



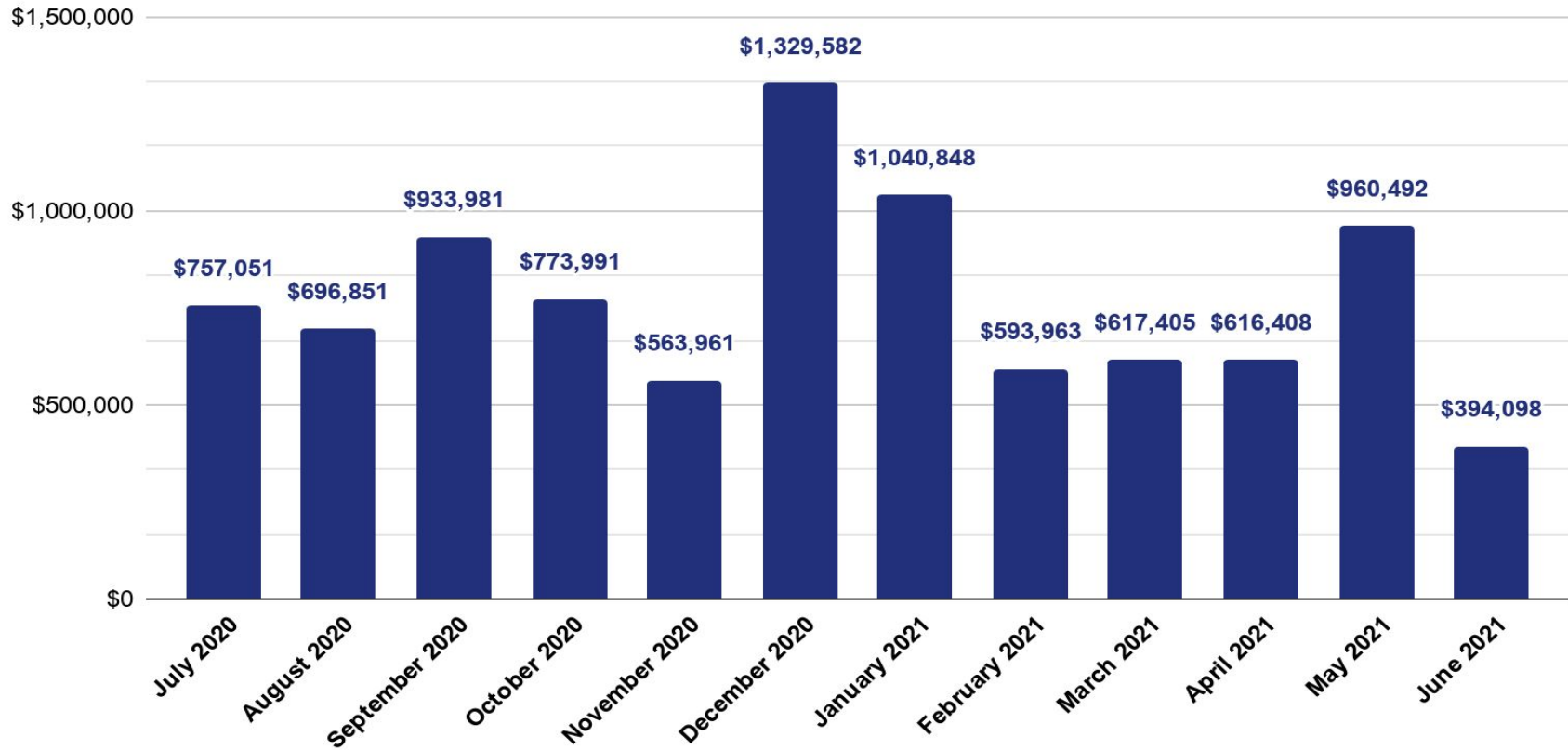
Mount Shasta Union School District

2020–2021 First Interim

December 14, 2020

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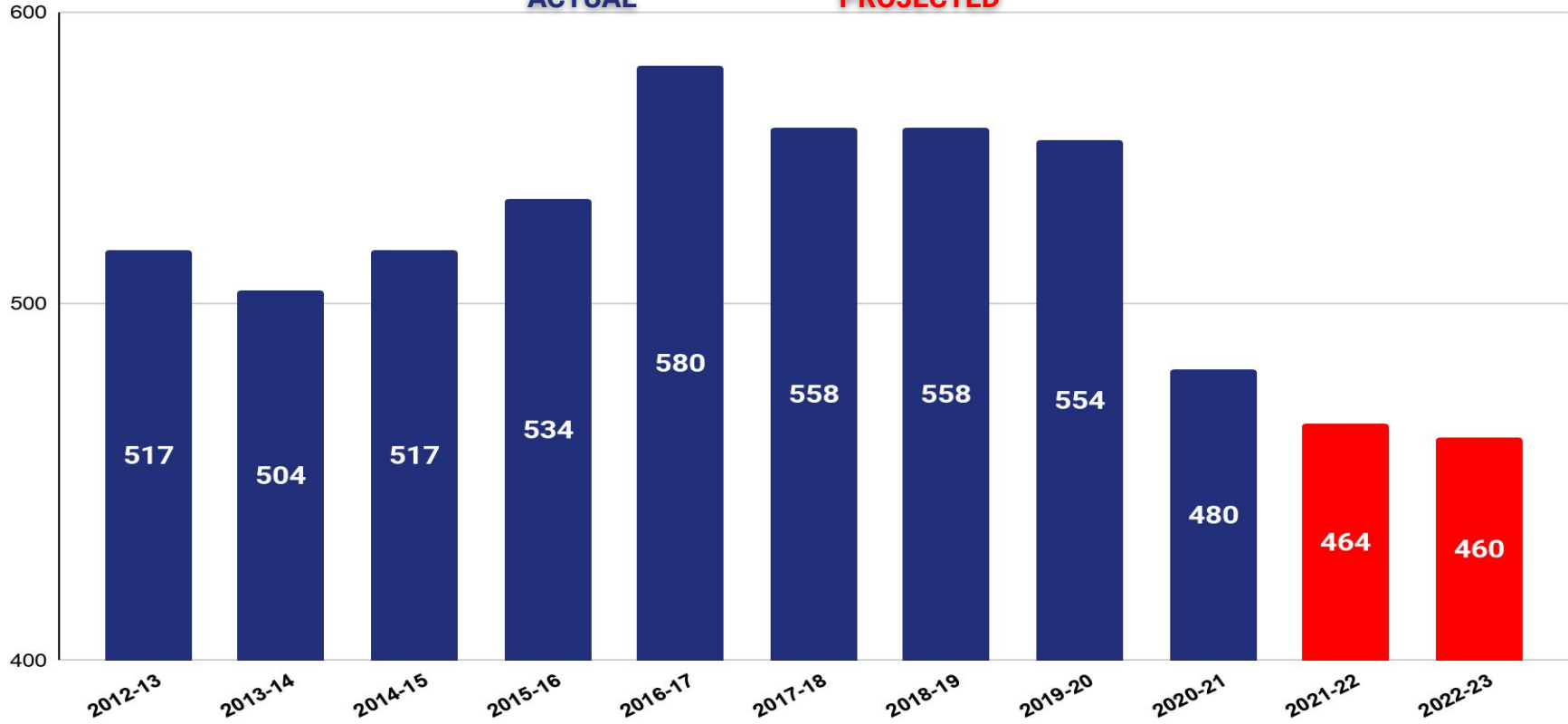
<b>MYP</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Revenues</b>	<b>\$6,268,994</b>	<b>\$5,760,443</b>	<b>\$4,935,895</b>
<b>Expenditures</b>	<b>\$5,870,436</b>	<b>\$5,921,044</b>	<b>\$5,968,811</b>
<b>Balance/Deficit</b>	<b>\$398,558</b>	<b>(\$160,601)</b>	<b>(\$1,032,916)</b>
<b>Ending Fund Balance</b>	<b>\$1,687,681</b>	<b>\$1,527,081</b>	<b>\$494,165</b>
<b>Projected Reserves</b>	<b>28.75%</b>	<b>25.79%</b>	<b>8.28%</b>



## Monthly Cash Balance

**ACTUAL**

**PROJECTED**



## Historical Enrollment

REVENUE DESCRIPTION	2018-19	2019-20	2020-21 BUDGET	2020-21 FIRST INTERIM
State LCFF Revenue	\$4,721,713	\$4,762,425	\$4,464,942	<b>\$4,756,260</b>
Federal Revenue	\$461,019	\$408,120	\$600,341	<b>\$834,931</b>
Other State Revenue	\$742,377	\$503,485	\$382,885	<b>\$467,940</b>
Other Local Revenue	\$351,594	\$419,200	\$255,578	<b>\$209,863</b>
Transfers In	\$31,140	\$199,830		
<b>TOTAL REVENUE</b>	<b>\$6,307,844</b>	<b>\$6,293,060</b>	<b>\$5,703,747</b>	<b>\$6,268,994</b>

<b>EXPENDITURE DESCRIPTION</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21 BUDGET</b>	<b>2020-21 FIRST INTERIM</b>
<b>Certificated Salaries</b>	\$2,455,492	\$2,581,203	\$2,400,337	<b>\$2,412,770</b>
<b>Classified Salaries</b>	\$1,058,726	\$1,090,046	\$945,948	<b>\$945,048</b>
<b>Employee Benefits</b>	\$1,607,553	\$1,547,611	\$1,436,615	<b>\$1,511,477</b>
<b>Board Benefits</b>	\$25,900	\$27,010	\$29,600	<b>\$24,050</b>
<b>Books and Supplies</b>	\$280,486	\$280,288	\$168,587	<b>\$261,179</b>
<b>Services and Other Operating Expenditures</b>	\$664,265	\$769,405	\$564,218	<b>\$549,179</b>
<b>Other Outgo</b>	\$127,290	\$103,337	\$97,894	<b>\$99,753.45</b>
<b>Transfers Out</b>	\$68,120	\$66,000	\$53,758	<b>\$66,768.07</b>
<b>TOTAL EXPENDITURES</b>	\$6,287,833	\$6,464,900	\$5,696,958	<b>\$5,870,436</b>

## Expenditures

	RESOURCE	REVENUE	DEADLINE	CARRYFORWARD
ESSER- Elementary & Secondary Schools Emergency Relief Fund	3210	\$204,794	September 30, 2022	\$204,794
GEER- Governor's Emergency Relief Fund	3215	\$20,240	September 30, 2022	\$20,240
CRF- Coronavirus Relief Fund	3220	\$213,180	December 31, 2020	-
Learning Loss Mitigation (Prop 98)	7420	\$40,846	June 30, 2021	-
<b>TOTAL</b>		<b>\$479,060</b>		<b>\$225,034</b>

## COVID Revenue and Expenditures

<b>SPECIAL FUNDS</b>	<b>BEGINNING BALANCE</b>	<b>REVENUE/ ENCROACHMENT</b>	<b>EXPENDITURES</b>	<b>2020-21 ENDING BALANCE</b>
Fund 13- Cafeteria	\$2,888	\$87,100/ \$66,768	\$153,868	\$2,888
Fund 14- Deferred Maintenance	\$81,520	\$1,000	\$32,000	\$50,519
Fund 20- Postemployment Benefits	\$591,509	\$3,000	-	\$594,509
Fund 25- Developer Fees	\$272,279	\$106,000	\$61,354	\$316,925
				<b>\$964,841</b>

## Special Fund Ending Balances



<b>BOARD ADOPTED RESERVES</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Total Expenditures</b>	<b>\$5,870,436</b>	<b>\$5,921,044</b>	<b>\$5,968,811</b>
<b>4% Reserve</b>	<b>\$234,817</b>	<b>\$236,842</b>	<b>\$238,753</b>
<b>8% Reserve (unassigned)</b>	<b>\$469,635</b>	<b>\$473,684</b>	<b>\$477,505</b>
<b>9% Reserve (committed)</b>	<b>\$528,339</b>	<b>\$532,894</b>	<b>\$537,193</b>
<b>17% Reserve</b>	<b>\$997,974</b>	<b>\$1,006,577</b>	<b>\$1,014,698</b>



## **Board Member Questions or Comments**