Agenda Item:	IV A: Action Item
Date:	December 14, 2023
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“**MPS**”) Board of Directors (the “**Board**”)
From:	Finance Committee
Staff Lead(s):	Steve Budhraja Ed.D, Chief Financial Officer
RE:	Approval of First Interim Reports for the 2023-24 fiscal year

Action Proposed:

I move that the Board approve the fiscal year 2023-24 first interim budget reports as the most recent revised budget for the 2023-24 fiscal year.

Background:

Local Education Agencies (LEAs) are required to file two interim reports during the fiscal year as an update of their financial condition under Education Code (EC) Sections 35035(g), 42130 and 42131. The First Interim Report represents actuals data from July 1, through October 31, for the 2022-23 fiscal year.

Budget Implications:

Budget adjustments include updated revenues and expenditures for the current fiscal year based on the most current information available. Based on the updated information provided in the 2023-24 First Interim Reports, all MPS Schools should be able to meet their financial obligations for the 2023-24 fiscal year.

Exhibits:

- 2023-24 First Interim presentation along with financial data on individual MPS schools and the Home Office.

2023-24 First Interim Budget

Magnolia Public Schools Board Meeting

December 14, 2023

Executive Summary

- The 2023-24 First Interim Budget updates the board- approved July Budget and reflects changes in Federal, State and Local revenues.

- The State Revenues now include Prop 28 Arts and Music Education grant as well the remaining balances of one-time State grants such as Learning Recovery Emergency Block, Arts, Music, and Instructional Materials Grant, and Middle and Early College grant. Local Revenues have also been updated and excludes Employee Retention Credits due to recognition of these revenues in FY 2022-23. Based on these latest budget updates, here are the results compared with July projections:

  - **Average Daily Attendance of 3,428 which is an overall decrease of 36 ADA from July projections**
  - **Revenues of $81.8 million, decrease of $266k**
  - **Expenditures of $81.4 million, increase of $1.3 million**
  - **Net operating surplus of $350k, down $1.57 million**

MPS's overall cash position remains positive with a projected cash balance of $35.7 million as of June 30, 2024.

2023-24 First Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment (CALPADS)	**708**	**530**	**390**	**121**	**218**	**110**	**279**	**404**	**507**	**439**		**3,706**
Attendance (P-2 ADA)	**660**	**495**	**353**	**108**	**197**	**101**	**258**	**372**	**477**	**407**		**3,428**
Revenue												
LCFF Entitlement	10,257,596	7,566,458	5,040,013	1,788,434	3,105,435	1,440,882	3,749,142	5,250,931	7,240,720	4,512,596	-	49,952,206
Federal Revenue	1,054,653	354,959	293,930	82,331	448,805	216,968	294,404	443,380	555,062	180,204	-	3,924,694
Other State Revenues	3,881,594	2,925,048	1,770,477	410,260	1,295,952	579,685	1,945,755	1,451,819	2,792,701	1,607,736	-	18,661,028
Other Local Revenues	328,217	171,716	26,068	342,363	29,713	118,428	273,519	381,725	151,673	85,000	7,369,537	9,277,960
Total Revenue	**15,522,060**	**11,018,181**	**7,130,487**	**2,623,388**	**4,879,906**	**2,355,963**	**6,262,820**	**7,527,855**	**10,740,156**	**6,385,536**	**7,369,537**	**81,815,888**
Expenses												
Certificated Salaries	4,251,764	2,947,178	2,677,429	1,317,246	1,633,581	826,678	1,761,337	2,645,802	3,547,861	2,150,790	-	23,759,666
Classified Salaries	1,694,077	1,052,410	762,402	208,726	569,034	254,322	785,766	846,750	1,160,336	419,505	4,598,417	12,351,746
Benefits	2,081,376	1,429,403	1,327,907	556,585	770,898	396,213	845,717	1,178,846	1,811,604	904,918	1,577,135	12,880,601
Books and Supplies	991,015	675,869	326,999	114,165	322,025	108,452	265,174	502,796	510,091	319,444	113,931	4,249,960
Services and Operations	5,288,373	4,508,948	2,177,238	761,519	1,173,871	858,638	2,515,660	2,066,606	2,694,159	2,419,261	1,543,045	26,007,318
Depreciation / Cap Outlay	289,141	12,484	95,959	32,104	65,241	15,470	65,478	189,508	799,249	62,314	515	1,627,463
Other Outflows	15,000	-	-	-	-	-	-	-	570,828	3,180	-	589,008
Total Expenses	**14,610,746**	**10,626,293**	**7,367,934**	**2,990,344**	**4,534,650**	**2,459,774**	**6,239,132**	**7,430,307**	**11,094,128**	**6,279,411**	**7,833,043**	**81,465,762**
Net Revenue	**911,314**	**391,888**	**(237,447)**	**(366,957)**	**345,256**	**(103,811)**	**23,688**	**97,547**	**(353,972)**	**106,125**	**(463,506)**	**350,126**
Fund Balance												
Beginning 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	54,867,574
Net Revenue	911,314	391,888	(237,447)	(366,957)	345,256	(103,811)	23,688	97,547	(353,972)	106,125	(463,506)	350,126
Projected Ending Balance	**11,917,099**	**6,034,148**	**3,016,669**	**1,081,916**	**5,648,696**	**2,745,122**	**3,282,782**	**7,702,428**	**9,173,494**	**1,515,792**	**3,099,553**	**55,217,700**
Ending Bal. as % of Exp.:	81.6%	56.8%	40.9%	36.2%	124.6%	111.6%	52.6%	103.7%	82.7%	24.1%	39.6%	67.8%

4 out of 10 school sites and Home Office are projecting deficit spending for FY 2023-24. Although, the overall cash balance remains positive MPS will have to carefully monitor spending and cash flow for sites with deficit spending.

2023-24 Year to Date Actuals - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Projected Avg. Daily Attendance	660	495	353	108	197	101	258	372	477	407		3,428
Revenue												
LCFF Entitlement	2,391,246	1,706,142	1,181,567	369,904	786,453	284,569	847,613	1,194,815	1,968,068	1,169,240	-	11,899,617
Federal Revenue	2,726	-	37,422	7,710	30,741	6,889	35,947	77,163	135,534	61,483	-	395,614
Other State Revenues	478,964	332,995	310,764	34,394	164,057	42,449	269,559	177,596	385,984	411,457	-	2,608,218
Other Local Revenues	149,813	24,876	7,037	30,554	1,907	27,295	132,110	118,643	41,517	28,148	2,277,928	2,839,828
Total Revenue	**3,022,749**	**2,064,013**	**1,536,790**	**442,562**	**983,158**	**361,202**	**1,285,229**	**1,568,217**	**2,531,103**	**1,670,328**	**2,277,928**	**17,743,277**
Expenses												
Certificated Salaries	1,182,373	809,512	719,306	343,283	467,761	223,507	434,184	697,466	1,032,781	636,169	-	6,546,343
Classified Salaries	487,693	340,400	271,438	71,093	171,511	73,871	231,651	254,480	322,221	107,455	1,433,902	3,765,713
Benefits	662,066	442,004	390,569	145,894	253,834	115,772	284,312	352,222	506,943	242,390	460,922	3,856,928
Books and Supplies	556,039	284,149	183,926	68,454	110,614	63,678	132,203	230,692	370,156	154,898	156,884	2,311,694
Services and Operations	1,497,021	1,045,019	646,728	260,410	241,100	209,176	721,176	550,828	700,058	615,478	441,020	6,928,015
Depreciation / Cap Outlay	92,391	41,862	37,859	8,603	23,481	6,416	15,619	47,771	198,028	16,357	128	488,515
Other Outflows	1,907	-	-	-	-	-	-	-	200,150	1,703	507	204,267
Total Expenses	**4,479,491**	**2,962,946**	**2,249,826**	**897,737**	**1,268,301**	**692,420**	**1,819,145**	**2,133,459**	**3,330,338**	**1,774,450**	**2,493,363**	**24,101,475**
Net Revenue	**(1,456,742)**	**(898,933)**	**(713,037)**	**(455,175)**	**(285,143)**	**(331,218)**	**(533,916)**	**(565,242)**	**(799,235)**	**(104,121)**	**(215,436)**	**(6,358,198)**
Fund Balance												
Beginning 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	54,867,574
Net Revenue	(1,456,742)	(898,933)	(713,037)	(455,175)	(285,143)	(331,218)	(533,916)	(565,242)	(799,235)	(104,121)	(215,436)	(6,358,198)
Current Net Asset Balance	**9,549,043**	**4,743,327**	**2,541,079**	**993,698**	**5,018,297**	**2,517,715**	**2,725,178**	**7,039,639**	**8,728,231**	**1,305,546**	**3,347,623**	**48,509,376**
Current Bal. as % of Exp	65.4%	44.6%	34.5%	33.2%	110.7%	102.4%	43.7%	94.7%	78.7%	20.8%	42.7%	59.5%

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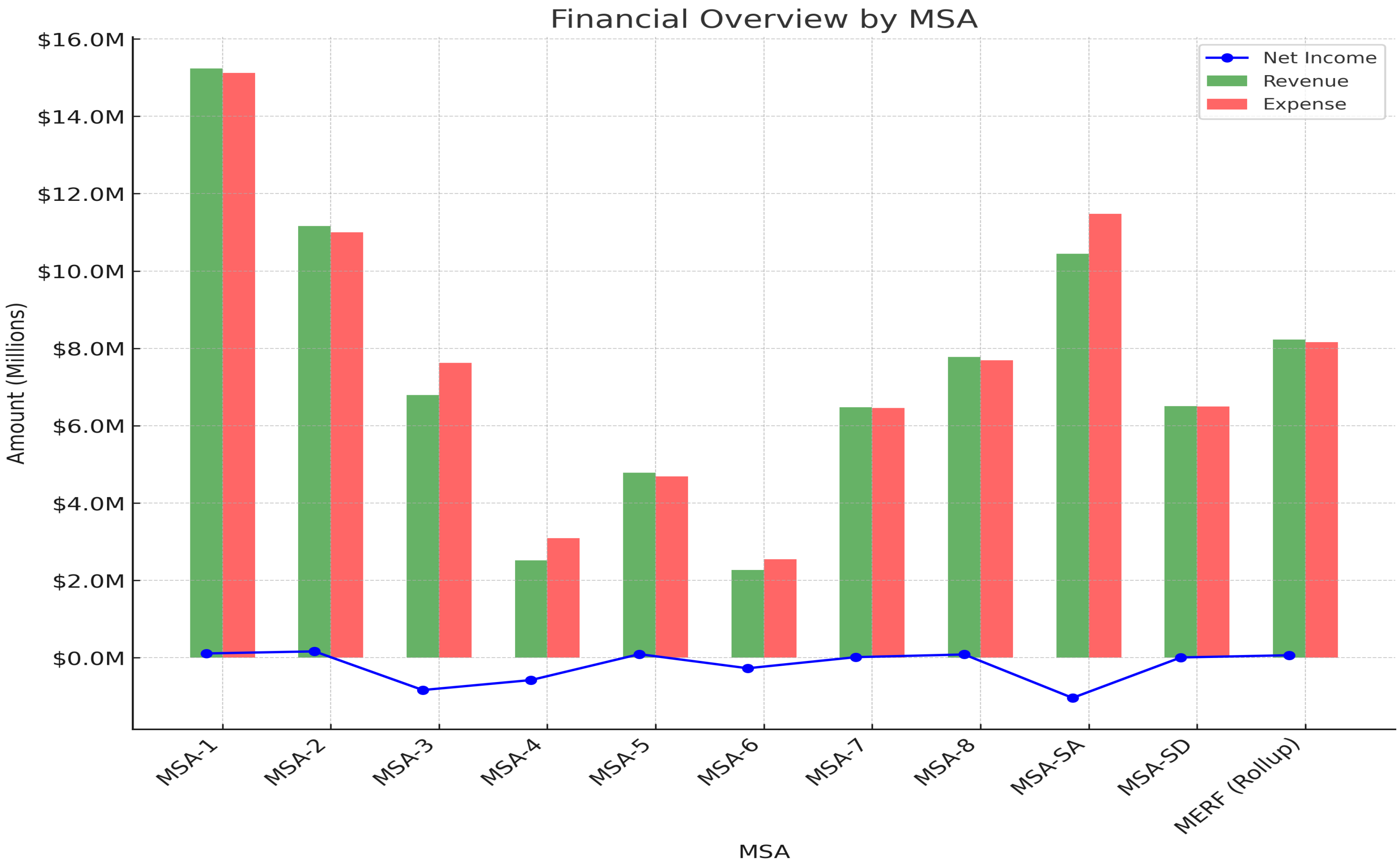
YTD actuals show deficit for all sites. However, State and Federal Revenues do not flow evenly throughout the year and for this reason YTD results are not a valuable measure of the financial performance.

CONSOLIDATED	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:		3,464	3,428	(36)
SUMMARY				
Revenue				
LCFF Entitlement	11,899,617	51,026,425	49,952,206	(1,074,219)
Federal Revenue	395,614	2,698,835	3,924,694	1,225,859
Other State Revenues	2,608,218	12,587,581	18,661,028	6,073,447
Other Local Revenues	2,839,828	15,769,093	9,277,960	(6,491,133)
Total Revenue	**17,743,277**	**82,081,934**	**81,815,888**	**(266,046)**
Expenditures				
Certificated Salaries	6,546,343	24,275,942	23,759,666	(516,276)
Classified Salaries	3,765,713	12,063,932	12,351,746	287,814
Benefits	3,856,928	13,102,517	12,880,601	(221,916)
Books and Supplies	2,311,694	3,820,284	4,249,960	429,676
Services and Operating Exp.	6,928,015	24,020,954	26,007,318	1,986,364
Depreciation & Cap Outlay	488,515	2,286,767	1,627,463	(659,305)
Other Outflows	204,267	589,008	589,008	-
Total Expenditures	**24,101,475**	**80,159,404**	**81,465,762**	**1,306,358**
Net Revenues	**(6,358,198)**	**1,922,529**	**350,126**	**(1,572,403)**
Fund Balance				
Beginning Balance (Unaud.)			54,867,574	
Net Revenues			350,126	
Ending Fund Balance			**55,217,700**	
Components of Fund Bal.				
Available For Econ. Uncert.			34,043,763	41.8% of Exp
Restricted Balances (Est.)			4,533,199	5.6% of Exp
Net Fixed Assets			16,640,739	20.4% of Exp
Ending Fund Balance			**55,217,700**	**67.8% of Exp**

Multiyear Financial Overview



Multiyear projections indicate deficit spending at 4 of 11 sites based on preliminary data. MPS will have to carefully evaluate all proposed compensation increases for the 2023-24 fiscal year during next year's Budget Study Session.

QUESTIONS & COMMENTS

MAGNOLIA EDUCATIONAL & RESEARCH FOUNDATION

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2023-24 First Interim Budget

December 2023 Board Meeting

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DELTA MANAGED SOLUTIONS

2023-24 First Interim Budget Executive Summary

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  - **Net operating surplus of $350**k**, down $1.57 million**

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2023-24 July Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment (CALPADS)	**700**	**530**	**400**	**120**	**239**	**110**	**287**	**394**	**520**	**430**		**3,730**
Attendance (P-1 ADA Projection)	**651.00**	**492.90**	**368.00**	**110.40**	**217.49**	**101.20**	**266.91**	**362.48**	**494.00**	**399.90**		**3,464.28**
Revenue												
LCFF Entitlement	10,146,335	7,565,871	5,288,556	1,957,765	3,435,411	1,510,472	3,983,533	5,109,897	7,596,400	4,432,185	-	51,026,425
Federal Revenue	532,161	296,498	234,404	94,566	468,526	119,229	191,829	291,209	330,571	139,843	-	2,698,835
Other State Revenues	2,535,751	1,301,492	1,171,276	298,733	901,003	512,860	1,423,724	973,495	2,377,327	1,091,920	-	12,587,581
Other Local Revenues	1,420,582	812,247	808,978	372,804	510,046	330,513	763,478	1,100,968	1,091,922	666,267	7,891,287	15,769,093
Total Revenue	**14,634,829**	**9,976,107**	**7,503,214**	**2,723,868**	**5,314,986**	**2,473,074**	**6,362,563**	**7,475,569**	**11,396,220**	**6,330,215**	**7,891,287**	**82,081,934**
Expenses												
Certificated Salaries	4,405,535	3,096,317	2,714,222	1,124,085	1,812,730	893,930	1,719,036	2,640,348	3,697,276	2,172,463	-	24,275,942
Classified Salaries	1,580,283	971,277	761,774	214,910	606,127	227,041	749,123	806,335	1,186,085	423,719	4,537,257	12,063,932
Benefits	2,087,296	1,476,132	1,331,755	491,906	891,883	400,436	826,504	1,194,867	1,904,259	932,892	1,564,586	13,102,517
Books and Supplies	936,115	670,997	276,014	92,965	235,185	79,652	227,318	455,404	432,701	306,684	107,250	3,820,284
Services and Operations	4,761,909	2,887,016	2,156,797	707,162	1,479,431	813,242	2,461,500	2,029,504	2,716,915	2,357,155	1,650,324	24,020,954
Depreciation / Cap Outlay	592,048	135,790	126,142	37,940	88,888	34,973	129,410	215,400	866,180	59,137	859	2,286,767
Other Outflows	15,000	-	-	-	-	-	-	-	570,828	3,180	-	589,008
Total Expenses	**14,378,187**	**9,237,528**	**7,366,704**	**2,668,968**	**5,114,244**	**2,449,274**	**6,112,891**	**7,341,857**	**11,374,244**	**6,255,230**	**7,860,276**	**80,159,404**
Net Revenue	**256,643**	**738,579**	**136,510**	**54,899**	**200,742**	**23,799**	**249,672**	**133,712**	**21,976**	**74,985**	**31,011**	**1,922,529**
Fund Balance												
Beginning Balance	10,107,884	4,630,397	2,230,448	1,240,141	3,975,066	2,061,539	2,994,116	7,002,554	9,242,860	1,126,287	2,372,284	46,983,576
Net Revenue	256,643	738,579	136,510	54,899	200,742	23,799	249,672	133,712	21,976	74,985	31,011	1,922,529
Projected Ending Balance	**10,364,527**	**5,368,976**	**2,366,958**	**1,295,040**	**4,175,808**	**2,085,338**	**3,243,788**	**7,136,266**	**9,264,836**	**1,201,272**	**2,403,295**	**48,906,105**
Ending Bal. as % of Exp.:	72.1%	58.1%	32.1%	48.5%	81.7%	85.1%	53.1%	97.2%	81.5%	19.2%	30.6%	61.0%

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2023-24 First Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
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Federal Revenue	1,054,653	354,959	293,930	82,331	448,805	216,968	294,404	443,380	555,062	180,204	-	3,924,694
Other State Revenues	3,881,594	2,925,048	1,770,477	410,260	1,295,952	579,685	1,945,755	1,451,819	2,792,701	1,607,736	-	18,661,028
Other Local Revenues	328,217	171,716	26,068	342,363	29,713	118,428	273,519	381,725	151,673	85,000	7,369,537	9,277,960
Total Revenue	**15,522,060**	**11,018,181**	**7,130,487**	**2,623,388**	**4,879,906**	**2,355,963**	**6,262,820**	**7,527,855**	**10,740,156**	**6,385,536**	**7,369,537**	**81,815,888**
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Benefits	2,081,376	1,429,403	1,327,907	556,585	770,898	396,213	845,717	1,178,846	1,811,604	904,918	1,577,135	12,880,601
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Depreciation / Cap Outlay	289,141	12,484	95,959	32,104	65,241	15,470	65,478	189,508	799,249	62,314	515	1,627,463
Other Outflows	15,000	-	-	-	-	-	-	-	570,828	3,180	-	589,008
Total Expenses	**14,610,746**	**10,626,293**	**7,367,934**	**2,990,344**	**4,534,650**	**2,459,774**	**6,239,132**	**7,430,307**	**11,094,128**	**6,279,411**	**7,833,043**	**81,465,762**
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Net Revenue	911,314	391,888	(237,447)	(366,957)	345,256	(103,811)	23,688	97,547	(353,972)	106,125	(463,506)	350,126
Projected Ending Balance	**11,917,099**	**6,034,148**	**3,016,669**	**1,081,916**	**5,648,696**	**2,745,122**	**3,282,782**	**7,702,428**	**9,173,494**	**1,515,792**	**3,099,553**	**55,217,700**
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DELTA MANAGED SOLUTIONS

2023-24 Year to Date Actuals - BY SITE

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Federal Revenue	2,726	-	37,422	7,710	30,741	6,889	35,947	77,163	135,534	61,483	-	395,614
Other State Revenues	478,964	332,995	310,764	34,394	164,057	42,449	269,559	177,596	385,984	411,457	-	2,608,218
Other Local Revenues	149,813	24,876	7,037	30,554	1,907	27,295	132,110	118,643	41,517	28,148	2,277,928	2,839,828
Total Revenue	**3,022,749**	**2,064,013**	**1,536,790**	**442,562**	**983,158**	**361,202**	**1,285,229**	**1,568,217**	**2,531,103**	**1,670,328**	**2,277,928**	**17,743,277**
Expenses												
Certificated Salaries	1,182,373	809,512	719,306	343,283	467,761	223,507	434,184	697,466	1,032,781	636,169	-	6,546,343
Classified Salaries	487,693	340,400	271,438	71,093	171,511	73,871	231,651	254,480	322,221	107,455	1,433,902	3,765,713
Benefits	662,066	442,004	390,569	145,894	253,834	115,772	284,312	352,222	506,943	242,390	460,922	3,856,928
Books and Supplies	556,039	284,149	183,926	68,454	110,614	63,678	132,203	230,692	370,156	154,898	156,884	2,311,694
Services and Operations	1,497,021	1,045,019	646,728	260,410	241,100	209,176	721,176	550,828	700,058	615,478	441,020	6,928,015
Depreciation / Cap Outlay	92,391	41,862	37,859	8,603	23,481	6,416	15,619	47,771	198,028	16,357	128	488,515
Other Outflows	1,907	-	-	-	-	-	-	-	200,150	1,703	507	204,267
Total Expenses	**4,479,491**	**2,962,946**	**2,249,826**	**897,737**	**1,268,301**	**692,420**	**1,819,145**	**2,133,459**	**3,330,338**	**1,774,450**	**2,493,363**	**24,101,475**
Net Revenue	**(1,456,742)**	**(898,933)**	**(713,037)**	**(455,175)**	**(285,143)**	**(331,218)**	**(533,916)**	**(565,242)**	**(799,235)**	**(104,121)**	**(215,436)**	**(6,358,198)**
Fund Balance												
Beginning 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	54,867,574
Net Revenue	(1,456,742)	(898,933)	(713,037)	(455,175)	(285,143)	(331,218)	(533,916)	(565,242)	(799,235)	(104,121)	(215,436)	(6,358,198)
Current Net Asset Balance	**9,549,043**	**4,743,327**	**2,541,079**	**993,698**	**5,018,297**	**2,517,715**	**2,725,178**	**7,039,639**	**8,728,231**	**1,305,546**	**3,347,623**	**48,509,376**
Current Bal. as % of Exp	65.4%	44.6%	34.5%	33.2%	110.7%	102.4%	43.7%	94.7%	78.7%	20.8%	42.7%	59.5%

DMS
DELTA MANAGED SOLUTIONS

2023-24 First Interim Budget						Annual Budget		
CONSOLIDATED	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						3,464	3,428	(36)
SUMMARY								
Revenue								
LCFF Entitlement	921,237	2,632,701	2,849,569	5,496,110	11,899,617	51,026,425	49,952,206	(1,074,219)
Federal Revenue	40,383	22,566	15,044	317,621	395,614	2,698,835	3,924,694	1,225,859
Other State Revenues	130,455	273,325	405,162	1,799,277	2,608,218	12,587,581	18,661,028	6,073,447
Other Local Revenues	100,384	120,919	269,688	2,348,836	2,839,828	15,769,093	9,277,960	(6,491,133)
Total Revenue	**1,192,459**	**3,049,511**	**3,539,463**	**9,961,844**	**17,743,277**	**82,081,934**	**81,815,888**	**(266,046)**
Expenditures								
Certificated Salaries	796,623	1,856,328	1,919,826	1,973,566	6,546,343	24,275,942	23,759,666	(516,276)
Classified Salaries	779,440	961,054	983,116	1,042,103	3,765,713	12,063,932	12,351,746	287,814
Benefits	763,808	996,856	1,026,009	1,070,255	3,856,928	13,102,517	12,880,601	(221,916)
Books and Supplies	194,755	1,024,675	710,887	381,376	2,311,694	3,820,284	4,249,960	429,676
Services and Operating Exp.	1,841	931,017	1,419,516	3,534,266	6,928,015	24,020,954	26,007,318	1,986,364
Depreciation & Cap Outlay	48,939	48,939	341,861	48,777	488,515	2,286,767	1,627,463	(659,305)
Other Outflows	31,375	36,572	104,783	31,538	204,267	589,008	589,008	-
Total Expenditures	**2,616,780**	**5,855,440**	**6,505,998**	**8,081,882**	**24,101,475**	**80,159,404**	**81,465,762**	**1,306,358**
Net Revenues					**(6,358,198)**	**1,922,529**	**350,126**	**(1,572,403)**
Fund Balance								
Beginning Balance (Unaud.)							54,867,574	
Net Revenues							350,126	
Ending Fund Balance							**55,217,700**	
Components of Fund Bal.								
Available For Econ. Uncert.							34,043,763	41.8% of Exp
Restricted Balances (Est.)							4,533,199	5.6% of Exp
Net Fixed Assets							16,640,739	20.4% of Exp
Ending Fund Balance							**55,217,700**	**67.8% of Exp**

2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	402,217	1,409,692	1,731,464	2,537,445	6,080,818	31,119,477	29,063,527	(2,055,950)
8012	EPA Entitlement	-	-	42,834	2,015,131	2,057,965	8,766,060	8,551,581	(214,480)
8019	Prior Year Adjustments	4,049	(1,257)	-	(2,191)	601	-	-	-
8096	InLieuPropTaxes	514,971	1,224,266	1,075,271	945,725	3,760,233	11,140,888	12,337,099	1,196,211
	SUBTOTAL - LCFF Entitlement	**921,237**	**2,632,701**	**2,849,569**	**5,496,110**	**11,899,617**	**51,026,425**	**49,952,206**	**(1,074,219)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	387,913	370,827	(17,086)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	11,283	22,566	15,044	15,044	63,937	206,966	179,493	(27,472)
8290	All Other Federal Revenue	29,100	-	-	302,577	331,677	2,103,956	3,374,373	1,270,417
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**40,383**	**22,566**	**15,044**	**317,621**	**395,614**	**2,698,835**	**3,924,694**	**1,225,859**
Other State Revenue									
8311	SpEd Revenue	120,281	120,281	216,507	219,353	676,422	2,258,080	2,222,548	(35,532)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	110,686	107,112	(3,575)
8560	StateLotteryRev	-	-	19,019	100,695	119,713	821,034	851,763	30,729
8590	AllOthStateRev	10,174	153,044	169,636	1,479,229	1,812,083	9,397,780	15,479,605	6,081,825
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**130,455**	**273,325**	**405,162**	**1,799,277**	**2,608,218**	**12,587,581**	**18,661,028**	**6,073,447**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	25,002	632,638	607,636
8634	StudentLunchFee	-	-	-	-	-	2,000	2,000	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	3,965	6,307	4,864	1,867	17,003	24,000	24,000	-
8662	Summer School	-	-	-	-	-	-	-	-
8690	Prior Year Adj (Local1)	44,712	89,423	59,616	59,615	253,366	746,295	808,602	62,308
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	368,744	368,744	1,106,231	1,106,231	-

2023-24 First Interim Budget								Annual Budget		
CONSOLIDATED		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
8702	CMO Fee - MSA-2	-	-	-	368,744	368,744	1,106,231	1,106,231	-
8703	CMO Fee - MSA-3	-	-	-	265,034	265,034	795,103	795,103	-
8704	CMO Fee - MSA-4	-	-	-	57,616	57,616	172,849	172,849	-
8705	CMO Fee - MSA-5	-	-	-	69,139	69,139	207,418	207,418	-
8706	CMO Fee - MSA-6	-	-	-	57,616	57,616	172,849	172,849	-
8707	CMO Fee - MSA-7	-	-	-	184,372	184,372	553,115	553,115	-
8708	CMO Fee - MSA-8	-	-	-	265,034	265,034	795,103	795,103	-
8709	CMO Fee - MSA-SA	-	-	-	368,744	368,744	1,106,231	1,106,231	-
8712	CMO Fee - MSA-SD	-	-	-	149,802	149,802	449,406	449,406	-
8699	Other Revenue	47,958	22,833	111,461	173,907	356,159	8,247,827	1,086,751	(7,161,076)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	2,418	489	80,394	(72,684)	10,617	2,000	2,000	-
	SUBTOTAL - Local Revenue	**99,054**	**119,052**	**256,334**	**2,317,551**	**2,791,990**	**15,511,660**	9,020,527	**(6,491,133)**

2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	500	1,209	282	4,301	6,293	67,418	67,418	-
8803	Fundraising	830	658	13,072	26,984	41,544	190,015	190,015	-
	SUBTOTAL - Fundraising & Grants	**1,330**	**1,868**	**13,354**	**31,285**	**47,837**	**257,433**	257,433	-
TOTAL REVENUE		**1,192,459**	**3,049,511**	**3,539,463**	**9,961,844**	**17,743,277**	**82,081,934**	81,815,888	**(266,046)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	348,490	1,415,889	1,469,270	1,513,444	4,747,093	18,296,781	17,737,762	(559,018)
1200	Cert Aid	20,020	121,933	126,442	126,493	394,888	1,837,555	1,772,536	(65,019)
1300	Cert Adminis	428,113	318,506	324,114	333,630	1,404,362	4,141,606	4,249,367	107,761
	SUBTOTAL - Certificated Salaries	**796,623**	**1,856,328**	**1,919,826**	**1,973,566**	**6,546,343**	**24,275,942**	23,759,666	**(516,276)**
Classified Salaries									
2100	Instructional Aides	59,471	178,174	194,932	210,396	642,974	2,441,951	2,501,562	59,611
2200	Classified Support	168,376	216,258	222,925	235,779	843,339	2,672,227	2,808,317	136,090
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	551,593	557,349	563,113	598,072	2,270,127	6,949,754	6,872,700	(77,055)
2900	OtherClassStaff	-	9,273	2,144	(2,144)	9,273	-	169,167	169,167
	SUBTOTAL - Classified Salaries	**779,440**	**961,054**	**983,116**	**1,042,103**	**3,765,713**	**12,063,932**	12,351,746	**287,814**
Employee Benefits									
3101	STRS-Certified	124,262	309,041	322,958	277,432	1,033,693	3,871,147	3,852,805	(18,342)
3102	STRS-Classified	43,357	44,773	45,821	46,190	180,141	954,079	898,987	(55,092)
3201	PERS-Cert	22,276	49,227	36,553	42,465	150,521	780,290	700,715	(79,576)
3202	PERS-Classified	90,748	145,091	148,483	156,076	540,397	934,903	953,954	19,051
3301	OASDI/Med-Cert	12,955	30,571	31,763	32,286	107,575	505,738	483,860	(21,878)
3302	OASDI/Med-Class	45,596	59,097	60,604	63,753	229,050	510,745	496,765	(13,980)
3401	HlthWelfareCert	349,856	329,151	349,365	412,634	1,441,006	3,848,090	3,656,371	(191,719)
3402	HlthWelfareCert	-	-	-	-	-	963,619	1,148,786	185,167
3501	UI-Certificated	-	-	-	8,156	8,156	115,100	129,068	13,968
3502	UI-Classified	182	182	56	(56)	364	42,978	28,654	(14,324)

2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
3601	WorkersCmp-Cert	68,174	22,725	22,725	22,725	136,349	295,970	254,866	(41,104)
3602	WorkersCmp-Class	-	-	-	-	-	121,684	127,889	6,205
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(385)	-	-	-	(385)	-	-	-
3902	OthBenes-Class	6,786	6,997	7,683	8,594	30,061	158,173	147,882	(10,291)
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**763,808**	**996,856**	**1,026,009**	**1,070,255**	**3,856,928**	**13,102,517**	12,880,601	**(221,916)**

2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	89,757	86,214	259,577	435,548	811,898	1,020,601	208,703
4200	BooksOthRefMats	152,448	485,287	123,509	(251,170)	510,075	33,850	84,790	50,940
4300	Ins Mats & Sups 2	-	5,290	69	288	5,648	16,000	51,000	35,000
4310	Ins Mats & Sups	800	9,430	14,803	27,195	52,228	199,426	214,146	14,720
4315	OthrSupplies	-	1,065	1,071	-	2,135	33,890	38,071	4,181
4320	Office Supplies	7,677	12,100	22,019	16,820	58,615	242,520	238,020	(4,500)
4325	ProfDevMat&Sups	-	-	-	1,067	1,067	-	-	-
4326	Arts&MusicSupps	-	1,246	1,022	2,776	5,043	58,838	70,748	11,910
4335	PE Supplies	-	305	1,484	980	2,768	82,350	83,350	1,000
4340	Educat Software	28,920	230,780	21,293	109,183	390,175	613,786	630,986	17,200
4345	NonInstStdntSup	(117)	19,945	68,831	55,434	144,094	478,406	508,406	30,000
4346	TeacherSupplies	-	319	8,731	3,571	12,621	35,900	41,660	5,760
4350	Cust. Supplies	42	25,471	11,656	9,997	47,166	164,360	170,360	6,000
4351	Yearbook	-	-	-	-	-	1,000	1,000	-
4390	Uniforms	-	70,782	-	68,115	138,897	155,860	158,580	2,720
4400	NonCapEquip-Gen	-	2,797	3,158	19,287	25,242	198,031	170,031	(28,000)
4410	ClssrmFrnEqp<5k	-	1,399	3,177	1,965	6,541	21,290	23,490	2,200
4430	OffceFurnEqp<5k	-	-	2,759	2,781	5,540	21,020	21,020	-
4440	Computers <$5k	2,828	37,974	266,127	23,739	330,668	368,370	439,340	70,970
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	27,900	27,900	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	67,700	69,700	2,000
4720	Food:Other Food	2,156	2,217	10,057	39,846	54,276	185,880	185,880	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	28,514	64,907	(10,076)	83,346	2,008	880	(1,128)
	SUBTOTAL - Books and Supplies	**194,755**	**1,024,675**	**710,887**	**381,376**	**2,311,694**	**3,820,284**	4,249,960	**429,676**

2023-24 First Interim Budget

CONSOLIDATED

		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Annual Budget: Board- Approved July Budget	Annual Budget: 1st Interim Budget	Annual Budget: Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	2,097,229	2,097,229	6,464,536	6,464,536	-
5200	Travel	-	-	-	-	-	3,120	3,120	-
5205	Conference Fees	-	-	-	-	-	27,440	24,940	(2,500)
5210	MilesParkTolls	-	199	974	4,967	6,140	34,350	31,350	(3,000)
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	4,642	13,005	15,792	14	33,452	32,130	45,630	13,500
5300	DuesMemberships	58,154	16,648	4,244	14,393	93,438	143,480	147,480	4,000
5450	Other Insurance	167,547	55,849	74,110	55,849	353,355	747,460	747,460	-
5500	OpsHousekeeping	15,126	29,797	52,046	51,288	148,257	572,536	575,036	2,500
5510	Gas & Electric	15,826	29,557	36,342	50,282	132,008	372,890	398,090	25,200
5610	Rent & Leases	385,075	348,045	386,851	32,378	1,152,349	4,111,026	5,143,532	1,032,506
5611	Rent & Leases- Interest	85,258	85,258	85,097	403,895	659,508	-	853,162	853,162
5620	EquipmentLeases	15,698	10,791	14,354	12,546	53,389	230,732	236,012	5,280
5621	EquipmentLeases- Interest	-	-	-	1,419	1,419	-	-	-
5630	Reps&MaintBldng	2,680	13,498	74,992	9,867	101,038	580,793	472,993	(107,800)
5800	ProfessServices	46,848	63,364	54,337	163,012	327,561	2,622,808	2,605,392	(17,416)
5810	Legal	-	9,548	54,409	12,129	76,086	303,600	313,600	10,000
5813	SchPrgAftSchool	-	38,219	142,130	133,098	313,447	740,664	754,664	14,000
5814	SchPrgAcadComps	-	-	1,525	1,844	3,369	17,330	17,330	-
5819	SchlProgs-Other	12,125	8,955	51,077	8,209	80,367	896,196	858,621	(37,575)
5820	Audit & CPA	-	15,000	-	-	15,000	108,390	108,390	-
5825	DMSBusinessSvcs	-	-	-	-	-	772,000	772,000	-
5835	Field Trips	1,120	303	9,044	37,529	47,996	285,270	265,270	(20,000)
5836	FieldTrip Trans	36,233	3,170	15,602	114,683	169,689	361,860	391,860	30,000
5840	MarkngStdtRecrt	15,882	32,219	24,194	33,868	106,163	275,930	319,430	43,500
5850	Oversight Fees	6,256	12,510	8,340	8,340	35,446	510,264	505,208	(5,056)
5857	Payroll Fees	22,181	16,122	17,169	18,021	73,493	215,540	215,540	-
5860	Service Fees	550	485	350	13,484	14,869	43,790	43,790	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	46,462	6,918	33,965	2,108	89,453	220,014	244,214	24,200
5864	Prof Dev-Other	-	7,035	4,008	2,451	13,494	260,090	235,322	(24,768)
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	1,093	53,482	106,342	160,917	1,273,899	1,314,881	40,981

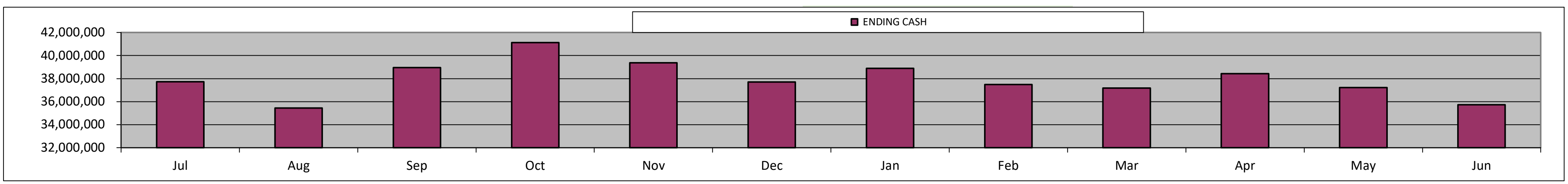
2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5870	Livescan	-	1,715	1,545	6,954	10,214	9,294	9,994	700
5872	SPED Fees (incl Encroachment)	11,198	22,396	14,934	14,930	63,458	159,144	159,144	-
5875	Staff Recruiting	-	-	1,205	8,802	10,006	3,500	3,500	-
5884	Substitutes	-	16,163	51,639	72,204	140,006	794,400	799,700	5,300
5890	OthSvcsNon-Inst	-	-	-	3,300	3,300	530	530	-
5900	Communications	5	20,112	125	3,278	23,520	45,160	45,160	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	11,160	13,172	10,661	5,746	40,739	345,940	345,940	-
5930	PostageDelivery	1,841	6,768	3,212	3,713	15,535	63,640	63,640	-
5940	Technology	81,351	33,101	121,434	25,763	261,648	371,207	470,857	99,649
5990	Prior Year Adj (Services)	-	0	327	328	656	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**1,841**	**931,017**	**1,419,516**	**3,534,266**	**6,928,015**	**24,020,954**	26,007,318	**1,986,364**

2023-24 First Interim Budget							Annual Budget		
CONSOLIDATED		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	48,939	48,939	341,861	48,777	488,515	2,286,767	1,627,463	(659,305)
	SUBTOTAL - Capital Outlay & Depreciation	**48,939**	**48,939**	**341,861**	**48,777**	**488,515**	**2,286,767**	1,627,463	**(659,305)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	31,375	36,572	104,783	31,538	204,267	589,008	589,008	-
	SUBTOTAL - Other Outflows	**31,375**	**36,572**	**104,783**	**31,538**	**204,267**	**589,008**	589,008	-
TOTAL EXPENSES		**2,616,780**	**5,855,440**	**6,505,998**	**8,081,882**	**24,101,475**	**80,159,404**	81,465,762	**1,306,358**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

All MPS	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**38,223,064**	**37,726,637**	**35,458,596**	**38,954,972**	**41,135,187**	**39,364,886**	**37,703,278**	**38,883,426**	**37,490,776**	**37,170,532**	**38,426,283**	**37,220,920**		
Revenue														
LCFF Entitlement	921,237	2,632,701	2,849,569	5,496,110	3,602,685	3,645,519	5,617,816	3,602,685	4,368,473	5,210,616	3,195,485	3,195,485	5,613,825	**49,952,206**
Federal Revenue	40,383	22,566	15,044	317,621	15,631	170,319	704,537	15,631	170,319	704,537	15,631	15,631	1,716,841	**3,924,694**
Other State Revenues	130,455	273,325	405,162	1,799,277	1,698,582	1,805,370	2,027,637	1,749,219	1,749,219	2,027,637	1,186,993	830,867	2,977,285	**18,661,028**
Other Local Revenues	100,384	120,919	269,688	2,348,836	772,195	772,195	772,195	772,195	772,195	771,058	756,663	733,904	315,530	**9,277,960**
Total Revenue	**1,192,459**	**3,049,511**	**3,539,463**	**9,961,844**	**6,089,094**	**6,393,403**	**9,122,186**	**6,139,731**	**7,060,207**	**8,713,848**	**5,154,773**	**4,775,887**	**10,623,481**	**81,815,888**
Expenses														
Certificated Salaries	796,623	1,856,328	1,919,826	1,973,566	1,979,972	1,979,972	1,979,972	1,979,972	1,979,972	1,979,972	1,979,972	1,979,972	1,373,545	**23,759,666**
Classified Salaries	779,440	961,054	983,116	1,042,103	1,029,312	1,029,312	1,029,312	1,029,312	1,029,312	1,029,312	1,029,312	1,010,490	370,358	**12,351,746**
Benefits	763,808	996,856	1,026,009	1,070,255	1,035,193	1,035,193	1,035,193	1,035,193	1,035,193	1,035,193	1,035,193	1,035,193	742,128	**12,880,601**
Books and Supplies	194,755	1,024,675	710,887	381,376	283,882	283,882	283,882	283,882	225,588	208,464	198,649	150,757	19,281	**4,249,960**
Services and Operations	1,043,217	931,017	1,419,516	3,534,266	2,018,271	2,018,271	2,018,271	2,018,271	2,018,271	2,018,271	2,018,271	2,018,271	2,933,135	**26,007,318**
Depreciation / Cap Outlay	48,939	48,939	341,861	48,777	110,409	188,818	110,409	110,409	188,818	110,409	110,177	169,944	39,557	**1,627,463**
Other Outflows	31,375	36,572	104,783	31,538	49,084	49,084	49,084	49,084	49,084	48,819	48,819	10,819	30,864	**589,008**
Total Expenses	**3,658,156**	**5,855,440**	**6,505,998**	**8,081,882**	**6,506,123**	**6,584,532**	**6,506,123**	**6,506,123**	**6,526,238**	**6,430,440**	**6,420,393**	**6,375,447**	**5,508,869**	**81,465,762**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	7,976,514	924,168	431,661	(4,643,860)	3,240,162	3,240,162	3,240,162	3,204,152	3,062,760	2,168,303	-	-		**22,844,182**
Fixed Assets - Acquisitions	68,378	356,414	(293,625)	356,892	110,366	188,775	110,366	110,366	188,775	110,366	110,134	169,901		**1,587,105**
Accounts Payable - Current Year	(6,075,621)	(742,694)	(10,390)	6,717,258	(3,552,378)	(3,552,378)	(3,552,378)	(3,552,378)	(3,402,853)	(3,066,786)	-	-		**(20,790,596)**
Other	4,278,463	(837,407)	6,335,265	(2,130,038)	(1,151,423)	(1,347,039)	(1,234,065)	(788,399)	(702,895)	(239,539)	(49,876)	(49,876)		**2,083,173**
Total Other Transactions	**1,969,270**	**537,887**	**6,462,911**	**300,252**	**(1,353,273)**	**(1,470,479)**	**(1,435,915)**	**(1,026,259)**	**(854,213)**	**(1,027,657)**	**60,257**	**120,024**		**5,723,863**
Total Change in Cash	**(496,427)**	**(2,268,041)**	**3,496,377**	**2,180,214**	**(1,770,301)**	**(1,661,608)**	**1,180,149**	**(1,392,650)**	**(320,244)**	**1,255,751**	**(1,205,364)**	**(1,479,535)**		**6,073,990**
ENDING CASH	**37,726,637**	**35,458,596**	**38,954,972**	**41,135,187**	**39,364,886**	**37,703,278**	**38,883,426**	**37,490,776**	**37,170,532**	**38,426,283**	**37,220,920**	**35,741,385**	<<< = 160 days cash	



2023-24 First Interim Budget						Annual Budget		
MSA 1	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						651	660	9
SUMMARY								
Revenue								
LCFF Entitlement	137,699	553,126	462,052	1,238,369	2,391,246	10,146,335	10,257,596	111,261
Federal Revenue	-	-	-	2,726	2,726	532,161	1,054,653	522,491
Other State Revenues	28,721	48,349	66,327	335,567	478,964	2,535,751	3,881,594	1,345,843
Other Local Revenues	21,833	23,729	78,543	25,708	149,813	1,420,582	328,217	(1,092,365)
Total Revenue	**188,253**	**625,204**	**606,922**	**1,602,370**	**3,022,749**	**14,634,829**	**15,522,060**	**887,231**
Expenditures								
Certificated Salaries	128,454	334,445	356,680	362,794	1,182,373	4,405,535	4,251,764	(153,771)
Classified Salaries	90,054	126,639	130,781	140,220	487,693	1,580,283	1,694,077	113,794
Benefits	113,982	171,804	174,345	201,935	662,066	2,087,296	2,081,376	(5,920)
Books and Supplies	6,464	145,687	375,042	28,847	556,039	936,115	991,015	54,900
Services and Operating Exp.	222,884	203,645	382,657	687,835	1,497,021	4,761,909	5,288,373	526,464
Depreciation & Cap Outlay	23,138	23,138	23,138	22,977	92,391	592,048	289,141	(302,907)
Other Outflows	-	1,907	-	-	1,907	15,000	15,000	-
Total Expenditures	**584,975**	**1,007,265**	**1,442,643**	**1,444,608**	**4,479,491**	**14,378,187**	**14,610,746**	**232,560**
Net Revenues					**(1,456,742)**	**256,643**	**911,314**	**654,671**
Fund Balance								
Beginning Balance (Unaud.)							11,005,785	
Net Revenues							911,314	
Ending Fund Balance							**11,917,099**	
Components of Fund Bal.								
Available For Econ. Uncert.							5,731,403	
Restricted Balances (Est.)							1,187,134	
Net Fixed Assets							4,998,562	
Ending Fund Balance							**11,917,099**	

2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	279,905	279,905	503,829	1,063,639	5,830,837	5,690,935	(139,902)
8012	EPA Entitlement	-	-	-	553,482	553,482	2,253,227	2,251,344	(1,883)
8019	Prior Year Adjustments	1,089	-	-	(1,089)	-	-	-	-
8096	InLieuPropTaxes	136,610	273,221	182,147	182,147	774,125	2,062,271	2,315,317	253,046
	SUBTOTAL - LCFF Entitlement	**137,699**	**553,126**	**462,052**	**1,238,369**	**2,391,246**	**10,146,335**	**10,257,596**	**111,261**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	98,687	87,513	(11,174)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	2,726	2,726	433,474	967,139	533,665
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**2,726**	**2,726**	**532,161**	**1,054,653**	**522,491**
Other State Revenue									
8311	SpEd Revenue	28,721	28,721	51,699	52,429	161,570	560,369	561,752	1,383
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	25,142	25,204	62
8560	StateLotteryRev	-	-	-	27,162	27,162	154,287	162,500	8,213
8590	AllOthStateRev	-	19,628	14,628	255,976	290,232	1,795,953	3,132,138	1,336,185
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**28,721**	**48,349**	**66,327**	**335,567**	**478,964**	**2,535,751**	**3,881,594**	**1,345,843**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	1	312,395	312,394
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	550	-	-	550	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	21,833	22,833	78,110	20,834	143,610	1,404,759	-	(1,404,759)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	146	373	(275)	244	-	-	-
	SUBTOTAL - Local Revenue	**21,833**	**23,529**	**78,483**	**20,559**	**144,404**	**1,404,760**	**312,395**	**(1,092,365)**

2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	-	200	60	5,149	5,409	8,706	8,706	-
	SUBTOTAL - Fundraising & Grants	**-**	**200**	**60**	**5,149**	**5,409**	**15,822**	**15,822**	**-**
TOTAL REVENUE		**188,253**	**625,204**	**606,922**	**1,602,370**	**3,022,749**	**14,634,829**	**15,522,060**	**887,231**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	43,190	262,815	282,051	287,119	875,175	3,432,935	3,260,816	(172,119)
1200	Cert Aid	4,900	14,790	17,930	14,940	52,560	267,696	274,868	7,172
1300	Cert Adminis	80,364	56,840	56,700	60,734	254,638	704,904	716,080	11,176
	SUBTOTAL - Certificated Salaries	**128,454**	**334,445**	**356,680**	**362,794**	**1,182,373**	**4,405,535**	**4,251,764**	**(153,771)**
Classified Salaries									
2100	Instructional Aides	17,943	41,365	44,788	54,659	158,755	610,657	668,105	57,448
2200	Classified Support	34,299	40,206	40,649	41,645	156,799	565,568	551,071	(14,498)
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	37,812	45,068	45,344	43,916	172,140	404,058	474,902	70,844
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**90,054**	**126,639**	**130,781**	**140,220**	**487,693**	**1,580,283**	**1,694,077**	**113,794**
Employee Benefits									
3101	STRS-Certified	7,313	30,449	34,692	36,068	108,521	698,498	662,072	(36,426)
3102	STRS-Classified	1,607	2,302	2,474	2,434	8,817	98,833	97,330	(1,503)
3201	PERS-Cert	17,193	34,059	32,290	32,755	116,297	160,463	185,031	24,569
3202	PERS-Classified	17,337	28,669	30,645	33,262	109,914	165,600	166,669	1,069
3301	OASDI/Med-Cert	1,858	5,958	6,175	6,117	20,108	99,624	92,349	(7,275)
3302	OASDI/Med-Class	6,818	9,623	9,946	10,669	37,056	55,699	65,311	9,612
3401	HlthWelfareCert	49,066	56,478	53,858	75,270	234,673	528,822	725,100	196,278
3402	HlthWelfareClass	-	-	-	-	-	203,432	11,706	(191,726)
3501	UI-Certificated	-	-	-	1,095	1,095	21,257	25,905	4,648
3502	UI-Classified	-	-	-	-	-	5,654	488	(5,166)
3601	WorkersCmp-Cert	12,794	4,265	4,265	4,265	25,589	24,808	49,414	24,606
3602	WorkersCmp-Class	-	-	-	-	-	24,606	-	(24,606)

2023-24 First Interim Budget							Annual Budget		
MSA 1		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(4)	-	-	-	(4)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**113,982**	**171,804**	**174,345**	**201,935**	**662,066**	**2,087,296**	**2,081,376**	**(5,920)**

2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	1,500	25,952	20,000	47,452	150,000	150,000	-
4200	BooksOthRefMats	1,419	58,657	59,280	(20,000)	99,356	8,500	8,500	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	804	350	97	1,251	58,770	58,770	-
4315	OthrSupplies	-	-	1,071	-	1,071	25,000	25,000	-
4320	Office Supplies	1,738	1,988	4,387	2,451	10,564	25,000	25,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	1,199	1,199	5,000	5,000	-
4335	PE Supplies	-	-	-	-	-	25,000	25,000	-
4340	Educat Software	3,307	33,722	-	3,550	40,579	96,756	112,656	15,900
4345	NonInstStdntSup	-	43	3,731	4,045	7,819	97,198	97,198	-
4346	TeacherSupplies	-	-	1,004	-	1,004	5,000	5,000	-
4350	Cust. Supplies	-	6,756	6,819	1,502	15,077	80,000	80,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	12,818	-	12,818	25,637	30,000	30,000	-
4400	NonCapEquip-Gen	-	690	-	-	690	32,891	32,891	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	469	788	1,258	5,000	5,000	-
4440	Computers <$5k	-	26,085	263,154	3,366	292,605	261,000	300,000	39,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	10,000	10,000	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,000	5,000	-
4720	Food:Other Food	-	1,118	1,353	6,502	8,973	16,000	16,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	1,505	7,472	(7,472)	1,505	-	-	-
	SUBTOTAL - Books and Supplies	**6,464**	**145,687**	**375,042**	**28,847**	**556,039**	**936,115**	**991,015**	**54,900**

2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	368,744	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	2,000	1,000	(1,000)
5210	MilesParkTolls	-	-	-	322	322	3,000	1,000	(2,000)
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	2,083	1,161	-	(38)	3,206	-	7,000	7,000
5300	DuesMemberships	11,128	2,737	500	1,690	16,055	21,000	25,000	4,000
5450	Other Insurance	44,473	14,824	14,824	14,824	88,945	186,000	186,000	-
5500	OpsHousekeeping	8,055	11,294	19,852	23,172	62,373	221,000	221,000	-
5510	Gas & Electric	38	7,374	9,487	18,600	35,500	95,000	95,000	-
5610	Rent & Leases	110,528	109,964	197,411	(133,287)	284,616	1,326,581	1,326,581	-
5611	Rent & Leases- Interest	-	-	-	291,491	291,491	-	450,000	450,000
5620	EquipmentLeases	5,895	4,090	6,924	3,437	20,345	90,000	90,000	-
5621	EquipmentLeases- Interest	-	-	-	1,004	1,004	-	-	-
5630	Reps&MaintBldng	2,680	5,865	11,583	2,980	23,108	186,233	186,233	-
5800	ProfessServices	7,470	3,307	9,570	333	20,680	402,610	443,820	41,210
5810	Legal	-	-	8,841	1,340	10,181	35,000	35,000	-
5813	SchPrgAftSchool	-	24,531	-	25,304	49,835	137,737	137,737	-
5814	SchPrgAcadComps	-	-	510	1,560	2,070	7,500	7,500	-
5819	SchlProgs-Other	11,575	(2,339)	15,443	2,650	27,329	88,600	88,600	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,000	9,000	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	1,120	295	3,745	15,571	20,731	20,000	20,000	-
5836	FieldTrip Trans	-	1,625	1,308	5,755	8,688	80,000	80,000	-
5840	MarkngStdtRecrt	1,020	1,020	1,318	2,487	5,844	75,000	75,000	-
5850	Oversight Fees	-	-	-	-	-	101,463	102,575	1,112
5857	Payroll Fees	3,045	2,377	2,757	2,755	10,934	30,000	30,000	-
5860	Service Fees	-	-	-	-	-	16,000	16,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	3,697	189	3,885	48,272	48,272	-
5864	Prof Dev-Other	-	-	-	-	-	18,062	18,062	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	10,430	17,346	27,776	184,609	184,609	-
5870	Livescan	-	-	427	49	476	2,000	2,000	-

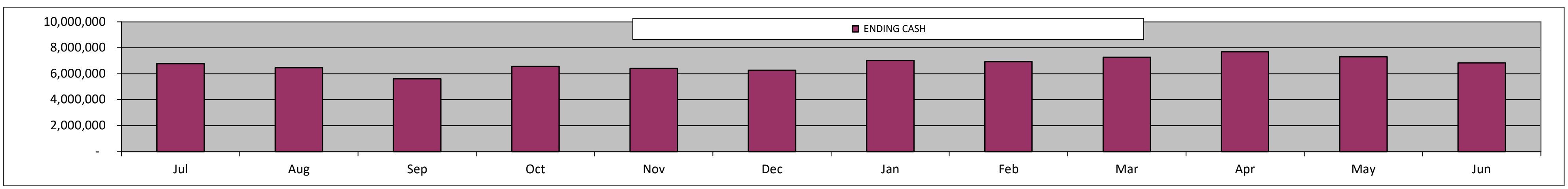
2023-24 First Interim Budget							Annual Budget		
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	1,615	11,271	15,752	28,638	175,000	153,000	(22,000)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	3,789	-	259	4,048	10,000	10,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	120	490	370	610	1,589	40,000	40,000	-
5930	PostageDelivery	-	1,009	1,147	1,110	3,265	9,000	9,000	-
5940	Technology	13,655	7,254	51,242	1,827	73,978	35,010	83,153	48,143
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**222,884**	**203,645**	**382,657**	**687,835**	**1,497,021**	**4,761,909**	**5,288,373**	**526,464**

2023-24 First Interim Budget							Annual Budget		
MSA 1		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	23,138	23,138	23,138	22,977	92,391	592,048	289,141	(302,907)
	SUBTOTAL - Capital Outlay & Depreciation	**23,138**	**23,138**	**23,138**	**22,977**	**92,391**	**592,048**	**289,141**	**(302,907)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	1,907	-	-	1,907	15,000	15,000	-
	SUBTOTAL - Other Outflows	**-**	**1,907**	**-**	**-**	**1,907**	**15,000**	**15,000**	**-**
TOTAL EXPENSES		**584,975**	**1,007,265**	**1,442,643**	**1,444,608**	**4,479,491**	**14,378,187**	**14,610,746**	**232,560**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-1	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**6,761,328**	**6,773,763**	**6,474,555**	**5,613,692**	**6,578,950**	**6,413,482**	**6,273,217**	**7,034,057**	**6,945,463**	**7,259,792**	**7,700,208**	**7,291,957**	**6,837,679**	
Revenue														
LCFF Entitlement	137,699	553,126	462,052	1,238,369	697,410	697,410	1,250,892	697,410	833,087	1,174,472	620,990	620,990	1,273,692	**10,257,596**
Federal Revenue	-	-	-	2,726	-	-	241,785	-	-	241,785	-	-	568,357	**1,054,653**
Other State Revenues	28,721	48,349	66,327	335,567	308,405	333,609	439,446	385,280	385,280	439,446	40,973	9,241	1,060,950	**3,881,594**
Other Local Revenues	21,833	23,729	78,543	25,708	27,351	27,351	27,351	27,351	27,351	27,351	14,295		(0)	**328,217**
Total Revenue	**188,253**	**625,204**	**606,922**	**1,602,370**	**1,033,166**	**1,058,370**	**1,959,474**	**1,110,041**	**1,245,718**	**1,883,054**	**676,258**	**630,231**	**2,902,999**	**15,522,060**
Expenses														
Certificated Salaries	128,454	334,445	356,680	362,794	354,314	354,314	354,314	354,314	354,314	354,314	354,314	354,314	234,881	**4,251,764**
Classified Salaries	90,054	126,639	130,781	140,220	141,173	141,173	141,173	141,173	141,173	141,173	141,173	141,173	76,999	**1,694,077**
Benefits	113,982	171,804	174,345	201,935	163,036	163,036	163,036	163,036	163,036	163,036	163,036	163,036	115,026	**2,081,376**
Books and Supplies	6,464	145,687	375,042	28,847	76,232	76,232	76,232	76,232	17,938	17,939	17,939	17,939	58,293	**991,015**
Services and Operations	222,884	203,645	382,657	687,835	406,798	406,798	406,798	406,798	406,798	406,798	406,798	406,798	536,968	**5,288,373**
Depreciation / Cap Outlay	23,138	23,138	23,138	22,977	24,095	24,095	24,095	24,095	24,095	24,095	24,095	24,095	3,989	**289,141**
Other Outflows	-	1,907	-	-	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	3,093	**15,000**
Total Expenses	**584,975**	**1,007,265**	**1,442,643**	**1,444,608**	**1,166,897**	**1,166,897**	**1,166,897**	**1,166,897**	**1,108,603**	**1,108,604**	**1,108,604**	**1,108,604**	**1,029,250**	**14,610,746**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	1,924,783	113,449	(27,840)	310,353	511,248	511,248	511,248	511,248	511,248	-	-	-		**4,876,987**
Fixed Assets - Acquisitions	22,324	7,485	(33,225)	104,919	24,095	24,095	24,095	24,095	24,095	24,095	24,095	24,095		**294,264**
Accounts Payable - Current Year	(1,513,566)	(8,932)	(22,375)	561,728	(358,129)	(358,129)	(358,129)	(358,129)	(358,129)	(358,129)	-	-		**(3,131,919)**
Other	(24,384)	(29,149)	58,298	(169,503)	(208,952)	(208,952)	(208,952)	(208,952)						**(1,000,546)**
Total Other Transactions	**409,158**	**82,853**	**(25,142)**	**807,496**	**(31,737)**	**(31,737)**	**(31,737)**	**(31,737)**	**177,215**	**(334,034)**	**24,095**	**24,095**		**1,038,786**
Total Change in Cash	**12,435**	**(299,208)**	**(860,863)**	**965,258**	**(165,469)**	**(140,265)**	**760,840**	**(88,594)**	**314,330**	**440,416**	**(408,251)**	**(454,278)**		**1,950,101**
ENDING CASH	**6,773,763**	**6,474,555**	**5,613,692**	**6,578,950**	**6,413,482**	**6,273,217**	**7,034,057**	**6,945,463**	**7,259,792**	**7,700,208**	**7,291,957**	**6,837,679**	<<< = 171 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 2	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						493	495	2
SUMMARY								
Revenue								
LCFF Entitlement	100,338	395,827	329,430	880,547	1,706,142	7,565,871	7,566,458	587
Federal Revenue	-	-	-	-	-	296,498	354,959	58,461
Other State Revenues	19,972	33,267	49,245	230,511	332,995	1,301,492	2,925,048	1,623,556
Other Local Revenues	-	343	8,479	16,054	24,876	812,247	171,716	(640,531)
Total Revenue	**120,310**	**429,437**	**387,154**	**1,127,112**	**2,064,013**	**9,976,107**	**11,018,181**	**1,042,074**
Expenditures								
Certificated Salaries	156,075	217,995	219,699	215,742	809,512	3,096,317	2,947,178	(149,139)
Classified Salaries	73,619	87,954	88,334	90,492	340,400	971,277	1,052,410	81,133
Benefits	92,619	121,139	117,999	110,248	442,004	1,476,132	1,429,403	(46,728)
Books and Supplies	11,072	182,922	57,474	32,681	284,149	670,997	675,869	4,872
Services and Operating Exp.	197,609	178,206	116,551	552,653	1,045,019	2,887,016	4,508,948	1,621,933
Depreciation & Cap Outlay	10,465	10,465	10,465	10,465	41,862	135,790	12,484	(123,306)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**541,459**	**798,682**	**610,523**	**1,012,282**	**2,962,946**	**9,237,528**	**10,626,293**	**1,388,764**
Net Revenues					**(898,933)**	**738,579**	**391,888**	**(346,691)**
Fund Balance								
Beginning Balance (Unaud.)							5,642,260	
Net Revenues							391,888	
Ending Fund Balance							**6,034,148**	
Components of Fund Bal.								
Available For Econ. Uncert.							4,397,165	
Restricted Balances (Est.)							1,519,389	
Net Fixed Assets							117,594	
Ending Fund Balance							**6,034,148**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	196,637	196,637	353,947	747,221	4,336,318	4,181,781	(154,537)
8012	EPA Entitlement	-	-	-	394,550	394,550	1,668,119	1,649,631	(18,488)
8019	Prior Year Adjustments	743	-	-	(743)	-	-	-	-
8096	InLieuPropTaxes	99,595	199,190	132,793	132,793	564,371	1,561,434	1,735,046	173,612
	SUBTOTAL - LCFF Entitlement	**100,338**	**395,827**	**329,430**	**880,547**	**1,706,142**	**7,565,871**	**7,566,458**	**587**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	72,200	64,437	(7,763)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	224,298	290,522	66,224
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**-**	**-**	**296,498**	**354,959**	**58,461**
Other State Revenue									
8311	SpEd Revenue	19,972	19,972	35,950	36,482	112,376	424,279	425,783	1,504
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	17,569	17,170	(399)
8560	StateLotteryRev	-	-	-	11,259	11,259	116,817	123,168	6,350
8590	AllOthStateRev	-	13,295	13,295	182,770	209,360	742,826	2,358,928	1,616,102
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**19,972**	**33,267**	**49,245**	**230,511**	**332,995**	**1,301,492**	**2,925,048**	**1,623,556**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	93,600	93,600
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	10,000	775,131	41,000	(734,131)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	343	5,340	-	5,683	-	-	-
	SUBTOTAL - Local Revenue	**-**	**343**	**5,340**	**10,000**	**15,683**	**775,131**	**134,600**	**(640,531)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	-	-	3,139	6,054	9,193	30,000	30,000	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**3,139**	**6,054**	**9,193**	**37,116**	**37,116**	**-**
TOTAL REVENUE		**120,310**	**429,437**	**387,154**	**1,127,112**	**2,064,013**	**9,976,107**	**11,018,181**	**1,042,074**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	71,050	164,659	163,211	159,457	558,377	2,295,330	2,151,234	(144,096)
1200	Cert Aid	-	21,649	24,252	24,252	70,153	297,959	317,427	19,468
1300	Cert Adminis	85,025	31,687	32,237	32,034	180,982	503,028	478,517	(24,511)
	SUBTOTAL - Certificated Salaries	**156,075**	**217,995**	**219,699**	**215,742**	**809,512**	**3,096,317**	**2,947,178**	**(149,139)**
Classified Salaries									
2100	Instructional Aides	5,460	13,988	16,913	17,260	53,622	203,960	195,687	(8,273)
2200	Classified Support	37,268	44,073	41,020	42,904	165,265	543,841	608,030	64,189
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	30,891	29,893	30,401	30,328	121,513	223,476	248,694	25,218
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**73,619**	**87,954**	**88,334**	**90,492**	**340,400**	**971,277**	**1,052,410**	**81,133**
Employee Benefits									
3101	STRS-Certified	23,812	38,485	38,856	38,086	139,239	463,748	451,103	(12,644)
3102	STRS-Classified	-	-	-	-	-	48,665	48,917	252
3201	PERS-Cert	-	3,992	3,920	3,920	11,832	110,617	105,786	(4,831)
3202	PERS-Classified	17,380	22,365	22,759	23,612	86,115	124,516	103,834	(20,682)
3301	OASDI/Med-Cert	2,649	4,100	4,126	4,071	14,946	66,547	65,831	(717)
3302	OASDI/Med-Class	5,630	6,723	6,750	6,915	26,019	38,974	33,335	(5,639)
3401	HlthWelfareCert	34,892	42,720	38,834	30,062	146,508	431,877	420,533	(11,344)
3402	HlthWelfareCert	-	-	-	-	-	139,893	146,969	7,075
3501	UI-Certificated	-	-	-	827	827	14,188	16,297	2,109
3502	UI-Classified	-	-	-	-	-	3,580	3,273	(307)
3601	WorkersCmp-Cert	8,263	2,754	2,754	2,754	16,525	19,644	11,104	(8,540)
3602	WorkersCmp-Class	-	-	-	-	-	13,882	22,422	8,540

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(7)	-	-	-	(7)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**92,619**	**121,139**	**117,999**	**110,248**	**442,004**	**1,476,132**	**1,429,403**	**(46,728)**

2023-24 First Interim Budget

MSA 2

		Year to Date					Annual Budget		
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	33,390	1,665	21,093	56,148	154,598	154,598	-
4200	BooksOthRefMats	1,892	96,687	1,603	(20,000)	80,182	1,000	1,000	-
4300	Ins Mats & Sups 2	-	-	-	-	-	4,000	4,000	-
4310	Ins Mats & Sups	-	-	4,940	3,040	7,979	35,739	35,739	-
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	3,003	2,480	10,752	6,225	22,460	70,000	70,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	229	229	22,000	22,000	-
4335	PE Supplies	-	-	-	-	-	4,000	4,000	-
4340	Educat Software	3,307	28,130	10,825	12,478	54,739	117,928	117,928	-
4345	NonInstStdntSup	-	1,755	6,461	2,885	11,101	94,604	94,604	-
4346	TeacherSupplies	-	-	868	-	868	3,000	3,000	-
4350	Cust. Supplies	42	4,376	1,719	2,033	8,171	14,000	20,000	6,000
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	9,894	-	9,894	19,788	22,000	22,000	-
4400	NonCapEquip-Gen	-	-	-	-	-	38,000	38,000	-
4410	ClssrmFrnEqp<5k	-	349	640	-	989	7,000	7,000	-
4430	OffceFurnEqp<5k	-	-	1,945	-	1,945	5,000	5,000	-
4440	Computers <$5k	2,828	5,860	-	-	8,688	35,000	35,000	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,000	5,000	-
4720	Food:Other Food	-	-	1,859	9,002	10,861	37,000	37,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	14,198	(14,198)	-	1,128	-	(1,128)
	SUBTOTAL - Books and Supplies	**11,072**	**182,922**	**57,474**	**32,681**	**284,149**	**670,997**	**675,869**	**4,872**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	368,744	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	1,000	1,000	-
5205	Conference Fees	-	-	-	-	-	3,000	3,000	-
5210	MilesParkTolls	-	-	-	115	115	2,000	2,000	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	1,137	-	-	1,137	5,000	5,000	-
5300	DuesMemberships	8,383	2,252	800	3,159	14,593	20,000	20,000	-
5450	Other Insurance	18,171	6,057	6,057	6,057	36,342	75,000	75,000	-
5500	OpsHousekeeping	-	6,322	12,481	6,242	25,045	133,000	133,000	-
5510	Gas & Electric	-	127	-	-	127	-	-	-
5610	Rent & Leases	64,804	64,804	(29,468)	33,475	133,614	270,000	1,319,847	1,049,847
5611	Rent & Leases- Interest	85,258	85,258	85,097	85,110	340,723	-	403,162	403,162
5620	EquipmentLeases	2,312	1,194	1,438	3,307	8,251	25,000	25,000	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	156	-	156	20,000	20,000	-
5800	ProfessServices	4,655	-	1,515	333	6,503	319,079	428,877	109,798
5810	Legal	-	398	1,438	-	1,836	25,000	25,000	-
5813	SchPrgAftSchool	-	-	-	-	-	211,954	211,954	-
5814	SchPrgAcadComps	-	-	-	-	-	4,000	4,000	-
5819	SchlProgs-Other	450	324	3,187	3,559	7,520	90,000	90,000	-
5820	Audit & CPA	-	1,364	-	-	1,364	12,500	12,500	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	2,356	2,356	50,000	30,000	(20,000)
5836	FieldTrip Trans	-	-	5,674	14,445	20,119	-	30,000	30,000
5840	MarkngStdtRecrt	1,020	1,020	1,318	2,487	5,844	30,000	30,000	-
5850	Oversight Fees	-	-	-	-	-	75,659	75,664	5
5857	Payroll Fees	2,126	1,838	1,837	1,794	7,595	25,000	25,000	-
5860	Service Fees	-	-	-	-	-	4,000	4,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	6,694	95	6,789	29,500	69,500	40,000
5864	Prof Dev-Other	-	-	-	-	-	25,500	25,500	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	5,417	11,417	16,834	95,809	95,809	-
5870	Livescan	-	140	125	-	265	750	750	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

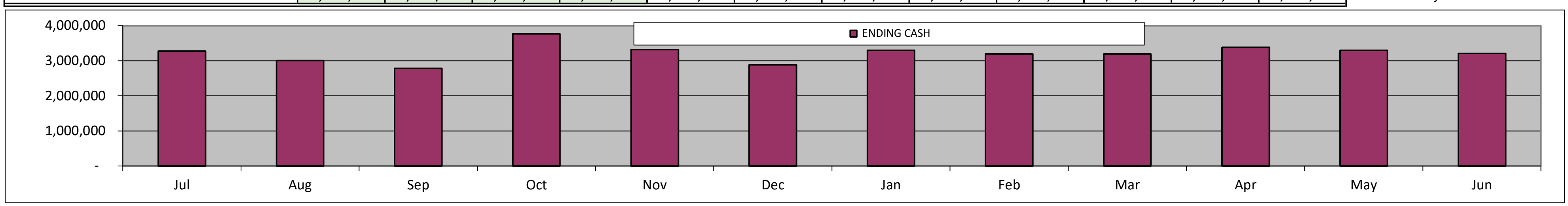
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	5,956	536	6,492	150,000	153,000	3,000
5890	OthSvcsNon-Inst	-	-	-	3,300	3,300	-	-	-
5900	Communications	-	2,778	-	233	3,012	5,000	5,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	135	136	136	137	543	20,000	20,000	-
5930	PostageDelivery	-	-	605	1,098	1,702	5,000	5,000	-
5940	Technology	10,295	3,058	6,089	4,656	24,098	48,035	54,155	6,120
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**197,609**	**178,206**	**116,551**	**552,653**	**1,045,019**	**2,887,016**	**4,508,948**	**1,621,933**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	10,465	10,465	10,465	10,465	41,862	135,790	12,484	(123,306)
	SUBTOTAL - Capital Outlay & Depreciation	**10,465**	**10,465**	**10,465**	**10,465**	**41,862**	**135,790**	**12,484**	**(123,306)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**541,459**	**798,682**	**610,523**	**1,012,282**	**2,962,946**	**9,237,528**	**10,626,293**	**1,388,764**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-2	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**3,171,900**	**3,278,679**	**3,007,454**	**2,781,277**	**3,770,994**	**3,321,205**	**2,888,585**	**3,296,481**	**3,196,140**	**3,197,473**	**3,382,246**	**3,298,349**	**3,214,453**	
Revenue														
LCFF Entitlement	100,338	395,827	329,430	880,547	515,164	515,164	909,714	515,164	616,838	852,447	457,897	457,897	1,020,032	**7,566,458**
Federal Revenue	-	-	-	-	-	-	72,631	-	-	72,631	-	-	209,698	**354,959**
Other State Revenues	19,972	33,267	49,245	230,511	219,252	236,422	332,399	291,343	291,343	332,399	291,343	291,343	306,209	**2,925,048**
Other Local Revenues	-	343	8,479	16,054	14,310	14,310	14,310	14,310	14,310	14,310	14,310	14,310	32,363	**171,716**
Total Revenue	**120,310**	**429,437**	**387,154**	**1,127,112**	**748,726**	**765,895**	**1,329,053**	**820,817**	**922,490**	**1,271,786**	**763,549**	**763,549**	**1,568,302**	**11,018,181**
Expenses														
Certificated Salaries	156,075	217,995	219,699	215,742	245,598	245,598	245,598	245,598	245,598	245,598	245,598	245,598	172,881	**2,947,178**
Classified Salaries	73,619	87,954	88,334	90,492	87,701	87,701	87,701	87,701	87,701	87,701	87,701	87,701	10,404	**1,052,410**
Benefits	92,619	121,139	117,999	110,248	119,117	119,117	119,117	119,117	119,117	119,117	119,117	119,117	34,464	**1,429,403**
Books and Supplies	11,072	182,922	57,474	32,681	48,187	48,187	48,187	48,187	48,187	48,187	48,187	48,187	6,220	**675,869**
Services and Operations	197,609	178,206	116,551	552,653	346,842	346,842	346,842	346,842	346,842	346,842	346,842	346,842	689,192	**4,508,948**
Depreciation / Cap Outlay	10,465	10,465	10,465	10,465	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040	(37,700)	**12,484**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Expenses	**541,459**	**798,682**	**610,523**	**1,012,282**	**848,486**	**848,486**	**848,486**	**848,486**	**848,486**	**848,486**	**848,486**	**848,486**	**875,460**	**10,626,293**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	1,376,166	154,807	64,264	555,198	165,856	165,856	165,856	165,856	165,856					**2,979,716**
Fixed Assets - Acquisitions	74,194	50,510	6,831	41,600	1,040	1,040	1,040	1,040	1,040	1,040	1,040	1,040		**181,457**
Accounts Payable - Current Year	(913,846)	(94,389)	(3,229)	290,431	(239,568)	(239,568)	(239,568)	(239,568)	(239,568)	(239,568)	-	-		**(2,158,440)**
Other	(8,586)	(12,908)	(70,674)	(12,341)	(277,358)	(277,358)								**(659,225)**
Total Other Transactions	**527,928**	**98,020**	**(2,809)**	**874,887**	**(350,029)**	**(350,029)**	**(72,671)**	**(72,671)**	**(72,671)**	**(238,528)**	**1,040**	**1,040**		**343,508**
Total Change in Cash	**106,780**	**(271,225)**	**(226,178)**	**989,718**	**(449,790)**	**(432,620)**	**407,896**	**(100,341)**	**1,333**	**184,772**	**(83,896)**	**(83,896)**		**735,397**
ENDING CASH	**3,278,679**	**3,007,454**	**2,781,277**	**3,770,994**	**3,321,205**	**2,888,585**	**3,296,481**	**3,196,140**	**3,197,473**	**3,382,246**	**3,298,349**	**3,214,453**	<<< = 110 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 3	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						368	353	(15)
SUMMARY								
Revenue								
LCFF Entitlement	72,091	273,134	225,474	610,868	1,181,567	5,288,556	5,040,013	(248,543)
Federal Revenue	-	-	-	37,422	37,422	234,404	293,930	59,526
Other State Revenues	19,862	23,736	64,626	202,540	310,764	1,171,276	1,770,477	599,201
Other Local Revenues	50	-	-	6,987	7,037	808,978	26,068	(782,910)
Total Revenue	**92,003**	**296,870**	**290,100**	**857,817**	**1,536,790**	**7,503,214**	**7,130,487**	**(372,727)**
Expenditures								
Certificated Salaries	86,833	195,709	211,175	225,589	719,306	2,714,222	2,677,429	(36,793)
Classified Salaries	55,694	73,235	72,787	69,722	271,438	761,774	762,402	628
Benefits	79,381	90,894	109,465	110,829	390,569	1,331,755	1,327,907	(3,848)
Books and Supplies	42,302	55,927	46,468	39,228	183,926	276,014	326,999	50,985
Services and Operating Exp.	61,690	56,806	145,428	382,802	646,728	2,156,797	2,177,238	20,441
Depreciation & Cap Outlay	9,465	9,465	9,465	9,465	37,859	126,142	95,959	(30,183)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**335,365**	**482,037**	**594,788**	**837,636**	**2,249,826**	**7,366,704**	**7,367,934**	**1,230**
Net Revenues					**(713,037)**	**136,510**	**(237,447)**	**(373,957)**
Fund Balance								
Beginning Balance (Unaud.)							3,254,116	
Net Revenues							(237,447)	
Ending Fund Balance							**3,016,669**	
Components of Fund Bal.								
Available For Econ. Uncert.							2,566,844	
Restricted Balances (Est.)							247,567	
Net Fixed Assets							202,258	
Ending Fund Balance							**3,016,669**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	130,153	130,153	234,275	494,581	2,885,899	2,633,520	(252,379)
8012	EPA Entitlement	-	-	-	281,272	281,272	1,236,888	1,168,748	(68,140)
8019	Prior Year Adjustments	601	-	-	-	601	-	-	-
8096	InLieuPropTaxes	71,490	142,981	95,321	95,321	405,113	1,165,769	1,237,745	71,976
	SUBTOTAL - LCFF Entitlement	**72,091**	**273,134**	**225,474**	**610,868**	**1,181,567**	**5,288,556**	**5,040,013**	(248,543)
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	53,402	47,792	(5,610)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	37,422	37,422	181,002	246,138	65,136
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**37,422**	**37,422**	**234,404**	**293,930**	**59,526**
Other State Revenue									
8311	SpEd Revenue	19,862	19,862	35,752	36,134	111,610	316,768	303,744	(13,023)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	14,973	14,003	(970)
8560	StateLotteryRev	-	-	-	15,564	15,564	87,216	87,865	649
8590	AllOthStateRev	-	3,874	28,874	150,842	183,590	752,319	1,364,864	612,545
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**19,862**	**23,736**	**64,626**	**202,540**	**310,764**	**1,171,276**	**1,770,477**	**599,201**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
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	-	-	-	-	-	787,910	5,000	(782,910)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	50	-	(50)	-	-	-	-	-
	SUBTOTAL - Local Revenue	**50**	**-**	**(50)**	**-**	**-**	**787,910**	**5,000**	**(782,910)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Fundraising & Grants									
8802	Donations - Private	-	-	-	1,690	1,690	7,116	7,116	-
8803	Fundraising	-	-	50	5,296	5,346	13,952	13,952	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**50**	**6,987**	**7,037**	**21,068**	**21,068**	**-**
TOTAL REVENUE		**92,003**	**296,870**	**290,100**	**857,817**	**1,536,790**	**7,503,214**	**7,130,487**	**(372,727)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	43,155	148,708	168,284	180,775	540,922	2,081,950	2,059,743	(22,207)
1200	Cert Aid	-	18,589	14,478	14,568	47,635	174,398	161,304	(13,094)
1300	Cert Adminis	43,678	28,413	28,413	30,247	130,750	457,874	456,382	(1,492)
	SUBTOTAL - Certificated Salaries	**86,833**	**195,709**	**211,175**	**225,589**	**719,306**	**2,714,222**	**2,677,429**	**(36,793)**
Classified Salaries									
2100	Instructional Aides	17,459	31,063	31,353	26,790	106,664	269,708	266,708	(3,000)
2200	Classified Support	12,193	22,130	21,392	22,890	78,605	240,181	243,188	3,008
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	26,042	20,042	20,042	20,042	86,168	251,885	252,505	620
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**55,694**	**73,235**	**72,787**	**69,722**	**271,438**	**761,774**	**762,402**	**628**
Employee Benefits									
3101	STRS-Certified	13,776	34,229	39,193	39,624	126,821	423,874	439,450	15,577
3102	STRS-Classified	2,324	1,489	1,622	1,627	7,062	59,436	33,382	(26,054)
3201	PERS-Cert	2,057	3,707	2,882	2,057	10,702	103,721	81,834	(21,887)
3202	PERS-Classified	8,581	16,668	16,058	15,270	56,578	84,397	110,662	26,265
3301	OASDI/Med-Cert	2,165	3,305	3,531	3,804	12,804	61,567	56,548	(5,019)
3302	OASDI/Med-Class	3,488	5,096	5,020	4,784	18,388	28,425	33,888	5,464
3401	HlthWelfareCert	39,578	23,825	38,583	40,023	142,010	392,876	452,332	59,456
3402	HlthWelfareCert	-	-	-	-	-	109,026	51,570	(57,457)
3501	UI-Certificated	-	-	-	1,066	1,066	13,017	14,348	1,331
3502	UI-Classified	-	-	-	-	-	3,119	1,595	(1,524)
3601	WorkersCmp-Cert	7,727	2,575	2,575	2,575	15,452	36,956	52,298	15,342
3602	WorkersCmp-Class	-	-	-	-	-	15,342	-	(15,342)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(315)	-	-	-	(315)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**79,381**	**90,894**	**109,465**	**110,829**	**390,569**	**1,331,755**	**1,327,907**	(3,848)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	25,143	-	49,859	75,002	90,100	101,955	11,855
4200	BooksOthRefMats	38,790	3,810	35,100	(48,955)	28,745	1,060	30,000	28,940
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	3,000	5,705	8,705	21,090	24,810	3,720
4315	OthrSupplies	-	-	-	-	-	5,830	5,830	-
4320	Office Supplies	205	117	102	306	729	7,420	7,420	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	2,650	2,650	-
4335	PE Supplies	-	-	-	-	-	2,120	2,120	-
4340	Educat Software	3,307	18,821	-	24,466	46,594	61,585	61,585	-
4345	NonInstStdntSup	-	38	3,228	414	3,679	39,110	44,110	5,000
4346	TeacherSupplies	-	150	-	-	150	3,180	3,180	-
4350	Cust. Supplies	-	-	-	-	-	1,060	1,060	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	7,573	-	7,573	15,147	16,960	16,960	-
4400	NonCapEquip-Gen	-	-	-	-	-	2,120	2,120	-
4410	ClssrmFrnEqp<5k	-	-	-	94	94	530	530	-
4430	OffceFurnEqp<5k	-	-	-	504	504	530	530	-
4440	Computers <$5k	-	-	-	(590)	(590)	530	2,000	1,470
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	5,300	5,300	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	-	1,023	3,868	4,891	14,840	14,840	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	276	4,016	(4,016)	276	-	-	-
	SUBTOTAL - Books and Supplies	**42,302**	**55,927**	**46,468**	**39,228**	**183,926**	**276,014**	**326,999**	**50,985**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	265,034	265,034	795,103	795,103	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	-	-	-
	MilesParkTolls	-	31	-	596	627	530	530	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	484	1,481	-	1,966	-	3,000	3,000
5300	DuesMemberships	6,403	1,354	-	2,600	10,357	15,900	15,900	-
5450	Other Insurance	14,651	4,884	4,884	4,884	29,303	57,211	57,211	-
5500	OpsHousekeeping	-	317	-	2,483	2,800	4,240	4,240	-
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	24,624	27,149	77,597	24,624	153,995	323,858	368,858	45,000
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	1,417	1,416	887	797	4,517	21,200	21,200	-
5621	EquipmentLeases- Interest	-	-	-	276	276	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	21,200	21,200	-
5800	ProfessServices	3,471	-	3,461	333	7,265	213,610	164,426	(49,184)
5810	Legal	-	-	3,311	2,426	5,736	26,500	26,500	-
5813	SchPrgAftSchool	-	-	-	26,164	26,164	152,252	152,252	-
5814	SchPrgAcadComps	-	-	700	-	700	-	-	-
5819	SchlProgs-Other	-	6,660	31,172	1,180	39,012	31,500	31,500	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,010	9,010	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	320	-	525	845	31,800	31,800	-
5836	FieldTrip Trans	-	770	1,305	8,753	10,828	15,900	15,900	-
5840	MarkngStdtRecrt	1,020	1,020	1,318	9,367	12,725	-	20,000	20,000
5850	Oversight Fees	-	-	-	-	-	52,886	50,400	(2,486)
5857	Payroll Fees	1,831	1,553	1,710	1,724	6,818	21,200	21,200	-
5860	Service Fees	-	-	-	-	-	4,240	4,240	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	2,224	-	2,224	16,430	11,130	(5,300)
5864	Prof Dev-Other	-	4,260	-	-	4,260	23,852	23,852	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	2,864	14,555	17,419	106,601	106,601	-
5870	Livescan	-	302	-	6,294	6,596	530	530	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

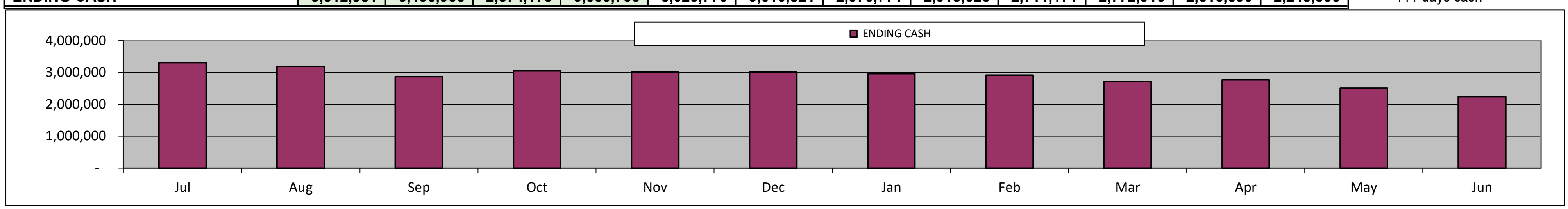
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	3,410	6,719	10,129	106,000	108,000	2,000
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	2,174	-	514	2,688	5,300	5,300	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	340	340	340	1,019	58,300	58,300	-
5930	PostageDelivery	495	-	-	986	1,481	7,420	7,420	-
5940	Technology	7,779	2,408	8,765	1,628	20,580	34,224	41,635	7,410
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**61,690**	**56,806**	**145,428**	**382,802**	**646,728**	**2,156,797**	**2,177,238**	**20,441**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	9,465	9,465	9,465	9,465	37,859	126,142	95,959	(30,183)
	SUBTOTAL - Capital Outlay & Depreciation	**9,465**	**9,465**	**9,465**	**9,465**	**37,859**	**126,142**	**95,959**	**(30,183)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**335,365**	**482,037**	**594,788**	**837,636**	**2,249,826**	**7,366,704**	**7,367,934**	**1,230**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	**3,240,633**	**3,312,981**	**3,195,956**	**2,874,173**	**3,050,735**	**3,023,776**	**3,010,821**	**2,970,771**	**2,918,626**	**2,711,171**	**2,772,916**	**2,515,590**	**2,243,836**	
Revenue														
LCFF Entitlement	72,091	273,134	225,474	610,868	336,036	336,036	617,308	336,036	408,568	576,455	295,183	295,183	657,639	**5,040,013**
Federal Revenue	-	-	-	37,422	-	-	61,534	-	-	61,534	-	-	133,439	**293,930**
Other State Revenues	19,862	23,736	64,626	202,540	186,976	200,979	191,078	161,790	161,790	191,078	40,973	9,241	315,808	**1,770,477**
Other Local Revenues	50	-	-	6,987	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	9,730	**26,068**
Total Revenue	**92,003**	**296,870**	**290,100**	**857,817**	**524,175**	**538,178**	**871,084**	**498,989**	**571,521**	**830,230**	**337,319**	**305,587**	**1,116,615**	**7,130,487**
Expenses														
Certificated Salaries	86,833	195,709	211,175	225,589	223,119	223,119	223,119	223,119	223,119	223,119	223,119	223,119	173,170	**2,677,429**
Classified Salaries	55,694	73,235	72,787	69,722	63,533	63,533	63,533	63,533	63,533	63,533	63,533	46,229	0	**762,402**
Benefits	79,381	90,894	109,465	110,829	110,659	110,659	110,659	110,659	110,659	110,659	110,659	110,659	52,066	**1,327,907**
Books and Supplies	42,302	55,927	46,468	39,228	15,897	15,897	15,897	15,897	15,897	15,897	15,897	15,897	15,897	**326,999**
Services and Operations	61,690	56,806	145,428	382,802	181,436	181,436	181,436	181,436	181,436	181,436	181,436	181,436	79,018	**2,177,238**
Depreciation / Cap Outlay	9,465	9,465	9,465	9,465	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997	(5,873)	**95,959**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Expenses	**335,365**	**482,037**	**594,788**	**837,636**	**602,642**	**602,642**	**602,642**	**602,642**	**602,642**	**602,642**	**602,642**	**585,338**	**314,279**	**7,367,934**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	944,331	54,147	32,883	(20,023)	217,352	217,352	217,352	217,352	217,352					**2,098,100**
Fixed Assets - Acquisitions	9,465	9,465	9,465	11,989	7,997	7,997	7,997	7,997	7,997	7,997	7,997	7,997		**104,357**
Accounts Payable - Current Year	(638,795)	4,530	(59,442)	204,362	(173,841)	(173,841)	(173,841)	(173,841)	(173,841)	(173,841)	-	-		**(1,532,390)**
Other	709			(39,946)			(360,000)		(227,842)					**(627,080)**
Total Other Transactions	**315,710**	**68,142**	**(17,094)**	**156,381**	**51,508**	**51,508**	**(308,492)**	**51,508**	**(176,334)**	**(165,844)**	**7,997**	**7,997**		**42,986**
Total Change in Cash	**72,348**	**(117,025)**	**(321,783)**	**176,561**	**(26,958)**	**(12,955)**	**(40,050)**	**(52,145)**	**(207,455)**	**61,745**	**(257,326)**	**(271,754)**		**(194,461)**
ENDING CASH	**3,312,981**	**3,195,956**	**2,874,173**	**3,050,735**	**3,023,776**	**3,010,821**	**2,970,771**	**2,918,626**	**2,711,171**	**2,772,916**	**2,515,590**	**2,243,836**	<<< = 111 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 4	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						110	108	(2)
SUMMARY								
Revenue								
LCFF Entitlement	19,772	86,020	73,096	191,016	369,904	1,957,765	1,788,434	(169,331)
Federal Revenue	1,361	2,721	1,814	1,814	7,710	94,566	82,331	(12,235)
Other State Revenues	-	377	377	33,640	34,394	298,733	410,260	111,528
Other Local Revenues	5,392	10,784	7,189	7,189	30,554	372,804	342,363	(30,441)
Total Revenue	**26,525**	**99,902**	**82,476**	**233,659**	**442,562**	**2,723,868**	**2,623,388**	**(100,480)**
Expenditures								
Certificated Salaries	39,160	93,567	102,190	108,366	343,283	1,124,085	1,317,246	193,161
Classified Salaries	14,692	19,439	17,775	19,188	71,093	214,910	208,726	(6,184)
Benefits	31,429	36,839	38,226	39,400	145,894	491,906	556,585	64,678
Books and Supplies	1,163	35,286	12,862	19,142	68,454	92,965	114,165	21,200
Services and Operating Exp.	63,432	29,886	36,575	130,517	260,410	707,162	761,519	54,357
Depreciation & Cap Outlay	-	-	8,603	-	8,603	37,940	32,104	(5,836)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**149,876**	**215,017**	**216,231**	**316,613**	**897,737**	**2,668,968**	**2,990,344**	**321,376**
Net Revenues					**(455,175)**	**54,899**	**(366,957)**	**(421,856)**
Fund Balance								
Beginning Balance (Unaud.)							1,448,873	
Net Revenues							(366,957)	
Ending Fund Balance							**1,081,916**	
Components of Fund Bal.								
Available For Econ. Uncert.							900,610	
Restricted Balances (Est.)							143,158	
Net Fixed Assets							38,148	
Ending Fund Balance							**1,081,916**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	46,941	46,941	84,494	178,376	1,221,650	1,037,273	(184,377)
8012	EPA Entitlement	-	-	-	80,366	80,366	386,385	372,406	(13,979)
8019	Prior Year Adjustments	155	(155)	-	-	-	-	-	-
8096	InLieuPropTaxes	19,617	39,234	26,155	26,156	111,162	349,730	378,755	29,025
	SUBTOTAL - LCFF Entitlement	**19,772**	**86,020**	**73,096**	**191,016**	**369,904**	**1,957,765**	**1,788,434**	**(169,331)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	1,361	2,721	1,814	1,814	7,710	25,718	26,271	553
8290	All Other Federal Revenue	-	-	-	-	-	68,848	56,060	(12,788)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**1,361**	**2,721**	**1,814**	**1,814**	**7,710**	**94,566**	**82,331**	**(12,235)**
Other State Revenue									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,091	5,264	(827)
8560	StateLotteryRev	-	-	-	3,459	3,459	26,165	26,887	722
8590	AllOthStateRev	-	377	377	30,181	30,935	266,477	378,110	111,632
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**-**	**377**	**377**	**33,640**	**34,394**	**298,733**	**410,260**	**111,528**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	226,643	226,643
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	5,392	10,784	7,189	7,189	30,554	97,969	104,104	6,135
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	-	-	-	-	-	263,719	500	(263,219)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	1,000	1,000	-
	SUBTOTAL - Local Revenue	**5,392**	**10,784**	**7,189**	**7,189**	**30,554**	**362,688**	**332,247**	**(30,441)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	-	-	-	-	-	3,000	3,000	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**-**	**-**	**-**	**10,116**	**10,116**	**-**
TOTAL REVENUE		**26,525**	**99,902**	**82,476**	**233,659**	**442,562**	**2,723,868**	**2,623,388**	**(100,480)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	12,600	59,389	66,312	70,888	209,189	752,699	799,038	46,339
1200	Cert Aid	2,100	15,878	17,578	17,578	53,134	139,986	286,809	146,823
1300	Cert Adminis	24,460	18,300	18,300	19,900	80,960	231,400	231,400	-
	SUBTOTAL - Certificated Salaries	**39,160**	**93,567**	**102,190**	**108,366**	**343,283**	**1,124,085**	**1,317,246**	**193,161**
Classified Salaries									
2100	Instructional Aides	-	3,789	3,794	4,762	12,344	43,740	43,740	-
2200	Classified Support	1,132	3,340	2,021	2,116	8,608	25,264	25,264	-
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	13,560	12,310	11,960	12,310	50,141	145,906	139,722	(6,184)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**14,692**	**19,439**	**17,775**	**19,188**	**71,093**	**214,910**	**208,726**	**(6,184)**
Employee Benefits									
3101	STRS-Certified	7,480	16,438	16,617	17,391	57,925	174,990	180,956	5,966
3102	STRS-Classified	-	-	-	-	-	18,957	30,870	11,913
3201	PERS-Cert	-	1,935	1,948	1,850	5,734	45,060	53,940	8,880
3202	PERS-Classified	3,386	4,951	4,438	4,682	17,457	27,984	30,052	2,068
3301	OASDI/Med-Cert	564	1,889	1,973	2,062	6,488	26,052	29,820	3,768
3302	OASDI/Med-Class	1,120	1,484	1,356	1,464	5,425	9,368	10,677	1,309
3401	HlthWelfareCert	16,071	9,206	10,958	10,877	47,113	139,914	196,951	57,037
3402	HlthWelfareCert	-	-	-	-	-	27,023	-	(27,023)
3501	UI-Certificated	-	-	-	138	138	5,415	7,189	1,774
3502	UI-Classified	-	-	-	-	-	1,014	-	(1,014)
3601	WorkersCmp-Cert	2,808	936	936	936	5,616	12,134	16,129	3,995
3602	WorkersCmp-Class	-	-	-	-	-	3,995	-	(3,995)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**31,429**	**36,839**	**38,226**	**39,400**	**145,894**	**491,906**	**556,585**	**64,678**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Books & Supplies									
4100	Text&CoreCurric	-	5,725	9,373	-	15,098	35,000	27,000	(8,000)
4200	BooksOthRefMats	-	21,535	-	-	21,535	-	22,000	22,000
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	800	-	-	3,211	4,011	5,000	10,000	5,000
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	363	1,086	345	1,194	2,988	8,000	8,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	2,000	2,000	-
4340	Educat Software	-	4,983	-	12,324	17,308	19,320	19,320	-
4345	NonInstStdntSup	-	-	400	1,353	1,753	10,145	10,145	-
4346	TeacherSupplies	-	-	-	857	857	1,500	1,500	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	1,000	1,000	-
4390	Uniforms	-	1,957	-	-	1,957	5,000	5,000	-
4400	NonCapEquip-Gen	-	-	-	-	-	2,000	2,000	-
4410	ClssrmFrnEqp<5k	-	-	2,190	-	2,190	-	2,200	2,200
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-
4440	Computers <$5k	-	-	235	-	235	-	-	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	1,000	1,000	-
4720	Food:Other Food	-	-	318	203	521	3,000	3,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-	-	-	-	-
	SUBTOTAL - Books and Supplies	**1,163**	**35,286**	**12,862**	**19,142**	**68,454**	**92,965**	**114,165**	**21,200**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	57,616	57,616	172,849	172,849	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	-	434	434	500	1,000	500
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	368	568	-	937	500	1,000	500
5300	DuesMemberships	2,248	457	-	1,190	3,895	7,000	7,000	-
5450	Other Insurance	4,122	1,374	1,374	1,374	8,244	17,555	17,555	-
5500	OpsHousekeeping	-	197	-	226	423	8,000	8,000	-
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	12,204	15,402	12,360	14,295	54,262	138,309	150,000	11,691
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	740	417	370	370	1,897	6,200	6,200	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	2,108	-	2,108	3,500	3,500	-
5800	ProfessServices	929	-	332	-	1,262	84,266	116,832	32,566
5810	Legal	-	-	9,900	-	9,900	10,000	20,000	10,000
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	75	75	3,500	3,500	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,000	9,000	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	2,180	2,180	10,000	10,000	-
5836	FieldTrip Trans	36,233	-	-	36,233	72,467	76,000	76,000	-
5840	MarkngStdtRecrt	1,020	2,624	1,318	4,119	9,081	10,000	15,000	5,000
5850	Oversight Fees	880	1,760	1,173	1,173	4,986	19,578	19,578	-
5857	Payroll Fees	930	870	937	952	3,690	9,000	9,000	-
5860	Service Fees	-	-	-	2,663	2,663	1,000	1,000	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	75	876	150	1,101	7,500	-	(7,500)
5864	Prof Dev-Other	-	-	-	-	-	21,131	21,131	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	1,326	3,055	4,381	25,196	25,196	-
5870	Livescan	-	67	-	62	129	300	300	-
5872	SPED Fees (incl Encroachment)	1,350	2,700	1,802	1,800	7,652	14,489	14,489	-

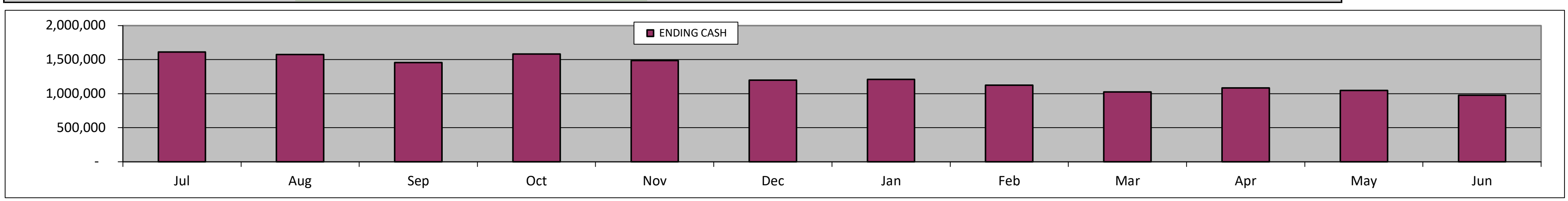
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 4		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	-	-	10,000	10,000	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	5	645	-	302	952	3,000	3,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	-	-	-	-	25,000	25,000	-
5930	PostageDelivery	-	184	493	345	1,023	3,000	3,000	-
5940	Technology	2,770	1,381	1,638	1,902	7,690	10,790	12,390	1,600
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**63,432**	**29,886**	**36,575**	**130,517**	**260,410**	**707,162**	**761,519**	**54,357**

2023-24 First Interim Budget **MSA 4**	Year to Date					Annual Budget		
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation								
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	8,603	-	8,603	37,940	32,104	(5,836)
SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**8,603**	**-**	**8,603**	**37,940**	**32,104**	**(5,836)**
Other Outflows								
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310 Indirect Costs	-	-	-	-	-	-	-	-
7438 InterestExpense	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES	**149,876**	**215,017**	**216,231**	**316,613**	**897,737**	**2,668,968**	**2,990,344**	**321,376**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-4	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**1,599,759**	**1,610,174**	**1,574,433**	**1,456,198**	**1,582,231**	**1,485,418**	**1,197,929**	**1,209,748**	**1,123,727**	**1,023,222**	**1,083,747**	**1,046,433**	**978,904**	
Revenue														
LCFF Entitlement	19,772	86,020	73,096	191,016	123,655	123,655	204,021	123,655	145,850	191,520	111,154	111,154	283,867	**1,788,434**
Federal Revenue	1,361	2,721	1,814	1,814	1,814	1,814	15,829	1,814	1,814	15,829	1,814	1,814	32,079	**82,331**
Other State Revenues	-	377	377	33,640	30,181	35,121	44,432	40,973	40,973	44,432	40,973	9,241	89,539	**410,260**
Other Local Revenues	5,392	10,784	7,189	7,189	37,774	37,774	37,774	37,774	37,774	37,774	37,774	37,774	9,616	**342,363**
Total Revenue	**26,525**	**99,902**	**82,476**	**233,659**	**193,424**	**198,364**	**302,056**	**204,216**	**226,411**	**289,555**	**191,715**	**159,983**	**415,101**	**2,623,388**
Expenses														
Certificated Salaries	39,160	93,567	102,190	108,366	109,771	109,771	109,771	109,771	109,771	109,771	109,771	109,771	95,799	**1,317,246**
Classified Salaries	14,692	19,439	17,775	19,188	17,394	17,394	17,394	17,394	17,394	17,394	17,394	15,876	0	**208,726**
Benefits	31,429	36,839	38,226	39,400	43,287	43,287	43,287	43,287	43,287	43,287	43,287	43,287	64,396	**556,585**
Books and Supplies	1,163	35,286	12,862	19,142	8,782	8,782	8,782	8,782	8,782				1,801	**114,165**
Services and Operations	63,432	29,886	36,575	130,517	58,578	58,578	58,578	58,578	58,578	58,578	58,578	58,578	32,482	**761,519**
Depreciation / Cap Outlay	-	-	8,603	-	-	8,603	-	-	8,603	-	-	-	6,295	**32,104**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Expenses	**149,876**	**215,017**	**216,231**	**316,613**	**237,811**	**246,414**	**237,811**	**237,811**	**246,414**	**229,030**	**229,030**	**227,512**	**200,774**	**2,990,344**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	305,164	83,497		193,893	36,679	36,679	36,679	36,679						**729,270**
Fixed Assets - Acquisitions			8,603	1,385	-	8,603	-	-	8,603	-	-	-		**27,194**
Accounts Payable - Current Year	(172,620)	(3,938)	6,917	14,144	(89,105)	(89,105)	(89,105)	(89,105)	(89,105)					**(601,021)**
Other	1,222	(184)		(436)		(195,616)								**(195,014)**
Total Other Transactions	**133,766**	**79,375**	**15,520**	**208,986**	**(52,426)**	**(239,439)**	**(52,426)**	**(52,426)**	**(80,502)**	**-**	**-**	**-**		**(39,571)**
Total Change in Cash	**10,415**	**(35,741)**	**(118,235)**	**126,033**	**(96,813)**	**(287,489)**	**11,819**	**(86,021)**	**(100,505)**	**60,525**	**(37,315)**	**(67,529)**		**(406,528)**
ENDING CASH	**1,610,174**	**1,574,433**	**1,456,198**	**1,582,231**	**1,485,418**	**1,197,929**	**1,209,748**	**1,123,727**	**1,023,222**	**1,083,747**	**1,046,433**	**978,904**	<<< = 119 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						217	197	(20)
SUMMARY								
Revenue								
LCFF Entitlement	44,963	183,572	153,836	404,082	786,453	3,435,411	3,105,435	(329,976)
Federal Revenue	-	-	-	30,741	30,741	468,526	448,805	(19,721)
Other State Revenues	11,653	15,634	24,956	111,814	164,057	901,003	1,295,952	394,950
Other Local Revenues	-	1,907	-	-	1,907	510,046	29,713	(480,333)
Total Revenue	**56,616**	**201,113**	**178,792**	**546,637**	**983,158**	**5,314,986**	**4,879,906**	**(435,080)**
Expenditures								
Certificated Salaries	54,542	131,485	137,525	144,210	467,761	1,812,730	1,633,581	(179,149)
Classified Salaries	33,773	43,350	45,705	48,683	171,511	606,127	569,034	(37,093)
Benefits	54,385	57,232	68,003	74,214	253,834	891,883	770,898	(120,985)
Books and Supplies	24,454	44,394	10,127	31,638	110,614	235,185	322,025	86,840
Services and Operating Exp.	42,598	32,873	45,898	119,731	241,100	1,479,431	1,173,871	(305,560)
Depreciation & Cap Outlay	5,870	5,870	5,870	5,870	23,481	88,888	65,241	(23,648)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**215,623**	**315,204**	**313,127**	**424,346**	**1,268,301**	**5,114,244**	**4,534,650**	**(579,594)**
Net Revenues					**(285,143)**	**200,742**	**345,256**	**144,514**
Fund Balance								
Beginning Balance (Unaud.)							5,303,440	
Net Revenues							345,256	
Ending Fund Balance							**5,648,696**	
Components of Fund Bal.								
Available For Econ. Uncert.							3,452,150	
Restricted Balances (Est.)							136,857	
Net Fixed Assets							2,059,689	
Ending Fund Balance							**5,648,696**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	94,363	94,363	169,853	358,579	1,998,555	1,762,265	(236,290)
8012	EPA Entitlement	-	-	-	175,115	175,115	729,438	651,609	(77,829)
8019	Prior Year Adjustments	359	-	-	(359)	-	-	-	-
8096	InLieuPropTaxes	44,604	89,209	59,473	59,473	252,759	707,418	691,561	(15,857)
	SUBTOTAL - LCFF Entitlement	**44,963**	**183,572**	**153,836**	**404,082**	**786,453**	**3,435,411**	**3,105,435**	**(329,976)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	33,323	30,012	(3,311)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	30,741	30,741	435,203	418,793	(16,410)
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**30,741**	**30,741**	**468,526**	**448,805**	**(19,721)**
Other State Revenue									
8311	SpEd Revenue	11,653	11,653	20,975	21,213	65,494	187,211	169,710	(17,501)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	8,592	7,651	(941)
8560	StateLotteryRev	-	-	-	9,437	9,437	51,545	49,093	(2,452)
8590	AllOthStateRev	-	3,981	3,981	81,164	89,126	653,654	1,069,499	415,844
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**11,653**	**15,634**	**24,956**	**111,814**	**164,057**	**901,003**	**1,295,952**	**394,950**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	1,907	-	-	1,907	12,000	12,000	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	-	-	-	-	-	483,333	3,000	(480,333)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	**-**	**1,907**	**-**	**-**	**1,907**	**495,333**	**15,000**	**(480,333)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	-	-	-	-	-	7,597	7,597	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**-**	**-**	**-**	**14,713**	**14,713**	**-**
TOTAL REVENUE		**56,616**	**201,113**	**178,792**	**546,637**	**983,158**	**5,314,986**	**4,879,906**	**(435,080)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	14,700	102,332	107,922	110,104	335,059	1,277,428	1,203,936	(73,492)
1200	Cert Aid	5,740	-	-	3,153	8,893	162,814	62,893	(99,921)
1300	Cert Adminis	34,102	29,153	29,603	30,953	123,809	372,488	366,752	(5,736)
	SUBTOTAL - Certificated Salaries	**54,542**	**131,485**	**137,525**	**144,210**	**467,761**	**1,812,730**	**1,633,581**	**(179,149)**
Classified Salaries									
2100	Instructional Aides	9,898	20,966	24,149	26,952	81,965	349,596	298,504	(51,093)
2200	Classified Support	7,386	4,857	4,389	4,526	21,158	128,464	128,464	-
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	16,489	17,527	17,167	17,205	68,387	128,066	142,066	14,000
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**33,773**	**43,350**	**45,705**	**48,683**	**171,511**	**606,127**	**569,034**	**(37,093)**
Employee Benefits									
3101	STRS-Certified	9,810	24,855	26,067	26,935	87,666	284,562	231,619	(52,944)
3102	STRS-Classified	435	-	-	-	435	71,302	72,929	1,626
3201	PERS-Cert	-	-	-	-	-	45,596	28,225	(17,372)
3202	PERS-Classified	8,106	10,960	11,625	12,181	42,872	44,456	57,419	12,963
3301	OASDI/Med-Cert	790	1,895	1,977	2,073	6,736	34,522	25,581	(8,941)
3302	OASDI/Med-Class	2,432	3,311	3,496	3,724	12,964	18,009	21,805	3,796
3401	HlthWelfareCert	28,201	14,671	23,299	27,470	93,640	252,753	215,714	(37,040)
3402	HlthWelfareCert	-	-	-	-	-	73,201	82,450	9,249
3501	UI-Certificated	-	-	-	290	290	8,294	6,586	(1,708)
3502	UI-Classified	-	-	-	-	-	2,690	2,972	283
3601	WorkersCmp-Cert	4,619	1,540	1,540	1,540	9,239	39,152	16,992	(22,161)
3602	WorkersCmp-Class	-	-	-	-	-	17,346	8,607	(8,738)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(7)	-	-	-	(7)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**54,385**	**57,232**	**68,003**	**74,214**	**253,834**	**891,883**	**770,898**	**(120,985)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	-	-	45,594	45,594	21,200	72,320	51,120
4200	BooksOthRefMats	21,096	24,546	5,500	(45,072)	6,070	9,010	9,010	-
4300	Ins Mats & Sups 2	-	2,730	-	119	2,849	5,000	40,000	35,000
4310	Ins Mats & Sups	-	-	-	567	567	9,541	9,541	-
4315	OthrSupplies	-	-	-	-	-	1,060	1,060	-
4320	Office Supplies	52	147	-	1,947	2,145	18,020	18,020	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	4,240	4,240	-
4335	PE Supplies	-	-	-	-	-	18,020	18,020	-
4340	Educat Software	3,307	11,418	-	7,449	22,174	50,658	50,658	-
4345	NonInstStdntSup	-	395	714	3,812	4,920	29,556	29,556	-
4346	TeacherSupplies	-	169	-	707	875	6,360	6,360	-
4350	Cust. Supplies	-	-	-	-	-	1,060	1,060	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	4,990	-	4,990	9,980	13,780	14,500	720
4400	NonCapEquip-Gen	-	-	-	-	-	1,060	1,060	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	1,060	1,060	-
4430	OffceFurnEqp<5k	-	-	-	1,489	1,489	4,240	4,240	-
4440	Computers <$5k	-	-	-	10,225	10,225	13,780	13,780	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	7,420	7,420	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	6,000	6,000	-
4720	Food:Other Food	-	-	596	3,129	3,725	14,120	14,120	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	3,317	(3,317)	-	-	-	-
	SUBTOTAL - Books and Supplies	**24,454**	**44,394**	**10,127**	**31,638**	**110,614**	**235,185**	**322,025**	**86,840**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	69,139	69,139	207,418	207,418	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	1,590	1,590	-
5210	MilesParkTolls	-	-	-	369	369	1,060	1,060	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	0	1,043	365	-	1,408	4,240	4,240	-
5300	DuesMemberships	4,269	810	695	1,190	6,964	10,600	10,600	-
5450	Other Insurance	8,802	2,934	2,934	2,934	17,604	43,471	43,471	-
5500	OpsHousekeeping	-	-	-	-	-	10,600	10,600	-
5510	Gas & Electric	-	348	110	218	677	10,600	10,600	-
5610	Rent & Leases	18,412	18,412	18,412	18,412	73,649	213,576	213,576	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	-	-	-	-	-	5,300	5,300	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	137,800	30,000	(107,800)
5800	ProfessServices	2,168	450	1,824	1,864	6,306	353,868	186,493	(167,375)
5810	Legal	-	33	-	-	33	21,200	21,200	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	600	-	675	-	1,275	60,036	22,461	(37,575)
5820	Audit & CPA	-	1,364	-	-	1,364	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	10,216	10,216	41,430	41,430	-
5836	FieldTrip Trans	-	-	4,280	2,717	6,997	6,360	6,360	-
5840	MarkngStdtRecrt	1,020	1,565	1,318	2,487	6,389	42,400	42,400	-
5850	Oversight Fees	-	-	-	-	-	34,354	34,354	-
5857	Payroll Fees	1,434	1,223	1,242	1,299	5,197	15,900	15,900	-
5860	Service Fees	-	-	-	-	-	1,060	1,060	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	2,303	105	2,408	17,317	17,317	-
5864	Prof Dev-Other	-	-	3,450	-	3,450	15,900	15,900	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	3,451	4,601	8,052	130,247	130,247	-
5870	Livescan	-	205	148	157	510	795	795	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

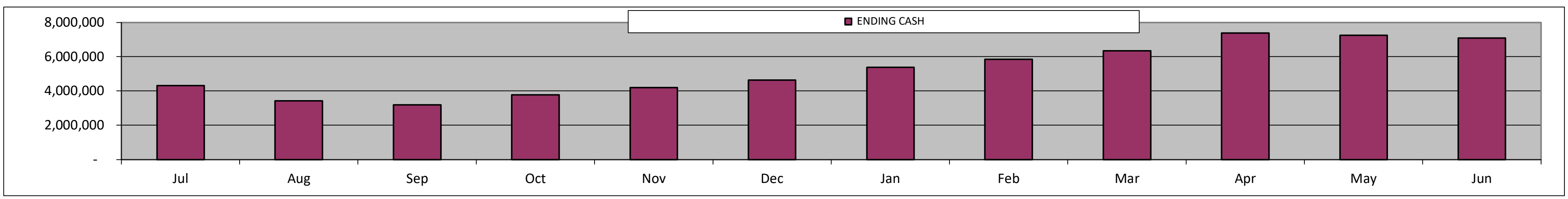
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	107	-	107	-	-	-
5884	Substitutes	-	-	1,191	1,079	2,270	31,800	34,800	3,000
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	1,363	-	247	1,610	3,180	3,180	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	533	407	-	-	940	21,200	21,200	-
5930	PostageDelivery	-	605	373	795	1,772	4,240	4,240	-
5940	Technology	5,360	2,113	3,020	1,902	12,394	22,348	26,539	4,190
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**42,598**	**32,873**	**45,898**	**119,731**	**241,100**	**1,479,431**	**1,173,871**	**(305,560)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 5		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	5,870	5,870	5,870	5,870	23,481	88,888	65,241	(23,648)
	SUBTOTAL - Capital Outlay & Depreciation	**5,870**	**5,870**	**5,870**	**5,870**	**23,481**	**88,888**	**65,241**	**(23,648)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**215,623**	**315,204**	**313,127**	**424,346**	**1,268,301**	**5,114,244**	**4,534,650**	**(579,594)**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-5	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	4,234,391	4,319,805	3,418,839	3,196,572	3,778,226	4,200,878	4,631,181	5,385,710	5,844,062	6,342,939	7,376,697	7,250,237	7,092,045	
Revenue														
LCFF Entitlement	44,963	183,572	153,836	404,082	213,929	213,929	389,044	213,929	254,454	366,218	191,103	191,103	285,274	**3,105,435**
Federal Revenue	-	-	-	30,741	-	-	104,698	-	-	104,698	-	-	208,668	**448,805**
Other State Revenues	11,653	15,634	24,956	111,814	102,377	110,028	154,441	138,077	138,077	154,441	40,973	9,241	284,241	**1,295,952**
Other Local Revenues	-	1,907	-	-	2,476	2,476	2,476	2,476	2,476	1,339	0	0	14,087	**29,713**
Total Revenue	**56,616**	**201,113**	**178,792**	**546,637**	**318,782**	**326,433**	**650,659**	**354,481**	**395,007**	**626,696**	**232,076**	**200,344**	**792,270**	**4,879,906**
Expenses														
Certificated Salaries	54,542	131,485	137,525	144,210	136,132	136,132	136,132	136,132	136,132	136,132	136,132	136,132	76,766	**1,633,581**
Classified Salaries	33,773	43,350	45,705	48,683	47,419	47,419	47,419	47,419	47,419	47,419	47,419	47,419	18,167	**569,034**
Benefits	54,385	57,232	68,003	74,214	59,916	59,916	59,916	59,916	59,916	59,916	59,916	59,916	37,732	**770,898**
Books and Supplies	24,454	44,394	10,127	31,638	24,771	24,771	24,771	24,771	24,771	24,771	24,771	24,771	13,242	**322,025**
Services and Operations	42,598	32,873	45,898	119,731	90,298	90,298	90,298	90,298	90,298	90,298	90,298	90,298	210,389	**1,173,871**
Depreciation / Cap Outlay	5,870	5,870	5,870	5,870	5,437	5,437	5,437	5,437	5,437	5,437	5,205	3,935	(0)	**65,241**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	**215,623**	**315,204**	**313,127**	**424,346**	**363,973**	**363,973**	**363,973**	**363,973**	**363,973**	**363,973**	**363,741**	**362,471**	**356,296**	**4,534,650**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	654,325	92,898	50,217	(3,615,666)	765,599	765,599	765,599	765,599	765,599	765,599				**1,775,368**
Fixed Assets - Acquisitions					5,437	5,437	5,437	5,437	5,437	5,437	5,205	3,935		**41,760**
Accounts Payable - Current Year	(413,338)	(146,855)	(40,295)	4,063,745	(178,703)	(178,703)	(178,703)	(178,703)	(178,703)					**2,569,741**
Other	3,434	(732,917)	(97,854)	11,284	(124,489)	(124,489)	(124,489)	(124,489)	(124,489)					**(1,438,498)**
Total Other Transactions	**244,421**	**(786,875)**	**(87,932)**	**459,363**	**467,844**	**467,844**	**467,844**	**467,844**	**467,844**	**771,036**	**5,205**	**3,935**		**2,948,371**
Total Change in Cash	**85,414**	**(900,966)**	**(222,267)**	**581,654**	**422,652**	**430,303**	**754,529**	**458,352**	**498,877**	**1,033,759**	**(126,460)**	**(158,192)**		**3,293,627**
ENDING CASH	**4,319,805**	**3,418,839**	**3,196,572**	**3,778,226**	**4,200,878**	**4,631,181**	**5,385,710**	**5,844,062**	**6,342,939**	**7,376,697**	**7,250,237**	**7,092,045**	<<< = 571 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						101	101	0
SUMMARY								
Revenue								
LCFF Entitlement	17,646	66,417	54,853	145,653	284,569	1,510,472	1,440,882	(69,590)
Federal Revenue	1,216	2,431	1,621	1,621	6,889	119,229	216,968	97,739
Other State Revenues	(0)	4,398	4,398	33,653	42,449	512,860	579,685	66,825
Other Local Revenues	4,817	9,634	6,422	6,422	27,295	330,513	118,428	(212,084)
Total Revenue	**23,679**	**82,880**	**67,294**	**187,349**	**361,202**	**2,473,074**	**2,355,963**	**(117,111)**
Expenditures								
Certificated Salaries	29,572	58,983	67,332	67,620	223,507	893,930	826,678	(67,252)
Classified Salaries	17,179	16,772	18,742	21,179	73,871	227,041	254,322	27,281
Benefits	21,871	29,085	31,584	33,232	115,772	400,436	396,213	(4,223)
Books and Supplies	11,639	23,789	5,862	22,389	63,678	79,652	108,452	28,800
Services and Operating Exp.	63,387	31,156	22,469	92,164	209,176	813,242	858,638	45,395
Depreciation & Cap Outlay	-	-	6,416	-	6,416	34,973	15,470	(19,503)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**143,648**	**159,785**	**152,404**	**236,583**	**692,420**	**2,449,274**	**2,459,774**	**10,499**
Net Revenues					**(331,218)**	**23,799**	**(103,811)**	**(127,610)**
Fund Balance								
Beginning Balance (Unaud.)							2,848,933	
Net Revenues							(103,811)	
Ending Fund Balance							**2,745,122**	
Components of Fund Bal.								
Available For Econ. Uncert.							2,418,171	
Restricted Balances (Est.)							303,561	
Net Fixed Assets							23,390	
Ending Fund Balance							**2,745,122**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	31,488	31,488	56,679	119,655	866,228	768,729	(97,499)
8012	EPA Entitlement	-	-	-	65,608	65,608	323,658	318,107	(5,551)
8019	Prior Year Adjustments	121	(121)	-	-	-	-	-	-
8096	InLieuPropTaxes	17,525	35,050	23,365	23,366	99,306	320,586	354,046	33,460
	SUBTOTAL - LCFF Entitlement	**17,646**	**66,417**	**54,853**	**145,653**	**284,569**	**1,510,472**	**1,440,882**	**(69,590)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	-	24,557	24,557
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	1,216	2,431	1,621	1,621	6,889	22,289	-	(22,289)
8290	All Other Federal Revenue	-	-	-	-	-	96,940	192,411	95,471
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**1,216**	**2,431**	**1,621**	**1,621**	**6,889**	**119,229**	**216,968**	**97,739**
Other State Revenue									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	2,009	2,004	(5)
8560	StateLotteryRev	-	-	-	-	-	23,984	25,133	1,149
8590	AllOthStateRev	(0)	4,398	4,398	33,653	42,449	486,867	552,548	65,681
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**(0)**	**4,398**	**4,398**	**33,653**	**42,449**	**512,860**	**579,685**	**66,825**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	4,817	9,634	6,422	6,422	27,295	89,805	97,312	7,508
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	-	-	-	-	-	221,592	2,000	(219,592)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	**4,817**	**9,634**	**6,422**	**6,422**	**27,295**	**311,397**	**99,312**	**(212,084)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	-	-	-	-	-	12,000	12,000	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**-**	**-**	**-**	**19,116**	**19,116**	**-**
TOTAL REVENUE		**23,679**	**82,880**	**67,294**	**187,349**	**361,202**	**2,473,074**	**2,355,963**	**(117,111)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	17,326	46,947	57,396	57,684	179,353	658,068	603,554	(54,514)
1200	Cert Aid	-	2,100	-	-	2,100	12,738	-	(12,738)
1300	Cert Adminis	12,246	9,936	9,936	9,936	42,054	223,124	223,124	-
	SUBTOTAL - Certificated Salaries	**29,572**	**58,983**	**67,332**	**67,620**	**223,507**	**893,930**	**826,678**	**(67,252)**
Classified Salaries									
2100	Instructional Aides	-	-	-	-	-	18,881	15,250	(3,631)
2200	Classified Support	7,421	9,815	11,784	14,221	43,241	123,172	154,084	30,912
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	9,757	6,957	6,957	6,957	30,629	84,988	84,988	-
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**17,179**	**16,772**	**18,742**	**21,179**	**73,871**	**227,041**	**254,322**	**27,281**
Employee Benefits									
3101	STRS-Certified	4,817	10,798	12,728	12,783	41,127	144,408	136,288	(8,120)
3102	STRS-Classified	-	-	-	-	-	14,393	9,413	(4,980)
3201	PERS-Cert	-	-	-	-	-	18,951	12,271	(6,680)
3202	PERS-Classified	3,577	4,474	4,921	5,494	18,465	36,855	51,638	14,783
3301	OASDI/Med-Cert	557	821	972	976	3,326	16,332	13,823	(2,509)
3302	OASDI/Med-Class	1,314	1,283	1,434	1,620	5,651	11,535	15,345	3,811
3401	HlthWelfareCert	9,393	10,972	10,791	11,513	42,668	103,191	96,065	(7,126)
3402	HlthWelfareCert	-	-	-	-	-	29,186	39,978	10,792
3501	UI-Certificated	-	-	-	107	107	4,131	3,795	(336)
3502	UI-Classified	-	-	-	-	-	1,059	1,203	143
3601	WorkersCmp-Cert	2,213	738	738	738	4,427	14,540	8,924	(5,616)
3602	WorkersCmp-Class	-	-	-	-	-	5,855	7,471	1,616

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	21,871	29,085	31,584	33,232	115,772	400,436	396,213	(4,223)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	9,858	360	21,815	32,032	21,200	34,000	12,800
4200	BooksOthRefMats	10,980	7,984	2,850	(21,815)	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	2,120	2,120	-
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	205	75	169	577	1,026	4,240	4,240	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	(362)	(362)	1,378	1,378	-
4335	PE Supplies	-	-	-	980	980	1,060	1,060	-
4340	Educat Software	971	4,258	875	-	6,104	21,356	21,356	-
4345	NonInstStdntSup	(518)	-	-	20,388	19,870	10,808	26,808	16,000
4346	TeacherSupplies	-	-	-	-	-	5,300	5,300	-
4350	Cust. Supplies	-	-	-	439	439	2,120	2,120	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	1,529	-	-	1,529	4,240	4,240	-
4400	NonCapEquip-Gen	-	-	-	(422)	(422)	1,060	1,060	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	530	530	-
4440	Computers <$5k	-	-	-	453	453	-	-	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	85	239	1,706	2,030	4,240	4,240	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	1,368	(1,368)	-	-	-	-
	SUBTOTAL - Books and Supplies	**11,639**	**23,789**	**5,862**	**22,389**	**63,678**	**79,652**	**108,452**	**28,800**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	-	-	172,849	172,849	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	530	530	-
5210	MilesParkTolls	-	-	-	324	324	530	530	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	284	-	284	530	530	-
5300	DuesMemberships	1,365	360	-	-	1,725	2,650	2,650	-
5450	Other Insurance	4,225	1,408	1,408	1,408	8,449	22,033	22,033	-
5500	OpsHousekeeping	-	-	-	626	626	13,780	13,780	-
5510	Gas & Electric	-	-	-	-	-	530	530	-
5610	Rent & Leases	5,842	6,890	5,842	8,542	27,116	131,464	131,464	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	495	320	247	282	1,345	7,632	7,632	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	2,120	2,120	-
5800	ProfessServices	829	-	272	333	1,435	114,573	142,092	27,520
5810	Legal	-	-	-	34	34	8,500	8,500	-
5813	SchPrgAftSchool	-	5,919	-	23,566	29,485	66,228	66,228	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	2,120	2,120	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	-	41,283	41,283	120,000	120,000	-
5840	MarkngStdtRecrt	1,020	1,020	1,318	2,487	5,844	530	530	-
5850	Oversight Fees	657	1,313	875	875	3,720	15,105	15,105	-
5857	Payroll Fees	951	708	754	801	3,214	9,540	9,540	-
5860	Service Fees	-	-	-	2,609	2,609	1,590	1,590	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	41,283	5,448	671	-	47,402	20,555	20,555	-
5864	Prof Dev-Other	-	-	-	-	-	4,985	4,985	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	3,226	3,646	6,872	23,077	24,557	1,480
5870	Livescan	-	84	126	-	210	424	424	-
5872	SPED Fees (incl Encroachment)	1,206	2,412	1,610	1,608	6,836	19,575	19,575	-

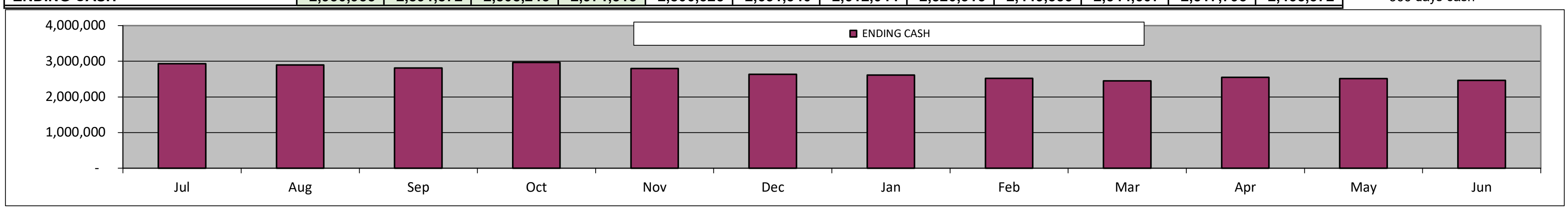
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	-	1,098	1,098	5,300	20,000	14,700
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	586	-	247	833	1,590	1,590	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	2,435	2,300	2,300	-	7,035	20,000	20,000	-
5930	PostageDelivery	-	-	-	493	493	1,060	1,060	-
5940	Technology	3,079	1,024	3,536	1,902	9,541	14,303	15,999	1,696
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**63,387**	**31,156**	**22,469**	**92,164**	**209,176**	**813,242**	**858,638**	**45,395**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	6,416	-	6,416	34,973	15,470	(19,503)
	SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**6,416**	**-**	**6,416**	**34,973**	**15,470**	**(19,503)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**143,648**	**159,785**	**152,404**	**236,583**	**692,420**	**2,449,274**	**2,459,774**	**10,499**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-6	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**2,993,077**	**2,930,955**	**2,891,872**	**2,808,243**	**2,971,313**	**2,800,325**	**2,631,340**	**2,612,044**	**2,520,315**	**2,449,333**	**2,544,607**	**2,517,793**	**2,465,372**	
Revenue														
LCFF Entitlement	17,646	66,417	54,853	145,653	97,509	97,509	163,117	97,509	118,256	151,432	85,824	85,824	259,333	**1,440,882**
Federal Revenue	1,216	2,431	1,621	1,621	2,208	2,208	50,311	2,208	2,208	50,311	2,208	2,208	96,205	**216,968**
Other State Revenues	(0)	4,398	4,398	33,653	33,653	35,657	71,634	63,256	63,256	71,634	63,256	37,650	97,240	**579,685**
Other Local Revenues	4,817	9,634	6,422	6,422	9,086	9,086	9,086	9,086	9,086	9,086	9,086	9,086	18,449	**118,428**
Total Revenue	**23,679**	**82,880**	**67,294**	**187,349**	**142,456**	**144,460**	**294,148**	**172,059**	**192,807**	**282,462**	**160,374**	**134,768**	**471,227**	**2,355,963**
Expenses														
Certificated Salaries	29,572	58,983	67,332	67,620	68,890	68,890	68,890	68,890	68,890	68,890	68,890	68,890	52,053	**826,678**
Classified Salaries	17,179	16,772	18,742	21,179	21,194	21,194	21,194	21,194	21,194	21,194	21,194	21,194	10,903	**254,322**
Benefits	21,871	29,085	31,584	33,232	31,056	31,056	31,056	31,056	31,056	31,056	31,056	31,056	31,996	**396,213**
Books and Supplies	11,639	23,789	5,862	22,389	8,342	8,342	8,342	8,342	8,342				3,061	**108,452**
Services and Operations	63,387	31,156	22,469	92,164	66,049	66,049	66,049	66,049	66,049	66,049	66,049	66,049	121,069	**858,638**
Depreciation / Cap Outlay	-	-	6,416	-	-	6,416	-	-	6,416	-	-	(3,778)	-	**15,470**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Expenses	**143,648**	**159,785**	**152,404**	**236,583**	**195,531**	**201,947**	**195,531**	**195,531**	**201,947**	**187,188**	**187,188**	**183,410**	**219,083**	**2,459,774**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	230,649	33,033		161,685	36,010	36,010	36,010							**533,397**
Fixed Assets - Acquisitions			6,416	1,089	-	6,416	-	-	6,416	-	-	(3,778)		**16,559**
Accounts Payable - Current Year	(173,323)	4,789	(4,935)	50,618	(68,258)	(68,258)	(68,258)	(68,258)	(68,258)					**(464,140)**
Other	521			(1,089)	(85,666)	(85,666)	(85,666)							**(257,565)**
Total Other Transactions	**57,847**	**37,822**	**1,482**	**212,303**	**(117,914)**	**(111,498)**	**(117,914)**	**(68,258)**	**(61,842)**	**-**	**-**	**(3,778)**		**(171,749)**
Total Change in Cash	**(62,122)**	**(39,083)**	**(83,629)**	**163,069**	**(170,988)**	**(168,984)**	**(19,296)**	**(91,729)**	**(70,982)**	**95,274**	**(26,814)**	**(52,420)**		**(275,560)**
ENDING CASH	**2,930,955**	**2,891,872**	**2,808,243**	**2,971,313**	**2,800,325**	**2,631,340**	**2,612,044**	**2,520,315**	**2,449,333**	**2,544,607**	**2,517,793**	**2,465,372**	<<< = 366 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 7	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						267	258	(9)
SUMMARY								
Revenue								
LCFF Entitlement	51,737	199,771	165,957	430,148	847,613	3,983,533	3,749,142	(234,391)
Federal Revenue	3,560	7,121	4,747	20,519	35,947	191,829	294,404	102,576
Other State Revenues	-	47,515	28,975	193,069	269,559	1,423,724	1,945,755	522,032
Other Local Revenues	14,939	28,217	18,842	70,112	132,110	763,478	273,519	(489,959)
Total Revenue	**70,236**	**282,624**	**218,521**	**713,848**	**1,285,229**	**6,362,563**	**6,262,820**	**(99,743)**
Expenditures								
Certificated Salaries	32,945	138,329	129,973	132,938	434,184	1,719,036	1,761,337	42,301
Classified Salaries	31,572	68,161	64,595	67,322	231,651	749,123	785,766	36,643
Benefits	42,242	73,998	75,702	92,371	284,312	826,504	845,717	19,213
Books and Supplies	5,965	106,492	16,944	2,803	132,203	227,318	265,174	37,856
Services and Operating Exp.	90,350	81,984	228,449	320,393	721,176	2,461,500	2,515,660	54,160
Depreciation & Cap Outlay	-	-	15,619	-	15,619	129,410	65,478	(63,932)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**203,073**	**468,963**	**531,281**	**615,827**	**1,819,145**	**6,112,891**	**6,239,132**	**126,241**
Net Revenues					**(533,916)**	**249,672**	**23,688**	**(225,984)**
Fund Balance								
Beginning Balance (Unaud.)							3,259,094	
Net Revenues							23,688	
Ending Fund Balance							**3,282,782**	
Components of Fund Bal.								
Available For Econ. Uncert.							2,207,888	
Restricted Balances (Est.)							321,604	
Net Fixed Assets							753,291	
Ending Fund Balance							**3,282,782**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	97,516	97,516	175,529	370,561	2,310,976	2,055,918	(255,058)
8012	EPA Entitlement	-	-	-	186,178	186,178	827,026	787,992	(39,034)
8019	Prior Year Adjustments	406	(406)	-	-	-	-	-	-
8096	InLieuPropTaxes	51,331	102,661	68,441	68,441	290,874	845,531	905,232	59,701
	SUBTOTAL - LCFF Entitlement	**51,737**	**199,771**	**165,957**	**430,148**	**847,613**	**3,983,533**	**3,749,142**	**(234,391)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	3,560	7,121	4,747	4,747	20,175	64,662	62,787	(1,874)
8290	All Other Federal Revenue	-	-	-	15,772	15,772	127,167	231,617	104,450
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**3,560**	**7,121**	**4,747**	**20,519**	**35,947**	**191,829**	**294,404**	**102,576**
Other State Revenue									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	5,298	5,123	(175)
8560	StateLotteryRev	-	-	-	11,283	11,283	63,258	64,261	1,003
8590	AllOthStateRev	-	47,515	28,975	181,786	258,276	1,355,168	1,876,372	521,204
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**-**	**47,515**	**28,975**	**193,069**	**269,559**	**1,423,724**	**1,945,755**	**522,032**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	2,000	2,000	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	14,109	28,217	18,812	18,812	79,950	236,856	248,810	11,954
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
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	-	-	-	47,200	47,200	511,913	10,000	(501,913)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	30	-	30	1,000	1,000	-
	SUBTOTAL - Local Revenue	**14,109**	**28,217**	**18,842**	**66,012**	**127,180**	**751,769**	**261,810**	**(489,959)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	7,116	7,116	-
8803	Fundraising	830	-	-	4,100	4,930	4,593	4,593	-
	SUBTOTAL - Fundraising & Grants	**830**	**-**	**-**	**4,100**	**4,930**	**11,709**	**11,709**	**-**
TOTAL REVENUE		**70,236**	**282,624**	**218,521**	**713,848**	**1,285,229**	**6,362,563**	**6,262,820**	**(99,743)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	8,479	101,809	93,052	95,917	299,257	1,378,560	1,335,383	(43,177)
1200	Cert Aid	-	7,804	7,804	7,804	23,412	93,280	85,844	(7,436)
1300	Cert Adminis	24,466	28,716	29,117	29,217	111,516	247,196	340,110	92,914
	SUBTOTAL - Certificated Salaries	**32,945**	**138,329**	**129,973**	**132,938**	**434,184**	**1,719,036**	**1,761,337**	**42,301**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Classified Salaries									
2100	Instructional Aides	2,016	35,497	34,080	36,711	108,305	353,237	428,685	75,449
2200	Classified Support	13,945	16,374	14,533	14,419	59,272	159,440	159,190	(250)
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	15,610	16,290	15,982	16,192	64,074	236,447	197,890	(38,556)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**31,572**	**68,161**	**64,595**	**67,322**	**231,651**	**749,123**	**785,766**	**36,643**
Employee Benefits									
3101	STRS-Certified	5,896	26,266	24,704	25,283	82,148	283,017	291,151	8,135
3102	STRS-Classified	-	-	-	-	-	36,267	35,471	(796)
3201	PERS-Cert	-	-	-	-	-	35,769	42,327	6,558
3202	PERS-Classified	6,882	16,299	15,301	16,009	54,490	108,294	99,459	(8,835)
3301	OASDI/Med-Cert	478	2,003	1,882	1,925	6,287	31,620	34,096	2,476
3302	OASDI/Med-Class	2,412	5,204	4,925	5,133	17,674	33,436	30,873	(2,564)
3401	HlthWelfareCert	21,749	22,615	27,280	42,177	113,821	208,200	278,418	70,218
3402	HlthWelfareCert	-	-	-	-	-	56,129	-	(56,129)
3501	UI-Certificated	-	-	-	233	233	8,071	11,153	3,082
3502	UI-Classified	-	-	-	-	-	2,955	23	(2,932)
3601	WorkersCmp-Cert	4,833	1,611	1,611	1,611	9,666	7,897	22,746	14,849
3602	WorkersCmp-Class	-	-	-	-	-	14,849	-	(14,849)
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(7)	-	-	-	(7)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**42,242**	**73,998**	**75,702**	**92,371**	**284,312**	**826,504**	**845,717**	**19,213**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	7,163	257	14,511	21,932	25,800	59,436	33,636
4200	BooksOthRefMats	-	55,354	-	(14,436)	40,918	2,160	2,160	-
4300	Ins Mats & Sups 2	-	2,560	69	170	2,799	7,000	7,000	-
4310	Ins Mats & Sups	-	6,329	181	211	6,720	19,540	19,540	-
4315	OthrSupplies	-	1,065	-	-	1,065	-	2,000	2,000
4320	Office Supplies	1,020	711	2,272	1,371	5,374	20,520	20,520	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	1,246	-	-	1,246	1,080	2,000	920
4335	PE Supplies	-	305	-	-	305	1,620	1,620	-
4340	Educat Software	4,945	12,773	-	-	17,718	34,375	35,675	1,300
4345	NonInstStdntSup	-	752	7,119	(979)	6,893	28,482	28,482	-
4346	TeacherSupplies	-	-	-	-	-	1,080	1,080	-
4350	Cust. Supplies	-	6,615	1,297	598	8,510	21,600	21,600	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	4,542	-	-	4,542	9,720	9,720	-
4400	NonCapEquip-Gen	-	-	673	-	673	32,400	22,400	(10,000)
4410	ClssrmFrnEqp<5k	-	1,049	348	1,872	3,269	5,400	5,400	-
4430	OffceFurnEqp<5k	-	-	345	-	345	2,160	2,160	-
4440	Computers <$5k	-	6,028	875	-	6,903	2,700	12,700	10,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,400	5,400	-
4720	Food:Other Food	-	-	617	2,376	2,993	5,400	5,400	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	2,890	(2,890)	-	880	880	-
	SUBTOTAL - Books and Supplies	**5,965**	**106,492**	**16,944**	**2,803**	**132,203**	**227,318**	**265,174**	**37,856**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	184,372	184,372	553,115	553,115	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	1,080	1,080	-
5210	MilesParkTolls	-	74	105	501	680	1,080	1,080	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	284	-	29	313	2,000	2,000	-
5300	DuesMemberships	3,945	1,026	-	870	5,841	10,800	10,800	-
5450	Other Insurance	14,789	4,930	4,930	4,930	29,579	62,100	62,100	-
5500	OpsHousekeeping	193	2,164	518	737	3,612	39,960	39,960	-
5510	Gas & Electric	2,339	3,435	5,352	3,713	14,839	66,960	66,960	-
5610	Rent & Leases	50,458	26,680	25,954	30,530	133,622	303,000	303,000	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	708	820	354	1,867	3,749	15,120	15,120	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	833	48,944	-	49,778	73,440	73,440	-
5800	ProfessServices	2,396	-	785	333	3,514	161,731	225,199	63,468
5810	Legal	-	-	-	-	-	10,800	10,800	-
5813	SchPrgAftSchool	-	-	113,014	40,507	153,522	10,800	10,800	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	920	920	588,119	588,119	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,720	9,720	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	24,840	24,840	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	1,020	6,730	1,318	4,442	13,510	27,000	27,000	-
5850	Oversight Fees	1,969	3,937	2,625	2,625	11,156	39,835	37,491	(2,344)
5857	Payroll Fees	1,517	1,241	1,503	1,503	5,764	16,200	16,200	-
5860	Service Fees	-	-	-	4,045	4,045	1,620	1,620	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	55	3,604	-	3,658	26,460	26,460	-
5864	Prof Dev-Other	-	2,775	558	279	3,612	16,200	16,200	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	8,745	15,646	24,390	225,818	225,818	-
5870	Livescan	-	317	396	-	713	1,080	1,080	-
5872	SPED Fees (incl Encroachment)	3,534	7,068	4,712	4,712	20,026	55,080	55,080	-

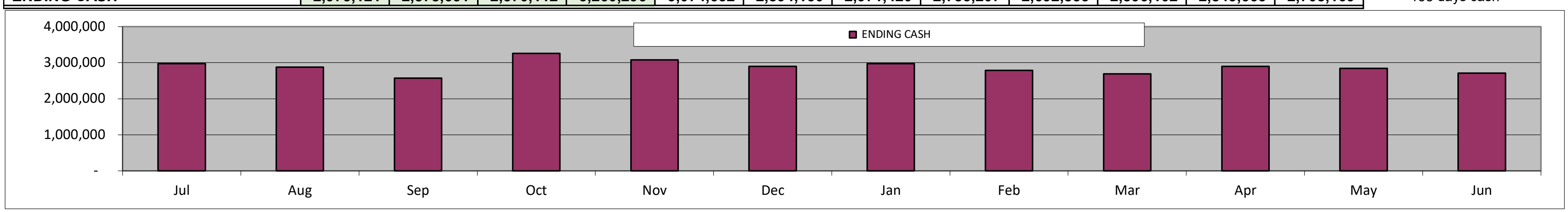
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 7		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	14,548	600	11,302	26,450	59,400	48,000	(11,400)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	1,491	-	639	2,130	2,160	2,160	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	421	218	-	424	1,063	23,760	23,760	-
5930	PostageDelivery	504	-	-	(504)	-	2,700	2,700	-
5940	Technology	6,559	1,993	4,433	5,970	18,955	29,520	33,957	4,437
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**90,350**	**81,984**	**228,449**	**320,393**	**721,176**	**2,461,500**	**2,515,660**	**54,160**

2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 7	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Capital Outlay & Depreciation								
6100 Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	15,619	-	15,619	129,410	65,478	(63,932)
SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**15,619**	**-**	**15,619**	**129,410**	**65,478**	**(63,932)**
Other Outflows								
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310 Indirect Costs	-	-	-	-	-	-	-	-
7438 InterestExpense	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES	**203,073**	**468,963**	**531,281**	**615,827**	**1,819,145**	**6,112,891**	**6,239,132**	**126,241**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-7	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**2,858,616**	**2,973,121**	**2,878,631**	**2,570,112**	**3,260,296**	**3,074,652**	**2,894,130**	**2,971,420**	**2,783,207**	**2,692,853**	**2,896,102**	**2,843,663**	**2,708,169**	
Revenue														
LCFF Entitlement	51,737	199,771	165,957	430,148	257,451	257,451	443,629	257,451	310,498	413,751	227,573	227,573	506,152	**3,749,142**
Federal Revenue	3,560	7,121	4,747	20,519	4,747	4,747	62,651	4,747	4,747	62,651	4,747	4,747	104,673	**294,404**
Other State Revenues	-	47,515	28,975	193,069	181,786	186,909	200,638	179,218	179,218	200,638	179,218	94,044	274,529	**1,945,755**
Other Local Revenues	14,939	28,217	18,842	70,112	18,734	18,734	18,734	18,734	18,734	18,734	18,734	10,270	(0)	**273,519**
Total Revenue	**70,236**	**282,624**	**218,521**	**713,848**	**462,718**	**467,841**	**725,652**	**460,150**	**513,197**	**695,774**	**430,272**	**336,634**	**885,353**	**6,262,820**
Expenses														
Certificated Salaries	32,945	138,329	129,973	132,938	146,778	146,778	146,778	146,778	146,778	146,778	146,778	146,778	152,928	**1,761,337**
Classified Salaries	31,572	68,161	64,595	67,322	65,481	65,481	65,481	65,481	65,481	65,481	65,481	65,481	30,271	**785,766**
Benefits	42,242	73,998	75,702	92,371	66,357	66,357	66,357	66,357	66,357	66,357	66,357	66,357	30,552	**845,717**
Books and Supplies	5,965	106,492	16,944	2,803	20,398	20,398	20,398	20,398	20,398	20,398	10,583		(0)	**265,174**
Services and Operations	90,350	81,984	228,449	320,393	193,512	193,512	193,512	193,512	193,512	193,512	193,512	193,512	246,385	**2,515,660**
Depreciation / Cap Outlay	-	-	15,619	-	-	15,619	-	-	15,619	-	-	18,622	-	**65,478**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Total Expenses	**203,073**	**468,963**	**531,281**	**615,827**	**492,525**	**508,144**	**492,525**	**492,525**	**508,144**	**492,525**	**482,710**	**490,749**	**460,137**	**6,239,132**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	701,201	80,608		334,849	104,713	104,713	104,713	104,713						**1,535,510**
Fixed Assets - Acquisitions			15,619	107,702	-	15,619	-	-	15,619	-	-	18,622		**173,181**
Accounts Payable - Current Year	(476,823)	11,241	(11,377)	268,512	(149,525)	(149,525)	(149,525)	(149,525)						**(806,547)**
Other	22,965			(118,899)	(111,025)	(111,025)	(111,025)	(111,025)	(111,025)					**(651,061)**
Total Other Transactions	**247,342**	**91,849**	**4,242**	**592,164**	**(155,837)**	**(140,218)**	**(155,837)**	**(155,837)**	**(95,406)**	**-**	**-**	**18,622**		**251,082**
Total Change in Cash	**114,505**	**(94,490)**	**(308,519)**	**690,185**	**(185,644)**	**(180,522)**	**77,290**	**(188,213)**	**(90,354)**	**203,249**	**(52,439)**	**(135,494)**		**274,770**
ENDING CASH	**2,973,121**	**2,878,631**	**2,570,112**	**3,260,296**	**3,074,652**	**2,894,130**	**2,971,420**	**2,783,207**	**2,692,853**	**2,896,102**	**2,843,663**	**2,708,169**	<<< = 158 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA 8	**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Projected Average Daily Attendance:						362	372	9
SUMMARY								
Revenue								
LCFF Entitlement	74,774	278,295	229,404	612,342	1,194,815	5,109,897	5,250,931	141,034
Federal Revenue	5,146	10,293	6,862	54,862	77,163	291,209	443,380	152,171
Other State Revenues	-	12,236	12,236	153,124	177,596	973,495	1,451,819	478,324
Other Local Revenues	20,394	43,495	27,325	27,429	118,643	1,100,968	381,725	(719,243)
Total Revenue	**100,314**	**344,319**	**275,827**	**847,757**	**1,568,217**	**7,475,569**	**7,527,855**	**52,285**
Expenditures								
Certificated Salaries	67,916	209,417	203,646	216,486	697,466	2,640,348	2,645,802	5,454
Classified Salaries	44,569	68,966	66,087	74,857	254,480	806,335	846,750	40,415
Benefits	65,554	85,204	90,134	111,330	352,222	1,194,867	1,178,846	(16,021)
Books and Supplies	37,805	121,472	33,518	37,897	230,692	455,404	502,796	47,392
Services and Operating Exp.	44,002	50,998	77,220	378,608	550,828	2,029,504	2,066,606	37,102
Depreciation & Cap Outlay	-	-	47,771	-	47,771	215,400	189,508	(25,892)
Other Outflows	-	-	-	-	-	-	-	-
Total Expenditures	**259,846**	**536,057**	**518,377**	**819,179**	**2,133,459**	**7,341,857**	**7,430,307**	**88,450**
Net Revenues					**(565,242)**	**133,712**	**97,547**	**(36,165)**
Fund Balance								
Beginning Balance (Unaud.)							7,604,881	
Net Revenues							97,547	
Ending Fund Balance							**7,702,428**	
Components of Fund Bal.								
Available For Econ. Uncert.							7,233,162	
Restricted Balances (Est.)							238,231	
Net Fixed Assets							231,035	
Ending Fund Balance							**7,702,428**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	130,472	130,472	234,850	495,794	2,799,076	2,772,271	(26,805)
8012	EPA Entitlement	-	-	-	278,560	278,560	1,162,539	1,174,797	12,258
8019	Prior Year Adjustments	575	(575)	-	-	-	-	-	-
8096	InLieuPropTaxes	74,199	148,398	98,932	98,932	420,461	1,148,282	1,303,863	155,581
	SUBTOTAL - LCFF Entitlement	**74,774**	**278,295**	**229,404**	**612,342**	**1,194,815**	**5,109,897**	**5,250,931**	**141,034**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	5,146	10,293	6,862	6,862	29,163	94,298	90,436	(3,862)
8290	All Other Federal Revenue	-	-	-	48,000	48,000	196,911	352,944	156,033
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**5,146**	**10,293**	**6,862**	**54,862**	**77,163**	**291,209**	**443,380**	**152,171**
Other State Revenue									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	7,195	7,379	183
8560	StateLotteryRev	-	-	-	12,294	12,294	85,908	92,558	6,651
8590	AllOthStateRev	-	12,236	12,236	140,830	165,302	880,392	1,351,882	471,490
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**-**	**12,236**	**12,236**	**153,124**	**177,596**	**973,495**	**1,451,819**	**478,324**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	1	-	(1)
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	2,249	-	-	2,249	3,500	3,500	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	20,394	40,788	27,193	27,192	115,567	321,665	358,376	36,711
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	-	-	-	-	-	759,203	3,250	(755,953)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	**20,394**	**43,037**	**27,193**	**27,192**	**117,816**	**1,084,369**	**365,126**	**(719,243)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	-	-	-	10,106	10,106	-
8803	Fundraising	-	458	132	237	827	6,494	6,494	-
	SUBTOTAL - Fundraising & Grants	**-**	**458**	**132**	**237**	**827**	**16,600**	**16,600**	**-**
TOTAL REVENUE		**100,314**	**344,319**	**275,827**	**847,757**	**1,568,217**	**7,475,569**	**7,527,855**	**52,285**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	33,250	160,399	150,204	163,044	506,896	2,021,868	2,004,253	(17,615)
1200	Cert Aid	-	11,501	14,778	14,678	40,957	169,048	161,458	(7,590)
1300	Cert Adminis	34,666	37,517	38,665	38,765	149,613	449,432	480,091	30,659
	SUBTOTAL - Certificated Salaries	**67,916**	**209,417**	**203,646**	**216,486**	**697,466**	**2,640,348**	**2,645,802**	**5,454**
Classified Salaries									
2100	Instructional Aides	6,485	17,361	17,803	19,151	60,800	282,474	259,889	(22,585)
2200	Classified Support	22,345	32,811	28,134	34,941	118,231	281,689	344,690	63,001
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	15,739	18,794	20,150	20,765	75,448	242,172	242,172	-
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**44,569**	**68,966**	**66,087**	**74,857**	**254,480**	**806,335**	**846,750**	**40,415**
Employee Benefits									
3101	STRS-Certified	12,972	38,204	37,372	39,748	128,295	442,144	452,486	10,342
3102	STRS-Classified	-	-	-	-	-	48,338	33,266	(15,072)
3201	PERS-Cert	-	814	1,627	1,547	3,988	94,965	49,361	(45,604)
3202	PERS-Classified	8,329	16,367	14,614	16,516	55,826	68,224	106,554	38,330
3301	OASDI/Med-Cert	982	3,231	3,352	3,529	11,095	50,113	48,337	(1,776)
3302	OASDI/Med-Class	3,406	5,255	5,049	5,720	19,430	33,359	32,716	(644)
3401	HlthWelfareCert	32,538	18,883	25,671	39,946	117,037	301,316	303,334	2,017
3402	HlthWelfareCert	-	-	-	-	-	110,359	107,002	(3,357)
3501	UI-Certificated	-	-	-	1,876	1,876	12,644	12,759	115
3502	UI-Classified	-	-	-	-	-	3,218	2,844	(374)
3601	WorkersCmp-Cert	7,350	2,450	2,450	2,450	14,700	18,161	8,587	(9,574)
3602	WorkersCmp-Class	-	-	-	-	-	12,026	21,600	9,574

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(24)	-	-	-	(24)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**65,554**	**85,204**	**90,134**	**111,330**	**352,222**	**1,194,867**	**1,178,846**	**(16,021)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	6,978	-	66,045	73,024	100,000	140,892	40,892
4200	BooksOthRefMats	32,644	75,561	19,176	(60,892)	66,489	10,000	10,000	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	1,872	-	14,364	16,236	24,851	30,851	6,000
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	607	2,650	358	1,536	5,150	24,500	20,000	(4,500)
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	149	1,585	1,733	5,000	5,000	-
4335	PE Supplies	-	-	-	-	-	1,500	2,500	1,000
4340	Educat Software	3,307	18,579	-	2,341	24,227	92,000	92,000	-
4345	NonInstStdntSup	401	6,582	-	20,171	27,154	40,053	49,053	9,000
4346	TeacherSupplies	-	-	144	89	233	2,000	2,000	-
4350	Cust. Supplies	-	-	-	2,631	2,631	16,000	16,000	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	9,197	-	-	9,197	13,000	13,000	-
4400	NonCapEquip-Gen	-	-	-	261	261	20,000	2,000	(18,000)
4410	ClssrmFrnEqp<5k	-	-	-	-	-	2,000	2,000	-
4430	OffceFurnEqp<5k	-	-	-	-	-	2,500	2,500	-
4440	Computers <$5k	-	-	-	-	-	40,000	53,000	13,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	2,000	2,000	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	40,000	40,000	-
4720	Food:Other Food	846	-	-	2,539	3,385	20,000	20,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	54	13,692	(12,773)	973	-	-	-
	SUBTOTAL - Books and Supplies	**37,805**	**121,472**	**33,518**	**37,897**	**230,692**	**455,404**	**502,796**	**47,392**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	265,034	265,034	795,103	795,103	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	2,500	1,000	(1,500)
5210	MilesParkTolls	-	-	-	211	211	2,500	1,000	(1,500)
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	1,137	3,796	-	8,243	13,176	5,000	8,000	3,000
5300	DuesMemberships	5,760	1,473	-	1,190	8,423	11,000	11,000	-
5450	Other Insurance	10,672	3,557	3,557	3,557	21,343	65,082	65,082	-
5500	OpsHousekeeping	-	79	69	5,204	5,351	5,000	7,500	2,500
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	-	-	-	437,894	437,894	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	184	149	1,019	568	1,922	12,000	12,000	-
5621	EquipmentLeases- Interest	-	-	-	82	82	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	4,000	4,000	-
5800	ProfessServices	3,507	-	1,139	10,623	15,270	171,666	178,644	6,977
5810	Legal	-	3,141	-	8,329	11,470	9,000	9,000	-
5813	SchPrgAftSchool	-	-	17,420	-	17,420	27,300	41,300	14,000
5814	SchPrgAcadComps	-	-	315	284	599	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	9,000	9,000	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,000	9,000	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	33,000	33,000	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	1,020	6,435	1,318	2,487	11,259	10,000	15,000	5,000
5850	Oversight Fees	2,750	5,500	3,667	3,667	15,584	51,099	52,510	1,411
5857	Payroll Fees	1,900	1,304	1,685	1,685	6,573	20,000	20,000	-
5860	Service Fees	-	22	-	4,067	4,089	-	-	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	1,416	6,665	625	8,706	14,500	11,500	(3,000)
5864	Prof Dev-Other	-	-	-	-	-	31,768	7,000	(24,768)
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	6,610	15,061	21,672	64,584	104,086	39,502
5870	Livescan	-	198	323	392	913	500	1,200	700
5872	SPED Fees (incl Encroachment)	5,108	10,216	6,810	6,810	28,944	70,000	70,000	-

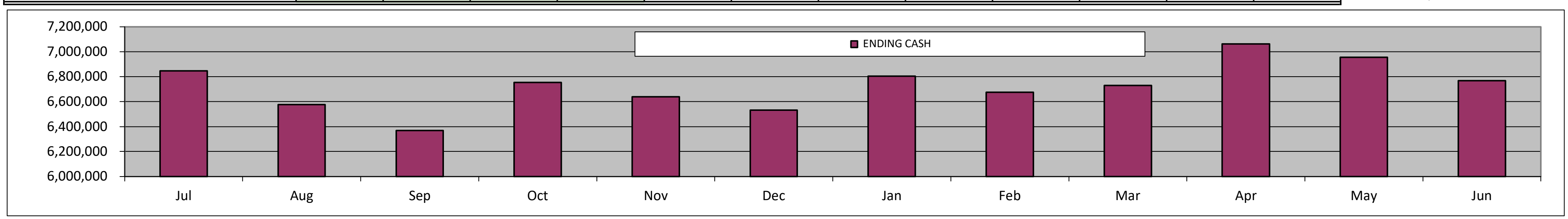
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	16,331	33,696	50,027	85,000	73,000	(12,000)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	2,121	-	209	2,330	5,000	5,000	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	2,509	2,574	2,567	2,590	10,239	40,000	40,000	-
5930	PostageDelivery	842	-	-	1,856	2,698	7,000	7,000	-
5940	Technology	8,613	7,654	7,725	2,137	26,130	31,007	37,787	6,780
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**44,002**	**50,998**	**77,220**	**378,608**	**550,828**	**2,029,504**	**2,066,606**	**37,102**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	47,771	-	47,771	215,400	189,508	(25,892)
	SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**47,771**	**-**	**47,771**	**215,400**	**189,508**	**(25,892)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-
	SUBTOTAL - Other Outflows	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSES		**259,846**	**536,057**	**518,377**	**819,179**	**2,133,459**	**7,341,857**	**7,430,307**	**88,450**

DMS
DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-8	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**6,786,891**	**6,846,219**	**6,576,204**	**6,368,298**	**6,753,951**	**6,639,029**	**6,531,486**	**6,802,656**	**6,676,178**	**6,730,500**	**7,063,029**	**6,955,972**	**6,767,805**	
Revenue														
LCFF Entitlement	74,774	278,295	229,404	612,342	353,813	353,813	632,373	353,813	430,220	589,338	310,778	310,778	721,189	**5,250,931**
Federal Revenue	5,146	10,293	6,862	54,862	6,862	6,862	95,098	6,862	6,862	95,098	6,862	6,862	134,849	**443,380**
Other State Revenues	-	12,236	12,236	153,124	140,830	148,209	160,127	129,274	129,274	160,127	129,274	10,856	266,251	**1,451,819**
Other Local Revenues	20,394	43,495	27,325	27,429	27,451	27,451	27,451	27,451	27,451	27,451	27,451	27,451	43,475	**381,725**
Total Revenue	**100,314**	**344,319**	**275,827**	**847,757**	**528,957**	**536,335**	**915,049**	**517,400**	**593,807**	**872,014**	**474,365**	**355,947**	**1,165,764**	**7,527,855**
Expenses														
Certificated Salaries	67,916	209,417	203,646	216,486	220,483	220,483	220,483	220,483	220,483	220,483	220,483	220,483	184,468	**2,645,802**
Classified Salaries	44,569	68,966	66,087	74,857	70,562	70,562	70,562	70,562	70,562	70,562	70,562	70,562	27,770	**846,750**
Benefits	65,554	85,204	90,134	111,330	92,730	92,730	92,730	92,730	92,730	92,730	92,730	92,730	84,783	**1,178,846**
Books and Supplies	37,805	121,472	33,518	37,897	38,677	38,677	38,677	38,677	38,677	38,677	38,677	1,368	(0)	**502,796**
Services and Operations	44,002	50,998	77,220	378,608	158,970	158,970	158,970	158,970	158,970	158,970	158,970	158,970	244,020	**2,066,606**
Depreciation / Cap Outlay	-	-	47,771	-	-	47,771	-	-	47,771	-	-	46,194	-	**189,508**
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	**259,846**	**536,057**	**518,377**	**819,179**	**581,422**	**629,194**	**581,422**	**581,422**	**629,194**	**581,422**	**581,422**	**590,307**	**541,042**	7,430,307
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	936,330	204,237		18,210	225,717	225,717	225,717	225,717	225,717	225,717				**2,513,079**
Fixed Assets - Acquisitions		(86,914)	47,771	1,067	-	47,771	-	-	47,771	-	-	46,194		**103,661**
Accounts Payable - Current Year	(717,743)	(195,600)	(13,126)	385,797	(183,779)	(183,779)	(183,779)	(183,779)	(183,779)	(183,779)				**(1,643,349)**
Other	274			(48,000)	(104,394)	(104,394)	(104,394)	(104,394)						**(465,302)**
Total Other Transactions	**218,861**	**(78,277)**	**34,645**	**357,074**	**(62,456)**	**(14,685)**	**(62,456)**	**(62,456)**	**89,709**	**41,938**	**-**	**46,194**		**508,089**
Total Change in Cash	**59,328**	**(270,015)**	**(207,906)**	**385,652**	**(114,922)**	**(107,543)**	**271,171**	**(126,478)**	**54,322**	**332,529**	**(107,057)**	**(188,166)**		**605,636**
ENDING CASH	**6,846,219**	**6,576,204**	**6,368,298**	**6,753,951**	**6,639,029**	**6,531,486**	**6,802,656**	**6,676,178**	**6,730,500**	**7,063,029**	**6,955,972**	**6,767,805**	<<< = 332 days cash	



2023-24 First Interim Budget **MSA SA**	Year to Date					Annual Budget		
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						494	477	(17)
SUMMARY								
Revenue								
LCFF Entitlement	347,274	347,274	648,428	625,092	1,968,068	7,596,400	7,240,720	(355,680)
Federal Revenue	-	-	-	135,534	135,534	330,571	555,062	224,490
Other State Revenues	32,445	70,011	121,979	161,549	385,984	2,377,327	2,792,701	415,374
Other Local Revenues	5,044	1,601	26,151	8,720	41,517	1,091,922	151,673	(940,249)
Total Revenue	**384,763**	**418,886**	**796,558**	**930,895**	**2,531,103**	**11,396,220**	**10,740,156**	**(656,065)**
Expenditures								
Certificated Salaries	105,242	298,586	307,760	321,194	1,032,781	3,697,276	3,547,861	(149,415)
Classified Salaries	55,036	74,237	93,107	99,841	322,221	1,186,085	1,160,336	(25,749)
Benefits	103,521	143,469	138,795	121,159	506,943	1,904,259	1,811,604	(92,655)
Books and Supplies	48,933	129,192	122,424	69,607	370,156	432,701	510,091	77,390
Services and Operating Exp.	75,768	64,690	109,185	450,415	700,058	2,716,915	2,694,159	(22,756)
Depreciation & Cap Outlay	-	-	198,028	-	198,028	866,180	799,249	(66,931)
Other Outflows	31,375	32,781	104,619	31,375	200,150	570,828	570,828	-
Total Expenditures	**419,875**	**742,956**	**1,073,918**	**1,093,589**	**3,330,338**	**11,374,244**	**11,094,128**	**(280,116)**
Net Revenues					**(799,235)**	**21,976**	**(353,972)**	**(375,948)**
Fund Balance								
Beginning Balance (Unaud.)							9,527,466	
Net Revenues							(353,972)	
Ending Fund Balance							**9,173,494**	
Components of Fund Bal.								
Available For Econ. Uncert.							844,925	
Restricted Balances (Est.)							291,475	
Net Fixed Assets							8,037,094	
Ending Fund Balance							**9,173,494**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	347,274	347,274	625,092	625,092	1,944,732	7,465,732	7,113,190	(352,542)
8012	EPA Entitlement	-	-	23,336	-	23,336	98,800	95,468	(3,332)
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	-	-	-	-	31,868	32,062	194
	SUBTOTAL - LCFF Entitlement	**347,274**	**347,274**	**648,428**	**625,092**	**1,968,068**	**7,596,400**	**7,240,720**	**(355,680)**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	70,633	63,302	(7,331)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	135,534	135,534	259,938	491,759	231,821
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**-**	**-**	**-**	**135,534**	**135,534**	**330,571**	**555,062**	**224,490**
Other State Revenue									
8311	SpEd Revenue	22,271	22,271	40,088	40,613	125,243	425,226	410,884	(14,342)
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	15,879	15,228	(651)
8560	StateLotteryRev	-	-	19,019	-	19,019	117,078	118,858	1,780
8590	AllOthStateRev	10,174	47,740	62,872	120,936	241,722	1,819,144	2,247,731	428,587
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**32,445**	**70,011**	**121,979**	**161,549**	**385,984**	**2,377,327**	**2,792,701**	**415,374**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	1,551	1,601	881	1,131	5,164	8,500	8,500	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	1,125	-	16,990	-	18,115	1,032,249	92,000	(940,249)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	2,368	-	-	2,292	4,660	-	-	-
	SUBTOTAL - Local Revenue	**5,044**	**1,601**	**17,871**	**3,423**	**27,940**	**1,040,749**	**100,500**	**(940,249)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants									
8802	Donations - Private	-	-	282	1,720	2,002	7,500	7,500	-
8803	Fundraising	-	-	7,998	3,577	11,575	43,673	43,673	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**8,280**	**5,297**	**13,577**	**51,173**	**51,173**	**-**
TOTAL REVENUE		**384,763**	**418,886**	**796,558**	**930,895**	**2,531,103**	**11,396,220**	**10,740,156**	**(656,065)**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	42,160	227,015	236,188	248,675	754,038	2,681,700	2,615,687	(66,013)
1200	Cert Aid	5,880	22,320	22,320	22,218	72,738	426,144	337,990	(88,154)
1300	Cert Adminis	57,202	49,251	49,251	50,301	206,005	589,432	594,184	4,752
	SUBTOTAL - Certificated Salaries	**105,242**	**298,586**	**307,760**	**321,194**	**1,032,781**	**3,697,276**	**3,547,861**	**(149,415)**
Classified Salaries									
2100	Instructional Aides	211	6,689	13,624	15,379	35,903	199,454	214,752	15,297
2200	Classified Support	25,209	34,623	52,634	52,235	164,701	513,632	501,466	(12,166)
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	29,615	23,653	26,849	32,227	112,344	472,999	354,118	(118,881)
2900	OtherClassStaff	-	9,273	-	-	9,273	-	90,000	90,000
	SUBTOTAL - Classified Salaries	**55,036**	**74,237**	**93,107**	**99,841**	**322,221**	**1,186,085**	**1,160,336**	**(25,749)**
Employee Benefits									
3101	STRS-Certified	20,073	56,100	57,645	20,865	154,682	590,280	636,621	46,341
3102	STRS-Classified	3,764	4,689	5,124	3,682	17,259	102,705	45,600	(57,105)
3201	PERS-Cert	3,027	3,720	(5,115)	336	1,969	126,382	116,003	(10,379)
3202	PERS-Classified	7,643	10,534	14,696	15,634	48,507	157,345	110,708	(46,637)
3301	OASDI/Med-Cert	1,523	4,508	4,719	4,745	15,495	80,620	81,958	1,338
3302	OASDI/Med-Class	2,916	3,851	5,110	5,500	17,376	57,669	38,654	(19,015)
3401	HlthWelfareCert	54,581	56,731	53,280	66,465	231,058	564,145	650,082	85,936
3402	HlthWelfareCert	-	-	-	-	-	163,369	71,572	(91,797)
3501	UI-Certificated	-	-	-	595	595	17,793	19,708	1,915
3502	UI-Classified	-	-	-	-	-	5,602	2,350	(3,253)
3601	WorkersCmp-Cert	10,008	3,336	3,336	3,336	20,016	30,313	38,348	8,034
3602	WorkersCmp-Class	-	-	-	-	-	8,034	-	(8,034)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(14)	-	-	-	(14)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**103,521**	**143,469**	**138,795**	**121,159**	**506,943**	**1,904,259**	**1,811,604**	**(92,655)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	-	47,984	20,659	68,643	106,000	172,400	66,400
4200	BooksOthRefMats	45,626	77,221	-	(20,000)	102,847	1,060	1,060	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	424	4,743	-	5,167	13,250	13,250	-
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	143	1,150	2,456	(164)	3,585	18,020	18,020	-
4325	ProfDevMat&Sups	-	-	-	1,067	1,067	-	-	-
4326	Arts&MusicSupps	-	-	-	125	125	9,010	20,000	10,990
4335	PE Supplies	-	-	-	-	-	24,380	24,380	-
4340	Educat Software	3,164	24,481	9,593	32,697	69,934	67,888	67,888	-
4345	NonInstStdntSup	-	6,999	41,145	2,936	51,080	88,892	88,892	-
4346	TeacherSupplies	-	-	740	975	1,715	4,240	4,240	-
4350	Cust. Supplies	-	7,724	58	2,795	10,576	15,800	15,800	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	8,927	-	17,854	26,782	21,200	21,200	-
4400	NonCapEquip-Gen	-	1,804	1,872	3,207	6,883	22,500	22,500	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	5,300	5,300	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-
4440	Computers <$5k	-	-	-	1,634	1,634	6,360	6,360	-
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	3,180	3,180	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	5,300	5,300	-
4720	Food:Other Food	-	325	-	-	325	20,320	20,320	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	137	13,834	5,822	19,793	-	-	-
	SUBTOTAL - Books and Supplies	**48,933**	**129,192**	**122,424**	**69,607**	**370,156**	**432,701**	**510,091**	**77,390**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	368,744	368,744	1,106,231	1,106,231	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	2,120	2,120	-
5210	MilesParkTolls	-	-	-	128	128	1,060	1,060	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	1,421	538	-	3,002	4,962	1,060	1,060	-
5300	DuesMemberships	8,248	4,013	2,190	1,000	15,451	19,080	19,080	-
5450	Other Insurance	32,420	10,807	21,307	10,807	75,341	131,000	131,000	-
5500	OpsHousekeeping	2,803	2,348	2,348	4,831	12,330	93,456	93,456	-
5510	Gas & Electric	6,561	9,874	9,753	16,824	43,012	115,000	115,000	-
5610	Rent & Leases	-	-	-	-	-	3,180	3,180	-
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	1,438	742	772	719	3,671	24,380	24,380	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	6,800	10,761	4,219	21,780	53,000	53,000	-
5800	ProfessServices	3,854	-	1,853	3,228	8,935	317,169	288,688	(28,481)
5810	Legal	-	-	1,266	-	1,266	75,000	75,000	-
5813	SchPrgAftSchool	-	2,025	1,956	1,010	4,991	27,560	27,560	-
5814	SchPrgAcadComps	-	-	-	-	-	3,180	3,180	-
5819	SchlProgs-Other	(500)	3,500	600	(500)	3,101	22,260	22,260	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	(312)	5,300	1,870	6,858	42,400	42,400	-
5836	FieldTrip Trans	-	775	3,036	5,496	9,307	63,600	63,600	-
5840	MarkngStdtRecrt	3,628	9,765	7,014	1,020	21,427	16,500	30,000	13,500
5850	Oversight Fees	-	-	-	-	-	75,964	72,407	(3,557)
5857	Payroll Fees	2,936	2,153	3,816	2,566	11,471	31,800	31,800	-
5860	Service Fees	386	289	229	68	972	4,770	4,770	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	575	-	3,069	-	3,644	4,240	4,240	-
5864	Prof Dev-Other	-	-	-	2,172	2,172	62,540	62,540	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	11,414	21,015	32,428	167,291	167,291	-
5870	Livescan	-	147	-	-	147	1,855	1,855	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

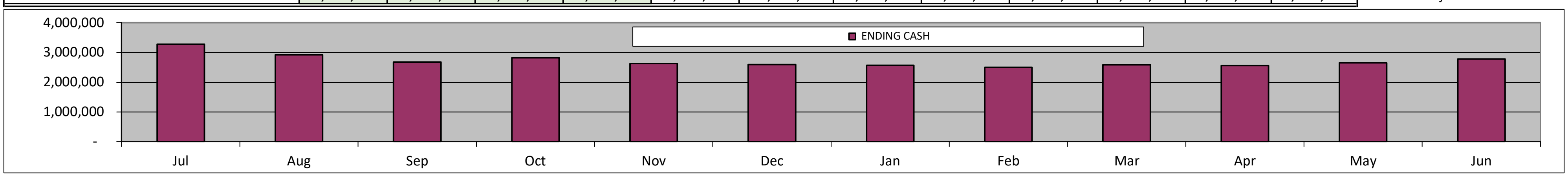
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	11,410	-	11,410	121,900	109,900	(12,000)
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	2,773	-	209	2,982	5,300	5,300	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	-	2,119	358	358	2,835	47,700	47,700	-
5930	PostageDelivery	-	1,918	403	-	2,320	8,480	8,480	-
5940	Technology	11,998	3,052	10,332	1,628	27,010	58,299	66,081	7,783
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**75,768**	**64,690**	**109,185**	**450,415**	**700,058**	**2,716,915**	**2,694,159**	**(22,756)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	198,028	-	198,028	866,180	799,249	(66,931)
	SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**198,028**	**-**	**198,028**	**866,180**	**799,249**	**(66,931)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	31,375	32,781	104,619	31,375	200,150	570,828	570,828	-
	SUBTOTAL - Other Outflows	**31,375**	**32,781**	**104,619**	**31,375**	**200,150**	**570,828**	**570,828**	**-**
TOTAL EXPENSES		**419,875**	**742,956**	**1,073,918**	**1,093,589**	**3,330,338**	**11,374,244**	**11,094,128**	**(280,116)**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-SA	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**3,297,554**	**3,274,351**	**2,919,721**	**2,676,833**	**2,820,376**	**2,625,504**	**2,592,135**	**2,567,965**	**2,504,175**	**2,588,541**	**2,563,312**	**2,655,493**	**2,785,674**	
Revenue														
LCFF Entitlement	347,274	347,274	648,428	625,092	642,752	666,088	642,752	642,752	667,967	641,694	641,694	641,694	85,260	**7,240,720**
Federal Revenue	-	-	-	135,534	-	122,940	-	-	122,940	-	-	-	173,648	**555,062**
Other State Revenues	32,445	70,011	121,979	161,549	161,549	176,777	332,252	292,633	292,633	332,252	292,633	292,633	233,357	**2,792,701**
Other Local Revenues	5,044	1,601	26,151	8,720	12,639	12,639	12,639	12,639	12,639	12,639	12,639	12,639	9,041	**151,673**
Total Revenue	**384,763**	**418,886**	**796,558**	**930,895**	**816,940**	**978,444**	**987,643**	**948,024**	**1,096,179**	**986,585**	**946,966**	**946,966**	**501,306**	**10,740,156**
Expenses														
Certificated Salaries	105,242	298,586	307,760	321,194	295,655	295,655	295,655	295,655	295,655	295,655	295,655	295,655	149,839	**3,547,861**
Classified Salaries	55,036	74,237	93,107	99,841	96,695	96,695	96,695	96,695	96,695	96,695	96,695	96,695	64,558	**1,160,336**
Benefits	103,521	143,469	138,795	121,159	142,199	142,199	142,199	142,199	142,199	142,199	142,199	142,199	167,072	**1,811,604**
Books and Supplies	48,933	129,192	122,424	69,607	15,548	15,548	15,548	15,548	15,548	15,548	15,548	15,548	15,548	**510,091**
Services and Operations	75,768	64,690	109,185	450,415	207,243	207,243	207,243	207,243	207,243	207,243	207,243	207,243	336,157	**2,694,159**
Depreciation / Cap Outlay	-	-	198,028	-	66,604	66,604	66,604	66,604	66,604	66,604	66,604	66,604	68,388	**799,249**
Other Outflows	31,375	32,781	104,619	31,375	47,569	47,569	47,569	47,569	47,569	47,569	47,569	9,569	28,126	**570,828**
Total Expenses	**419,875**	**742,956**	**1,073,918**	**1,093,589**	**871,513**	**871,513**	**871,513**	**871,513**	**871,513**	**871,513**	**871,513**	**833,513**	**829,688**	**11,094,128**
Other Transactions Affecting Cash														
Accounts Receivable	116,505		80,905	166,024	207,251	207,251	207,251	207,251	207,251	207,251				**1,606,940**
Fixed Assets - Acquisitions	270,726	17,902	35,368	(77,382)	66,604	66,604	66,604	66,604	66,604	66,604	66,604	66,604		**779,447**
Accounts Payable - Current Year	(370,000)	(12,376)	46,081	275,179	(227,963)	(227,963)	(227,963)	(227,963)	(227,963)	(227,963)				**(1,428,896)**
Other	(5,323)	(36,087)	(127,880)	(57,583)	(186,193)	(186,193)	(186,193)	(186,193)	(186,193)	(186,193)	(49,876)	(49,876)		**(1,443,782)**
Total Other Transactions	**11,908**	**(30,561)**	**34,473**	**306,238**	**(140,301)**	**(140,301)**	**(140,301)**	**(140,301)**	**(140,301)**	**(140,301)**	**16,728**	**16,728**		**(486,291)**
Total Change in Cash	**(23,203)**	**(354,630)**	**(242,887)**	**143,544**	**(194,873)**	**(33,369)**	**(24,170)**	**(63,790)**	**84,365**	**(25,229)**	**92,181**	**130,181**		**(840,263)**
ENDING CASH (Local Bank 9120)	3,274,351	2,919,721	2,676,833	2,820,376	2,625,504	2,592,135	2,567,965	2,504,175	2,588,541	2,563,312	2,655,493	2,785,674		
ENDING CASH (County Treas. & Other)	-	-	1	2	-	-	-	-	-	-	-	-		
ENDING CASH	**3,274,351**	**2,919,721**	**2,676,834**	**2,820,378**	**2,625,504**	**2,592,135**	**2,567,965**	**2,504,175**	**2,588,541**	**2,563,312**	**2,655,493**	**2,785,674**	<<< = 92 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Projected Average Daily Attendance:						400	407	7
SUMMARY								
Revenue								
LCFF Entitlement	54,943	249,265	507,039	357,993	1,169,240	4,432,185	4,512,596	80,411
Federal Revenue	29,100	-	-	32,383	61,483	139,843	180,204	40,361
Other State Revenues	17,802	17,802	32,043	343,810	411,457	1,091,920	1,607,736	515,815
Other Local Revenues	2,414	-	22,036	3,697	28,148	666,267	85,000	(581,267)
Total Revenue	**104,259**	**267,067**	**561,118**	**737,884**	**1,670,328**	**6,330,215**	**6,385,536**	**55,320**
Expenditures								
Certificated Salaries	95,884	177,811	183,845	178,629	636,169	2,172,463	2,150,790	(21,673)
Classified Salaries	18,486	27,375	28,073	33,521	107,455	423,719	419,505	(4,214)
Benefits	53,868	64,398	68,921	55,204	242,390	932,892	904,918	(27,975)
Books and Supplies	3,441	89,197	26,032	36,228	154,898	306,684	319,444	12,760
Services and Operating Exp.	110,313	105,039	120,038	280,088	615,478	2,357,155	2,419,261	62,106
Depreciation & Cap Outlay	-	-	16,357	-	16,357	59,137	62,314	3,177
Other Outflows	-	1,377	164	163	1,703	3,180	3,180	-
Total Expenditures	**281,992**	**465,196**	**443,429**	**583,833**	**1,774,450**	**6,255,230**	**6,279,411**	**24,181**
Net Revenues					**(104,121)**	**74,985**	**106,125**	**31,139**
Fund Balance								
Beginning Balance (Unaud.)							1,409,667	
Net Revenues							106,125	
Ending Fund Balance							**1,515,792**	
Components of Fund Bal.								
Available For Econ. Uncert.							1,205,805	
Restricted Balances (Est.)							144,222	
Net Fixed Assets							165,765	
Ending Fund Balance							**1,515,792**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	54,943	54,943	98,897	98,897	307,680	1,404,206	1,047,645	(356,561)
8012	EPA Entitlement	-	-	19,498	-	19,498	79,980	81,478	1,498
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	194,322	388,644	259,096	842,062	2,947,999	3,383,472	435,473
	SUBTOTAL - LCFF Entitlement	**54,943**	**249,265**	**507,039**	**357,993**	**1,169,240**	**4,432,185**	**4,512,596**	**80,411**
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	59,668	53,214	(6,454)
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	29,100	-	-	32,383	61,483	80,175	126,990	46,815
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	**29,100**	**-**	**-**	**32,383**	**61,483**	**139,843**	**180,204**	**40,361**
Other State Revenue									
8311	SpEd Revenue	17,802	17,802	32,043	32,482	100,129	344,227	350,674	6,447
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	7,938	8,087	149
8560	StateLotteryRev	-	-	-	10,238	10,238	94,776	101,441	6,664
8590	AllOthStateRev	-	-	-	301,091	301,091	644,979	1,147,534	502,555
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	**17,802**	**17,802**	**32,043**	**343,810**	**411,457**	**1,091,920**	**1,607,736**	**515,815**
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	25,000	-	(25,000)
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	2,414	-	3,983	736	7,133	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
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	-	-	16,361	-	16,361	581,267	25,000	(556,267)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-	-	-	-	-
	SUBTOTAL - Local Revenue	**2,414**	**-**	**20,343**	**736**	**23,494**	**606,267**	**25,000**	**(581,267)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Fundraising & Grants									
8802	Donations - Private	-	-	-	391	391	-	-	-
8803	Fundraising	-	-	1,693	2,570	4,263	60,000	60,000	-
	SUBTOTAL - Fundraising & Grants	**-**	**-**	**1,693**	**2,961**	**4,654**	**60,000**	**60,000**	**-**
TOTAL REVENUE		**104,259**	**267,067**	**561,118**	**737,884**	**1,670,328**	**6,330,215**	**6,385,536**	**55,320**
EXPENSES DETAIL									
Certificated Salaries									
1100	TeacherSalaries	62,580	141,815	144,649	139,783	488,827	1,716,243	1,704,118	(12,125)
1200	Cert Aid	1,400	7,302	7,302	7,302	23,306	93,492	83,944	(9,548)
1300	Cert Adminis	31,904	28,694	31,894	31,544	124,036	362,728	362,728	-
	SUBTOTAL - Certificated Salaries	**95,884**	**177,811**	**183,845**	**178,629**	**636,169**	**2,172,463**	**2,150,790**	**(21,673)**
Classified Salaries									
2100	Instructional Aides	-	7,455	8,429	8,732	24,616	110,243	110,243	-
2200	Classified Support	7,178	8,030	6,368	5,881	27,457	90,976	92,870	1,895
2300	Classified Admin	-	-	-	-	-	-	-	-
2400	Clerical & Tech	11,308	11,890	13,276	18,908	55,381	222,500	216,392	(6,109)
2900	OtherClassStaff	-	-	-	-	-	-	-	-
	SUBTOTAL - Classified Salaries	**18,486**	**27,375**	**28,073**	**33,521**	**107,455**	**423,719**	**419,505**	**(4,214)**
Employee Benefits									
3101	STRS-Certified	18,314	33,218	35,086	20,652	107,269	365,627	371,058	5,431
3102	STRS-Classified	1,497	2,164	2,614	3,402	9,676	55,857	55,265	(591)
3201	PERS-Cert	-	999	(999)	-	-	38,766	25,936	(12,830)
3202	PERS-Classified	2,436	4,104	3,729	3,717	13,987	28,782	24,827	(3,955)
3301	OASDI/Med-Cert	1,389	2,862	3,057	2,982	10,290	38,741	35,518	(3,223)
3302	OASDI/Med-Class	928	1,383	1,290	1,353	4,953	12,395	11,230	(1,165)
3401	HlthWelfareCert	23,998	17,897	22,373	19,399	83,667	298,114	317,842	19,728
3402	HlthWelfareCert	-	-	-	-	-	52,001	20,815	(31,186)
3501	UI-Certificated	-	-	-	1,929	1,929	10,289	11,328	1,039
3502	UI-Classified	-	-	-	-	-	1,995	772	(1,223)
3601	WorkersCmp-Cert	5,312	1,771	1,771	1,771	10,625	24,577	30,326	5,749
3602	WorkersCmp-Class	-	-	-	-	-	5,749	-	(5,749)

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	(7)	-	-	-	(7)	-	-	-
3902	OthBenes-Class	-	-	-	-	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**53,868**	**64,398**	**68,921**	**55,204**	**242,390**	**932,892**	**904,918**	**(27,975)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
Books & Supplies									
4100	Text&CoreCurric	-	-	623	-	623	107,000	107,000	-
4200	BooksOthRefMats	-	63,932	-	-	63,932	1,060	1,060	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	1,590	-	1,590	9,525	9,525	-
4315	OthrSupplies	-	-	-	-	-	-	-	-
4320	Office Supplies	135	326	1,078	258	1,797	31,800	31,800	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	873	-	873	8,480	8,480	-
4335	PE Supplies	-	-	1,484	-	1,484	2,650	2,650	-
4340	Educat Software	3,307	9,931	-	2,653	15,891	46,170	46,170	-
4345	NonInstStdntSup	-	894	2,884	300	4,078	14,559	14,559	-
4346	TeacherSupplies	-	-	5,975	943	6,918	4,240	10,000	5,760
4350	Cust. Supplies	-	-	1,763	-	1,763	12,720	12,720	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	9,355	-	14,985	24,340	16,960	16,960	-
4400	NonCapEquip-Gen	-	-	613	13,119	13,732	33,500	33,500	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	1,060	1,060	-
4440	Computers <$5k	-	-	1,862	-	1,862	-	5,000	5,000
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	2,000	2,000
4720	Food:Other Food	-	415	3,237	-	3,652	16,960	16,960	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	4,343	4,049	3,969	12,361	-	-	-
	SUBTOTAL - Books and Supplies	**3,441**	**89,197**	**26,032**	**36,228**	**154,898**	**306,684**	**319,444**	**12,760**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	149,802	149,802	449,406	449,406	-
5200	Travel - General	-	-	-	-	-	2,120	2,120	-
5205	Conference Fees	-	-	-	-	-	2,120	2,120	-
5210	MilesParkTolls	-	-	-	307	307	1,590	1,590	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	2,283	1,350	23	3,655	5,300	5,300	-
5300	DuesMemberships	6,330	1,696	-	1,190	9,216	7,950	7,950	-
5450	Other Insurance	15,044	5,015	5,015	5,015	30,089	79,118	79,118	-
5500	OpsHousekeeping	-	6,376	8,566	5,950	20,892	40,000	40,000	-
5510	Gas & Electric	6,887	8,398	11,640	10,927	37,853	84,800	110,000	25,200
5610	Rent & Leases	60,678	60,678	60,678	35,789	217,823	733,163	733,163	-
5611	Rent & Leases- Interest	-	-	-	27,294	27,294	-	-	-
5620	EquipmentLeases	1,769	915	1,284	827	4,795	15,900	21,180	5,280
5621	EquipmentLeases- Interest	-	-	-	57	57	-	-	-
5630	Reps&MaintBldng	-	-	1,440	2,669	4,109	79,500	79,500	-
5800	ProfessServices	4,574	-	1,257	333	6,164	207,780	192,322	(15,458)
5810	Legal	-	-	-	-	-	10,600	10,600	-
5813	SchPrgAftSchool	-	5,744	9,739	16,546	32,029	106,833	106,833	-
5814	SchPrgAcadComps	-	-	-	-	-	2,650	2,650	-
5819	SchlProgs-Other	-	-	-	325	325	1,060	1,060	-
5820	Audit & CPA	-	1,364	-	-	1,364	9,540	9,540	-
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	4,811	4,811	31,800	31,800	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	1,020	1,020	1,318	2,487	5,844	26,500	26,500	-
5850	Oversight Fees	-	-	-	-	-	44,322	45,125	803
5857	Payroll Fees	1,602	1,275	1,361	1,346	5,584	15,900	15,900	-
5860	Service Fees	165	174	121	33	492	9,010	9,010	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	350	-	2,613	440	3,403	4,240	4,240	-
5864	Prof Dev-Other	-	-	-	-	-	12,152	12,152	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	1,093	-	-	1,093	250,666	250,666	-
5870	Livescan	-	255	-	-	255	1,060	1,060	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

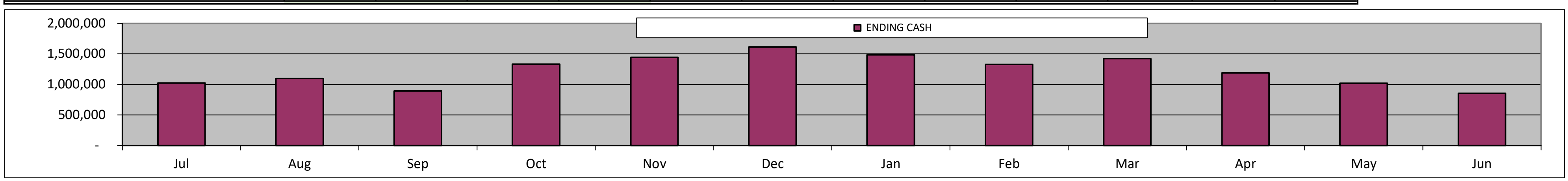
2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	-	8,802	8,802	-	-	-
5884	Substitutes	-	-	1,470	2,022	3,492	50,000	90,000	40,000
5890	OthSvcsNon-Inst	-	-	-	-	-	530	530	-
5900	Communications	-	2,289	125	209	2,623	3,180	3,180	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	3,469	3,469	3,473	166	10,577	34,980	34,980	-
5930	PostageDelivery	-	100	-	488	588	4,240	4,240	-
5940	Technology	8,425	2,897	8,260	1,902	21,483	29,144	35,424	6,280
5990	Prior Year Adj (Services)	-	0	327	328	656	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**110,313**	**105,039**	**120,038**	**280,088**	**615,478**	**2,357,155**	**2,419,261**	**62,106**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	16,357	-	16,357	59,137	62,314	3,177
	SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**16,357**	**-**	**16,357**	**59,137**	**62,314**	**3,177**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	1,377	164	163	1,703	3,180	3,180	-
	SUBTOTAL - Other Outflows	**-**	**1,377**	**164**	**163**	**1,703**	**3,180**	**3,180**	**-**
TOTAL EXPENSES		**281,992**	**465,196**	**443,429**	**583,833**	**1,774,450**	**6,255,230**	**6,279,411**	**24,181**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MSA-SD	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**1,414,663**	**1,025,734**	**1,099,259**	**893,041**	**1,332,725**	**1,441,629**	**1,609,866**	**1,486,387**	**1,329,095**	**1,421,320**	**1,186,431**	**1,020,200**	**853,970**	
Revenue														
LCFF Entitlement	54,943	249,265	507,039	357,993	364,966	384,464	364,966	364,966	582,735	253,290	253,290	253,290	521,388	**4,512,596**
Federal Revenue	29,100	-	-	32,383	-	31,748	-	-	31,748	-	-	-	55,226	**180,204**
Other State Revenues	17,802	17,802	32,043	343,810	333,573	341,659	101,190	67,377	67,377	101,190	67,377	67,377	49,160	**1,607,736**
Other Local Revenues	2,414	-	22,036	3,697	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	185	**85,000**
Total Revenue	**104,259**	**267,067**	**561,118**	**737,884**	**705,622**	**764,954**	**473,239**	**439,426**	**688,943**	**361,564**	**327,750**	**327,750**	**625,959**	**6,385,536**
Expenses														
Certificated Salaries	95,884	177,811	183,845	178,629	179,232	179,232	179,232	179,232	179,232	179,232	179,232	179,232	80,761	**2,150,790**
Classified Salaries	18,486	27,375	28,073	33,521	34,959	34,959	34,959	34,959	34,959	34,959	34,959	34,959	32,380	**419,505**
Benefits	53,868	64,398	68,921	55,204	75,410	75,410	75,410	75,410	75,410	75,410	75,410	75,410	59,249	**904,918**
Books and Supplies	3,441	89,197	26,032	36,228	18,283	18,283	18,283	18,283	18,283	18,283	18,283	18,283	18,283	**319,444**
Services and Operations	110,313	105,039	120,038	280,088	186,097	186,097	186,097	186,097	186,097	186,097	186,097	186,097	315,007	**2,419,261**
Depreciation / Cap Outlay	-	-	16,357	-	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193	4,414	**62,314**
Other Outflows	-	1,377	164	163	265	265	265	265	265				152	**3,180**
Total Expenses	**281,992**	**465,196**	**443,429**	**583,833**	**499,439**	**499,439**	**499,439**	**499,439**	**499,439**	**499,174**	**499,174**	**499,174**	**510,247**	**6,279,411**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	353,737		50,408	30,414	134,885	134,885	134,885	134,885	134,885	134,885				**1,243,868**
Fixed Assets - Acquisitions	(308,332)	357,965	(390,473)	164,522	5,193	5,193	5,193	5,193	5,193	5,193	5,193	5,193		**(134,775)**
Accounts Payable - Current Year	(257,759)	(64,594)	11,424	(82,770)	(184,011)	(184,011)	(184,011)	(184,011)	(184,011)	(184,011)				**(1,497,766)**
Other	1,158	(21,716)	4,732	173,467	(53,346)	(53,346)	(53,346)	(53,346)	(53,346)	(53,346)				**(162,433)**
Total Other Transactions	**(211,196)**	**271,654**	**(323,908)**	**285,633**	**(97,279)**	**(97,279)**	**(97,279)**	**(97,279)**	**(97,279)**	**(97,279)**	**5,193**	**5,193**		**(551,105)**
Total Change in Cash	**(388,928)**	**73,525**	**(206,218)**	**439,684**	**108,904**	**168,236**	**(123,478)**	**(157,292)**	**92,225**	**(234,889)**	**(166,231)**	**(166,231)**		**(444,980)**
ENDING CASH (County Treas. & Other)	-	-	-	-	-	-	-	-	-	-	-	-		
ENDING CASH	**1,025,734**	**1,099,259**	**893,041**	**1,332,725**	**1,441,629**	**1,609,866**	**1,486,387**	**1,329,095**	**1,421,320**	**1,186,431**	**1,020,200**	**853,970**	<<< = 50 days cash	



2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
SUMMARY								
Revenue								
LCFF Entitlement	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-
Other Local Revenues	25,500	1,209	74,701	2,176,517	2,277,928	7,891,287	7,369,537	(521,750)
Total Revenue	**25,500**	**1,209**	**74,701**	**2,176,517**	**2,277,928**	**7,891,287**	**7,369,537**	**(521,750)**
Expenditures								
Certificated Salaries	-	-	-	-	-	-	-	-
Classified Salaries	344,768	354,926	357,131	377,078	1,433,902	4,537,257	4,598,417	61,160
Benefits	104,957	122,794	112,837	120,334	460,922	1,564,586	1,577,135	12,549
Books and Supplies	1,517	90,317	4,134	60,915	156,884	107,250	113,931	6,681
Services and Operating Exp.	71,182	95,734	135,046	139,059	441,020	1,650,324	1,543,045	(107,279)
Depreciation & Cap Outlay	-	-	128	-	128	859	515	(344)
Other Outflows	-	507	-	-	507	-	-	-
Total Expenditures	**522,424**	**664,278**	**609,276**	**697,386**	**2,493,363**	**7,860,276**	**7,833,043**	**(27,233)**
Net Revenues					**(215,436)**	**31,011**	**(463,506)**	**(494,517)**
Fund Balance								
Beginning Balance (Unaud.)							3,563,059	
Net Revenues							(463,506)	
Ending Fund Balance							**3,099,553**	
Components of Fund Bal.								
Available For Econ. Uncert.							3,085,641	
Restricted Balances (Est.)							-	
Net Fixed Assets							13,912	
Ending Fund Balance							**3,099,553**	

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
REVENUE DETAIL									
LCFF Entitlement									
8011	State Aid	-	-	-	-	-	-	-	-
8012	EPA Entitlement	-	-	-	-	-	-	-	-
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	-	-	-	-	-	-	-
	SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-
Federal Revenue									
8181	SpEd - Revenue	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-
8285	SpEd - Revenue	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-
8295	Federal Revenue PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Federal Revenue	-	-	-	-	-	-	-	-
Other State Revenue									
8311	SpEd Revenue	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	-	-	-
8560	StateLotteryRev	-	-	-	-	-	-	-	-
8590	AllOthStateRev	-	-	-	-	-	-	-	-
8595	State Rev PY Adj	-	-	-	-	-	-	-	-
	SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-
Local Revenue									
8600	Other Local Rev	-	-	-	-	-	-	-	-
8634	StudentLunchFee	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-
8682	Summer School	-	-	-	-	-	-	-	-
8677	SpEd Revenue	-	-	-	-	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-
8701	CMO Fee - MSA-1	-	-	-	368,744	368,744	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	-	-	-	368,744	368,744	1,106,231	1,106,231	-
8703	CMO Fee - MSA-3	-	-	-	265,034	265,034	795,103	795,103	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
8704	CMO Fee - MSA-4	-	-	-	57,616	57,616	172,849	172,849	-
8705	CMO Fee - MSA-5	-	-	-	69,139	69,139	207,418	207,418	-
8706	CMO Fee - MSA-6	-	-	-	57,616	57,616	172,849	172,849	-
8707	CMO Fee - MSA-7	-	-	-	184,372	184,372	553,115	553,115	-
8708	CMO Fee - MSA-8	-	-	-	265,034	265,034	795,103	795,103	-
8709	CMO Fee - MSA-SA	-	-	-	368,744	368,744	1,106,231	1,106,231	-
8712	CMO Fee - MSA-SD	-	-	-	149,802	149,802	449,406	449,406	-
8699	Other Revenue	25,000	-	-	95,873	120,873	1,426,751	905,001	(521,750)
8980	Misc Revenue (Suspense 2)	-	-	-	-	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	74,701	(74,701)	-	-	-	-
	SUBTOTAL - Local Revenue	**25,000**	**-**	**74,701**	**2,176,017**	**2,275,718**	**7,891,287**	**7,369,537**	**(521,750)**

2023-24 First Interim Budget	Year to Date					Annual Budget		
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Fundraising & Grants								
8802 Donations - Private	500	1,209	-	500	2,209	-	-	-
8803 Fundraising	-	-	-	-	-	-	-	-
SUBTOTAL - Fundraising & Grants	**500**	**1,209**	**-**	**500**	**2,209**	**-**	**-**	**-**
TOTAL REVENUE	**25,500**	**1,209**	**74,701**	**2,176,517**	**2,277,928**	**7,891,287**	**7,369,537**	**(521,750)**
EXPENSES DETAIL								
Certificated Salaries								
1100 TeacherSalaries	-	-	-	-	-	-	-	-
1200 Cert Aid	-	-	-	-	-	-	-	-
1300 Cert Adminis	-	-	-	-	-	-	-	-
SUBTOTAL - Certificated Salaries	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Classified Salaries								
2100 Instructional Aides	-	-	-	-	-	-	-	-
2200 Classified Support	-	-	-	-	-	-	-	-
2300 Classified Admin	-	-	-	-	-	-	-	-
2400 Clerical & Tech	344,768	354,926	354,986	379,222	1,433,902	4,537,257	4,519,251	(18,007)
2900 OtherClassStaff	-	-	2,144	(2,144)	-	-	79,167	79,167
SUBTOTAL - Classified Salaries	**344,768**	**354,926**	**357,131**	**377,078**	**1,433,902**	**4,537,257**	**4,598,417**	**61,160**
Employee Benefits								
3101 STRS-Certified	-	-	-	-	-	-	-	-
3102 STRS-Classified	33,729	34,130	33,986	35,046	136,891	399,326	436,544	37,218
3201 PERS-Cert	-	-	-	-	-	-	-	-
3202 PERS-Classified	7,092	9,698	9,698	9,698	36,186	88,452	92,133	3,681
3301 OASDI/Med-Cert	-	-	-	-	-	-	-	-
3302 OASDI/Med-Class	15,132	15,885	16,227	16,871	64,115	211,876	202,930	(8,945)
3401 HlthWelfareCert	39,789	55,153	44,437	49,432	188,811	626,880	-	(626,880)
3402 HlthWelfareCert	-	-	-	-	-	-	616,725	616,725
3501 UI-Certificated	-	-	-	-	-	-	-	-
3502 UI-Classified	182	182	56	(56)	364	12,092	13,134	1,042
3601 WorkersCmp-Cert	2,247	749	749	749	4,494	67,788	-	(67,788)
3602 WorkersCmp-Class	-	-	-	-	-	-	67,788	67,788

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
3701	Other Retirement-Cert	-	-	-	-	-	-	-	-
3901	OthBenes-Cert	-	-	-	-	-	-	-	-
3902	OthBenes-Class	6,786	6,997	7,683	8,594	30,061	158,173	147,882	(10,291)
3990	PY Benefit Adjustments	-	-	-	-	-	-	-	-
	SUBTOTAL - Employee Benefits	**104,957**	**122,794**	**112,837**	**120,334**	**460,922**	**1,564,586**	**1,577,135**	**12,549**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Books & Supplies									
4100	Text&CoreCurric	-	-	-	-	-	1,000	1,000	-
4200	BooksOthRefMats	-	-	-	-	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	-	-	-	-
4315	OthrSupplies	-	-	-	-	-	2,000	4,181	2,181
4320	Office Supplies	206	1,371	99	1,119	2,795	15,000	15,000	-
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-
4340	Educat Software	-	63,684	-	11,224	74,908	5,750	5,750	-
4345	NonInstStdntSup	-	2,487	3,150	109	5,746	25,000	25,000	-
4346	TeacherSupplies	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	3,000	5,000	2,000
4400	NonCapEquip-Gen	-	303	-	3,121	3,424	12,500	12,500	-
4410	ClssrmFrnEqp<5k	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-
4440	Computers <$5k	-	-	-	8,651	8,651	9,000	11,500	2,500
4460	FixedAssetsSuspense-Facilities	-	-	-	-	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-
4720	Food:Other Food	1,311	274	814	10,522	12,920	34,000	34,000	-
4990	Prior Year Adj (Mat'ls)	-	-	-	-	-	-	-	-
4999	Misc Expenditure (Suspense)	-	22,199	71	26,168	48,438	-	-	-
	SUBTOTAL - Books and Supplies	**1,517**	**90,317**	**4,134**	**60,915**	**156,884**	**107,250**	**113,931**	**6,681**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Services & Other Operating Expenses									
5101	CMO Fees	-	-	-	-	-	-	-	-
5200	Travel - General	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	-	12,500	12,500	-
5210	MilesParkTolls	-	94	869	1,660	2,623	20,500	20,500	-
5215	TravConferences	-	-	-	-	-	-	-	-
5220	TraLodging	-	1,911	11,744	(11,245)	2,409	8,500	8,500	-
5300	DuesMemberships	75	470	59	314	918	17,500	17,500	-
5450	Other Insurance	178	59	7,820	59	8,116	8,890	8,890	-
5500	OpsHousekeeping	4,075	700	8,212	1,817	14,804	3,500	3,500	-
5510	Gas & Electric	-	-	-	-	-	-	-	-
5610	Rent & Leases	37,525	18,064	18,064	-	73,654	230,000	155,968	(74,032)
5611	Rent & Leases- Interest	-	-	-	-	-	-	-	-
5620	EquipmentLeases	740	727	1,059	370	2,897	8,000	8,000	-
5621	EquipmentLeases- Interest	-	-	-	-	-	-	-	-
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-
5800	ProfessServices	12,995	59,607	32,329	145,296	250,227	276,457	238,000	(38,457)
5810	Legal	-	5,977	29,653	(0)	35,630	72,000	72,000	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	810	-	-	810	-	-	-
5820	Audit & CPA	-	1,364	-	-	1,364	12,000	12,000	-
5825	DMSBusinessSvcs	-	-	-	-	-	772,000	772,000	-
5835	Field Trips	-	-	-	-	-	-	-	-
5836	FieldTrip Trans	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	3,074	-	5,321	-	8,395	38,000	38,000	-
5850	Oversight Fees	-	-	-	-	-	-	-	-
5857	Payroll Fees	3,908	1,581	(432)	1,595	6,652	21,000	21,000	-
5860	Service Fees	-	-	-	0	0	500	500	-
5861	Prior Year Services	-	-	-	-	-	-	-	-
5863	Prof Developmnt	4,254	(75)	1,549	505	6,233	31,000	31,000	-
5864	Prof Dev-Other	-	-	-	-	-	28,000	28,000	-
5865	Prof Dev - LLM	-	-	-	-	-	-	-	-
5869	SpEd Ctrct Inst	-	-	-	-	-	-	-	-
5870	Livescan	-	-	-	-	-	-	-	-
5872	SPED Fees (incl Encroachment)	-	-	-	-	-	-	-	-

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		**Jul Actuals**	**Aug Actuals**	**Sep Actuals**	**Oct Actuals**	**Actual YTD**	**Board- Approved July Budget**	**1st Interim Budget**	**Current Budget vs. First Interim**
5875	Staff Recruiting	-	-	1,098	-	1,098	3,500	3,500	-
5884	Substitutes	-	-	-	-	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-
5900	Communications	-	105	-	209	314	1,450	1,450	-
5910	Communications 2	-	-	-	-	-	-	-	-
5920	TelecomInternet	1,539	1,121	1,118	1,121	4,899	15,000	15,000	-
5930	PostageDelivery	-	2,953	192	(2,953)	192	11,500	11,500	-
5940	Technology	2,818	266	16,393	311	19,788	58,527	63,737	5,210
5990	Prior Year Adj (Services)	-	-	-	-	-	-	-	-
	SUBTOTAL - Services & Other Operating Exp.	**71,182**	**95,734**	**135,046**	**139,059**	**441,020**	**1,650,324**	**1,543,045**	**(107,279)**

2023-24 First Interim Budget		Year to Date					Annual Budget		
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Actual YTD	Board- Approved July Budget	1st Interim Budget	Current Budget vs. First Interim
Capital Outlay & Depreciation									
6100	Site Improvement (Pre-Capitalization)	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	128	-	128	859	515	(344)
	SUBTOTAL - Capital Outlay & Depreciation	**-**	**-**	**128**	**-**	**128**	**859**	**515**	**(344)**
Other Outflows									
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-	-	-	-	-
7310	Indirect Costs	-	-	-	-	-	-	-	-
7438	InterestExpense	-	507	-	-	507	-	-	-
	SUBTOTAL - Other Outflows	**-**	**507**	**-**	**-**	**507**	**-**	**-**	**-**
TOTAL EXPENSES		**522,424**	**664,278**	**609,276**	**697,386**	**2,493,363**	**7,860,276**	**7,833,043**	**(27,233)**

DELTA MANAGED SOLUTIONS

2023-24 Monthly Cash Flow (Actuals + Projections)

MERF	Jul ACTUALS	Aug ACTUALS	Sep ACTUALS	Oct ACTUALS	Nov BUDGET	Dec BUDGET	Jan BUDGET	Feb BUDGET	Mar BUDGET	Apr BUDGET	May BUDGET	Jun BUDGET	Accruals BUDGET	TOTAL
BEGINNING CASH	**1,864,254**	**5,659,318**	**4,862,728**	**11,157,588**	**8,676,444**	**7,780,044**	**6,883,644**	**5,987,244**	**5,090,844**	**4,194,444**	**3,298,044**	**3,266,289**	**3,234,533**	
Revenue														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Federal Revenue	-	-	-	-	-	-		-	-		-		-	**-**
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-		-	**-**
Other Local Revenues	25,500	1,209	74,701	2,176,517	614,128	614,128	614,128	614,128	614,128	614,128	614,128	614,128	178,585	**7,369,537**
Total Revenue	**25,500**	**1,209**	**74,701**	**2,176,517**	**614,128**	**614,128**	**614,128**	**614,128**	**614,128**	**614,128**	**614,128**	**614,128**	**178,585**	**7,369,537**
Expenses														
Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	**-**
Classified Salaries	344,768	354,926	357,131	377,078	383,201	383,201	383,201	383,201	383,201	383,201	383,201	383,201	98,904	**4,598,417**
Benefits	104,957	122,794	112,837	120,334	131,428	131,428	131,428	131,428	131,428	131,428	131,428	131,428	64,790	**1,577,135**
Books and Supplies	1,517	90,317	4,134	60,915	8,764	8,764	8,764	8,764	8,764	8,764	8,764	8,764	(113,064)	**113,931**
Services and Operations	71,182	95,734	135,046	139,059	122,447	122,447	122,447	122,447	122,447	122,447	122,447	122,447	122,447	**1,543,045**
Depreciation / Cap Outlay	-	-	128	-	43	43	43	43	43	43	43	43	43	**515**
Other Outflows	-	507	-	-	-	-	-	-	-	-	-	-	(507)	**-**
Total Expenses	**522,424**	**664,278**	**609,276**	**697,386**	**645,883**	**645,883**	**645,883**	**645,883**	**645,883**	**645,883**	**645,883**	**645,883**	**172,613**	**7,833,043**
Other Transactions Affecting Cash														
Accounts Receivable - Current Year	433,324	107,493	180,825	(2,778,796)	834,850	834,850	834,850	834,850	834,850	834,850				**2,951,947**
Fixed Assets - Acquisitions														**-**
Accounts Payable - Current Year	(427,808)	(236,571)	79,967	685,513	(1,699,495)	(1,699,495)	(1,699,495)	(1,699,495)	(1,699,495)	(1,699,495)				**(10,095,869)**
Other	4,286,473	(4,445)	6,568,644	(1,866,992)										**8,983,679**
Total Other Transactions	**4,291,988**	**(133,522)**	**6,829,435**	**(3,960,276)**	**(864,645)**	**(864,645)**	**(864,645)**	**(864,645)**	**(864,645)**	**(864,645)**	**-**	**-**		**1,839,757**
Total Change in Cash	**3,795,065**	**(796,591)**	**6,294,860**	**(2,481,144)**	**(896,400)**	**(896,400)**	**(896,400)**	**(896,400)**	**(896,400)**	**(896,400)**	**(31,755)**	**(31,755)**		**1,376,251**
ENDING CASH	**5,659,318**	**4,862,728**	**11,157,588**	**8,676,444**	**7,780,044**	**6,883,644**	**5,987,244**	**5,090,844**	**4,194,444**	**3,298,044**	**3,266,289**	**3,234,533**	<<< = 151 days cash