818)
5200	Travel- General	-	-	3,142	3,142	-
5205	Conference Fees	1,500	1,500	-	(1,500)	1,500
5210	MilesParkTolls	1,000	1,000	577	(423)	423
5215	TravConferences	-	-	-	-	-
5220	TraLodging	1,500	4,000	6,517	2,517	(2,517)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	10,000	10,000	8,323	(1,677)	1,677
5450	Other Insurance	41,010	41,010	33,530	(7,480)	7,480
5500	OpsHousekeeping	1,000	10,000	2,696	(7,304)	7,304
5510	Gas & Electric	-	10,000	565	(9,435)	9,435
5610	Rent & Leases	191,894	201,487	220,947	19,460	(19,460)
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	5,000	5,000	2,640	(2,360)	2,360
5621	EquipmentLeases	-	-	-	-	-
5630	Reps&MaintBldng	1,000	130,000	-	(130,000)	130,000
5800	ProfessServices	190,861	167,082	98,167	(68,915)	68,915
5810	Legal	20,000	20,000	2,161	(17,839)	17,839
5813	SchPrgAftSchool	5,250	-	1,018	1,018	(1,018)
5814	SchPrgAcadComps	-	-	-	-	-
5819	SchlProgs-Other	52,567	57,817	25,762	(32,055)	32,055
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	19,000	39,085	64,270	25,185	(25,185)
5836	FieldTrip Trans	-	6,000	8,916	2,916	(2,916)
5840	MarkngStdtRecrt	40,000	40,000	35,490	(4,510)	4,510
5850	Oversight Fees	33,708	32,894	31,688	(1,206)	1,206
5857	Payroll Fees	15,000	15,000	16,349	1,349	(1,349)
5860	Service Fees	1,000	1,000	49,897	48,897	(48,897)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	11,837	16,337	8,860	(7,477)	7,477
5864	Prof Dev-Other	15,000	15,000	12,906	(2,094)	2,094
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	89,000	122,875	37,934	(84,941)	84,941
5870	Livescan	750	750	696	(54)	54
5872	SPED Fees (incl Encroachment)	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	50,000	30,000	30,816	816	(816)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	1,000	3,000	1,958	(1,042)	1,042
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	20,000	20,000	4,023	(15,977)	15,977
5930	PostageDelivery	2,500	4,000	3,366	(634)	634
5940	Technology	17,813	21,083	23,515	2,431	(2,431)
5990	Prior Year Adj (Services)	-	-	14,838	14,838	(14,838)
	SUBTOTAL - Services & Other Op. Exp.	**1,036,437**	**1,260,215**	**1,012,898**	**(247,317)**	**250,459**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 5		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	56,886	83,857	83,857	-	-
	SUBTOTAL - Cap. Outlay & Depreciation	**56,886**	**83,857**	**83,857**	**-**	**-**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**4,221,983**	**4,502,873**	**4,257,342**	**(245,532)**	**248,674**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 6	**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Projected Average Daily Attendance:	115.20	84.19	83.27	(1)	
SUMMARY					
Revenue					
LCFF Entitlement	1,463,242	1,104,514	1,094,323	(10,191)	99%
Federal Revenue	156,071	205,552	164,062	(41,490)	80%
Other State Revenues	541,004	592,744	1,228,605	635,861	207%
Other Local Revenues	13,116	95,518	335,575	240,057	351%
Total Revenue	**2,173,434**	**1,998,328**	**2,822,565**	**824,236**	**141%**
Expenditures					
Certificated Salaries	728,334	842,429	794,520	(47,909)	94%
Classified Salaries	310,473	225,908	202,969	(22,938)	90%
Benefits	355,258	367,197	351,831	(15,366)	96%
Books and Supplies	94,800	105,196	88,886	(16,310)	84%
Services and Operating Exp.	559,297	803,188	942,552	139,364	117%
Depreciation & Cap Outlay	34,126	32,993	32,993	-	100%
Other Outflows	-	-	-	-	
Total Expenditures	**2,082,288**	**2,376,910**	**2,413,752**	**36,842**	**102%**
Net Revenues	**91,146**	**(378,582)**	**408,813**	**787,395**	
	Fund Balance				
	Beginning Balance (Audited)		2,440,121		
	Net Revenues		408,813		
	Ending Fund Balance		**2,848,933**		
	Components of Fund Bal.				
	Available For Econ. Uncert.		2,801,729	116.1% of Expenditures	
	Restricted Balances (Est.)		23,477	1.0% of Expenditures	
	Net Fixed Assets		23,727	1.0% of Expenditures	
	Ending Fund Balance		**2,848,933**	**118.0% of Expenditures**	

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 6		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	854,015	606,108	732,871	126,763	(126,763)
8012	EPA Entitlement	252,790	231,705	69,374	(162,331)	162,331
8019	Prior Year Adjustments	-	-	(2)	(2)	2
8096	InLieuPropTaxes	356,437	266,701	292,080	25,379	(25,379)
	SUBTOTAL - LCFF Entitlement	**1,463,242**	**1,104,514**	**1,094,323**	**(10,191)**	**10,191**
Federal Revenue						
8181	SpEd - Revenue	16,870	22,260	-	(22,260)	22,260
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	9,405	9,405	(9,405)
8285	Interagency Contracts	-	-	20,751	20,751	-
8290	All Other Federal Revenue	139,201	183,292	133,906	(49,386)	49,386
8295	PY All Other Federal Revenue		-	-	-	-
	SUBTOTAL - Federal Revenue	**156,071**	**205,552**	**164,062**	**(41,490)**	**62,241**
Other State Revenue						
8311	SpEd Revenue	87,785	-	-	-	-
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	2,113	1,585	1,411	(174)	174
8560	StateLotteryRev	26,266	20,489	25,314	4,825	(4,825)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	424,841	570,670	1,193,037	622,366	(622,366)
8595	PY AllOthStateRev		-	8,843	8,843	(8,843)
	SUBTOTAL - Other State Revenue	**541,004**	**592,744**	**1,228,605**	**635,861**	**(635,861)**
Local Revenue						
8600	Other Local Rev	-	-	-	-	-
8634	StudentLunchFee	-	-	71	71	(71)
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	-	-	14,167	14,167	(14,167)
8677	Interagency Serv ices	-	-	81,668	81,668	-
8682	Summer School	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	2,000	84,402	225,658	141,256	(141,256)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-
	SUBTOTAL - Local Revenue	**2,000**	**84,402**	**321,563**	**237,161**	**(155,493)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 6		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Fundraising & Grants						
8802	Donations - Private	7,116	7,116	-	(7,116)	7,116
8803	Fundraising	4,000	4,000	14,012	10,012	(10,012)
	SUBTOTAL - Fundraising & Grants	**11,116**	**11,116**	**14,012**	**2,896**	**(2,896)**
TOTAL REVENUE		**2,173,434**	**1,998,328**	**2,822,565**	**824,236**	**(721,817)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	505,762	617,857	657,787	39,929	(39,929)
1200	Cert Support	11,528	11,528	15,026	3,498	(3,498)
1300	Cert Adminis	211,044	213,044	121,707	(91,337)	91,337
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**728,334**	**842,429**	**794,520**	**(47,909)**	**47,909**
Classified Salaries						
2100	Instructional Aides	66,001	31,486	2,450	(29,036)	29,036
2200	Classified Support	89,210	114,159	117,230	3,071	(3,071)
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	155,262	80,262	83,289	3,027	(3,027)
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**310,473**	**225,908**	**202,969**	**(22,938)**	**22,938**
Employee Benefits						
3101	STRS-Certified	114,827	131,104	130,598	(506)	506
3102	STRS-Classified	14,930	15,987	-	(15,987)	15,987
3201	PERS-Cert	25,137	18,950	13,977	(4,973)	4,973
3202	PERS-Classified	30,786	31,563	46,872	15,309	(15,309)
3301	OASDI/Med-Cert	16,297	15,667	15,177	(490)	490
3302	OASDI/Med-Class	10,494	10,731	15,369	4,639	(4,639)
3401	HlthWelfareCert	86,354	94,674	113,995	19,321	(19,321)
3402	HlthWelfareCert	35,382	27,342	-	(27,342)	27,342
3501	UI-Certificated	1,401	1,522	4,798	3,276	(3,276)
3502	UI-Classified	410	416	-	(416)	416
3601	WorkersCmp-Cert	18,400	13,656	11,044	(2,612)	2,612
3602	WorkersCmp-Class	840	5,584	-	(5,584)	5,584
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**355,258**	**367,197**	**351,831**	**(15,366)**	**15,366**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 6		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Books & Supplies						
4100	Text&CoreCurric	10,000	20,000	16,023	(3,977)	3,977
4200	BooksOthRefMats	-	-	-	-	-
4300	Ins Mats & Sups 2	20,085	20,085	-	(20,085)	20,085
4310	Ins Mats & Sups	3,000	2,000	-	(2,000)	2,000
4315	OthrSupplies	-	-	-	-	-
4320	Office Supplies	8,000	4,000	4,519	519	(519)
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	1,300	1,300	725	(575)	575
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	3,250	1,000	87	(913)	913
4340	Educat Software	27,665	26,115	11,430	(14,685)	14,685
4345	NonInstStdntSup	5,000	10,196	23,073	12,877	(12,877)
4346	TeacherSupplies	5,000	5,000	3,582	(1,418)	1,418
4350	Cust. Supplies	-	2,000	266	(1,734)	1,734
4351	Yearbook	2,000	2,000	1,874	(126)	126
4390	Uniforms	4,000	4,000	4,517	517	(517)
4400	NonCapEquip-Gen	2,000	1,000	15,861	14,861	(14,861)
4410	ClssrmFrnEqp<5k	-	-	-	-	-
4430	OffceFurnEqp<5k	500	500	-	(500)	500
4440	Computers <$5k	-	1,000	489	(511)	511
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-
4710	Food	1,000	1,000	-	(1,000)	1,000
4720	Food:Other Food	2,000	4,000	6,440	2,440	(2,440)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	(0)	(0)	0
	SUBTOTAL - Books and Supplies	**94,800**	**105,196**	**88,886**	**(16,310)**	**16,310**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 6		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	43,924	247,824	278,426	30,602	(30,602)
5200	Travel- General	-	-	-	-	-
5205	Conference Fees	500	500	-	(500)	500
5210	MilesParkTolls	500	500	1,547	1,047	(1,047)
5215	TravConferences	-	-	-	-	-
5220	TraLodging	500	500	3,543	3,043	(3,043)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	2,500	2,500	2,267	(233)	233
5450	Other Insurance	20,785	20,785	16,094	(4,691)	4,691
5500	OpsHousekeeping	20,000	13,000	21,060	8,060	(8,060)
5510	Gas & Electric	500	500	-	(500)	500
5610	Rent & Leases	72,566	73,947	77,876	3,928	(3,928)
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	7,200	7,200	4,882	(2,318)	2,318
5621	EquipmentLeases	-	-	-	-	-
5630	Reps&MaintBldng	4,500	2,000	-	(2,000)	2,000
5800	ProfessServices	130,658	115,872	69,460	(46,412)	46,412
5810	Legal	5,000	5,000	6,168	1,168	(1,168)
5813	SchPrgAftSchool	-	54,972	110,219	55,247	(55,247)
5814	SchPrgAcadComps	-	-	-	-	-
5819	SchlProgs-Other	2,000	2,000	2,808	808	(808)
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	1,500	3,000	11,524	8,524	(8,524)
5836	FieldTrip Trans	104,000	104,000	103,749	(251)	251
5840	MarkngStdtRecrt	13,000	13,000	16,053	3,053	(3,053)
5850	Oversight Fees	14,632	11,170	10,943	(227)	227
5857	Payroll Fees	9,000	9,000	9,998	998	(998)
5860	Service Fees	1,500	1,500	21,038	19,538	(19,538)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	10,000	32,599	27,614	(4,985)	4,985
5864	Prof Dev-Other	10,000	4,703	9,067	4,364	(4,364)
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	31,968	21,771	13,243	(8,528)	8,528
5870	Livescan	300	400	332	(68)	68
5872	SPED Fees (incl Encroachment)	14,950	14,950	20,108	5,158	(5,158)
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	5,000	5,000	8,324	3,324	(3,324)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	500	1,500	1,339	(161)	161
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	6,000	10,000	27,003	17,003	(17,003)
5930	PostageDelivery	3,000	1,000	403	(598)	598
5940	Technology	13,813	13,494	16,661	3,167	(3,167)
5990	Prior Year Adj (Services)	-	-	42,585	42,585	(42,585)
	SUBTOTAL - Services & Other Op. Exp.	**559,297**	**803,188**	**942,552**	**139,364**	**(139,364)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 6		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	34,126	32,993	32,993	-	-
	SUBTOTAL - Cap. Outlay & Depreciation	**34,126**	**32,993**	**32,993**	-	-
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	-	-	-	-	-
TOTAL EXPENSES		**2,082,288**	**2,376,910**	**2,413,752**	36,842	(36,842)

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 7	**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Projected Average Daily Attendance:	288.00	242.54	243.90	1	
SUMMARY					
Revenue					
LCFF Entitlement	3,704,027	3,223,803	3,280,858	57,055	102%
Federal Revenue	425,155	377,128	625,260	248,132	166%
Other State Revenues	1,763,242	1,998,657	1,385,643	(613,013)	69%
Other Local Revenues	24,710	262,086	801,836	539,751	306%
Total Revenue	**5,917,133**	**5,861,674**	**6,093,598**	**231,925**	**104%**
Expenditures					
Certificated Salaries	1,573,552	1,583,196	1,564,057	(19,139)	99%
Classified Salaries	694,920	686,868	604,306	(82,562)	88%
Benefits	759,394	739,703	808,413	68,710	109%
Books and Supplies	168,740	217,332	257,855	40,523	119%
Services and Operating Exp.	2,394,869	2,135,283	2,138,600	3,318	100%
Depreciation & Cap Outlay	75,824	119,824	75,921	(43,904)	63%
Other Outflows	-	-	-	-	
Total Expenditures	**5,667,299**	**5,482,206**	**5,449,152**	**(33,054)**	**99%**
Net Revenues	**249,834**	**379,468**	**644,446**	**264,978**	
	Fund Balance				
	Beginning Balance (Audited)		2,614,648		
	Net Revenues		644,446		
	Ending Fund Balance		**3,259,094**		
	Components of Fund Bal.				
	Available For Econ. Uncert.		1,323,292	24.3% of Expenditures	
	Restricted Balances (Est.)		14,011	0.3% of Expenditures	
	Net Fixed Assets		1,921,791	35.3% of Expenditures	
	Ending Fund Balance		**3,259,094**	**59.8% of Expenditures**	

DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 7	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL

		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	2,228,430	1,808,768	2,228,482	419,714	(419,714)
8012	EPA Entitlement	584,505	646,705	196,866	(449,839)	449,839
8019	Prior Year Adjustments	-	-	(1)	(1)	1
8096	InLieuPropTaxes	891,092	768,330	855,511	87,181	(87,181)
	SUBTOTAL - LCFF Entitlement	**3,704,027**	**3,223,803**	**3,280,858**	**57,055**	**(57,055)**
Federal Revenue						
8181	SpEd - Revenue	54,343	64,580	-	(64,580)	64,580
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	61,908	61,908	-
8290	All Other Federal Revenue	370,812	312,548	563,352	250,804	(250,804)
8295	PY All Other Federal Revenue	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**425,155**	**377,128**	**625,260**	**248,132**	**(186,224)**
Other State Revenue						
8311	SpEd Revenue	219,462	-	2,634	2,634	(2,634)
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	5,282	4,582	4,694	112	(112)
8560	StateLotteryRev	65,664	59,215	74,146	14,931	(14,931)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,457,714	1,934,860	1,298,687	(636,173)	636,173
8595	PY AllOthStateRev	15,120	-	5,483	5,483	(5,483)
	SUBTOTAL - Other State Revenue	**1,763,242**	**1,998,657**	**1,385,643**	**(613,013)**	**613,013**
Local Revenue						
8600	Other Local Rev	1	1	-	(1)	1
8634	StudentLunchFee	2,000	2,000	-	(2,000)	2,000
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	4,593	-	32,381	32,381	(32,381)
8677	Interagency Serv ices	-	-	242,427	242,427	-
8682	Summer School	7,116	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	11,000	247,376	516,281	268,905	(268,905)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	1,000	-	(1,000)	1,000
	SUBTOTAL - Local Revenue	**24,710**	**250,377**	**791,089**	**540,712**	**(298,285)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 7		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	-	7,116	180	(6,936)	6,936
8803	Fundraising	-	4,593	10,567	5,974	(5,974)
	SUBTOTAL - Fundraising & Grants	**-**	**11,709**	**10,747**	**(962)**	**962**
TOTAL REVENUE		**5,917,133**	**5,861,674**	**6,093,598**	**231,925**	**72,410**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,258,922	1,265,558	1,241,674	(23,883)	23,883
1200	Cert Support	86,570	86,570	88,453	1,883	(1,883)
1300	Cert Adminis	228,060	231,068	233,929	2,861	(2,861)
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**1,573,552**	**1,583,196**	**1,564,057**	**(19,139)**	**19,139**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 7		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Classified Salaries						
2100	Instructional Aides	318,710	306,284	237,592	(68,691)	68,691
2200	Classified Support	149,928	149,928	133,339	(16,589)	16,589
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	226,282	230,657	233,375	2,718	(2,718)
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj		-	-	-	-
	SUBTOTAL - Classified Salaries	**694,920**	**686,868**	**604,306**	**(82,562)**	**82,562**
Employee Benefits						
3101	STRS-Certified	280,698	260,419	281,064	20,646	(20,646)
3102	STRS-Classified	-	33,025	-	(33,025)	33,025
3201	PERS-Cert	65,833	30,653	8,056	(22,597)	22,597
3202	PERS-Classified	79,987	90,676	135,324	44,648	(44,648)
3301	OASDI/Med-Cert	43,416	29,013	24,778	(4,235)	4,235
3302	OASDI/Med-Class	21,864	29,849	45,121	15,271	(15,271)
3401	HlthWelfareCert	199,982	188,534	279,246	90,713	(90,713)
3402	HlthWelfareCert	42,465	52,444	-	(52,444)	52,444
3501	UI-Certificated	3,283	2,969	10,701	7,732	(7,732)
3502	UI-Classified	806	1,061	-	(1,061)	1,061
3601	WorkersCmp-Cert	5,260	7,243	24,116	16,873	(16,873)
3602	WorkersCmp-Class	15,801	13,818	-	(13,818)	13,818
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	7	7	(7)
3902	OthBenes-Class	-	-	-	-	-
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**759,394**	**739,703**	**808,413**	**68,710**	**(68,710)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 7		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Books & Supplies						
4100	Text&CoreCurric	10,000	10,000	6,543	(3,457)	3,457
4200	BooksOthRefMats	-	2,000	1,193	(807)	807
4300	Ins Mats & Sups 2	20,085	18,000	4,867	(13,133)	13,133
4310	Ins Mats & Sups	9,205	29,205	26,801	(2,404)	2,404
4315	OthrSupplies	-	-	81	81	(81)
4320	Office Supplies	10,000	19,000	18,913	(87)	87
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	1,000	1,000	249	(751)	751
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	3,000	1,500	975	(525)	525
4340	Educat Software	29,135	29,940	20,881	(9,060)	9,060
4345	NonInstStdntSup	12,000	26,372	16,050	(10,322)	10,322
4346	TeacherSupplies	-	1,000	499	(501)	501
4350	Cust. Supplies	12,000	20,000	19,687	(313)	313
4351	Yearbook	-	-	-	-	-
4390	Uniforms	9,000	9,000	12,940	3,940	(3,940)
4400	NonCapEquip-Gen	33,000	30,000	107,530	77,530	(77,530)
4410	ClssrmFrnEqp<5k	-	5,000	6,186	1,186	(1,186)
4430	OffceFurnEqp<5k	5,000	2,000	865	(1,135)	1,135
4440	Computers <$5k	2,500	2,500	4,523	2,023	(2,023)
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	5,000	-	-	-	-
4710	Food	5,000	5,000	1,137	(3,863)	3,863
4720	Food:Other Food	2,000	5,000	7,936	2,936	(2,936)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	815	815	-	(815)	815
	SUBTOTAL - Books and Supplies	**168,740**	**217,332**	**257,855**	**40,523**	**(40,523)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 7		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	627,490	225,296	253,114	27,818	(27,818)
5200	Travel- General	-	-	1,177	1,177	-
5205	Conference Fees	1,000	1,000	-	(1,000)	1,000
5210	MilesParkTolls	1,000	1,000	1,293	293	(293)
5215	TravConferences	-	-	-	-	-
5220	TraLodging	-	-	6,804	6,804	(6,804)
5225	Travel- Meals & Entertainment	-	-	-	-	-
5300	DuesMemberships	10,000	10,000	4,318	(5,683)	5,683
5450	Other Insurance	57,500	57,500	53,950	(3,550)	3,550
5500	OpsHousekeeping	37,000	92,440	55,841	(36,599)	36,599
5510	Gas & Electric	62,000	62,000	50,833	(11,167)	11,167
5610	Rent & Leases	296,000	303,188	332,884	29,696	(29,696)
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	9,000	14,000	14,138	138	(138)
5621	EquipmentLeases	-	-	-	-	-
5630	Reps&MaintBldng	64,000	68,000	34,527	(33,473)	33,473
5800	ProfessServices	268,974	223,413	156,827	(66,586)	66,586
5810	Legal	10,000	10,000	29	(9,972)	9,972
5813	SchPrgAftSchool	104,000	10,000	45,084	35,084	(35,084)
5814	SchPrgAcadComps	-	-	175	175	(175)
5819	SchlProgs-Other	406,089	541,089	554,274	13,185	(13,185)
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	3,000	23,000	9,288	(13,712)	13,712
5836	FieldTrip Trans	-	-	840	840	(840)
5840	MarkngStdtRecrt	25,000	25,000	23,601	(1,399)	1,399
5850	Oversight Fees	37,040	33,433	32,809	(624)	624
5857	Payroll Fees	15,000	15,000	17,886	2,886	(2,886)
5860	Service Fees	4,000	1,500	48,086	46,586	(46,586)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	14,500	24,500	26,465	1,965	(1,965)
5864	Prof Dev-Other	15,000	15,000	18,829	3,829	(3,829)
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	169,463	209,090	197,987	(11,103)	11,103
5870	Livescan	500	1,000	1,390	390	(390)
5872	SPED Fees (incl Encroachment)	51,000	51,000	58,896	7,896	(7,896)
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	55,000	55,000	81,499	26,499	(26,499)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	1,000	2,000	2,706	706	(706)
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	22,000	22,000	2,571	(19,429)	19,429
5930	PostageDelivery	2,500	2,500	1,007	(1,493)	1,493
5940	Technology	16,813	27,334	24,363	(2,971)	2,971
5990	Prior Year Adj (Services)	-	-	16,893	16,893	(16,893)
	SUBTOTAL - Services & Other Op. Exp.	**2,394,869**	**2,135,283**	**2,138,600**	**3,318**	**(2,141)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 7		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	75,824	119,824	75,921	(43,904)	43,904
	SUBTOTAL - Cap. Outlay & Depreciation	**75,824**	**119,824**	**75,921**	**(43,904)**	**43,904**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**5,667,299**	**5,482,206**	**5,449,152**	**(33,054)**	**34,231**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 8	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	384.00	357.47	352.56	(5)	
SUMMARY					
Revenue					
LCFF Entitlement	4,811,516	4,645,263	4,583,567	(61,696)	99%
Federal Revenue	651,352	1,000,122	1,137,416	137,294	114%
Other State Revenues	1,634,579	1,826,410	1,881,805	55,395	103%
Other Local Revenues	20,361	373,216	1,188,612	815,396	318%
Total Revenue	**7,117,808**	**7,845,011**	**8,791,399**	**946,389**	**112%**
Expenditures					
Certificated Salaries	2,612,978	2,403,307	2,380,900	(22,407)	99%
Classified Salaries	836,968	863,322	963,720	100,399	112%
Benefits	1,203,208	1,116,930	1,210,057	93,127	108%
Books and Supplies	395,245	564,964	468,110	(96,855)	83%
Services and Operating Exp.	1,866,585	2,131,377	2,401,174	269,797	113%
Depreciation & Cap Outlay	142,101	195,400	195,400	-	100%
Other Outflows	-	-	-	-	#DIV/0!
Total Expenditures	**7,057,084**	**7,275,300**	**7,619,361**	**344,061**	**105%**
Net Revenues	**60,724**	**569,711**	**1,172,038**	**602,328**	

Fund Balance		
Beginning Balance (Audited)	6,432,843	
Net Revenues	1,172,038	
Ending Fund Balance	**7,604,881**	
Components of Fund Bal.		
Available For Econ. Uncert.	7,407,069	97.2% of Expenditures
Restricted Balances (Est.)	-	0.0% of Expenditures
Net Fixed Assets	197,813	2.6% of Expenditures
Ending Fund Balance	**7,604,881**	**99.8% of Expenditures**

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA 8	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	2,775,060	2,526,273	3,052,366	526,093	(526,093)
8012	EPA Entitlement	848,333	986,579	294,552	(692,027)	692,027
8019	Prior Year Adjustments	-	-	(1)	(1)	1
8096	InLieuPropTaxes	1,188,123	1,132,411	1,236,650	104,239	(104,239)
	SUBTOTAL - LCFF Entitlement	**4,811,516**	**4,645,263**	**4,583,567**	**(61,696)**	**61,696**
Federal Revenue						
8181	SpEd - Revenue	78,019	94,179	-	(94,179)	94,179
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	91,214	91,214	-
8290	All Other Federal Revenue	573,333	905,943	1,046,202	140,259	(140,259)
8295	PY All Other Federal Revenue	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**651,352**	**1,000,122**	**1,137,416**	**137,294**	**(46,080)**
Other State Revenue						
8311	SpEd Revenue	292,616	-	-	-	-
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	7,043	6,708	6,526	(182)	182
8560	StateLotteryRev	87,552	86,683	107,178	20,495	(20,495)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,247,369	1,733,019	1,753,218	20,199	(20,199)
8595	PY AllOthStateRev	-	-	14,882	14,882	(14,882)
	SUBTOTAL - Other State Revenue	**1,634,579**	**1,826,410**	**1,881,805**	**55,395**	**(55,395)**
Local Revenue						
8600	Other Local Rev	1	1	-	(1)	1
8634	StudentLunchFee	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	3,500	3,500	55,516	52,016	(52,016)
8677	Interagency Serv ices	-	-	355,315	355,315	-
8682	Summer School	7,116	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	3,250	353,115	770,317	417,202	(417,202)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-
	SUBTOTAL - Local Revenue	**13,867**	**356,616**	**1,181,148**	**824,532**	**(469,217)**

2022-23 Unaudited Actuals Actuals through June 30, 2023) **MSA 8**		Annual Budget				
		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	-	10,106	-	(10,106)	10,106
8803	Fundraising	6,494	6,494	7,464	970	(970)
	SUBTOTAL - Fundraising & Grants	**6,494**	**16,600**	**7,464**	**(9,136)**	**9,136**
TOTAL REVENUE		**7,117,808**	**7,845,011**	**8,791,399**	**946,389**	**(499,860)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	1,941,202	1,813,936	1,827,953	14,018	(14,018)
1200	Cert Support	221,584	153,164	92,773	(60,391)	60,391
1300	Cert Adminis	450,192	436,207	460,174	23,967	(23,967)
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**2,612,978**	**2,403,307**	**2,380,900**	**(22,407)**	**22,407**
Classified Salaries						
2100	Instructional Aides	273,329	317,933	257,369	(60,564)	60,564
2200	Classified Support	333,525	326,102	487,885	161,783	(161,783)
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	230,114	219,288	218,467	(820)	820
2900	OtherClassStaff	-	-	-	-	-
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**836,968**	**863,322**	**963,720**	**100,399**	**(100,399)**
Employee Benefits						
3101	STRS-Certified	475,894	398,670	435,824	37,154	(37,154)
3102	STRS-Classified	-	58,421	14,182	(44,239)	44,239
3201	PERS-Cert	-	53,527	(478)	(54,005)	54,005
3202	PERS-Classified	188,379	101,410	190,497	89,087	(89,087)
3301	OASDI/Med-Cert	59,147	46,406	35,091	(11,315)	11,315
3302	OASDI/Med-Class	33,785	35,014	69,977	34,962	(34,962)
3401	HlthWelfareCert	295,209	275,324	411,537	136,213	(136,213)
3402	HlthWelfareCert	114,139	111,962	-	(111,962)	111,962
3501	UI-Certificated	4,831	4,597	16,664	12,067	(12,067)
3502	UI-Classified	1,637	1,411	-	(1,411)	1,411
3601	WorkersCmp-Cert	15,685	17,776	36,676	18,900	(18,900)
3602	WorkersCmp-Class	14,502	12,411	-	(12,411)	12,411
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	14	14	(14)
3902	OthBenes-Class	-	-	7	7	(7)
3990	PY Benes	-	-	65	65	(65)
	SUBTOTAL - Employee Benefits	**1,203,208**	**1,116,930**	**1,210,057**	**93,127**	**(93,127)**
Books & Supplies						
4100	Text&CoreCurric	5,000	100,000	95,118	(4,882)	4,882
4200	BooksOthRefMats	5,000	10,000	11,092	1,092	(1,092)
4300	Ins Mats & Sups 2	20,085	10,085	639	(9,446)	9,446
4310	Ins Mats & Sups	20,151	20,151	25,771	5,620	(5,620)
4315	OthrSupplies	-	-	-	-	-
4320	Office Supplies	12,000	18,000	21,448	3,448	(3,448)
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	5,000	5,000	1,436	(3,564)	3,564
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	1,500	1,500	-	(1,500)	1,500
4340	Educat Software	83,495	83,675	59,497	(24,178)	24,178
4345	NonInstStdntSup	20,000	40,053	56,866	16,813	(16,813)
4346	TeacherSupplies	-	2,000	1,560	(440)	440
4350	Cust. Supplies	5,000	16,000	12,198	(3,802)	3,802
4351	Yearbook	-	-	-	-	-
4390	Uniforms	10,514	13,000	22,011	9,011	(9,011)
4400	NonCapEquip-Gen	78,000	112,000	106,881	(5,119)	5,119
4410	ClssrmFrnEqp<5k	-	2,000	1,451	(549)	549
4430	OffceFurnEqp<5k	2,500	2,500	694	(1,806)	1,806
4440	Computers <$5k	15,000	20,000	23,056	3,056	(3,056)
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	10,000	2,000	-	(2,000)	2,000
4710	Food	94,000	94,000	3,722	(90,278)	90,278
4720	Food:Other Food	8,000	13,000	24,668	11,668	(11,668)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-	-
	SUBTOTAL - Books and Supplies	**395,245**	**564,964**	**468,110**	**(96,855)**	**96,855**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 8		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Actuals as % of 2nd Interim**
Services & Other Operating Expenses						
5101	CMO Fees	721,613	863,632	970,272	106,640	(106,640)
5200	Travel- General	-	-	447	447	-
5205	Conference Fees	2,500	2,500	-	(2,500)	2,500
5210	MilesParkTolls	2,500	2,500	565	(1,935)	1,935
5215	TravConferences	-	-	-	-	-
5220	TraLodging	5,000	5,000	6,105	1,105	(1,105)
5225	Travel- Meals & Entertainment	-	-	160	160	-
5300	DuesMemberships	11,000	11,000	6,763	(4,237)	4,237
5450	Other Insurance	57,082	57,082	54,002	(3,080)	3,080
5500	OpsHousekeeping	5,000	5,000	2,998	(2,002)	2,002
5510	Gas & Electric	-	-	-	-	-
5610	Rent & Leases	390,000	437,894	457,973	20,079	(20,079)
5611	Lease Interest Expense	-	-	299	299	-
5620	EquipmentLeases	12,000	12,000	5,001	(6,999)	6,999
5621	EquipmentLeases	-	-	-	-	-
5630	Reps&MaintBldng	8,000	4,000	940	(3,060)	3,060
5800	ProfessServices	155,894	162,230	103,653	(58,576)	58,576
5810	Legal	10,000	20,000	14,135	(5,865)	5,865
5813	SchPrgAftSchool	21,300	27,300	35,153	7,853	(7,853)
5814	SchPrgAcadComps	5,000	-	325	325	(325)
5819	SchlProgs-Other	18,500	9,000	28,661	19,661	(19,661)
5820	Audit & CPA	9,000	9,000	8,218	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	10,000	58,000	74,117	16,117	(16,117)
5836	FieldTrip Trans	-	-	1,974	1,974	(1,974)
5840	MarkngStdtRecrt	10,000	25,000	19,956	(5,044)	5,044
5850	Oversight Fees	48,115	47,881	45,836	(2,045)	2,045
5857	Payroll Fees	20,000	20,000	22,693	2,693	(2,693)
5860	Service Fees	-	-	72,425	72,425	(72,425)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	14,500	14,500	44,648	30,148	(30,148)
5864	Prof Dev-Other	31,768	31,768	16,997	(14,771)	14,771
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	86,500	64,584	47,221	(17,363)	17,363
5870	Livescan	500	500	446	(54)	54
5872	SPED Fees (incl Encroachment)	70,000	70,000	85,136	15,136	(15,136)
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	60,000	95,000	178,171	83,171	(83,171)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	5,000	5,000	2,515	(2,485)	2,485
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	50,000	40,000	31,673	(8,327)	8,327
5930	PostageDelivery	7,000	7,000	4,768	(2,232)	2,232
5940	Technology	18,813	24,007	29,173	5,167	(5,167)
5990	Prior Year Adj (Services)	-	-	27,754	27,754	(27,754)
	SUBTOTAL - Services & Other Op. Exp.	**1,866,585**	**2,131,377**	**2,401,174**	**269,797**	**(268,891)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA 8		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	142,101	195,400	195,400	-	-
	SUBTOTAL - Cap. Outlay & Depreciation	**142,101**	**195,400**	**195,400**	**-**	**-**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**7,057,084**	**7,275,300**	**7,619,361**	**344,061**	**(343,155)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA SA	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Projected Average Daily Attendance:	499	466.98	466.72	(0)	
SUMMARY					
Revenue					
LCFF Entitlement	6,799,489	6,559,159	6,429,994	(129,165)	98%
Federal Revenue	1,451,372	599,213	614,825	15,612	103%
Other State Revenues	2,399,124	3,135,030	2,411,161	(723,870)	77%
Other Local Revenues	64,173	111,674	1,176,543	1,064,869	1054%
Total Revenue	**10,714,158**	**10,405,076**	**10,632,523**	**227,447**	**102%**
Expenditures					
Certificated Salaries	3,721,580	3,635,244	3,719,974	84,729	102%
Classified Salaries	975,998	856,151	847,767	(8,384)	99%
Benefits	1,621,252	1,622,819	1,662,358	39,539	102%
Books and Supplies	318,284	437,751	529,664	91,913	121%
Services and Operating Exp.	2,576,875	2,768,132	2,516,092	(252,040)	91%
Depreciation & Cap Outlay	808,951	817,151	800,910	(16,241)	98%
Other Outflows	538,517	538,517	541,842	3,325	101%
Total Expenditures	**10,561,458**	**10,675,766**	**10,618,607**	**(57,159)**	**99%**
Net Revenues	**152,700**	**(270,690)**	**13,916**	**284,606**	

Fund Balance			
Beginning Balance (Audited)	9,513,550		
Net Revenues	13,916		
Ending Fund Balance	**9,527,466**		
Components of Fund Bal.			
Available For Econ. Uncert.	1,345,268	12.7% of Expenditures	
Restricted Balances (Est.)	126,440	1.2% of Expenditures	
Net Fixed Assets	8,055,758	75.9% of Expenditures	
Ending Fund Balance	**9,527,466**	**89.7% of Expenditures**	

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget				
MSA SA	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim

REVENUE DETAIL		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011	State Aid	6,664,157	6,435,635	6,408,447	(27,188)	27,188
8012	EPA Entitlement	99,840	93,398	93,344	(54)	54
8019	Prior Year Adjustments	-	-	(71,797)	(71,797)	71,797
8096	InLieuPropTaxes	35,492	30,126	-	(30,126)	30,126
	SUBTOTAL - LCFF Entitlement	**6,799,489**	**6,559,159**	**6,429,994**	**(129,165)**	**129,165**
Federal Revenue						
8181	SpEd - Revenue	60,528	60,140	96,896	36,756	(36,756)
8182	SpEd - Revenue	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-
8290	All Other Federal Revenue	1,390,844	539,073	517,929	(21,144)	21,144
8295	PY All Other Federal Revenue	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**1,451,372**	**599,213**	**614,825**	**15,612**	**(15,612)**
Other State Revenue						
8311	SpEd Revenue	397,064	371,439	427,669	56,230	(56,230)
8319	PY State SpEd	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-
8550	MandCstReimburs	14,827	13,956	13,909	(47)	47
8560	StateLotteryRev	113,818	113,025	141,883	28,858	(28,858)
8565	PY StateLotteryRev	-	-	-	-	-
8590	AllOthStateRev	1,873,415	2,636,610	1,796,872	(839,739)	839,739
8595	PY AllOthStateRev	-	-	30,828	30,828	(30,828)
	SUBTOTAL - Other State Revenue	**2,399,124**	**3,135,030**	**2,411,161**	**(723,870)**	**723,870**
Local Revenue						
8600	Other Local Rev	-	1	-	(1)	1
8634	StudentLunchFee	-	-	354	354	(354)
8650	Leases &Rentals	-	-	-	-	-
8660	Interest	3,000	8,500	76,564	68,064	(68,064)
8677	Interagency Serv ices		-	41,729	41,729	-
8682	Summer School	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-
8699	Other Revenue	10,000	52,000	978,909	926,909	(926,909)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	0	0	(0)
	SUBTOTAL - Local Revenue	**13,000**	**60,501**	**1,097,557**	**1,037,056**	**(995,326)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA SA		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Fundraising & Grants						
8802	Donations - Private	7,500	7,500	18,000	10,500	(10,500)
8803	Fundraising	43,673	43,673	60,986	17,313	(17,313)
	SUBTOTAL - Fundraising & Grants	**51,173**	**51,173**	**78,986**	**27,814**	**(27,814)**
TOTAL REVENUE		**10,714,158**	**10,405,076**	**10,632,523**	**227,447**	**(185,718)**
EXPENSES						
Certificated Salaries						
1100	TeacherSalaries	2,802,780	2,767,190	2,869,202	102,012	(102,012)
1200	Cert Support	346,416	293,671	232,893	(60,778)	60,778
1300	Cert Adminis	572,384	574,384	617,879	43,495	(43,495)
1900	Cert Other Salaries		-	-	-	-
	SUBTOTAL - Certificated Salaries	**3,721,580**	**3,635,244**	**3,719,974**	**84,729**	**(84,729)**
Classified Salaries						
2100	Instructional Aides	197,930	135,300	112,089	(23,211)	23,211
2200	Classified Support	375,065	443,030	440,901	(2,129)	2,129
2300	Classified Admin	-	-	-	-	-
2400	Clerical & Tech	403,003	277,821	287,456	9,634	(9,634)
2900	OtherClassStaff	-	-	7,322	7,322	(7,322)
2990	Prior Year Class Sal Adj	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**975,998**	**856,151**	**847,767**	**(8,384)**	**8,384**
Employee Benefits						
3101	STRS-Certified	572,287	596,197	649,338	53,141	(53,141)
3102	STRS-Classified	-	94,809	37,235	(57,574)	57,574
3201	PERS-Cert	34,314	76,463	21,832	(54,631)	54,631
3202	PERS-Classified	118,929	57,724	134,349	76,625	(76,625)
3301	OASDI/Med-Cert	191,674	68,318	65,727	(2,591)	2,591
3302	OASDI/Med-Class	43,398	31,740	49,607	17,867	(17,867)
3401	HlthWelfareCert	458,371	525,621	630,451	104,830	(104,830)
3402	HlthWelfareCert	157,534	115,214	-	(115,214)	115,214
3501	UI-Certificated	7,065	17,114	23,865	6,751	(6,751)
3502	UI-Classified	1,503	3,441	-	(3,441)	3,441
3601	WorkersCmp-Cert	27,133	28,590	49,940	21,350	(21,350)
3602	WorkersCmp-Class	9,044	7,587	-	(7,587)	7,587
3701	Other Retirement-Cert	-	-	-	-	-
3901	OthBenes-Cert	-	-	7	7	(7)
3902	OthBenes-Class	-	-	7	7	(7)
3990	PY Benes	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**1,621,252**	**1,622,819**	**1,662,358**	**39,539**	**(39,539)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA SA		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Books & Supplies						
4100	Text&CoreCurric	40,000	100,000	100,584	584	(584)
4200	BooksOthRefMats	1,000	1,000	-	(1,000)	1,000
4300	Ins Mats & Sups 2	20,085	-	-	-	-
4310	Ins Mats & Sups	8,000	12,500	13,650	1,150	(1,150)
4315	OthrSupplies	-	-	-	-	-
4320	Office Supplies	6,500	17,000	11,747	(5,253)	5,253
4325	ProfDevMat&Sups	-	-	-	-	-
4326	Arts&MusicSupps	3,000	8,500	8,264	(236)	236
4330	Staff Meals & Events	-	-	-	-	-
4335	PE Supplies	5,000	23,000	16,682	(6,318)	6,318
4340	Educat Software	60,699	58,683	43,921	(14,761)	14,761
4345	NonInstStdntSup	55,000	97,068	140,519	43,451	(43,451)
4346	TeacherSupplies	4,000	4,000	2,959	(1,041)	1,041
4350	Cust. Supplies	40,000	30,000	19,729	(10,271)	10,271
4351	Yearbook	-	-	-	-	-
4390	Uniforms	20,000	20,000	16,332	(3,668)	3,668
4400	NonCapEquip-Gen	35,000	25,000	118,083	93,083	(93,083)
4410	ClssrmFrnEqp<5k	3,000	5,000	-	(5,000)	5,000
4430	OffceFurnEqp<5k	4,000	-	-	-	-
4440	Computers <$5k	-	6,000	1,349	(4,651)	4,651
4460	Fixed Asset Susp (Imp)	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-
4464	Equipment (Pre-Cap)	3,000	3,000	-	(3,000)	3,000
4710	Food	-	5,000	3,329	(1,671)	1,671
4720	Food:Other Food	-	22,000	32,513	10,513	(10,513)
4990	Prior Year Adj (Mat'ls)	10,000	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	(0)	(0)	0
	SUBTOTAL - Books and Supplies	**318,284**	**437,751**	**529,664**	**91,913**	**(91,913)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA SA		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses						
5101	CMO Fees	1,003,984	750,984	717,157	(33,827)	33,827
5200	Travel- General		-	-	-	-
5205	Conference Fees	2,000	2,000	-	(2,000)	2,000
5210	MilesParkTolls	1,000	1,000	437	(564)	564
5215	TravConferences	-	-	-	-	-
5220	TraLodging	1,000	1,000	15,859	14,859	(14,859)
5225	Travel- Meals & Entertainment		-	-	-	-
5300	DuesMemberships	13,000	18,000	18,970	970	(970)
5450	Other Insurance	112,661	112,661	115,532	2,871	(2,871)
5500	OpsHousekeeping	77,600	97,600	79,200	(18,400)	18,400
5510	Gas & Electric	45,000	100,000	120,520	20,520	(20,520)
5610	Rent & Leases	3,000	3,000	-	(3,000)	3,000
5611	Lease Interest Expense	-	-	-	-	-
5620	EquipmentLeases	23,000	23,000	15,907	(7,094)	7,094
5621	EquipmentLeases		-	-	-	-
5630	Reps&MaintBldng	106,000	323,000	124,123	(198,877)	198,877
5800	ProfessServices	255,705	272,872	151,065	(121,806)	121,806
5810	Legal	20,000	100,000	115,380	15,380	(15,380)
5813	SchPrgAftSchool	26,000	26,000	3,011	(22,989)	22,989
5814	SchPrgAcadComps	3,000	3,000	2,677	(323)	323
5819	SchlProgs-Other	207,500	207,500	25,502	(181,998)	181,998
5820	Audit & CPA	9,000	9,000	8,277	(723)	723
5825	DMSBusinessSvcs	-	-	-	-	-
5835	Field Trips	40,000	40,000	36,529	(3,471)	3,471
5836	FieldTrip Trans	60,000	60,000	36,282	(23,718)	23,718
5840	MarkngStdtRecrt	25,000	25,000	26,745	1,745	(1,745)
5850	Oversight Fees	67,995	67,445	65,331	(2,114)	2,114
5857	Payroll Fees	30,000	30,000	35,993	5,993	(5,993)
5860	Service Fees	4,500	4,500	93,282	88,782	(88,782)
5861	Prior Year Services	-	-	-	-	-
5863	Prof Developmnt	4,000	4,000	21,188	17,188	(17,188)
5864	Prof Dev-Other	79,000	79,000	74,104	(4,896)	4,896
5865	Prof Dev - LLM	-	-	-	-	-
5869	SpEd Ctrct Inst	155,368	157,822	206,999	49,177	(49,177)
5870	Livescan	750	1,750	5,732	3,982	(3,982)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-
5884	Substitutes	90,000	135,000	267,659	132,659	(132,659)
5890	OthSvcsNon-Inst	-	-	-	-	-
5900	Communications	-	5,000	3,269	(1,731)	1,731
5910	Communications 2	-	-	-	-	-
5920	TelecomInternet	75,000	45,000	22,641	(22,359)	22,359
5930	PostageDelivery	8,000	8,000	5,310	(2,691)	2,691
5940	Technology	27,813	54,999	61,951	6,952	(6,952)
5990	Prior Year Adj (Services)	-	-	39,463	39,463	(39,463)
	SUBTOTAL - Services & Other Op. Exp.	**2,576,875**	**2,768,132**	**2,516,092**	**(252,040)**	**252,040**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget				
MSA SA		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation						
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-
6900	Depreciation	808,951	817,151	800,910	(16,241)	16,241
	SUBTOTAL - Cap. Outlay & Depreciation	**808,951**	**817,151**	**800,910**	**(16,241)**	**16,241**
Other Outflows						
7299	Other Outgo	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-
7438	InterestExpense	538,517	538,517	541,842	3,325	(3,325)
	SUBTOTAL - Other Outflows	**538,517**	**538,517**	**541,842**	**3,325**	**(3,325)**
TOTAL EXPENSES		**10,561,458**	**10,675,766**	**10,618,607**	**(57,159)**	**57,159**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget					
MSA SD	**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Current Budget vs. First Interim**	**Actuals as % of 2nd Interim**
Projected Average Daily Attendance:	425.00	387.32	389.96	3		
SUMMARY						
Revenue						
LCFF Entitlement	4,226,724	3,973,018	3,999,105	26,087	26,087	101%
Federal Revenue	265,670	192,634	227,085	34,452	34,452	118%
Other State Revenues	1,383,738	1,355,871	902,149	(453,722)	(467,550)	67%
Other Local Revenues	55,001	70,001	713,120	643,119	643,119	1019%
Total Revenue	**5,931,133**	**5,591,524**	**5,841,459**	**249,935**	**236,107**	**104%**
Expenditures						
Certificated Salaries	2,105,054	2,068,956	2,074,355	5,400	5,400	100%
Classified Salaries	388,157	332,067	320,945	(11,123)	(11,123)	97%
Benefits	863,391	844,314	791,514	(52,800)	(52,766)	94%
Books and Supplies	158,091	188,565	199,980	11,415	11,415	106%
Services and Operating Exp.	2,146,637	2,312,158	2,341,833	29,675	29,675	101%
Depreciation & Cap Outlay	74,790	85,290	69,454	(15,836)	(15,836)	81%
Other Outflows	3,000	3,000	2,822	(178)	(178)	94%
Total Expenditures	**5,739,120**	**5,834,349**	**5,800,903**	**(33,446)**	**(33,412)**	**99%**
Net Revenues	**192,014**	**(242,826)**	**40,556**	**283,381**	**269,519**	
	Fund Balance					
	Beginning Balance (Audited)		1,369,112			
	Net Revenues		40,556			
	Ending Fund Balance		**1,409,667**			
	Components of Fund Bal.					
	Available For Econ. Uncert.		1,137,290	19.6% of Expenditures		
	Restricted Balances (Est.)		120,234	2.1% of Expenditures		
	Net Fixed Assets		152,143	2.6% of Expenditures		
	Ending Fund Balance		**1,409,667**	**24.3% of Expenditures**		

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget					
MSA SD	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim

REVENUE DETAIL

		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	2nd Interim Budget Remaining
LCFF Entitlement							
8011	State Aid	1,044,554	1,040,293	682,417	(357,876)	(357,876)	357,876
8012	EPA Entitlement	85,056	77,464	77,992	528	528	(528)
8019	Prior Year Adjustments	-	-	-	-	-	-
8096	InLieuPropTaxes	3,097,114	2,855,261	3,238,696	383,435	383,435	(383,435)
	SUBTOTAL - LCFF Entitlement	**4,226,724**	**3,973,018**	**3,999,105**	**26,087**	**26,087**	**(26,087)**
Federal Revenue							
8181	SpEd - Revenue	51,565	50,804	79,303	28,499	28,499	(28,499)
8182	SpEd - Revenue	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-
8285	Interagency Contracts	-	-	-	-	-	-
8290	All Other Federal Revenue	214,105	141,830	147,782	5,953	5,953	(5,953)
8295	PY All Other Federal Revenue	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**265,670**	**192,634**	**227,085**	**34,452**	**34,452**	**(34,452)**
Other State Revenue							
8311	SpEd Revenue	338,268	308,077	339,865	31,788	31,788	(31,788)
8319	PY State SpEd		-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-
8550	MandCstReimburs	7,800	7,370	7,191	(179)	(179)	179
8560	StateLotteryRev	96,964	95,239	118,548	23,309	23,309	(23,309)
8565	PY StateLotteryRev	940,706	-	-	-	-	-
8590	AllOthStateRev	-	945,185	422,717	(522,468)	(522,468)	522,468
8595	PY AllOthStateRev	-	-	13,828	13,828	13,828	(13,828)
	SUBTOTAL - Other State Revenue	**1,383,738**	**1,355,871**	**902,149**	**(453,722)**	**(467,550)**	**453,722**
Local Revenue							
8600	Other Local Rev	25,001	25,001	-	(25,001)	(25,001)	25,001
8634	StudentLunchFee	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-
8660	Interest	-	-	46,995	46,995	46,995	(46,995)
8677	Interagency Serv ices	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-
8699	Other Revenue	-	-	606,096	606,096	606,096	(606,096)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	**25,001**	**25,001**	**653,091**	**628,090**	**628,090**	**(628,090)**

2022-23 Unaudited Actuals Actuals through June 30, 2023) **MSA SD**		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
		Annual Budget					
Fundraising & Grants							
8802	Donations - Private	-	-	1,531	1,531	1,531	(1,531)
8803	Fundraising	30,000	45,000	58,499	13,499	13,499	(13,499)
	SUBTOTAL - Fundraising & Grants	**30,000**	**45,000**	**60,029**	**15,029**	**15,029**	**(15,029)**
TOTAL REVENUE		**5,931,133**	**5,591,524**	**5,841,459**	**249,935**	**236,107**	**(249,935)**
EXPENSES							
Certificated Salaries							
1100	TeacherSalaries	1,507,736	1,480,322	1,473,593	(6,730)	(6,730)	6,730
1200	Cert Support	151,534	139,361	117,509	(21,852)	(21,852)	21,852
1300	Cert Adminis	445,784	449,272	483,254	33,982	33,982	(33,982)
1900	Cert Other Salaries		-	-	-	-	-
	SUBTOTAL - Certificated Salaries	**2,105,054**	**2,068,956**	**2,074,355**	**5,400**	**5,400**	**(5,400)**
Classified Salaries							
2100	Instructional Aides	132,738	98,906	95,079	(3,827)	(3,827)	3,827
2200	Classified Support	50,757	82,721	86,925	4,204	4,204	(4,204)
2300	Classified Admin	-	-	-	-	-	-
2400	Clerical & Tech	204,662	150,440	138,940	(11,500)	(11,500)	11,500
2900	OtherClassStaff	-	-	-	-	-	-
2990	Prior Year Class Sal Adj		-	-	-	-	-
	SUBTOTAL - Classified Salaries	**388,157**	**332,067**	**320,945**	**(11,123)**	**(11,123)**	**11,123**
Employee Benefits							
3101	STRS-Certified	403,815	344,269	376,509	32,239	32,239	(32,239)
3102	STRS-Classified	-	53,501	28,485	(25,016)	(25,016)	25,016
3201	PERS-Cert	-	34,927	(764)	(35,691)	(35,691)	35,691
3202	PERS-Classified	63,199	7,116	39,059	31,943	31,943	(31,943)
3301	OASDI/Med-Cert	37,473	36,668	29,949	(6,719)	(6,719)	6,719
3302	OASDI/Med-Class	12,240	6,207	16,527	10,320	10,320	(10,320)
3401	HlthWelfareCert	238,288	278,671	259,896	(18,775)	(18,775)	18,775
3402	HlthWelfareCert	78,415	43,104	-	(43,104)	(43,104)	43,104
3501	UI-Certificated	3,540	9,701	15,376	5,675	5,675	(5,675)
3502	UI-Classified	1,186	1,541	-	(1,541)	(1,541)	1,541
3601	WorkersCmp-Cert	12,617	23,670	26,505	2,835	2,835	(2,835)
3602	WorkersCmp-Class	12,617	4,939	-	(4,939)	(4,939)	4,939
3701	Other Retirement-Cert	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-
3902	OthBenes-Class	-	-	7	7	7	(7)
3990	PY Benes	-	-	(34)	(34)	(34)	34
	SUBTOTAL - Employee Benefits	**863,391**	**844,314**	**791,514**	**(52,800)**	**(52,766)**	**52,800**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA SD		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
Books & Supplies							
4100	Text&CoreCurric	15,000	22,000	29,217	7,217	7,217	(7,217)
4200	BooksOthRefMats	1,000	1,000	-	(1,000)	(1,000)	1,000
4300	Ins Mats & Sups 2	-	-	-	-	-	-
4310	Ins Mats & Sups	13,986	8,986	9,741	755	755	(755)
4315	OthrSupplies	-	-	-	-	-	-
4320	Office Supplies	17,500	30,000	25,683	(4,317)	(4,317)	4,317
4325	ProfDevMat&Sups	-	-	-	-	-	-
4326	Arts&MusicSupps	2,500	8,000	6,805	(1,195)	(1,195)	1,195
4330	Staff Meals & Events	-	-	-	-	-	-
4335	PE Supplies	2,500	2,500	983	(1,517)	(1,517)	1,517
4340	Educat Software	34,664	34,344	24,940	(9,404)	(9,404)	9,404
4345	NonInstStdntSup	11,750	13,735	28,084	14,349	14,349	(14,349)
4346	TeacherSupplies	4,000	4,000	3,099	(901)	(901)	901
4350	Cust. Supplies	12,000	12,000	9,328	(2,672)	(2,672)	2,672
4351	Yearbook	-	-	-	-	-	-
4390	Uniforms	14,191	16,000	15,788	(212)	(212)	212
4400	NonCapEquip-Gen	-	19,000	15,297	(3,703)	(3,703)	3,703
4410	ClssrmFrnEqp<5k	1,000	-	-	-	-	-
4430	OffceFurnEqp<5k	4,000	1,000	533	(467)	(467)	467
4440	Computers <$5k	-	-	1,401	1,401	1,401	(1,401)
4460	Fixed Asset Susp (Imp)	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	15,000	-	-	-	-	-
4710	Food	-	-	-	-	-	-
4720	Food:Other Food	9,000	16,000	29,083	13,083	13,083	(13,083)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	(0)	(0)	(0)	0
	SUBTOTAL - Books and Supplies	**158,091**	**188,565**	**199,980**	**11,415**	**11,415**	**(11,415)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA SD		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Current Budget vs. First Interim**	**Actuals as % of 2nd Interim**
Services & Other Operating Expenses							
5101	CMO Fees	464,940	450,590	464,043	13,453	13,453	(13,453)
5200	Travel- General	2,000	2,000	-	(2,000)	(2,000)	2,000
5205	Conference Fees	6,000	2,000	-	(2,000)	(2,000)	2,000
5210	MilesParkTolls	1,500	1,500	2,370	870	870	(870)
5215	TravConferences	-	-	-	-	-	-
5220	TraLodging	1,500	5,000	7,862	2,862	2,862	(2,862)
5225	Travel- Meals & Entertainment		-	-	-	-	-
5300	DuesMemberships	7,500	7,500	7,477	(23)	(23)	23
5450	Other Insurance	69,564	74,640	74,643	3	3	(3)
5500	OpsHousekeeping	18,000	60,000	80,889	20,889	20,889	(20,889)
5510	Gas & Electric	80,000	80,000	90,618	10,618	10,618	(10,618)
5610	Rent & Leases	733,163	733,163	423,775	(309,388)	(309,388)	309,388
5611	Lease Interest Expense		-	333,479	333,479	333,479	-
5620	EquipmentLeases	15,000	15,000	15,228	228	228	(228)
5621	EquipmentLeases	-	-	1,079	1,079	1,079	-
5630	Reps&MaintBldng	45,000	75,000	15,604	(59,396)	(59,396)	59,396
5800	ProfessServices	72,285	98,535	45,283	(53,252)	(53,252)	53,252
5810	Legal	10,000	10,000	3,871	(6,129)	(6,129)	6,129
5813	SchPrgAftSchool	141,087	103,387	89,198	(14,189)	(14,189)	14,189
5814	SchPrgAcadComps	2,500	2,500	609	(1,891)	(1,891)	1,891
5819	SchlProgs-Other	1,000	1,000	31,607	30,607	30,607	(30,607)
5820	Audit & CPA	9,000	9,000	8,218	(782)	(782)	782
5825	DMSBusinessSvcs	-	-	-	-	-	-
5835	Field Trips	40,000	40,000	34,072	(5,928)	(5,928)	5,928
5836	FieldTrip Trans	-	-	-	-	-	-
5840	MarkngStdtRecrt	20,000	25,000	30,629	5,629	5,629	(5,629)
5850	Oversight Fees	42,267	41,907	40,687	(1,219)	(1,219)	1,219
5857	Payroll Fees	15,000	15,000	17,065	2,065	2,065	(2,065)
5860	Service Fees	8,500	8,500	58,557	50,057	50,057	(50,057)
5861	Prior Year Services	-	-	-	-	-	-
5863	Prof Developmnt	4,000	4,000	5,304	1,304	1,304	(1,304)
5864	Prof Dev-Other	11,464	11,464	14,800	3,336	3,336	(3,336)
5865	Prof Dev - LLM	-	-	-	-	-	-
5869	SpEd Ctrct Inst	231,304	236,478	141,507	(94,970)	(94,970)	94,970
5870	Livescan	750	1,000	9,069	8,069	8,069	(8,069)
5872	SPED Fees (incl Encroachment)		-	-	-	-	-
5875	Staff Recruiting		-	-	-	-	-
5884	Substitutes	35,000	130,000	217,341	87,341	87,341	(87,341)
5890	OthSvcsNon-Inst	500	500	3,320	2,820	2,820	(2,820)
5900	Communications	3,000	3,000	4,940	1,940	1,940	(1,940)
5910	Communications 2		-	-	-	-	-
5920	TelecomInternet	33,000	33,000	13,096	(19,904)	(19,904)	19,904
5930	PostageDelivery	4,000	4,000	1,819	(2,181)	(2,181)	2,181
5940	Technology	17,813	27,494	29,633	2,138	2,138	(2,138)
5990	Prior Year Adj (Services)	-	-	24,142	24,142	24,142	(24,142)
	SUBTOTAL - Services & Other Op. Exp.	**2,146,637**	**2,312,158**	**2,341,833**	**29,675**	**29,675**	**304,883**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA SD		**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Current Budget vs. First Interim**	**Actuals as % of 2nd Interim**
Capital Outlay & Depreciation							
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-
6900	Depreciation	74,790	85,290	69,454	(15,836)	(15,836)	15,836
	SUBTOTAL - Cap. Outlay & Depreciation	**74,790**	**85,290**	**69,454**	**(15,836)**	**(15,836)**	**15,836**
Other Outflows							
7299	Other Outgo	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-
7438	InterestExpense	3,000	3,000	2,822	(178)	(178)	178
	SUBTOTAL - Other Outflows	**3,000**	**3,000**	**2,822**	**(178)**	**(178)**	**178**
TOTAL EXPENSES		**5,739,120**	**5,834,349**	**5,800,903**	**(33,446)**	**(33,412)**	**368,004**

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget					
MSA MERF	**Adopted July 1 Budget**	**2nd Interim Budget**	**Unaudited Actuals**	**Variance From 2nd Interim**	**Current Budget vs. First Interim**	**Actuals as % of 2nd Interim**
Projected Average Daily Attendance:		-		-		
SUMMARY						
Revenue						
LCFF Entitlement	-	-	-	-	-	
Federal Revenue	-	-	-	-	-	
Other State Revenues	-	-	-	-	-	
Other Local Revenues	6,376,532	6,633,935	7,836,688	1,202,753	1,202,753	118%
Total Revenue	**6,376,532**	**6,633,935**	**7,836,688**	**1,202,753**	**1,202,753**	**118%**
Expenditures						
Certificated Salaries	-	-	-	-	-	
Classified Salaries	3,777,627	3,879,876	3,896,086	16,211	16,211	100%
Benefits	1,264,095	1,307,412	1,229,556	(77,857)	(77,857)	94%
Books and Supplies	66,950	83,250	140,528	57,278	57,278	169%
Services and Operating Exp.	1,267,001	1,381,117	1,396,286	15,169	15,169	101%
Depreciation & Cap Outlay	859	859	515	(344)	(344)	60%
Other Outflows	-	-	1,521	1,521	1,521	
Total Expenditures	**6,376,532**	**6,652,514**	**6,664,492**	**11,978**	**11,978**	**100%**
Net Revenues	**0**	**(18,579)**	**1,172,196**	**1,190,775**	**1,190,775**	

Fund Balance		
Beginning Balance (Audited)	2,390,863	
Net Revenues	1,172,196	
Ending Fund Balance	**3,563,059**	
Components of Fund Bal.		
Available For Econ. Uncert.	3,549,018	53.3% of Expenditures
Restricted Balances (Est.)	-	0.0% of Expenditures
Net Fixed Assets	14,041	0.2% of Expenditures
Ending Fund Balance	**3,563,059**	**53.5% of Expenditures**

DMS
DELTA MANAGED SOLUTIONS

2022-23 Unaudited Actuals Actuals through June 30, 2023)	Annual Budget					
MSA MERF	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim

REVENUE DETAIL	Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	2nd Interim Budget Remaining
LCFF Entitlement						
8011 State Aid	-	-	-	-	-	-
8012 EPA Entitlement	-	-	-	-	-	-
8019 Prior Year Adjustments	-	-	-	-	-	-
8096 InLieuPropTaxes	-	-	-	-	-	-
SUBTOTAL - LCFF Entitlement	**-**	**-**	**-**	**-**	**-**	**-**
Federal Revenue						
8181 SpEd - Revenue	-	-	-	-	-	-
8182 SpEd - Revenue		-	-	-	-	-
8220 SchLunchFederal	-	-	-	-	-	-
8285 Interagency Contracts	-	-	-	-	-	-
8290 All Other Federal Revenue	-	-	-	-	-	-
8295 PY All Other Federal Revenue		-	-	-	-	-
SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**-**	**-**	**-**
Other State Revenue						
8311 SpEd Revenue	-	-	-	-	-	-
8319 PY State SpEd	1	-	-	-	-	-
8520 SchoolNutrState	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	-
8560 StateLotteryRev	-	-	-	-	-	-
8565 PY StateLotteryRev		-	-	-	-	-
8590 AllOthStateRev	-	-	-	-	-	-
8595 PY AllOthStateRev	-	-	-	-	-	-
SUBTOTAL - Other State Revenue	**-**	**-**	**-**	**-**	**-**	**-**
Local Revenue						
8600 Other Local Rev	-	-	-	-	-	-
8634 StudentLunchFee	-	-	-	-	-	-
8650 Leases &Rentals	-	-	-	-	-	-
8660 Interest	-	-	33,660	33,660	33,660	(33,660)
8677 Interagency Serv ices	-	-	-	-	-	-
8682 Summer School	-	-	-	-	-	-
8690 Prior Year Adj (Local1)	-	-	-	-	-	-
8695 Prior Year Adj (Local2)	-	-	-	-	-	-
8698 OthRev-Suspense	-	-	-	-	-	-
8701 CMO Fee - MSA-1	1,129,482	1,201,574	1,349,943	148,369	148,369	(148,369)
8702 CMO Fee - MSA-2	1,003,984	1,201,574	1,349,943	148,369	148,369	(148,369)
8703 CMO Fee - MSA-3	721,614	863,631	970,272	106,641	106,641	(106,641)
8704 CMO Fee - MSA-4	43,924	172,726	194,054	21,328	21,328	(21,328)
8705 CMO Fee - MSA-5	188,247	225,295	253,114	27,819	27,819	(27,819)
8706 CMO Fee - MSA-6	43,924	247,825	278,426	30,601	30,601	(30,601)
8707 CMO Fee - MSA-7	627,490	225,295	253,114	27,819	27,819	(27,819)
8708 CMO Fee - MSA-8	721,614	863,631	970,272	106,641	106,641	(106,641)
8709 CMO Fee - MSA-SA	1,003,984	750,984	717,157	(33,827)	(33,827)	33,827
8712 CMO Fee - MSA-SD	464,940	450,590	464,043	13,453	13,453	(13,453)
8699 Other Revenue	427,329	430,810	935,715	504,905	504,905	(504,905)
8980 Misc Revenue (Suspense 2)	-	-	-	-	-	-
8999 Misc Revenue (Suspense)	-	-	-	-	-	-
SUBTOTAL - Local Revenue	**6,376,532**	**6,633,935**	**7,769,713**	**1,135,778**	**1,135,778**	**(1,135,778)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA MERF		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
Fundraising & Grants							
8802	Donations - Private	-	-	12,138	12,138	12,138	(12,138)
8803	Fundraising	-	-	54,838	54,838	54,838	(54,838)
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**66,976**	**66,976**	**66,976**	**(66,976)**
TOTAL REVENUE		**4,729,652**	**6,633,935**	**7,836,688**	**1,202,753**	**1,202,753**	**(1,202,753)**
EXPENSES							
Certificated Salaries							
1100	TeacherSalaries	-	-	-	-	-	-
1200	Cert Support	-	-	-	-	-	-
1300	Cert Adminis	-	-	-	-	-	-
1900	Cert Other Salaries		-	-	-	-	-
	SUBTOTAL - Certificated Salaries	**-**	**-**	**-**	**-**	**-**	**-**
Classified Salaries							
2100	Instructional Aides	-	-	-	-	-	-
2200	Classified Support	-	-	-	-	-	-
2300	Classified Admin	-	-	-	-	-	-
2400	Clerical & Tech	3,777,627	3,879,876	3,896,086	16,211	16,211	(16,211)
2900	OtherClassStaff	-	-	-	-	-	-
2990	Prior Year Class Sal Adj		-	-	-	-	-
	SUBTOTAL - Classified Salaries	**3,777,627**	**3,879,876**	**3,896,086**	**16,211**	**16,211**	**(16,211)**
Employee Benefits							
3101	STRS-Certified	-	-	-	-	-	-
3102	STRS-Classified	373,368	371,474	369,806	(1,668)	(1,668)	1,668
3201	PERS-Cert	-	-	-	-	-	-
3202	PERS-Classified	78,405	78,405	80,573	2,167	2,167	(2,167)
3301	OASDI/Med-Cert	-	-	-	-	-	-
3302	OASDI/Med-Class	159,715	169,895	171,577	1,682	1,682	(1,682)
3401	HlthWelfareCert	-	-	451,431	451,431	451,431	(451,431)
3402	HlthWelfareCert	534,267	526,569	-	(526,569)	(526,569)	526,569
3501	UI-Certificated	-	-	(1,141)	(1,141)	(1,141)	1,141
3502	UI-Classified	4,528	11,270	6,902	(4,368)	(4,368)	4,368
3601	WorkersCmp-Cert	-	-	67,789	67,789	67,789	(67,789)
3602	WorkersCmp-Class	34,586	67,788	-	(67,788)	(67,788)	67,788
3701	Other Retirement-Cert	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-
3902	OthBenes-Class	79,226	82,012	82,619	607	607	(607)
3990	PY Benes	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**1,264,095**	**1,307,412**	**1,229,556**	**(77,857)**	**(77,857)**	**77,857**

2022-23 Unaudited Actuals Actuals through June 30, 2023) **MSA MERF**		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
		Annual Budget					
Books & Supplies							
4100	Text&CoreCurric	-	1,000	1,226	226	226	(226)
4200	BooksOthRefMats	-	-	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	-
4315	OthrSupplies	8,000	2,000	-	(2,000)	(2,000)	2,000
4320	Office Supplies	15,700	14,000	19,116	5,116	5,116	(5,116)
4325	ProfDevMat&Sups	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-
4330	Staff Meals & Events	-	-	-	-	-	-
4335	PE Supplies	0	-	-	-	-	-
4340	Educat Software	5,750	5,750	3,300	(2,450)	(2,450)	2,450
4345	NonInstStdntSup	-	5,000	41,176	36,176	36,176	(36,176)
4346	TeacherSupplies	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-
4390	Uniforms	3,000	3,000	2,378	(622)	(622)	622
4400	NonCapEquip-Gen	9,500	10,000	7,124	(2,876)	(2,876)	2,876
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	171	171	171	(171)
4440	Computers <$5k	-	9,000	14,464	5,464	5,464	(5,464)
4460	Fixed Asset Susp (Imp)	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-
4720	Food:Other Food	25,000	33,500	51,122	17,622	17,622	(17,622)
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	451	451	451	(451)
	SUBTOTAL - Books and Supplies	**66,950**	**83,250**	**140,528**	**57,278**	**57,278**	**(57,278)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA MERF		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
Services & Other Operating Expenses							
5101	CMO Fees	-	-	-	-	-	-
5200	Travel- General	-	-	-	-	-	-
5205	Conference Fees	14,500	12,500	-	(12,500)	(12,500)	12,500
5210	MilesParkTolls	22,000	20,500	11,837	(8,663)	(8,663)	8,663
5215	TravConferences	5,000	-	1,135	1,135	1,135	(1,135)
5220	TraLodging	8,000	8,000	27,552	19,552	19,552	(19,552)
5225	Travel- Meals & Entertainment	-	-	667	667	667	-
5300	DuesMemberships	17,000	17,500	8,484	(9,016)	(9,016)	9,016
5450	Other Insurance	8,890	8,890	7,304	(1,586)	(1,586)	1,586
5500	OpsHousekeeping	600	7,500	15,545	8,045	8,045	(8,045)
5510	Gas & Electric	-	-	840	840	840	(840)
5610	Rent & Leases	230,000	230,000	214,490	(15,510)	(15,510)	15,510
5611	Lease Interest Expense	-	-	-	-	-	-
5620	EquipmentLeases	8,000	8,000	5,533	(2,467)	(2,467)	2,467
5621	EquipmentLeases		-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	-
5800	ProfessServices	156,500	220,000	397,769	177,769	177,769	(177,769)
5810	Legal	60,000	60,500	88,222	27,722	27,722	(27,722)
5813	SchPrgAftSchool	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	14,570	14,570	14,570	(14,570)
5820	Audit & CPA	9,000	12,000	8,218	(3,782)	(3,782)	3,782
5825	DMSBusinessSvcs	530,000	592,000	278,099	(313,901)	(313,901)	313,901
5835	Field Trips	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	153	153	153	(153)
5840	MarkngStdtRecrt	38,000	38,000	69,357	31,357	31,357	(31,357)
5850	Oversight Fees	-	-	-	-	-	-
5857	Payroll Fees	15,000	15,000	18,322	3,322	3,322	(3,322)
5860	Service Fees	2,000	500	49,987	49,487	49,487	(49,487)
5861	Prior Year Services	-	-	-	-	-	-
5863	Prof Developmnt	29,700	28,000	20,861	(7,139)	(7,139)	7,139
5864	Prof Dev-Other	11,500	10,000	8,000	(2,000)	(2,000)	2,000
5865	Prof Dev - LLM	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	-	-	-
5870	Livescan	-	-	1,211	1,211	1,211	(1,211)
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-
5875	Staff Recruiting	4,500	3,500	2,925	(575)	(575)	575
5884	Substitutes	-	-	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-
5900	Communications	5,250	1,450	634	(816)	(816)	816
5910	Communications 2	-	-	-	-	-	-
5920	TelecomInternet	15,000	15,000	55,988	40,988	40,988	(40,988)
5930	PostageDelivery	12,000	12,000	5,328	(6,672)	(6,672)	6,672
5940	Technology	64,561	60,277	83,255	22,979	22,979	(22,979)
5990	Prior Year Adj (Services)	-	-	-	-	-	-
	SUBTOTAL - Services & Other Op. Exp.	**1,267,001**	**1,381,117**	**1,396,286**	**15,169**	**15,169**	**(14,503)**

2022-23 Unaudited Actuals Actuals through June 30, 2023)		Annual Budget					
MSA MERF		Adopted July 1 Budget	2nd Interim Budget	Unaudited Actuals	Variance From 2nd Interim	Current Budget vs. First Interim	Actuals as % of 2nd Interim
Capital Outlay & Depreciation							
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-
6900	Depreciation	859	859	515	(344)	(344)	344
	SUBTOTAL - Cap. Outlay & Depreciation	**859**	**859**	**515**	**(344)**	**(344)**	**344**
Other Outflows							
7299	Other Outgo	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-
7438	InterestExpense	-	-	1,521	1,521	1,521	(1,521)
	SUBTOTAL - Other Outflows	**-**	**-**	**1,521**	**1,521**	**1,521**	**(1,521)**
TOTAL EXPENSES		**6,376,532**	**6,652,514**	**6,664,492**	**11,978**	**11,978**	**(11,311)**

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

QUESTIONS & COMMENTS

DMS
DELTA MANAGED SOLUTIONS