



Agenda Item:	IV B: Action Item
Date:	September 12, 2024
To:	Magnolia Educational & Research Foundation dba Magnolia Public Schools (“MPS”) Board of Directors (the “ Board ”)
From:	Alfredo Rubalcava, CEO & Superintendent
Staff Lead(s):	Steve Budhreja, Chief Financial Officer
RE:	Approval of 2023-24 Unaudited Actuals Report

Action Proposed:

I move that the Board approve the Fiscal Year 2023-2024 Unaudited Actuals Report for Magnolia Public Schools.

Background:

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

Exhibits:

- Unaudited Actuals Reports for all school sites and the Magnolia Educational and Research Foundation (Executive Summary). Conflict of Interest Policy
- Full Report with Unaudited Actuals Data for the 2023-24 Fiscal Year



2023-24 UNAUDITED ACTUALS

SEPTEMBER 12, 2024
BOARD MEETING



2023-24 Unaudited Actuals: Executive Summary

- This “Unaudited Actuals” report summarizes actual financials results for the FY 2023-24 and changes to revenue and expenditures from the previous reporting as noted below:
 - **Average Daily Attendance of 3,444 which is an overall decrease of 27 ADA from the Second Interim Budget.**
 - **Revenues of \$83.07 million, decrease of \$890k from the Second Interim Budget**
 - **Expenditures of \$80.9 million, decrease of \$721k from the Second Interim Budget**
 - **Net operating surplus of \$2.1 million, down \$172k from the Second Interim Budget**
- **MPS’s overall cash position remains solid with ending cash balance of \$43.2 million as of June 30, 2024.**

2023-24 Unaudited 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
Enrollment (CALPADS)	714	532	380	124	211	111	280	404	504	439		3,699
Attendance (P-2 ADA)	663	495	354	111	196	104	262	371	476	413		3,444
Revenue												
LCFF Entitlement	10,304,929	7,578,904	5,099,555	1,819,846	3,072,902	1,478,231	3,820,831	5,227,768	7,231,078	4,567,094	-	50,201,138
Federal Revenue	1,337,863	498,079	354,773	139,153	496,566	201,409	307,132	506,898	702,129	193,583	-	4,737,585
Other State Revenues	2,947,711	1,904,108	1,791,307	369,543	3,016,597	403,495	1,703,129	1,340,899	3,191,159	1,482,841	44,247	18,195,034
Other Local Revenues	472,391	192,175	106,131	355,817	21,017	135,013	354,921	436,099	315,995	180,462	7,370,632	9,940,652
Total Revenue	15,062,894	10,173,266	7,351,765	2,684,358	6,607,082	2,218,148	6,186,013	7,511,664	11,440,360	6,423,979	7,414,879	83,074,408
Expenses												
Certificated Salaries	4,164,522	2,807,130	2,539,369	1,135,376	1,595,297	777,335	1,541,262	2,531,552	3,624,023	2,157,948	5,370	22,879,186
Classified Salaries	1,563,879	1,057,744	829,738	224,415	537,516	217,459	753,613	836,698	1,095,157	374,921	4,693,764	12,184,905
Benefits	2,177,775	1,391,031	1,298,525	472,625	765,084	366,237	883,689	1,197,495	1,725,740	852,153	1,458,791	12,589,145
Books and Supplies	967,499	493,470	322,414	138,376	249,242	107,576	253,058	456,008	759,837	295,792	331,189	4,374,460
Services and Operations	5,667,353	4,214,531	2,219,121	808,214	1,072,775	916,472	2,603,661	2,269,984	2,925,356	2,422,849	1,533,638	26,653,953
Depreciation / Cap Outlay	271,763	98,484	101,257	32,104	57,996	15,470	80,888	149,508	756,145	119,953	515	1,684,082
Other Outflows	6,012	-	-	-	-	-	-	-	527,383	5,490	2,028	540,913
Total Expenses	14,818,804	10,062,390	7,310,424	2,811,111	4,277,910	2,400,550	6,116,171	7,441,244	11,413,640	6,229,105	8,025,295	80,906,644
Net Revenue	244,091	110,876	41,341	(126,752)	2,329,172	(182,402)	69,842	70,421	26,720	194,874	(610,416)	2,167,764
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	244,091	110,876	41,341	(126,752)	2,329,172	(182,402)	69,842	70,421	26,720	194,874	(610,416)	2,167,764
Current Net Asset Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Current Bal. as % of Exp	75.9%	57.2%	45.1%	47.0%	178.4%	111.1%	54.4%	103.1%	83.7%	25.8%	36.8%	70.5%

MSA-4, MSA-6, and Home Office ended the fiscal year 2023-24 with net operating loss. MSA-4 and MSA-6 should monitor the enrollment and average daily attendance to ensure a positive fund balance. Monitoring average daily attendance more frequently allows for expedient intervention and implementation of attendance solutions.

2023-24 Unaudited Actuals	Annual Budget			
CONSOLIDATED	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	3,464	3,472	3,444	(27)
SUMMARY				
Revenue				
LCFF Entitlement	51,026,425	50,635,446	50,201,138	(434,308)
Federal Revenue	2,698,835	4,007,220	4,737,585	730,365
Other State Revenues	12,587,581	20,105,242	18,195,034	(1,910,209)
Other Local Revenues	15,769,093	9,220,354	9,940,652	720,298
Total Revenue	82,081,934	83,968,263	83,074,408	(893,855)
Expenditures				
Certificated Salaries	24,275,942	23,338,552	22,879,186	(459,366)
Classified Salaries	12,063,932	12,434,063	12,184,905	(249,158)
Benefits	13,102,517	12,727,943	12,589,145	(138,798)
Books and Supplies	3,820,284	4,432,387	4,374,460	(57,926)
Services and Operating Exp.	24,020,954	26,478,665	26,653,953	175,288
Depreciation & Cap Outlay	2,286,767	1,627,463	1,684,082	56,619
Other Outflows	589,008	589,008	540,913	(48,095)
Total Expenditures	80,159,404	81,628,080	80,906,644	(721,436)
Net Revenues	1,922,529	2,340,183	2,167,764	(172,419)
Fund Balance				
Beginning Balance (Audited.)			54,867,574	
Net Revenues			2,167,764	
Ending Fund Balance			57,035,338	
Components of Fund Bal.				
Available For Econ. Uncert.			37,198,628	46.0% of Exp
Restricted Balances (Est.)			1,216,973	1.5% of Exp
Net Fixed Assets			18,619,737	23.0% of Exp
Ending Fund Balance			57,035,338	70.5% of Exp

This 2023-24 Unaudited Actuals allow MPS to end this fiscal year with fund balance of \$57 million, which is 71% of annual expenditures and allows our organization to maintain healthy reserve levels.

**Magnolia Public Schools
2017 Bonds
Debt Service Coverage**

	MSA-1	MSA-SA	MSA-SD
Net Income	\$244,091	\$26,720	\$194,874
Add Back: Depreciation	\$271,763	\$756,145	\$119,953
Add Back: Base Rent	\$1,780,825	\$527,383	\$757,064
Add Back: 50% of CMO Fee	\$553,116	\$553,115	\$224,703
Net Income Available For Debt Service	\$2,849,795	\$1,863,363	\$1,296,594
Debt Service/Base Rent	\$1,780,825	\$527,383	\$757,064
Debt Service Coverage	1.60	3.53	1.71
Limit	1.10	1.10	1.10
Compliance	Yes	Yes	Yes
Days Cash on Hand	149	107	104
Limit	45	45	45
Compliance	Yes	Yes	Yes

MSA-1, Santa Ana and San Diego all achieved their bond covenant requirements.

2024-25 State Budget Agreement

- The 2024-25 State Budget Agreement includes a statutory cost-of-living adjustment (COLA) of 1.07% to Special Education, Child Nutrition, Mandate Block Grant.
- The 2024-25 State Budget Agreement adopts changes to the framework of the Public School System Stabilization Account (Prop 98), which serves as the State's budget reserve for K-14 schools.
 - Authorizes the deferral of \$3.6 billion in Proposition 98 funding from 2023-24 to 2024-25, and the deferral of \$246 million in Proposition 98 funding from 2024-25 to 2025-26.
 - Includes obligation to make Prop 98 funding whole again in the future.
- The 2024-25 Budget places significant burden on spending Learning Recovery Emergency Block Grant for the 2025-26, 2026-27 and 2027-28 school years, requiring need assessment and evidence-based expenditures, as well as additional reporting requirements.
- Beginning July 1, 2025, authorizes LEAs to earn additional ADA, up to ten days or the number of student absences, through attendance recovery programs (ARP).
- Although the State Budget Agreement fully funds the COLA and avoids cuts to ongoing education funding, MPS should remain aware of the higher revenue estimates, which are considered, "optimistic" and of the state budget deficit for the 2024-25 fiscal year and monitor economic conditions closely.



QUESTIONS & COMMENTS





2023-24 UNAUDITED ACTUALS

SEPTEMBER 12, 2024 BOARD MEETING



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	700	530	400	120	239	110	287	394	520	430		3,730
Attendance	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	46,983,578
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	1,295,041	4,175,808	2,085,338	3,243,788	7,136,266	9,264,836	1,201,272	2,403,296	48,906,107
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%

2023-24 Second Interim Budget - BY SITE

	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	TOTAL
Enrollment	714	532	380	124	211	111	280	404	504	439		3,699
Attendance (P-2 ADA)	671	502	354	113	194	104	263	379	476	416		3,472
Revenue												
LCFF Entitlement	10,458,378	7,686,193	5,095,637	1,869,941	3,050,834	1,486,640	3,833,581	5,343,117	7,212,179	4,598,946	-	50,635,446
Federal Revenue	1,146,427	359,255	297,386	83,409	451,542	188,534	299,687	439,769	559,721	181,492	-	4,007,220
Other State Revenues	4,086,990	3,032,803	2,022,769	454,819	1,336,970	607,421	2,043,668	1,822,200	2,993,872	1,703,730	-	20,105,242
Other Local Revenues	328,217	171,716	26,068	294,863	29,713	118,428	273,519	371,619	151,673	85,000	7,369,537	9,220,354
Total Revenue	16,020,012	11,249,967	7,441,860	2,703,031	4,869,059	2,401,023	6,450,455	7,976,705	10,917,444	6,569,168	7,369,537	83,968,263
Expenses												
Certificated Salaries	4,181,460	2,893,448	2,631,200	1,158,051	1,636,979	797,356	1,733,733	2,623,200	3,554,901	2,128,224	-	23,338,552
Classified Salaries	1,647,793	1,066,472	754,197	208,726	567,890	247,184	801,890	838,292	1,172,707	430,679	4,698,233	12,434,063
Benefits	2,044,360	1,411,591	1,305,773	512,006	775,205	389,274	848,545	1,163,214	1,788,381	883,670	1,605,924	12,727,943
Books and Supplies	1,011,237	679,869	329,939	117,165	343,285	108,452	265,174	553,796	544,091	365,449	113,931	4,432,387
Services and Operations	5,243,810	4,453,948	2,205,238	796,519	1,222,071	841,962	2,622,060	2,201,027	2,808,519	2,540,465	1,543,045	26,478,665
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	14,432,801	10,517,813	7,322,306	2,824,571	4,610,670	2,399,699	6,336,879	7,569,038	11,238,676	6,413,980	7,961,648	81,628,080
Net Revenue	1,587,211	732,154	119,555	(121,540)	258,389	1,325	113,576	407,667	(321,232)	155,188	(592,111)	2,340,183
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	1,587,211	732,154	119,555	(121,540)	258,389	1,325	113,576	407,667	(321,232)	155,188	(592,111)	2,340,183
Projected Ending Balance	12,592,996	6,374,414	3,373,671	1,327,333	5,561,829	2,850,258	3,372,670	8,012,548	9,206,234	1,564,855	2,970,948	57,207,757
Ending Bal. as % of Exp.:	87.3%	60.6%	46.1%	47.0%	120.6%	118.8%	53.2%	105.9%	81.9%	24.4%	37.3%	70.1%

2023-24 Unaudited 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
Enrollment (CALPADS)	714	532	380	124	211	111	280	404	504	439		3,699
Attendance (P-2 ADA)	663	495	354	111	196	104	262	371	476	413		3,444
Revenue												
LCFF Entitlement	10,304,929	7,578,904	5,099,555	1,819,846	3,072,902	1,478,231	3,820,831	5,227,768	7,231,078	4,567,094	-	50,201,138
Federal Revenue	1,337,863	498,079	354,773	139,153	496,566	201,409	307,132	506,898	702,129	193,583	-	4,737,585
Other State Revenues	2,947,711	1,904,108	1,791,307	369,543	3,016,597	403,495	1,703,129	1,340,899	3,191,159	1,482,841	44,247	18,195,034
Other Local Revenues	472,391	192,175	106,131	355,817	21,017	135,013	354,921	436,099	315,995	180,462	7,370,632	9,940,652
Total Revenue	15,062,894	10,173,266	7,351,765	2,684,358	6,607,082	2,218,148	6,186,013	7,511,664	11,440,360	6,423,979	7,414,879	83,074,408
Expenses												
Certificated Salaries	4,164,522	2,807,130	2,539,369	1,135,376	1,595,297	777,335	1,541,262	2,531,552	3,624,023	2,157,948	5,370	22,879,186
Classified Salaries	1,563,879	1,057,744	829,738	224,415	537,516	217,459	753,613	836,698	1,095,157	374,921	4,693,764	12,184,905
Benefits	2,177,775	1,391,031	1,298,525	472,625	765,084	366,237	883,689	1,197,495	1,725,740	852,153	1,458,791	12,589,145
Books and Supplies	967,499	493,470	322,414	138,376	249,242	107,576	253,058	456,008	759,837	295,792	331,189	4,374,460
Services and Operations	5,667,353	4,214,531	2,219,121	808,214	1,072,775	916,472	2,603,661	2,269,984	2,925,356	2,422,849	1,533,638	26,653,953
Depreciation / Cap Outlay	271,763	98,484	101,257	32,104	57,996	15,470	80,888	149,508	756,145	119,953	515	1,684,082
Other Outflows	6,012	-	-	-	-	-	-	-	527,383	5,490	2,028	540,913
Total Expenses	14,818,804	10,062,390	7,310,424	2,811,111	4,277,910	2,400,550	6,116,171	7,441,244	11,413,640	6,229,105	8,025,295	80,906,644
Net Revenue	244,091	110,876	41,341	(126,752)	2,329,172	(182,402)	69,842	70,421	26,720	194,874	(610,416)	2,167,764
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Current Net Asset Balance	11,249,876	5,753,136	3,295,457	1,322,121	7,632,612	2,666,531	3,328,936	7,675,302	9,554,186	1,604,541	2,952,643	57,035,338
Current Bal. as % of Exp	77.9%	54.7%	45.0%	46.8%	165.5%	111.1%	52.5%	101.4%	85.0%	25.0%	37.1%	69.9%

2023-24 Unaudited Actuals	Annual Budget			
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Other Outflows	589,008	589,008	540,913	(48,095)
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Ending Fund Balance			57,035,338	
Components of Fund Bal.				
Available For Econ. Uncert.			37,198,628	46.0% of Exp
Restricted Balances (Est.)			1,216,973	1.5% of Exp
Net Fixed Assets			18,619,737	23.0% of Exp
Ending Fund Balance			57,035,338	70.5% of Exp

2023-24 Unaudited Actuals		Annual Budget			
		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
CONSOLIDATED					
REVENUE DETAIL					
LCFF Entitlement					
8011	State Aid	31,119,477	29,424,816	32,217,249	2,792,433
8012	EPA Entitlement	8,766,060	8,674,219	4,329,305	(4,344,914)
8019	Prior Year Adjustments	-	-	31,552	31,552
8096	InLieuPropTaxes	11,140,888	12,536,411	13,623,032	1,086,621
SUBTOTAL - LCFF Entitlement		51,026,425	50,635,446	50,201,138	(434,308)
Federal Revenue					
8181	SpEd - Revenue	387,913	346,271	426,792	80,521
8220	SchLunchFederal	-	-	9,389	9,389
8285	SpEd - Revenue	206,966	204,050	216,476	12,426
8290	All Other Federal Revenue	2,103,956	3,456,899	4,084,928	628,029
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		2,698,835	4,007,220	4,737,585	730,365
Other State Revenue					
8311	SpEd Revenue	2,258,080	2,222,548	2,239,214	16,665
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	110,686	107,112	103,095	(4,017)
8560	StateLotteryRev	821,034	851,763	1,126,864	275,101
8590	AllOthStateRev	9,397,780	16,923,820	14,633,798	(2,290,022)
8595	State Rev PY Adj	-	-	92,063	92,063
SUBTOTAL - Other State Revenue		12,587,581	20,105,242	18,195,034	(1,910,209)
Local Revenue					
8600	Other Local Rev	25,002	610,138	-	(610,138)
8634	StudentLunchFee	2,000	2,000	-	(2,000)
8650	Leases & Rentals	-	-	-	-
8660	Interest	24,000	24,000	65,249	41,249
8662	Summer School	-	-	-	-
8690	Prior Year Adj (Local1)	746,295	808,602	763,113	(45,489)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8701	CMO Fee - MSA-1	1,106,231	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	1,106,231	1,106,231	1,106,231	-
8703	CMO Fee - MSA-3	795,103	795,103	795,103	-
8704	CMO Fee - MSA-4	172,849	172,849	172,849	-
8705	CMO Fee - MSA-5	207,418	207,418	207,418	0

2023-24 Unaudited Actuals		Annual Budget			
CONSOLIDATED		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
8706	CMO Fee - MSA-6	172,849	172,849	172,849	-
8707	CMO Fee - MSA-7	553,115	553,115	553,115	0
8708	CMO Fee - MSA-8	795,103	795,103	795,103	-
8709	CMO Fee - MSA-SA	1,106,231	1,106,231	1,106,231	-
8712	CMO Fee - MSA-SD	449,406	449,406	449,406	-
8699	Other Revenue	8,247,827	1,061,751	2,292,885	1,231,134
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	2,000	2,000	3,682	1,682
SUBTOTAL - Local Revenue		15,511,660	8,973,027	9,589,466	616,438

2023-24 Unaudited Actuals		Annual Budget			
		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
CONSOLIDATED					
Fundraising & Grants					
8802	Donations - Private	67,418	57,312	65,905	8,593
8803	Fundraising	190,015	190,015	285,281	95,266
SUBTOTAL - Fundraising & Grants		257,433	247,327	351,186	103,859
TOTAL REVENUE		82,081,934	83,968,263	83,074,408	(893,855)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	18,296,781	17,504,617	17,087,277	(417,340)
1200	Cert Aid	1,837,555	1,629,078	1,538,705	(90,374)
1300	Cert Adminis	4,141,606	4,204,856	4,253,204	48,349
SUBTOTAL - Certificated Salaries		24,275,942	23,338,552	22,879,186	(459,366)
Classified Salaries					
2100	Instructional Aides	2,441,951	2,427,733	2,170,114	(257,618)
2200	Classified Support	2,672,227	2,805,340	2,713,477	(91,863)
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	6,949,754	7,004,090	7,269,674	265,584
2900	OtherClassStaff	-	196,900	31,639	(165,261)
SUBTOTAL - Classified Salaries		12,063,932	12,434,063	12,184,905	(249,158)
Employee Benefits					
3101	STRS-Certified	3,871,147	3,805,283	3,928,864	123,582
3102	STRS-Classified	954,079	883,958	537,692	(346,266)
3201	PERS-Cert	780,290	596,236	138,992	(457,244)
3202	PERS-Classified	934,903	963,673	1,738,466	774,793
3301	OASDI/Med-Cert	505,738	460,791	373,456	(87,335)
3302	OASDI/Med-Class	510,745	500,662	735,978	235,316
3401	HlthWelfareCert	3,848,090	3,170,007	4,747,636	1,577,629
3402	HlthWelfareCert	963,619	1,613,559	-	(1,613,559)
3501	UI-Certificated	115,100	120,344	18,387	(101,957)
3502	UI-Classified	42,978	66,558	9,800	(56,758)
3601	WorkersCmp-Cert	295,970	209,786	272,697	62,911
3602	WorkersCmp-Class	121,684	172,969	-	(172,969)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(385)	(385)

2023-24 Unaudited Actuals		Annual Budget			
CONSOLIDATED		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
3902	OthBenes-Class	158,173	164,116	87,561	(76,555)
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		13,102,517	12,727,943	12,589,145	(138,798)

2023-24 Unaudited Actuals		Annual Budget			
		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
CONSOLIDATED					
Books & Supplies					
4100	Text&CoreCurric	811,898	1,020,601	1,054,336	33,735
4200	BooksOthRefMats	33,850	84,790	7,942	(76,848)
4300	Ins Mats & Sups 2	16,000	51,000	41,871	(9,129)
4310	Ins Mats & Sups	199,426	218,146	167,320	(50,827)
4315	OthrSupplies	33,890	38,071	17,836	(20,235)
4320	Office Supplies	242,520	238,020	221,169	(16,851)
4325	ProfDevMat&Sups	-	-	1,576	1,576
4326	Arts&MusicSupps	58,838	131,028	75,617	(55,411)
4330	Staff Meals & Events	-	-	1,485	1,485
4335	PE Supplies	82,350	83,350	34,969	(48,381)
4340	Educat Software	613,786	633,986	615,399	(18,586)
4345	NonInstStdntSup	478,406	575,951	597,285	21,334
4346	TeacherSupplies	35,900	41,660	27,274	(14,386)
4350	Cust. Supplies	164,360	160,360	156,934	(3,426)
4351	Yearbook	1,000	1,000	4,873	3,873
4390	Uniforms	155,860	164,080	122,477	(41,603)
4400	NonCapEquip-Gen	198,031	170,031	66,520	(103,511)
4410	ClssrmFrnEqp<5k	21,290	24,960	12,593	(12,367)
4430	OffceFurnEqp<5k	21,020	66,430	99,156	32,726
4440	Computers <\$5k	368,370	439,340	716,719	277,379
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	27,900	27,900	-	(27,900)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	67,700	69,700	53,639	(16,061)
4720	Food:Other Food	185,880	191,102	278,332	87,230
4990	Prior Year Adj (Mat'ls)	-	-	(865)	(865)
4999	Misc Expenditure (Suspense)	2,008	880	-	(880)
SUBTOTAL - Books and Supplies		3,820,284	4,432,387	4,374,460	(57,926)

2023-24 Unaudited Actuals		Annual Budget			
		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
CONSOLIDATED					
Services & Other Operating Expenses					
5101	CMO Fees	6,464,536	6,464,536	6,464,537	0
5200	Travel	3,120	3,120	3,058	(62)
5205	Conference Fees	27,440	24,940	-	(24,940)
5210	MilesParkTolls	34,350	31,350	36,395	5,045
5215	TravConferences	-	-	2,376	2,376
5220	TraLodging	32,130	73,770	130,518	56,748
5300	DuesMemberships	143,480	155,450	132,518	(22,932)
5450	Other Insurance	747,460	747,460	694,991	(52,469)
5500	OpsHousekeeping	572,536	625,036	855,500	230,464
5510	Gas & Electric	372,890	398,090	542,611	144,521
5610	Rent & Leases	4,111,026	3,755,726	3,492,126	(263,600)
5611	Rent & Leases- Interest	-	2,220,495	2,215,443	(5,052)
5620	EquipmentLeases	230,732	236,012	196,665	(39,347)
5621	EquipmentLeases- Interest	-	-	5,078	5,078
5630	Reps&MaintBldng	580,793	504,393	331,345	(173,048)
5800	ProfessServices	2,622,808	2,528,716	2,316,841	(211,875)
5810	Legal	303,600	329,600	375,757	46,157
5813	SchPrgAftSchool	740,664	847,664	1,566,448	718,784
5814	SchPrgAcadComps	17,330	17,330	5,230	(12,100)
5819	SchIProgs-Other	896,196	874,621	619,533	(255,088)
5820	Audit & CPA	108,390	108,390	114,500	6,110
5825	DMSBusinessSvcs	772,000	772,000	83,893	(688,108)
5835	Field Trips	285,270	265,270	387,020	121,750
5836	FieldTrip Trans	361,860	437,860	543,466	105,606
5840	MarkngStdtRecrt	275,930	368,930	394,954	26,024
5850	Oversight Fees	510,264	506,994	499,640	(7,354)
5857	Payroll Fees	215,540	215,540	237,820	22,280
5860	Service Fees	43,790	45,790	21,549	(24,241)
5861	Prior Year Services	-	-	-	-
5863	Prof Developmnt	220,014	254,714	154,618	(100,096)
5864	Prof Dev-Other	260,090	243,322	172,207	(71,115)
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	1,273,899	1,314,881	1,144,658	(170,223)
5870	Livescan	9,294	9,994	10,163	169
5872	SPED Fees (incl Encroachment)	159,144	159,144	195,648	36,504

2023-24 Unaudited Actuals		Annual Budget			
CONSOLIDATED		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5875	Staff Recruiting	3,500	13,500	13,195	(305)
5884	Substitutes	794,400	997,900	1,664,384	666,484
5890	OthSvcsNon-Inst	530	530	33,848	33,318
5900	Communications	45,160	45,160	42,558	(2,602)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	345,940	345,940	476,696	130,756
5930	PostageDelivery	63,640	63,640	31,316	(32,324)
5940	Technology	371,207	470,857	440,155	(30,702)
5990	Prior Year Adj (Services)	-	-	4,696	4,696
SUBTOTAL - Services & Other Operating Exp.		24,020,954	26,478,665	26,653,953	175,288

2023-24 Unaudited Actuals		Annual Budget			
CONSOLIDATED		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	2,286,767	1,627,463	1,684,082	56,619
SUBTOTAL - Capital Outlay & Depreciation		2,286,767	1,627,463	1,684,082	56,619
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	589,008	589,008	540,913	(48,095)
SUBTOTAL - Other Outflows		589,008	589,008	540,913	(48,095)
TOTAL EXPENSES		80,159,404	81,628,080	80,906,644	(721,436)



2023-24 Unaudited Actuals	Annual Budget			
MSA 1	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	651	671	663	(9)
SUMMARY				
Revenue				
LCFF Entitlement	10,146,335	10,458,378	10,304,929	(153,449)
Federal Revenue	532,161	1,146,427	1,337,863	191,437
Other State Revenues	2,535,751	4,086,990	2,947,711	(1,139,279)
Other Local Revenues	1,420,582	328,217	472,391	144,174
Total Revenue	14,634,829	16,020,012	15,062,894	(957,117)
Expenditures				
Certificated Salaries	4,405,535	4,181,460	4,164,522	(16,938)
Classified Salaries	1,580,283	1,647,793	1,563,879	(83,914)
Benefits	2,087,296	2,044,360	2,177,775	133,416
Books and Supplies	936,115	1,011,237	967,499	(43,738)
Services and Operating Exp.	4,761,909	5,243,810	5,667,353	423,542
Depreciation & Cap Outlay	592,048	289,141	271,763	(17,378)
Other Outflows	15,000	15,000	6,012	(8,988)
Total Expenditures	14,378,187	14,432,801	14,818,804	386,003
Net Revenues	256,643	1,587,211	244,091	(1,343,120)
Fund Balance				
Beginning Balance (Audited.)			11,005,785	
Net Revenues			244,091	
Ending Fund Balance			11,249,876	
Components of Fund Bal.				
Available For Econ. Uncert.			4,356,080	29.4% of Expenditures
Restricted Balances (Est.)			337,382	2.3% of Expenditures
Net Fixed Assets			6,556,414	44.2% of Expenditures
Ending Fund Balance			11,249,876	75.9% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 1		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
REVENUE DETAIL					
LCFF Entitlement					
8011	State Aid	5,830,837	5,813,609	6,656,276	842,667
8012	EPA Entitlement	2,253,227	2,289,851	1,115,355	(1,174,496)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	2,062,271	2,354,918	2,533,298	178,380
SUBTOTAL - LCFF Entitlement		10,146,335	10,458,378	10,304,929	(153,449)
Federal Revenue					
8181	SpEd - Revenue	98,687	87,513	100,137	12,624
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	433,474	1,058,913	1,237,726	178,813
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		532,161	1,146,427	1,337,863	191,437
Other State Revenue					
8311	SpEd Revenue	560,369	561,752	565,464	3,712
8520	SchoolNtrState	-	-	-	-
8550	MandCstReimburs	25,142	25,204	24,234	(970)
8560	StateLotteryRev	154,287	162,500	216,800	54,300
8590	AllOthStateRev	1,795,953	3,337,534	2,121,468	(1,216,065)
8595	State Rev PY Adj	-	-	19,744	19,744
SUBTOTAL - Other State Revenue		2,535,751	4,086,990	2,947,711	(1,139,279)
Local Revenue					
8600	Other Local Rev	1	312,395	-	(312,395)
8634	StudentLunchFee	-	-	-	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	-	-	2,201	2,201
8682	Summer School	-	-	-	-
8677	SpEd Revenue	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	1,404,759	-	426,681	426,681
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		1,404,760	312,395	428,882	116,487

2023-24 Unaudited Actuals		Annual Budget			
MSA 1		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	2,266	(4,850)
8803	Fundraising	8,706	8,706	41,243	32,536
SUBTOTAL - Fundraising & Grants		15,822	15,822	43,509	27,686
TOTAL REVENUE		14,634,829	16,020,012	15,062,894	(957,117)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	3,432,935	3,209,293	3,137,209	(72,084)
1200	Cert Aid	267,696	256,087	319,362	63,275
1300	Cert Adminis	704,904	716,080	707,951	(8,129)
SUBTOTAL - Certificated Salaries		4,405,535	4,181,460	4,164,522	(16,938)
Classified Salaries					
2100	Instructional Aides	610,657	615,687	552,143	(63,545)
2200	Classified Support	565,568	535,732	492,228	(43,504)
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	404,058	496,373	519,508	23,135
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		1,580,283	1,647,793	1,563,879	(83,914)
Employee Benefits					
3101	STRS-Certified	698,498	654,442	707,356	52,913
3102	STRS-Classified	98,833	94,528	0	(94,528)
3201	PERS-Cert	160,463	139,405	39,238	(100,168)
3202	PERS-Classified	165,600	190,522	386,847	196,325
3301	OASDI/Med-Cert	99,624	89,232	71,272	(17,960)
3302	OASDI/Med-Class	55,699	61,710	119,128	57,419
3401	HlthWelfareCert	528,822	519,790	800,205	280,415
3402	HlthWelfareClass	203,432	219,600	-	(219,600)
3501	UI-Certificated	21,257	25,716	2,556	(23,160)
3502	UI-Classified	5,654	(0)	-	0
3601	WorkersCmp-Cert	24,808	49,414	51,178	1,764
3602	WorkersCmp-Class	24,606	-	-	-
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(4)	(4)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		2,087,296	2,044,360	2,177,775	133,416

2023-24 Unaudited Actuals		Annual Budget			
MSA 1		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	150,000	150,000	148,756	(1,245)
4200	BooksOthRefMats	8,500	8,500	1,940	(6,560)
4300	Ins Mats & Sups 2	-	-	297	297
4310	Ins Mats & Sups	58,770	58,770	13,629	(45,141)
4315	OthrSupplies	25,000	25,000	11,646	(13,354)
4320	Office Supplies	25,000	25,000	30,992	5,992
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	5,000	5,000	4,261	(739)
4330	Staff Meals & Events	-	-	1,485	1,485
4335	PE Supplies	25,000	25,000	10,472	(14,528)
4340	Educat Software	96,756	112,656	71,231	(41,425)
4345	NonInstStdntSup	97,198	97,198	62,237	(34,961)
4346	TeacherSupplies	5,000	5,000	4,843	(157)
4350	Cust. Supplies	80,000	60,000	57,319	(2,681)
4351	Yearbook	-	-	1,903	1,903
4390	Uniforms	30,000	30,000	25,637	(4,363)
4400	NonCapEquip-Gen	32,891	32,891	15,769	(17,122)
4410	ClssrmFrnEqp<5k	-	-	-	-
4430	OfficeFurnEqp<5k	5,000	40,000	34,013	(5,987)
4440	Computers <\$5k	261,000	300,000	424,649	124,649
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	10,000	10,000	-	(10,000)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	5,000	5,000	15,199	10,199
4720	Food:Other Food	16,000	21,222	31,223	10,001
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		936,115	1,011,237	967,499	(43,738)

2023-24 Unaudited Actuals		Annual Budget			
MSA 1		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	1,106,231	1,106,231	1,106,231	-
5200	Travel - General	-	-	1,199	1,199
5205	Conference Fees	2,000	1,000	-	(1,000)
5210	MilesParkTolls	3,000	1,000	2,756	1,756
5215	TravConferences	-	-	-	-
5220	TraLodging	-	7,000	13,242	6,242
5300	DuesMemberships	21,000	25,000	24,074	(926)
5450	Other Insurance	186,000	186,000	177,891	(8,109)
5500	OpsHousekeeping	221,000	221,000	454,069	233,069
5510	Gas & Electric	95,000	95,000	125,537	30,537
5610	Rent & Leases	1,326,581	864,849	911,199	46,350
5611	Rent & Leases- Interest	-	867,169	869,626	2,457
5620	EquipmentLeases	90,000	90,000	94,644	4,644
5621	EquipmentLeases- Interest	-	-	2,279	2,279
5630	Reps&MaintBldng	186,233	186,233	117,453	(68,780)
5800	ProfessServices	402,610	443,820	317,498	(126,322)
5810	Legal	35,000	35,000	116,995	81,995
5813	SchPrgAftSchool	137,737	137,737	141,500	3,763
5814	SchPrgAcadComps	7,500	7,500	2,070	(5,430)
5819	SchIProgs-Other	88,600	88,600	157,948	69,348
5820	Audit & CPA	9,000	9,000	10,409	1,409
5825	DMSBusiness Svcs	-	-	-	-
5835	Field Trips	20,000	20,000	69,339	49,339
5836	FieldTrip Trans	80,000	80,000	107,166	27,166
5840	MarkngStdtRecrt	75,000	75,000	23,152	(51,848)
5850	Oversight Fees	101,463	102,575	102,254	(321)
5857	Payroll Fees	30,000	30,000	34,949	4,949
5860	Service Fees	16,000	16,000	110	(15,890)
5861	Prior Year Services	-	-	-	-
5863	Prof Developmnt	48,272	48,272	25,348	(22,924)
5864	Prof Dev-Other	18,062	18,062	24,392	6,330
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	184,609	184,609	195,919	11,309
5870	Livescan	2,000	2,000	1,536	(464)
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 1		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5884	Substitutes	175,000	153,000	279,489	126,489
5890	OthSvcsNon-Inst	-	-	-	-
5900	Communications	10,000	10,000	5,251	(4,749)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	40,000	40,000	52,917	12,917
5930	PostageDelivery	9,000	9,000	7,376	(1,624)
5940	Technology	35,010	83,153	91,537	8,384
5990	Prior Year Adj (Services)	-	-	(0)	(0)
SUBTOTAL - Services & Other Operating Exp.		4,761,909	5,243,810	5,667,353	423,542

2023-24 Unaudited Actuals	Annual Budget			
MSA 1	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation				
6100 Site Improvement (Pre-Capitalization)	-	-	-	-
6400 EquipFixed	-	-	-	-
6900 Depreciation	592,048	289,141	271,763	(17,378)
SUBTOTAL - Capital Outlay & Depreciation	592,048	289,141	271,763	(17,378)
Other Outflows				
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310 Indirect Costs	-	-	-	-
7438 InterestExpense	15,000	15,000	6,012	(8,988)
SUBTOTAL - Other Outflows	15,000	15,000	6,012	(8,988)
TOTAL EXPENSES	14,378,187	14,432,801	14,818,804	386,003



2023-24 Unaudited Actuals	Annual Budget			
MSA 2	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	493	502	495	(6)
SUMMARY				
Revenue				
LCFF Entitlement	7,565,871	7,686,193	7,578,904	13,033
Federal Revenue	296,498	359,255	498,079	131,061
Other State Revenues	1,301,492	3,032,803	1,904,108	(1,128,695)
Other Local Revenues	812,247	171,716	192,175	20,459
Total Revenue	9,976,107	11,249,967	10,173,266	(964,141)
Expenditures				
Certificated Salaries	3,096,317	2,893,448	2,807,130	(86,317)
Classified Salaries	971,277	1,066,472	1,057,744	(8,728)
Benefits	1,476,132	1,411,591	1,391,031	(20,561)
Books and Supplies	670,997	679,869	493,470	(186,399)
Services and Operating Exp.	2,887,016	4,453,948	4,214,531	(239,418)
Depreciation & Cap Outlay	135,790	12,484	98,484	86,000
Other Outflows	-	-	-	-
Total Expenditures	9,237,528	10,517,813	10,062,390	(455,422)
Net Revenues	738,579	732,154	110,876	(508,719)
Fund Balance				
Beginning Balance (Audited.)			5,642,260	
Net Revenues			110,876	
Ending Fund Balance			5,753,136	
Components of Fund Bal.				
Available For Econ. Uncert.			5,480,032	54.5% of Expenditures
Restricted Balances (Est.)			66,826	0.7% of Expenditures
Net Fixed Assets			206,278	2.0% of Expenditures
Ending Fund Balance			5,753,136	57.2% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
REVENUE DETAIL					
LCFF Entitlement					
8011	State Aid	4,336,318	4,254,159	4,869,785	533,467
8012	EPA Entitlement	1,668,119	1,672,712	815,290	(852,829)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	1,561,434	1,759,322	1,893,829	332,395
SUBTOTAL - LCFF Entitlement		7,565,871	7,686,193	7,578,904	13,033
Federal Revenue					
8181	SpEd - Revenue	72,200	64,437	82,148	9,948
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	224,298	294,818	415,931	121,113
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		296,498	359,255	498,079	131,061
Other State Revenue					
8311	SpEd Revenue	424,279	425,783	417,783	(8,000)
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	17,569	17,170	16,188	(982)
8560	StateLotteryRev	116,817	123,168	162,074	38,907
8590	AllOthStateRev	742,826	2,466,683	1,294,094	(1,172,589)
8595	State Rev PY Adj	-	-	13,969	13,969
SUBTOTAL - Other State Revenue		1,301,492	3,032,803	1,904,108	(1,128,695)
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	-	-	-	-
8699	Other Revenue	775,131	41,000	148,693	107,693
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		775,131	134,600	148,693	14,093

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	-	(7,116)
8803	Fundraising	30,000	30,000	43,483	13,483
SUBTOTAL - Fundraising & Grants		37,116	37,116	43,483	6,367
TOTAL REVENUE		9,976,107	11,249,967	10,173,266	(964,141)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	2,295,330	2,098,544	2,013,513	(85,031)
1200	Cert Aid	297,959	317,427	250,835	(66,592)
1300	Cert Adminis	503,028	477,478	542,782	65,305
SUBTOTAL - Certificated Salaries		3,096,317	2,893,448	2,807,130	(86,317)
Classified Salaries					
2100	Instructional Aides	203,960	195,687	184,826	(10,861)
2200	Classified Support	543,841	622,092	526,334	(95,758)
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	223,476	248,694	346,585	97,892
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		971,277	1,066,472	1,057,744	(8,728)
Employee Benefits					
3101	STRS-Certified	463,748	438,816	449,917	11,101
3102	STRS-Classified	48,665	51,498	1,151	(50,347)
3201	PERS-Cert	110,617	105,589	41,602	(63,986)
3202	PERS-Classified	124,516	102,941	255,141	152,200
3301	OASDI/Med-Cert	66,547	63,230	51,458	(11,772)
3302	OASDI/Med-Class	38,974	33,076	79,286	46,210
3401	HlthWelfareCert	431,877	416,717	476,778	60,062
3402	HlthWelfareCert	139,893	149,502	-	(149,502)
3501	UI-Certificated	14,188	16,473	2,653	(13,820)
3502	UI-Classified	3,580	224	-	(224)
3601	WorkersCmp-Cert	19,644	33,526	33,051	(475)
3602	WorkersCmp-Class	13,882	-	-	-
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(7)	(7)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		1,476,132	1,411,591	1,391,031	(20,561)

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	154,598	154,598	170,235	15,637
4200	BooksOthRefMats	1,000	1,000	2,437	1,437
4300	Ins Mats & Sups 2	4,000	4,000	-	(4,000)
4310	Ins Mats & Sups	35,739	35,739	21,529	(14,210)
4315	OthrSupplies	-	-	-	-
4320	Office Supplies	70,000	70,000	59,093	(10,907)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	22,000	26,000	14,227	(11,773)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	4,000	4,000	3,454	(547)
4340	Educat Software	117,928	117,928	66,610	(51,318)
4345	NonInstStdntSup	94,604	94,604	58,169	(36,435)
4346	TeacherSupplies	3,000	3,000	1,303	(1,697)
4350	Cust. Supplies	14,000	20,000	28,375	8,375
4351	Yearbook	-	-	-	-
4390	Uniforms	22,000	22,000	19,788	(2,212)
4400	NonCapEquip-Gen	38,000	38,000	-	(38,000)
4410	ClssrmFrnEqp<5k	7,000	7,000	989	(6,011)
4430	OffceFurnEqp<5k	5,000	5,000	2,569	(2,431)
4440	Computers <\$5k	35,000	35,000	17,703	(17,297)
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	5,000	5,000	80	(4,920)
4720	Food:Other Food	37,000	37,000	26,911	(10,089)
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	1,128	-	-	-
SUBTOTAL - Books and Supplies		670,997	679,869	493,470	(186,399)

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	1,106,231	1,106,231	1,106,231	-
5200	Travel - General	1,000	1,000	179	(821)
5205	Conference Fees	3,000	3,000	-	(3,000)
5210	MilesParkTolls	2,000	2,000	811	(1,189)
5220	TraLodging	5,000	5,000	20,162	15,162
5300	DuesMemberships	20,000	20,000	16,450	(3,550)
5450	Other Insurance	75,000	75,000	72,686	(2,314)
5500	OpsHousekeeping	133,000	133,000	130,196	(2,804)
5510	Gas & Electric	-	-	160,886	160,886
5610	Rent & Leases	270,000	703,162	403,162	(300,000)
5611	Rent & Leases- Interest	-	1,019,847	1,019,847	0
5620	EquipmentLeases	25,000	25,000	24,817	(183)
5621	EquipmentLeases- Interest	-	-	131	131
5630	Reps&MaintBldng	20,000	20,000	156	(19,844)
5800	ProfessServices	319,079	368,877	161,252	(207,625)
5810	Legal	25,000	25,000	14,987	(10,013)
5813	SchPrgAftSchool	211,954	211,954	201,913	(10,041)
5814	SchPrgAcadComps	4,000	4,000	-	(4,000)
5819	SchlProgs-Other	90,000	90,000	120,645	30,645
5820	Audit & CPA	12,500	12,500	10,409	(2,091)
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	50,000	30,000	24,931	(5,069)
5836	FieldTrip Trans	-	35,000	73,013	38,013
5840	MarkngStdtrcrt	30,000	30,000	29,152	(848)
5850	Oversight Fees	75,659	75,664	75,210	(454)
5857	Payroll Fees	25,000	25,000	24,100	(900)
5860	Service Fees	4,000	4,000	-	(4,000)
5861	Prior Year Services	-	-	-	-
5863	Prof Developmnt	29,500	69,500	15,433	(54,067)
5864	Prof Dev-Other	25,500	25,500	17,250	(8,250)
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	95,809	95,809	90,225	(5,584)
5870	Livescan	750	750	435	(315)
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	-	267	267

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5884	Substitutes	150,000	153,000	286,511	133,511
5890	OthSvcsNon-Inst	-	-	28,500	28,500
5900	Communications	5,000	5,000	4,062	(938)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	20,000	20,000	38,935	18,935
5930	PostageDelivery	5,000	5,000	4,598	(402)
5940	Technology	48,035	54,155	36,988	(17,166)
5990	Prior Year Adj (Services)	-	-	-	-
SUBTOTAL - Services & Other Operating Exp.		2,887,016	4,453,948	4,214,531	(239,418)

2023-24 Unaudited Actuals		Annual Budget			
MSA 2		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	135,790	12,484	98,484	86,000
SUBTOTAL - Capital Outlay & Depreciation		135,790	12,484	98,484	86,000
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-
TOTAL EXPENSES		9,237,528	10,517,813	10,062,390	(455,422)



2023-24 Unaudited Actuals	Annual Budget			
	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
MSA 3				
Projected Average Daily Attendance:	368	354	354	0
SUMMARY				
Revenue				
LCFF Entitlement	5,288,556	5,095,637	5,099,555	3,918
Federal Revenue	234,404	297,386	354,773	57,387
Other State Revenues	1,171,276	2,022,769	1,791,307	(231,462)
Other Local Revenues	808,978	26,068	106,131	80,062
Total Revenue	7,503,214	7,441,860	7,351,765	(90,096)
Expenditures				
Certificated Salaries	2,714,222	2,631,200	2,539,369	(91,830)
Classified Salaries	761,774	754,197	829,738	75,541
Benefits	1,331,755	1,305,773	1,298,525	(7,247)
Books and Supplies	276,014	329,939	322,414	(7,526)
Services and Operating Exp.	2,156,797	2,205,238	2,219,121	13,883
Depreciation & Cap Outlay	126,142	95,959	101,257	5,297
Other Outflows	-	-	-	-
Total Expenditures	7,366,704	7,322,306	7,310,424	(11,882)
Net Revenues	136,510	119,555	41,341	(78,214)
Fund Balance				
Beginning Balance (Audited.)			3,254,116	
Net Revenues			41,341	
Ending Fund Balance			3,295,457	
Components of Fund Bal.				
Available For Econ. Uncert.			3,153,326	43.1% of Expenditures
Restricted Balances (Est.)			16,560	0.2% of Expenditures
Net Fixed Assets			125,571	1.7% of Expenditures
Ending Fund Balance			3,295,457	45.1% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
MSA 3					
LCFF Entitlement					
8011	State Aid	2,885,899	2,683,157	3,168,400	485,243
8012	EPA Entitlement	1,236,888	1,171,656	578,663	(592,993)
8019	Prior Year Adjustments	-	-	(953)	(953)
8096	InLieuPropTaxes	1,165,769	1,240,824	1,353,445	112,621
SUBTOTAL - LCFF Entitlement		5,288,556	5,095,637	5,099,555	3,918
Federal Revenue					
8181	SpEd - Revenue	53,402	47,792	60,928	13,136
8182	Special Education Discretionary Grants	-	-	9,389	9,389
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	181,002	249,594	284,456	34,862
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		234,404	297,386	354,773	57,387
Other State Revenue					
8311	SpEd Revenue	316,768	303,744	298,997	(4,747)
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	14,973	14,003	13,674	(329)
8560	StateLotteryRev	87,216	87,865	115,828	27,963
8590	AllOthStateRev	752,319	1,617,156	1,353,826	(263,330)
8595	State Rev PY Adj	-	-	8,981	8,981
SUBTOTAL - Other State Revenue		1,171,276	2,022,769	1,791,307	(231,462)
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	-	-	-	-
8699	Other Revenue	787,910	5,000	52,998	47,998
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		787,910	5,000	52,998	47,998

2023-24 Unaudited Actuals		Annual Budget			
MSA 3		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	20,206	13,090
8803	Fundraising	13,952	13,952	32,926	18,974
SUBTOTAL - Fundraising & Grants		21,068	21,068	53,132	32,064
TOTAL REVENUE		7,503,214	7,441,860	7,351,765	(90,096)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	2,081,950	2,051,655	2,026,136	(25,519)
1200	Cert Aid	174,398	157,027	133,978	(23,049)
1300	Cert Adminis	457,874	422,518	379,256	(43,262)
SUBTOTAL - Certificated Salaries		2,714,222	2,631,200	2,539,369	(91,830)
Classified Salaries					
2100	Instructional Aides	269,708	258,504	313,217	54,713
2200	Classified Support	240,181	243,188	260,480	17,292
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	251,885	252,505	256,041	3,536
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		761,774	754,197	829,738	75,541
Employee Benefits					
3101	STRS-Certified	423,874	431,326	426,140	(5,186)
3102	STRS-Classified	59,436	32,280	20,389	(11,891)
3201	PERS-Cert	103,721	92,796	27,154	(65,642)
3202	PERS-Classified	84,397	76,351	175,977	99,627
3301	OASDI/Med-Cert	61,567	59,037	44,948	(14,089)
3302	OASDI/Med-Class	28,425	24,083	56,318	32,235
3401	HlthWelfareCert	392,876	399,668	514,936	115,269
3402	HlthWelfareCert	109,026	88,059	-	(88,059)
3501	UI-Certificated	13,017	13,010	2,066	(10,944)
3502	UI-Classified	3,119	36,865	-	(36,865)
3601	WorkersCmp-Cert	36,956	24,838	30,910	6,072
3602	WorkersCmp-Class	15,342	27,461	-	(27,461)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(315)	(315)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		1,331,755	1,305,773	1,298,525	(7,247)

2023-24 Unaudited Actuals		Annual Budget			
MSA 3		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	90,100	101,955	135,520	33,565
4200	BooksOthRefMats	1,060	30,000	-	(30,000)
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	21,090	24,810	28,845	4,035
4315	OthrSupplies	5,830	5,830	4,047	(1,783)
4320	Office Supplies	7,420	7,420	6,131	(1,289)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	2,650	2,650	-	(2,650)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	2,120	2,120	1,475	(645)
4340	Educat Software	61,585	61,585	60,510	(1,075)
4345	NonInstStdntSup	39,110	44,110	35,686	(8,424)
4346	TeacherSupplies	3,180	3,180	2,476	(704)
4350	Cust. Supplies	1,060	1,060	441	(619)
4351	Yearbook	-	-	-	-
4390	Uniforms	16,960	16,960	15,147	(1,813)
4400	NonCapEquip-Gen	2,120	2,120	2,660	540
4410	ClssrmFrnEqp<5k	530	2,000	1,120	(880)
4430	OffceFurnEqp<5k	530	2,000	2,279	279
4440	Computers <\$5k	530	2,000	4,259	2,259
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	5,300	5,300	-	(5,300)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	-	-	4,770	4,770
4720	Food:Other Food	14,840	14,840	17,047	2,207
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		276,014	329,939	322,414	(7,526)

2023-24 Unaudited Actuals		Annual Budget			
MSA 3		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	795,103	795,103	795,103	-
5200	Travel - General	-	-	-	-
5205	Conference Fees	-	-	-	-
5210	MilesParkTolls	530	530	1,345	815
5215	TravConferences	-	-	-	-
5220	TraLodging	-	3,000	5,784	2,784
5300	DuesMemberships	15,900	15,900	11,474	(4,426)
5450	Other Insurance	57,211	57,211	58,602	1,391
5500	OpsHousekeeping	4,240	14,240	15,575	1,335
5510	Gas & Electric	-	-	-	-
5610	Rent & Leases	323,858	368,858	331,383	(37,474)
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	21,200	21,200	13,180	(8,020)
5621	EquipmentLeases- Interest	-	-	731	731
5630	Reps&MaintBldng	21,200	21,200	204	(20,996)
5800	ProfessServices	213,610	164,426	184,805	20,380
5810	Legal	26,500	26,500	13,569	(12,931)
5813	SchPrgAftSchool	152,252	152,252	39,743	(112,509)
5814	SchPrgAcadComps	-	-	700	700
5819	SchlProgs-Other	31,500	31,500	139,364	107,864
5820	Audit & CPA	9,010	9,010	10,409	1,399
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	31,800	31,800	30,275	(1,525)
5836	FieldTrip Trans	15,900	23,900	31,858	7,958
5840	MarkngStdtRecrt	-	30,000	36,747	6,747
5850	Oversight Fees	52,886	50,400	50,583	183
5857	Payroll Fees	21,200	21,200	21,685	485
5860	Service Fees	4,240	4,240	35	(4,205)
5863	Prof Developmnt	16,430	11,130	5,047	(6,083)
5864	Prof Dev-Other	23,852	23,852	9,190	(14,662)
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	106,601	106,601	144,873	38,272
5870	Livescan	530	530	493	(37)
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	-	-	-
5884	Substitutes	106,000	108,000	185,319	77,319

2023-24 Unaudited Actuals		Annual Budget			
MSA 3		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5890	OthSvcsNon-Inst	-	-	-	-
5900	Communications	5,300	5,300	3,876	(1,424)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	58,300	58,300	35,212	(23,088)
5930	PostageDelivery	7,420	7,420	3,211	(4,210)
5940	Technology	34,224	41,635	38,500	(3,134)
5990	Prior Year Adj (Services)	-	-	245	245
SUBTOTAL - Services & Other Operating Exp.		2,156,797	2,205,238	2,219,121	13,883

2023-24 Unaudited Actuals	Annual Budget			
MSA 3	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation				
6100 Site Improvement (Pre-Capitalization)	-	-	-	-
6400 EquipFixed	-	-	-	-
6900 Depreciation	126,142	95,959	101,257	5,297
SUBTOTAL - Capital Outlay & Depreciation	126,142	95,959	101,257	5,297
Other Outflows				
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310 Indirect Costs	-	-	-	-
7438 InterestExpense	-	-	-	-
TOTAL EXPENSES	7,366,704	7,322,306	7,310,424	(11,882)



2023-24 Unaudited Actuals	Annual Budget			
MSA 4	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	110	113	111	(3)
SUMMARY				
Revenue				
LCFF Entitlement	1,957,765	1,869,941	1,819,846	(50,095)
Federal Revenue	94,566	83,409	139,153	55,745
Other State Revenues	298,733	454,819	369,543	(85,277)
Other Local Revenues	372,804	294,863	355,817	60,954
Total Revenue	2,723,868	2,703,031	2,684,358	(18,673)
Expenditures				
Certificated Salaries	1,124,085	1,158,051	1,135,376	(22,675)
Classified Salaries	214,910	208,726	224,415	15,689
Benefits	491,906	512,006	472,625	(39,381)
Books and Supplies	92,965	117,165	138,376	21,212
Services and Operating Exp.	707,162	796,519	808,214	11,695
Depreciation & Cap Outlay	37,940	32,104	32,104	(0)
Other Outflows	-	-	-	-
Total Expenditures	2,668,968	2,824,571	2,811,111	(13,460)
Net Revenues	54,899	(121,540)	(126,752)	(5,213)
Fund Balance				
Beginning Balance (Audited.)			1,448,873	
Net Revenues			(126,752)	
Ending Fund Balance			1,322,121	
Components of Fund Bal.				
Available For Econ. Uncert.			1,307,473	46.5% of Expenditures
Restricted Balances (Est.)			-	0.0% of Expenditures
Net Fixed Assets			14,647	0.5% of Expenditures
Ending Fund Balance			1,322,121	47.0% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved	Second Interim	Unaudited	Variance From 2nd
		July Budget	Budget	Actuals	Interim
LCFF Entitlement					
8011	State Aid	1,221,650	1,081,866	1,208,822	126,956
8012	EPA Entitlement	386,385	390,707	188,228	(202,479)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	349,730	397,368	422,796	25,428
SUBTOTAL - LCFF Entitlement		1,957,765	1,869,941	1,819,846	(50,095)
Federal Revenue					
8181	SpEd - Revenue	-	-	-	-
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	25,718	26,271	28,250	1,979
8290	All Other Federal Revenue	68,848	57,138	110,903	53,765
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		94,566	83,409	139,153	55,745
Other State Revenue					
8311	SpEd Revenue	-	-	4,253	4,253
8520	SchoolNtrState	-	-	-	-
8550	MandCstReimburs	6,091	5,264	5,118	(146)
8560	StateLotteryRev	26,165	26,887	36,183	9,296
8590	AllOthStateRev	266,477	422,669	321,317	(101,351)
8595	State Rev PY Adj	-	-	2,671	2,671
SUBTOTAL - Other State Revenue		298,733	454,819	369,543	(85,277)
Local Revenue					
8600	Other Local Rev	-	179,143	-	(179,143)
8634	StudentLunchFee	-	-	-	-
8650	Leases &Rentals	-	-	-	-
8660	Interest	-	-	-	-
8682	Summer School	-	-	-	-
8677	SpEd Revenue	97,969	104,104	99,583	(4,521)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	263,719	500	250,846	250,346
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	1,000	1,000	-	(1,000)
SUBTOTAL - Local Revenue		362,688	284,747	350,429	65,682

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved	Second Interim	Unaudited	Variance From 2nd
		July Budget	Budget	Actuals	Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	-	(7,116)
8803	Fundraising	3,000	3,000	5,388	2,388
SUBTOTAL - Fundraising & Grants		10,116	10,116	5,388	(4,728)
TOTAL REVENUE		2,723,868	2,703,031	2,684,358	(18,673)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	752,699	763,640	737,174	(26,466)
1200	Cert Aid	139,986	163,011	161,427	(1,584)
1300	Cert Adminis	231,400	231,400	236,775	5,375
SUBTOTAL - Certificated Salaries		1,124,085	1,158,051	1,135,376	(22,675)
Classified Salaries					
2100	Instructional Aides	43,740	43,740	41,443	(2,297)
2200	Classified Support	25,264	25,264	30,412	5,148
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	145,906	139,722	152,559	12,837
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		214,910	208,726	224,415	15,689
Employee Benefits					
3101	STRS-Certified	174,990	190,556	185,097	(5,459)
3102	STRS-Classified	18,957	14,738	-	(14,738)
3201	PERS-Cert	45,060	33,666	12,022	(21,644)
3202	PERS-Classified	27,984	29,082	53,985	24,902
3301	OASDI/Med-Cert	26,052	26,544	19,640	(6,903)
3302	OASDI/Med-Class	9,368	10,452	17,294	6,842
3401	HlthWelfareCert	139,914	156,043	172,852	16,809
3402	HlthWelfareCert	27,023	27,607	-	(27,607)
3501	UI-Certificated	5,415	6,267	503	(5,764)
3502	UI-Classified	1,014	924	-	(924)
3601	WorkersCmp-Cert	12,134	12,848	11,232	(1,616)
3602	WorkersCmp-Class	3,995	3,281	-	(3,281)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	-	-
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		491,906	512,006	472,625	(39,381)

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved	Second Interim	Unaudited	Variance From 2nd
		July Budget	Budget	Actuals	Interim
Books & Supplies					
4100	Text&CoreCurric	35,000	27,000	47,310	20,310
4200	BooksOthRefMats	-	22,000	-	(22,000)
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	5,000	10,000	5,449	(4,551)
4315	OthrSupplies	-	-	908	908
4320	Office Supplies	8,000	8,000	8,952	952
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	-	-	199	199
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	2,000	2,000	262	(1,738)
4340	Educat Software	19,320	22,320	23,665	1,345
4345	NonInstStdntSup	10,145	10,145	14,694	4,549
4346	TeacherSupplies	1,500	1,500	1,345	(155)
4350	Cust. Supplies	-	-	125	125
4351	Yearbook	1,000	1,000	-	(1,000)
4390	Uniforms	5,000	5,000	1,957	(3,043)
4400	NonCapEquip-Gen	2,000	2,000	-	(2,000)
4410	ClssrmFrnEqp<5k	-	2,200	2,190	(10)
4430	OffceFurnEqp<5k	-	-	-	-
4440	Computers <\$5k	-	-	26,559	26,559
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	1,000	1,000	155	(845)
4720	Food:Other Food	3,000	3,000	4,607	1,607
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		92,965	117,165	138,376	21,212

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	172,849	172,849	172,849	-
5200	Travel - General	-	-	-	-
5205	Conference Fees	-	-	-	-
5210	MilesParkTolls	500	1,000	434	(566)
5215	TravConferences	-	-	-	-
5220	TraLodging	500	1,000	2,217	1,217
5300	DuesMemberships	7,000	7,000	6,088	(912)
5450	Other Insurance	17,555	17,555	16,487	(1,068)
5500	OpsHousekeeping	8,000	8,000	7,426	(574)
5510	Gas & Electric	-	-	-	-
5610	Rent & Leases	138,309	150,000	158,379	8,379
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	6,200	6,200	6,255	55
5621	EquipmentLeases- Interest	-	-	131	131
5630	Reps&MaintBldng	3,500	3,500	2,108	(1,392)
5800	ProfessServices	84,266	116,832	51,173	(65,659)
5810	Legal	10,000	20,000	13,479	(6,521)
5813	SchPrgAftSchool	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-
5819	SchlProgs-Other	3,500	3,500	1,021	(2,479)
5820	Audit & CPA	9,000	9,000	10,409	1,409
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	10,000	10,000	11,000	1,000
5836	FieldTrip Trans	76,000	109,000	110,724	1,724
5840	MarkngStdtRecrt	10,000	15,000	25,368	10,368
5850	Oversight Fees	19,578	19,578	18,198	(1,380)
5857	Payroll Fees	9,000	9,000	11,911	2,911
5860	Service Fees	1,000	3,000	2,663	(337)
5863	Prof Developmnt	7,500	-	3,032	3,032
5864	Prof Dev-Other	21,131	21,131	11,545	(9,586)
5865	Prof Dev - LLM	-	-	-	-
5869	SpEd Ctrct Inst	25,196	25,196	25,671	475
5870	Livescan	300	300	129	(171)
5872	SPED Fees (incl Encroachment)	14,489	14,489	25,534	11,045
5875	Staff Recruiting	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5884	Substitutes	10,000	10,000	63,460	53,460
5890	OthSvcsNon-Inst	-	-	-	-
5900	Communications	3,000	3,000	1,961	(1,039)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	25,000	25,000	31,161	6,161
5930	PostageDelivery	3,000	3,000	1,023	(1,977)
5940	Technology	10,790	12,390	16,380	3,990
5990	Prior Year Adj (Services)	-	-	(0)	(0)
SUBTOTAL - Services & Other Operating Exp.		707,162	796,519	808,214	11,695

2023-24 Unaudited Actuals		Annual Budget			
MSA 4		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	37,940	32,104	32,104	(0)
SUBTOTAL - Capital Outlay & Depreciation		37,940	32,104	32,104	(0)
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-
TOTAL EXPENSES		2,668,968	2,824,571	2,811,111	(13,460)



2023-24 Unaudited Actuals	Annual Budget			
MSA 5	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	217	194	196	2
SUMMARY				
Revenue				
LCFF Entitlement	3,435,411	3,050,834	3,072,902	22,068
Federal Revenue	468,526	451,542	496,566	45,025
Other State Revenues	901,003	1,336,970	3,016,597	1,679,626
Other Local Revenues	510,046	29,713	21,017	(8,696)
Total Revenue	5,314,986	4,869,059	6,607,082	1,738,023
Expenditures				
Certificated Salaries	1,812,730	1,636,979	1,595,297	(41,681)
Classified Salaries	606,127	567,890	537,516	(30,373)
Benefits	891,883	775,205	765,084	(10,121)
Books and Supplies	235,185	343,285	249,242	(94,043)
Services and Operating Exp.	1,479,431	1,222,071	1,072,775	(149,296)
Depreciation & Cap Outlay	88,888	65,241	57,996	(7,245)
Other Outflows	-	-	-	-
Total Expenditures	5,114,244	4,610,670	4,277,910	(332,760)
Net Revenues	200,742	258,389	2,329,172	2,070,783
Fund Balance				
Beginning Balance (Audited.)			5,303,440	
Net Revenues			2,329,172	
Ending Fund Balance			7,632,612	
Components of Fund Bal.				
Available For Econ. Uncert.			4,384,490	102.5% of Expenditures
Restricted Balances (Est.)			610,307	14.3% of Expenditures
Net Fixed Assets			2,637,814	61.7% of Expenditures
Ending Fund Balance			7,632,612	178.4% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 5		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
LCFF Entitlement					
8011	State Aid	1,998,555	1,728,504	2,005,952	277,448
8012	EPA Entitlement	729,438	641,499	319,069	(322,430)
8019	Prior Year Adjustments	-	-	(2)	(2)
8096	InLieuPropTaxes	707,418	680,831	747,883	67,052
SUBTOTAL - LCFF Entitlement		3,435,411	3,050,834	3,072,902	22,068
Federal Revenue					
8181	SpEd - Revenue	33,323	30,012	35,035	5,024
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	435,203	421,530	461,531	40,001
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		468,526	451,542	496,566	45,025
Other State Revenue					
8311	SpEd Revenue	187,211	169,710	185,848	16,137
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	8,592	7,651	8,063	412
8560	StateLotteryRev	51,545	49,093	64,004	14,911
8590	AllOthStateRev	653,654	1,110,517	2,752,765	1,642,249
8595	State Rev PY Adj	-	-	5,917	5,917
SUBTOTAL - Other State Revenue		901,003	1,336,970	3,016,597	1,679,626
Local Revenue					
8600	Other Local Rev	-	-	-	-
8634	StudentLunchFee	-	-	-	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	12,000	12,000	6,012	(5,988)
8682	Summer School	-	-	-	-
8677	SpEd Revenue	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	483,333	3,000	1,244	(1,756)
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		495,333	15,000	7,256	(7,744)

2023-24 Unaudited Actuals		Annual Budget			
MSA 5		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	-	(7,116)
8803	Fundraising	7,597	7,597	13,762	6,164
SUBTOTAL - Fundraising & Grants		14,713	14,713	13,762	(952)
TOTAL REVENUE		5,314,986	4,869,059	6,607,082	1,738,023
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	1,277,428	1,203,936	1,115,650	(88,287)
1200	Cert Aid	162,814	66,291	81,917	15,626
1300	Cert Adminis	372,488	366,752	397,731	30,979
SUBTOTAL - Certificated Salaries		1,812,730	1,636,979	1,595,297	(41,681)
Classified Salaries					
2100	Instructional Aides	349,596	297,359	274,327	(23,032)
2200	Classified Support	128,464	128,464	55,316	(73,148)
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	128,066	142,066	207,874	65,807
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		606,127	567,890	537,516	(30,373)
Employee Benefits					
3101	STRS-Certified	284,562	255,234	278,474	23,239
3102	STRS-Classified	71,302	49,941	435	(49,506)
3201	PERS-Cert	45,596	29,179	-	(29,179)
3202	PERS-Classified	44,456	55,391	130,065	74,674
3301	OASDI/Med-Cert	34,522	27,753	22,887	(4,867)
3302	OASDI/Med-Class	18,009	19,597	40,822	21,225
3401	HlthWelfareCert	252,753	239,197	271,608	32,411
3402	HlthWelfareCert	73,201	63,759	-	(63,759)
3501	UI-Certificated	8,294	7,222	2,325	(4,897)
3502	UI-Classified	2,690	2,333	-	(2,333)
3601	WorkersCmp-Cert	39,152	16,992	18,476	1,484
3602	WorkersCmp-Class	17,346	8,607	-	(8,607)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(7)	(7)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		891,883	775,205	765,084	(10,121)

2023-24 Unaudited Actuals		Annual Budget			
MSA 5		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	21,200	72,320	56,783	(15,537)
4200	BooksOthRefMats	9,010	9,010	3,139	(5,871)
4300	Ins Mats & Sups 2	5,000	40,000	38,464	(1,536)
4310	Ins Mats & Sups	9,541	9,541	2,437	(7,104)
4315	OthrSupplies	1,060	1,060	-	(1,060)
4320	Office Supplies	18,020	18,020	8,415	(9,605)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	4,240	20,000	18,210	(1,790)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	18,020	18,020	7,306	(10,714)
4340	Educat Software	50,658	50,658	32,015	(18,643)
4345	NonInstStdntSup	29,556	29,556	28,147	(1,409)
4346	TeacherSupplies	6,360	6,360	3,335	(3,025)
4350	Cust. Supplies	1,060	1,060	-	(1,060)
4351	Yearbook	-	-	2,239	2,239
4390	Uniforms	13,780	20,000	9,980	(10,020)
4400	NonCapEquip-Gen	1,060	1,060	1,029	(31)
4410	ClssrmFrnEqp<5k	1,060	1,060	-	(1,060)
4430	OffceFurnEqp<5k	4,240	4,240	2,080	(2,160)
4440	Computers <\$5k	13,780	13,780	13,720	(60)
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	7,420	7,420	-	(7,420)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	6,000	6,000	5,000	(1,000)
4720	Food:Other Food	14,120	14,120	16,943	2,823
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		235,185	343,285	249,242	(94,043)

2023-24 Unaudited Actuals		Annual Budget			
MSA 5		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	207,418	207,418	207,418	-
5200	Travel - General	-	-	1,227	1,227
5205	Conference Fees	1,590	1,590	-	(1,590)
5210	MilesParkTolls	1,060	1,060	1,102	42
5215	TravConferences	-	-	-	-
5220	TraLodging	4,240	4,240	6,760	2,520
5300	DuesMemberships	10,600	10,600	11,589	989
5450	Other Insurance	43,471	43,471	35,209	(8,262)
5500	OpsHousekeeping	10,600	10,600	43,238	32,638
5510	Gas & Electric	10,600	10,600	(3,001)	(13,601)
5610	Rent & Leases	213,576	213,576	205,948	(7,629)
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	5,300	5,300	2,441	(2,859)
5621	EquipmentLeases- Interest	-	-	131	131
5630	Reps&MaintBldg	137,800	30,000	1,221	(28,779)
5800	ProfessServices	353,868	186,493	137,334	(49,159)
5810	Legal	21,200	21,200	488	(20,712)
5813	SchPrgAftSchool	-	-	4,560	4,560
5814	SchPrgAcadComps	-	-	-	-
5819	SchIProgs-Other	60,036	22,461	15,291	(7,170)
5820	Audit & CPA	9,540	9,540	10,409	869
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	41,430	41,430	66,375	24,945
5836	FieldTrip Trans	6,360	6,360	22,664	16,304
5840	MarkngStdtdRecrt	42,400	42,400	38,280	(4,120)
5850	Oversight Fees	34,354	34,354	30,470	(3,884)
5857	Payroll Fees	15,900	15,900	16,440	540
5860	Service Fees	1,060	1,060	-	(1,060)
5863	Prof Developmnt	17,317	17,317	9,111	(8,206)
5864	Prof Dev-Other	15,900	15,900	9,624	(6,276)
5869	SpEd Ctrct Inst	130,247	130,247	60,089	(70,158)
5870	Livescan	795	795	619	(176)
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	-	107	107
5884	Substitutes	31,800	83,000	89,350	6,350
5890	OthSvcsNon-Inst	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 5		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	3,180	3,180	2,723	(457)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	21,200	21,200	1,720	(19,480)
5930	PostageDelivery	4,240	4,240	3,231	(1,009)
5940	Technology	22,348	26,539	36,376	9,838
5990	Prior Year Adj (Services)	-	-	4,230	4,230
SUBTOTAL - Services & Other Operating Exp.		1,479,431	1,222,071	1,072,775	(149,296)

2023-24 Unaudited Actuals	Annual Budget			
MSA 5	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation				
6100 Site Improvement (Pre-Capitalization)	-	-	-	-
6400 EquipFixed	-	-	-	-
6900 Depreciation	88,888	65,241	57,996	(7,245)
SUBTOTAL - Capital Outlay & Depreciation	88,888	65,241	57,996	(7,245)
Other Outflows				
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310 Indirect Costs	-	-	-	-
7438 InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows	-	-	-	-
TOTAL EXPENSES	5,114,244	4,610,670	4,277,910	(332,760)



2023-24 Unaudited Actuals	Annual Budget			
MSA 6	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	101	104	104	(0)
SUMMARY				
Revenue				
LCFF Entitlement	1,510,472	1,486,640	1,478,231	(8,409)
Federal Revenue	119,229	188,534	201,409	12,875
Other State Revenues	512,860	607,421	403,495	(203,926)
Other Local Revenues	330,513	118,428	135,013	16,585
Total Revenue	2,473,074	2,401,023	2,218,148	(182,876)
Expenditures				
Certificated Salaries	893,930	797,356	777,335	(20,021)
Classified Salaries	227,041	247,184	217,459	(29,725)
Benefits	400,436	389,274	366,237	(23,037)
Books and Supplies	79,652	108,452	107,576	(876)
Services and Operating Exp.	813,242	841,962	916,472	74,510
Depreciation & Cap Outlay	34,973	15,470	15,470	(0)
Other Outflows	-	-	-	-
Total Expenditures	2,449,274	2,399,699	2,400,550	851
Net Revenues	23,799	1,325	(182,402)	(183,727)
Fund Balance				
Beginning Balance (Audited.)			2,848,933	
Net Revenues			(182,402)	
Ending Fund Balance			2,666,531	
Components of Fund Bal.				
Available For Econ. Uncert.			2,644,746	110.2% of Expenditures
Restricted Balances (Est.)			16,180	0.7% of Expenditures
Net Fixed Assets			5,605	0.2% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
LCFF Entitlement					
8011	State Aid	866,228	793,867	921,185	127,318
8012	EPA Entitlement	323,658	327,866	161,087	(166,779)
8019	Prior Year Adjustments	-	-	(1)	(1)
8096	InLieuPropTaxes	320,586	364,907	395,960	31,053
SUBTOTAL - LCFF Entitlement		1,510,472	1,486,640	1,478,231	(8,409)
Federal Revenue					
8181	SpEd - Revenue	-	-	-	-
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	22,289	24,557	26,454	1,897
8290	All Other Federal Revenue	96,940	163,977	174,955	10,978
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		119,229	188,534	201,409	12,875
Other State Revenue					
8311	SpEd Revenue	-	-	3,032	3,032
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	2,009	2,004	1,645	(359)
8560	StateLotteryRev	23,984	25,133	33,886	8,753
8590	AllOthStateRev	486,867	580,284	367,606	(212,679)
8595	State Rev PY Adj	-	-	(2,675)	(2,675)
SUBTOTAL - Other State Revenue		512,860	607,421	403,495	(203,926)
Local Revenue					
8600	Other Local Rev	-	-	-	-
8634	StudentLunchFee	-	-	-	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	-	-	-	-
8682	Summer School	-	-	-	-
8677	SpEd Revenue	89,805	97,312	93,255	(4,057)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	221,592	2,000	31,255	29,255
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	3,682	3,682
SUBTOTAL - Local Revenue		311,397	99,312	128,192	28,879

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	1,055	(6,061)
8803	Fundraising	12,000	12,000	5,767	(6,233)
SUBTOTAL - Fundraising & Grants		19,116	19,116	6,822	(12,294)
TOTAL REVENUE		2,473,074	2,401,023	2,218,148	(182,876)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	658,068	576,232	638,040	61,808
1200	Cert Aid	12,738	-	2,100	2,100
1300	Cert Adminis	223,124	221,124	137,195	(83,929)
SUBTOTAL - Certificated Salaries		893,930	797,356	777,335	(20,021)
Classified Salaries					
2100	Instructional Aides	18,881	15,250	220	(15,030)
2200	Classified Support	123,172	146,946	129,791	(17,155)
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	84,988	84,988	87,448	2,460
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		227,041	247,184	217,459	(29,725)
Employee Benefits					
3101	STRS-Certified	144,408	136,288	138,535	2,247
3102	STRS-Classified	14,393	9,413	-	(9,413)
3201	PERS-Cert	18,951	12,271	-	(12,271)
3202	PERS-Classified	36,855	46,768	53,841	7,072
3301	OASDI/Med-Cert	16,332	13,823	11,360	(2,463)
3302	OASDI/Med-Class	11,535	13,966	16,781	2,815
3401	HlthWelfareCert	103,191	96,065	136,506	40,441
3402	HlthWelfareCert	29,186	39,379	-	(39,379)
3501	UI-Certificated	4,131	3,795	363	(3,432)
3502	UI-Classified	1,059	1,113	-	(1,113)
3601	WorkersCmp-Cert	14,540	8,924	8,852	(72)
3602	WorkersCmp-Class	5,855	7,471	-	(7,471)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	-	-
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		400,436	389,274	366,237	(23,037)

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	21,200	34,000	34,158	158
4200	BooksOthRefMats	-	-	-	-
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	2,120	2,120	86	(2,034)
4315	OthrSupplies	-	-	-	-
4320	Office Supplies	4,240	4,240	6,500	2,260
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	1,378	1,378	(362)	(1,740)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	1,060	1,060	1,242	182
4340	Educat Software	21,356	21,356	11,840	(9,516)
4345	NonInstStdntSup	10,808	26,808	37,367	10,559
4346	TeacherSupplies	5,300	5,300	-	(5,300)
4350	Cust. Supplies	2,120	2,120	439	(1,681)
4351	Yearbook	-	-	731	731
4390	Uniforms	4,240	4,240	1,529	(2,711)
4400	NonCapEquip-Gen	1,060	1,060	(422)	(1,482)
4410	ClssrmFrnEqp<5k	-	-	-	-
4430	OffceFurnEqp<5k	530	530	-	(530)
4440	Computers <\$5k	-	-	10,446	10,446
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	-	-	-	-
4720	Food:Other Food	4,240	4,240	4,075	(165)
4990	Prior Year Adj (Mat'ls)	-	-	(52)	(52)
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		79,652	108,452	107,576	(876)

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	172,849	172,849	172,849	-
5200	Travel - General	-	-	-	-
5205	Conference Fees	530	530	-	(530)
5210	MilesParkTolls	530	530	633	103
5215	TravConferences	-	-	-	-
5220	TraLodging	530	530	1,609	1,079
5300	DuesMemberships	2,650	2,650	3,245	595
5450	Other Insurance	22,033	22,033	16,901	(5,132)
5500	OpsHousekeeping	13,780	13,780	6,070	(7,710)
5510	Gas & Electric	530	530	-	(530)
5610	Rent & Leases	131,464	131,464	74,239	(57,225)
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	7,632	7,632	5,168	(2,464)
5621	EquipmentLeases- Interest	-	-	131	131
5630	Reps&MaintBldng	2,120	2,120	-	(2,120)
5800	ProfessServices	114,573	125,416	134,528	9,112
5810	Legal	8,500	8,500	86	(8,414)
5813	SchPrgAftSchool	66,228	66,228	103,890	37,662
5814	SchPrgAcadComps	-	-	-	-
5819	SchlProgs-Other	2,120	2,120	20,484	18,364
5820	Audit & CPA	9,540	9,540	10,409	869
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	-	-	15,235	15,235
5836	FieldTrip Trans	120,000	120,000	126,512	6,512
5840	MarkngStdtRecrt	530	530	23,365	22,835
5850	Oversight Fees	15,105	15,105	14,782	(323)
5857	Payroll Fees	9,540	9,540	11,434	1,894
5860	Service Fees	1,590	1,590	5,366	3,776
5863	Prof Developmnt	20,555	20,555	17,450	(3,105)
5864	Prof Dev-Other	4,985	4,985	4,000	(985)
5869	SpEd Ctrct Inst	23,077	24,557	43,601	19,044
5870	Livescan	424	424	210	(214)
5872	SPED Fees (incl Encroachment)	19,575	19,575	23,914	4,339
5875	Staff Recruiting	-	-	-	-
5884	Substitutes	5,300	20,000	33,097	13,097
5890	OthSvcsNon-Inst	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	1,590	1,590	1,946	356
5910	Communications 2	-	-	-	-
5920	TelecomInternet	20,000	20,000	27,735	7,735
5930	PostageDelivery	1,060	1,060	0	(1,060)
5940	Technology	14,303	15,999	17,793	1,793
5990	Prior Year Adj (Services)	-	-	(209)	(209)
SUBTOTAL - Services & Other Operating Exp.		813,242	841,962	916,472	74,510

2023-24 Unaudited Actuals		Annual Budget			
MSA 6		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	34,973	15,470	15,470	(0)
SUBTOTAL - Capital Outlay & Depreciation		34,973	15,470	15,470	(0)
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-
TOTAL EXPENSES		2,449,274	2,399,699	2,400,550	851



2023-24 Unaudited Actuals	Annual Budget			
MSA 7	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	267	263	262	(1)
SUMMARY				
Revenue				
LCFF Entitlement	3,983,533	3,833,581	3,820,831	(12,750)
Federal Revenue	191,829	299,687	307,132	7,445
Other State Revenues	1,423,724	2,043,668	1,703,129	(340,539)
Other Local Revenues	763,478	273,519	354,921	81,402
Total Revenue	6,362,563	6,450,455	6,186,013	(264,442)
Expenditures				
Certificated Salaries	1,719,036	1,733,733	1,541,262	(192,471)
Classified Salaries	749,123	801,890	753,613	(48,277)
Benefits	826,504	848,545	883,689	35,144
Books and Supplies	227,318	265,174	253,058	(12,115)
Services and Operating Exp.	2,461,500	2,622,060	2,603,661	(18,399)
Depreciation & Cap Outlay	129,410	65,478	80,888	15,410
Other Outflows	-	-	-	-
Total Expenditures	6,112,891	6,336,879	6,116,171	(220,708)
Net Revenues	249,672	113,576	69,842	(43,735)
Fund Balance				
Beginning Balance (Audited.)			3,259,094	
Net Revenues			69,842	
Ending Fund Balance			3,328,936	
Components of Fund Bal.				
Available For Econ. Uncert.			2,588,899	42.3% of Expenditures
Restricted Balances (Est.)			13,121	0.2% of Expenditures
Net Fixed Assets			726,915	11.9% of Expenditures
Ending Fund Balance			3,328,936	54.4% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
LCFF Entitlement					
8011	State Aid	2,310,976	2,107,652	2,423,282	315,630
8012	EPA Entitlement	827,026	803,212	395,108	(408,104)
8019	Prior Year Adjustments	-	-	1	1
8096	InLieuPropTaxes	845,531	922,717	1,002,440	79,723
SUBTOTAL - LCFF Entitlement		3,983,533	3,833,581	3,820,831	(12,750)
Federal Revenue					
8181	SpEd - Revenue	-	-	-	-
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	64,662	62,787	66,988	4,201
8290	All Other Federal Revenue	127,167	236,900	240,144	3,244
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		191,829	299,687	307,132	7,445
Other State Revenue					
8311	SpEd Revenue	-	-	-	-
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	5,298	5,123	4,818	(305)
8560	StateLotteryRev	63,258	64,261	85,789	21,528
8590	AllOthStateRev	1,355,168	1,974,285	1,604,816	(369,469)
8595	State Rev PY Adj	-	-	7,706	7,706
SUBTOTAL - Other State Revenue		1,423,724	2,043,668	1,703,129	(340,539)
Local Revenue					
8600	Other Local Rev	-	-	-	-
8634	StudentLunchFee	2,000	2,000	-	(2,000)
8650	Leases &Rentals	-	-	-	-
8660	Interest	-	-	-	-
8682	Summer School	-	-	-	-
8677	SpEd Revenue	236,856	248,810	236,140	(12,670)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	511,913	10,000	106,828	96,828
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	1,000	1,000	-	(1,000)
SUBTOTAL - Local Revenue		751,769	261,810	342,968	81,158

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	7,116	7,116	-	(7,116)
8803	Fundraising	4,593	4,593	11,953	7,360
SUBTOTAL - Fundraising & Grants		11,709	11,709	11,953	244
TOTAL REVENUE		6,362,563	6,450,455	6,186,013	(264,442)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	1,378,560	1,307,779	1,082,224	(225,555)
1200	Cert Aid	93,280	85,844	88,761	2,917
1300	Cert Adminis	247,196	340,110	370,277	30,167
SUBTOTAL - Certificated Salaries		1,719,036	1,733,733	1,541,262	(192,471)

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Classified Salaries					
2100	Instructional Aides	353,237	417,076	352,147	(64,929)
2200	Classified Support	159,440	159,190	179,309	20,119
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	236,447	197,890	199,790	1,900
2900	OtherClassStaff	-	27,733	22,367	(5,366)
SUBTOTAL - Classified Salaries		749,123	801,890	753,613	(48,277)
Employee Benefits					
3101	STRS-Certified	283,017	285,187	271,037	(14,150)
3102	STRS-Classified	36,267	35,880	-	(35,880)
3201	PERS-Cert	35,769	42,362	-	(42,362)
3202	PERS-Classified	108,294	101,726	177,456	75,730
3301	OASDI/Med-Cert	31,620	33,653	22,305	(11,348)
3302	OASDI/Med-Class	33,436	31,546	57,015	25,469
3401	HlthWelfareCert	208,200	225,050	338,598	113,548
3402	HlthWelfareCert	56,129	59,322	-	(59,322)
3501	UI-Certificated	8,071	8,250	(2,046)	(10,297)
3502	UI-Classified	2,955	2,823	-	(2,823)
3601	WorkersCmp-Cert	7,897	2,602	19,331	16,729
3602	WorkersCmp-Class	14,849	20,144	-	(20,144)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(7)	(7)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		826,504	848,545	883,689	35,144

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	25,800	59,436	62,849	3,413
4200	BooksOthRefMats	2,160	2,160	-	(2,160)
4300	Ins Mats & Sups 2	7,000	7,000	3,111	(3,889)
4310	Ins Mats & Sups	19,540	19,540	10,930	(8,611)
4315	OthrSupplies	-	2,000	1,235	(765)
4320	Office Supplies	20,520	20,520	19,112	(1,408)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	1,080	2,000	3,330	1,330
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	1,620	1,620	636	(984)
4340	Educat Software	34,375	35,675	29,208	(6,467)
4345	NonInstStdntSup	28,482	28,482	32,933	4,451
4346	TeacherSupplies	1,080	1,080	60	(1,020)
4350	Cust. Supplies	21,600	21,600	23,556	1,956
4351	Yearbook	-	-	-	-
4390	Uniforms	9,720	9,720	4,542	(5,178)
4400	NonCapEquip-Gen	32,400	22,400	6,216	(16,184)
4410	ClssrmFrnEqp<5k	5,400	5,400	3,269	(2,131)
4430	OffceFurnEqp<5k	2,160	2,160	28,471	26,311
4440	Computers <\$5k	2,700	12,700	10,425	(2,275)
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	-	-	-	-
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	5,400	5,400	7,325	1,925
4720	Food:Other Food	5,400	5,400	5,851	451
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	880	880	-	(880)
SUBTOTAL - Books and Supplies		227,318	265,174	253,058	(12,115)

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	553,115	553,115	553,115	0
5200	Travel - General	-	-	-	-
5205	Conference Fees	1,080	1,080	-	(1,080)
5210	MilesParkTolls	1,080	1,080	2,960	1,880
5215	TravConferences	-	-	-	-
5220	TraLodging	2,000	2,000	11,941	9,941
5300	DuesMemberships	10,800	10,800	5,841	(4,959)
5450	Other Insurance	62,100	62,100	59,156	(2,944)
5500	OpsHousekeeping	39,960	39,960	24,136	(15,824)
5510	Gas & Electric	66,960	66,960	38,322	(28,638)
5610	Rent & Leases	303,000	303,000	308,234	5,234
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	15,120	15,120	9,328	(5,792)
5621	EquipmentLeases- Interest	-	-	279	279
5630	Reps&MaintBldng	73,440	104,840	88,296	(16,544)
5800	ProfessServices	161,731	225,199	177,164	(48,035)
5810	Legal	10,800	10,800	86	(10,715)
5813	SchPrgAftSchool	10,800	10,800	670,474	659,674
5814	SchPrgAcadComps	-	-	-	-
5819	SchlProgs-Other	588,119	588,119	36,116	(552,004)
5820	Audit & CPA	9,720	9,720	10,409	689
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	24,840	24,840	4,381	(20,459)
5836	FieldTrip Trans	-	-	1,841	1,841
5840	MarkngStdtRecrt	27,000	27,000	31,885	4,885
5850	Oversight Fees	39,835	37,491	38,208	717
5857	Payroll Fees	16,200	16,200	18,636	2,436
5860	Service Fees	1,620	1,620	4,045	2,425
5863	Prof Developmnt	26,460	26,460	8,351	(18,109)
5864	Prof Dev-Other	16,200	16,200	21,150	4,950
5869	SpEd Ctrct Inst	225,818	225,818	140,958	(84,860)
5870	Livescan	1,080	1,080	1,062	(18)
5872	SPED Fees (incl Encroachment)	55,080	55,080	60,540	5,460
5875	Staff Recruiting	-	-	150	150
5884	Substitutes	59,400	123,000	208,883	85,883
5890	OthSvcsNon-Inst	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	2,160	2,160	3,262	1,102
5920	TelecomInternet	23,760	23,760	30,056	6,296
5930	PostageDelivery	2,700	2,700	1,009	(1,692)
5940	Technology	29,520	33,957	33,389	(568)
5990	Prior Year Adj (Services)	-	-	-	-
SUBTOTAL - Services & Other Operating Exp.		2,461,500	2,622,060	2,603,661	(18,399)

2023-24 Unaudited Actuals		Annual Budget			
MSA 7		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	129,410	65,478	80,888	15,410
SUBTOTAL - Capital Outlay & Depreciation		129,410	65,478	80,888	15,410
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-
TOTAL EXPENSES		6,112,891	6,336,879	6,116,171	(220,708)



2023-24 Unaudited Actuals	Annual Budget			
MSA 8	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	362	379	371	(8)
SUMMARY				
Revenue				
LCFF Entitlement	5,109,897	5,343,117	5,227,768	(115,349)
Federal Revenue	291,209	439,769	506,898	67,129
Other State Revenues	973,495	1,822,200	1,340,899	(481,301)
Other Local Revenues	1,100,968	371,619	436,099	64,480
Total Revenue	7,475,569	7,976,705	7,511,664	(465,041)
Expenditures				
Certificated Salaries	2,640,348	2,623,200	2,531,552	(91,648)
Classified Salaries	806,335	838,292	836,698	(1,595)
Benefits	1,194,867	1,163,214	1,197,495	34,281
Books and Supplies	455,404	553,796	456,008	(97,789)
Services and Operating Exp.	2,029,504	2,201,027	2,269,984	68,957
Depreciation & Cap Outlay	215,400	189,508	149,508	(40,000)
Other Outflows	-	-	-	-
Total Expenditures	7,341,857	7,569,038	7,441,244	(127,794)
Net Revenues	133,712	407,667	70,421	(337,247)
Fund Balance				
Beginning Balance (Audited.)			7,604,881	
Net Revenues			70,421	
Ending Fund Balance			7,675,302	
Components of Fund Bal.				
Available For Econ. Uncert.			7,527,288	101.2% of Expenditures
Restricted Balances (Est.)			6,500	0.1% of Expenditures
Net Fixed Assets			141,514	1.9% of Expenditures
Ending Fund Balance			7,675,302	103.1% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
LCFF Entitlement					
8011	State Aid	2,799,076	2,814,627	3,230,716	416,089
8012	EPA Entitlement	1,162,539	1,198,415	578,659	(619,756)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	1,148,282	1,330,075	1,418,393	88,318
SUBTOTAL - LCFF Entitlement		5,109,897	5,343,117	5,227,768	(115,349)
Federal Revenue					
8181	SpEd - Revenue	-	-	-	-
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	94,298	90,436	94,784	4,348
8290	All Other Federal Revenue	196,911	349,333	412,114	62,781
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		291,209	439,769	506,898	67,129
Other State Revenue					
8311	SpEd Revenue	-	-	8,310	8,310
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	7,195	7,379	6,965	(414)
8560	StateLotteryRev	85,908	92,558	121,386	28,828
8590	AllOthStateRev	880,392	1,722,263	1,193,794	(528,469)
8595	State Rev PY Adj	-	-	10,443	10,443
SUBTOTAL - Other State Revenue		973,495	1,822,200	1,340,899	(481,301)
Local Revenue					
8600	Other Local Rev	1	-	-	-
8634	StudentLunchFee	-	-	-	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	3,500	3,500	8,994	5,494
8682	Summer School	-	-	-	-
8677	SpEd Revenue	321,665	358,376	334,135	(24,241)
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	759,203	3,250	88,601	85,351
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		1,084,369	365,126	431,730	66,605

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
Fundraising & Grants					
8802	Donations - Private	10,106	-	-	-
8803	Fundraising	6,494	6,494	4,369	(2,125)
SUBTOTAL - Fundraising & Grants		16,600	6,494	4,369	(2,125)
TOTAL REVENUE		7,475,569	7,976,705	7,511,664	(465,041)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	2,021,868	1,994,324	1,922,197	(72,127)
1200	Cert Aid	169,048	161,458	159,900	(1,558)
1300	Cert Adminis	449,432	467,419	449,456	(17,963)
SUBTOTAL - Certificated Salaries		2,640,348	2,623,200	2,531,552	(91,648)
Classified Salaries					
2100	Instructional Aides	282,474	259,435	214,433	(45,002)
2200	Classified Support	281,689	342,987	387,574	44,587
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	242,172	235,871	234,691	(1,180)
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		806,335	838,292	836,698	(1,595)
Employee Benefits					
3101	STRS-Certified	442,144	449,509	440,777	(8,732)
3102	STRS-Classified	48,338	31,301	1,872	(29,429)
3201	PERS-Cert	94,965	49,709	17,006	(32,703)
3202	PERS-Classified	68,224	100,680	182,397	81,716
3301	OASDI/Med-Cert	50,113	48,209	40,895	(7,315)
3302	OASDI/Med-Class	33,359	30,902	63,316	32,413
3401	HlthWelfareCert	301,316	298,886	418,325	119,439
3402	HlthWelfareCert	110,359	108,459	-	(108,459)
3501	UI-Certificated	12,644	12,688	3,532	(9,156)
3502	UI-Classified	3,218	2,684	-	(2,684)
3601	WorkersCmp-Cert	18,161	8,587	29,400	20,813
3602	WorkersCmp-Class	12,026	21,600	-	(21,600)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(24)	(24)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		1,194,867	1,163,214	1,197,495	34,281

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	100,000	140,892	147,449	6,557
4200	BooksOthRefMats	10,000	10,000	-	(10,000)
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	24,851	30,851	38,254	7,403
4315	OthrSupplies	-	-	-	-
4320	Office Supplies	24,500	20,000	27,163	7,163
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	5,000	26,000	22,470	(3,530)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	1,500	2,500	2,641	141
4340	Educat Software	92,000	92,000	41,947	(50,053)
4345	NonInstStdntSup	40,053	79,053	65,723	(13,330)
4346	TeacherSupplies	2,000	2,000	233	(1,767)
4350	Cust. Supplies	16,000	16,000	5,121	(10,879)
4351	Yearbook	-	-	-	-
4390	Uniforms	13,000	13,000	9,197	(3,803)
4400	NonCapEquip-Gen	20,000	2,000	7,548	5,548
4410	ClssrmFrnEqp<5k	2,000	2,000	1,217	(783)
4430	OffceFurnEqp<5k	2,500	2,500	-	(2,500)
4440	Computers <\$5k	40,000	53,000	50,860	(2,140)
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	2,000	2,000	-	(2,000)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	40,000	40,000	16,760	(23,240)
4720	Food:Other Food	20,000	20,000	16,024	(3,976)
4990	Prior Year Adj (Mat'ls)	-	-	3,400	3,400
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		455,404	553,796	456,008	(97,789)

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	795,103	795,103	795,103	-
5200	Travel - General	-	-	-	-
5205	Conference Fees	2,500	1,000	-	(1,000)
5210	MilesParkTolls	2,500	1,000	391	(609)
5215	TravConferences	-	-	-	-
5220	TraLodging	5,000	18,000	23,426	5,426
5300	DuesMemberships	11,000	11,000	9,301	(1,699)
5450	Other Insurance	65,082	65,082	42,688	(22,394)
5500	OpsHousekeeping	5,000	7,500	10,305	2,805
5510	Gas & Electric	-	-	-	-
5610	Rent & Leases	437,894	437,894	485,257	47,363
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	12,000	12,000	7,044	(4,956)
5621	EquipmentLeases- Interest	-	-	374	374
5630	Reps&MaintBldng	4,000	4,000	688	(3,312)
5800	ProfessServices	171,666	178,644	131,281	(47,363)
5810	Legal	9,000	25,000	18,042	(6,958)
5813	SchPrgAftSchool	27,300	54,300	41,005	(13,295)
5814	SchPrgAcadComps	-	-	889	889
5819	SchlProgs-Other	9,000	25,000	4,370	(20,630)
5820	Audit & CPA	9,000	9,000	10,409	1,409
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	33,000	33,000	69,405	36,405
5836	FieldTrip Trans	-	-	5,243	5,243
5840	MarkngStdtRecrt	10,000	20,000	44,212	24,212
5850	Oversight Fees	51,099	53,431	52,278	(1,153)
5857	Payroll Fees	20,000	20,000	22,067	2,067
5860	Service Fees	-	-	4,089	4,089
5863	Prof Developmnt	14,500	22,000	25,130	3,130
5864	Prof Dev-Other	31,768	15,000	27,962	12,962
5869	SpEd Ctrct Inst	64,584	104,086	64,503	(39,583)
5870	Livescan	500	1,200	1,266	66
5872	SPED Fees (incl Encroachment)	70,000	70,000	85,660	15,660
5875	Staff Recruiting	-	-	-	-
5884	Substitutes	85,000	128,000	157,008	29,008
5890	OthSvcsNon-Inst	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	5,000	5,000	3,272	(1,728)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	40,000	40,000	87,386	47,386
5930	PostageDelivery	7,000	7,000	2,935	(4,065)
5940	Technology	31,007	37,787	41,486	3,699
5990	Prior Year Adj (Services)	-	-	(4,493)	(4,493)
SUBTOTAL - Services & Other Operating Exp.		2,029,504	2,201,027	2,269,984	68,957

2023-24 Unaudited Actuals		Annual Budget			
MSA 8		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	215,400	189,508	149,508	(40,000)
SUBTOTAL - Capital Outlay & Depreciation		215,400	189,508	149,508	(40,000)
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-
TOTAL EXPENSES		7,341,857	7,569,038	7,441,244	(127,794)



2023-24 Unaudited Actuals	Annual Budget			
MSA SA	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	494	476	476	1
SUMMARY				
Revenue				
LCFF Entitlement	7,596,400	7,212,179	7,231,078	18,899
Federal Revenue	330,571	559,721	702,129	142,408
Other State Revenues	2,377,327	2,993,872	3,191,159	197,287
Other Local Revenues	1,091,922	151,673	315,995	164,322
Total Revenue	11,396,220	10,917,444	11,440,360	522,916
Expenditures				
Certificated Salaries	3,697,276	3,554,901	3,624,023	69,122
Classified Salaries	1,186,085	1,172,707	1,095,157	(77,550)
Benefits	1,904,259	1,788,381	1,725,740	(62,641)
Books and Supplies	432,701	544,091	759,837	215,747
Services and Operating Exp.	2,716,915	2,808,519	2,925,356	116,837
Depreciation & Cap Outlay	866,180	799,249	756,145	(43,104)
Other Outflows	570,828	570,828	527,383	(43,445)
Total Expenditures	11,374,244	11,238,676	11,413,640	174,964
Net Revenues	21,976	(321,232)	26,720	347,952
Fund Balance				
Beginning Balance (Audited.)			9,527,466	
Net Revenues			26,720	
Ending Fund Balance			9,554,186	
Components of Fund Bal.				
Available For Econ. Uncert.			1,753,350	15.4% of Expenditures
Restricted Balances (Est.)			63,548	0.6% of Expenditures
Net Fixed Assets			7,737,288	67.8% of Expenditures
Ending Fund Balance			9,554,186	83.7% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA SA		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
LCFF Entitlement					
8011	State Aid	7,465,732	7,085,092	7,038,312	(46,780)
8012	EPA Entitlement	98,800	95,136	95,236	100
8019	Prior Year Adjustments	-	-	32,507	32,507
8096	InLieuPropTaxes	31,868	31,951	65,023	33,072
SUBTOTAL - LCFF Entitlement		7,596,400	7,212,179	7,231,078	18,899
Federal Revenue					
8181	SpEd - Revenue	70,633	63,302	80,702	17,400
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	259,938	496,418	621,427	125,008
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		330,571	559,721	702,129	142,408
Other State Revenue					
8311	SpEd Revenue	425,226	410,884	407,178	(3,706)
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	15,879	15,228	14,686	(542)
8560	StateLotteryRev	117,078	118,858	155,783	36,925
8590	AllOthStateRev	1,819,144	2,448,902	2,599,704	150,802
8595	State Rev PY Adj	-	-	13,808	13,808
SUBTOTAL - Other State Revenue		2,377,327	2,993,872	3,191,159	197,287
Local Revenue					
8600	Other Local Rev	-	-	-	-
8634	StudentLunchFee	-	-	-	-
8650	Leases & Rentals	-	-	-	-
8660	Interest	8,500	8,500	25,199	16,699
8682	Summer School	-	-	-	-
8677	SpEd Revenue	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	1,032,249	92,000	190,523	98,523
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		1,040,749	100,500	215,722	115,222

2023-24 Unaudited Actuals		Annual Budget			
MSA SA		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	7,500	7,500	31,510	24,010
8803	Fundraising	43,673	43,673	68,763	25,090
SUBTOTAL - Fundraising & Grants		51,173	51,173	100,273	49,100
TOTAL REVENUE		11,396,220	10,917,444	11,440,360	522,916
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	2,681,700	2,622,727	2,730,840	108,113
1200	Cert Aid	426,144	337,990	257,972	(80,018)
1300	Cert Adminis	589,432	594,184	635,211	41,027
SUBTOTAL - Certificated Salaries		3,697,276	3,554,901	3,624,023	69,122
Classified Salaries					
2100	Instructional Aides	199,454	214,752	166,289	(48,463)
2200	Classified Support	513,632	512,337	559,942	47,605
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	472,999	355,618	359,653	4,035
2900	OtherClassStaff	-	90,000	9,273	(80,728)
SUBTOTAL - Classified Salaries		1,186,085	1,172,707	1,095,157	(77,550)
Employee Benefits					
3101	STRS-Certified	590,280	598,892	638,480	39,588
3102	STRS-Classified	102,705	84,674	62,524	(22,150)
3201	PERS-Cert	126,382	66,142	1,969	(64,173)
3202	PERS-Classified	157,345	143,292	163,294	20,002
3301	OASDI/Med-Cert	80,620	64,482	53,052	(11,430)
3302	OASDI/Med-Class	57,669	50,306	59,133	8,827
3401	HlthWelfareCert	564,145	547,200	705,282	158,082
3402	HlthWelfareCert	163,369	173,273	-	(173,273)
3501	UI-Certificated	17,793	16,903	1,988	(14,915)
3502	UI-Classified	5,602	4,870	-	(4,870)
3601	WorkersCmp-Cert	30,313	29,302	40,032	10,730
3602	WorkersCmp-Class	8,034	9,046	-	(9,046)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(14)	(14)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		1,904,259	1,788,381	1,725,740	(62,641)

2023-24 Unaudited Actuals		Annual Budget			
MSA SA		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	106,000	172,400	172,512	112
4200	BooksOthRefMats	1,060	1,060	426	(634)
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	13,250	17,250	36,991	19,741
4315	OthrSupplies	-	-	-	-
4320	Office Supplies	18,020	18,020	15,376	(2,644)
4325	ProfDevMat&Sups	-	-	1,576	1,576
4326	Arts&MusicSupps	9,010	20,000	6,648	(13,352)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	24,380	24,380	5,467	(18,913)
4340	Educat Software	67,888	67,888	80,438	12,549
4345	NonInstStdntSup	88,892	108,892	214,724	105,832
4346	TeacherSupplies	4,240	4,240	3,982	(258)
4350	Cust. Supplies	15,800	25,800	30,810	5,010
4351	Yearbook	-	-	-	-
4390	Uniforms	21,200	21,200	17,854	(3,346)
4400	NonCapEquip-Gen	22,500	22,500	7,891	(14,609)
4410	ClssrmFrnEqp<5k	5,300	5,300	3,808	(1,492)
4430	OffceFurnEqp<5k	-	-	3,826	3,826
4440	Computers <\$5k	6,360	6,360	118,489	112,129
4460	FixedAssetsSuspense-Facilities	-	-	-	-
4461	Fixed Asset Susp (Imp)	-	-	-	-
4464	Equipment (Pre-Cap)	3,180	3,180	-	(3,180)
4480	FixedAssets Suspense-Equipment	-	-	-	-
4710	Food	5,300	5,300	4,350	(950)
4720	Food:Other Food	20,320	20,320	37,829	17,509
4990	Prior Year Adj (Mat'ls)	-	-	(3,162)	(3,162)
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		432,701	544,091	759,837	215,747

2023-24 Unaudited Actuals		Annual Budget			
MSA SA		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	1,106,231	1,106,231	1,106,231	-
5200	Travel - General	-	-	453	453
5205	Conference Fees	2,120	2,120	-	(2,120)
5210	MilesParkTolls	1,060	1,060	5,939	4,879
5215	TravConferences	-	-	146	146
5220	TraLodging	1,060	9,500	14,645	5,145
5300	DuesMemberships	19,080	25,000	28,608	3,608
5450	Other Insurance	131,000	131,000	140,178	9,178
5500	OpsHousekeeping	93,456	93,456	53,737	(39,719)
5510	Gas & Electric	115,000	115,000	122,115	7,115
5610	Rent & Leases	3,180	3,180	-	(3,180)
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	24,380	24,380	13,919	(10,461)
5621	EquipmentLeases- Interest	-	-	131	131
5630	Reps&MaintBldng	53,000	53,000	65,356	12,356
5800	ProfessServices	317,169	288,688	169,843	(118,845)
5810	Legal	75,000	75,000	6,602	(68,398)
5813	SchPrgAftSchool	27,560	107,560	234,910	127,350
5814	SchPrgAcadComps	3,180	3,180	-	(3,180)
5819	SchlProgs-Other	22,260	22,260	34,890	12,630
5820	Audit & CPA	9,540	9,540	10,409	869
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	42,400	42,400	43,614	1,214
5836	FieldTrip Trans	63,600	63,600	59,090	(4,510)
5840	MarkngStdtrct	16,500	50,000	79,712	29,712
5850	Oversight Fees	75,964	72,407	71,986	(421)
5857	Payroll Fees	31,800	31,800	36,922	5,122
5860	Service Fees	4,770	4,770	3,150	(1,620)
5863	Prof Developmnt	4,240	4,240	12,084	7,844
5864	Prof Dev-Other	62,540	62,540	44,259	(18,281)
5869	SpEd Ctrct Inst	167,291	167,291	217,017	49,726
5870	Livescan	1,855	1,855	1,347	(508)
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	-	-	-
5884	Substitutes	121,900	109,900	240,216	130,316
5890	OthSvcsNon-Inst	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA SA		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	5,300	5,300	3,941	(1,359)
5910	Communications 2	-	-	-	-
5920	TelecomInternet	47,700	47,700	67,213	19,513
5930	PostageDelivery	8,480	8,480	3,971	(4,509)
5940	Technology	58,299	66,081	38,650	(27,431)
5990	Prior Year Adj (Services)	-	-	(5,929)	(5,929)
SUBTOTAL - Services & Other Operating Exp.		2,716,915	2,808,519	2,925,356	116,837

2023-24 Unaudited Actuals	Annual Budget			
MSA SA	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation				
6100 Site Improvement (Pre-Capitalization)	-	-	-	-
6400 EquipFixed	-	-	-	-
6900 Depreciation	866,180	799,249	756,145	(43,104)
SUBTOTAL - Capital Outlay & Depreciation	866,180	799,249	756,145	(43,104)
Other Outflows				
7299 Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310 Indirect Costs	-	-	-	-
7438 InterestExpense	570,828	570,828	527,383	(43,445)
SUBTOTAL - Other Outflows	570,828	570,828	527,383	(43,445)
TOTAL EXPENSES	11,374,244	11,238,676	11,413,640	174,964



2023-24 Unaudited Actuals	Annual Budget			
MSA SD	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Projected Average Daily Attendance:	400	416	413	(3)
SUMMARY				
Revenue				
LCFF Entitlement	4,432,185	4,598,946	4,567,094	(31,852)
Federal Revenue	139,843	181,492	193,583	12,091
Other State Revenues	1,091,920	1,703,730	1,482,841	(220,889)
Other Local Revenues	666,267	85,000	180,462	95,462
Total Revenue	6,330,215	6,569,168	6,423,979	(145,189)
Expenditures				
Certificated Salaries	2,172,463	2,128,224	2,157,948	29,725
Classified Salaries	423,719	430,679	374,921	(55,758)
Benefits	932,892	883,670	852,153	(31,517)
Books and Supplies	306,684	365,449	295,792	(69,657)
Services and Operating Exp.	2,357,155	2,540,465	2,422,849	(117,616)
Depreciation & Cap Outlay	59,137	62,314	119,953	57,639
Other Outflows	3,180	3,180	5,490	2,310
Total Expenditures	6,255,230	6,413,980	6,229,105	(184,875)
Net Revenues	74,985	155,188	194,874	39,686
Fund Balance				
Beginning Balance (Audited.)			1,409,667	
Net Revenues			194,874	
Ending Fund Balance			1,604,541	
Components of Fund Bal.				
Available For Econ. Uncert.			1,063,311	17.1% of Expenditures
Restricted Balances (Est.)			86,548	1.4% of Expenditures
Net Fixed Assets			454,681	7.3% of Expenditures
Ending Fund Balance			1,604,541	25.8% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
LCFF Entitlement					
8011	State Aid	1,404,206	1,062,283	694,519	(367,764)
8012	EPA Entitlement	79,980	83,165	82,610	(555)
8019	Prior Year Adjustments	-	-	-	-
8096	InLieuPropTaxes	2,947,999	3,453,498	3,789,965	336,467
SUBTOTAL - LCFF Entitlement		4,432,185	4,598,946	4,567,094	(31,852)
Federal Revenue					
8181	SpEd - Revenue	59,668	53,214	67,841	14,627
8182	Special Education Discretionary Grants	-	-	-	-
8285	SpEd - Revenue	-	-	-	-
8290	All Other Federal Revenue	80,175	128,278	125,742	(2,536)
8295	Federal Revenue PY Adj	-	-	-	-
SUBTOTAL - Federal Revenue		139,843	181,492	193,583	12,091
Other State Revenue					
8311	SpEd Revenue	344,227	350,674	348,348	(2,326)
8520	SchoolNutrState	-	-	-	-
8550	MandCstReimburs	7,938	8,087	7,704	(383)
8560	StateLotteryRev	94,776	101,441	135,130	33,689
8590	AllOthStateRev	644,979	1,243,528	980,160	(263,368)
8595	State Rev PY Adj	-	-	11,499	11,499
SUBTOTAL - Other State Revenue		1,091,920	1,703,730	1,482,841	(220,889)
Local Revenue					
8600	Other Local Rev	25,000	25,000	-	(25,000)
8634	StudentLunchFee	-	-	-	-
8650	Leases &Rentals	-	-	-	-
8660	Interest	-	-	22,843	22,843
8682	Summer School	-	-	-	-
8677	SpEd Revenue	-	-	-	-
8695	Prior Year Adj (Local2)	-	-	-	-
8698	OthRev-Suspense	-	-	-	-
8699	Other Revenue	581,267	-	100,738	100,738
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		606,267	25,000	123,582	98,582

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved	Second	Unaudited	Variance From 2nd
		July Budget	Interim Budget	Actuals	Interim
Fundraising & Grants					
8802	Donations - Private	-	-	2,478	2,478
8803	Fundraising	60,000	60,000	54,402	(5,598)
SUBTOTAL - Fundraising & Grants		60,000	60,000	56,880	(3,120)
TOTAL REVENUE		6,330,215	6,569,168	6,423,979	(145,189)
EXPENSES DETAIL					
Certificated Salaries					
1100	TeacherSalaries	1,716,243	1,676,488	1,684,296	7,809
1200	Cert Aid	93,492	83,944	82,452	(1,492)
1300	Cert Adminis	362,728	367,792	391,200	23,408
SUBTOTAL - Certificated Salaries		2,172,463	2,128,224	2,157,948	29,725
Classified Salaries					
2100	Instructional Aides	110,243	110,243	71,070	(39,173)
2200	Classified Support	90,976	89,140	92,091	2,952
2300	Classified Admin	-	-	-	-
2400	Clerical & Tech	222,500	231,296	211,760	(19,536)
2900	OtherClassStaff	-	-	-	-
SUBTOTAL - Classified Salaries		423,719	430,679	374,921	(55,758)
Employee Benefits					
3101	STRS-Certified	365,627	365,033	393,052	28,020
3102	STRS-Classified	55,857	56,586	36,921	(19,665)
3201	PERS-Cert	38,766	25,117	-	(25,117)
3202	PERS-Classified	28,782	24,786	45,790	21,004
3301	OASDI/Med-Cert	38,741	34,828	35,640	811
3302	OASDI/Med-Class	12,395	11,319	16,689	5,371
3401	HlthWelfareCert	298,114	271,393	298,374	26,982
3402	HlthWelfareCert	52,001	52,321	-	(52,321)
3501	UI-Certificated	10,289	10,021	4,448	(5,573)
3502	UI-Classified	1,995	1,940	-	(1,940)
3601	WorkersCmp-Cert	24,577	22,754	21,246	(1,508)
3602	WorkersCmp-Class	5,749	7,572	-	(7,572)
3701	Other Retirement-Cert	-	-	-	-
3901	OthBenes-Cert	-	-	(7)	(7)
3902	OthBenes-Class	-	-	-	-
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		932,892	883,670	852,153	(31,517)

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	107,000	107,000	78,763	(28,237)
4200	BooksOthRefMats	1,060	1,060	-	(1,060)
4300	Ins Mats & Sups 2	-	-	-	-
4310	Ins Mats & Sups	9,525	9,525	9,169	(356)
4315	OthrSupplies	-	-	-	-
4320	Office Supplies	31,800	31,800	28,441	(3,359)
4325	ProfDevMat&Sups	-	-	-	-
4326	Arts&MusicSupps	8,480	28,000	6,635	(21,365)
4330	Staff Meals & Events	-	-	-	-
4335	PE Supplies	2,650	2,650	2,014	(636)
4340	Educat Software	46,170	46,170	23,845	(22,325)
4345	NonInstStdntSup	14,559	32,104	28,215	(3,889)
4346	TeacherSupplies	4,240	10,000	9,698	(302)
4350	Cust. Supplies	12,720	12,720	10,749	(1,971)
4351	Yearbook	-	-	-	-
4390	Uniforms	16,960	16,960	16,847	(113)
4400	NonCapEquip-Gen	33,500	33,500	21,329	(12,171)
4410	ClssrmFrnEqp<5k	-	-	-	-
4430	OffceFurnEqp<5k	1,060	10,000	14,608	4,608
4440	Computers <\$5k	-	5,000	7,642	2,642
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	16,960	16,960	37,837	20,877
4990	Prior Year Adj (Mat'ls)	-	-	-	-
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		306,684	365,449	295,792	(69,657)

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5101	CMO Fees	449,406	449,406	449,406	-
5200	Travel - General	2,120	2,120	-	(2,120)
5205	Conference Fees	2,120	2,120	-	(2,120)
5210	MilesParkTolls	1,590	1,590	4,156	2,566
5215	TravConferences	-	-	-	-
5220	TraLodging	5,300	15,000	14,147	(853)
5300	DuesMemberships	7,950	10,000	9,216	(784)
5450	Other Insurance	79,118	79,118	60,177	(18,941)
5500	OpsHousekeeping	40,000	80,000	82,266	2,266
5510	Gas & Electric	84,800	110,000	98,753	(11,247)
5610	Rent & Leases	733,163	423,774	431,094	7,320
5611	Rent & Leases- Interest	-	333,479	325,970	(7,509)
5620	EquipmentLeases	15,900	21,180	13,934	(7,246)
5621	EquipmentLeases- Interest	-	-	761	761
5630	Reps&MaintBldng	79,500	79,500	50,569	(28,931)
5800	ProfessServices	207,780	192,322	133,895	(58,428)
5810	Legal	10,600	10,600	3,113	(7,487)
5813	SchPrgAftSchool	106,833	106,833	128,452	21,619
5814	SchPrgAcadComps	2,650	2,650	1,571	(1,079)
5819	SchlProgs-Other	1,060	1,060	31,370	30,310
5820	Audit & CPA	9,540	9,540	10,409	869
5825	DMSBusinessSvcs	-	-	-	-
5835	Field Trips	31,800	31,800	36,764	4,964
5836	FieldTrip Trans	-	-	484	484
5840	MarkngStdtRecrt	26,500	41,000	38,340	(2,660)
5850	Oversight Fees	44,322	45,989	45,671	(319)
5857	Payroll Fees	15,900	15,900	17,312	1,412
5860	Service Fees	9,010	9,010	1,641	(7,369)
5863	Prof Developmnt	4,240	4,240	6,100	1,860
5864	Prof Dev-Other	12,152	12,152	2,835	(9,317)
5869	SpEd Ctrct Inst	250,666	250,666	161,803	(88,864)
5870	Livescan	1,060	1,060	2,784	1,724
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	-	10,000	8,802	(1,198)
5884	Substitutes	50,000	110,000	121,051	11,051
5890	OthSvcsNon-Inst	530	530	5,348	4,818

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5900	Communications	3,180	3,180	5,080	1,900
5910	Communications 2	-	-	-	-
5920	TelecomInternet	34,980	34,980	56,022	21,042
5930	PostageDelivery	4,240	4,240	609	(3,631)
5940	Technology	29,144	35,424	42,874	7,450
5990	Prior Year Adj (Services)	-	-	20,070	20,070
SUBTOTAL - Services & Other Operating Exp.		2,357,155	2,540,465	2,422,849	(117,616)

2023-24 Unaudited Actuals		Annual Budget			
MSA SD		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation					
6100	Site Improvement (Pre-Capitalization)	-	-	-	-
6400	EquipFixed	-	-	-	-
6900	Depreciation	59,137	62,314	119,953	57,639
SUBTOTAL - Capital Outlay & Depreciation		59,137	62,314	119,953	57,639
Other Outflows					
7299	Other Outgo (not incl. SPED Encroachment)	-	-	-	-
7310	Indirect Costs	-	-	-	-
7438	InterestExpense	3,180	3,180	5,490	2,310
SUBTOTAL - Other Outflows		3,180	3,180	5,490	2,310
TOTAL EXPENSES		6,255,230	6,413,980	6,229,105	(184,875)



2023-24 Unaudited Actuals	Annual Budget			
MSA MERF	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
SUMMARY				
Revenue				
Other State Revenues	-	-	44,247	44,247
Other Local Revenues	7,891,287	7,369,537	7,370,632	1,094
Total Revenue	7,891,287	7,369,537	7,414,879	45,341
Expenditures				
Certificated Salaries	-	-	5,370	5,370
Classified Salaries	4,537,257	4,698,233	4,693,764	(4,469)
Benefits	1,564,586	1,605,924	1,458,791	(147,134)
Books and Supplies	107,250	113,931	331,189	217,258
Services and Operating Exp.	1,650,324	1,543,045	1,533,638	(9,407)
Depreciation & Cap Outlay	859	515	515	0
Other Outflows	-	-	2,028	2,028
Total Expenditures	7,860,276	7,961,648	8,025,295	63,647
Net Revenues	31,011	(592,111)	(610,416)	(18,306)
Fund Balance				
Beginning Balance (Audited.)			3,563,059	
Net Revenues			(610,416)	
Ending Fund Balance			2,952,643	
Components of Fund Bal.				
Available For Econ. Uncert.			2,939,633	36.6% of Expenditures
Restricted Balances (Est.)			-	0.0% of Expenditures
Net Fixed Assets			13,010	0.2% of Expenditures
Ending Fund Balance			2,952,643	36.8% of Expenditures

2023-24 Unaudited Actuals		Annual Budget			
MSA MERF		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Other State Revenue					
8590	AllOthStateRev	-	-	44,247	44,247
8595	State Rev PY Adj	-	-	-	-
SUBTOTAL - Other State Revenue		-	-	44,247	44,247
Local Revenue					
8698	OthRev-Suspense	-	-	-	-
8701	CMO Fee - MSA-1	1,106,231	1,106,231	1,106,231	-
8702	CMO Fee - MSA-2	1,106,231	1,106,231	1,106,231	-
8703	CMO Fee - MSA-3	795,103	795,103	795,103	-
8704	CMO Fee - MSA-4	172,849	172,849	172,849	-
8705	CMO Fee - MSA-5	207,418	207,418	207,418	0
8706	CMO Fee - MSA-6	172,849	172,849	172,849	-
8707	CMO Fee - MSA-7	553,115	553,115	553,115	0
8708	CMO Fee - MSA-8	795,103	795,103	795,103	-
8709	CMO Fee - MSA-SA	1,106,231	1,106,231	1,106,231	-
8712	CMO Fee - MSA-SD	449,406	449,406	449,406	-
8699	Other Revenue	1,426,751	905,001	894,478	(10,523)
8980	Misc Revenue (Suspense 2)	-	-	-	-
8999	Misc Revenue (Suspense)	-	-	-	-
SUBTOTAL - Local Revenue		7,891,287	7,369,537	7,359,014	(10,523)

2023-24 Unaudited Actuals		Annual Budget			
MSA MERF		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Fundraising & Grants					
8802	Donations - Private	-	-	8,389	8,389
8803	Fundraising	-	-	3,228	3,228
SUBTOTAL - Fundraising & Grants		-	-	11,618	11,618
TOTAL REVENUE		7,891,287	7,369,537	7,414,879	45,341
EXPENSES DETAIL					
Certificated Salaries					
1300	Cert Adminis	-	-	5,370	5,370
SUBTOTAL - Certificated Salaries		-	-	5,370	5,370
Classified Salaries					
2400	Clerical & Tech	4,537,257	4,619,066	4,693,764	74,698
2900	OtherClassStaff	-	79,167	-	(79,167)
SUBTOTAL - Classified Salaries		4,537,257	4,698,233	4,693,764	(4,469)
Employee Benefits					
3101	STRS-Certified	-	-	-	-
3102	STRS-Classified	399,326	423,120	414,400	(8,719)
3201	PERS-Cert	-	-	-	-
3202	PERS-Classified	88,452	92,133	113,673	21,540
3301	OASDI/Med-Cert	-	-	-	-
3302	OASDI/Med-Class	211,876	213,706	210,196	(3,510)
3401	HlthWelfareCert	626,880	-	614,172	614,172
3402	HlthWelfareCert	-	632,279	-	(632,279)
3501	UI-Certificated	-	-	-	-
3502	UI-Classified	12,092	12,783	9,800	(2,983)
3601	WorkersCmp-Cert	67,788	-	8,989	8,989
3602	WorkersCmp-Class	-	67,788	-	(67,788)
3902	OthBenes-Class	158,173	164,116	87,561	(76,555)
3990	PY Benefit Adjustments	-	-	-	-
SUBTOTAL - Employee Benefits		1,564,586	1,605,924	1,458,791	(147,134)

2023-24 Unaudited Actuals		Annual Budget			
MSA MERF		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Books & Supplies					
4100	Text&CoreCurric	1,000	1,000	-	(1,000)
4315	OthrSupplies	2,000	4,181	-	(4,181)
4320	Office Supplies	15,000	15,000	10,994	(4,006)
4340	Educat Software	5,750	5,750	174,092	168,342
4345	NonInstStdntSup	25,000	25,000	19,392	(5,608)
4390	Uniforms	3,000	5,000	-	(5,000)
4400	NonCapEquip-Gen	12,500	12,500	4,501	(7,999)
4410	ClssrmFrnEqp<5k	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	11,310	11,310
4440	Computers <\$5k	9,000	11,500	31,966	20,466
4720	Food:Other Food	34,000	34,000	79,985	45,985
4990	Prior Year Adj (Mat'ls)	-	-	(1,051)	(1,051)
4999	Misc Expenditure (Suspense)	-	-	-	-
SUBTOTAL - Books and Supplies		107,250	113,931	331,189	217,258

2023-24 Unaudited Actuals		Annual Budget			
MSA MERF		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Services & Other Operating Expenses					
5205	Conference Fees	12,500	12,500	-	(12,500)
5210	MilesParkTolls	20,500	20,500	15,867	(4,633)
5215	TravConferences	-	-	2,230	2,230
5220	TraLodging	8,500	8,500	16,584	8,084
5300	DuesMemberships	17,500	17,500	6,632	(10,868)
5450	Other Insurance	8,890	8,890	15,016	6,126
5500	OpsHousekeeping	3,500	3,500	28,484	24,984
5510	Gas & Electric	-	-	-	-
5610	Rent & Leases	230,000	155,968	183,230	27,262
5611	Rent & Leases- Interest	-	-	-	-
5620	EquipmentLeases	8,000	8,000	5,934	(2,067)
5621	EquipmentLeases- Interest	-	-	-	-
5630	Reps&MaintBldng	-	-	5,295	5,295
5800	ProfessServices	276,457	238,000	718,069	480,069
5810	Legal	72,000	72,000	188,312	116,312
5813	SchPrgAftSchool	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-
5819	SchlProgs-Other	-	-	58,033	58,033
5820	Audit & CPA	12,000	12,000	10,409	(1,591)
5825	DMSBusinessSvcs	772,000	772,000	83,893	(688,108)
5835	Field Trips	-	-	15,700	15,700
5836	FieldTrip Trans	-	-	4,873	4,873
5840	MarkngStdtRecrt	38,000	38,000	24,741	(13,259)
5850	Oversight Fees	-	-	-	-
5857	Payroll Fees	21,000	21,000	22,364	1,364
5860	Service Fees	500	500	450	(50)
5863	Prof Developmnt	31,000	31,000	27,532	(3,468)
5864	Prof Dev-Other	28,000	28,000	-	(28,000)
5869	SpEd Ctrct Inst	-	-	-	-
5870	Livescan	-	-	282	282
5872	SPED Fees (incl Encroachment)	-	-	-	-
5875	Staff Recruiting	3,500	3,500	3,869	369
5884	Substitutes	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-
5900	Communications	1,450	1,450	7,184	5,734
5910	Communications 2	-	-	-	-

2023-24 Unaudited Actuals		Annual Budget			
MSA MERF		Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
5920	TelecomInternet	15,000	15,000	48,339	33,339
5930	PostageDelivery	11,500	11,500	3,354	(8,146)
5940	Technology	58,527	63,737	46,181	(17,556)
5990	Prior Year Adj (Services)	-	-	(9,219)	(9,219)
SUBTOTAL - Services & Other Operating Exp.		1,650,324	1,543,045	1,533,638	(9,407)

2023-24 Unaudited Actuals	Annual Budget			
MSA MERF	Board- Approved July Budget	Second Interim Budget	Unaudited Actuals	Variance From 2nd Interim
Capital Outlay & Depreciation				
6900 Depreciation	859	515	515	0
SUBTOTAL - Capital Outlay & Depreciation	859	515	515	0
Other Outflows				
7438 InterestExpense	-	-	2,028	2,028
SUBTOTAL - Other Outflows	-	-	2,028	2,028
TOTAL EXPENSES	7,860,276	7,961,648	8,025,295	63,647

