



Magnolia Public Schools

Regular Board Meeting

Date and Time

Thursday March 8, 2018 at 6:00 PM PST

Location

MSA 3: 1254 East Helmick Street, Carson CA 90746

The following sites remained open during the meeting. Board Members who participated remotely joined from the following locations.

- MSA-2 17125 Victory Blvd., Van Nuys, CA 91406
- MSA-6 3754 Dunn Dr. Los Angeles, CA 90034
- MSA- SA 2840 W 1st St. Santa Ana, CA
- MSA-SD 6525 Estrella Ave. San Diego, CA 92120 (Dr. Salih Dikbas)
- 1363 Ridgecrest Rd Pinole, CA 94564 (Dr. Serdar Orazov)
- 1691 Ward St, Berkeley, CA 94703 (Mr. Haim Beliak)

Board Members:

Dr. Saken Sherkanov, Chair
Dr. Umit Yapanel, Secretary
Mr. Serdar Orazov, Treasurer
Dr. Salih Dikbas
Ms. Diane Gonzalez
Mr. Haim Beliak
Ms. Charlotte Brimmer
Ms. Sandra Covarrubias

CEO & Superintendent:

Dr. Caprice Young

Notice of Closed Session Agenda Items

Due to space limitations on the following pages of the agenda, notice of closed session agenda items is provided here.

V. A Conference with Legal Counsel - Anticipated Litigation - One Matter
V. B Public Performance Evaluation: Chief Executive Officer and Superintendent

Agenda

Purpose Presenter Duration

I. Opening Items

- A.** Call the Meeting to Order

| | | |
|--|-----------------|------|
| B. Record Attendance and Guests | | |
| C. Pledge of Allegiance | | 1 m |
| D. Public Comments | | 20 m |
| E. Approval of Agenda | Vote | 1 m |
| F. Approve Minutes of Reg. Board Meeting from February 8, 2018 | Approve Minutes | 1 m |
| Approve minutes for Regular Board Meeting on February 8, 2018 | | |
| G. Approve Minutes of Reg. Ad Hoc Committee Meeting from January 22, 2018 | Approve Minutes | |

II. Consent Agenda

| | | |
|--|------|--------------|
| A. MPS Advisory Council Recommendation Process | Vote | Ismael Soto |
| B. Approval of Revised Tuition Reimbursement Policy | Vote | David Yilmaz |

III. Action Items

| | | | |
|--|------|--------------------------|------|
| A. Resolution Agreeing to LACOE Conditions of Authorization and Memorandum of Understanding for MSA-5 | Vote | Ismael Soto | 10 m |
| B. Employee Pay Raise Scale for Full-Time Teaching Positions & Non-Classroom-Based Academic Positions | Vote | David Yilmaz & Suat Acar | 15 m |
| C. MPS Employee Pay Raise Scale for School Leaders | Vote | David Yilmaz & Suat Acar | 10 m |
| D. Approval of C Team Salary Benchmarks | Vote | Caprice Young | 10 m |
| E. Approval of MSA 2 Shade Contract with USA Shade for Shade Structure | Vote | Patrick Ontiveros | 10 m |
| F. Project Change Order Requests for MSA-Santa Ana | Vote | Patrick Ontiveros | 15 m |

IV. Discussion/Information Items

| | | | |
|---|---------|-------------------------------|------|
| A. Academic Update | FYI | Kenya Jackson | 10 m |
| B. Update on School Safety & Emergency Staff Training, Supplies/ Equipment, and Procedures | FYI | Suat Acar | 5 m |
| C. Second Interim Financial Report | Discuss | Nanie Montijo & Kristin Dietz | 10 m |
| D. 2014 Bond Update | FYI | C. Young & N. Montijo | 15 m |
| E. Ongoing Facility Project Updates | Discuss | Patrick Ontiveros | 30 m |

V. Closed Session

| | | | |
|---|---------|-------------------|------|
| A. Conference with Legal Counsel – Anticipated Litigation – One Matter | Discuss | Patrick Ontiveros | 20 m |
|---|---------|-------------------|------|

| | | | |
|---|---------|------------------|------|
| B. Public Performance Evaluation: Chief Executive Officer and Superintendent | Discuss | Saken Sherkhanov | 15 m |
|---|---------|------------------|------|

VI. Closing Items

| | |
|---------------------------|------|
| A. Adjourn Meeting | Vote |
|---------------------------|------|

Cover Sheet

Approve Minutes of Reg. Board Meeting from February 8, 2018

Section: I. Opening Items
Item: F. Approve Minutes of Reg. Board Meeting from February 8, 2018
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Regular Board Meeting on February 8, 2018



Magnolia Public Schools

Minutes

Regular Board Meeting

Date and Time

Thursday February 8, 2018 at 6:30 PM

Location

MSA-7 18355 Roscoe Boulevard Northridge, CA 91325

Board Members who participated remotely joined from the following locations:

- MSA-SD 6525 Estrella Ave. San Diego, CA 92120 (Dr. Salih Dikbas)
- 9715 Lockford Street, Los Angeles, CA 90035 (Mr. Haim Beliak)

Board Members:

Dr. Saken Sherkhanov, Chair
Dr. Umit Yapanel, Secretary
Mr. Serdar Orazov, Treasurer
Dr. Salih Dikbas
Ms. Diane Gonzalez
Mr. Haim Beliak
Ms. Charlotte Brimmer
Ms. Sandra Covarrubias

CEO & Superintendent:

Dr. Caprice Young

Notice of Closed Session Agenda Items

Due to space limitations on the following pages of the agenda, notice of closed session agenda items is provided here.

V. A Conference with Legal Counsel - Anticipated Litigation - One Matter

Directors Present

D. Gonzalez, H. Beliak (remote), S. Covarrubias, S. Dikbas (remote), S. Sherkhanov, U. Yapanel

Directors Absent

C. Brimmer, S. Orazov

Directors Arrived Late

S. Dikbas

I. Opening Items

A. Call the Meeting to Order

S. Sherkhonov called a meeting of the board of directors of Magnolia Public Schools to order on Thursday Feb 8, 2018 @ 7:00 PM at MSA-7 18355 Roscoe Boulevard Northridge, CA 91325.

B. Record Attendance and Guests

S. Dikbas joined the meeting at 7:11 pm.

C. Pledge of Allegiance

B. Torres, Executive Assistant, led the Pledge of Allegiance.

D. Public Comments

B. Torres, announced that MPS Board Member N. Huynh submitted his resignation effective January 24, 2018. He was thanked for his time, expertise and dedication to MPS. E. Vasquez, teacher and school culture coordinator of MSA-7 informed the Board of the accomplishments of the school and she mentioned to the Board that she would communicate with them about any needs and support the school could get from them. No other public comments were made.

E. Approval of Agenda

S. Sherkhonov made a motion to approve the agenda with the removal of item IIIB and IIIC which will be presented at the next Board meeting.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

| | |
|----------------|--------|
| H. Beliak | Aye |
| U. Yapanel | Aye |
| S. Sherkhonov | Aye |
| S. Covarrubias | Aye |
| D. Gonzalez | Aye |
| S. Dikbas | Aye |
| C. Brimmer | Absent |
| S. Orazov | Absent |

F. Approve Minutes of Reg. Board Meeting from January 18, 2018

S. Dikbas arrived late.

S. Sherkhonov made a motion to approve minutes from the Regular Board Meeting on 01-18-18 as amended by S. Sherkhonov.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

| | |
|-------------|-----|
| H. Beliak | Aye |
| D. Gonzalez | Aye |

S. Covarrubias Aye
C. Brimmer Absent
S. Dikbas Aye
S. Sherkhanov Aye
S. Orazov Absent
U. Yapanel Aye

G. Approve Minutes of Sp. Board Meeting from January 18, 2018

S. Sherkhanov made a motion to approve minutes from the Special Board Meeting on 01-18-18.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Orazov Absent
H. Beliak Aye
C. Brimmer Absent
D. Gonzalez Aye
S. Dikbas Aye
U. Yapanel Aye
S. Sherkhanov Aye
S. Covarrubias Aye

H. Approve Minutes of Reg. Ad Hoc Committee Meeting from January 22, 2018

The approval of these minutes were postponed until the next Board meeting, Board members requested changes.

II. Consent Agenda

A. New El Dorado SELPA Participation Agreement and Resolution for MSA 1,2,3, Santa Ana and San Diego

U. Yapanel made a motion to approve the Resolution and Participation Agreements for the El Dorado SELPA for Magnolia Science Academies 1,2,3, Santa Ana, and San Diego under Consent Agenda.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

H. Beliak Aye
S. Covarrubias Aye
S. Sherkhanov Aye
D. Gonzalez Aye
U. Yapanel Aye
S. Orazov Absent
S. Dikbas Aye
C. Brimmer Absent

B. Approval of 2018-19 School Calendars for all MPS

U. Yapanel made a motion to approve the 2018-19 School Calendars for all MPS under the Consent Agenda.

S. Sherkhanov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Sherkhanov Aye
C. Brimmer Absent
S. Dikbas Aye
D. Gonzalez Aye

H. Beliak Aye
S. Covarrubias Aye
U. Yapanel Aye
S. Orazov Absent

C. Approval of Amended Certification of Signatures and Resolution

U. Yapanel made a motion to approve the amended Certification of Signatures form for Charter School Funds Distribution Authorization, signatures will be effective February 8, 2018 through June 30, 2018.

S. Sherkhonov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

D. Gonzalez Aye
C. Brimmer Absent
U. Yapanel Aye
S. Covarrubias Aye
S. Sherkhonov Aye
S. Dikbas Aye
H. Beliak Aye
S. Orazov Absent

D. Approval of Advisory Committee Nominating Process Policy

U. Yapanel made a motion to approve the updated Magnolia Public Schools Advisory Council Recommendation Process with the amendments requested by U. Yapanel.

S. Sherkhonov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

H. Beliak Aye
C. Brimmer Absent
U. Yapanel Aye
S. Orazov Absent
S. Sherkhonov Aye
D. Gonzalez Aye
S. Dikbas Aye
S. Covarrubias Aye

E. Approval of Filing for 2016-17 IRS Form 990 for MPS

U. Yapanel made a motion to approve the filing of the IRS Form 990 for fiscal year 2016-17 under Consent Agenda.

S. Sherkhonov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Aye
S. Sherkhonov Aye
S. Covarrubias Aye
S. Orazov Absent
D. Gonzalez Aye
H. Beliak Aye
S. Dikbas Aye
C. Brimmer Absent

F. Approval of Revisions to Fiscal Policy CSH 107

U. Yapanel made a motion to approve the proposed revision to CSH 107 Bank Reconciliation Fiscal Policies under Consent Agenda.

S. Sherkhonov seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Orazov Absent
S. Dikbas Aye
U. Yapanel Aye
S. Sherkhonov Aye
D. Gonzalez Aye
H. Beliak Aye
C. Brimmer Absent
S. Covarrubias Aye

G. Approval of Charter Impact Contract - STRS Analysis Agreement

This item was taken out of consent agenda. Board Members had questions regarding the contract, the process of the work and the future steps. All questions were addressed.

S. Sherkhonov made a motion to authorize Dr. Caprice Young, CEO and Superintendent of Magnolia Public Schools (MPS) to negotiate and sign contract agreement between MPS and Charter Impact.

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Orazov Absent
C. Brimmer Absent
S. Sherkhonov Aye
S. Covarrubias Aye
U. Yapanel Aye
S. Dikbas Aye
D. Gonzalez Aye
H. Beliak Aye

H. Approval of Agreement with Cumming Construction Management for Solar Consulting Services

This item was taken out of Consent Agenda for further discussion. P. Ontiveros, Facilities Director/ General Counsel of MPS, presented the agreement with Cumming Construction Management for solar consulting services (item II H) and the agreement with gkkworks for master planning services (item II I) simultaneously. C. Young, Chief Executive Officer of MPS, explained to the board the improvements and changes that would happen based on this contract. She stated that these costs would be paid by the 2014 Bond, staff will present an update on the 2014 bond at the next board meeting. P. Ontiveros, explained that these costs would be paid over time and with the energy saving cost it is possible that the cost can pay itself. M. Sahin, MSA-1 Principal, explained the proposed structure that the engineer from Franco Architect explained when he went to the site. T. Buresh from Prime Source explained the master planning details and the zone variance process for this project. Both items were discussed in detail, motions were done separately.

U. Yapanel made a motion to approve management to enter into a consulting services agreement with Cummings Construction Management for Consulting Services in an amount not to exceed Thirty-Six Thousand Three Hundred Dollars (\$36,300).

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Aye
S. Covarrubias Aye

S. Dikbas Aye
S. Orazov Absent
C. Brimmer Absent
D. Gonzalez Aye
H. Beliak Aye
S. Sherkhanov Aye

I. Approval of Agreement with gkkworks for Master Planning Services

This item was discussed along with item II H Approval of Agreement with Cumming Construction Management for Solar Consulting Services.

U. Yapanel made a motion to recommend that the Board approve management to enter into a consulting services agreement with gkkworks for master planning services in an amount not to exceed Forty-Seven Thousand Five Hundred Dollars (\$47,500).

S. Covarrubias seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

U. Yapanel Aye
S. Sherkhanov Aye
S. Orazov Absent
D. Gonzalez Aye
S. Dikbas Aye
H. Beliak Aye
C. Brimmer Absent
S. Covarrubias Aye

III. Action Items

A. Approval of Intra Company Loan for MSA-Santa Ana Construction Needs

P. Ontiveros, MPS Facilities Director/General Counsel, presented the need for the intra company loan for the MSA-Santa Ana construction project. This loan would be provided by MSA-8 from its access amount of the required reserves, the operational budget will not be affected. The board and staff went over what was discussed at the October 23, 2017 MPS ad hoc committee meeting pertaining to the MSA-Santa Ana construction project. C. Young, MPS CEO and Superintendent, explained to the Board that an intra company loan would be the best financial option for the organization as no interests will be charged. Staff stated that they do not foresee any changes in the construction in the near future but if anything were to change it would be brought to the Board immediately.

S. Sherkhanov made a motion to motion to authorize a \$600,000 temporary intra-agency loan from MSA 8 to MSA Santa Ana to cover projected overages in the budget for MSA-Santa Ana's gymnasium construction project .

D. Gonzalez seconded the motion.

The board **VOTED** unanimously to approve the motion.

Roll Call

S. Orazov Absent
S. Sherkhanov Aye
C. Brimmer Absent
S. Dikbas Aye
H. Beliak Aye
U. Yapanel Aye
D. Gonzalez Aye
S. Covarrubias Aye

B. Resolution Agreeing to the LACOE Conditions of Authorization for MSA-5

Item tabled for next Board meeting.

C. Resolution Agreeing to the Provisions of the LACOE Memoranda of Understanding for MSA-5

Item tabled for next Board meeting.

IV. Discussion Items

A. Larson Communications Mid-Year Update/Presentation

I. Soto, Interim Chief External Officer, explained the roles and responsibilities of the Outreach and Communications Department are. He introduced N. Boghossian, Vice President at Larson Communications who went over the work Larson has done for MPS in the past three years. She explained the effect of the Amsterdam campaign and how they assisted Magnolia in continuing having a good reputation. Aside from crisis communication, Larson has developed positive stories about the Magnolia Academies and has been able to get press at the various MPS sites. N. Boghossian addressed Board members questions, she stated that she is not expecting much negative press in the near future. This was an informational/discussion item. No actions were taken.

B. Financial Update- December 2017

K. Dietz, from EdTec, presented the December 2017 financials. She stated that overall the ADA rates are good. She also mentioned that there will be increase in STRS and PERS and LCFF will increase. The Board requested that the 2018-19 MPS budget be presented to the MPS Finance Committee twice before it is presented to the full Board. This was a discussion item, no actions were taken.

C. Ongoing Facility Project Updates

T. Buresh from PrimeSource joined the meeting in person and presented updates on the MSA 1 construction project. He talked about the possibility of leasing additional classrooms during 2018-19 from a near by church or another location near by. He explained the benefits this would bring for the school including increasing enrollment. P. Ontiveros, Facilities Director/General Counsel, gave some updates on the MSA Santa Ana and MSA San Diego facilities. He mentioned that the MSA San Diego project is basically complete and there would be another grand opening ceremony now that the project has been finalized. All questions were addressed, not actions were taken.

V. Closed Session

A. Conference with Legal Counsel - Anticipated Litigation - One Matter

S. Sherkhonov, MPS Board Chair, informed the public that the Board would be going into Closed Session to discuss one case under potential litigation. After Closed Session, the Board went back into Open Session and S. Sherkhonov reported out that the Board discussed current and there were not actions to report.

VI. Closing Items

A. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 10:42 PM.

Respectfully Submitted,
S. Sherkhanov

Cover Sheet

MPS Advisory Council Recommendation Process

Section: II. Consent Agenda
Item: A. MPS Advisory Council Recommendation Process
Purpose: Vote
Submitted by:
Related Material: II A Updated Advisory Council Recommendation Process.pdf



| | |
|---------------------|---|
| Board Agenda Item # | II A - Consent Agenda |
| Date: | March 8, 2018 |
| To: | Magnolia Public Schools - Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Ismael Soto, Interim Chief External Officer |
| RE: | Updated - MPS Advisory Council Recommendation Process |

PROPOSED BOARD MOTION

I move that the board approve the updated Magnolia Public Schools Advisory Council Recommendation Process.

BACKGROUND

Staff has updated the Advisory Council Recommendation Process per the advice of the new Magnolia Public Schools General Council, Patrick Ontiveros.

The formation of an Advisory Committee was recommended by the Magnolia Public Schools – Board of Directors and by the Nominating Committee of the same on Wednesday, September 8, 2017. Staff was directed to create a proposal for such committee due to the need for expertise.

The Advisory Council will serve as an extension of the MPS Board of Directors with experts in key areas such as STEAM academics, development, operations, facilities and construction, community engagement, athletics, and other concerns that may arise.

The Advisory Council will be primarily made up of community leaders, especially those who may become new board of director’s candidates. MPS Advisory Council also includes former board members who may want a reduced commitment but who still are willing to

provide expertise and support. This is a non-decision making body and therefore the Conflict of Interest (COI) laws do not apply.

The Advisory Council was formally approved on December 14, 2017 by the Magnolia Public Schools – Board of Directors in the consent agenda.

ANALYSIS (IF APPLICABLE)

Most significant update per MPS General Council:

9. Advisory Council members may participate in MPS Committee meetings. However, these Advisory Council members will only serve in an advisory capacity and will not otherwise have the rights, powers and obligations of an official Board of Directors member.

ADVISORY COUNCIL NOMINATING PROCESS POLICY

Magnolia Public Schools

Updated February 28, 2018

The Magnolia Public Schools (MPS) CEO and Nominating/Governance Committee of the MPS Board takes the lead in finding and recruiting new members to the Advisory Council. The Committee will look to all Magnolia Public Schools Board of Directors to participate in recruiting new Advisory Council members. The process for nominating and approving new Advisory Council members is as follows:

1. Annually, the Nominating/Governance Committee conducts a skills inventory of the Advisory Council and develops a prioritized list of needs that is approved by the full Board.
2. Potential candidates to the Advisory Council are recommended to the Nominating/Governance Committee. It is our intention that the MPS CEO will play an active role in Advisory Council recruitment.

3. A member of the Nominating/Governance Committee conducts an initial phone screening to explore the background and qualifications of the potential Advisory Council member.
4. If the potential Advisory Council candidate seems likely to be a good fit for the Advisory Council, he or she is invited to the Magnolia Public Schools home office or to an MSA school to meet the CEO and a Nominating/Governance Committee member to participate in a lengthier in-person interview. At this point, the candidate is given written Advisory Council descriptions and expectations and is questioned about his or her ability to comply with all requirements.
5. If the candidate remains a fit for the Advisory Council, the candidate is asked to forward a copy of his or her resume to the Nominating/Governance Committee.
6. If the Nominating/Governance Committee finds that the candidate shares philosophical alignment with the mission of Magnolia Public Schools and possesses useful skills for the Advisory Council, the Nominating/Governance Committee will recommend to the full MPS board of directors that the candidate begin a six-month trial period serving as an Advisory Council member.
7. If nominated, the full MPS Board of Directors will vote to accept or reject the approval of the new member.
8. Advisory Council members may participate in MPS Committee meetings. However, these Advisory Council members will only serve in an advisory capacity and will not otherwise have the rights, powers and obligations of an official Board of Directors member.

Budget Implications None

Exhibits (attachments):

1. Advisory Council Nominating Process Policy
-

ADVISORY COUNCIL NOMINATING PROCESS POLICY

Magnolia Public Schools (MPS)

Updated February 28, 2018

The Magnolia Public Schools (MPS) CEO and Nominating/Governance Committee of the MPS Board takes the lead in finding and recruiting new members to the Advisory Council. The Committee will look to all Magnolia Public Schools Board of Directors to participate in recruiting new Advisory Council members. The process for nominating and approving new Advisory Council members is as follows:

1. Annually, the Nominating/Governance Committee conducts a skills inventory of the Advisory Council and develops a prioritized list of needs that is approved by the full board.
2. Potential candidates to the Advisory Council are recommended to the Nominating/Governance Committee. It is our intention that the MPS CEO will play an active role in Advisory Council recruitment.
3. A member of the Nominating/Governance Committee conducts an initial phone screening to explore the background and qualifications of the potential Advisory Council member.
4. If the potential Advisory Council candidate, seems likely to be a good fit for the Advisory Council, he or she is invited to a Magnolia Public Schools home office or at an MSA school to meet the CEO and a Nominating/Governance Committee member to participate in a lengthier in-person interview. At this point, the candidate is given written Advisory Council descriptions and expectations and is questioned about his or her ability to comply with all requirements.
5. If the candidate remains a fit for the Advisory Council, the candidate is asked to forward a copy of his or her resume to the Nominating/Governance Committee.
6. If the Nominating/Governance Committee finds that the candidate shares philosophical alignment with the mission of Magnolia Public Schools and possesses useful skills for the Advisory Council, the Nominating/Governance Committee will recommend to the full MPS board of directors that the candidate begin serving as an Advisory Council member.
7. If nominated, the full MPS board of directors will vote to accept or reject the approval of the new member.
8. Advisory Council members may participate in MPS Committee meetings. However, these Advisory Council members will only serve in an advisory capacity and will not otherwise have the rights, powers and obligations of an official Board of Directors member.

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Deleted: Our ideal process is that candidates serve a six-month trial period on the Advisory Council. From time to time the Nominating/Governance Committee may make exceptions to this. .

... [1]

Deleted: Magnolia Public Schools Advisory Council members can join committees composed entirely of non-Board members or that include some non-Board members. However, these committees will be Advisory committees. Committees that are composed exclusively of Board members are committees of the Board and can exercise Board authority, except as limited by the California Corporations Code (See MERF Bylaws, Article VII, Section 16). The Corporations Code and the Bylaws do not limit the ability of Advisory Council members to serve on other committees.

Cover Sheet

Approval of Revised Tuition Reimbursement Policy

Section: II. Consent Agenda
Item: B. Approval of Revised Tuition Reimbursement Policy
Purpose: Vote
Submitted by:
Related Material: II B Revised Tuition Reimbursement Policy.pdf



| | |
|---------------------|---|
| Board Agenda Item # | II B- Consent Agenda |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | David Yilmaz, Chief Accountability Officer |
| RE: | Approval of Revisions to the Tuition Reimbursement Policy |

Proposed Board Recommendation

I move that the board approve the revisions to the Tuition Reimbursement Policy.

Background

The MPS board of directors adopted a Tuition Reimbursement Policy on May 2, 2014 to provide employees with professional development opportunities to increase the effectiveness of their performance in their present positions, and to obtain skills, knowledge, and abilities which may improve their opportunities for advancement within the Organization.

All MPS employees with regular full-time status are covered by the scope of this policy and its guidelines. The policy is a benefit to MPS since professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

Over the years revisions have been made to the policy as approved by the Board. Revision History section on page 8 of the policy describes these historical revisions which include updates to the responsibilities and eligibilities sections, timeframe to remain employed by MPS after completion of the program, eligibility to receive funds in advance, and priority criteria.

We are now proposing the following revisions to the policy:

- Pg. 3: *"Undergraduate level academic courses leading to a bachelor's degree program if approved by the Home Office"* is added under Category 2 as one of the programs. Previously, even though there was a reference to undergraduate courses, the bachelor's degree program was not explicitly stated in the policy.
- Pg. 4: Added: *"For any category covered under the Tuition Reimbursement policy, MPS may extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification, i.e., different than their current position classification, if approved by the employee's supervisor and ratified by the Human Resources as part of a career development plan."*

We have been receiving tuition reimbursement applications from our employees where they want to advance to different position classifications. For example; an office staff may want to advance to an academic position at MPS. The Home Office and the school principals

would like to develop career development plans with our employees. For such approved plans, we would like to be able to support our employees through tuition reimbursement. The current policy emphasizes “*current position classification*” for Categories 3 and 4. With the revision, we will highlight that tuition reimbursement opportunity will be available for approved new position classifications in all categories.

- Pg. 6: Tax information has been added:

“The employer-provided education assistance exclusion allows employers to offer up to \$5,250 per year in educational assistance as a tax-free benefit.”

- Pg. 6: The current policy states that “*Employees who participate in this program must remain employed with Magnolia Public Schools for a period of two school terms after completion of their program. Should the employee leave voluntarily, they will be required to reimburse MPS for their program costs.*” The “*two school terms*” period is confusing; it will be replaced by “*two years.*”
- Pg. 7: Employees complete the Application for Academic Program Approval Form, a.k.a. Appendix B, to apply for tuition reimbursement. Employees are asked to submit this form for each year of the program on an annual basis. For example; the employee may be approved for a program that lasts three years, but the application form needs to be submitted by the employee annually so that we can assess the employee’s standing in the program and the budget availability. The only revision to the policy is the addition of the word “*annually,*” so it will read, “*To apply for tuition reimbursement, an employee should complete the Application for Academic Program Approval form in Appendix B annually...*”
- Pgs. 11 & 13: The forms have been updated to add the program year and the fiscal year for application, purchase order number, i.e., CoolSIS request for reimbursement, total tuition reimbursement received prior to the request, and the CEO (or Designee) approval signature at the bottom.

Budget Implications

N/A

How Does This Action Relate/Affect/Benefit All MSAs?

This action allows MPS to further improve our Tuition Reimbursement Policy for the benefit of our employees and the Organization.

Name of Staff Originator:

David Yilmaz, Chief Accountability Officer

Attachments

- Personnel Policies-Tuition Reimbursement Policy (revised)

SOP # G&A123 Revision: 1
Effective Date: 5/2/14

Prepared by: Central Office
Approved by: BOD

Revised: March 8, 2018

Title: G&A123 TUITION REIMBURSEMENT

Policy: To provide employees with professional development opportunities to increase the effectiveness of their performance in their present positions, and to obtain skills, knowledge, and abilities which may improve their opportunities for advancement within the Organization.

Purpose: Professional development and continuous learning are necessary to maintain the quality of the Organization's staff and their ability to contribute effectively to the mission and goals of the Organization.

Scope: All employees with regular full-time status are covered by the scope of this policy and its guidelines.

Responsibilities:

Principals are responsible for coordination of their staff's application process for professional development/tuition reimbursement funds with the Human Resources at the Home Office.

Human Resources is responsible for coordination of the application process.

Chief Financial Officer or designee is responsible for determining amount of funds that can be made available for professional development/tuition reimbursement after consideration of budgeted expense and reserve amounts.

Chief Executive Officer or designee is responsible for authorizing the employee application process for professional development/tuition reimbursement funds.

Background: The work performance of an employee is a vital key to the success of the Organization. Providing professional development opportunities to the Organization's employees is an investment in our employees' careers and the Organization's future.

1.0 ELIGIBILITY

1.1 Professional development programs are approved at the discretion of Chief Executive Officer or designee. Eligible professional development can be

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obtained through baccalaureate and graduate level courses that must be taken for academic credit through colleges and universities accredited by regional organizations identified in Appendix A. Courses leading to certification must be taken at a school or through an organization that is authorized by the certifying authority to provide such educational programs.

1.2 Employees have been employed with MPS for a period of a full school year before being eligible to apply for a degree program.

1.3 Sample eligible programs:

(1) The following table categorizes the four types of programs covered under the Tuition Reimbursement policy and includes sample recommended job-related certifications and programs. Category 1 includes teaching related certification/career development programs; Category 2 includes administrative related certification/career development programs; Category 3 includes job-related master's degree program; and Category 4 includes job-related doctoral degree programs.

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| Category 1 Teaching related certification/career development programs | Category 2 Administrative related certification/career development programs | Category 3 Master's degree |
|---|--|---|
| <ul style="list-style-type: none"> ▪ CCTC approved teacher credentialing programs (at a college or university, through college/university internship, district internship, etc.) ▪ CCTC approved subject-matter preparation programs ▪ BTSA induction programs ▪ English Learner Authorization/CLAD certification ▪ National Board certification ▪ Undergraduate/graduate level academic courses not leading to a degree program ▪ Testing and or programs to support a credential in a new subject. ▪ Other programs if approved by the MPS Home Office <p>(Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)</p> | <ul style="list-style-type: none"> ▪ Administrative services credential ▪ College counseling certification ▪ Behavior intervention specialist certification ▪ CBO certification ▪ SHRM certification ▪ Project management certification ▪ IT certification ▪ Graduate level academic courses not leading to a degree program ▪ Undergraduate level academic courses leading to a bachelor's degree program if approved by the Home Office ▪ Other programs if approved by the MPS Home Office <p>(Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)</p> | <ul style="list-style-type: none"> ▪ Job-related master's degree <p>(Max. reimbursement: \$7,500 per fiscal year up to a max. of 3 years)</p> |
| | | Category 4 Doctoral degree |
| | | <ul style="list-style-type: none"> ▪ Job-related doctoral degree <p>(Max. reimbursement: \$10,000 per fiscal year up to a max. of 3 years)</p> |

(2) Programs leading to professional certification, i.e., certifications in Categories 1 and 2, must be in a specific job-related field of professional discipline, and should provide the participating employee with skills, knowledge and competencies applicable to their current position. This includes fees associated with a new credential in a different subject which could include CSET, or CBEST tests and/or coursework. For participation in such programs, employees may be approved for reimbursement of tuition and eligible fees up to a maximum of \$5,000 per fiscal year.

(3) Undergraduate and graduate level academic courses taken as part of a career development program in Categories 1 and 2 should provide an employee with skills, knowledge and development plans. For undergraduate, graduate, university extension, university continuing

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education, and audited courses, tuition and eligible fees may be approved for reimbursement up to a maximum of \$5,000 per fiscal year.

- (4) Job-related graduate level academic programs in Categories 3 and 4, up to and including those leading to a doctoral degree, must provide an employee with skills, knowledge, and competencies that are specifically applicable to their current position classification and enhance her or his performance in that job. For participation in such graduate level courses at an accredited university, tuition and eligible fees may be approved for reimbursement up to a maximum of \$7,500 for master's and \$10,000 for doctoral programs per fiscal year.
- (5) The Human Resources may require that the employee first obtain or maintain a Category 1 certification or attend career development programs before s/he can apply for a Category 2, 3, or 4 reimbursement or maintain a Category 2 certification or attend career development programs before s/he can apply for a Category 3 or 4 reimbursement.
- (6) For any category covered under the Tuition Reimbursement policy, MPS may extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification, i.e., different than their current position classification, if approved by the employee's supervisor and ratified by the Human Resources as part of a career development plan.

2.0 TUITION REIMBURSEMENT

- 2.1 For courses that are taken for credit as part of a degree program, tuition and eligible fees are reimbursed only for courses taken and completed with a final grade of "B" or equivalent, or higher. For courses leading to professional certification, course registration costs will be reimbursed only after the participating employees submit evidence of having successfully completed course requirements leading to professional certification. In some instances, depending on the funding for each school, employees may receive the funding in advance of course completion, however failure to earn a final grade of "B" or equivalent may impact their award for other semesters and/or eligibility to receive reimbursement for the remainder of the degree program.
- 2.2 Graduate tuition reimbursement is generally limited to one master's and one doctoral program per employee. Tuition reimbursement for any additional graduate degree requires the approval of the CEO or designee.
- 2.3 Employees will indicate the category they are applying for, i.e., Category 1, 2, 3 or 4, in their application. Reimbursement in a given fiscal year will only be made for the expenses in the category for which the employee is authorized. Expenses in different categories cannot be combined over a fiscal year.

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- 2.4 Required fees eligible for tuition reimbursement subject to the limitations set forth in 2.1 through 2.4 above include the State of California's equivalent to tuition fees (i.e., state education fees, state university fees, state college fees, junior and community college enrollment and registration fees for California residents), continuous enrollment fees for thesis/dissertation, microfilming or binding of dissertation or thesis fees, computer fees, and laboratory fees charged to all students and that are directly applicable to the approved course(s).
- 2.5 Employees will be reimbursed for exams that lead to professional certification, including, but not limited to, CSET, CTEL, CLAD, and CPACE. Employees need to get prior approval from their supervisors for reimbursement of exam fees. Registration fees for such exams will be reimbursed through regular reimbursement procedures; tuition reimbursement application is not required and the reimbursement will not be counted against any category reimbursement allowances. Reimbursement for exam registration will be provided only for the first time of each exam and not for the repeat of a failed exam.
- 2.5 If eligible employees are laid off due to budgetary reasons, their hours are reduced, or they go on a disability leave of absence, any approved course(s) in progress will be reimbursed, provided the course is completed with a final grade of "B" or equivalent, or higher, and fulfills the other provisions of this policy.

3.0 NONREIMBURSABLE EXPENSES

- 3.1 Except for courses leading to professional certification as described above, the following do not qualify for tuition reimbursement: professional seminars and workshops, symposia, short (non-credit) courses; college/university entrance exams; review programs for entrance exams; or courses at non-accredited institutions.
- 3.2 Itemized fees not reimbursable to employees include application/pre-admission registration fees, transcript fees, test preparation fees, admission testing fees, placement fees, course waiver or challenge fees, book costs, travel costs (i.e., transportation, housing, meal, etc.), parking fees, equipment/kit purchase costs, tutoring fees, deferred tuition fees, registration fees, late registration fees, course addition, deletion or transfer fees, student activity fees, student union fees, petition fees, recreation fees, health coverage costs, dissertation or thesis typing fees, development or foundation fees, institution fees, alumni fees, and other similar fees.
- 3.3 Tuition and eligible fees are not reimbursable when the employees:
- 1) Receive duplicate or comparable fees from another institution or agency, grant, scholarship, or other financial aid; or

- 2) Voluntarily terminate employment, or are terminated for cause, prior to course completion, or
 - 3) Have not received advance approval from the Chief Executive Officer or designee, particularly those associated with a degree program.
- 3.4 An employee normally is not reimbursed for a course the tuition of which was previously reimbursed under this policy. However, some courses involving research or extended study can be repeated with advance approval of the Chief Executive Officer or designee.

4.0 OTHER MATTERS

4.1 The taxability of payments to employees under the tuition reimbursement plan is in accordance with current Internal Revenue Service guidelines. (The employer-provided education assistance exclusion allows employers to offer up to \$5,250 per year in educational assistance as a tax-free benefit.)

4.2 Unless specific approval of both the employee's supervisor and the Chief Executive Officer is obtained in advance, an employee may not take a course during scheduled working hours. When the educational program requires being away from one's job during normal work hours, the employee and her or his supervisor must agree on such a schedule in advance and make necessary arrangements to assure that expectations for ongoing work assignments are met. No legal or contractual obligations for overtime premium can be incurred as a result of employees taking a course that will be reimbursed under this policy during their scheduled working hours. Participation in the tuition reimbursement program should not in any way interfere with the employee's ability to perform his or her job.

4.3 Employees who participate in this program must remain employed with Magnolia Public Schools for a period of two years after completion of their program. Should the employee leave voluntarily, they will be required to reimburse MPS for their program costs.

5.0 REQUESTING FUNDS

5.1 During the annual budgeting process, the Chief Financial Officer will evaluate how much of the Organization's resources may be allocated to fund the professional development/tuition reimbursement budget for employees after consideration of available operating expenses and required reserve amounts in each fiscal year or portion of each fiscal year as considered necessary by the Chief Financial Officer. When the total cost of the applications exceed the allocated budget for professional development/tuition reimbursement, priority will be given based on factors such as urgency, need, and number of years at the organization.

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5.2 Applications from employees who wish to utilize tuition reimbursement funds will be accepted in the months of April and May contingent on whether funds are available for the next fiscal year. Applications received after May might be considered after the applications received in the month of April and May are processed.

5.3 To apply for tuition reimbursement, an employee should complete the Application for Academic Program Approval form in Appendix B annually and submit it to their Principal, who will submit it to the Human Resources at the Home Office. Home Office employees will submit their applications directly to the Human Resources. After obtaining supervisor's concurrence, but prior to enrolling in the course of study, the Principal (or Home Office employee) should forward the application form, along with material describing the program and course(s), to the Human Resources. The employee's supervisor may include amplifying documentation in support of program or course approval. Human Resources will coordinate the application process and submit the applications to the Chief Executive Officer or designee for certification that the proposed program and course(s) meet criteria for reimbursement.

5.4 Following review of the employee's application for tuition reimbursement, Human Resources will notify the employee in writing as to whether the application has been approved.

5.5 Upon written confirmation or approval, the employee must submit the following items for tuition reimbursement:

- (1) Written confirmation or approval for the program (Appendix B)
- (2) Request for Reimbursement of Tuition (Appendix C)
- (3) Copy of the final grade(s)
- (4) Copy of the receipt for tuition and eligible fees

Failure to provide documentation can result in discontinuation of future tuition reimbursement.

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Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|-------------|--|---------------------|
| 0 | 5/2/14 | Initial Release | |
| 1 | 4/15/15 | Responsibilities and eligibility sections are updated; categories are defined; reimbursement limits are revised; the scope is extended to cover all employees. | David Yilmaz |
| 2 | 2/11/16 | Updated to include costs for additional credentials, timeframe to remain employed with MPS after completion of the program, requirements of one year of employment prior to eligibility to participate in a degree program and availability to receive funds in advance. | Terri Boatman |
| 3 | 2/16/17 | Updated language about availability to receive funds in advance, detailed priority criteria, and revised forms to reflect annual program application, fiscal year reimbursement is requested for, and the CEO (or Designee) approval | David Yilmaz |
| 4 | 3/8/18 | Updated to include tax information about exclusion of up to \$5,250 if certain requirements are met; specified bachelor's degree under Category 2; added language to extend tuition reimbursement to employees for programs that can qualify the employee for a new position classification if approved by the Human Resources as part of a career development plan. Removed the 30-day requirement for submission of documents. | David Yilmaz |

Appendix A – List of Regional Accrediting Agencies

- Middle States Association of Colleges and Schools
- New England Association of Schools and Colleges
- North Central Association of Colleges and Schools
- Northwest Association of Schools and Colleges
- Southern Association of Colleges and Schools
- Western Association of Schools and Colleges.

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Appendix B – Application for Academic Program Approval (Annual)

Employee Information:

Name: _____ Email: _____
 Date of Hire: _____ Scheduled Hrs/Wk: _____
 Job Title: _____ Supervisor: _____
 Description of job duties:

Academic Program Information:

School: _____ Location: _____
 Work schedule (hrs/wk) while attending school: _____ Anticipated Completion/Graduation Date: _____
 Educational Goal: ___ AA ___ BA ___ BS ___ Additional Training: _____
 ___ MA ___ MS ___ MBA ___ PhD ___ EdD ___ Other: _____
 Field of Study/Major: _____ Job Related: ___ No ___ Yes

 ___ Certificate: _____ Accrediting Organization: _____
 Is this certificate recognized in the industry? ___ No ___ Yes Job Related: ___ No ___ Yes

 Will you receive any grants, scholarships or benefits to support your tuition? ___ No ___ Yes
 If yes, please provide documentation.
 Applicant's Signature: _____ Date: _____

Supervisor's Concurrence:

This employee meets the eligibility requirements, as stated in the Tuition Reimbursement Policy, for participation in the Tuition Reimbursement Plan (see category and program year below) and is recommended for enrollment. This form also serves as pre-approval for eligible tuition reimbursement.

Category 1 (Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)
 Category 2 (Max. reimbursement: \$5,000 per fiscal year up to a max. of 3 years)
 Category 3 (Max. reimbursement: \$7,500 per fiscal year up to a max. of 3 years)
 Category 4 (Max. reimbursement: \$10,000 per fiscal year up to a max. of 3 years)

Program Year:
 Year 1 (FY 20__ - 20__) Year 2 (FY 20__ - 20__) Year 3 (FY 20__ - 20__)

Supervisor's Signature: _____ Date: _____

CEO (or Designee) Approval:

Signature: _____ Date: _____

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Appendix C – Request for Tuition Reimbursement

Annual Academic Program Approval Form, i.e., Appendix B, must be approved before instruction begins. After registering for class(es), submit a copy of the course schedule to your supervisor. Upon course completion, submit the following along with your request for tuition reimbursement:

- Appendix B - Application for Academic Program Approval (Annual)
- Official course grades (*3.0 or B, or better, for letter-graded courses; Pass for Pass/Fail courses; Credit for Credit/No Credit courses*)
- Itemized receipt of fees paid, listing course names, units, and tuition per unit

Employee Information:

Name: _____ Email: _____
Job Title: _____ Supervisor: _____

Course Information:

School: _____ Location: _____
Session Starting Date: _____ Ending date: _____

| Course No. | Course Title | Units | Grade | Tuition |
|------------|--------------|-------|-------|---------|
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |
| | | | | \$ |

Reimbursement Information:**Total:** \$ _____

Category: Category 1 Category 2 Category 3 Category 4

Program Year: Year 1 (FY 20__ - 20__) Year 2 (FY 20__ - 20__) Year 3 (FY 20__ - 20__)

Total Tuition Reimbursement Received prior to this request for the Program Year marked above:

\$ _____ (if applicable) Purchase Order Number(s): _____

Total Tuition (this session) \$ _____ Other Eligible Fees \$ _____ **Total Amount Requested \$** _____

The information above is correct, and I further certify that I will not receive duplicate or comparable fees for this tuition from any grant, scholarship, or benefit. MPS reserves the right to void program approval and tuition reimbursement in the case of duplicate payment.

Employee Signature: _____ Date: _____

Supervisor's Concurrence:

This employee remains eligible for participation in the Tuition Reimbursement Plan.

Supervisor's Signature: _____ Date: _____ Amount to Pay: \$ _____

CEO (or Designee) Approval:

Signature: _____ Date: _____ Amount to Pay: \$ _____

Cover Sheet

Resolution Agreeing to LACOE Conditions of Authorization and Memorandum of Understanding for MSA-5

Section: III. Action Items
Item: A. Resolution Agreeing to LACOE Conditions of Authorization and
Memorandum of Understanding for MSA-5
Purpose: Vote
Submitted by:
Related Material: III A LACOE MOU COA for MSA 5.pdf



| | |
|---------------------|---|
| Board Agenda Item # | III A- Action Item |
| Date: | March 8, 2018 |
| To: | Regular Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Ismael Soto, Interim Chief External Officer |
| RE: | LACOE MOU and Conditions of Authorization for MSA-5 |

Proposed Board Motion

I move that the board agrees and approves the provisions of the Memorandum of Understanding (MOU), Conditions of Authorization (COA), Board Resolution and CMO Fees Fiscal Policy per COA requirements for Magnolia Science Academy-5 (“MSA-5”).

Background

The Board of Directors of Magnolia Public Schools (“MPS”) sought authorization of the Magnolia Science Academy-5, (“MSA-5”) charter renewal petition submitted on appeal to the Los Angeles County Board of Education (“LACBOE”); and LACBOE approved the charter renewal petition appeal of MSA-5 on January 23, 2018.

Analysis (If applicable)

If needed, upcoming renewals for other Magnolia Science Academies may seek approval from the Los Angeles County Office of Education. It is important to be in compliance with all that is in the MOU and Conditions of Authorization to continue to be eligible for renewal through the different authorizers.

Budget Implications

None



Exhibits (attachments):

1. Memorandum Of Understanding (MOU) Feb 2018
2. Conditions of Authorization (COA)
3. Board Resolution
4. Fiscal Policy G&A124 CMO Fees

1 **Los Angeles County Office of Education**

2 **Monitoring and Oversight Memorandum of Understanding¹**

3 Magnolia Science Academy-5

4 Charter Authorization Period: July 1, 2018 – June 30, 2023

Charter Type: Appeal of Denied Petition (EC § 47605) Establish Renew

Direct to County Board (EC § 47605.5) Establish Renew

Countywide Petition to County Board (EC § 47605.6) Establish Renew

5 **INTRODUCTION**

6 The Los Angeles County Board of Education (hereinafter “County Board”) is guided by the intent of the
7 legislature, that quality charter schools are and should be an integral part of the California educational
8 system. The County Board believes that charter schools provide an opportunity to implement
9 accountability-based school-level reform, support innovation which improves student learning, and
10 provide choice for parents. Charter schools operate under the provisions of the charter, applicable state
11 and federal laws, and the general oversight of the County Board.

12 The County Board supports this effort by establishing a defined accountability system for determining the
13 effectiveness of the charter schools it authorizes. Charter schools are public schools; as such, their
14 performance is subject to review and comparison with any other publicly funded school. A charter school’s
15 demographic composition should reflect the community it serves and in which it is located.

16 **PURPOSE OF AGREEMENT**

17 The State of California enacted the Charter Schools Act of 1992 authorizing the creation of charter
18 schools with the intent that the schools improve student learning through a variety of means, including
19 increased learning opportunities, innovative teaching methods, expanded choice for parents and pupils,
20 and performance-based accountability.

21 Education Code (EC) § 47605 requires a charter petition to provide a “reasonably comprehensive
22 description” of the manner in which the school will operate; it is not a comprehensive document. An
23 agreement is a useful tool for clarifying the expectations, operations, and responsibilities of both parties
24 beyond that which is required in the charter but is required for successful operation and monitoring of a
25 charter school.

26 The County Board has established this Monitoring and Oversight Memorandum of Understanding
27 (“Agreement”) to address matters not covered in the charter in order to clarify monitoring and oversight
28 expectations and responsibilities. The Charter School Act allows the County Board to authorize charter
29 schools under specified circumstances and by doing so, becomes the authorizing agency of the charter
30 schools. The County Board has delegated to the County Superintendent of Schools (Superintendent), its
31 obligation to oversee its authorized charter schools under the terms of this Agreement the provisions of
32 the school’s charter, applicable laws, regulations, and County Board Policy and Administrative
33 Regulations. The County Board reserves the right and authority to modify any decision made by the
34 Superintendent, Los Angeles County Office of Education (hereinafter “LACOE”) or a designee.

35 The fundamental interest of LACOE is, on a continuing basis, to be reasonably assured that charter
36 schools authorized by the County Board are:

¹ Adapted from the Memorandum of Understanding (MOU) utilized by the State Board of Education. This agreement reflects changes made for the Los Angeles County Board of Education as the authorizer.

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- 37 • Implementing the provisions of the charter as approved
- 38 • Adhering to all federal, state, and local laws and regulations that apply to the charter school
- 39 • Being operated prudently in all respects
- 40 • Providing a sound education pursuant to EC § 47605(b)(5)(A)(i-iii) including any future changes
- 41 and the California Core Content Standards for all of their students.

42 LACOE will report periodically (annually or as requested or when necessary) to the County Board
43 regarding its delegated oversight of the Magnolia Science Academy-5 (hereinafter, "Charter School").

44 The County Board recognizes that there are matters related to the operation of the Charter School and
45 to the effective oversight of the Charter School by LACOE that go beyond the provisions included in the
46 school's charter. The County Board also acknowledges that the day-to-day operation of the Charter
47 School is appropriately carried out by the Charter School's leadership, faculty, and staff. This Agreement
48 is intended to address those matters that have not been covered in the charter and to provide guidance
49 on the oversight policies and procedures of the County Board, as carried out by LACOE. Further, this
50 Agreement is intended to outline the parties' agreement governing their respective fiscal and
51 administrative responsibilities and their legal relationships.

52 The Charter School petition and this signed Agreement, which includes:

- 53 • Attachment A: Student Achievement Plan Guidelines
- 54 • Attachment B: Fiscal Oversight Requirements and Financial Reporting
- 55 • Attachment C: Reporting Timeline (as revised yearly)
- 56 • Attachment D: County Board Action to Approve the Charter including Conditions for Approval
- 57 constitutes the conditions and terms under which the charter shall be monitored. To the extent
- 58 that the terms in the charter vary from the provisions of this Agreement, the Agreement shall take
- 59 precedence unless both parties agree to other terms.

60 The Charter School agrees that violation of a specific material provision of this Agreement is conclusive
61 proof that the Charter School has violated the conditions of the charter within the meaning of EC §
62 47607(c)(1). The Charter School further agrees that it waives any right to argue that this Agreement is
63 not enforceable or that violation of this Agreement is not a violation of the charter in any court,
64 administrative body, or before a mediator or arbitrator in any matter involving this charter.

65 **TERM OF AGREEMENT**

66 This Agreement shall commence on the date upon which it is fully executed by all parties and shall cover
67 the term of the charter. This Agreement between LACOE and the Charter School is inclusive of
68 Attachments A through D.

69 Any modification of this Agreement must be in writing and executed by duly authorized representatives
70 of the parties.

- 71 1. The duly authorized representatives of the Charter School are the governing board president,
72 CEO/Director or Principal of the Charter School or designee.
- 73 2. The duly authorized representative of the County Board is the County Superintendent of Schools
74 or designee. For purposes of material revision/amendments to the charter, such
75 revisions/amendments may only be made upon the approval of the Charter School's governing
76 board, and will take effect only if approved by the County Board.

77 This Agreement shall be reviewed at least annually and may be amended or augmented by addendum
78 at any time with mutual agreement. In the case of changes in law or County Board policy, the County
79 Board and the Charter School reserve the right to request modifications to this Agreement. Such
80 modifications, if agreed upon, shall be included as Addenda to this Agreement. Failure to reach

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81 agreement on required changes to the Agreement which result in a violation of law will result in
 82 termination of the Agreement and lead to termination or revocation of the charter. The approved
 83 Agreement (including any subsequent addenda) shall continue unless modified in writing. If the Charter
 84 School becomes non-operational for any reason, this Agreement (including any addenda) shall remain
 85 in effect until closure procedures have been completed. The term of the charter automatically expires if
 86 the Charter School becomes non-operational, because of non-renewal, revocation, or closure.

87 **TERM OF THE CHARTER**

88 The Charter School is a public school that is or shall be operating pursuant to a charter (hereinafter the
 89 "charter"). On January 23, 2018, the County Board took action to approve the charter contingent upon
 90 the conditions specified in its action (Attachment D). Any condition of authorization that was not met
 91 through revision of the Charter may be addressed in this Agreement.

- 92 • The Charter School shall operate as a classroom based charter school within the geographic
 93 boundaries of Los Angeles Unified School District in the county of Los Angeles in accordance
 94 with EC § 47605.
- 95 • The Charter School shall serve grades 6-12 and shall have an approximate enrollment of 298 in
 96 2018-19 to 460 in 2022-23.
- 97 • The Charter School shall have a five (5) year term to expire on June 30, 2023. The provisions of
 98 the charter and the Agreement shall be aligned.

99 The Charter School shall be responsible for all the functions of a charter school subject to applicable
 100 statutes, the terms and conditions set forth in the charter, and this Agreement.

101 The County Board reserves the right to approve material revisions to the charter as authorized and/or
 102 revoke the charter as specified in EC § 47607.

103 This Agreement is subject to termination during its term as specified by law or as set forth in this
 104 Agreement.

105 **SECTION 1: GOVERNANCE AND ORGANIZATIONAL MANAGEMENT**

106 The Charter School is operated by Magnolia Educational and Research Foundation, a nonprofit public
 107 benefit corporation, formed and organized pursuant to the Nonprofit Public Benefit Corporation Law
 108 (Corporations Code § 5110 et seq.). The Charter School is a separate legal entity and neither the County
 109 Board nor LACOE is liable for the debts and obligations of the Charter School so long as the County
 110 Board has provided oversight in accordance with EC § 47604(c). The County Board reserves the right to
 111 appoint a single representative to the Charter School's Board of Directors pursuant to EC 47604(b). The
 112 Charter School shall use all revenue received from state and federal sources only for the educational
 113 services specified in the charter and this Agreement for the benefit of the students enrolled in and
 114 attending the Charter School. Other sources of funding must be used in accordance with applicable state
 115 and federal statutes, and the terms or conditions of any grant or donation.

116 **1.1 Organization**

117 The Charter School shall have a phone number and e-mail address posted on its website and shall
 118 update the posting immediately whenever the information changes. The Charter School's website shall
 119 also identify the authorizing entity as the Los Angeles County Board of Education. Prior to opening,
 120 annually and upon revision, the Charter School shall provide LACOE with the following information in
 121 accordance with Attachment C, Reporting Timeline, and as updated:

- 122 • Contact information, including phone numbers, official addresses and e-mail addresses for the
 123 principal contacts for the Charter School and ensure that this information is kept current.
- 124 • Organization chart displaying relationship between governing board and the Charter School
 125 leadership.

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- 126 • Immediate written notice (within 10 calendar days) of any changes in the Charter School's
- 127 directors, officers, and administrators, and ***provide resumes for the new individuals.***

128 1.2 Governing Board Establishment

129 Prior to opening, annually, and upon revision, the Charter School shall provide to LACOE the following
 130 information; the Charter School shall also have the information posted on its website at all times the
 131 Charter School is operational and shall update the information within 30 days of any changes:

- 132 • Articles of Incorporation
- 133 • Bylaws approved by the governing board
- 134 • Conflict of Interest Policy
- 135 • Roster and resumes of current governing board members

136 The Charter School shall provide to LACOE's Internal Audit & Analysis Unit (which houses the filing
 137 officer), annually (except where noted otherwise in Attachment C, Reporting Timeline) and as updated
 138 Assuming Office, Leaving Office, and Annual Filings for the Statement of Economic Interests, Form 700
 139 for all designated filers pursuant to the Conflict of Interest Code of the Los Angeles County Office of
 140 Education in a timely manner as follows:

- 141 • Assuming Office Statements (i.e., Form 700) – within 30 calendar days of a designated filer
 142 assuming the responsibilities for the Charter School for the position the designated filer is
 143 submitting a Form 700.
- 144 • Leaving Office Statements (i.e., Form 700) – within 30 calendar days of a designated filer no
 145 longer having responsibilities for the Charter School for the position the designated filer submitted
 146 an Assuming Office Form 700; and
- 147 • Annual Statement – by the annual deadline established by the Fair Political Practices Commission
 148 each year, which is typically April 1st.

149 1.3 Governing Board Activities

150 A. Calendar: The Charter School shall provide an annual calendar of regular meetings of the governing
 151 board, including a description of how students, parents, and community members shall be notified of
 152 meetings.

153 B. Governing Board Meetings: The governing board of the Charter School shall conduct public meetings
 154 included on the annual calendar at such intervals as are necessary to ensure that the board is providing
 155 sufficient direction to the Charter School through implementation of effective board policies and
 156 procedures. Governing board meetings shall be conducted in keeping with the requirements of the Ralph
 157 M. Brown Act (Government Code § 54950 - 54962). Governing board adopted policies, meeting agendas
 158 and minutes shall be maintained and available for public inspection and during site visits. For all regular
 159 and special meetings of the governing board and all standing committee meetings, the Charter School
 160 shall provide LACOE with written notification of the meeting, including a copy of the posted agenda, and
 161 shall be posted on the Charter School's website no less than 72 hours prior to a regular meeting and no
 162 less than 24 hours prior to a special meeting. The posted agenda shall contain a description of where the
 163 agenda was posted and that the meeting is held in compliance with the Americans with Disabilities Act.

164 Within ten (10) working days of board meetings, the Charter School shall provide LACOE with an audio
 165 recording of the meeting and all materials provided to the governing board by its administration,
 166 contractors, or the public including approved previous meeting minutes. Once approved by the Charter
 167 School's governing board, the Charter School shall provide LACOE with a copy of the minutes of the
 168 meeting within ten (10) calendar days. All policies, policy changes, and approved meeting minutes shall
 169 be posted on the Charter School's website no more than 30 days after each meeting.

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170 C. Brown Act Training: The Charter School shall provide Brown Act training to its governing board
 171 members and administrative staff **prior** to the execution of any duties. The Charter School shall certify to
 172 LACOE annually or after any changes in governing board members or administrative staff that the Brown
 173 Act training was provided.

174 D. Governing Board Policies: Prior to opening, the governing board shall develop and adopt policies and
 175 procedures to guide the operation of the Charter School, including but not limited to, policies in the
 176 following areas. The policies shall comply with law and be aligned to the approved charter. A copy of
 177 these policies and procedures shall be submitted to LACOE no less than 30 days prior to opening,
 178 annually, and upon revision. All policies and procedures are subject to review during site visits. Policies
 179 identified with an asterisk shall be posted on the Charter School's website at all times the Charter School
 180 is operational; the website will be updated within 30 days of any revision.

181 • *Conflicts of Interest Policy: If it has not already done so for the current year, at the first meeting
 182 of the Charter School's governing board, following receipt of the MOU and each July thereafter,
 183 the Charter School's governing board shall: (1) adopt a conflict of interest policy, including
 184 provisions related to nepotism, for itself and the Charter School's employees and contractors to
 185 ensure that no action taken by an individual or organization covered by the policy results in actual
 186 or apparent conflicts of interest; (2) provide verification that all board members and designated
 187 Charter School management employees (i.e., Form 700 filers) have participated in conflict of
 188 interest training; and (3) take action to comply with the Political Reform Act and its implementing
 189 regulations, including adoption of the Conflict of Interest Code of the Los Angeles County Office
 190 of Education. *Where the filing requirements for the authorizing entity and the Charter School are*
 191 *discrepant with regard to designated filing positions and/or assigned disclosure categories, the*
 192 *requirements of the authorizing entity shall prevail.* The Charter School shall follow the Political
 193 Reform Act, the California Corporation Code, and IRS regulations.

194 • *Internal Fiscal Control Policies: The Charter School shall develop and maintain internal fiscal
 195 control policies governing all financial activities that are approved by the governing board. **The**
 196 **charter school shall submit these policies to LACOE no later than 30 days** prior to opening
 197 **and within 10 days of governing board approval** whenever the policies are revised

198 • Adherence to County Board of Education Policy and Regulation: At the first governing board
 199 meeting of the Charter School following receipt of the MOU and each July thereafter, the
 200 governing board of the Charter School shall review and acknowledge in its board minutes that it
 201 shall adhere to all policies and regulations pertaining to charter schools that have been adopted
 202 by the Los Angeles County Board of Education and Superintendent, as long as the policies do
 203 not conflict with Education Code. All new and/or revised policies and procedures will be posted
 204 on the Charter School's website no more than 14 days after their adoption. Updated policies and
 205 regulations are available to the Charter School on our website www.lacoe.edu.

206 • Criminal Background Check Policies: These policies shall set the school's standards for
 207 employment, volunteering, vendors, and contractors.

208 • *Educational and Admissions Policies: These policies include admissions, enrollment, and lottery
 209 process; electronic device use; special education; homeless and foster youth; independent study;
 210 requirements for graduation and for the Certificate of Completion (as applicable)².

211 • *Uniform Complaint Procedures: Uniform Complaint Procedures (UCP), approved by the Charter
 212 School's governing board, shall be posted at all of the Charter School's sites, in a place available
 213 for public viewing and on its website. Complaint procedures shall identify the Los Angeles County
 214 Board of Education as the authorizer, and provide the telephone number to the LACOE Charter
 215 School Office and the LACOE website (www.lacoe.edu).

² If these policies are incorporated into documents that are posted on the Charter School's website, the posting of those documents is sufficient, it is the Charter School's responsibility to identify the document location.

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- 216 • **Health Policies:* Policies related to absences, illness, medications, blood borne pathogens,
 217 immunization requirements, for providing emergency medical services, establishing the Section
 218 504 Accommodation Plan².
- 219 • **Comprehensive School Safety Policies:* Policies that provide for a safe learning environment for
 220 all pupils. Policies shall include but are not limited to those areas specified and/or associated with
 221 EC 32280-32289, as described in Section 1.4(B) of this document.
- 222 • **Parent/Student Handbook:* The governing board shall approve the Parent/Student Handbook to
 223 ensure it complies with law and is aligned with the Charter School's board-approved policies and
 224 authorized charter. The governing board shall ensure that it is distributed in hard copy to all
 225 families each year, to new enrollees during registration, and upon request, and that it is at all
 226 times available online. At a minimum, the handbook shall include detailed expectations for student
 227 attendance, behavior, and discipline, including policies and consequences for bullying and
 228 harassment, due process rights related to discipline (including suspension, expulsion, and special
 229 education), and should include policies regarding dress code, student fees and field trips, and the
 230 school calendar and bell schedule. Also, a description of complaint procedures that parents may
 231 pursue in the event of disagreements, Independent Study and graduation and/or Certificates of
 232 Completion requirements. An annual parent meeting shall be held to inform parents regarding
 233 policies. The handbook shall be translated into language(s) most represented in the Charter
 234 School.
- 235 • **Employee Handbook:* The governing board shall approve the Employee Handbook to ensure it
 236 complies with law and is aligned with the Charter School's board-approved policies and
 237 authorized charter. The governing board shall ensure that it is distributed in hard copy to each
 238 employee at the time of their hire and each year at the beginning of the school year. At a minimum,
 239 the handbook shall include detailed expectations for standard rules of behavior, employee
 240 performance, employee problem solving, due process rights of employees related to disciplinary
 241 actions including termination, compensation and benefit information, and a description of both
 242 formal and informal complaint procedures, discrimination and harassment, workplace security,
 243 drug and alcohol policies, at-will employment (if applicable), confidentiality, electronic
 244 communications, family and medical leave and employee benefits.
- 245 Amendments to the employee handbook may be made and distributed to employees by the
 246 Charter School during the year. A copy of the handbook may be reviewed during site visits.

247 **1.4 Administration**

- 248 A. Enrollment and Admissions Documentation: The Charter School shall maintain on file and provide to
 249 LACOE upon request the following information:
- 250 • Descriptions of outreach and recruitment activities that have been conducted to reach target
 251 populations as described in the charter
- 252 • Procedures for application, enrollment, admission, wait listing and lotteries for placement
 253 (enrollment preferences) as described in the charter
- 254 • Evidence of enrollment preferences consistent with the charter and with LACOE conditions of
 255 operation
- 256 • Copy of application and enrollment forms and information provided to prospective families
- 257 • Documentation, while pertinent, that start-up enrollment is consistent with enrollment numbers
 258 described in the charter
- 259 • Evidence that each student is a resident of California in accordance with EC § 47612

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- 260 • For students over 18, evidence that each student has been continuously enrolled (no break in
261 enrollment greater than 20 school days) in an educational program and is making satisfactory
262 progress toward completion of a high school diploma
- 263 B. Health and Safety Plans: Prior to opening, annually, and upon revision, the Charter School shall
264 provide to LACOE, and have posted on the Charter School's website, a copy of its Health and Safety
265 Plans as follows:
- 266 • A copy of its health plan for students and employees including policies and procedures related to
267 absences, illness, medications, blood borne pathogens, immunization requirements, plan for
268 providing emergency medical services, establishing a Section 504 Accommodation Plan, and
269 health/mental health services available at and/or through the Charter School.
- 270 • A copy of its Comprehensive School Safety Plan that addresses all components of EC § 32280-
271 32289.
- 272 • Student Discipline including a list of offenses for which students may be given detention, or may
273 and must be suspended or expelled, the procedures for suspension or expulsion, procedures by
274 which parents and students shall be informed about reasons for suspension or expulsion, and of
275 their due process rights in regard to the disciplinary action.
- 276 • Campus Supervision and Visitors including supervision of students before and after school, while
277 on campus, and student drop-off and pick-up; policies related to visitors on campus, entering and
278 leaving the campus.
- 279 • Child Abuse Reporting including procedures consistent with Article 2.5 (commencing with Section
280 11164) of Chapter 2 of Title 1 of Part 4 of the Penal Code. The policy should include a timeline
281 for the annual training of mandated reporters and the process to be used by staff for reporting
282 suspected child abuse to the appropriate authorities.
- 283 • Teacher Notification of Dangerous Students including procedures to be used to notify teachers of
284 dangerous pupils pursuant to EC 49079.
- 285 • Discrimination and Harassment consistent with the prohibition of discrimination contained in EC
286 Part 1, Chapter 2 (commencing with section 200). The policy should include how the information
287 will be communicated to stakeholder groups and how related complaints may be filed.
- 288 • Dress Code including school-wide dress code, pursuant to EC 35183, that prohibits pupils from
289 wearing "gang-related apparel" or other items that, if worn on a school campus, could be
290 reasonably determined to threaten the health and safety of the school environment.
- 291 • Safe and Orderly Environment including procedures designed to ensure a safe and orderly
292 environment conducive to learning at the school in accordance with EC § 32282(a)(2)(H).
- 293 • Code of Conduct for all students clearly stating the responsibilities of students, teachers, and
294 administrators in maintaining a classroom environment that allows a teacher to communicate
295 effectively with all students in the class, allows all students to learn, has consequences that are
296 fair and age-appropriate, considers the student and circumstances and is enforced accordingly.
- 297 • Anti-Bullying including procedures aimed at the prevention of bullying, including cyber bullying, to
298 be developed in accordance with AB 9 and that include clear procedures for reporting incidents
299 of bullying or harassment.
- 300 • Disaster/Emergency Response Plan including the protective measures and procedures to be
301 followed in the event of a natural disaster or other incident that threatens the health and safety of
302 students and staff (ex. earthquake, fire, bomb threat or intruders on campus). Procedures should
303 include accommodations for pupils with disabilities and information to parents on the student
304 release process.

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305 The section of the plan that addresses intruders on campus, bomb threats and other information
 306 that would compromise the Charter School's security **should not** be included in the website
 307 posting.

- 308 • Evidence that staff has been trained in health, safety, and emergency procedures.
- 309 • A calendar of emergency drills for students.

310 The Charter School shall provide training for staff in responding to emergencies and conduct routine
 311 emergency response drills for its students.

312 C. Notice to Parents/Guardians: Annually, the Charter School shall provide to LACOE a copy of the
 313 annual notice sent to all parents/guardians regarding their rights under the Family Educational Rights
 314 and Privacy Acts (FERPA).

315 If the Charter School receives Title I funding, parent notice shall provide information regarding the federal
 316 Every Student Succeeds Act (ESSA), including the right to request and receive essential information
 317 about the professional and qualifications of the teacher(s) instructing their child.

318 At all times the Charter School is operational, it shall post on its website and in the school's
319 office(s), a notice that the Charter School is authorized by the Los Angeles County Board of
320 Education and the contact telephone number for the Los Angeles County Office of Education,
321 Charter School Office.

322 D. Family Educational Rights and Privacy Act (FERPA): Employees of the Charter School who have a
 323 legitimate educational interest are entitled to access students education records under 20 U.S.C.A. §
 324 1232g, the Family Educational Rights and Privacy Act (FERPA) and EC § 49076(b)(6). The Charter
 325 School, its officers and employees shall comply with FERPA at all times. In addition, it is agreed that
 326 LACOE has an educational interest in the educational records of the Charter School such that LACOE
 327 shall have access to those records for reasons that include, but are not limited to, records requests,
 328 complaints, and school closure. Records at a minimum, shall include emergency contact information,
 329 health and immunization data, attendance summaries, and academic performance data from the
 330 statewide student assessments required pursuant to EC §§ 60605 and 60851.

331 E. Criminal Record Summaries:

- 332 • Department of Justice (DOJ) Clearance: Prior to hiring any employee, the Charter School must
 333 obtain an Originating Agency Identifier (ORI) and receive approval of its designated Custodian of
 334 Records from the DOJ for the purposes of processing all school employees for DOJ clearance.
 335 Obtaining an ORI cannot be done prior to having obtained a school location.
- 336 • All employees of the Charter School, parent and non-parent volunteers who will be performing
 337 services that are not under the direct supervision of a certificated teacher, and onsite vendors and
 338 contractors having unsupervised contact with students shall submit to background checks and
 339 fingerprinting in accordance with EC §§ 44237 and 45125.1. The Charter School shall maintain
 340 documentation, and provide to LACOE upon request, that all employees, volunteers, and vendors
 341 (as applicable) have clear criminal records summaries prior to their having any unsupervised
 342 contact with students. The Charter School shall maintain on file and have available for inspection
 343 during site visits, evidence that the Charter School has performed criminal background checks for
 344 all employees and volunteers (as applicable) and documentation that vendors have conducted
 345 required criminal background checks for their employees prior to any unsupervised contact with
 346 students. The Charter school shall provide certification to LACOE that all employees and
 347 volunteers/vendors (as applicable) have cleared a criminal background check prior to any
 348 unsupervised contact with students.
- 349 • Any visitor to the Charter School shall wear an appropriate identification badge while at the
 350 Charter School.

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351 F. Data Reporting: The Charter School shall directly report data to the California Department of Education
 352 (CDE) meeting all required deadlines. These reporting engines include, but are not limited to, the
 353 California School Information Service (CSIS), the California Longitudinal Pupil Achievement Data System
 354 (CALPADS), the Consolidated Application (ConApp), and the CDE charter school database.

355 Some of the specific documents to be submitted are as follows:

- 356 • Charter School Annual Information Survey
- 357 • Local Educational Plan (LEA) Plan
- 358 • Federal Cash Management
- 359 • Consolidated Application

360 A copy of the Consolidated Application, as approved by the school's governing board, and sent to CDE,
 361 shall be submitted to the Charter School Office annually and upon revision.

362 G. The School Accountability Report Card (SARC): On or before the date determined by the CDE each
 363 year, the Charter School shall post its SARC on the Charter School's website. The Charter School may,
 364 but is not required to, use the template developed by the CDE and available at
 365 <http://www.cde.ca.gov/talac/sa> as a guide. The Charter School shall include all elements as determined
 366 by the CDE. If the Charter School does not maintain a school website, it shall print and make copies of
 367 the SARC available to parents and other members of the community and provide CDE with a copy of the
 368 SARC to post on its website. If the Charter School posts the SARC on its website, and receives a request
 369 for a copy, it shall provide the copy at no charge.

370 H. Insurance and Risk Management: Before any individuals are employed, or property or facilities are
 371 acquired or leased, the Charter School shall procure from an insurance carrier licensed to do business
 372 in the State of California, or shall otherwise participate in a Joint Powers Authority (JPA) or other self-
 373 insurance pool consistent with Government Code § 6528 and keep in full force during the term of the
 374 charter, no less than the following insurance coverage:

- 375 • Commercial General Liability, including Damage to Rented Premises coverage (only required for
 376 rented premises the tenant occupies), of \$5,000,000 per Occurrence and in the Aggregate. The
 377 policy shall be endorsed to name the Los Angeles County Office of Education and the County
 378 Board of Education ("County Board") as named additional insured and shall provide specifically
 379 that any insurance carried by the District which may be applicable to any claims or loss shall be
 380 deemed excess and the Charter School's insurance shall be primary despite any conflicting
 381 provisions in the Charter School's policy. Coverage shall be maintained with no Self Insured
 382 Retention above \$15,000 without the prior written approval of the Office of Risk Management for
 383 the LACOE.
- 384 • Workers' Compensation Insurance in accordance with provisions of the California Labor Code
 385 adequate to protect the Charter School from claims that may arise from its operations pursuant
 386 to the Workers' Compensation Act (Statutory Coverage). The Workers' Compensation Insurance
 387 coverage must also include Employers Liability coverage with limits of
 388 \$1,000,000/\$1,000,000/\$1,000,000.
- 389 • Commercial Auto Liability, including Owned, Leased, Hired, and Non-owned, coverage with limits
 390 of \$1,000,000 Combined Single Limit per Occurrence if the Charter School does not operate a
 391 student bus service. If the Charter School provides student bus services, the required coverage
 392 limit is \$5,000,000 Combined Single Limit per Occurrence.
- 393 • Fidelity Bond coverage shall be maintained by the Charter School to cover all Charter School
 394 employees who handle, process or otherwise have responsibility for Charter School funds,
 395 supplies, equipment or other assets. Minimum amount of coverage shall be \$50,000 per
 396 occurrence, with no self-insured retention.

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- 397 • Professional Educators Errors and Omissions liability coverage with minimum limits of \$3,000,000
 398 per occurrence and \$3,000,000 general aggregate.
- 399 • Sexual Molestation and Abuse coverage with minimum limits of \$5,000,000 per occurrence and
 400 \$5,000,000 general aggregate. Coverage may be held as a separate policy or included by
 401 endorsement in the Commercial General Liability or the Errors and Omissions Policy.
- 402 • Employment Practices Legal Liability coverage with limits of \$3,000,000 per occurrence and
 403 \$3,000,000 general aggregate.
- 404 • Property Damage Liability replacement value limits sufficient to protect the school's assets.

405 Coverage's and limits of insurance may be accomplished through individual primary policies or through
 406 a combination of primary and excess policies. The policy shall be endorsed to name the Los Angeles
 407 County Office of Education and the County Board of Education as named additional insured's and **shall**
 408 **provide specifically that any insurance carried by LACOE which may be applicable to any claims**
 409 **or loss shall be deemed excess and the Charter School's insurance shall be primary despite any**
 410 **conflicting provisions in the Charter School's policy.**

411 The Charter School shall provide evidence of insurance coverage to LACOE 30 days prior to opening,
 412 annually and upon revision, its insurance carrier(s) and inform LACOE immediately if the coverage
 413 becomes inoperative for any reason. LACOE may request to see evidence of insurance coverage during
 414 site visits.

415 Certificates of insurance shall be mailed to:

416 Los Angeles County Office of Education
 417 Insurance Compliance (EBIX)
 418 P. O. Box 100085-LA
 419 Duluth, GA 30096

420 In addition, the Charter School shall institute risk management policies and practices to address
 421 reasonably foreseeable occurrences and provide LACOE with evidence of such policies and practices
 422 on an annual basis.

423 The Charter School shall hold harmless, defend, indemnify, and name on the Certificate of Insurance as
 424 additional insureds the County Board, LACOE, its officers, agents, employees, and volunteers, from
 425 every liability, claim, or demand which may be made by reason of (1) any injury to volunteers; and (2)
 426 any injury to person or property sustained by any person, firm, or corporation caused by any act, neglect,
 427 default, or omission of the Charter School, its officers, employees or agents. In cases of such liabilities,
 428 claims, or demands, the Charter School at its own expense and risk shall defend all legal proceedings
 429 which may be brought against it and/or the County Board, LACOE, its officers, agents, employees, and
 430 volunteers, and satisfy any resulting judgments up to the required amounts that may be rendered against
 431 any of them. Certificates of insurance and policies shall name the County Board, LACOE, its officers,
 432 agents, employees, and volunteers, as additional insureds with respect to any potential tort liability
 433 irrespective of whether such potential liability might be predicted on theories of negligence, strict liability,
 434 or products liability. The certificates and endorsements are to be signed by a person employed and
 435 authorized by the insurer to bind coverage on its behalf and shall specifically reference this Contract. The
 436 certificates of insurance and endorsements are to be received by LACOE within thirty (30) calendar days
 437 of full execution of this Contract. LACOE reserves the right to require complete, certified copies of all
 438 required insurance policies at any time.

439 I. Exclusive Employer: The Charter School is deemed the exclusive employer of the employees of the
 440 Charter School for the purposes of the Educational Employee Relations Act (EERA) under Government
 441 Code § 3540, et seq. The Charter School shall have sole responsibility for employment, management,
 442 dismissal, and discipline of its employees.

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443 J. Employee Contracts or Agreements: Prior to opening, annually, and upon revision, the Charter School
 444 shall provide to LACOE a sample copy of the employee contract that, at a minimum, states that the
 445 Charter School is the exclusive employer of employees and has sole responsibility for employment,
 446 management, dismissal, and discipline of its employees. Employee contracts, for each type of employee,
 447 shall be available for review by LACOE upon request.

448 K. Teacher Credentials, Highly Qualified Teacher Requirements, and Non-Certificated Personnel:
 449 Biannually in October and February, in accordance with Attachment C, Reporting Timeline, the Charter
 450 School shall provide to LACOE an all Staff Information List (certificated and non-certificated personnel)
 451 and documentation that all teachers hold a Commission on Teacher Credentialing certificate, permit, or
 452 other document equivalent to that which teachers in other public schools are required to hold, except as
 453 otherwise exempted by The Charter Schools Act.

454 The Charter School shall adhere to all provisions of employment laws applicable to charter schools
 455 including, but not limited to, EC § 47612.5(e)(1) which states: "Notwithstanding any other provision of
 456 law, and as a condition of apportionment, "classroom-based instruction" in a charter school, for the
 457 purposes of this part, occurs only when charter school pupils are engaged in educational activities
 458 required of those pupils and are under the immediate supervision and control of an employee of the
 459 school who possesses a valid teaching certification in accordance with subdivision (l) of Section 47605."

460 L. Specific Roles to be Identified:

- 461 • School Accountability Report Card (SARC) Coordinator – To ensure timely receipt of important
 462 SARC information, it is the Charter School's responsibility to register and/or update the contact
 463 information for a school employee who will assume the responsibilities of SARC Coordinator on
 464 the California Department of Education's (CDE) Accountability Report Card Listserv web page.
 465 This is a user managed unrestricted listserv available to the public.
- 466 • Accountability (Testing) Coordinator – Coordinates and supervises implementation and
 467 administration of federal testing programs, statewide testing programs, state field testing and
 468 sample testing, and local group testing programs. It is the Charter School's responsibility to name
 469 a school employee who will manage, coordinate, identify, organize and distribute materials and
 470 ensure fidelity to the requirements of testing and ensure that all testing information is properly
 471 reported.
- 472 • Custodian of Records – Person responsible for processing, reviewing and maintaining DOJ
 473 clearance records. The individual must receive approval to fulfill this role from the DOJ.
- 474 • Homeless and Foster Youth Liaison – Individual responsible to act as point of contact for families
 475 as required by federal law: 42 USC § 11432 (g)(1)(J)(ii).

476 M. Business Services, Education Management, and Vendor Contracts: If within the term of the charter,
 477 the Charter School contracts with a vendor to provide business services including but not limited to
 478 payroll, accounting and budgeting, attendance accounting, fiscal reporting, contract management, or
 479 purchasing, the Charter School must provide LACOE a copy of the agreement that specifies the exact
 480 services to be provided and their cost, the term of the contract and the Charter School's provisions for
 481 monitoring the contract to ensure compliance with the contract and quality of service. **The charter school
 482 shall submit all contracts to LACOE no later than 30 days prior to opening and within 10 days of
 483 governing board approval whenever a new contract is entered into or revised.**

484 N. Management Contracts: **Prior** to entering into a new or revised contract with an education or charter
 485 management organization (EMO/CMO), the Charter School shall provide LACOE with the following:

- 486 • A draft of the proposed management contract.
- 487 • A recent corporate annual report and audited financial statements for the EMO/CMO.
- 488 • A description of the EMO/CMO's roles and responsibilities for the management of the Charter.

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- 489 • School and the internal controls that shall be put in place to guide the relationship.
- 490 • A list of other charter schools managed by the EMO/CMO and the academic and operational
- 491 results of such management.
- 492 • A list of and background on the EMO/CMO's leaders and board of directors.
- 493 • A letter of assurance from the EMO/CMO that it has conflict of interest policies in place and that
- 494 none of the principals of either the EMO/CMO or the Charter School have conflicts of interests.
- 495 The County Board considers entering into a contract with an EMO/CMO not identified in the charter to
- 496 be a material revision to that charter. The County Board shall review and approve any charter school
- 497 management contracts prior to the Charter School entering into the contract. (See Section 4.1 Material
- 498 Revision to Charter)
- 499 O. Facilities: No later than 60 days prior to the opening of school or the occupying or re-occupying of a
- 500 facility or site, including learning centers, satellite facilities, administrative offices, and/or other facilities
- 501 used by the Charter School, the Charter School shall provide evidence that the facility is/will be adequate
- 502 for the Charter School's needs.
- 503 • A pre-opening site visit will be conducted regardless of whether the Charter School is locating in
- 504 a facility provided by a district under EC § 47614 (Proposition 39), in a privately-leased facility, or
- 505 in a facility to be occupied under any other arrangement.
- 506 • Prior to signing any lease or similar document, the Charter School will ensure compliance with
- 507 EC § 17215 regarding sites located near runways or potential runways.
- 508 • The Charter School will provide a written signed Agreement (lease or other similar document)
- 509 indicating the Charter School's right to use the principal school site and any ancillary facilities
- 510 identified by the Charter School for the first year of the School's operation and upon any change.
- 511 • Prior to opening a site or before an existing school may occupy a new or different facility, LACOE
- 512 will conduct a site review to determine that the facilities are clean, safe, Americans with Disabilities
- 513 Act (ADA) compliant, and have the necessary local approvals to operate. The Charter School may
- 514 not operate in the facility until the County Board has granted approval to do so. Section 1.4 O of
- 515 this Agreement describes the pre-opening site visit process and requirements.
- 516 • At all times it is operational, the Charter School shall maintain on file, post as required, and furnish
- 517 upon request, certification that its facility or facilities is/are located at a site or sites zoned and/or
- 518 permitted for operation of a charter school (grades 6-12) and has been cleared for use as a charter
- 519 school by all appropriate local authorities (EC § 47610(d)). The facility shall meet all applicable
- 520 fire marshal clearances, certificates of occupancy, signed building permit inspections, and
- 521 approved zoning variances. The Charter School cannot exempt itself from applicable/local zoning
- 522 or building code ordinances.
- 523 • If the Charter School seeks facilities from the district in which it intends to locate, or is located,
- 524 under EC § 47614 (Proposition 39), it will follow applicable statute and regulations regarding
- 525 timely submission of such a request to the district. LACOE will conduct a pre-opening site review
- 526 to approve any facilities allocated to the school by the district.
- 527 • LACOE will conduct an annual facilities inspection to ensure the facility is adequate for the Charter
- 528 School's needs, is safe, and complies with all applicable codes, laws, and ordinances. The school
- 529 will be expected to make any required corrections identified by the facilities inspection team within
- 530 a timeframe that is commensurate with the violation, or concern.
- 531 • Once open, a Charter School may change facilities only with prior approval of the County Board.
- 532 • Under ordinary circumstances, the Charter School shall provide LACOE not less than 60 days
- 533 notification of any change in facilities in order for LACOE to conduct a site visit prior to students

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534 attending the new facilities. Under extraordinary circumstances, (e.g., a change of facilities
535 necessitated by fire or natural disaster), LACOE may waive the pre-opening site visit.

536 **SECTION 2: EDUCATIONAL PERFORMANCE**

537 **2.1 Adherence to the Eight Areas of State Priority**

538 The Charter School must recognize the importance of ensuring all students, including all student
539 subgroups, unduplicated students, and students with exceptional needs have attained the skills,
540 knowledge, and attitudes specified in the school's educational program. To ensure success, a description
541 of annual goals to be achieved in the following eight State Priorities as they apply to the grade levels
542 served, or the nature of the program operated, by the Charter School must be contained in the charter
543 and reported on annually to the County Board (Annual Report, Section 2.5).

| | State Priority | Description |
|---|---|---|
| 1 | Basic Services | The degree to which teachers are appropriately assigned (EC § 44258.9) and fully credentialed, and every pupil has sufficient access to standards-aligned instructional materials (EC § 60119), and school facilities are maintained in good repair (EC § 17002(d)). |
| 2 | Implementation of Common Core State Standards | Implementation of Common Core State Standards, including how EL students will be enabled to gain academic content knowledge and English language proficiency |
| 3 | Parental Involvement | Parental involvement, including efforts to seek parent input for making decisions for schools, and how the school will promote parent participation |
| 4 | Student Achievement | Pupil achievement, as measured by all of the following, as applicable: <ul style="list-style-type: none"> a. CA Measurement of Academic Progress and Performance statewide assessment b. Percentage of pupils who have successfully completed courses that satisfy UC/CSU entrance requirements, or career technical education c. Percentage of ELs who make progress toward English language proficiency as measured by the California English Language Development Test (CELDT) and/or English Language Proficiency Assessment for California (ELPAC) d. EL reclassification rate e. Percentage of pupils who have passed an AP exam with a score of 3 or higher f. Percentage of pupils who participate in and demonstrate college preparedness pursuant to the Early Assessment Program (EC § 99300 et seq.) or any subsequent assessment of college preparedness |
| 5 | Student Engagement | Pupil engagement, as measured by all of the following, as applicable: <ul style="list-style-type: none"> a. School attendance rates b. Chronic absenteeism rates c. Middle school dropout rates (EC § 52052.1(a)(3)) d. High school dropout rates e. High school graduation rates |
| 6 | School Climate | School climate, as measured by all of the following, as applicable: <ul style="list-style-type: none"> a. Pupil suspension rates b. Pupil expulsion rates c. Other local measures, including surveys of pupils, parents, and teachers on the sense of safety and school connectedness |
| 7 | Course Access | The extent to which pupils have access to, and are enrolled in, a broad course of study, including programs and services developed and provided to unduplicated students (classified as EL, FRPM- eligible, or foster youth; EC § 42238.02) and students with exceptional needs. "Broad course of study" includes the following, as applicable: |

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| | State Priority | Description |
|---|------------------------|---|
| | | Grades 1-6: English, mathematics, social sciences, science, visual and performing arts, health, physical education, and other as prescribed by the governing board. (EC § 51210) Grades 7-12: English, social sciences, foreign language(s), physical education, science, mathematics, visual and performing arts, applied arts, and career technical education. (EC § 51220(a)-(i)) |
| 8 | Other Student Outcomes | From the subject areas described above in "Course Access" (or #7), as applicable. |

544 The Local Control and Accountability Plan (LCAP) and annual update template shall be used to provide
545 details regarding the charter school's actions and expenditures to support pupil outcomes and overall
546 performance. The Charter School is expected to describe goals and specific actions to achieve those
547 goals for all pupils and each subgroup of pupils identified in EC § 52052, including pupils with disabilities
548 for each of the state priorities that apply for the grade levels served, or the nature of the program operated
549 by the Charter School. The Charter School may identify additional school priorities, the goals for the
550 school priorities and the specific annual actions to achieve those goals.

551 2.2 Academic Performance

552 Academic Standards are the **benchmarks** of quality and excellence in education. Benchmarks indicate
553 the interim steps a student will take to reach an annual goal or objective. The benchmarks serve as a
554 measurement gauge to monitor a student's progress and to determine if the student is making sufficient
555 progress towards attaining those goals.

556 It will be the responsibility of the Charter School to submit to the LACOE, in a timely manner, the results
557 of the academic performance of the students, biannually. The results shall be provided for both English
558 Language Arts and Mathematics. Those results should provide the comparison of the students from their
559 baseline assessment to their mid-year and then to their end of year results.

- 560 • Mid-Year: mid-point of the fall semester or end of first trimester.
- 561 • End-of-year: mid-to-end of spring semester, end-of-second trimester or mid-third trimester.

562 This data must be submitted electronically in a format easily read by LACOE staff. In submitting
563 benchmark school specific data, the Charter School must address how the students are progressing
564 towards the measurable pupil outcomes written in the charter.

565 2.3 Educational Program

566 At all times it is operational the Charter School shall have available the information listed below. The
567 information shall be submitted to LACOE prior to opening, whenever updated, and upon request:

- 568 • Scope and sequence for all subjects to be offered by the Charter School during the school year
569 and during any supplemental instruction offering.
- 570 • The complete educational program for students to be served during the first year and each
571 subsequent year of operation including, but not limited to:
 - 572 (1) A description of the curriculum and identification of the basic instructional materials to be
573 used.
 - 574 (2) Plans for professional development for instructional personnel who will deliver the
575 curriculum and use the instructional materials, including agendas, topics to be covered, and
576 speakers.
 - 577 (3) Results of interim/benchmark assessments used to evaluate student specific progress
578 during the school year in addition to the results of the California Assessment of Student
579 Progress and Performance (CAASPP) program in evaluation of student progress.

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- 580 (4) If a high school, the University of California course descriptions submitted to UC Doorway
581 (<http://www.ucop.edu/doorwav/>).
- 582 (5) The Charter School's annual calendar for the school year that includes the number of
583 instructional days (minimum 175 days or as required by law), the annual instructional
584 minutes, minimum or early release days, holidays, board recess days, and professional
585 development days.
- 586 (6) Daily bell schedule for site-based programs that includes any passing time, breaks or
587 recess, lunch breaks, before and after school activities.
- 588 (7) Designation of any nonclassroom-based instructional days.
- 589 (8) Sample student contracts, description of frequency of contact with teachers, pupil/teacher
590 ratios, and description of how student work will be evaluated for time value for
591 nonclassroom-based programs (if applicable).
- 592 (9) Initial and mid-term (as appropriate) Western Association of Schools and Colleges (WASC)
593 accreditation self-study and visiting committee reports (if the school seeks such
594 accreditation).
- 595 (10) The Charter School's Single Plan/Single School District Plan (if applicable).

596 **2.4 Student Achievement Plan³**

597 The Charter School shall not be required to submit a Student Achievement Plan if it has met its LCAP
598 goals both school-wide and by significant subgroups, each year. If the Charter School fails to meet goals
599 school-wide or by numerically significant subgroups, it shall be required to submit a Student Achievement
600 Plan to LACOE according to the following dates:

- 601 • December 1 - Draft Student Achievement Plan
- 602 • February 1 - Final Student Achievement Plan

603 If the Charter School is seeking renewal of a charter and has not met its LCAP goals in the prior year, it
604 shall submit a draft Student Achievement Plan for the future concurrent with the charter renewal request.

605 The Charter School shall implement its final Student Achievement Plan that sets forth school specific
606 goals, how progress towards and achievement of each goal shall be measured, and plans for addressing
607 areas identified as needing improvement. The Student Achievement Plan shall build upon the
608 assessment measures, educational goals, and student outcomes described in the charter petition, and
609 shall provide for more stringent assessment measures, educational goals, and student outcomes than
610 those described in the charter petition. If the final Student Achievement Plan is less stringent than the
611 charter, this shall be considered a material revision to the charter and shall be subject to County Board
612 of Education review and approval. The specific requirements of the Student Achievement Plan are
613 described in Attachment A, Student Achievement Plan Guidelines.

614 **2.5 Annual Report**

615 Beginning with the second year of operation, by December 1 each year, the Charter School shall submit
616 a written "Annual Report/School Accountability Report Card" (SARC) to the County Board of Education
617 for the prior year that examines and describes the following:

- 618 • California Assessment of Student Performance and Progress (CAASPP) results both in aggregate
619 and disaggregated by numerically significant subgroups.
- 620 • Progress made toward each of the educational goals and student outcomes identified in the
621 charter (Measureable Pupil Outcomes).

³ This requirement is subject to amendment in accordance with AB 97, EC § 47605.5 and the implementing Regulations.

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- 622 • Evidence that the Charter School is systematically examining student data and using it to drive
623 decisions regarding curriculum and instruction.
- 624 • Names and results of any additional internal assessments used by the Charter School not
625 identified in the charter.
- 626 • Plans to address areas identified as needing improvement by the Charter School.
- 627 • Evidence that the Charter School is financially sound based on certain criteria as indicated in
628 Attachment B, Fiscal Oversight Requirements and Financial Reporting.
- 629 • Other relevant information as determined by LACOE or the County Board.

630 LACOE shall provide the Charter School with a template for completing the Annual Report/SARC each
631 year. The Charter School shall also be provided with comparison schools.

632 If the Charter School has been required to submit a Student Achievement Plan, it shall address the
633 following elements in the Annual Report/SARC:

- 634 • Progress made in areas identified where progress falls short of meeting outcomes identified in
635 the Student Achievement Plan.
- 636 • Professional development provided to further progress on goals described in the Student
637 Achievement Plan.
- 638 • Progress made on the implementation of changes to curriculum and instructional strategies
639 identified in the Student Achievement Plan.
- 640 • Identification of targeted funds to support elements of Student Achievement Plan.
- 641 • Specific evidence that the results, as shown in the Annual Report, are targeting improvement in
642 student achievement, and that the Charter School is financially sound according to the criteria as
643 set forth in Attachment B, Fiscal Oversight Requirements and Financial Reporting.

644 On or before July 1, 2015, and each year thereafter, the Annual Report shall conform to the requirements
645 of AB 97 as specified in EC § 47606.5, the implementing Regulations, County Board Policy and
646 Administrative Regulations. LACOE shall comply with EC § 47606.3 and the implementing Regulations,
647 County Board Policy and Administrative Regulations with respect to the monitoring, oversight, technical
648 assistance and revocation.

649 **2.6 Oral Report to the Los Angeles County Board of Education**

650 If requested by the County Board, the Charter School shall also participate in presenting an oral report
651 to the County Board each year. The presentation shall be after December 1 as calendared by the County
652 Board, typically between January and April. LACOE shall promptly inform the Charter School of the date
653 when it is calendared.

654 At the discretion of the County Board, the Charter School may be requested to present additional updates
655 and or reports during the year.

656 **2.7 Services for Students with Disabilities**

657 The Charter School shall submit documentation that it is a Local Education Agency (LEA) with a Special
658 Education Local Plan Area (SELPA) prior to commencing operations and provide a copy of its SELPA
659 Agreement to LACOE annually.

660 **2.8 Annual Assessment of Students**

661 The Charter School shall comply with all state and federal student assessment requirements. The Charter
662 School shall test independent of LACOE, comply with all requirements of the Educational Testing Service
663 (ETS), and provide LACOE with an electronic copy of all Student Level Data provided by ETS within ten
664 (10) days of receipt of the data from ETS.

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665 2.9 Independent Study

666 If the Charter School provides instruction through independent study, (whether it is the primary mode of
667 instruction or it is on an incidental basis), it will comply with all requirements of statute applicable to the
668 provision of independent study in charter schools, including EC, Part 28, Chapter 5, Article 5.5
669 (commencing with Section 51745), and applicable regulations.

670 The Charter School may, on a case-by-case basis, use short-term independent study contracts for
671 students who receive prior approval for absences due to travel or extended illness of three (3) or more
672 days of duration. Any such independent study will be limited to occasional, incidental instances of
673 extended absences, and must be fully compliant with all independent study statutes and regulations
674 applicable to charter schools.

675 The letter from the auditor certifying compliance must be submitted to LACOE *prior* to reporting
676 independent study ADA at the apportionment reporting periods.

677 A. Instructional Time Requirements: If the Charter School is approved as a site-based school, it must
678 provide a classroom-based instructional program such that at least 80 percent of the instructional time
679 offered by the Charter School is at the school site and the Charter School requires the attendance of all
680 students for at least 80 percent of the minimum instructional time offered. If the Charter School fails to
681 meet the instructional time requirements, it will be required to file a funding determination in accordance
682 with EC § 47634.2.

683 B. Calendar and Bell Schedules: No later than June 30, the Charter School will provide to LACOE-Pupil
684 Attendance Accounting and Compliance Unit the instructional calendar for the coming year showing all
685 holidays, staff development days, minimum days, and any other non-instructional days. In addition, the
686 school will provide a daily schedule of instruction including minimum days and other non-standard day
687 schedules necessary to compute annual instructional minutes.

688 The calendar and bell schedules will be reviewed to ensure compliance with minimum annual
689 instructional minutes by grade level per EC § 47612.5.

690 If the Charter School changes or updates its daily schedule, or instructional days, it must provide to
691 LACOE-Pupil Attendance Accounting and Compliance Unit evidence of informing parents and guardians
692 at least 30 days in advance of the changes as well as the updated calendar or daily schedule.

693 **SECTION 3: FISCAL OPERATIONS**

694 3.1 Funding

695 The Charter School shall be funded in accordance with LCFF legislation, Chapter 47, Statutes of 2013
696 (AB 97) and Chapter 49, Statutes of 2013 (SB 91). The Charter School's entitlement shall be calculated
697 in accordance with LCFF Base Grant, Supplemental Grant and Concentration Grant. The parties
698 recognize the authority of the Charter School to pursue additional sources of funding.

699 The County Board of Education must receive prior written notification of any source of additional funding
700 that may result in incurring additional debt (i.e., loans, grants investments and/or bonds) to the Charter
701 School. LACOE shall not be responsible for resolving fiscal deficiencies for the Charter School.

702 3.2 Fiscal Agent

703 The Charter School shall contract with LACOE for the Charter School's participation in the State
704 Teachers' Retirement System (STRS) and/or the Public Employees Retirement System (PERS) if
705 applicable. See section 3.7 for further discussion of the STRS/PERS responsibilities.

706 3.3 Student Attendance Accounting and Reporting

707 The Charter School shall use commercially available attendance accounting software that is compliant
708 with CALPADS data collection requirements. Prior to opening, annually, and upon revision, the Charter
709 School shall provide a copy of the Charter School's procedures for attendance accounting, with evidence

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710 of internal controls. Spreadsheets on Excel or other programs **shall not be accepted**. The Charter
 711 School shall submit a calendar of attendance months to LACOE no later than June 30, submitting it along
 712 with the school's bell schedules and instructional calendar. The structure of attendance months shall
 713 adhere to EC § 37201.

714 The Charter School shall submit monthly enrollment and attendance data as required to receive
 715 apportionment of funding within five (5) business days after the end of the attendance month to LACOE.

716 In addition, the Charter School shall prepare and submit to LACOE-Pupil Attendance Accounting and
 717 Compliance Unit, the certified data file and original signature reports using the State Principal
 718 Apportionment Data Collection Software reports according to the following schedule:

- 719 • Charter School Physical Location Report by April 10 or if it falls on a Saturday or Sunday, the first
 720 business day following April 10.
- 721 • Charter School Adjustments to CALPADS Data (as applicable) by April 10 or if it falls on a
 722 Saturday or Sunday, the first business day following April 10.
- 723 • First Principal Apportionment (P-1) (attendance for all full attendance months between July 1 and
 724 December 31) by January 4 or if it falls on a Saturday or Sunday, the first business day following
 725 January 4.
- 726 • Second Principal Apportionment (P-2) (attendance for all full attendance months between July 1
 727 and April 15) by April 20 or if it falls on a Saturday or Sunday, the first business day following April
 728 20.
- 729 • Annual Apportionment (attendance for the Charter School year) by July 5 or if it falls on a Saturday
 730 or Sunday, the first business day following July 5.
- 731 • Corrections to the second principal apportionment and annual principal apportionment reports
 732 shall be received by LACOE no later than September 15 or if it falls on a Saturday or Sunday, the
 733 first business day following September 15.

734 NOTE: It is critical that the above attendance reporting deadlines are met in an accurate and timely
 735 manner. If the School misses a reporting deadline or submits incomplete reports, it risks being excluded
 736 from that apportionment's certification and funding period. For example, if P-1 attendance data is not
 737 received in time for inclusion in the P-1 certification, the school ADA defaults to zero and no funds are
 738 paid for the P-1 funding period, February through May.

739 The Charter School shall submit with the Monthly Attendance Report, an Exit Report for each student
 740 who leaves the school (except when matriculating to sixth grade). The Exit Report shall be completed by
 741 the parent/guardian and minimally include: (1) reason for withdrawal; (2) date of withdrawal; (3) school
 742 to which student is transferring; (4) parent/guardian signature and date; and (5) administrative signature
 743 and date. The Exit Reports shall coincide with the inclusive dates of the Monthly Attendance Report.

744 Summer Instruction: If the school is providing summer instruction, a calendar of the summer program
 745 shall be provided to LACOE no less than two (2) weeks prior to the start of the instruction.

746 **3.4 Revenue and Expenditure Reporting**

747 The Charter School is required by EC § 47604.33 to submit periodic reports of revenues, expenditures,
 748 and reserves. The Charter School shall submit to LACOE monthly statement of cash flows, copies of
 749 bank statements, General Ledger, Revenue and Expenditure Summary, Statement of Financial Position,
 750 Statement of Fund Balance, Year-to-date Budget to Actual Statement and notes to financial statements
 751 in accordance with Attachment B, Fiscal Oversight Requirements and Financial Reporting. As part of the
 752 continuous oversight, LACOE shall make a periodic assessment of the charter's fiscal condition.

753 In order to meet statutory timelines for revenue and expenditure reporting, The Charter School shall
 754 submit reports to LACOE for review using the state software (SACS20 ALL), according to the following
 755 schedule:

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- 756 • Preliminary budget on or before July 1
- 757 • First Interim Report (expenditures through 10/31) on or before December 15
- 758 • Second Interim Report (expenditures through 1/31) on or before March 15
- 759 • Unaudited Actuals Report for the prior fiscal year on or before September 15

760 Any changes in the budget or interim reports from one reporting period to the next period shall be
 761 explained in writing. Explanations and budget assumptions shall accompany the reports. The Charter
 762 School is expected to maintain reserves of no less than three (3) percent of the Charter School's Adopted
 763 Budget for the fiscal year. An explanation of any projected drop in reserves below the three (3) percent
 764 level shall be included in the assumptions.

765 3.5 Annual Audit

766 In accordance EC § 41020(b)(3) by March 13 of each year, the Charter School shall submit to LACOE
 767 information regarding the audit firm that will be conducting the annual audit. Information shall include the
 768 following:

- 769 • Cover letter includes: Audit firm name, address, partner(s), and audit firm contract number; e-mail
 770 address, contract period, contract amount, and date of Board approval
- 771 • Copy of Board minutes approving audit firm
- 772 • Copy of the fully executed contract with the audit firm

773 In accordance with EC § 41020, by **December 15** of each year, the Charter School shall submit an annual
 774 independent financial audit to the State Controller's Office (SCO), LACOE, and the CDE. The audit shall
 775 be conducted by an auditor from the list approved by the SCO and mutually agreeable to LACOE and
 776 the Charter School. If any findings or exceptions are identified in the annual audit, the Charter School
 777 shall implement corrective action plans in a timely manner. ***Continuing or unresolved prior year
 778 findings or deficiencies shall have negative impact on the Charter School's renewal request.***

779 The SCO does not grant filing extensions to charter schools. The extension must be obtained through
 780 the chartering entity. Submit extension requests to the LACOE Business Advisory Services Division, and
 781 LACOE will notify the SCO and the CDE of the approved extensions.

782 In addition to the Charter School's financial statements, the audit shall include, as applicable, but not be
 783 limited to:

- 784 • Contemporaneous records of attendance
- 785 • Annual instructional minutes
- 786 • Documentation related to non-classroom-based instruction
- 787 • Determination of funding for nonclassroom-based instruction as per EC § 47634.2

788 3.6 Oversight Fees

789 The Charter School shall be charged an oversight fee not to exceed one (1) percent of the LCFF Base
 790 Grant, Supplemental Grant and Concentration Grant received by the Charter School in accordance with
 791 EC § 47613 and used to offset consultant and administrative costs required for comprehensive
 792 oversight, which includes but is not limited to the following categories:

- 793 • Curriculum and instruction
- 794 • Assessment and accountability
- 795 • School fiscal review
- 796 • Site visitations

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- 797 • Renewal evaluations
- 798 • Attendance accounting processing, analysis and certification
- 799 • In the case of a countywide charter (EC § 47605.6), the County Board may enter into an
 800 agreement with a third party, at the expense of the Charter School, to oversee, monitor, and report
 801 to the County Board on the Charter School's operations. The County Board may prescribe the
 802 aspects of the Charter School's operations to be monitored by the third party and may prescribe
 803 appropriate requirements regarding the reporting of information concerning the operations of the
 804 Charter School to the county board of education. (EC § 47605.6(a)(1)) The County Board
 805 delegates the authority to make this determination and enter into the agreement to the County
 806 Superintendent of Schools/designee.

807 The oversight fee shall be based on the LCFF Base Grant, Supplemental Grant and Concentration Grant
 808 funding provided to the Charter School at the Second Principal Apportionment (P-2).

809 **3.7 State Teachers Retirement System (STRS)/Public Employees Retirement System (PERS)**
 810 **Reporting**

811 If the Charter School offers its employees the opportunity to participate in STRS or PERS, the Charter
 812 School shall be responsible for contracting with LACOE for reporting purposes. Such arrangements shall
 813 be made prior to the hiring of any employee. The Charter School shall notify LACOE of the staff person
 814 who will make the arrangements and provide written notification that arrangements have been made prior
 815 to the hiring of employees. If the school participates in any alternative retirement systems, information
 816 regarding those systems must also be provided.

817 **SECTION 4: FULFILLING CHARTER TERMS**

818 **4.1 Material Revision to Charter**

819 Changes to the charter deemed to be material revisions may not be made without prior approval by the
 820 County Board of Education. Revisions to the charter considered to be material changes include, but are
 821 not limited to, the following:

- 822 • Substantial changes to the educational program (including the addition or deletion of an
 823 educational program), mission, or vision.
- 824 • Changing to or adding a nonclassroom-based program.
- 825 • Proposed changes in enrollment that increases or decreases by more than 20 percent +/- of the
 826 enrollment originally projected in the charter petition in any given year or a change that could
 827 significantly impact the academic or financial sustainability of the School.
- 828 • Addition or deletion of grades or grade levels to be served.
- 829 • Changes to location of facilities or lease agreements for the Charter School sites, resource
 830 centers, meeting space, or other satellite facility including the opening of a new facility; temporary
 831 locations rented for annual student testing purposes shall be exempted from this provision.
- 832 • Changing admissions requirements and procedures.
- 833 • Governance structure, including but not limited to: changes in number of board members, method
 834 by which new board members are selected, and/or changes in majority/quorum or other
 835 provisions relating to resolution approval.
- 836 • Entering into or revising a contract with an EMO/CMO.

837 **4.2 State Assessments**

838 The Charter School agrees to comply with and adhere to the state requirements for participation and
 839 administration of all state mandated tests, including the designation of a test site coordinator and the

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840 establishment of accounts with each test vendor. The state tests required to be administered include, but
841 may not be limited to:

- 842 • Smarter Balanced Assessments
- 843 • California Standards Tests (select tests/grades)
- 844 • Physical Fitness Test
- 845 • California English Language Development Test / English Language Proficiency Assessments for
846 California
- 847 • California Alternate Assessments

848 **4.3 Site Visits**

849 LACOE shall conduct at least two (2) visits during the school year. The site visits shall consist of the
850 following:

- 851 • At least one (1) site visit shall be conducted in order to assess the Charter School's progress in
852 governance and organizational management, educational performance, fiscal operations, and
853 fulfillment of the terms of the charter. The primary focus of the visit shall be on teaching and
854 learning and, if applicable, the Student Achievement Plan (described under Section 2: Educational
855 Performance). The site visit may include review of the facility, review of records maintained by
856 the Charter School, interviews with administrators, staff, students, and parents, and observation
857 of instruction in the classroom. The evaluations for each year shall constitute one (1) basis upon
858 which a renewal decision shall be made at the end of the term of the charter in accordance with
859 the Education Code. Any deficiencies shall be reviewed with the Charter School administration.
860 The Charter School administration will be given an opportunity to address the deficiencies.
- 861 • At least one (1) site visit shall be conducted to review the charter school facilities. LACOE will
862 conduct an annual facilities inspection to ensure the facility is adequate for the Charter School's
863 needs, is safe, and complies with all applicable codes, laws, and ordinances. The school will be
864 expected to make any required corrections identified by the facilities inspection team within a
865 timeframe that is commensurate with the violation, or concern.

866 EC § 47604.32(b) requires LACOE to conduct a site visit at least annually. The purpose of the visits
867 shall be to monitor the instructional program and operations in accordance with County Board of
868 Education Policy 0420.4. The County Board and LACOE staff may inspect or observe any part of the
869 charter school at any time. (EC § 47607(a)(1)).

870 **4.4 Renewals**

871 The Charter School may seek renewal of its charter prior to expiration of the term of the charter in
872 accordance with EC § 47605(k)(3), EC § 47607(a) and (b), the implementing Regulations, County Board
873 Policy and Administrative Regulations.

874 In the case of a countywide charter, the elements of the renewal petition shall comply with EC § 47605.6.

875 The Charter School shall submit its renewal petition for the next charter term along with a copy of the
876 most recent Annual Report and Student Achievement Plan (if applicable) to LACOE. The renewal petition
877 may be submitted no earlier than the date CDE releases the schools' academic performance data for the
878 school year prior to the last year of the term of the charter and no later than January 31 of the last year
879 of the term of the charter except as provided for under LACOE Board Policy.

880 LACOE shall review the charter petition, consider the Charter School's academic, financial, and
881 operational performance (including its audit reports and annual visitation reports), and conduct a renewal
882 site visit as part of the renewal process. To the extent required, the charter petition shall be revised in
883 accordance with current statutes and regulations. LACOE shall abide by Education Code, California Code
884 of Regulations (CCR), and County Board Policy and Regulation when considering charter renewal.

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885 4.5 Notice of Violation, Opportunity to Remedy, and Revocation

886 The County Board may provide notice of violation, opportunity to remedy, and revoke the charter as set
887 forth in EC § 47607, its implementing Regulations, County Board Policy, and Administrative Regulations.

888 4.6 Closure Procedures

889 At all times it is operational, the Charter School shall have closure procedures in place and available for
890 review. Closure procedures shall be submitted to LACOE prior to opening, whenever updated, and upon
891 request. Procedures shall be compliant with EC § 47604.32, 47605, 47605.6 and 47607; with Title 5,
892 CCR § 11962 and 11962.1; as well as with County Board Policies and Procedures, and shall contain at
893 a minimum, the following:

- 894 • Identification of a responsible person(s) (e.g., Executive Director, Financial Officer, President of
895 the Charter School governing board) to oversee and conduct the closure process; this provision
896 shall include a process to ensure that closure procedures are updated no less than annually or
897 when any change is made.
- 898 • Notification of students and families of the Charter School closure.
- 899 • Security of student and business records.
- 900 • System for exiting all students correctly in CALPADS. The exit date must be on or before the
901 official closure date.
- 902 • Processing of final employee payroll and benefits, including contributions to STRS/PERS, as
903 applicable.
- 904 • Identification of all assets and liabilities and the plan for transfer as detailed in the charter.
- 905 • Final close-out audit to be paid for by the Charter School.
- 906 • Identification of a source of funding to be used for closeout expenses including the final audit.
- 907 • Dissolution of the Charter School and/or nonprofit corporation.

908 Further descriptions of each of these items can be found in the laws and regulations listed above in 4.6.

909 If the Charter School is to close permanently for any reason (i.e., voluntary surrender, non-renewal, or
910 revocation), LACOE shall serve written notice on the Charter School that closure procedures have been
911 invoked. No later than 10 days after receiving that notice, the Charter School will meet with LACOE to
912 plan for the orderly closing of the Charter School. Individuals present at that meeting shall include the
913 individual the Charter School identified as responsible for closure, a member of the Charter School's
914 governing board and LACOE staff that will work with the Charter School to complete all close out
915 activities.

916 The Charter School expressly acknowledges the right of LACOE, on behalf of the County Superintendent
917 of Schools to take immediate and direct control of all of the Charter School's student and business records
918 at any time after LACOE gives written notice that it is invoking closure procedures.

919 SECTION 5: REQUIRED DISCLOSURES

920 The preliminary or final written results of any investigation of the Charter School or Magnolia Educational
921 and Research Foundation will be provided as soon as possible, (within 48 hours of receipt), to the LACOE
922 Charter School Office for its review. This includes, but is not limited to, any Notices of Violation or Orders
923 to Comply from any federal, state or local agency. LACOE will determine whether the violation constitutes
924 grounds for revocation under Education Code 47607(c)(1).

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925

SECTION 6: NONDISCRIMINATION

926 The parties recognize and agree that the Charter School shall not charge tuition, shall be nonsectarian,
927 and pursuant to EC § 200, the School shall be open to all students regardless of race, ethnicity, national
928 origin, gender, sexual orientation (whether perceived or actual), religion, socioeconomic status, or
929 disability, or any other characteristic that is contained in the definition of hate crimes set forth in § 422.55
930 of the Penal Code. These non-discrimination provisions shall apply to employment of all staff members
931 as well.

932

SECTION 7: SEVERABILITY

933 If any provision or any part of this Agreement is for any reason held to be invalid and/or unenforceable
934 or contrary to public policy, or statute, the remainder of this Agreement shall not be affected thereby and
935 shall remain valid and fully enforceable.

936

SECTION 8: NON-ASSIGNMENT

937 No portion of this Agreement or the charter petition approved by the LACOE may be assigned to another
938 entity without the prior written approval of the County Board of Education.

939

SECTION 9: WAIVER

940 A waiver of any provision or term of this Agreement shall be in writing and signed by both parties. Any
941 such waiver shall not constitute a waiver of any other provision of this Agreement. All parties agree that
942 neither party to this Agreement waives any of the rights, responsibilities, and privileges established by
943 the Charter Schools Act of 1992.

944

SECTION 10: NOTIFICATION

945 All notices, requests, and other communications under this Agreement shall be in writing and mailed to
946 the proper addresses as follows:

To LACOE:

Business Services
C/O Patricia Smith, Executive Director
Los Angeles County Office of Education
9300 Imperial Highway
Downey, CA 90242

or Charter School Office
C/O Silke Bradford, Director II
Los Angeles County Office of Education
9300 Imperial Highway
Downey, CA 90242

To the Charter School:

Name: Caprice Young, Ed.D.
Magnolia Science Academy-5
250 East 1st St.
Suite 1500
Los Angeles, CA 90012

Title: Chief Executive Director

To the Charter School governing board:

Name: _____
Magnolia Science Academy-5
250 East 1st St.
Suite 1500
Los Angeles, CA 90012

Title: _____

Revised October 2017

947 This Agreement, including Attachments A through D, contains the entire agreement of the parties with
948 respect to the matters covered hereby, and supersedes any oral or written understandings, agreement
949 or agreements between the parties with respect to the subject matter of this Agreement. No person or
950 party is authorized to make any representations or warranties except as set forth herein, and no
951 agreement, statement, representation or promise by any party hereto which is not contained herein shall
952 be valid or binding. The undersigned acknowledges that she/he has not relied upon any warranties,
953 representations, statements, or promises by any of the parties herein or any of their agents or consultants
954 except as may be expressly set forth in this Agreement. The parties further recognize that this Agreement
955 shall only be modified in writing by the mutual agreement of the parties.

Date Print Sign
Authorized School Representative, Magnolia Science Academy-5

Date Print Sign
Authorized Board Representative, Magnolia Science Academy-5

Date Patricia Smith, Executive Director
 Business and Finance
 Los Angeles County Office of
 Education

Attachment A: Student Achievement Plan Guidelines

I. Overview

A Student Achievement Plan is required to be submitted to the Los Angeles County Office of Education (LACOE) if the Charter School fails to meet all of its Measureable Pupil Outcomes (MPOs) and/or LCAP goals in any year. The Achievement Plan requires the Charter School to establish specific goals and actions the Charter School will take to improve student academic achievement in those areas identified through the MPOs and/or LCAP update as not meeting performance criteria. The Charter School shall be expected to present an annual update to the County Board of Education on the progress made in meeting goals identified in the Student Achievement Plan. These guidelines make explicit the elements that shall be addressed in the Student Achievement Plan for any subject area or criteria in which the Charter School falls short of targets. Data compiled from this Student Achievement Plan and the annual update, plus confirming evidence gathered during periodic site visits will provide LACOE with evidence of whether the Charter School is on track to its charter being renewed.

In addition to the MPOs and LCAP goals, the Charter School may incorporate a variety of additional outcome measures to further demonstrate academic achievement and organizational effectiveness. While these various supplemental measures will not carry as much weight as the required measures in making renewal decisions, they may be important in helping the Charter School achieve its academic goals and distinctive qualities in the Charter School's mission as well as highlight those goals.

II. Required Components of the Student Achievement Plan

For each area in which the Charter School did not meet its MPOs or LCAP goals, the Charter School shall submit a plan to the LACOE describing specific and concrete actions the Charter School will take in order to improve student achievement over the course of the current school year. The Student Achievement Plan shall address, at a minimum, the following elements:

- Methods or system the Charter School uses to examine student achievement data on a regular basis across grade levels, by subject matter, by significant subgroups, and across the Charter School as a whole.
- Analysis of the CAASPP results that identifies the specific problem in the area(s) not meeting targets and/or criteria.
- Specific actions, which follow from the examination of student data, which the Charter School will take to improve student achievement in the area(s) identified as needing improvement, including changes to curriculum, instruction, assessment, governance, and organization.
- Professional development plan for teachers and/or other staff that supports the activities the Charter School will implement to improve performance in targeted areas.
- Diagnostic assessments that will be used to enable the Charter School to monitor the effects of proposed changes on student performance.

The Charter School shall submit a draft Student Achievement Plan to LACOE by October 1 if the Charter School did not meet its MPOs or LCAP goals in the prior year. LACOE will review the draft plan and either approve it as submitted or request changes to it. If changes are required, the final Plan shall be due to LACOE by December 1.

Further information regarding API may be found at www.cde.ca.gov/italaciap/index.asp on the LACOE website. Information on AYP, including targets and criteria may be found at www.cde.ca.gov/iteac/ayfindex.asp.

In accordance with AB 97, prior to July 1, 2015, these guidelines may be amended to reflect EC § 47605.5 and the implementing Regulations.

Attachment B: Fiscal Oversight Requirements and Financial Reporting

LACOE shall determine fiscal soundness of the Charter School by reviewing and analyzing the financial reports and documents provided by the Charter School. This determination shall be made each month and LACOE shall notify the Charter School in writing of any concerns it may have regarding the financial stability of the Charter School.

If the Charter School is in its first year of operation and will begin instruction by September 30, or if the Charter School is significantly expanding, the school may receive a special advance and/or allocation on their funding for certain state and federal categorical programs. The special advance and/or allocation are based on estimates of the school's upcoming enrollment, average daily attendance and/or pupil demographic data. These data estimates are submitted in the Pupil Estimates for New or Significantly Expanding Charters (PENSEC) report. This report should be submitted online on the CDE website with the original report submitted to LACOE, no later than the last day of July of that same year.

LACOE requires that the charter school shall make available for the authorizer's review any revisions in revenue and expenditures that it has made to its budget, not later than 45 days after the Governor signs the annual Budget Act, to reflect the funding made available by that Budget Act. This is pursuant to Ed. Code § 42127(i)(4).

In addition to the above, by the fifteen of each month the Charter School and/or CMO/EMO shall provide the following reports and documents with full disclosure of transactions to the Business Advisory Services Division for the prior month:

1. Monthly bank statements
2. Monthly bank reconciliations
3. Monthly general ledger
4. Statement of revenue and expenditures
5. Statement of financial position
6. Year to date budget to actual statement
7. Notes to financial statements

Beginning with the 2012–13 school-year, the Charter School will receive general purpose state aid funding pursuant to Proposition 30, known as the Education Protection Account (EPA). To be compliant with the requirements of Proposition 30, the school must:

1. The Charter School's governing board must meet to make spending determinations for the funds at an open public meeting.
2. Report the amount of funds received and how the funds will be/were spent.

LACOE may require additional financial related documents and shall request them of the Charter School as needed.

Attachment C: Reporting Timeline (Revised Annually)

**Los Angeles County Office of Education
Timeline and Due Dates**

| Category | Report/Activity | Send to^ | Jun '17 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul '18 |
|----------------|--|--------------------|---------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| Administrative | Local Control Accountability Plan (LCAP) and 2017-18 budget, approved by the school's governing board. Due July 6, 2017 | COE cc: CSO | | X | | | | | | | | | | | | |
| Administrative | Annual Report to LACOE Board (Written): Due Dec. 1 | CSO | | | | | | | X | | | | | | | |
| Administrative | SARC (School Accountability Report Card): Publish annual update on school website. Provide web link or hard copy. Annual notification to parents per CDE guidelines. (https://www.ed-data.k12.ca.us/Pages/sarc/sarclanding.aspx) *If available, use CDE online SARC for 2015-16. Draft Due Dec. 1 (to CSO); Final Due Feb. 1 (to CDE/CSO) | CDE CSO | | | | | | | X | | X | | | | | |
| Administrative | Blank Employment Agreement/Contract for each employee type (i.e., certificated, non-certificated, mgnt., etc.) Due Aug. 11 | CSO | | | X | | | | | | | | | | | |
| Administrative | Charter School Annual Site Information Survey: Tentatively due to CDE in June; Monitor CDE Website (http://www.cde.ca.gov/sp/cs/acl/) Send CSO a copy of CDE submission | CDE cc:CSO | X | | | | | | | | | | | | X | |
| Administrative | FERPA (Family Educational Rights and Privacy Act): Annual Parent Notification (http://www2.ed.gov/policy/gen/guid/fpco/ferpa/parents.html) Sample copy of dated Notification: Due Aug 11 | CSO | | | X | | | | | | | | | | | |
| Administrative | Comprehensive School Safety Plan (Include emergency drill calendar and staff training schedule including mandated reporting): Due Aug. 11 | CSO | | | X | | | | | | | | | | | |
| Administrative | Parent/Student Handbook & Employee Handbooks: Due Aug 11 (and when modified) | CSO cc: CO/PAAC | | | X | | | | | | | | | | | |
| Administrative | Copy of Intent to Enroll (Lottery) Application and Enrollment Forms: Due July 7 | CSO | | | X | | | | | | | | | | | |
| Administrative | Scheduled Charter School Office Meetings: Dates TBD | N/A | | | | X | | | | | | | X | | | |
| Administrative | School Contact Information (General & School Leadership Team): Due Aug. 11 (Include name and email address of Assessment Coordinator, Accountability Coordinator, Homeless Liaison, Foster Youth Liaison, Special Education Coordinator, Title IX Coordinator) | CSO | | | X | | | | | | | | | | | |
| Administrative | Site Lease Agreements: Due Aug. 11 (and when modified) | CSO | | | X | | | | | | | | | | | |
| Administrative | Staff Information: Affidavit of DOJ Clearance. Site Administrator's signed statement that background checks have been completed for all staff. Due one (1) week prior to first day of school. | | | | X | | | | | | | | | | | |
| Administrative | Staff Information Lists (Certificated and non-certificated) and copies of teacher credentials: Due Oct. 6 and Feb. 2 Submit to LACOEMIS website @ https://www.lacoemis.org/default.aspx (Include all certificated and/or licensed individuals are on your site including independent contractors, long term subs, and those who provide services through an agency) | CSO | | | | | X | | | | X | | | | | |
| Administrative | Master Schedule indicating the course &/or grade level taught (by period if applicable): Due Oct. 6 and Feb. 2 | CSO | | | | | X | | | | X | | | | | |
| Administrative | Student Information List: Due Oct. 6 and Feb. 3 Submit to LACOEMIS website at https://www.lacoemis.org/default.aspx | CSO | | | | | X | | | | X | | | | | |
| Attendance | New charters* or expanding grade level charters ONLY: Submit certification pages for the PENSEC for signatures to CO/PAAC no later than July 21, 2017 . *call CO/PAAC for clarification as to whether you're considered a new charter | CO/PAAC | | X | | | | | | | | | | | | |
| Attendance | New charters* or expanding grade level charters ONLY: Submit certification pages for the Charter 20 Day Attendance Report for signatures to CO/PAAC no later than October 20, 2017 . These reports must be certified electronically before certification page can be generated. See CDE website for details, instructions and PIN information: http://www.cde.ca.gov/fg/aa/pa/ *call PAAC for clarification as to whether you're considered a new charter | CO/PAAC | | | | | X | | | | | | | | | |
| Attendance | Instructional Calendar and Bell Schedules: Prelim Due June 15, 2017 for review. CO/PAAC will review and provide feedback re compliance with instructional time, and ADA maximization. Send Final Board approved calendars and bell schedules by Aug 11 or 30 days prior to first day of school – whichever is first - to CO/PAAC and CSO. If calendar/bell schedule need to be revised during the year, notify CO/PAAC immediately and send a draft copy of revisions for review and feedback. Be sure to include: minimum days & the testing windows for CAASPP, ELPAC, & PFT (as applicable). | CO/PAAC & CSO | X | | X | | | | | | | | | | | |
| Attendance | P-1 State Attendance Report (All Charters except SEA): Certified data file e-mailed by Dec 20, 2017 . Send original signature documents sent after data file is accepted by CO/PAAC. | CO/PAAC | | | | | | | | X | | | | | | |

Subject to Amendment and/or Revision.

Note: If a stated date falls on the weekend or holiday, due next business day.

| Category | Report/Activity | Send to^ | Jun '17 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul '18 |
|------------|---|---|---------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| Attendance | P-2 State Attendance Report (All Charters except SEA): Original signature documents received & certified data file e-mailed by Apr 11, 2018 . Send original signature documents sent after data file is accepted by CO/PAAC. | CO/PAAC | | | | | | | | | | | X | | | |
| Attendance | P-3 State Annual Attendance Report (All Charters except SEA): Original signature documents received and certified data file e-mailed by July 3, 2018 . Send original signature documents sent after data file is accepted by CO/PAAC. | CO/PAAC | | | | | | | | | | | | | X | X |
| Attendance | Summer Session Schedule (including days and hours): Due no later than 2 weeks prior to start of summer session for all 10-Month Charters. | CO/PAAC cc: CSO | | | | | | | | | | | | X | X | |
| Attendance | Summer Session Attendance Reports: Due no later than the Friday following the close of the summer session (if applicable) for all 10-Month Charters. | CO/PAAC | | X | X | X | | | | | | | | | | X |
| Attendance | Monthly Attendance Reports: Must be received by the first Friday after end of the attendance month. Exceptions P-1, P-2 and P-3/Annual closing periods: the attendance reports for the last month in the reporting period must be received by the first Wednesday after the end of the attendance month. Amendments: must be received as soon as created, or no later than the next attendance month. | CO/PAAC | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Fiscal | Final, unaudited actual data of the prior year: Due on or before August 15, 2017 (Ed Code 42100(b)). | BAS cc: CSO | | | X | | | | | | | | | | | |
| Fiscal | First Interim Financial Report: Due Dec 1 (Ed Code 47604.33) | BAS cc: CSO | | | | | | | X | | | | | | | |
| Fiscal | Independent Annual Audit Report: Due Dec 15 (Ed Code 41020(h)). <u>Extension requests for filing the Independent Annual Audit Report must be submitted to LACOE four weeks prior to Dec 15.</u> | State CO, CDE, BAS | | | | | | | X | | | | | | | |
| Fiscal | Monthly Cash Flow projections submitted on Quarterly Basis: Due 15 days after quarter ends | BAS cc: CSO | | X | | | X | | | X | | | X | | | |
| Fiscal | Monthly Financial Reports: Must be received by the 15th day of the following month: 1) Monthly bank statements, 2) Monthly bank reconciliation, 3) Monthly general ledger, 4) Statement of revenue and expenses, 5) Statement of financial position, 6) Year to date Budget to Actual Statement, 7) Notes to financial statements, 8) Schedule of Debts/Liabilities, 9) Copies of quarterly payroll tax reports, 10) Copies of Annual Tax returns. | BAS | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Fiscal | Proof of Insurance (Worker's Comp., Comp. Bodily Injury & Property Damage Liability, Property Damage/Boiler & Machinery/Electronic Data Processing Insurance, etc. per MOU requirements): Annually, 30 days prior to start of school year | Ebiz (LACOE's Insurance Compliance Office); CSO | | X | X | | | | | | | | | | | |
| Fiscal | Second Interim Financial Report: Due March 1 (Ed Code 47604.33 due 3-15) | BAS cc: CSO | | | | | | | | | | X | | | | |
| Fiscal | Annual Audit Contract for 2016-17: Due March 15, 2018 . Submit Board minutes approving auditor, copy of signed contract, and cover letter. | BAS cc: CSO | | | | | | | | | | X | | | | |
| Fiscal | Preliminary Budget for Fiscal Year 2017-18 : Due June 15 . Submit DAT & Excel files for details (i.e. budget assumptions, enrollment, ADA, staffing, etc.). The signature page with original signature is required. | BAS | | | | | | | | | | | | X | | |
| Fiscal | LCAP (Draft) for Fiscal Year 2017-18 : Due June 15 . Submit along with the Preliminary Budget for FY 2017-18. (Note: This submission is separate from submitting to LACOE as the COE as described at http://www.lacoe.edu/SchoolImprovement/LCAP.aspx) | BAS cc: CSO | | | | | | | | | | | | X | | |
| Governance | Governing Board List of Members, Officers, Affiliations, and Contact Info (email; phone number): Due Aug. 11 (and within 10 days of any changes) | CSO | | | X | | | | | | | | | | | |
| Governance | Bylaws: Due Aug 11 (and within 10 days of any changes) | CSO | | | X | | | | | | | | | | | |
| Governance | Governing Board Meeting Schedule for 2017-18: Due Aug.11 (and when modified) | CSO | | | X | | | | | | | | | | | |
| Governance | Governing Board Regular & Special Meeting Agenda Notice: When posted per Brown Act; Audio recording, approved minutes & materials provided to the governing board w/in 10 working days of meeting | CSO | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Governance | Organization Chart displaying relationship between governing board and school leadership: Due Aug.11 | CSO | | | X | | | | | | | | | | | |
| Governance | All Board Policies: Including but not limited to, fiscal, suspension/expulsion, UCP, K/TK, graduation/credit, employment (if not in employment handbook), admissions/enrollment, and student fees. New policy on Suicide Prevention required for 2017-18 Due Aug. 11 (And when modified) | CSO | | | X | | | | | | | | | | | |

| Category | Report/Activity | Send to^ | Jun '17 | July | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul '18 |
|-----------------|--|----------------------------------|---------|------|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| Governance | Form 700: Filed charter authorization, annual filing Due by April 1st , taking office and leaving board filings (within 10 days of change in board membership) | LACOE Internal Audits & Analysis | | | | | | | | | | | X | | | |
| Instruc | CAASPP: Dates of Testing Window Due Aug 11 | CSO | | | X | | | | | | | | | | | |
| Instruc | CAASPP: Testing Schedules Due 2 weeks prior to first day of the testing window | | | | | | | | | | | X | X | X | | |
| Instruc | CALPADS (California Longitudinal Pupil Achievement Data System): Upload all required student data. Follow CALPADS guidelines. (http://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp) | CDE | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Instruc | CBEDS (California Basic Educational Data System) reporting date is the first Wednesday in October . Data should be submitted online. See CALPADS website for data submission windows. (http://www.cde.ca.gov/ds/dc/cb/) | CDE | | | | | X | | | | | | | | | |
| Instruc | SELPA (Special Education Local Plan Area) Agreement: Due Aug 11 (and when modified) (http://www.cde.ca.gov/sp/se/as/caselpas.asp) | CSO | | | X | | | | | | | | | | | |
| Instruc | UC Doorways Course Submission: (High Schools Only). Submission cycle opens in February and closes in September. (http://www.ucop.edu/doorways) | CSO | | X | X | X | | | | | X | X | X | X | X | |
| Instruc | Senior List: Submit roster of all 12th graders (enrolled at October Census date) including name, date of birth and graduation status. Due June 30 | | | | | | | | | | | | | | X | |
| Instruc | WASC: Accreditation timeline/report, if applicable. Follow individual school plan submission and visitation cycle. (http://www.acswasc.org/) | CSO | | X | | | | | | | | | | | | |
| Instruc-EL | ELPAC Annual Testing Window | FYI | | X | X | X | X | | | | | | | | | |
| Instruc-EL | EL Initial Assessment - Within 30 days of enrollment for students not previously enrolled in a CA school (http://www.cde.ca.gov/ta/tg/el/cefceltdt.asp) | FYI | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Instruc-EL | EL Placement Parent Letter - To parents no later than 30 days after the start of the school year or within two weeks of student placement. Sample of letter to be sent to parents Due Aug. 11 (http://www.cde.ca.gov/ta/tg/el/resources.asp) | CSO | | | X | X | X | | | | | | | | | |
| Instruc-EL | English Learner Plan: Due August 11 (http://www.cde.ca.gov/sp/el/) | CSO | | | X | | | | | | | | | | | |
| Instruc-EL | English Learner Waiver Program, annual information to parents: Sample of information to be sent to parents Due Aug. 11 | CSO | | | X | | | | | | | | | | | |
| Instruc-Spec Ed | Quarterly Special Education Report (LACOE Form) | CSO | | | | X | | | X | | | X | | | X | |
| Instruc-Title I | School Plan/Single Plan for Student Achievement (if applicable) Due Dec. 15 | CSO | | | | | | | X | | | | | | | |
| Site Visit | Site Facility Inspections (TBD by Facilities Planning Unit) | N/A | | X | X | X | X | X | X | X | X | X | X | X | X | |
| Site Visit | Site Visit Per EC 47604.32 (TBD) | N/A | | X | X | X | X | X | X | X | X | X | X | X | X | |
| | ^Key to Abbreviations: CDE = California Department of Education CSO = Charter School Office CO = Controller's Office CO/PAAC = Controller's Office Pupil Attendance COE = County Office of Education BAS = Business Advisory Services - CAASPP = California Assessment of Student Performance & Progress FYI = For Your Information (no documents to submit) | | | | | | | | | | | | | | | |

Attachment D

Action of the County Board to Authorize the Charter School

(Provided as a separate file)

APPROVED
LOS ANGELES COUNTY
BOARD OF EDUCATION

JAN 23 2010

Board Meeting- January 23, 2018

BY: f)D: ,?k-

Ex Officio Secretary

Item VII. Recommendations

- A. Approve the Superintendent's Recommendation to Authorize the *Magnolia Science Academy-5, Grades 6-12*: Appeal of a Renewal Petition Previously Denied by Los Angeles Unified School District Board of Education

The Superintendent recommends that the Los Angeles County Board of Education (County Board) take action to approve the renewal of the Magnolia Science Academy-5 (MSA-5) charter school for a term of five (5) years, commencing July 1, 2018, and ending June 30, 2023, subject to meeting the following conditions by the specified dates:

1. **By March 1, 2018**, the school shall submit to the Los Angeles County Office of Education (LACOE) the following:
 - a. Evidence the school's governing board has accepted the terms of the Conditions of Authorization provided herein as items 1-6.

Failure of the school's governing board to approve the Conditions of Authorization is considered a denial of authorization of the charter.
 - b. Signed Monitoring and Oversight Memorandum of Understanding (MOU) following approval by the school's governing board. The MOU shall include the following:

The Charter School shall submit, on a monthly basis, the bank statement for the reserve account set up by the CMO and restricted to the Charter School. Any changes to the account balance must be accompanied by documentation explaining the change. A failure to maintain the annual cumulative fund is grounds for revocation under EC§ 47607(c)(l).
2. **By March 15, 2018**, the school shall submit to the LACOE the following:
 - a. A revised charter petition containing necessary technical adjustments, including the non-material changes needed to reflect the County Board as the authorizer, and addressing the deficiencies identified in the LACOE Report of the Findings of Fact to the County Board dated January 23, 2018, including those found in Finding five (5): ***Description of the Educational Program*** (Element 1); ***Measureable Pupil Outcomes*** (Element 2); ***Method for Measuring Student***

Board Meeting - January 23, 2018

Approve the Superintendent's Recommendation to Authorize the *Magnolia Science Academy-5, Grades 6-12*:
Appeal of a Renewal Petition Previously Denied by Los Angeles Unified School District Board of Education

- 2 -

Progress (Element 3); ***Employee Qualifications*** (Element 5);
Admissions Requirements (Element 8); and ***Dispute Resolution Procedures*** (Element 14).

- b. Revised fiscal policies which address the deficiencies identified under Finding three (3) in the LACOE Report of the Findings of Fact to the County Board dated January 23, 2018, including, but not limited to, the following:
 - i. The revised fiscal policies are to include a clear definition of the Charter Management Organization's (CMO) fee rate to be charged to the school. The CMO fee is not to exceed 15% of the school's revenue, defined as the amount received in the current fiscal year from the local control formula calculated pursuant to Section 42238.02, as implemented by Section 42238.03.
11. A clearly-articulated policy, through board resolution, for the reserve to be set aside and restricted to support Magnolia Science Academy-5 only. The policy should indicate the amount to be set aside as 1% of MSA-5's total revenues which will be cumulative over the next five (5) years. It must also address where the funds will be kept, how they will be accessed and who may authorize the use of the funds. The policy must also indicate that a failure to follow said policy is grounds for charter revocation under EC § 47607(c)(1).

The County Superintendent of Schools shall determine whether the changes are sufficient; if they are not, the school shall complete additional changes to be sufficient by **April 13, 2018**.

3. **By April 30, 2018**, the school shall submit to the LACOE:

A draft of the Health and Safety Plan, including its Comprehensive Safe School Plan.

The final plan will be submitted according to the dates specified in the MOU.

4. **By June 15, 2018**, the school shall submit to LACOE:

- a. A revised 2018-19 budget.

- b. A Local Control and Accountability Plan (LCAP) approved by the charter school's governing board.

5. **By July 2, 2018**, the school shall submit to the LACOE the following:

Board Meeting- January 23, 2018

Approve the Superintendent's Recommendation to Authorize the *Magnolia Science Academy-5, Grades 6-12*:
Appeal of a Renewal Petition Previously Denied by Los Angeles Unified School District Board of Education

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- a. Evidence of SELPA acceptance.
 - b. An executed Lease or Facilities Use Agreement and a Certificate of Occupancy (or equivalent) that permits the operation of a charter school within the boundaries of Los Angeles Unified School District (LAUSD).
 - c. Evidence of having scheduled and completed a LACOE Facilities and Construction Unit site visit and supplied all necessary documents.
6. **By July 13, 2018**, the school shall comply with all corrections identified in the Facilities and Construction Unit's report.

If any part or sub-part of conditions one (1) through six (6) is not met by the date specified, the Superintendent will notify the County Board at a regularly scheduled meeting. Failure to meet any of the conditions by the specified timeline is grounds for termination by the County Board.

Terminating authorization of the charter is considered a denial.

The complete Report of the Findings of Fact on the petition for the Magnolia Science Academy-5 is attached to the Report Item dated January 23, 2018.



MAGNOLIA PUBLIC SCHOOLS BOARD RESOLUTION

WHEREAS, the Board of Directors of Magnolia Public Schools (“MPS”) sought authorization of the Magnolia Science Academy-5 (“MSA-5”) charter renewal petition submitted on appeal to the Los Angeles County Board of Education (“LACBOE”); and

WHEREAS, LACBOE approved the charter renewal petition appeal of MSA-5 on January 23, 2018 subject to certain conditions of authorization; specifically, such conditions include, but are not limited to, the following revisions to MPS’s fiscal policies applicable to MSA-5 (the “Fiscal Policy Conditions”):

- i. The CMO fee rate to be charged by Magnolia Educational Research & Education Foundation dba Magnolia Public Schools (“Charter Management Organization” or “CMO”) to Magnolia Science Academy-5 (“MSA-5”) shall not exceed fifteen percent (15%) of MSA-5’s “Revenue. “Revenue” is defined as the amount received by MSA-5 in the current fiscal year from the local control formula calculated pursuant to Section 42238.02 of the State of California Education Code (the “Ed Code”), as implemented by Section 42238.03 of the Ed Code.
- ii. A reserve (the “Reserve”) shall be set aside and restricted solely to support MSA-5 and no other school in the CMO network. The Reserve amount shall be equal to one percent (1%) of MSA-5’s total Revenues, which will be cumulative over the next five (5) years commencing with MSA-5’s next fiscal year (2018-19). The Reserve amount shall be kept in a separate segregated account at a financial institution of the CMO’s choosing. The Reserve may only be accessed upon approval by the MPS Board of Directors. Such Board approval shall indicate who may access such Reserve amounts. The CMO and MSA-5 understand and agree that failure to follow said policy shall be grounds for revocation of MSA-5’s charter petition under Ed Code Section 47607(c)(1).

NOW, THEREFORE, BE IT RESOLVED, that, the Board of Directors of MPS hereby agrees to and adopts the Fiscal Policy Conditions as the fiscal policies applicable to MSA-5.

RESOLVED FURTHER, that, the Board of Directors of MPS hereby agrees to and adopts the provisions of the Memorandum of Understanding for MSA-5, attached hereto as Exhibit 1.

RESOLVED FURTHER, that, the Board of Directors of MPS hereby authorizes and directs the management of MPS to take all necessary legal and administrative actions as may be required or necessary to implement foregoing Resolutions.

OMNIBUS RESOLUTIONS

RESOLVED, the Secretary or Assistant Secretary of the Board of Directors of MPS acting singly or together, be and hereby is and are authorized and directed to execute, acknowledge and deliver a certified copy of these resolutions to any person or agency which may require copies of these resolutions and that the certification of the Secretary or Assistant Secretary as to the signatures of the officers, agents or employees will be binding on MPS.

RESOLVED FURTHER, that the appropriate officers of MPS are hereby authorized and directed to take such additional actions, to execute and deliver such additional instruments, and to make such further determinations as may be necessary or appropriate to carry into effect the foregoing resolutions.

AYES:

NOES:

ABSENT:

ABSTAIN:

Umit Yapanel, Secretary
MPS Board of Directors

Date

SOP # G&A124 Revision: 0
Effective Date: 3/08/18

Prepared by: Central Office
Approved by: BOD

Title: G&A 124 CMO FEES

Policy: Charter school-related organizations (CSRO) may charge a charter school fees for the legitimate, contractually agreed upon services it provides to the charter school.

Purpose: To clearly define CMO Fee calculations for all MPS school sites

Scope: This applies to all MPS schools of the organization.

Responsibilities:

Finance Team is responsible for review and confirmation of all monthly calculation and payments from school sites to MERF.

Back-office service provider is responsible for accurate bookkeeping and recording of all payments and outstanding fees.

Chief Executive Officer and Chief Financial Officer are responsible for approval all CMO Fee transactions.

Procedures: CMO Fees calculation is based on total allowable expenses allocated using a tiered methodology approved by the board, as follows:

| School Names | ADA for Fiscal Year | Tier Factor | Subtract Factor calculated with different fee structure | Adjusted Tier Factor | |
|----------------------------|---------------------|--------------|---|----------------------|-------------------|
| Magnolia Science Academy | # | 1.60 | | 1.60 | |
| Magnolia Science Academy 2 | # | 1.60 | | 1.60 | |
| Magnolia Science Academy 3 | # | 1.45 | | 1.45 | |
| Magnolia Science Academy 4 | # | 0.12 | | 0.12 | |
| Magnolia Science Academy 5 | # | 0.12 | | 0.12 | not to exceed 15% |
| Magnolia Science Academy 6 | # | 0.12 | | 0.12 | |
| Magnolia Science Academy 7 | # | 0.80 | | 0.80 | |
| Magnolia Science Academy 8 | # | 1.60 | | 1.60 | |
| MSA- San Diego | # | 1.30 | 1.30 | - | not to exceed 11% |
| MSA- Santa Ana | # | 1.60 | | 1.60 | |
| TOTAL | ### | 10.31 | 1.30 | 9.01 | |

The CMO fee for MSA 5 is not to exceed 15% of the school's revenue, defined as the amount received in the current fiscal year from LCFF calculated pursuant to Section 42238.02, as implemented by Section 42238.03, per LACOE's condition for authorization beginning fiscal year 2018-19. The CMO fee for MSA San Diego shall not exceed 11% of the total LCFF revenue based on the MOU with the current authorizer, SDUSD effective fiscal year 20015-16.

Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|-------------|-------------------------------|---------------------|
| 0 | 3/08/18 | Initial Release | Nanie Montijo, CFO |
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Cover Sheet

Employee Pay Raise Scale for Full-Time Teaching Positions & Non-Classroom-Based Academic Positions

Section: III. Action Items
Item: B. Employee Pay Raise Scale for Full-Time Teaching Positions & Non-Classroom-Based Academic Positions
Purpose: Vote
Submitted by:
Related Material:
III B C 2018-19 Salary Increase Proposal Overview (Short Version).pptx
III B MPS Teacher Pay Raise Scale.pdf



2018-19 COMPENSATION INCREASE PROPOSAL OVERVIEW

*PREPARED FOR THE PERSONNEL COMMITTEE
MEETING ON FEBRUARY 21, 2018*

(SHORT VERSION)



OVERVIEW SUMMARY

Staff prepared an analysis of potential school site staff salary increases based on anticipated increased revenues from the state and assuming (for the analysis) no increase in the number of students we serve (because new students also come with new costs). This provided an “apples-to-apples” comparison of current to projected financials.

Assumptions:

- New ongoing revenues of \$2,479,704 and one time revenues of \$559,508
- STRS increase from 14.4% to 16.3% of salary expense (rising to 19.1% by 2020-21)
- PERS increase from 15.5% to 18.1% of salary expense (rising to 25.0% by 2020-21)
- Health and Welfare increase of up to 10.5% above 2017-18 rates
- Principal driven expected non-personnel increases in expenses (unique to each school)
- Maintaining CMO fees at current levels (although we are doing a separate analysis of potential CMO fee calculations that would be more closely targeted to school size/needs)

Based on these assumptions, Magnolia as a whole can afford a salary increase for teachers, administrators, and other staff of approximately 5 to 8% on average, but in some cases as high as 11.67% in schools with current low base salaries.



PROPOSED NEW INCREASES

| | Average % Salary Increase | Average Increase | Total Cost Including Benefits |
|-------------------------|---------------------------|------------------|-------------------------------|
| Teachers | 8.27% | \$4,685 | \$999,260 |
| Administrators | 6.75% | \$5,481 | \$224,292 |
| Other | 5.40% | Budgeted Pool | \$342,624 |
| Total Cost of Increases | | | \$1,566,576 |

- Raises MPS average teachers' salaries from \$56,648 to \$61,333 (excluding special duties and performance pay).
- Realigns administrators' compensation to the salary scale
- Creates a pool of 5.4% to provide increases to other staff



OVERALL AFFORDABILITY

Our current projection shows that we will need to find other cuts to make this work, but principals and C-Team leaders are confident we will be successful in prioritizing the well-being of our team members and get this done.

| MPS P1 | \$M |
|-----------------------|--------------|
| Revenue | \$52.9 |
| Expenses | \$51.2 |
| Net Op Income | \$1.7 |
| + New Rev. | \$3.0 |
| - New Exp. | \$1.7 |
| - Comp. Increases | \$1.6 |
| Net | (\$0.3) |
| Net % of Current Exp. | Less than 1% |



RECOMMENDATION

Adopt the revised salary schedules for teachers and administrators, including the addition of College Counselors and other academic coordinator roles as academic scale positions, establish the 5.4% pool for a non-academic staff salary increase, and affirm board support for principals' to waive the salary schedule limitations in unique situations with approval from the CEO that the waiver is financial sound, academically necessary, and consistent with Magnolia's commitment to equal opportunities for all staff without regard to gender, race, ethnicity, national origin, or sexual orientation.



| | |
|---------------------|--|
| Board Agenda Item # | III B- Action Item |
| Date: | 03.08.2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Orielle Revish, HR Director Suat Acar, Chief Operations Officer David Yilmaz, Chief Accountability Officer |
| RE: | Approve the MPS Employee Pay Raise Scale for Full-Time Teaching Positions & Non-Classroom-Based Academic Positions |

Proposed Board Recommendation

I move that the Board approve the MPS Employee Pay Raise Scale for Full-Time Teaching Positions & Non-Classroom-Based Academic Positions.

Background

General

MPS has been implementing a board-approved pay raise scale for full-time teaching staff and non-classroom-based academic staff since the 2014-15 school year. Pay for these positions has four major components: base school salary, employee qualifications pay, employee performance pay, and pay for additional duties. MPS Home Office has met with teachers, school leaders, and our board numerous times in the past to solicit feedback and refine our pay raise scale to meet the needs of our teaching staff within budget. As such, improvements and revisions have been made to the scale in the past as approved by our board. The purpose of this agenda is to recommend the approval of the revised pay raise scale effective July 1, 2018.

Past Revisions to the Scale

Revisions have been made in the past such as increasing the base school salaries based on school budget, size, and challenge, as well as the cost of living at the school location. Another great addition to the scale, as directed by the board, has been the introduction of performance pay for Effective (\$1,500) and Highly Effective (\$2,000) teachers. As explained in detail in MPS' board-approved employee evaluation protocols, survey and student assessment data as well as supervisor's evaluation of the employee on MPS Framework for Teaching are used in teaching staff evaluations. Pay for additional duties is crucial for MPS as we need to involve our teaching staff in leadership roles and get their support in running MPS signature programs, such as

running a department or a grade level, coordinate EL services, serve as WASC coordinator, or to coach special competitions, to name a few. The Home Office has updated the list of available and needed additional duties add-on points in 2017-18 to better fit our needs.

In the past, MPS implemented differential pay for some hard-to-find subject areas and this differential was removed at the board meeting on March 10, 2016.

Proposed Revisions

After meetings with the personnel committee, principals, deans, c-team, HR, and other stakeholders, we propose the following revisions to the pay raise scale. The attached scale document for teaching positions is a clean copy of the final scale that reflects all changes made in yellow highlights.

- 1) Employees will be able to update their degree or credential during the new work year, and these updated qualifications will be used in prorated salary calculations as of the date of submission.
- 2) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is **NOT** part of the employee's base salary and will be paid separately in a **one-time lump-sum amount** in July immediately following the school year during which the performance was evaluated.
- 3) A one-time signing bonus may be provided to new employees for hard-to-fill positions upon approval by the CEO on a case by case basis. Also, the pay raise scale limitations may be waived in unique situations with approval from the CEO that the waiver is financially sound, academically necessary, and consistent with MPS' commitment to equal opportunities for all staff without regard to race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information, and all other bases as described by the EEOC.
- 4) Prior experience coefficient will be increased from \$508 per year to \$750 per year.
- 5) Experience cap: Total experience, i.e., the sum of prior experience and MPS experience will be capped at 25 years. For total experience that is more than 25 years, MPS experience will be considered before prior experience.
- 6) Position points for non-classroom-based academic positions have been set as follows:
College Counselor, Librarian, EL Coordinator, Language/Literacy Coach, Title-I/Intervention Coordinator, Guidance Counselor: 5 points
Education Specialist, Psychologist: 10 points
- 7) Pay for Additional Duties has been updated.

- 8) MPS would like to pay the semi-monthly salaries in whole dollar amounts; therefore, any semi-monthly salary that is not in whole dollar amount will be rounded up to the next whole dollar amount and the annual pay amount will be adjusted accordingly.

Based on feedback from our stakeholders, the Home Office considered three different scenarios for the base school salary and performance pay amounts.

SCENARIO A:

- All base school salaries will be set at \$46,100.
- Performance pay will be increased from \$2,000 to \$5,000 for Highly Effective teachers and \$1,500 to \$3,000 for Effective teachers.

SCENARIO B: *(more conservative scenario)*

- All base school salaries will remain the same.
- Performance pay will be increased from \$2,000 to \$4,000 for Highly Effective teachers and \$1,500 to \$2,000 for Effective teachers.

SCENARIO C:

- All base school salaries will be set at \$46,600.
- Performance pay will be increased from \$2,000 to \$4,000 for Highly Effective teachers and \$1,500 to \$2,000 for Effective teachers.

Scenarios A, B, and C have been analyzed below under Budget Implications. After input from our stakeholders and careful thought, Scenario C has been recommended by the Home Office to the Personnel Committee and approved by the Committee for a recommendation to the full board at their meeting on February 22, 2018.

Budget Implications

The attached Budget Impact document includes an estimate of increases in total teacher salaries per site as well as average increase in teacher salaries. Following is the estimated increase in average teacher salaries per site if the scale is approved:

SCENARIO A:

- All base school salaries will be set at \$46,100.
- Performance pay will be increased from \$2,000 to \$5,000 for Highly Effective teachers and \$1,500 to \$3,000 for Effective teachers.

| | ESTIMATE of increases to the salaries of teachers | | | Change in MPS Total Teacher Compensation (Salary + Benefits) |
|--------|---|--|--------------|--|
| | Total Salary Increase per Site: | Average Increase per Teacher per Site | % Increase | |
| MSA-1 | \$83,489 | \$3,211 | 5.51% | \$103,525 |
| MSA-2 | \$63,538 | \$2,888 | 4.61% | \$78,787 |
| MSA-3 | \$62,505 | \$3,473 | 5.93% | \$77,506 |
| MSA-4 | \$53,816 | \$6,727 | 11.90% | \$66,731 |
| MSA-5 | \$66,538 | \$5,545 | 9.81% | \$82,507 |
| MSA-6 | \$29,625 | \$4,938 | 9.05% | \$36,735 |
| MSA-7 | \$87,170 | \$6,705 | 12.14% | \$108,091 |
| MSA-8 | \$77,243 | \$5,150 | 9.58% | \$95,781 |
| MSA-SD | \$94,670 | \$6,762 | 12.60% | \$117,390 |
| MSA-SA | \$249,757 | \$6,573 | 12.10% | \$309,699 |
| | | | | |
| MPS | \$868,350 | \$5,049 | 8.91% | \$1,076,753 |
| | MPS Total Increase (ESTIMATE) | MPS Average Increase Per Teacher (ESTIMATE) | | |

In SCENARIO A, we estimate the **average teacher salary** to change from \$56,648 to \$61,696, resulting in an increase of **\$5,049**. This is about **8.91%** increase in salaries. The attached document also provides insight into the impact of the different factors to the increase in average teacher pay: default annual experience increase (+\$1,015), change in prior experience pay (+\$878), revisions to additional duty pay (- \$153), revisions to performance pay (+2,163), and increase in base school salary (+\$1,147). As can be seen in the document, revisions to the *performance pay* provides the most increase to the average teacher salary.

The above table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site including percent increase and increases in teacher salaries and benefits. MPS total impact of teacher salaries and benefits is estimated to be **\$1,076,753** in this scenario.

SCENARIO B: *(more conservative scenario)*

- All base school salaries will remain the same.
- Performance pay will be increased from \$2,000 to **\$4,000** for Highly Effective teachers and \$1,500 to **\$2,000** for Effective teachers.

| | ESTIMATE of increases to the salaries of teachers | | | MPS Total Teacher Compensation (Salary + Benefits) |
|------------|---|---|--------------|--|
| | Total Salary Increase per Site: | Average Increase per Teacher per Site | % Increase | |
| MSA-1 | \$45,596 | \$1,754 | 3.01% | \$56,539 |
| MSA-2 | \$33,872 | \$1,540 | 2.46% | \$42,001 |
| MSA-3 | \$44,343 | \$2,464 | 4.21% | \$54,985 |
| MSA-4 | \$30,683 | \$3,835 | 6.78% | \$38,046 |
| MSA-5 | \$42,615 | \$3,551 | 6.28% | \$52,843 |
| MSA-6 | \$11,271 | \$1,879 | 3.44% | \$13,976 |
| MSA-7 | \$60,728 | \$4,671 | 8.46% | \$75,302 |
| MSA-8 | \$63,237 | \$4,216 | 7.84% | \$78,414 |
| MSA-SD | \$66,194 | \$4,728 | 8.81% | \$82,080 |
| MSA-SA | \$141,297 | \$3,718 | 6.85% | \$175,208 |
| MPS | \$539,834 | \$3,139 | 5.54% | \$669,394 |
| | MPS Total Increase (ESTIMATE) | MPS Average Increase Per Teacher (ESTIMATE) | | |

In SCENARIO B, we estimate the **average teacher salary** to change from \$56,648 to \$59,786 resulting in an increase of **\$3,139**. This is about **5.54%** increase in salaries. The attached document also provides insight into the impact of the different factors to the increase in average teacher pay: default annual experience increase (+\$1,015), change in prior experience pay

(+\$878), revisions to additional duty pay (- \$153), revisions to performance pay (+1,250), and there is no increase made to the base school salary (+\$0). As can be seen in the document, revisions to the *performance pay* provides the most increase to the average teacher salary.

The above table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site including percent increase and increases in teacher salaries and benefits. MPS total impact of teacher salaries and benefits is estimated to be **\$669,394** in this scenario.

SCENARIO C:

- All base school salaries will be set at **\$46,600**.
- Performance pay will be increased from \$2,000 to **\$4,000** for Highly Effective teachers and \$1,500 to **\$2,000** for Effective teachers.

| | ESTIMATE of increases to the salaries of teachers | | | MPS Total Teacher Compensation (Salary + Benefits) |
|------------|---|---|--------------|--|
| | Total Salary Increase per Site: | Average Increase per Teacher per Site | % Increase | |
| MSA-1 | \$73,488 | \$2,826 | 4.85% | \$91,125 |
| MSA-2 | \$55,087 | \$2,504 | 4.00% | \$68,308 |
| MSA-3 | \$70,738 | \$3,930 | 6.72% | \$87,715 |
| MSA-4 | \$49,816 | \$6,227 | 11.01% | \$61,771 |
| MSA-5 | \$60,538 | \$5,045 | 8.92% | \$75,067 |
| MSA-6 | \$26,625 | \$4,438 | 8.13% | \$33,015 |
| MSA-7 | \$80,670 | \$6,205 | 11.24% | \$100,030 |
| MSA-8 | \$70,363 | \$4,691 | 8.73% | \$87,250 |
| MSA-SD | \$87,670 | \$6,262 | 11.67% | \$108,710 |
| MSA-SA | \$230,862 | \$6,075 | 11.19% | \$286,269 |
| | | | | |
| MPS | \$805,855 | \$4,685 | 8.27% | \$999,260 |

| | | | | |
|--|----------------------------------|--|--|--|
| | MPS Total Increase (ESTIMATE) | MPS Average Increase Per Teacher (ESTIMATE) | | |
| | | | | |

In SCENARIO C, we estimate the **average teacher salary** to change from \$56,648 to \$61,333, resulting in an increase of **\$4,685**. This is about **8.27%** increase in salaries. The attached document also provides insight into the impact of the different factors to the increase in average teacher pay: default annual experience increase (+\$1,015), change in prior experience pay (+\$878), revisions to additional duty pay (- \$153), revisions to performance pay (+1,250), and increase in base school salary (+\$1,647). As can be seen in the document, revisions to the *base school salary* provides the most increase to the average teacher salary.

The above table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site including percent increase and increases in teacher salaries and benefits. MPS total impact of teacher salaries and benefits is estimated to be **\$999,260** in this scenario.

How Does This Action Relate/Affect/Benefit All MSAs?

A competitive salary scale is needed to maintain and grow our Effective and Highly Effective teachers and non-classroom-based academic staff and to recognize their performance.

Name of Staff Originator:

- Orielle Revish, HR Director
- Suat Acar, Chief Operations Officer
- David Yilmaz, Chief Accountability Officer

Exhibits (attachments):

- MPS Pay Raise Scale 2018-19 (Teaching Positions)
- MPS Pay Raise Scale 2018-19 (Teaching Positions) (with highlights)
- Budget Impact 2018-19
- Projected with Salary Increase (budget)



2018-19 COMPENSATION INCREASE PROPOSAL OVERVIEW

***PREPARED FOR THE PERSONNEL COMMITTEE
MEETING ON FEBRUARY 21, 2018***



OVERVIEW SUMMARY

Staff prepared an analysis of potential school site staff salary increases based on anticipated increased revenues from the state and assuming (for the analysis) no increase in the number of students we serve (because new students also come with new costs). This provided an “apples-to-apples” comparison of current to projected financials.

Assumptions:

- New ongoing revenues of \$2,479,704 and one time revenues of \$559,508
- STRS increase from 14.4% to 16.3% of salary expense (rising to 19.1% by 2020-21)
- PERS increase from 15.5% to 18.1% of salary expense (rising to 25.0% by 2020-21)
- Health and Welfare increase of up to 10.5% above 2017-18 rates
- Principal driven expected non-personnel increases in expenses (unique to each school)
- Maintaining CMO fees at current levels (although we are doing a separate analysis of potential CMO fee calculations that would be more closely targeted to school size/needs)

Based on these assumptions, Magnolia as a whole can afford a salary increase for teachers, administrators, and other staff of approximately 5 to 8% on average, but in some cases as high as 11.67% in schools with current low base salaries.



PROPOSED NEW INCREASES

| | Average % Salary Increase | Average Increase | Total Cost Including Benefits |
|-------------------------|---------------------------|------------------|-------------------------------|
| Teachers | 8.27% | \$4,685 | \$999,260 |
| Administrators | 6.75% | \$5,481 | \$224,292 |
| Other | 5.40% | Budgeted Pool | \$342,624 |
| Total Cost of Increases | | | \$1,566,576 |

MPS average teachers' salaries (excluding special duties and performance pay) goes up from \$56,648 to \$61,333.

(See David's detailed sheets.)

- Raises all base salaries to \$46,600
- Increases non-MPS experience pay from \$500 to \$750 per year
- Provides annual lump sum performance bonus of \$2,000 to \$4,000 for high performers
- Realigns administrators' compensation to the salary scale
- Creates a pool of 5.4% to provide increases to other staff



OVERALL AFFORDABILITY

Our current projection shows that we will need to find other cuts to make this work, but principals and C-Team leaders are confident we will be successful in prioritizing the well-being of our team members and get this done.

(Please refer to next spreadsheet, provided in Excel also.)

| MPS P1 | \$M |
|--------------------------|-----------------|
| Revenue | \$52.9 |
| Expenses | \$51.2 |
| Net Op Income | \$1.7 |
| + New Rev. | \$3.0 |
| - New Exp. | \$1.7 |
| - Comp. Increases | \$1.6 |
| Net | (\$0.3) |
| Net % of Current Exp. | Less than 1% |



OPERATIONAL CASE

1st Interim 2017-18

Board Approved - November 2017

| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | MERF |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total ADA | 524 | 447 | 436 | 171 | 200 | 169 | 274 | 472 | 708 | 391 | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 5,484,674 | 4,574,891 | 4,481,571 | 1,731,925 | 1,929,828 | 1,476,568 | 2,628,620 | 4,594,558 | 6,751,562 | 2,969,208 | - |
| Federal Revenue | 1,135,781 | 514,733 | 516,116 | 234,372 | 247,827 | 175,300 | 253,209 | 338,348 | 618,521 | 131,511 | - |
| Other State Revenues | 1,058,131 | 415,325 | 523,834 | 166,940 | 210,305 | 221,334 | 593,416 | 610,544 | 626,911 | 424,437 | - |
| Local Revenues | 69,650 | 37,173 | 40,578 | 22,385 | 136,178 | 1,200 | 37,408 | 34,273 | 67,812 | 78,739 | 6,442,850 |
| Fundraising and Grants | 68,185 | 23,464 | 13,575 | 4,017 | 2,017 | 14,749 | 12,898 | 22,236 | 37,258 | 33,051 | 103,174 |
| Total Revenue | 7,816,421 | 5,565,586 | 5,575,674 | 2,159,639 | 2,526,155 | 1,889,151 | 3,525,550 | 5,599,960 | 8,102,063 | 3,636,946 | 6,546,024 |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 3,547,324 | 3,179,649 | 2,834,932 | 1,085,264 | 1,461,162 | 1,182,176 | 1,672,274 | 2,727,429 | 4,497,127 | 2,199,259 | 3,093,481 |
| Books and Supplies | 528,813 | 384,759 | 455,677 | 169,842 | 274,711 | 129,346 | 203,550 | 433,350 | 679,040 | 127,765 | 65,421 |
| Services and Other Operating Exp | 2,876,940 | 1,851,605 | 2,111,108 | 829,185 | 702,081 | 514,219 | 1,469,029 | 2,207,990 | 2,221,823 | 1,424,179 | 2,969,566 |
| Depreciation | 153,345 | 51,413 | 20,196 | 18,908 | 18,908 | 28,726 | 44,909 | 96,064 | 505,350 | 30,295 | 933 |
| Other Outflows | - | - | - | - | - | - | - | - | 173,107 | - | - |
| Total Expenses | 7,106,422 | 5,467,426 | 5,421,913 | 2,099,947 | 2,456,862 | 1,854,468 | 3,389,763 | 5,464,833 | 8,076,447 | 3,781,498 | 6,129,401 |
| Operating Income | 710,000 | 98,160 | 153,761 | 59,692 | 69,292 | 34,684 | 135,787 | 135,127 | 25,616 | (144,552) | 416,623 |
| % of Operating Expense | 9.99% | 1.80% | 2.84% | 2.84% | 2.82% | 1.87% | 4.01% | 2.47% | 0.32% | -3.82% | 6.80% |

| | | | | | | | | | | | | |
|--|-------|----------|---------|----------|----------|---------|----------|----------|---------|---------|-----------|-----------|
| Projected Revenue Increase 2018-19 | | | | | | | | | | | | |
| LCFF Base Rate | | 360,976 | 338,628 | 220,427 | 103,728 | 174,137 | 92,691 | 77,674 | 207,120 | 742,474 | 161,850 | - |
| One Time Discretionary Funds (from \$147 to \$295) | \$148 | 77,499 | 66,183 | 64,377 | 25,268 | 29,660 | 23,590 | 40,572 | 69,804 | 104,713 | 57,842 | - |
| Total | | 438,475 | 404,811 | 284,804 | 128,996 | 203,797 | 116,280 | 118,247 | 276,924 | 847,186 | 219,692 | - |
| Projected Expenditure Increase 2018-19 | | | | | | | | | | | | |
| STRS (from 14.43% to 16.28%) | 1.85% | 42,108 | 36,122 | 29,889 | 13,660 | 17,128 | 12,990 | 18,695 | 32,805 | 51,867 | 26,643 | 8,643 |
| PERS (from 15.5331% to 18.1%) | 2.60% | 10,582 | 9,966 | 13,867 | 2,183 | 3,414 | 4,146 | 6,575 | 7,881 | 15,149 | 5,218 | 51,466 |
| H & W (projected increase =10.5%) | | 41,952 | 43,150 | 42,304 | 12,141 | 31,096 | 16,159 | 18,168 | 28,697 | 51,826 | 27,731 | 23,921 |
| Change in Supplies and Operating Exp. Based on Projections | | 216,635 | 112,473 | 88,582 | 42,199 | 42,864 | 52,533 | - | 81,138 | 350,836 | - | - |
| Total | | 311,276 | 201,711 | 174,642 | 70,184 | 94,502 | 85,828 | 43,438 | 150,520 | 469,678 | 59,592 | 84,029 |
| Proposed 2018-19 Salary Increases: | | | | | | | | | | | | |
| Teachers | | 91,125 | 68,308 | 87,715 | 61,771 | 75,067 | 33,015 | 100,030 | 87,250 | 286,269 | 108,710 | - |
| School Administrators | | 36,317 | 43,978 | 21,644 | 14,972 | 14,452 | 5,791 | 24,514 | 21,818 | 24,041 | 16,765 | - |
| Classified Clerical and Office Salaries (5.4% increase) | | 25,332 | 26,495 | 38,922 | 4,856 | 9,427 | 12,455 | 17,256 | 20,950 | 36,463 | 14,816 | 135,651 |
| Total | | 152,774 | 138,781 | 148,281 | 81,599 | 98,946 | 51,261 | 141,800 | 130,018 | 346,773 | 140,291 | 135,651 |
| Net Impact 2018-19 | | (25,576) | 64,319 | (38,118) | (27,787) | 10,350 | (20,809) | (66,992) | (3,615) | 30,735 | 19,808 | (219,680) |
| Projected Net Income after Salary Increases | | 684,424 | 162,479 | 115,643 | 36,905 | 79,642 | 13,875 | 68,795 | 131,513 | 56,351 | (124,744) | 196,942 |
| % of Operating Expense | | 9.04% | 2.80% | 2.01% | 1.64% | 3.01% | 0.70% | 1.92% | 2.29% | 0.63% | -3.13% | 3.10% |



COMPARISON WITH OTHERS

See handouts attached



RECOMMENDATION

Adopt the revised salary schedules for teachers and administrators, establish the 5.4% pool for other salary increase, and affirm board support for principals' to waive the salary schedule limitations in unique situations with approval from the CEO that the waiver is financial sound, academically necessary, and consistent with Magnolia's commitment to equal opportunities for all staff without regard to gender, race, ethnicity, national origin, or sexual orientation.

MAGNOLIA PUBLIC SCHOOLS
1st Interim 2017-18
Board Approved - November 2017

| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-9A | MSA-SD | MERF | Total |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Total ADA | 524 | 447 | 435 | 171 | 200 | 159 | 274 | 472 | 708 | 391 | | 3,780 |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | 5,484,674 | 4,574,891 | 4,481,571 | 1,731,925 | 1,929,828 | 1,476,568 | 2,628,620 | 4,594,558 | 6,751,562 | 2,969,208 | - | 36,623,406 |
| Federal Revenue | 1,135,781 | 514,733 | 516,116 | 234,372 | 247,827 | 175,300 | 253,209 | 338,348 | 618,521 | 131,511 | - | 4,165,717 |
| Other State Revenues | 1,058,131 | 415,325 | 523,834 | 166,940 | 210,305 | 221,334 | 593,416 | 610,544 | 626,911 | 424,437 | - | 4,851,178 |
| Local Revenues | 69,650 | 37,173 | 40,578 | 22,385 | 136,178 | 1,200 | 37,408 | 34,273 | 67,812 | 78,739 | 6,442,850 | 6,968,246 |
| Fundraising and Grants | 68,185 | 23,464 | 13,575 | 4,017 | 2,017 | 14,749 | 12,898 | 22,236 | 37,258 | 33,051 | 103,174 | 334,622 |
| Total Revenue | 7,816,421 | 5,565,586 | 5,575,674 | 2,159,639 | 2,526,155 | 1,889,151 | 3,525,550 | 5,599,960 | 8,102,063 | 3,636,946 | 6,546,024 | 52,943,169 |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 3,547,324 | 3,179,649 | 2,834,932 | 1,085,264 | 1,461,162 | 1,182,176 | 1,672,274 | 2,727,429 | 4,497,127 | 2,199,259 | 3,093,481 | 27,480,077 |
| Books and Supplies | 528,813 | 384,759 | 455,677 | 169,842 | 274,711 | 129,346 | 203,550 | 433,350 | 679,040 | 127,765 | 65,421 | 3,452,274 |
| Services and Other Operating Exp | 2,876,940 | 1,851,605 | 2,111,108 | 829,185 | 702,081 | 514,219 | 1,469,029 | 2,207,990 | 2,221,823 | 1,424,179 | 2,969,566 | 19,177,725 |
| Depreciation | 153,345 | 51,413 | 20,196 | 15,656 | 18,908 | 28,726 | 44,909 | 96,064 | 505,350 | 30,295 | 933 | 965,796 |
| Other Outflows | - | - | - | - | - | - | - | - | 173,107 | - | - | 173,107 |
| Total Expenses | 7,106,422 | 5,467,426 | 5,421,913 | 2,099,947 | 2,456,862 | 1,854,468 | 3,389,763 | 5,464,833 | 8,076,447 | 3,781,498 | 6,129,401 | 51,248,979 |
| Operating Income | 710,000 | 98,160 | 153,761 | 59,692 | 69,292 | 34,684 | 135,787 | 135,127 | 25,616 | (144,552) | 416,623 | 1,694,190 |
| % of Operating Expense | 9.99% | 1.80% | 2.84% | 2.84% | 2.82% | 1.87% | 4.01% | 2.47% | 0.32% | -3.82% | 6.80% | |
| Projected Revenue Increase 2018-19 | | | | | | | | | | | | |
| LCFF Base Rate | | | | | | | | | | | | 2,479,704 |
| One Time Discretionary Funds (from \$147 to \$295) | \$ 148 | | | | | | | | | | | 559,508 |
| Total | 438,475 | 404,811 | 284,804 | 128,996 | 203,797 | 116,280 | 118,247 | 276,924 | 847,186 | 219,692 | - | 3,039,212 |
| Projected Expenditure Increase 2018-19 | | | | | | | | | | | | |
| STRS (from 14.43% to 16.28%) | 1.85% | 42,108 | 36,122 | 29,889 | 13,660 | 17,128 | 12,990 | 18,695 | 32,805 | 51,867 | 26,643 | 290,550 |
| PERS (from 15.5331% to 18.1%) | 2.60% | 10,582 | 9,966 | 13,867 | 2,183 | 3,414 | 4,146 | 6,575 | 7,881 | 15,149 | 5,218 | 130,446 |
| H & W (projected increase =10.5%) | | 41,952 | 43,150 | 42,304 | 12,141 | 31,096 | 16,159 | 18,168 | 28,697 | 51,826 | 27,731 | 337,144 |
| Change in Supplies and Operating Exp. Based on Projections | | 216,635 | 112,473 | 88,582 | 42,199 | 42,864 | 52,533 | - | 81,138 | 350,836 | - | 987,260 |
| Total | 311,276 | 201,711 | 174,642 | 70,184 | 94,502 | 85,828 | 43,438 | 150,520 | 469,678 | 59,592 | 84,029 | 1,745,400 |
| Proposed 2018-19 Salary Increases: | | | | | | | | | | | | |
| Teachers | | 91,125 | 68,308 | 87,715 | 61,771 | 75,067 | 33,015 | 100,030 | 87,250 | 286,269 | 108,710 | 999,260 |
| School Administrators | | 36,317 | 43,978 | 21,644 | 14,972 | 14,452 | 5,791 | 24,514 | 21,818 | 24,041 | 16,765 | 224,292 |
| Classified Clerical and Office Salaries (5.4% increase) | | 25,332 | 26,495 | 38,922 | 4,856 | 9,427 | 12,455 | 17,256 | 20,950 | 36,463 | 14,816 | 342,624 |
| Total | 152,774 | 138,781 | 148,281 | 81,599 | 98,946 | 51,261 | 141,800 | 130,018 | 346,773 | 140,291 | 135,651 | 1,566,176 |
| Net Impact 2018-19 | (25,576) | 64,319 | (38,118) | (22,787) | 10,350 | (20,809) | (66,992) | (3,615) | 30,735 | 19,808 | (219,680) | (272,365) |
| Projected Net Income after Salary Increases | 684,424 | 162,479 | 115,643 | 36,905 | 79,642 | 13,875 | 68,795 | 131,513 | 56,351 | (124,744) | 196,942 | 1,421,825 |
| % of Operating Expense | 9.04% | 2.80% | 2.01% | 1.64% | 3.01% | 0.70% | 1.92% | 2.29% | 0.63% | -3.13% | 3.10% | 2.61% |

Last updated: 2/20/18

| Impact Factor: | | MPS Exp | Prior Exp | Add-ons | Performance | Base | |
|---------------------|------------|--------------------------------|---|-----------------------------|--|--|----------|
| | | \$1,015 | \$750 | Varies | \$2,000 / \$4,000 | \$46,600 | |
| | | No change made to scale | If changed in scale from \$508 to \$750 | When add-ons are revised | If performance pay is increased from \$1,500/\$2,000 | If base school salary is increased to \$46,600 | |
| SCENARIO C | | Total Salary Impact (\$) | Total Salary Impact (\$) | Total Salary Impact (\$) | Total Salary Impact (\$) | Total Salary Impact (\$) | |
| | | due to default annual increase | due to change in prior experience pay | due to revisions to add-ons | due to revisions to performance pay | due to revisions to the base school salaries | |
| | | 2018-19 | 2018-19 | 2018-19 | 2018-19 | 2018-19 | |
| | MSA-1 | 26 | \$26,390 | \$16,940 | -\$63,000 | \$24,500 | \$39,884 |
| | MSA-2 | 22 | \$22,330 | \$21,538 | -\$38,000 | \$15,000 | \$33,748 |
| | MSA-3 | 18 | \$18,270 | \$23,716 | -\$13,500 | \$24,000 | \$9,162 |
| MSA-4 | 8 | \$8,120 | \$7,260 | \$8,500 | \$5,500 | \$20,472 | |
| MSA-5 | 12 | \$12,180 | \$10,406 | \$3,500 | \$11,500 | \$18,408 | |
| MSA-6 | 6 | \$6,090 | \$2,420 | -\$14,000 | \$10,000 | \$15,354 | |
| MSA-7 | 13 | \$13,195 | \$7,018 | \$17,000 | \$28,000 | \$19,942 | |
| MSA-8 | 15 | \$15,225 | \$11,132 | \$35,450 | \$27,500 | \$7,635 | |
| MSA-SD | 14 | \$14,210 | \$15,972 | \$8,700 | \$23,000 | \$21,476 | |
| MSA-SA | 38 | \$38,570 | \$34,606 | \$29,000 | \$46,000 | \$97,242 | |
| | 172 | | | | | | |
| MPS Total: | | \$174,580 | \$151,008 | -\$26,350 | \$215,000 | \$283,323 | |
| Ave Inc per Teacher | | \$1,015 | \$878 | -\$153 | \$1,250 | \$1,647 | |

This is a rough ESTIMATE of the effect of scale changes. It helps with the breakdown of changes to make comparisons between effects of different factors. It does NOT consider exact final salaries since there are additional considerations in making final offers. See the next column for a more accurate estimation of increases.

A more accurate ESTIMATE of increases to the salaries of existing teachers

| Total Salary Increase per Site: | Average Increase per Teacher per Site | Total Salary Increase per Site: | Average Increase per Teacher per Site | % Increase |
|---------------------------------|---|---------------------------------|---|--------------|
| \$44,714 | \$1,720 | \$73,488 | \$2,826 | 4.85% |
| \$54,616 | \$2,483 | \$55,087 | \$2,504 | 4.00% |
| \$61,648 | \$3,425 | \$70,738 | \$3,930 | 6.72% |
| \$49,852 | \$6,232 | \$49,816 | \$6,227 | 11.01% |
| \$55,994 | \$4,666 | \$60,538 | \$5,045 | 8.92% |
| \$19,864 | \$3,311 | \$26,625 | \$4,438 | 8.13% |
| \$85,155 | \$6,550 | \$80,670 | \$6,205 | 11.24% |
| \$96,942 | \$6,463 | \$70,363 | \$4,691 | 8.73% |
| \$83,358 | \$5,954 | \$87,670 | \$6,262 | 11.67% |
| \$245,418 | \$6,458 | \$230,862 | \$6,075 | 11.19% |
| \$797,561 | \$4,637 | \$805,855 | \$4,685 | 8.27% |
| MPS Total Increase (ESTIMATE) | MPS Average Increase Per Teacher (ESTIMATE) | MPS Total Increase (ESTIMATE) | MPS Average Increase Per Teacher (ESTIMATE) | |

\$4,637

| SCENARIO C | MPS Current Base | MPS Average Teacher Salary | MPS Total Teacher Salary (line item) | MPS Total Teacher Benefits (line item) | MPS Total Teacher Compensation (Salary + Benefits) | MPS Proposed Base | MPS Average Teacher Salary | MPS Total Teacher Salary (line item) | MPS Total Teacher Benefits (line item) | MPS Total Teacher Compensation (Salary + Benefits) | MPS Proposed Base | MPS Average Teacher Salary | % of change | MPS Total Teacher Salary (line item) | MPS Total Teacher Benefits (line item) | MPS Total Teacher Compensation (Salary + Benefits) | Notes |
|------------|------------------|----------------------------|--------------------------------------|--|--|-------------------|----------------------------|--------------------------------------|--|--|-------------------|----------------------------|----------------|--------------------------------------|--|--|-------|
| | A | B | C | D | E | A' | B' | C' | D' | E' | Change A to A' | Change B to B' | Change B to B' | Change C to C' | Change D to D' | Change E to E' | |
| | 2017-18 | 2017-18 | 2017-18 | 2017-18 | 2017-18 | 2018-19 | 2018-19 | 2018-19 | 2018-19 | 2018-19 | | | | | | | |
| MSA-1 | \$45,066 | \$58,296 | \$1,515,689 | \$363,765 | \$1,879,454 | \$46,600 | \$61,122 | \$1,589,177 | \$381,402 | \$1,970,579 | \$1,534 | \$2,826 | 4.85% | \$73,488 | \$17,637 | \$91,125 | |
| MSA-2 | \$45,066 | \$62,582 | \$1,376,812 | \$330,435 | \$1,707,247 | \$46,600 | \$65,086 | \$1,431,899 | \$343,656 | \$1,775,555 | \$1,534 | \$2,504 | 4.00% | \$55,087 | \$13,221 | \$68,308 | |
| MSA-3 | \$46,091 | \$58,512 | \$1,053,215 | \$252,772 | \$1,305,987 | \$46,600 | \$62,442 | \$1,123,953 | \$269,749 | \$1,393,701 | \$509 | \$3,930 | 6.72% | \$70,738 | \$16,977 | \$87,715 | |
| MSA-4 | \$44,041 | \$56,540 | \$452,320 | \$108,557 | \$560,876 | \$46,600 | \$62,767 | \$502,135 | \$120,512 | \$622,647 | \$2,559 | \$6,227 | 11.01% | \$49,816 | \$11,956 | \$61,771 | |
| MSA-5 | \$45,066 | \$56,535 | \$678,417 | \$162,820 | \$841,237 | \$46,600 | \$61,580 | \$738,955 | \$177,349 | \$916,304 | \$1,534 | \$5,045 | 8.82% | \$60,538 | \$14,529 | \$75,067 | |
| MSA-6 | \$44,041 | \$54,580 | \$327,480 | \$78,595 | \$406,075 | \$46,600 | \$59,018 | \$354,105 | \$84,985 | \$439,090 | \$2,559 | \$4,438 | 8.13% | \$26,625 | \$6,390 | \$33,015 | |
| MSA-7 | \$45,066 | \$55,226 | \$717,938 | \$172,305 | \$890,243 | \$46,600 | \$61,431 | \$798,608 | \$191,666 | \$990,273 | \$1,534 | \$6,205 | 11.24% | \$80,670 | \$19,361 | \$100,030 | |
| MSA-8 | \$46,091 | \$53,751 | \$806,262 | \$193,503 | \$999,765 | \$46,600 | \$58,442 | \$876,625 | \$210,390 | \$1,087,015 | \$509 | \$4,891 | 8.73% | \$70,383 | \$16,887 | \$87,250 | |
| MSA-SD | \$45,066 | \$53,662 | \$751,268 | \$180,304 | \$931,572 | \$46,600 | \$59,924 | \$838,938 | \$201,345 | \$1,040,283 | \$1,534 | \$6,262 | 11.67% | \$87,670 | \$21,041 | \$108,710 | |
| MSA-SA | \$44,041 | \$54,315 | \$2,063,973 | \$495,354 | \$2,559,327 | \$46,600 | \$60,390 | \$2,294,835 | \$550,760 | \$2,845,595 | \$2,559 | \$6,075 | 11.19% | \$230,882 | \$55,407 | \$286,269 | |
| MPS | | \$56,648 | \$9,743,374 | \$2,338,410 | \$12,081,783 | | \$61,333 | \$10,549,229 | \$2,531,815 | \$13,081,043 | | \$4,685 | 8.27% | \$805,855 | \$193,405 | \$999,260 | |

| SCENARIO C | | MPS Current Base A | MPS Average School Leader Salary B | MPS Total School Leader Salary (line item) C | MPS Total School Leader Benefits (line item) D | MPS Total School Leader Compensation (Salary + Benefits) E | MPS Proposed Base A' | MPS Average School Leader Salary B' | MPS Total School Leader Salary (line item) C' | MPS Total School Leader Benefits (line item) D' | MPS Total School Leader Compensation (Salary + Benefits) E' | MPS Proposed Base Change A to A' | MPS Average School Leader Salary Change B to B' | % of change Change B to B' | MPS Total School Leader Salary (line item) Change C to C' | MPS Total School Leader Benefits (line item) Change D to D' | MPS Total School Leader Compensation (Salary + Benefits) Change E to E' |
|---------------------|---|--------------------|------------------------------------|--|--|--|----------------------|-------------------------------------|---|---|---|----------------------------------|---|----------------------------|---|---|---|
| # of school leaders | | 2017-18 | 2017-18 | 2017-18 | 2017-18 | 2017-18 | 2018-19 | 2018-19 | 2018-19 | 2018-19 | 2018-19 | | | | | | |
| MSA-1 | 4 | \$45,066 | \$82,293 | \$329,172 | \$79,001 | \$408,173 | \$46,100 | \$89,615 | \$358,460 | \$86,030 | \$444,490 | \$1,034 | \$7,322 | 8.90% | \$29,288 | \$7,029 | \$36,317 |
| MSA-2 | 4 | \$45,066 | \$79,171 | \$316,684 | \$76,004 | \$392,688 | \$46,100 | \$88,038 | \$352,150 | \$84,516 | \$436,666 | \$1,034 | \$8,867 | 11.20% | \$35,466 | \$8,512 | \$43,978 |
| MSA-3 | 4 | \$46,091 | \$78,250 | \$313,000 | \$75,120 | \$388,120 | \$46,100 | \$82,614 | \$330,455 | \$79,309 | \$409,764 | \$9 | \$4,364 | 5.58% | \$17,455 | \$4,189 | \$21,644 |
| MSA-4 | 2 | \$44,041 | \$81,711 | \$163,421 | \$39,221 | \$202,642 | \$46,100 | \$87,748 | \$175,495 | \$42,119 | \$217,614 | \$2,059 | \$6,037 | 7.39% | \$12,074 | \$2,898 | \$14,972 |
| MSA-5 | 2 | \$45,066 | \$87,500 | \$175,000 | \$42,000 | \$217,000 | \$46,100 | \$93,328 | \$186,655 | \$44,797 | \$231,452 | \$1,034 | \$5,828 | 6.66% | \$11,655 | \$2,797 | \$14,452 |
| MSA-6 | 2 | \$44,041 | \$83,000 | \$166,000 | \$39,840 | \$205,840 | \$46,100 | \$85,395 | \$170,670 | \$40,961 | \$211,631 | \$2,059 | \$2,335 | 2.81% | \$4,670 | \$1,121 | \$5,791 |
| MSA-7 | 2 | \$45,066 | \$81,121 | \$162,241 | \$38,938 | \$201,179 | \$46,100 | \$91,005 | \$182,010 | \$43,682 | \$225,692 | \$1,034 | \$9,885 | 12.18% | \$19,769 | \$4,745 | \$24,514 |
| MSA-8 | 4 | \$46,091 | \$77,220 | \$308,880 | \$74,131 | \$383,011 | \$46,100 | \$81,619 | \$326,475 | \$78,354 | \$404,829 | \$9 | \$4,399 | 5.70% | \$17,595 | \$4,223 | \$21,818 |
| MSA-SD | 4 | \$45,066 | \$83,250 | \$333,000 | \$79,920 | \$412,920 | \$46,100 | \$86,630 | \$346,520 | \$83,165 | \$429,685 | \$1,034 | \$3,380 | 4.06% | \$13,520 | \$3,245 | \$16,765 |
| MSA-SA | 5 | \$44,041 | \$82,456 | \$412,282 | \$98,948 | \$511,230 | \$46,100 | \$86,334 | \$431,670 | \$103,601 | \$535,271 | \$2,059 | \$3,878 | 4.70% | \$19,388 | \$4,653 | \$24,041 |
| 33 | | | | | | | | | | | | | | | | | |
| MPS | | \$81,202 | \$2,679,680 | \$643,123 | \$3,322,803 | | \$86,684 | \$2,860,560 | \$686,534 | \$3,547,094 | | \$5,481 | 6.75% | \$180,880 | \$43,411 | \$224,291 | |

MPS Total
Teacher
Compensation
(Salary +
Benefits)
Change E to E'

A more accurate ESTIMATE of increases to the salaries of existing teachers

| | Total Salary Increase per Site: | Average Increase per Teacher per Site | % Increase | |
|------------|---------------------------------|---------------------------------------|--------------|------------------|
| MSA-1 | \$73,488 | \$2,826 | 4.85% | \$91,125 |
| MSA-2 | \$55,087 | \$2,504 | 4.00% | \$68,308 |
| MSA-3 | \$70,738 | \$3,930 | 6.72% | \$87,715 |
| MSA-4 | \$49,816 | \$6,227 | 11.01% | \$61,771 |
| MSA-5 | \$60,538 | \$5,045 | 8.92% | \$75,067 |
| MSA-6 | \$26,625 | \$4,438 | 8.13% | \$33,015 |
| MSA-7 | \$80,670 | \$6,205 | 11.24% | \$100,030 |
| MSA-8 | \$70,363 | \$4,691 | 8.73% | \$87,250 |
| MSA-SD | \$87,670 | \$6,262 | 11.67% | \$108,710 |
| MSA-SA | \$230,862 | \$6,075 | 11.19% | \$286,269 |
| MPS | \$805,855 | \$4,685 | 8.27% | \$999,260 |

MPS Total Increase (ESTIMATE)

MPS Average Increase Per Teacher

| MPS Average School Leader Salary B | MPS Average School Leader Salary B' | MPS Average School Leader Salary Change B to B' | % of change Change B to B' |
|---------------------------------------|--|--|-------------------------------|
| MSA-1 \$82,293 | \$89,615 | \$7,322 | 8.90% |

MPS Total School Leader Compensation (Salary + Benefits)
Change E to E'

| | |
|-------|----------|
| MSA-1 | \$36,317 |
|-------|----------|

| | | | | |
|--------|----------|----------|---------|--------|
| MSA-2 | \$79,171 | \$88,038 | \$8,867 | 11.20% |
| MSA-3 | \$78,250 | \$82,614 | \$4,364 | 5.58% |
| MSA-4 | \$81,711 | \$87,748 | \$6,037 | 7.39% |
| MSA-5 | \$87,500 | \$93,328 | \$5,828 | 6.66% |
| MSA-6 | \$83,000 | \$85,335 | \$2,335 | 2.81% |
| MSA-7 | \$81,121 | \$91,005 | \$9,885 | 12.18% |
| MSA-8 | \$77,220 | \$81,619 | \$4,399 | 5.70% |
| MSA-SD | \$83,250 | \$86,630 | \$3,380 | 4.06% |
| MSA-SA | \$82,456 | \$86,334 | \$3,878 | 4.70% |
| MPS | \$81,202 | \$86,684 | \$5,481 | 6.75% |

| | |
|--------|-----------|
| MSA-2 | \$43,978 |
| MSA-3 | \$21,644 |
| MSA-4 | \$14,972 |
| MSA-5 | \$14,452 |
| MSA-6 | \$5,791 |
| MSA-7 | \$24,514 |
| MSA-8 | \$21,818 |
| MSA-SD | \$16,765 |
| MSA-SA | \$24,041 |
| MPS | \$224,291 |



Los Angeles Unified School District 2017-2018 Salaries for Teachers with Regular Credentials (T) C Basis

Preparation Salary (T) Table (Regular Credentials): 2017-2018 rates continue the 2017-2018 rates. This table applies only to employees holding regular credentials (i.e., non-emergency, non-intern) and a Bachelor's Degree, or possession of certain vocational or industrial arts credentials.

| Pay Scale Group (Req. Pts.) | Pay Scale Level | | | | | | | | | |
|--------------------------------|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 20 (Minimum) | \$50,368 | \$50,428 | \$50,965 | \$51,502 | \$51,561 | \$51,645 | \$53,124 | \$54,366 | \$56,239 | \$57,838 |
| 21 (+ 14 points) | 50,428 | 50,965 | 51,502 | 51,561 | 51,645 | 53,638 | 54,366 | 56,800 | 58,435 | 60,380 |
| 22 (+ 28 points) | 50,965 | 51,024 | 51,561 | 51,645 | 53,399 | 55,475 | 57,349 | 59,019 | 60,714 | 63,518 |
| 23 (+ 42 points) | 51,024 | 51,561 | 51,645 | 53,399 | 55,237 | 57,385 | 59,592 | 61,299 | 63,088 | 66,883 |
| 24 (+ 56 points) | 51,561 | 51,645 | 53,399 | 55,237 | 57,385 | 59,628 | 61,919 | 63,697 | 65,881 | 70,141 |
| 25 (+ 70 points) | 51,645 | 53,399 | 54,926 | 58,077 | 60,332 | 62,694 | 64,317 | 66,310 | 68,888 | 73,470 |
| 26 (+ 84 points) | 53,638 | 55,189 | 56,800 | 60,392 | 62,742 | 65,200 | 66,835 | 69,162 | 71,907 | 76,727 |
| 27 (+ 98 points) | 54,831 | 57,373 | 59,043 | 62,814 | 65,260 | 67,814 | 69,437 | 72,062 | 74,914 | 80,116 |

| Additional Pay Scale Group | 11 | 12 | 13 | 14 |
|-------------------------------|--------|--------|--------|--------|
| (continued) | | | | |
| 27 (+ 98 points) | 80,498 | 80,844 | 81,214 | 81,560 |

| | Career Increments (CI) | | | |
|-------------|------------------------|-------------------|------------------|-------------------|
| | First CI (C1) | Second CI (C2) | Third CI (C3) | Fourth CI (C4) |
| | \$82,801 | 83,434 | 85,641 | 87,085 |
| + MA | 83,385 | 84,018 | 86,225 | 87,669 |
| + DR | 83,969 | 84,602 | 86,809 | 88,253 |

Los Angeles Unified School District

2017-2018 Salaries for Teachers with Regular Credentials (T) (Continued)

This table provides teachers with annual salaries from the Preparation (T) Salary Table, which applies to employees holding regular credentials and a Bachelor's Degree, or possession of certain vocational or industrial arts credentials (minimum requirement).

| | |
|-------------------------------|--|
| Career Increment(s) (CI) | Employees paid on this table can earn a career increment for longevity of service with LAUSD. To qualify for the first career increment, the teacher must have been paid on the maximum Pay Scale Group (27) and Pay Scale Level (10-14) for five qualifying years. The two semester unit "recency" requirement is eliminated pursuant to the Memorandum of Understanding with UTLA adopted by the Board of Education on April 26, 2005. |
| Multiculture Requirement: | Subsequent to being initially placed on the salary schedule (rating-in), an employee must complete a minimum of two semester units or equivalent study to qualify for schedule advancement (Educational Code Sections 44560-44562). |
| Bilingual Differential: | New employees may be eligible for up to \$3,000 depending on the employee's qualifications, type of school assignment, services provided, and certification held. |
| National Board Certification: | The District pays probationary and permanent classroom teachers who hold National Board Certification an additional 15% salary compensation: 7½ % in recognition of their certification and 7½ % upon completion of 92 hours of professional duties outside the normal duties and hours. |
| Salary Point: | A salary point is a unit of measure used by the District to determine placement/advancement on the salary table. A salary point is equivalent to one semester unit or 1.5 quarter units. A semester unit, as determined by the University of California, requires a minimum of 15 contact hours with an instructor and 30 hours of outside preparation. |
| Master's Degree: | \$584 annually. Degree must have been awarded by a regionally accredited university. |
| Doctorate Degree: | \$1,168 annually. An employee with a master's degree and a doctor's or equivalent degree shall receive the doctor's differential only. Degree must have been awarded by a regionally accredited university. |

The annual rates shown, including degree differentials and career increments, are for full-time annual assignments (6 hours or 8 hours). Annual amounts are rounded to the nearest whole number. To obtain the actual annual amount multiply the respective basis monthly payment rate by 12 (page 1)

Refer to the District-UTLA Collective Bargaining Agreement, Articles XIV, XV, and Appendix E for rules and requirements regarding salary, including, but not limited to: rating-in, step/schedule placement and advancement, salary point credit, differentials, staff development, career increments, employee filing of required documents, etc.

2016-2017 Teacher Salary Schedule

| Level of Practice | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 |
|------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Entering (0-1.99) | \$52,470 | \$52,654 | \$52,838 | \$53,023 | \$53,208 | \$53,395 | \$53,582 | \$53,769 | \$53,957 | \$54,146 |
| Achieving (2.00-2.49) | \$58,268 | \$58,472 | \$58,677 | \$58,882 | \$59,088 | \$59,295 | \$59,503 | \$59,711 | \$59,920 | \$60,130 |
| Effective (2.50-2.99) | \$64,707 | \$64,934 | \$65,161 | \$65,389 | \$65,618 | \$65,848 | \$66,078 | \$66,309 | \$66,542 | \$66,774 |
| Highly Effective (3.00-3.49) | \$71,733 | \$71,858 | \$72,109 | \$72,362 | \$72,615 | \$72,869 | \$73,124 | \$73,380 | \$73,637 | \$73,895 |
| Master Teacher (3.50-4.00) | \$79,382 | \$79,520 | \$79,799 | \$80,078 | \$80,358 | \$80,640 | \$80,922 | \$81,205 | \$81,489 | \$81,775 |
| Level of Practice | Step 11 | Step 12 | Step 13 | Step 14 | Step 15 | Step 16 | Step 17 | Step 18 | Step 19 | Step 20 |
| Entering (0-1.99) | \$54,336 | \$54,526 | \$54,717 | \$54,908 | \$55,100 | \$55,293 | \$55,487 | \$55,681 | \$55,876 | \$56,071 |
| Achieving (2.00-2.49) | \$60,340 | \$60,551 | \$60,763 | \$60,976 | \$61,189 | \$61,403 | \$61,618 | \$61,834 | \$62,050 | \$62,268 |
| Effective (2.50-2.99) | \$67,008 | \$67,243 | \$67,478 | \$67,714 | \$67,951 | \$68,189 | \$68,428 | \$68,667 | \$68,907 | \$69,149 |
| Highly Effective (3.00-3.49) | \$74,153 | \$74,413 | \$74,673 | \$74,935 | \$75,197 | \$75,460 | \$75,724 | \$75,989 | \$76,255 | \$76,522 |
| Master Teacher (3.50-4.00) | \$82,061 | \$82,348 | \$82,636 | \$82,925 | \$83,216 | \$83,507 | \$83,799 | \$84,092 | \$84,387 | \$84,682 |
| Level of Practice | Step 21 | Step 22 | Step 23 | Step 24 | Step 25 | Step 26 | Step 27 | Step 28 | Step 29 | Step 30 |
| Entering (0-1.99) | \$56,268 | \$56,465 | \$56,662 | \$56,861 | \$57,060 | \$57,259 | \$57,460 | \$57,661 | \$57,863 | \$58,065 |
| Achieving (2.00-2.49) | \$62,486 | \$62,704 | \$62,924 | \$63,144 | \$63,365 | \$63,587 | \$63,809 | \$64,033 | \$64,257 | \$64,482 |
| Effective (2.50-2.99) | \$69,391 | \$69,634 | \$69,877 | \$70,122 | \$70,367 | \$70,614 | \$70,861 | \$71,109 | \$71,358 | \$71,607 |
| Highly Effective (3.00-3.49) | \$76,790 | \$77,059 | \$77,329 | \$77,599 | \$77,871 | \$78,143 | \$78,417 | \$78,691 | \$78,967 | \$79,243 |
| Master Teacher (3.50-4.00) | \$84,979 | \$85,276 | \$85,574 | \$85,874 | \$86,174 | \$86,476 | \$86,779 | \$87,082 | \$87,387 | \$87,693 |



MPS EMPLOYEE PAY RAISE SCALE

FULL-TIME TEACHING POSITIONS

&

NON-CLASSROOM-BASED ACADEMIC POSITIONS

Last Amended: 3/8/18

MPS EMPLOYEE PAY RAISE SCALE (FULL-TIME TEACHING POSITIONS & NON-CLASSROOM BASED ACADEMIC POSITIONS)

SALARY CALCULATIONS

Components of Employee Pay

| School Level: Teaching Positions & Non-Classroom Based Academic Positions | | |
|---|------------------------------------|------------------------|
| 1 | Base School Salary | |
| | + | |
| | | ➔ Base Employee Salary |
| 2 | Employee Qualifications Pay | |
| | + | |
| 3 | Employee Performance Pay | |
| | + | |
| 4 | Pay for Additional Duties | |

Narrative:

- 1) The MPS Board of Directors will closely work with the Home Office to review and update this employee pay raise scale and approve it at one of its meetings prior to the fiscal year to which it applies.
- 2) This Board-approved pay raise scale will be in effect as of July 1, 2018 and until the next Board approval of an updated scale. MPS reserves the right to modify this pay raise scale, as well as any policies affecting employee compensation, including but not limited to maintaining any pay raise scale at all.
- 3) This policy replaces and overrides any previous pay/bonus policy.
- 4) This pay raise scale applies to all full-time teaching staff and non-classroom based academic staff.
- 5) Pay for full-time teaching positions and non-classroom-based academic positions have four major components: base school salary, employee qualifications pay, employee performance pay, and pay for additional duties. **Base school salary and the employee qualifications pay make up the base employee salary. Employee Performance Pay and Pay for Additional Duties are variable pays based on employee's performance rating and additional duties assigned to the employee and are not part of the base employee salary.**
- 6) **Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is **NOT** part of the employee's base salary and will be paid separately in a **one-time lump-sum amount** in July immediately following the school year during which the performance was evaluated.** (See "Employee Performance" for details.)
- 7) Additional duties for employees will be assigned add-on points as explained further in this scale. These duties have

to be approved by the school administration and the Home Office. The add-on points for such additional duties are not part of employee's base salary; they are earnings on top of the base employee salary designated for the extra duties performed for the specific year of service. Payment for additional duties will be made during and only for the fiscal year in which the duties are performed. See "Additional Duties" for details.

8) Employees will be able to update their degree or credential during the new work year, and these updated qualifications will be used in prorated salary calculations as of the date of submission.

9) MPS would like to pay the semi-monthly salaries in whole dollar amounts; therefore, any semi-monthly salary that is not in whole dollar amount will be rounded up to the next whole dollar amount and the annual pay amount will be adjusted accordingly.

10) Retroactive salary increases are not permitted.

11) For employment-based visa holders, proposed salary based on scale cannot be under the prevailing wages as determined by the DOL.

12) A one-time signing bonus may be provided to new employees for hard-to-fill positions upon approval by the CEO on a case by case basis. Also, the pay raise scale limitations may be waived in unique situations with approval from the CEO that the waiver is financially sound, academically necessary, and consistent with MPS' commitment to equal opportunities for all staff without regard to race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information, and all other bases as described by the EEOC. (See the Employee Handbook for details.)

13) Whether identified or not in this scale, the Home Office will make the final determination regarding salary calculations for any employee at any position and has the authority to make any revisions based on changing budget conditions.

1) BASE SCHOOL SALARY

| Base School Salary | | |
|----------------------------------|---------------|-------------------|
| <u>Location</u> | <u>School</u> | <u>Base</u> |
| Los Angeles County (Reseda) | MSA-1 | \$45,066→\$46,600 |
| Los Angeles County (Van Nuys) | MSA-2 | \$45,066→\$46,600 |
| Los Angeles County (Carson) | MSA-3 | \$46,091→\$46,600 |
| Los Angeles County (Los Angeles) | MSA-4 | \$44,041→\$46,600 |
| Los Angeles County (Reseda) | MSA-5 | \$45,066→\$46,600 |
| Los Angeles County (Los Angeles) | MSA-6 | \$44,041→\$46,600 |
| Los Angeles County (Northridge) | MSA-7 | \$45,066→\$46,600 |
| Los Angeles County (Bell) | MSA-Bell | \$46,091→\$46,600 |
| San Diego County (San Diego) | MSA-San Diego | \$45,066→\$46,600 |
| Orange County (Santa Ana) | MSA-Santa Ana | \$44,041→\$46,600 |

| Narrative: | |
|--|--|
| <p>1) The Base School Salary for each school is determined based on the specific school budget, size, and challenge, as well as the cost of living at the school location.</p> <p>2) Based on the above parameters, the Board may adjust the Base School Salaries each year.</p> | |

2) EMPLOYEE QUALIFICATIONS PAY

| Qualifications | | | | |
|-----------------------|----------------------|--------------------|--------------------------------------|------------|
| Field # | Qualification | Coefficient | Points | Max |
| 1 | Position | \$1,015 | See notes. | 10 |
| 2 | Degree | \$1,015 | 1 or 3. See notes. | 3 |
| 3 | Credential | \$1,015 | 1 or 2. See notes. | 2 |
| 4 | Prior Experience | \$750 | 1 for each year up to 15 | 15 |
| 5 | MPS Experience | \$1,015 | 1 for each year up to a total* of 25 | 25 |

| Position Points | |
|---|----|
| College Counselor, Librarian, EL Coordinator, Language/Literacy Coach, Title-I/Intervention Coordinator, Guidance Counselor | 5 |
| Education Specialist, Psychologist | 10 |

| Narrative: | |
|--|--|
| <p>1) Position: Staff with non-classroom-based academic positions will receive additional points based on their position. See the table above.</p> <p>2) Degree: 1 point for master's degree; 3 points for doctoral degree. Points are not added; the highest degree will be considered.</p> <p>3) Credential: 1 point for California Clear Teaching Credential; 1 point for California Preliminary or Clear Administrative Services Credential; 1 point for job-related credential or certificate, e.g., college counseling certificate; 2 points for National Board Certification. Points are not added. CA Preliminary Teaching Credential does not earn points.</p> <p>4) Prior Experience: Cap of 15 years will be applied for prior full-time, full-year teaching, school leader, and other related field work experience. Student teaching as part of the credentialing program does not count for experience. Employees need to verify their prior employment. Final decision will be made by the Home Office.</p> | |

5) MPS experience is valued more than prior experience; both full and partial MPS years will be added and the sum will be rounded to the lower multiple of one-half.

* Total experience, i.e., the sum of prior experience and MPS experience will be capped at 25 years. For total experience that is more than 25 years, MPS experience will be considered before prior experience.

3) EMPLOYEE PERFORMANCE PAY

| Available Performance Pay | |
|---|---------|
| Teaching & Non-Classroom Based Academic Positions | \$4,000 |

| End-of-Year Overall Evaluation Ratings | |
|--|--------------------------------------|
| Rating | Earns % of Available Performance Pay |
| 4: Highly Effective (HE) | 100% |
| 3: Effective (E) | 50% |
| 2: Developing (D) | N/A |
| 1: Ineffective (I) | N/A |

Narrative:

1) The Home Office will develop a performance evaluation system where employees will earn annual performance points out of 100.

2) Employees who receive a “4: Highly Effective (HE)” rating on their end-of-year overall evaluation will earn 100% of the available performance pay and those who receive a “3: Effective (E)” rating will earn 50% of the available performance pay.

3) Available performance pay will be a maximum of \$4,000 for school-level teaching staff and non-classroom based academic staff.

4) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is not part of the employee’s base salary and will be paid separately in lump-sum in July immediately following the school year during which the performance was evaluated.

5) MPS believes in use of data in determining employee performance. As explained in detail in MPS’ board-approved employee evaluation protocols, survey and student assessment data as well as supervisor’s evaluation of the employee performance are used in evaluations of teaching and non-classroom based academic staff.

4) PAY FOR ADDITIONAL DUTIES

| Coefficient | |
|-----------------------------------|---------|
| Coefficient for Additional Duties | \$1,000 |

| Additional Duties | |
|---|---------------------------------|
| Duty | Add-on Points |
| Schoolwide Coordination Duties | |
| Discipline Coordinator | 5.0 |
| I.T. Coordinator/Technician | 5.0 |
| Testing Coordinator | 5.0 |
| After School Coordinator | 5.0 |
| MTSS Coordinator (incl. RTI, SSPT, Title I, etc.) | 5.0 |
| EL Coordinator | 5.0 |
| Literacy Program Coordinator (incl. myON, A.R., etc.) | 3.0 |
| Athletic Director | 3.0 |
| STEAM Festival/Expo Coordinator | 2.0 |
| Community and Family Outreach Coordinator | 2.0 |
| WASC Self-Study Coordinator | 1.5 |
| Blended Learning Coordinator | 1.0 |
| Extracurricular Activities Coordinator | 1.0 |
| Chair/Mentorship/Special Committee Duties | |
| Department Chair | 3.0 (for 5+) or 2.0 (for 1-4) * |
| Grade Level Chair | 3.0 (for 5+) or 2.0 (for 1-4) * |
| Student Leadership/Gov't. Advisor | 2.0 |
| BTSA Mentor | 1.5 |
| CAP Mentor | 1.0 |
| Reflection Committee Team Member | 1.0 |
| Club/Competition Duties | |
| Special Club (Category 1) | 1.0 |
| Special Club (Category 2) | 2.0 |
| Extra Club | 1.0 |
| Seasonal Sports Coach | 1.0 |

| Additional Teaching Duties | |
|----------------------------|--------|
| AP Teacher (per AP course) | 2.0 |
| Extra Teaching Hours | 1.0 ** |

Narrative:

- 1) The coefficient for additional duties is \$1,000 per add-on point.
- 2) Additional duties for employees will be assigned add-on points as indicated in the table for additional duties. These duties have to be approved by the school administration and the Home Office annually prior to the duties are performed.
- 3) The add-on points for additional duties are not part of employee's base salary; they are earnings on top of the base employee salary designated for the extra duties performed for the specific year of service.
- 4) Payment for additional duties will be made during and only for the fiscal year in which the duties are performed. Depending on the duties, this amount can either be included in the semi-monthly salary or paid to the employee in several installments. Pay for additional duties will be prorated based on the date additional duties are assumed.
- 5) * Department chair and grade level chair add-on points are 3.0 for supervising staff of five or more and 2.0 for supervising staff of one to four.
- 6) Special Club (Category 1) includes approved clubs that either have a STEM focus or prepare students for a special competition but do not require as extensive time commitment and preparation as a Category 2 club. Ex: Advanced Math/MathCounts, Science Olympiad, and other approved STEM clubs; Spelling Bee, Geography Bee, and other approved clubs that prepare for a competition. Special Club (Category 2) includes approved clubs that have a special focus, typically in STEM fields, require an extensive time commitment and preparation, and generally culminate in a competition. Ex: VEX/Seaperch Robotics, FIRST Lego, Future City, Academic Decathlon/Pentathlon.
- 7) Extra clubs are clubs employees offer in addition to their required two (2) after-school tutoring/club sessions.
- 8) ** For middle/high school grades, each additional weekly teaching hour over the standard 25 hours, plus 2.5 hours of SSR/Advisory, will earn the employee 1.0 point for their annual salary. For example; a teacher teaching 27 hours, plus 2.5 hours of SSR/Advisory per week, over a year will earn 2.0 add-on points, i.e., and additional \$2,000 for the year. MPS does not recommend extra teaching hours other than in extenuating circumstances.
- 9) Payments for any additional duties not described herein (Saturday tutoring, other approved hourly duties, etc.) will be resolved by the school administration and the Home Office via payroll.
- 10) Exceptions: The add-on points for additional duties are for full-time teaching staff and other approved staff on a case-by-case basis. Principals and assistant principals/deans do not earn add-on points for any of the additional duties listed in this table. After-school coordinators do not earn add-on points for after-school coordination if they are already being paid separately for that duty, e.g., through an after-school grant. Computer teachers who also do IT technician duties for less than 50% of their time can earn add-on points for their IT technician duties. If they do IT for 50% or more of their time, they will be regarded as IT Technician for salary calculations.
- 11) Final decision for any add-on points will be made by the school administration and the Home Office.

Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|-------------|---|---------------------|
| 0 | 5/12/14 | Initial Release | David Yilmaz |
| 1 | 3/10/16 | The difference in pay between teachers teaching different subjects is removed; one percent is added to base pay (excluding benefits). | Terri Boatman |
| 2 | 3/8/17 | Additional duties and corresponding add-on points are revised by the Home Office. | Orielle Revish |
| 3 | 3/8/18 | Edited to reflect new base school salaries and language for employee evaluation ratings. Prior and total experience caps, prior experience pay, and available performance pay amounts are revised. Added details for performance pay. Included position points for non-classroom-based academic positions. Also added language for signing bonus, waiver, and rounding semi-monthly salary to the next whole dollar amount. | David Yilmaz |
| | | | |
| | | | |



MPS EMPLOYEE PAY RAISE SCALE

FULL-TIME TEACHING POSITIONS

&

NON-CLASSROOM-BASED ACADEMIC POSITIONS

Last Amended: 3/8/18

MPS EMPLOYEE PAY RAISE SCALE (FULL-TIME TEACHING POSITIONS & NON-CLASSROOM BASED ACADEMIC POSITIONS)

SALARY CALCULATIONS

Components of Employee Pay

| School Level: Teaching Positions & Non-Classroom Based Academic Positions | | |
|---|---|------------------------|
| 1 | <p>Base School Salary</p> | |
| | + | ➔ Base Employee Salary |
| 2 | <p>Employee Qualifications Pay</p> | |
| | + | |
| 3 | <p>Employee Performance Pay</p> | |
| | + | |
| 4 | <p>Pay for Additional Duties</p> | |

Narrative:

- 1) The MPS Board of Directors will closely work with the Home Office to review and update this employee pay raise scale and approve it at one of its meetings prior to the fiscal year to which it applies.
- 2) This Board-approved pay raise scale will be in effect as of July 1, 2018 and until the next Board approval of an updated scale. MPS reserves the right to modify this pay raise scale, as well as any policies affecting employee compensation, including but not limited to maintaining any pay raise scale at all.
- 3) This policy replaces and overrides any previous pay/bonus policy.
- 4) This pay raise scale applies to all full-time teaching staff and non-classroom based academic staff.
- 5) Pay for full-time teaching positions and non-classroom-based academic positions have four major components: base school salary, employee qualifications pay, employee performance pay, and pay for additional duties. Base school salary and the employee qualifications pay make up the base employee salary. Employee Performance Pay and Pay for Additional Duties are variable pays based on employee's performance rating and additional duties assigned to the employee and are not part of the base employee salary.
- 6) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is **NOT** part of the employee's base salary and will be paid separately in a **one-time lump-sum amount** in July immediately following the school year during which the performance was evaluated. (See "Employee Performance" for details.)
- 7) Additional duties for employees will be assigned add-on points as explained further in this scale. These duties have

to be approved by the school administration and the Home Office. The add-on points for such additional duties are not part of employee's base salary; they are earnings on top of the base employee salary designated for the extra duties performed for the specific year of service. Payment for additional duties will be made during and only for the fiscal year in which the duties are performed. See "Additional Duties" for details.

8) Employees will be able to update their degree or credential during the new work year, and these updated qualifications will be used in prorated salary calculations as of the date of submission.

9) MPS would like to pay the semi-monthly salaries in whole dollar amounts; therefore, any semi-monthly salary that is not in whole dollar amount will be rounded up to the next whole dollar amount and the annual pay amount will be adjusted accordingly.

10) Retroactive salary increases are not permitted.

11) For employment-based visa holders, proposed salary based on scale cannot be under the prevailing wages as determined by the DOL.

12) A one-time signing bonus may be provided to new employees for hard-to-fill positions upon approval by the CEO on a case by case basis. Also, the pay raise scale limitations may be waived in unique situations with approval from the CEO that the waiver is financially sound, academically necessary, and consistent with MPS' commitment to equal opportunities for all staff without regard to race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information, and all other bases as described by the EEOC. (See the Employee Handbook for details.)

13) Whether identified or not in this scale, the Home Office will make the final determination regarding salary calculations for any employee at any position and has the authority to make any revisions based on changing budget conditions.

1) BASE SCHOOL SALARY

| Base School Salary | | |
|----------------------------------|----------------------|--------------------|
| <u>Location</u> | <u>School</u> | <u>Base</u> |
| Los Angeles County (Reseda) | MSA-1 | \$46,600 |
| Los Angeles County (Van Nuys) | MSA-2 | \$46,600 |
| Los Angeles County (Carson) | MSA-3 | \$46,600 |
| Los Angeles County (Los Angeles) | MSA-4 | \$46,600 |
| Los Angeles County (Reseda) | MSA-5 | \$46,600 |
| Los Angeles County (Los Angeles) | MSA-6 | \$46,600 |
| Los Angeles County (Northridge) | MSA-7 | \$46,600 |
| Los Angeles County (Bell) | MSA-Bell | \$46,600 |
| San Diego County (San Diego) | MSA-San Diego | \$46,600 |
| Orange County (Santa Ana) | MSA-Santa Ana | \$46,600 |

| Narrative: |
|--|
| <p>1) The Base School Salary for each school is determined based on the specific school budget, size, and challenge, as well as the cost of living at the school location.</p> <p>2) Based on the above parameters, the Board may adjust the Base School Salaries each year.</p> |

2) EMPLOYEE QUALIFICATIONS PAY

| Qualifications | | | | |
|-----------------------|----------------------|--------------------|--------------------------------------|------------|
| Field # | Qualification | Coefficient | Points | Max |
| 1 | Position | \$1,015 | See notes. | 10 |
| 2 | Degree | \$1,015 | 1 or 3. See notes. | 3 |
| 3 | Credential | \$1,015 | 1 or 2. See notes. | 2 |
| 4 | Prior Experience | \$750 | 1 for each year up to 15 | 15 |
| 5 | MPS Experience | \$1,015 | 1 for each year up to a total* of 25 | 25 |

| Position Points | |
|---|----|
| College Counselor, Librarian, EL Coordinator, Language/Literacy Coach, Title-I/Intervention Coordinator, Guidance Counselor | 5 |
| Education Specialist, Psychologist | 10 |

| Narrative: |
|--|
| <p>1) Position: Staff with non-classroom-based academic positions will receive additional points based on their position. See the table above.</p> <p>2) Degree: 1 point for master's degree; 3 points for doctoral degree. Points are not added; the highest degree will be considered.</p> <p>3) Credential: 1 point for California Clear Teaching Credential; 1 point for California Preliminary or Clear Administrative Services Credential; 1 point for job-related credential or certificate, e.g., college counseling certificate; 2 points for National Board Certification. Points are not added. CA Preliminary Teaching Credential does not earn points.</p> <p>4) Prior Experience: Cap of 15 years will be applied for prior full-time, full-year teaching, school leader, and other related field work experience. Student teaching as part of the credentialing program does not count for experience. Employees need to verify their prior employment. Final decision will be made by the Home Office.</p> |

5) MPS experience is valued more than prior experience; both full and partial MPS years will be added and the sum will be rounded to the lower multiple of one-half.

* Total experience, i.e., the sum of prior experience and MPS experience will be capped at 25 years. For total experience that is more than 25 years, MPS experience will be considered before prior experience.

3) EMPLOYEE PERFORMANCE PAY

| Available Performance Pay | |
|---|---------|
| Teaching & Non-Classroom Based Academic Positions | \$4,000 |

| End-of-Year Overall Evaluation Ratings | |
|--|--------------------------------------|
| Rating | Earns % of Available Performance Pay |
| 4: Highly Effective (HE) | 100% |
| 3: Effective (E) | 50% |
| 2: Developing (D) | N/A |
| 1: Ineffective (I) | N/A |

| Narrative: |
|---|
| <p>1) The Home Office will develop a performance evaluation system where employees will earn annual performance points out of 100.</p> <p>2) Employees who receive a “4: Highly Effective (HE)” rating on their end-of-year overall evaluation will earn 100% of the available performance pay and those who receive a “3: Effective (E)” rating will earn 50% of the available performance pay.</p> <p>3) Available performance pay will be a maximum of \$4,000 for school-level teaching staff and non-classroom based academic staff.</p> <p>4) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is NOT part of the employee’s base salary and will be paid separately in a one-time lump-sum amount in July immediately following the school year during which the performance was evaluated. (See "Employee Performance" for details.)</p> <p>5) MPS believes in use of data in determining employee performance. As explained in detail in MPS’ board-approved employee evaluation protocols, survey and student assessment data as well as supervisor’s evaluation of the employee performance are used in evaluations of teaching and non-classroom based academic staff.</p> |

4) PAY FOR ADDITIONAL DUTIES

| Coefficient | |
|-----------------------------------|---------|
| Coefficient for Additional Duties | \$1,000 |

| Additional Duties | |
|---|---------------------------------|
| Duty | Add-on Points |
| Schoolwide Coordination Duties | |
| Discipline Coordinator | 5.0 |
| I.T. Coordinator/Technician | 5.0 |
| Testing Coordinator | 5.0 |
| After School Coordinator | 5.0 |
| MTSS Coordinator (incl. RTI, SSPT, Title I, etc.) | 5.0 |
| EL Coordinator | 5.0 |
| Literacy Program Coordinator (incl. myON, A.R., etc.) | 3.0 |
| Athletic Director | 3.0 |
| STEAM Festival/Expo Coordinator | 2.0 |
| Community and Family Outreach Coordinator | 2.0 |
| WASC Self-Study Coordinator | 1.5 |
| Blended Learning Coordinator | 1.0 |
| Extracurricular Activities Coordinator | 1.0 |
| Chair/Mentorship/Special Committee Duties | |
| Department Chair | 3.0 (for 5+) or 2.0 (for 1-4) * |
| Grade Level Chair | 3.0 (for 5+) or 2.0 (for 1-4) * |
| Student Leadership/Gov't. Advisor | 2.0 |
| BTSA Mentor | 1.5 |
| CAP Mentor | 1.0 |
| Reflection Committee Team Member | 1.0 |
| Club/Competition Duties | |
| Special Club (Category 1) | 1.0 |
| Special Club (Category 2) | 2.0 |
| Extra Club | 1.0 |
| Seasonal Sports Coach | 1.0 |

| Additional Teaching Duties | |
|----------------------------|--------|
| AP Teacher (per AP course) | 2.0 |
| Extra Teaching Hours | 1.0 ** |

Narrative:

- 1) The coefficient for additional duties is \$1,000 per add-on point.
- 2) Additional duties for employees will be assigned add-on points as indicated in the table for additional duties. These duties have to be approved by the school administration and the Home Office annually prior to the duties are performed.
- 3) The add-on points for additional duties are not part of employee's base salary; they are earnings on top of the base employee salary designated for the extra duties performed for the specific year of service.
- 4) Payment for additional duties will be made during and only for the fiscal year in which the duties are performed. Depending on the duties, this amount can either be included in the semi-monthly salary or paid to the employee in several installments. Pay for additional duties will be prorated based on the date additional duties are assumed.
- 5) * Department chair and grade level chair add-on points are 3.0 for supervising staff of five or more and 2.0 for supervising staff of one to four.
- 6) Special Club (Category 1) includes approved clubs that either have a STEM focus or prepare students for a special competition but do not require as extensive time commitment and preparation as a Category 2 club. Ex: Advanced Math/MathCounts, Science Olympiad, and other approved STEM clubs; Spelling Bee, Geography Bee, and other approved clubs that prepare for a competition. Special Club (Category 2) includes approved clubs that have a special focus, typically in STEM fields, require an extensive time commitment and preparation, and generally culminate in a competition. Ex: VEX/Seaperch Robotics, FIRST Lego, Future City, Academic Decathlon/Pentathlon.
- 7) Extra clubs are clubs employees offer in addition to their required two (2) after-school tutoring/club sessions.
- 8) ** For middle/high school grades, each additional weekly teaching hour over the standard 25 hours, plus 2.5 hours of SSR/Advisory, will earn the employee 1.0 point for their annual salary. For example; a teacher teaching 27 hours, plus 2.5 hours of SSR/Advisory per week, over a year will earn 2.0 add-on points, i.e., and additional \$2,000 for the year. MPS does not recommend extra teaching hours other than in extenuating circumstances.
- 9) Payments for any additional duties not described herein (Saturday tutoring, other approved hourly duties, etc.) will be resolved by the school administration and the Home Office via payroll.
- 10) Exceptions: The add-on points for additional duties are for full-time teaching staff and other approved staff on a case-by-case basis. Principals and assistant principals/deans do not earn add-on points for any of the additional duties listed in this table. After-school coordinators do not earn add-on points for after-school coordination if they are already being paid separately for that duty, e.g., through an after-school grant. Computer teachers who also do IT technician duties for less than 50% of their time can earn add-on points for their IT technician duties. If they do IT for 50% or more of their time, they will be regarded as IT Technician for salary calculations.
- 11) Final decision for any add-on points will be made by the school administration and the Home Office.

Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|-------------|---|---------------------|
| 0 | 5/12/14 | Initial Release | David Yilmaz |
| 1 | 3/10/16 | The difference in pay between teachers teaching different subjects is removed; one percent is added to base pay (excluding benefits). | Terri Boatman |
| 2 | 3/8/17 | Additional duties and corresponding add-on points are revised by the Home Office. | Orielle Revish |
| 3 | 3/8/18 | Edited to reflect new base school salaries and language for employee evaluation ratings. Prior and total experience caps, prior experience pay, and available performance pay amounts are revised. Added details for performance pay. Included position points for non-classroom-based academic positions. Also added language for signing bonus, waiver, and rounding semi-monthly salary to the next whole dollar amount. | David Yilmaz |
| | | | |
| | | | |

Cover Sheet

MPS Employee Pay Raise Scale for School Leaders

Section: III. Action Items
Item: C. MPS Employee Pay Raise Scale for School Leaders
Purpose: Vote
Submitted by:
Related Material: III C MPS School Leader Pay Raise Scale.pdf



| | |
|---------------------|--|
| Board Agenda Item # | III C - Action Item |
| Date: | 03.08.2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Orielle Revish, HR Director Suat Acar, Chief Operations Officer David Yilmaz, Chief Accountability Officer |
| RE: | Approve the MPS Employee Pay Raise Scale for School Leaders |

Proposed Board Recommendation

I move that the Board approve the MPS Employee Pay Raise Scale for School Leaders.

Background

General

MPS has been implementing a board-approved pay raise scale for school leaders (Principals and Assistant Principals/Deans) since the 2014-15 school year. In the initial versions of the policy, salary for school leaders had three major components: base school salary, employee qualifications pay, and employee performance pay. MPS Home Office has met with school leaders and our board numerous times in the past to solicit feedback and refine our pay raise scale to meet the needs of our school leaders within budget. As such, improvements and revisions have been made to the scale in the past as approved by our board. The purpose of this agenda is to recommend the approval of the attached pay raise scale effective July 1, 2018.

Past Revisions to the Scale

Revisions have been made in the past such as increasing the base school salaries based on school budget, size, and challenge, as well as the cost of living at the school location. Another great addition to the scale, as directed by the board, has been the introduction of performance pay for Effective (\$1,500) and Highly Effective (\$2,000) principals. As explained in detail in MPS' board-approved employee evaluation protocols, survey and student assessment data as well as supervisor's evaluation of the employee on California Professional Standards for Educational Leaders (CPSEL) are used in school leader evaluations.

A major change to the school leader pay scale was made on May 12, 2016 where a salary band was introduced for dean and principal salaries. Introducing the band assured that our school leader salaries did not go below the following minimum salary amounts.

| Position | Minimum Salary | Median Salary | Max |
|-----------------|-----------------------|----------------------|------------|
| Dean | \$70,000 | \$82,000 | \$94,000 |
| Principal | \$90,000 | \$102,000 | \$114,000 |

The past and current salary scales did not distinguish school leaders’ prior experience whether it was for a principal position, AP/Dean position, or other related field work experience. It also did not include school enrollment as a factor in salary calculations. Moreover, feedback from our stakeholders tells us to introduce an effective evaluation system and performance based pay.

Proposed Revisions

After meetings with the personnel committee, principals, deans, c-team, HR, and other stakeholders, we propose the attached pay raise scale for school leaders. Following are some highlights from the document.

- 1) The following salary bands will be applied to school leader positions:

| | | |
|--------------------------|-------------------|--------------------|
| Assistant Principal/Dean | Minimum: \$70,000 | Maximum: \$100,000 |
| Principal | Minimum: \$90,000 | Maximum: \$130,000 |

If the pay raise calculations for a school leader result in an amount either below the band minimum or above the band maximum, the minimum or the maximum amounts will be applied respectively.

- 2) Qualifications pay will differentiate principal experience from AP/dean experience and other field related experience. The prior experience (other) and MPS experience (other) has been set at \$750 and \$1,015 to be consistent with the pay raise scale for teachers. AP/Dean and Principal experience coefficients are introduced to appreciate school leadership experience.

| Field # | Qualification | Coefficient | Points | Max |
|----------------|----------------------|--------------------|---------------|------------|
|----------------|----------------------|--------------------|---------------|------------|

| | | | | |
|---|----------------------------|---------|--------------------------|----|
| 4 | Prior Experience (Other) | \$750 | 1 for each year up to 15 | 15 |
| 5 | Prior Experience (AP/Dean) | \$1,125 | 1 for each year up to 15 | 15 |

| | | | | |
|---|------------------------------|---------|---|----|
| 6 | Prior Experience (Principal) | \$1,350 | 1 for each year up to 15 | 15 |
| 7 | MPS Experience (Other) | \$1,015 | 1 for each year up to a total* of 25 rs | 25 |
| 8 | MPS Experience (AP/Dean) | \$1,250 | 1 for each year up to a total* of 25 | 25 |
| 9 | MPS Experience (Principal) | \$1,500 | 1 for each year up to a total* of 25 | 25 |

3) Position points for assistant principals and deans have been set as 15; no differentiation is made among different types of deans. Position points for principals is now based on both the grade span and enrollment of the school:

Position Points

| Principal | School Enrollment: | | | |
|-------------------|--------------------|---------|---------|------|
| | 0-199 | 200-399 | 400-599 | 600+ |
| Grade Span: | | | | |
| K-5 or 6-8 | 25 | 30 | 35 | 40 |
| K-8, 9-12 or 6-12 | 30 | 35 | 40 | 45 |
| K-12 | 35 | 40 | 45 | 50 |

4) MPS Experience was capped at 15 years. This is causing an inconvenience for school leaders who have started their career at MPS. Their experience is capped at 15 years for life per the scale while a school leader who has prior experience can earn up to 10 prior + 15 MPS = 25 experience years.

As proposed in the leadership scale, we are proposing to increase the total number of years to be capped at 25. Sample language is as follows:

| Experience | | | | | | |
|-------------------------------------|----------------------------|------------------------------|--------------------------------------|--------------------------|----------------------------|--|
| Lower Priority | | | → | Higher Priority | | |
| Prior Experience (Other) | Prior Experience (AP/Dean) | Prior Experience (Principal) | MPS Experience (Other) | MPS Experience (AP/Dean) | MPS Experience (Principal) | |
| Prior experience capped at 15 years | | | Total experience* capped at 25 years | | | |

* Total experience, i.e., the sum of prior experience and MPS experience will be capped at 25 years. For total experience that is more than 25 years, MPS experience will be considered before prior experience and experience with

higher coefficients will be prioritized. See the table above for experience in priority order to be counted towards the 25 years.

Based on feedback from our stakeholders, the Home Office considered three different scenarios for the base school salary and performance pay amounts.

SCENARIO A:

- All base school salaries will be set at \$46,100.
- Performance pay will be increased from \$2,000 to \$5,000 for Highly Effective school leaders and \$1,500 to \$3,000 for Effective school leaders.

SCENARIO B: *(more conservative scenario)*

- All base school salaries will remain the same.
- Performance pay will be increased from \$2,000 to \$4,000 for Highly Effective school leaders and \$1,500 to \$2,000 for Effective school leaders.

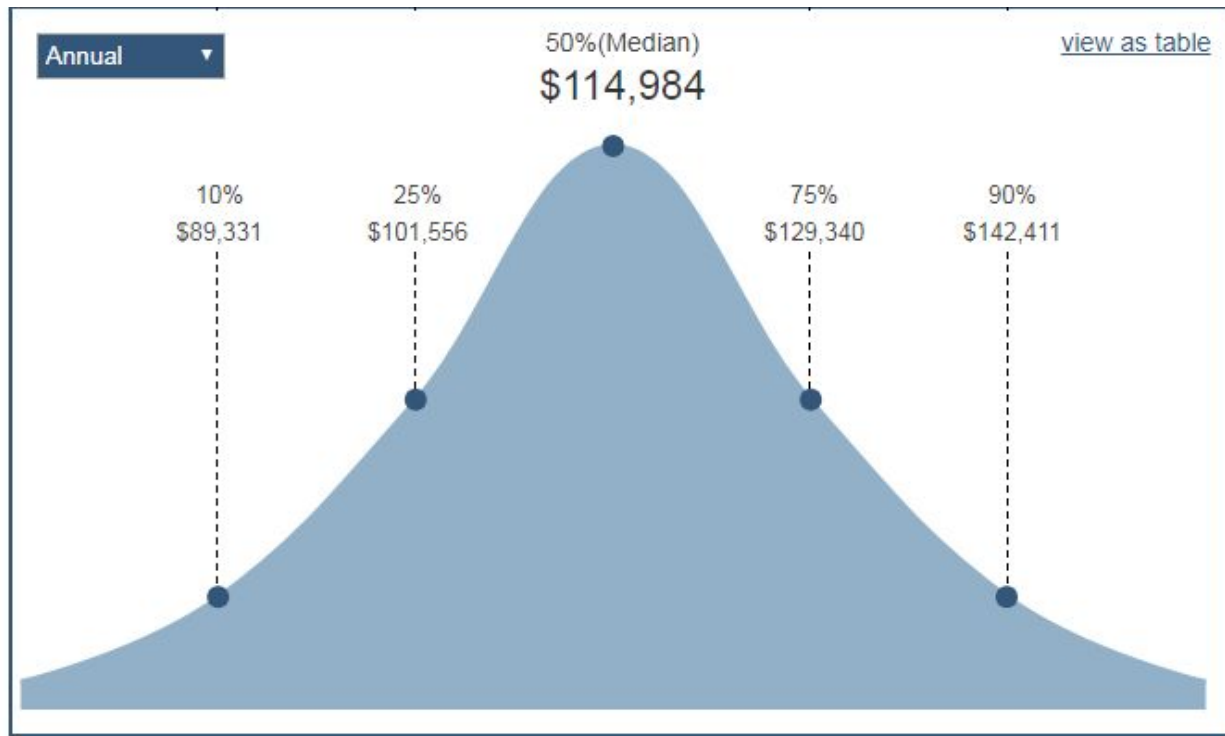
SCENARIO C:

- All base school salaries will be set at \$46,600.
- Performance pay will be increased from \$2,000 to \$4,000 for Highly Effective school leaders and \$1,500 to \$2,000 for Effective school leaders.

Scenarios A, B, and C have been analyzed below under Budget Implications. After input from our stakeholders and careful thought, Scenario C has been recommended by the Home Office to the Personnel Committee and approved by the Committee for a recommendation to the full board at their meeting on February 22, 2018.

Comparison Study

The attached document “Los Angeles Principal Salary Data” shows that the median annual School Principal salary in Los Angeles, CA is \$114,984, as of January 30, 2018, with a range usually between \$101,556-\$129,340 not including bonus and benefit information and other factors that impact base pay.



SCENARIO A:

MPS principal salary will range from about \$93K to \$114K with a median salary of about \$102K.

SCENARIO B:

MPS principal salary will range from about \$92K to \$111K with a median salary of about \$101K.

SCENARIO C:

MPS principal salary will range from about \$94K to \$113K with a median salary of about \$101,655.

Budget Implications

The attached Budget Impact document includes an estimate of increases in total school leader salaries per site as well as average increase in school leader salaries. Following is the estimated increase in average school leader salaries per site if the scale is approved:

SCENARIO A:

- All base school salaries will be set at **\$46,100**.
- Performance pay will be increased from \$2,000 to **\$5,000** for Highly Effective school leaders and \$1,500 to **\$3,000** for Effective school leaders.

| | MPS Average School Leader Salary | MPS Average School Leader Salary | MPS Average School Leader Salary | % of change |
|--------|----------------------------------|----------------------------------|----------------------------------|----------------|
| | B | B' | Change B to B' | Change B to B' |
| MSA-1 | \$82,293 | \$90,115 | \$7,822 | 9.51% |
| MSA-2 | \$79,171 | \$88,538 | \$9,367 | 11.83% |
| MSA-3 | \$78,250 | \$82,364 | \$4,114 | 5.26% |
| MSA-4 | \$81,711 | \$88,248 | \$6,537 | 8.00% |
| MSA-5 | \$87,500 | \$93,578 | \$6,078 | 6.95% |
| MSA-6 | \$83,000 | \$85,835 | \$2,835 | 3.42% |
| MSA-7 | \$81,121 | \$91,505 | \$10,385 | 12.80% |
| MSA-8 | \$77,220 | \$82,119 | \$4,899 | 6.34% |
| MSA-SD | \$83,250 | \$87,005 | \$3,755 | 4.51% |
| MSA-SA | \$82,456 | \$86,634 | \$4,178 | 5.07% |
| | | | | |
| MPS | \$81,202 | \$87,032 | \$5,830 | 7.18% |

In SCENARIO A, we estimate the **average school leader salary** to change from \$81,202 to \$87,032, resulting in an increase of **\$5,830**. This is about **7.18%** increase in salaries. The factors that cause the increase include \$1,500 per year principal experience pay for years served at MPS, recognition of prior leadership experience, increase in base school salary, and more importantly the increase in the performance pay. The following table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site for the increases in school

leader salaries and benefits. MPS total impact of school leader salaries and benefits is estimated to be **\$238,551** in this scenario.

| | MPS Total School Leader Compensation (Salary + Benefits) |
|------------|--|
| | Change E to E' |
| MSA-1 | \$38,797 |
| MSA-2 | \$46,458 |
| MSA-3 | \$20,404 |
| MSA-4 | \$16,212 |
| MSA-5 | \$15,072 |
| MSA-6 | \$7,031 |
| MSA-7 | \$25,754 |
| MSA-8 | \$24,298 |
| MSA-SD | \$18,625 |
| MSA-SA | \$25,901 |
| | |
| MPS | \$238,551 |

SCENARIO B: *(more conservative scenario)*

- All base school salaries will remain the same.
- Performance pay will be increased from \$2,000 to **\$4,000** for Highly Effective school leaders and \$1,500 to **\$2,000** for Effective school leaders.

| | MPS Average School Leader Salary | MPS Average School Leader Salary | MPS Average School Leader Salary | % of change |
|--|----------------------------------|----------------------------------|----------------------------------|----------------|
| | B | B' | Change B to B' | Change B to B' |
| | | | | |

| | | | | |
|--------|----------|----------|---------|--------|
| MSA-1 | \$82,293 | \$88,081 | \$5,788 | 7.03% |
| MSA-2 | \$79,171 | \$86,504 | \$7,333 | 9.26% |
| MSA-3 | \$78,250 | \$82,364 | \$4,114 | 5.26% |
| MSA-4 | \$81,711 | \$85,189 | \$3,478 | 4.26% |
| MSA-5 | \$87,500 | \$92,561 | \$5,061 | 5.78% |
| MSA-6 | \$83,000 | \$83,128 | \$128 | 0.15% |
| MSA-7 | \$81,121 | \$89,471 | \$8,351 | 10.29% |
| MSA-8 | \$77,220 | \$81,110 | \$3,890 | 5.04% |
| MSA-SD | \$83,250 | \$85,748 | \$2,498 | 3.00% |
| MSA-SA | \$82,456 | \$84,799 | \$2,342 | 2.84% |
| | | | | |
| MPS | \$81,202 | \$85,452 | \$4,249 | 5.23% |

In SCENARIO B, we estimate the **average school leader salary** to change from \$81,202 to \$85,452, resulting in an increase of **\$4,249**. This is about **5.23%** increase in salaries. The factors that cause the increase include \$1,500 per year principal experience pay for years served at MPS, recognition of prior leadership experience, and more importantly the increase in the performance pay. The following table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site for the increases in school leader salaries and benefits. MPS total impact of school leader salaries and benefits is estimated to be **\$173,889** in this scenario.

| | |
|-------|--|
| | MPS Total School Leader Compensation (Salary + Benefits) |
| | Change E to E' |
| | |
| MSA-1 | \$28,708 |
| MSA-2 | \$36,369 |
| MSA-3 | \$20,404 |
| MSA-4 | \$8,625 |

| | |
|--------|------------------|
| MSA-5 | \$12,550 |
| MSA-6 | \$317 |
| MSA-7 | \$20,709 |
| MSA-8 | \$19,293 |
| MSA-SD | \$12,390 |
| MSA-SA | \$14,522 |
| | |
| MPS | \$173,889 |

SCENARIO C:

- All base school salaries will be set at **\$46,600**.
- Performance pay will be increased from \$2,000 to **\$4,000** for Highly Effective school leaders and \$1,500 to **\$2,000** for Effective school leaders.

| | MPS Average School Leader Salary | MPS Average School Leader Salary | MPS Average School Leader Salary | % of change |
|--------|----------------------------------|----------------------------------|----------------------------------|----------------|
| | B | B' | Change B to B' | Change B to B' |
| MSA-1 | \$82,293 | \$89,615 | \$7,322 | 8.90% |
| MSA-2 | \$79,171 | \$88,038 | \$8,867 | 11.20% |
| MSA-3 | \$78,250 | \$82,614 | \$4,364 | 5.58% |
| MSA-4 | \$81,711 | \$87,748 | \$6,037 | 7.39% |
| MSA-5 | \$87,500 | \$93,328 | \$5,828 | 6.66% |
| MSA-6 | \$83,000 | \$85,335 | \$2,335 | 2.81% |
| MSA-7 | \$81,121 | \$91,005 | \$9,885 | 12.18% |
| MSA-8 | \$77,220 | \$81,619 | \$4,399 | 5.70% |
| MSA-SD | \$83,250 | \$86,630 | \$3,380 | 4.06% |
| MSA-SA | \$82,456 | \$86,334 | \$3,878 | 4.70% |
| | | | | |
| MPS | \$81,202 | \$86,684 | \$5,481 | 6.75% |

In SCENARIO C, we estimate the **average school leader salary** to change from \$81,202 to \$86,684, resulting in an increase of **\$5,481**. This is about **6.75%** increase in salaries. The factors that cause the increase include \$1,500 per year principal experience pay for years served at MPS, recognition of prior leadership experience, increase in base school salary, and more importantly the increase in the performance pay. The following table, as copied from the attached Budget Impact document, shows an estimate of the budget impact per site for the increases in school leader salaries and benefits. MPS total impact of school leader salaries and benefits is estimated to be **\$224,291** in this scenario.

| | MPS Total School Leader Compensation (Salary + Benefits) |
|------------|--|
| | Change E to E' |
| MSA-1 | \$36,317 |
| MSA-2 | \$43,978 |
| MSA-3 | \$21,644 |
| MSA-4 | \$14,972 |
| MSA-5 | \$14,452 |
| MSA-6 | \$5,791 |
| MSA-7 | \$24,514 |
| MSA-8 | \$21,818 |
| MSA-SD | \$16,765 |
| MSA-SA | \$24,041 |
| | |
| MPS | \$224,291 |

How Does This Action Relate/Affect/Benefit All MSAs?

A competitive salary scale discussion is needed to maintain and grow our Effective and Highly Effective school leaders and to recognize their performance.

Name of Staff Originator:

Orielle Revish, HR Director

Suat Acar, Chief Operations Officer

David Yilmaz, Chief Accountability Officer

Exhibits (attachments):

MPS Pay Raise Scale 2018-19 (School Leaders)

Budget Impact 2018-19

Los Angeles Principal Salary Data

Projected with Salary Increase (budget)



2018-19 COMPENSATION INCREASE PROPOSAL OVERVIEW

***PREPARED FOR THE PERSONNEL COMMITTEE
MEETING ON FEBRUARY 21, 2018***



OVERVIEW SUMMARY

Staff prepared an analysis of potential school site staff salary increases based on anticipated increased revenues from the state and assuming (for the analysis) no increase in the number of students we serve (because new students also come with new costs). This provided an “apples-to-apples” comparison of current to projected financials.

Assumptions:

- New ongoing revenues of \$2,479,704 and one time revenues of \$559,508
- STRS increase from 14.4% to 16.3% of salary expense (rising to 19.1% by 2020-21)
- PERS increase from 15.5% to 18.1% of salary expense (rising to 25.0% by 2020-21)
- Health and Welfare increase of up to 10.5% above 2017-18 rates
- Principal driven expected non-personnel increases in expenses (unique to each school)
- Maintaining CMO fees at current levels (although we are doing a separate analysis of potential CMO fee calculations that would be more closely targeted to school size/needs)

Based on these assumptions, Magnolia as a whole can afford a salary increase for teachers, administrators, and other staff of approximately 5 to 8% on average, but in some cases as high as 11.67% in schools with current low base salaries.



PROPOSED NEW INCREASES

| | Average % Salary Increase | Average Increase | Total Cost Including Benefits |
|--------------------------------|---------------------------|------------------|-------------------------------|
| Teachers | 8.27% | \$4,685 | \$999,260 |
| Administrators | 6.75% | \$5,481 | \$224,292 |
| Other | 5.40% | Budgeted Pool | \$342,624 |
| Total Cost of Increases | | | \$1,566,576 |

MPS average teachers' salaries (excluding special duties and performance pay) goes up from \$56,648 to \$61,333.

(See David's detailed sheets.)

- Raises all base salaries to \$46,600
- Increases non-MPS experience pay from \$500 to \$750 per year
- Provides annual lump sum performance bonus of \$2,000 to \$4,000 for high performers
- Realigns administrators' compensation to the salary scale
- Creates a pool of 5.4% to provide increases to other staff



OVERALL AFFORDABILITY

Our current projection shows that we will need to find other cuts to make this work, but principals and C-Team leaders are confident we will be successful in prioritizing the well-being of our team members and get this done.

(Please refer to next spreadsheet, provided in Excel also.)

| MPS P1 | \$M |
|-----------------------|--------------|
| Revenue | \$52.9 |
| Expenses | \$51.2 |
| Net Op Income | \$1.7 |
| + New Rev. | \$3.0 |
| - New Exp. | \$1.7 |
| - Comp. Increases | \$1.6 |
| Net | (\$0.3) |
| Net % of Current Exp. | Less than 1% |



OPERATIONAL CASE

1st Interim 2017-18

Board Approved - November 2017

| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | MERF |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total ADA | 524 | 447 | 436 | 171 | 200 | 159 | 274 | 472 | 708 | 391 | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 5,484,674 | 4,574,891 | 4,481,571 | 1,731,925 | 1,929,828 | 1,476,568 | 2,628,620 | 4,594,558 | 6,751,562 | 2,969,208 | - |
| Federal Revenue | 1,135,781 | 514,733 | 516,116 | 234,372 | 247,827 | 175,300 | 253,209 | 338,348 | 618,521 | 131,511 | - |
| Other State Revenues | 1,058,131 | 415,325 | 523,834 | 166,940 | 210,305 | 221,334 | 593,416 | 610,544 | 626,911 | 424,437 | - |
| Local Revenues | 69,650 | 37,173 | 40,578 | 22,385 | 136,178 | 1,200 | 37,408 | 34,273 | 67,812 | 78,739 | 6,442,850 |
| Fundraising and Grants | 68,185 | 23,464 | 13,575 | 4,017 | 2,017 | 14,749 | 12,898 | 22,236 | 37,258 | 33,051 | 103,174 |
| Total Revenue | 7,816,421 | 5,565,586 | 5,575,674 | 2,159,639 | 2,526,155 | 1,889,151 | 3,525,550 | 5,599,960 | 8,102,063 | 3,636,946 | 6,546,024 |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 3,547,324 | 3,179,649 | 2,834,932 | 1,085,264 | 1,461,162 | 1,182,176 | 1,672,274 | 2,727,429 | 4,497,127 | 2,199,259 | 3,093,481 |
| Books and Supplies | 528,813 | 384,759 | 455,677 | 169,842 | 274,711 | 129,346 | 203,550 | 433,350 | 679,040 | 127,765 | 65,421 |
| Services and Other Operating Exp | 2,876,940 | 1,851,605 | 2,111,108 | 829,185 | 702,081 | 514,219 | 1,469,029 | 2,207,990 | 2,221,823 | 1,424,179 | 2,969,566 |
| Depreciation | 153,345 | 51,413 | 20,196 | 15,656 | 18,908 | 28,726 | 44,909 | 96,064 | 505,350 | 30,295 | 933 |
| Other Outflows | - | - | - | - | - | - | - | - | 173,107 | - | - |
| Total Expenses | 7,106,422 | 5,467,426 | 5,421,913 | 2,099,947 | 2,456,862 | 1,854,468 | 3,389,763 | 5,464,833 | 8,076,447 | 3,781,498 | 6,129,401 |
| Operating Income | 710,000 | 98,160 | 153,761 | 59,692 | 69,292 | 34,684 | 135,787 | 135,127 | 25,616 | (144,552) | 416,623 |
| % of Operating Expense | 9.99% | 1.80% | 2.84% | 2.84% | 2.82% | 1.87% | 4.01% | 2.47% | 0.32% | -3.82% | 6.80% |

| | | | | | | | | | | | | |
|--|-------|----------|---------|----------|----------|---------|----------|----------|---------|---------|-----------|-----------|
| Projected Revenue Increase 2018-19 | | | | | | | | | | | | |
| LCFF Base Rate | | 360,976 | 338,628 | 220,427 | 103,728 | 174,137 | 92,691 | 77,674 | 207,120 | 742,474 | 161,850 | - |
| One Time Discretionary Funds (from \$147 to \$295) | \$148 | 77,499 | 66,183 | 64,377 | 25,268 | 29,660 | 23,590 | 40,572 | 69,804 | 104,713 | 57,842 | - |
| Total | | 438,475 | 404,811 | 284,804 | 128,996 | 203,797 | 116,280 | 118,247 | 276,924 | 847,186 | 219,692 | - |
| Projected Expenditure Increase 2018-19 | | | | | | | | | | | | |
| STRS (from 14.43% to 16.28%) | 1.85% | 42,108 | 36,122 | 29,889 | 13,660 | 17,128 | 12,990 | 18,695 | 32,805 | 51,867 | 26,643 | 8,643 |
| PERS (from 15.5331% to 18.1%) | 2.60% | 10,582 | 9,966 | 13,867 | 2,183 | 3,414 | 4,146 | 6,575 | 7,881 | 15,149 | 5,218 | 51,466 |
| H & W (projected increase =10.5%) | | 41,952 | 43,150 | 42,304 | 12,141 | 31,096 | 16,159 | 18,168 | 28,697 | 51,826 | 27,731 | 23,921 |
| Change in Supplies and Operating Exp. Based on Projections | | 216,635 | 112,473 | 88,582 | 42,199 | 42,864 | 52,533 | - | 81,138 | 350,836 | - | - |
| Total | | 311,276 | 201,711 | 174,642 | 70,184 | 94,502 | 85,828 | 43,438 | 150,520 | 469,678 | 59,592 | 84,029 |
| Proposed 2018-19 Salary Increases: | | | | | | | | | | | | |
| Teachers | | 91,125 | 68,308 | 87,715 | 61,771 | 75,067 | 33,015 | 100,030 | 87,250 | 286,269 | 108,710 | - |
| School Administrators | | 36,317 | 43,978 | 21,644 | 14,972 | 14,452 | 5,791 | 24,514 | 21,818 | 24,041 | 16,765 | - |
| Classified Clerical and Office Salaries (5.4% increase) | | 25,332 | 26,495 | 38,922 | 4,856 | 9,427 | 12,455 | 17,256 | 20,950 | 36,463 | 14,816 | 135,651 |
| Total | | 152,774 | 138,781 | 148,281 | 81,599 | 98,946 | 51,261 | 141,800 | 130,018 | 346,773 | 140,291 | 135,651 |
| Net Impact 2018-19 | | (25,576) | 64,319 | (38,118) | (27,787) | 10,350 | (20,809) | (66,992) | (3,615) | 30,735 | 19,808 | (219,680) |
| Projected Net Income after Salary Increases | | 684,424 | 162,479 | 115,643 | 36,905 | 79,642 | 13,875 | 68,795 | 131,513 | 56,351 | (124,744) | 196,942 |
| % of Operating Expense | | 9.04% | 2.80% | 2.01% | 1.64% | 3.01% | 0.70% | 1.92% | 2.29% | 0.63% | -3.13% | 3.10% |



COMPARISON WITH OTHERS

See handouts attached



RECOMMENDATION

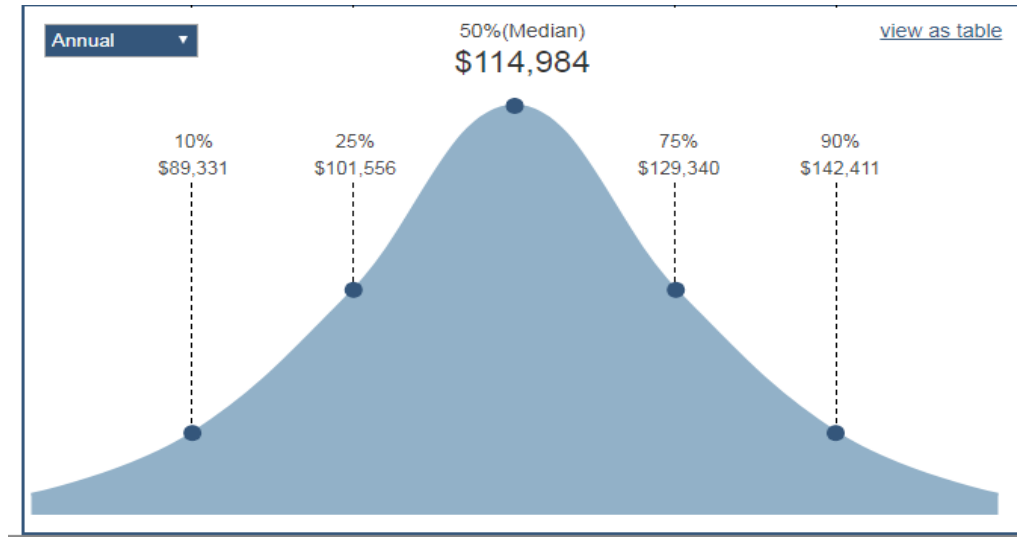
Adopt the revised salary schedules for teachers and administrators, establish the 5.4% pool for other salary increase, and affirm board support for principals' to waive the salary schedule limitations in unique situations with approval from the CEO that the waiver is financial sound, academically necessary, and consistent with Magnolia's commitment to equal opportunities for all staff without regard to gender, race, ethnicity, national origin, or sexual orientation.

MAGNOLIA PUBLIC SCHOOLS
1st Interim 2017-18
Board Approved - November 2017

| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-9A | MSA-SD | MERF | Total |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Total ADA | 524 | 447 | 435 | 171 | 200 | 159 | 274 | 472 | 708 | 391 | | 3,780 |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | 5,484,674 | 4,574,891 | 4,481,571 | 1,731,925 | 1,929,828 | 1,476,568 | 2,628,620 | 4,594,558 | 6,751,562 | 2,969,208 | - | 36,623,406 |
| Federal Revenue | 1,135,781 | 514,733 | 516,116 | 234,372 | 247,827 | 175,300 | 253,209 | 338,348 | 618,521 | 131,511 | - | 4,165,717 |
| Other State Revenues | 1,058,131 | 415,325 | 523,834 | 166,940 | 210,305 | 221,334 | 593,416 | 610,544 | 626,911 | 424,437 | - | 4,851,178 |
| Local Revenues | 69,650 | 37,173 | 40,578 | 22,385 | 136,178 | 1,200 | 37,408 | 34,273 | 67,812 | 78,739 | 6,442,850 | 6,968,246 |
| Fundraising and Grants | 68,185 | 23,464 | 13,575 | 4,017 | 2,017 | 14,749 | 12,898 | 22,236 | 37,258 | 33,051 | 103,174 | 334,622 |
| Total Revenue | 7,816,421 | 5,565,586 | 5,575,674 | 2,159,639 | 2,526,155 | 1,889,151 | 3,525,550 | 5,599,960 | 8,102,063 | 3,636,946 | 6,546,024 | 52,943,169 |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 3,547,324 | 3,179,649 | 2,834,932 | 1,085,264 | 1,461,162 | 1,182,176 | 1,672,274 | 2,727,429 | 4,497,127 | 2,199,259 | 3,093,481 | 27,480,077 |
| Books and Supplies | 528,813 | 384,759 | 455,677 | 169,842 | 274,711 | 129,346 | 203,550 | 433,350 | 679,040 | 127,765 | 65,421 | 3,452,274 |
| Services and Other Operating Exp | 2,876,940 | 1,851,605 | 2,111,108 | 829,185 | 702,081 | 514,219 | 1,469,029 | 2,207,990 | 2,221,823 | 1,424,179 | 2,969,566 | 19,177,725 |
| Depreciation | 153,345 | 51,413 | 20,196 | 15,656 | 18,908 | 28,726 | 44,909 | 96,064 | 505,350 | 30,295 | 933 | 965,796 |
| Other Outflows | - | - | - | - | - | - | - | - | 173,107 | - | - | 173,107 |
| Total Expenses | 7,106,422 | 5,467,426 | 5,421,913 | 2,099,947 | 2,456,862 | 1,854,468 | 3,389,763 | 5,464,833 | 8,076,447 | 3,781,498 | 6,129,401 | 51,248,979 |
| Operating Income | 710,000 | 98,160 | 153,761 | 59,692 | 69,292 | 34,684 | 135,787 | 135,127 | 25,616 | (144,552) | 416,623 | 1,694,190 |
| % of Operating Expense | 9.99% | 1.80% | 2.84% | 2.84% | 2.82% | 1.87% | 4.01% | 2.47% | 0.32% | -3.82% | 6.80% | |
| Projected Revenue Increase 2018-19 | | | | | | | | | | | | |
| LCFF Base Rate | | | | | | | | | | | | 2,479,704 |
| One Time Discretionary Funds (from \$147 to \$295) | \$ 148 | | | | | | | | | | | 559,508 |
| Total | | | | | | | | | | | | 3,039,212 |
| Projected Expenditure Increase 2018-19 | | | | | | | | | | | | |
| STRS (from 14.43% to 16.28%) | 1.85% | 42,108 | 36,122 | 29,889 | 13,660 | 17,128 | 12,990 | 18,695 | 32,805 | 51,867 | 26,643 | 290,550 |
| PERS (from 15.5331% to 18.1%) | 2.60% | 10,582 | 9,966 | 13,867 | 2,183 | 3,414 | 4,146 | 6,575 | 7,881 | 15,149 | 5,218 | 130,446 |
| H & W (projected increase =10.5%) | | 41,952 | 43,150 | 42,304 | 12,141 | 31,096 | 16,159 | 18,168 | 28,697 | 51,826 | 27,731 | 337,144 |
| Change in Supplies and Operating Exp. Based on Projections | | 216,635 | 112,473 | 88,582 | 42,199 | 42,864 | 52,533 | - | 81,138 | 350,836 | - | 987,260 |
| Total | | 311,276 | 201,711 | 174,642 | 70,184 | 94,502 | 85,828 | 43,438 | 150,520 | 469,678 | 59,592 | 1,745,400 |
| Proposed 2018-19 Salary Increases: | | | | | | | | | | | | |
| Teachers | | 91,125 | 68,308 | 87,715 | 61,771 | 75,067 | 33,015 | 100,030 | 87,250 | 286,269 | 108,710 | 999,260 |
| School Administrators | | 36,317 | 43,978 | 21,644 | 14,972 | 14,452 | 5,791 | 24,514 | 21,818 | 24,041 | 16,765 | 224,292 |
| Classified Clerical and Office Salaries (5.4% increase) | | 25,332 | 26,495 | 38,922 | 4,856 | 9,427 | 12,455 | 17,256 | 20,950 | 36,463 | 14,816 | 342,624 |
| Total | | 152,774 | 138,781 | 148,281 | 81,599 | 98,946 | 51,261 | 141,800 | 130,018 | 346,773 | 140,291 | 1,566,176 |
| Net Impact 2018-19 | | (25,576) | 64,319 | (38,118) | (22,787) | 10,350 | (20,809) | (66,992) | (3,615) | 30,735 | 19,808 | (272,365) |
| Projected Net Income after Salary Increases | | 684,424 | 162,479 | 115,643 | 36,905 | 79,642 | 13,875 | 68,795 | 131,513 | 56,351 | (124,744) | 1,421,825 |
| % of Operating Expense | | 9.04% | 2.80% | 2.01% | 1.64% | 3.01% | 0.70% | 1.92% | 2.29% | 0.63% | -3.13% | 2.61% |

| Job Title | Salary | Location | Date Updated |
|------------------|-----------|-----------------|--------------|
| School Principal | \$113,755 | Anaheim,CA | 30-Jan-18 |
| School Principal | \$116,622 | Antioch,CA | 30-Jan-18 |
| School Principal | \$108,226 | Apple Valley,CA | 30-Jan-18 |
| School Principal | \$109,660 | Bakersfield,CA | 30-Jan-18 |
| School Principal | \$120,718 | Berkeley,CA | 30-Jan-18 |
| School Principal | \$114,984 | Burbank,CA | 30-Jan-18 |
| School Principal | \$108,840 | Carlsbad,CA | 30-Jan-18 |
| School Principal | \$113,653 | Carson,CA | 30-Jan-18 |
| School Principal | \$104,540 | Chico,CA | 30-Jan-18 |
| School Principal | \$109,455 | Chula Vista,CA | 30-Jan-18 |
| School Principal | \$108,431 | Coachella,CA | 30-Jan-18 |
| School Principal | \$114,984 | Concord,CA | 30-Jan-18 |
| School Principal | \$109,148 | Corona,CA | 30-Jan-18 |
| School Principal | \$113,858 | Costa Mesa,CA | 30-Jan-18 |
| School Principal | \$126,963 | Daly City,CA | 30-Jan-18 |
| School Principal | \$114,062 | Downey,CA | 30-Jan-18 |
| School Principal | \$109,148 | El Cajon,CA | 30-Jan-18 |
| School Principal | \$114,881 | El Monte,CA | 30-Jan-18 |
| School Principal | \$111,093 | Elk Grove,CA | 30-Jan-18 |
| School Principal | \$108,840 | Escondido,CA | 30-Jan-18 |

| | | | |
|------------------|-----------|---------------------|-----------|
| School Principal | \$114,881 | Fairfield,CA | 30-Jan-18 |
| School Principal | \$109,352 | Fontana,CA | 30-Jan-18 |
| School Principal | \$122,356 | Fremont,CA | 30-Jan-18 |
| School Principal | \$102,492 | Fresno,CA | 30-Jan-18 |
| School Principal | \$113,755 | Fullerton,CA | 30-Jan-18 |
| School Principal | \$113,755 | Garden Grove,CA | 30-Jan-18 |
| School Principal | \$114,984 | Glendale,CA | 30-Jan-18 |
| School Principal | \$120,513 | Hayward,CA | 30-Jan-18 |
| School Principal | \$113,858 | Huntington Beach,CA | 30-Jan-18 |
| School Principal | \$114,984 | Inglewood,CA | 30-Jan-18 |
| School Principal | \$113,858 | Irvine,CA | 30-Jan-18 |
| School Principal | \$114,369 | Lancaster,CA | 30-Jan-18 |
| School Principal | \$106,485 | Lompoc,CA | 30-Jan-18 |
| School Principal | \$113,653 | Long Beach,CA | 30-Jan-18 |
| School Principal | \$114,984 | Los Angeles,CA | 30-Jan-18 |
| School Principal | \$108,533 | Modesto,CA | 30-Jan-18 |
| School Principal | \$113,653 | Monterey,CA | 30-Jan-18 |
| School Principal | \$109,250 | Moreno Valley,CA | 30-Jan-18 |
| School Principal | \$111,298 | Murrieta,CA | 30-Jan-18 |
| School Principal | \$113,653 | Newhall,CA | 30-Jan-18 |
| School Principal | \$113,653 | Norwalk,CA | 30-Jan-18 |
| School Principal | \$120,718 | Oakland,CA | 30-Jan-18 |
| School Principal | \$109,762 | Oceanside,CA | 30-Jan-18 |
| School Principal | \$109,148 | Ontario,CA | 30-Jan-18 |
| School Principal | \$113,858 | Orange,CA | 30-Jan-18 |
| School Principal | \$109,762 | Oxnard,CA | 30-Jan-18 |



The median annual School Principal salary in Los Angeles, CA is \$114,984, as of January 30, 2018, with a range usually between \$101,556-\$129,340 not including bonus and benefit information and other factors that impact base pay.

| | | | |
|------------------|-----------|---------------------|-----------|
| School Principal | \$114,267 | Palmdale,CA | 30-Jan-18 |
| School Principal | \$114,984 | Pasadena,CA | 30-Jan-18 |
| School Principal | \$115,189 | Petaluma,CA | 30-Jan-18 |
| School Principal | \$113,550 | Pomona,CA | 30-Jan-18 |
| School Principal | \$108,738 | Rancho Cucamonga,CA | 30-Jan-18 |
| School Principal | \$108,636 | Rialto,CA | 30-Jan-18 |
| School Principal | \$120,922 | Richmond,CA | 30-Jan-18 |
| School Principal | \$109,352 | Riverside,CA | 30-Jan-18 |
| School Principal | \$110,888 | Roseville,CA | 30-Jan-18 |
| School Principal | \$111,195 | Sacramento,CA | 30-Jan-18 |
| School Principal | \$113,448 | Salinas,CA | 30-Jan-18 |
| School Principal | \$108,636 | San Bernardino,CA | 30-Jan-18 |
| School Principal | \$109,455 | San Diego,CA | 30-Jan-18 |
| School Principal | \$126,963 | San Francisco,CA | 30-Jan-18 |
| School Principal | \$122,561 | San Jose,CA | 30-Jan-18 |
| School Principal | \$113,755 | Santa Ana,CA | 30-Jan-18 |
| School Principal | \$109,557 | Santa Barbara,CA | 30-Jan-18 |
| School Principal | \$122,561 | Santa Clara,CA | 30-Jan-18 |
| School Principal | \$113,448 | Santa Clarita,CA | 30-Jan-18 |
| School Principal | \$114,369 | Santa Cruz,CA | 30-Jan-18 |
| School Principal | \$107,509 | Santa Maria,CA | 30-Jan-18 |
| School Principal | \$111,605 | Santa Rosa,CA | 30-Jan-18 |
| School Principal | \$111,912 | Simi Valley,CA | 30-Jan-18 |
| School Principal | \$109,762 | Stockton,CA | 30-Jan-18 |
| School Principal | \$122,561 | Sunnyvale,CA | 30-Jan-18 |
| School Principal | \$109,864 | Temecula,CA | 30-Jan-18 |
| School Principal | \$111,093 | Thousand Oaks,CA | 30-Jan-18 |
| School Principal | \$113,653 | Torrance,CA | 30-Jan-18 |
| School Principal | \$115,189 | Vallejo,CA | 30-Jan-18 |
| School Principal | \$109,762 | Ventura,CA | 30-Jan-18 |
| School Principal | \$108,328 | Victorville,CA | 30-Jan-18 |
| School Principal | \$101,878 | Visalia,CA | 30-Jan-18 |
| School Principal | \$113,550 | West Covina,CA | 30-Jan-18 |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|-----------|-----------|--------------|-----------|----------|-----------|----------------------|------|-------|---------------------------------------|--------|
| | Principal | 117246.68 | 0 | 19263.36 | 20522.09 | 136510.04 | 157032.13 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 123000 | 0 | 12375 | 20421.3 | 135375 | 155796.3 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 123000 | 0 | 11137.5 | 20311.41 | 134137.5 | 154448.91 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 123000 | 0 | 9825 | 20194.86 | 132825 | 153019.86 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 123000 | 0 | 8325 | 20061.66 | 131325 | 151386.66 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 119950.02 | 0 | 11250 | 20050.56 | 131200.02 | 151250.58 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 118900.02 | 0 | 11287.5 | 19960.65 | 130187.52 | 150148.17 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 117900 | 0 | 12112.5 | 19945.11 | 130012.5 | 149957.61 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 117900 | 0 | 11850 | 19921.8 | 129750 | 149671.8 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 119950.02 | 0 | 9487.5 | 19894.05 | 129437.52 | 149331.57 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 119400.02 | 0 | 9862.5 | 19878.51 | 129262.52 | 149141.03 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 119950.02 | 0 | 8587.5 | 19814.13 | 128537.52 | 148351.65 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 119950.02 | 0 | 8325 | 19790.82 | 128275.02 | 148065.84 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 115849.98 | 0 | 11512.5 | 19709.79 | 127362.48 | 147072.27 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 115849.95 | 0 | 8550 | 19446.72 | 124399.95 | 143846.67 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 115833.34 | 0 | 5590.81 | 19182.46 | 121424.15 | 140606.61 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 111750 | 0 | 9225 | 19142.58 | 120975 | 140117.58 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 114194.82 | 0 | 6131.25 | 19084.96 | 120326.07 | 139411.03 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 105375.56 | 0 | 13195.29 | 18929.09 | 118570.85 | 137499.94 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 105649.98 | 0 | 8850.5 | 18567.64 | 114500.48 | 133068.12 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 104130.41 | 0 | 8700 | 18419.34 | 112830.41 | 131249.75 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 58000.02 | 0 | 6636.67 | 14139.74 | 64636.69 | 78776.43 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 60900 | 0 | 0 | 13807.92 | 60900 | 74707.92 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 57000 | 0 | 1315.41 | 13578.41 | 58315.41 | 71893.82 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 52500 | 0 | 2500 | 13284 | 55000 | 68284 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 52500 | 0 | 0 | 13062 | 52500 | 65562 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 55684.59 | 0 | 8310 | 42 | 63994.59 | 64036.59 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 35533.32 | 0 | 300 | 11582 | 35833.32 | 47415.32 | 2014 | | Alliance College-Ready Public Schools | |
| | Principal | 19333.33 | 0 | 0 | 10116.8 | 19333.33 | 29450.13 | 2014 | | Alliance College-Ready Public Schools | |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|-----------|-----------|--------------|-----------|----------|-----------|----------------------|------|-------|--------------------------|--------|
| | Principal | 107104.57 | 0 | 25043.05 | 16848.11 | 132147.62 | 148995.73 | 2017 | | Green Dot Public Schools | |
| | Principal | 114306.05 | 0 | 8577.28 | 16542.86 | 122883.33 | 139426.19 | 2017 | | Green Dot Public Schools | |
| | Principal | 108465.05 | 0 | 13648.63 | 15774.97 | 122113.68 | 137888.65 | 2017 | | Green Dot Public Schools | |
| | Principal | 108539.24 | 0 | 13030.51 | 15505.04 | 121569.75 | 137074.79 | 2017 | | Green Dot Public Schools | |
| | Principal | 114739.68 | 0 | 5170.4 | 16102.56 | 119910.08 | 136012.64 | 2017 | | Green Dot Public Schools | |
| | Principal | 104505.56 | 0 | 12377.48 | 14938.88 | 116883.04 | 131821.92 | 2017 | | Green Dot Public Schools | |
| | Principal | 102174.16 | 0 | 14332.02 | 14907.52 | 116506.18 | 131413.7 | 2017 | | Green Dot Public Schools | |
| | Principal | 106523 | 0 | 6770.14 | 15221.84 | 113293.14 | 128514.98 | 2017 | | Green Dot Public Schools | |
| | Principal | 104505.56 | 0 | 5507.48 | 14938.88 | 110013.04 | 124951.92 | 2017 | | Green Dot Public Schools | |
| | Principal | 98652.96 | 0 | 9770 | 13838.16 | 108422.96 | 122261.12 | 2017 | | Green Dot Public Schools | |
| | Principal | 102584.16 | 0 | 4669.52 | 14404.32 | 107253.68 | 121658 | 2017 | | Green Dot Public Schools | |
| | Principal | 96284.21 | 0 | 10072.64 | 13995.5 | 106356.85 | 120352.35 | 2017 | | Green Dot Public Schools | |
| | Principal | 100478.84 | 0 | 5360.48 | 14372.72 | 105839.32 | 120212.04 | 2017 | | Green Dot Public Schools | |
| | Principal | 100676.16 | 0 | 4468.16 | 14121.12 | 105144.32 | 119265.44 | 2017 | | Green Dot Public Schools | |
| | Principal | 96649.92 | 0 | 8536.68 | 13555.2 | 105186.6 | 118741.8 | 2017 | | Green Dot Public Schools | |
| | Principal | 100630.8 | 0 | 3413.52 | 14121.12 | 104044.32 | 118165.44 | 2017 | | Green Dot Public Schools | |
| | Principal | 90291.06 | 0 | 11821.96 | 13083.24 | 102113.02 | 115196.26 | 2017 | | Green Dot Public Schools | |
| | Principal | 94270.09 | 0 | 5622.4 | 13712.3 | 99892.49 | 113604.79 | 2017 | | Green Dot Public Schools | |
| | Principal | 81385.35 | 0 | 14165.76 | 11975.54 | 95551.11 | 107526.65 | 2017 | | Green Dot Public Schools | |
| | Principal | 67816.37 | 0 | 9424.36 | 9791.65 | 77240.73 | 87032.38 | 2017 | | Green Dot Public Schools | |
| | Principal | 51446.28 | 0 | 22233.16 | 6919.08 | 73679.44 | 80598.52 | 2017 | | Green Dot Public Schools | |
| | Principal | 60257.49 | 0 | 4347.8 | 8251.35 | 64605.29 | 72856.64 | 2017 | | Green Dot Public Schools | |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency |
|---------------|----------------|-----------|--------------|-----------|----------|-----------|----------------------|------|-------|-----------------------|
| | VCMS PRINCIPAL | Aggregate | Aggregate | Aggregate | 3919 | 65534 | 69453 | 2013 | | Valley Charter Middle |
| | VCMS PRINCIPAL | Aggregate | Aggregate | Aggregate | 8419 | 47500 | 55919 | 2013 | | Valley Charter Middle |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|-----------|----------|--------------|-----------|----------|-----------|----------------------|------|-------|---|--------|
| | Principal | 88870.73 | 0 | 650 | 0 | 89520.73 | 89520.73 | 2017 | | GARR Academy of Mathematics & Entrepreneurial Studies | |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|---------------------|----------|--------------|-----------|----------|-----------|----------------------|------|-------|-------------------------------|--------|
| | Principal | 73608.26 | 0 | 160.6 | 21911.48 | 73768.86 | 95680.34 | 2017 | | TEACH Academy of Technologies | |
| | Principal-Assistant | 70000.08 | 0 | 44.78 | 19810.12 | 70044.86 | 89854.98 | 2017 | | TEACH Academy of Technologies | |
| | Principal | 1562.5 | 0 | 0 | 2901.38 | 1562.5 | 4463.88 | 2017 | | TEACH Academy of Technologies | |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|-----------|----------|--------------|-----------|----------|-----------|----------------------|------|-------|---------------------|--------|
| | Principal | 124800 | 0 | 0 | 28491.84 | 124800 | 153291.84 | 2017 | | City Charter Middle | |
| | Principal | 21499.98 | 0 | 15331.97 | 4908.42 | 36831.95 | 41740.37 | 2017 | | City Charter Middle | |

| Employee Name | Job Title | Base Pay | Overtime Pay | Other Pay | Benefits | Total Pay | Total Pay & Benefits | Year | Notes | Agency | Status |
|---------------|-----------|----------|--------------|-----------|----------|-----------|----------------------|------|-------|-------------------------|--------|
| | Principal | 108120 | 0 | 0 | 24683.76 | 108120 | 132803.76 | 2017 | | City Charter Elementary | |



MPS EMPLOYEE PAY RAISE SCALE

SCHOOL LEADER POSITIONS

Last Amended: 3/8/18

MPS EMPLOYEE PAY RAISE SCALE (SCHOOL LEADER POSITIONS)

SALARY CALCULATIONS

Components of Employee Pay

| School Level: School Leader Positions | | |
|---------------------------------------|---|------------------------|
| 1 | <p>Base School Salary</p> | |
| | + | |
| 2 | <p>Employee Qualifications Pay</p> | |
| | + | |
| 3 | <p>Employee Performance Pay</p> | |
| | | → Base Employee Salary |

Narrative:

- 1) The MPS Board of Directors will closely work with the Home Office to review and update this employee pay raise scale and approve it at one of its meetings prior to the fiscal year to which it applies.
- 2) This Board-approved pay raise scale will be in effect as of July 1, 2018 and until the next Board approval of an updated scale. MPS reserves the right to modify this pay raise scale, as well as any policies affecting employee compensation, including but not limited to maintaining any pay raise scale at all.
- 3) This policy replaces and overrides any previous pay/bonus policy.
- 4) This pay raise scale applies to all full-time school leaders, i.e., principals, APs, and deans.
- 5) Pay for school leader positions has three major components: base school salary, employee qualifications pay, and employee performance pay. Base school salary and the employee qualifications pay make up the base employee salary. Employee Performance Pay is a variable pay based on employee's performance rating and is not part of the base employee salary.
- 6) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is **NOT** part of the employee's base salary and will be paid separately in a **one-time lump-sum amount** in July immediately following the school year during which the performance was evaluated. (See "Employee Performance" for details.)
- 7) The following salary bands will be applied to school leader positions:

| | | |
|--------------------------|-------------------|--------------------|
| Assistant Principal/Dean | Minimum: \$70,000 | Maximum: \$100,000 |
|--------------------------|-------------------|--------------------|

| | | |
|---|-------------------|--------------------|
| Principal | Minimum: \$90,000 | Maximum: \$130,000 |
| <p>If the pay raise calculations for a school leader result in an amount either below the band minimum or above the band maximum, the minimum or the maximum amounts will be applied respectively.</p> <p>8) Employees will be able to update their degree or credential during the new work year, and these updated qualifications will be used in prorated salary calculations as of the date of submission.</p> <p>9) MPS would like to pay the semi-monthly salaries in whole dollar amounts; therefore, any semi-monthly salary that is not in whole dollar amount will be rounded up to the next whole dollar amount and the annual pay amount will be adjusted accordingly.</p> <p>10) Retroactive salary increases are not permitted.</p> <p>11) For employment-based visa holders, proposed salary based on scale cannot be under the prevailing wages as determined by the DOL.</p> <p>12) A one-time signing bonus may be provided to new employees for hard-to-fill positions upon approval by the CEO on a case by case basis. Also, the pay raise scale limitations may be waived in unique situations with approval from the CEO that the waiver is financially sound, academically necessary, and consistent with MPS' commitment to equal opportunities for all staff without regard to race, color, religion, sex (including pregnancy, gender identity, and sexual orientation), national origin, age (40 or older), disability or genetic information, and all other bases as described by the EEOC. (See the Employee Handbook for details.)</p> <p>13) Whether identified or not in this scale, the Home Office will make the final determination regarding salary calculations for any employee at any position and has the authority to make any revisions based on changing budget conditions.</p> | | |

1) BASE SCHOOL SALARY

| Base School Salary | | |
|----------------------------------|---------------|-------------|
| <u>Location</u> | <u>School</u> | <u>Base</u> |
| Los Angeles County (Reseda) | MSA-1 | \$46,600 |
| Los Angeles County (Van Nuys) | MSA-2 | \$46,600 |
| Los Angeles County (Carson) | MSA-3 | \$46,600 |
| Los Angeles County (Los Angeles) | MSA-4 | \$46,600 |
| Los Angeles County (Reseda) | MSA-5 | \$46,600 |
| Los Angeles County (Los Angeles) | MSA-6 | \$46,600 |
| Los Angeles County (Northridge) | MSA-7 | \$46,600 |
| Los Angeles County (Bell) | MSA-Bell | \$46,600 |
| San Diego County (San Diego) | MSA-San Diego | \$46,600 |
| Orange County (Santa Ana) | MSA-Santa Ana | \$46,600 |

Narrative:

- 1) The Base School Salary for each school is determined based on the specific school budget, size, and challenge, as well as the cost of living at the school location.
- 2) Based on the above parameters, the Board may adjust the Base School Salaries each year.

2) EMPLOYEE QUALIFICATIONS PAY

| Qualifications | | | | |
|-----------------------|------------------------------|--------------------|--------------------------------------|------------|
| Field # | Qualification | Coefficient | Points | Max |
| 1 | Position | \$1,015 | See table below. | 50 |
| 2 | Degree | \$1,015 | 1 or 3. See notes. | 3 |
| 3 | Credential | \$1,015 | 1 or 2. See notes. | 2 |
| 4 | Prior Experience (Other) | \$750 | 1 for each year up to 15 | 15 |
| 5 | Prior Experience (AP/Dean) | \$1,125 | 1 for each year up to 15 | 15 |
| 6 | Prior Experience (Principal) | \$1,350 | 1 for each year up to 15 | 15 |
| 7 | MPS Experience (Other) | \$1,015 | 1 for each year up to a total* of 25 | 25 |
| 8 | MPS Experience (AP/Dean) | \$1,250 | 1 for each year up to a total* of 25 | 25 |
| 9 | MPS Experience (Principal) | \$1,500 | 1 for each year up to a total* of 25 | 25 |

| Position Points | | | | |
|--------------------------|--------------------|---------|---------|------|
| Assistant Principal/Dean | 15 | | | |
| Principal | School Enrollment: | | | |
| Grade Span: | 0-199 | 200-399 | 400-599 | 600+ |
| K-5 or 6-8 | 25 | 30 | 35 | 40 |
| K-8, 9-12 or 6-12 | 30 | 35 | 40 | 45 |
| K-12 | 35 | 40 | 45 | 50 |

| Experience | | | | | | |
|-------------------------------------|----------------------------|------------------------------|--------------------------------------|--------------------------|----------------------------|--|
| Lower Priority | | | → | Higher Priority | | |
| Prior Experience (Other) | Prior Experience (AP/Dean) | Prior Experience (Principal) | MPS Experience (Other) | MPS Experience (AP/Dean) | MPS Experience (Principal) | |
| Prior experience capped at 15 years | | | Total experience* capped at 25 years | | | |

Narrative:

1) Position: See the table above for points for each position. Principal’s position points will be based on the grade span of the school for the new work year and the school enrollment based on the P-2 report of the current year. Based on Census Day data of the new work year, i.e., first Wednesday of October, if an increase in enrollment requires an adjustment to the position points, updated position points will be used in prorated salary calculations as of November. Final decision will be made by the Home Office for extenuating circumstances.

2) Degree: 1 point for master's degree; 3 points for doctoral degree. Points are not added; the highest degree will be considered.

3) Credential: 1 point for California Preliminary Administrative Services Credential; 2 points for California Clear Administrative Services Credential. Points are not added.

4) Prior Experience: Cap of 15 years will be applied for prior full-time, full-year school leader, teaching, and other related field work experience. See the table above for coefficients. For prior experience that is more than 15 years, experience with higher coefficients will be prioritized, i.e., principal experience will be considered first, followed by AP/Dean experience and other related field work experience. Student teaching as part of the credentialing program does not count for experience. Employees need to verify their prior employment. Final decision will be made by the Home Office.

5) MPS experience is valued more than prior experience; both full and partial MPS years will be added and the sum will be rounded to the lower multiple of one-half.

* Total experience, i.e., the sum of prior experience and MPS experience will be capped at 25 years. For total experience that is more than 25 years, MPS experience will be considered before prior experience and experience with higher coefficients will be prioritized. See the table above for experience in priority order to be counted towards the 25 years.

3) EMPLOYEE PERFORMANCE PAY

| Available Performance Pay | |
|---------------------------|---------|
| School Leader Positions | \$4,000 |

| End-of-Year Overall Evaluation Ratings | |
|--|--------------------------------------|
| Rating | Earns % of Available Performance Pay |
| 4: Highly Effective (HE) | 100% |
| 3: Effective (E) | 50% |
| 2: Developing (D) | N/A |
| 1: Ineffective (I) | N/A |

| Narrative: |
|--|
| <p>1) The Home Office will develop a performance evaluation system where employees will earn annual performance points out of 100.</p> <p>2) Employees who receive a “4: Highly Effective (HE)” rating on their end-of-year overall evaluation will earn 100% of the available performance pay and those who receive a “3: Effective (E)” rating will earn 50% of the available performance pay.</p> <p>3) Available performance pay will be a maximum of \$4,000 for school leader positions.</p> <p>4) Performance pay is given to existing full-time employees based on their performance in the finished year. Only those full-time employees who have finished the year at MPS and completed at least 90 business days in the finished year will be eligible for performance pay. No performance pay will be given in the case of voluntary or involuntary termination before the end of the school year. Performance pay is NOT part of the employee’s base salary and will be paid separately in a one-time lump-sum amount in July immediately following the school year during which the performance was evaluated. (See "Employee Performance" for details.)</p> <p>5) MPS believes in use of data in determining employee performance. As explained in detail in MPS’ board-approved employee evaluation protocols, survey and student assessment data as well as supervisor’s evaluation of the employee on California Professional Standards for Educational Leaders (CPSEL) are used in school leader evaluations.</p> |

Revision History:

| Revision | Date | Description of changes | Requested By |
|-----------------|----------------|---|---------------------|
| 0 | 5/12/14 | Initial Release | David Yilmaz |
| 1 | 3/25/15 | One percent is added to base pay (excluding benefits); base school salaries and coefficients for employee qualifications are revised. | Oswaldo Diaz |
| 2 | 5/12/16 | Salary bands are introduced. | Terri Boatman |
| 3 | 3/8/18 | Edited to reflect new base school salaries and language for employee evaluation ratings. The band maximums, coefficients for employee qualifications, and available performance pay amounts are revised; school enrollment is made a factor in principal position points. Added details for performance pay. Also added language for signing bonus, waiver, and rounding semi-monthly salary to the next whole dollar amount. | David Yilmaz |
| | | | |
| | | | |

Cover Sheet

Approval of C Team Salary Benchmarks

Section: III. Action Items
Item: D. Approval of C Team Salary Benchmarks
Purpose: Vote
Submitted by:
Related Material: III D C-Team Compensation Comparison.pdf



| | |
|---------------------|--|
| Board Agenda Item # | III D- Action Item |
| Date: | March 8, 2018 |
| To: | MPS Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Caprice Young, Ed.D., CEO & Superintendent |
| RE: | C-Team Executive Compensation Comparison Benchmarks and recommendation |

Proposed Board Recommendation

Revise the executive compensation band of the Chief Financial Officer from \$120,000 to \$180,000 to \$150,000 to \$230,000 based on the market benchmarks provided.

Background

In 2016, the MPS board established a broad executive compensation salary band of \$120,000 to \$180,000 for all non-CEO C-Level positions. That salary band was established based on a review of the 990 tax records for similar organizations available at the time, generally 2013 data. Since then, the industry has seen a significant rise in the compensation levels of Charter Management Organization (CMO) leadership. The table below shows a comparison of the compensation across similar CMOs.¹ Finding similar organizations is not exact because CMOs vary tremendously in the number of students they serve, how many schools they manage, how many authorizers they report to, and what stage of growth or crisis they face. While Magnolia is no longer in crisis, because of the number of authorizers we juggle, we deal with quite a bit of complexity. For many of our top positions, we also compete with private sector and traditional school district similar roles.

In 2015, the actual salary ranges for CMO positions similar to ours were:

| Position Equivalent | Low | Mean | High |
|-------------------------------|-----------|-----------|-----------|
| Chief Financial Officer (CFO) | \$158,000 | \$199,000 | \$227,000 |
| Chief Operating Officer (COO) | \$167,000 | \$206,000 | \$244,000 |
| Chief Academic Officer (CAO) | \$167,000 | \$205,000 | \$268,000 |
| Chief Accountability Officer | \$191,000 | \$191,000 | \$191,000 |

¹ CMOs included in the review: Green Dot, Alliance for College Ready Public Schools, Achievement First, High Tech High, ICEF, KIPP LA, Summit, and Success Academies.

| | | | |
|---|-----------|-----------|-----------|
| (CAO') | | | |
| Chief External Officer (CXO) | \$147,000 | \$222,000 | \$295,000 |
| General Counsel/Director of Facilities (GC or CFO') | \$181,000 | \$301,000 | \$420,000 |
| Regional Director/Area Superintendent | \$167,000 | \$196,000 | \$227,000 |

Actual 2015 CFO salaries were:

| | |
|---|-----------|
| Achievement First | \$226,578 |
| Alliance For College Ready Public Schools | \$247,000 |
| High Tech High | \$223,787 |
| ICEF | \$173,476 |
| KIPP LA | \$165,795 |
| Success Academy | \$196,394 |
| Summit | \$157,820 |

Because most recruitment postings for these positions are listed as “Depends on Qualifications,” it is difficult to know how much salaries have changed in the two years since these 990 filings, but recruiters have told me that they remain in the higher end of this range for well-qualified candidates. Our C-Team members currently are compensated in the lower end of our \$120,000 to \$180,000 range and are susceptible to recruitment; however, they all value their ability to make an impact at Magnolia and appreciate the investment we make in their professional development and education.

Our CFO, however, is near the top of the salary band and significantly under-market in terms of salary. Given our history of challenges and given the immense impact she has made on our financial credibility during the past year, it makes sense to increase the CFO salary band to a market competitive rate and to allow for a raise commensurate with her experience and performance. This item proposes to create a new CFO salary range that would allow for a salary increase and leave room to grow over time.

Budget Impact

Changing the CFO salary range will not directly impact the budget; however, an increase in the salary range will allow an increase in the CFO’s salary during the 2018-19 budget year. The CEO will weight appropriate trade offs in the overall budget proposed to the board including any C-Team level increases.

Name of Staff Originator

Caprice Young, Ed.D., CEO & Superintendent

Attachments

None.

Cover Sheet

Approval of MSA 2 Shade Contract with USA Shade for Shade Structure

Section: III. Action Items
Item: E. Approval of MSA 2 Shade Contract with USA Shade for Shade Structure
Purpose: Vote
Submitted by:
Related Material: III E Shade Structure Purchase for MSA 2.pdf



| | |
|---------------------|---|
| Board Agenda Item # | III.E. |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Patrick Ontiveros, General Counsel & Director of Facilities |
| RE: | Approval of Agreement with USA Shade & Fabric Structures to Provide Shade Structure for MSA-2 |

Proposed Board Recommendation

Staff recommends that the Board approve management to enter into a contract with USA Shade & Fabric Structures in order to provide a shade structure for the MSA-2 campus in an amount not to exceed Thirty Thousand Dollars (\$30,000).

Background

The current outdoor dining area at MSA-2 is inadequate and the staff of MSA-2 desires to install a shade structure. MSA-2 issued an RFP for shade structures. Responses were due by January 25, 2018. Three (3) proposals were received.

- One was provided by Superior Awning, a copy of which is included as Attachment 1. While it is a reputable company, their response included no detail regarding warranty or any information to provide confidence that the project could be delivered for the quoted price. The price quote provided was for \$10,781.65, which was the lowest received. However, it would include nine (9) posts greatly decreasing the utility of the structure. The number of posts could be reduced to four (4) with the addition of a truss system. The company provided no information on the engineering and there is no guarantee that the re-engineered structure would be permitted by the Division of State Architect (“DSA”). Moreover, the price quoted seemed artificially low and leads one to believe that change orders are likely.
- One was provided by Fred Monitello General Contractor, a local contractor, a copy of which is attached as Attachment 2, who quoted a price of \$20,409.84. This proposal did not include any information regarding experience constructing such structures and did not reflect any DSA experience. Moreover, this company required an upfront deposit of \$10,204.92.
- One was provided by USA Shade & Fabric Structure, a copy of which is attached as Attachment 3. While it presented the highest price of the three (3) proposals, management believes it represents the best value. This company was recommended by the LAUSD complex manager for the MSA-2 campus. They provided a detailed proposal. Moreover, they have a DSA PC—i.e., Pre-Certified model – which means much less review time by DSA. Their contract, presented as part of their proposal, was reviewed by MPS counsel and found to be fair and reasonable.

Accordingly, Staff recommends the USA Shade & Fabric Structure proposal for approval.

Schedule Impact

The goal is to install the shade structure as soon as possible, however, an architect of record must be secured to provide a site plan that includes ADA/accessibility details. The plan must be submitted to DSA, approved and then the canopy can be fabricated, installed and inspected. The cost for the architect and the inspector is not expected to exceed the threshold amount of \$25,000 that requires board approval.

Budget Impact

The source of payment for this project will be MSA-2's reserves.

Risks

MSA-2 desired that the structure be installed by the end of March but this is not likely feasible due to the need to secure an architect of record, submit for DSA approval, fabrication, installation, and final inspection sign-off.

Exhibits:

Attachment 1 – Superior Awning Proposal

Attachment 2 – Fred Monitello Proposal

Attachment 3 – USA Shade and Fabric Structure Proposal



Attachment 1

Superior Awning Proposal



Document No. 18012601-10
 Revision No. 0
 Proposal Date 26-Jan-2018

CONSTRUCTION CONTRACT

You are entitled to a fully completed copy of this agreement, signed by both you and the contractor before work is started.

Customer/Contact: **MAGNOLIA PUBLIC SCHOOLS**
 Billing Address:

Phone: **STEVEN KESKINTURK**
 Site Address:
 E-Mail: **SKESKINTURK@MAGNOLIAPUBLICSCHOOLS.ORG**

Description of the Project, Significant Materials to be Used and Product to be Installed:

- FIELD MEASURE REQUIRED
- FIELD WELD REQUIRED
- FIELD PATTERN REQUIRED

Cabana - Hip Roof

Width: **30 0** Projection: **30 0** \$**10,781.65** x **1** -----> \$ **10,781.65**
 feet inches feet inches unit price quantity

Material: **SUNBRELLA**

Additional Specifications:
**FABRICATE AND INSTALL A FREESTANDING PATIO COVER
 30' WIDE X 30' PROJECTION, INCLUDES (9) POSTS**

Product Option Adjustments:

- A-Frame/No Vent
- Complete Unit
- Custom Fabric
- Installation Included
- Stock Paint

OPTION 1 WOULD BE A TOTAL OF \$10,781.65 PLUS TAX

Item Subtotal: \$ **10,781.65**

Product Description

0 0 **0 0 0** \$**0.00** x **Qty** -----> \$
 feet inches feet inches unit price quantity

Material:

Additional Specifications:
**ADDITIONAL OPTION: WE COULD INSTALL 150 FEET OF A 30'
 TRUSS SYSTEM AND THIS WOULD INCLUDE ONLY (4) POSTS
 THE ADDITIONAL PRICE WILL BE \$3445.50**

Product Option Adjustments:

OPTION 2 WOULD BE A TOTAL OF 14,226.65 PLUS TAX

Item Subtotal: \$ **0.00**

Subtotal Primary Items \$ **10,781.65**

Accessories:

| | <u>Cost/Unit</u> | <u>Qty</u> | <u>Extension</u> |
|---|------------------|------------|------------------|
| Steel Truss, stock paint, 21' - 30' span, price per lineal foot | \$ 22.97 | | \$ 0.00 |

Total Accessories: \$ **0.00**

Subtotal Pre-Tax: \$ **10,781.65**

Sales Tax: \$

Total Contract Price Including Sales Taxes: \$ 10,781.65

Start of work commences with the above design layout.

Completion estimated to be [] from deposit date.
 Permits and related fees and drawings are not included unless expressly
 and separately itemized. Gore™ Tenara® thread carries a lifetime warranty
 against defect or deterioration and all steel is galvanized and rust resistant.
 Other warranties as itemized above. See warranty literature for
 details/limitations.

Down Payment/Schedule of Progress Payments as follows:

Execution of this contract requires payment made now in the amount of:-----> \$ []
 Representing initial deposit in accordance with contract regulation plus
 progress payment for design layout and custom materials procurement.
 via check or credit card # [] exp. []
 Final payment of remaining contract balance is due upon installation.

ACCEPTANCE: I, the undersigned, acknowledge that I have read and understood the terms of this agreement including the Terms, Conditions & Notices enclosed herewith.

Purchaser Signature: X _____ Date: _____

Superior Awning, by: X **BRIAN HOTCHKISS** _____ Date: **1/26/2018**



Attachment 2

Fred Monitello Proposal

Invoice

Fred Monitello Gen. Contr.
16904 Lorne St.
Van Nuys Ca.
(818) 259-3503

| | |
|--------------------------|-------------------------|
| DATE 4/24/2017 | INVOICE # 359 |
|--------------------------|-------------------------|

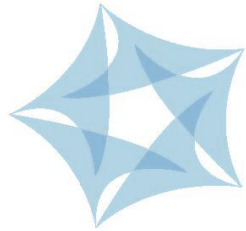
| | |
|--|-----------------|
| BILL TO | JOB SITE |
| Magnolia Science Academy #2 17125 Victory Blvd. Van Nuys Ca. 91406 | |

| ITEM | DESCRIPTION | QTY | RATE | AMOUNT |
|-------------|---|-----|--------------|------------------|
| Shade Cover | FABRICATE & INSTALL (1) STATIONARY CANVAS HIP ROOF CABANA. 31' Wide X 26', with a 3' drop. Includes (8) 4" steel posts bolted to the existing decking. There will be no post in the middle of the canopy. | | | 20,409.84 |
| Notes | Execution of the contract requires payment in the amount of \$10,204.92 for design layout, & custom materials procurement, pryor to start. There are no Architectural, Or Engineering plans or permit fees included in this proposal. | | | 0.00 |
| | | | Total | 20,409.84 |



Attachment 3

USA Shade and Fabric Structure Proposal



USASHADE
& Fabric Structures®

Magnolia Science Academy #2

1/25/2018

Proposal Prepared For:
Magnolia Science Academy #2
17125 Victory Blvd
Van Nuys, CA 91406

AZ: 289388 CA: 989458 LA: 61718 NV: 78724
NM: 383826 TN: 68712 DIR: 100003533

Date: 1/25/2018

Proposal for USA SHADE & Fabric Structures

| Project Information: | | | | Sales Information: | |
|----------------------|-----------------------------|----------|--|--------------------|--|
| Purchaser: | Magnolia Charter Schools | Contact: | David Garner | Sales Rep: | Liz Norton |
| Project Name: | Magnolia Science Academy #2 | Phone: | 310-923-4502 | Phone: | 323-490-9502 |
| Quote No: | ELN010518Areva | Email: | dgarner@magnoliapublicschools.org | Email: | enorton@usa-shace.com |
| PO No: | | Fax: | | Fax: | |

| Billing Information: | | Shipping Information: | | Jobsite Information: | |
|-----------------------------|--|------------------------------|--------------|-----------------------------|--|
| Magnolia Science Academy #2 | | SOUTHERN CALIFORNIA | | Magnolia Science Academy #2 | |
| 17125 Victory Blvd | | 1085 N. Main Street, Suite C | | 17125 Victory Blvd | |
| Van Nuys | | Orange | | Van Nuys | |
| CA | | CA | | CA | |
| 91406 | | 92867 | | 91406 | |
| Contact: | David Garner | Contact: | Construction | Contact: | David Garner |
| Phone | 310-923-4502 | Phone | | Phone | 310-923-4502 |
| Fax: | | Fax: | | Fax: | |
| Email: | dgarner@magnoliapublicschools.org | Email: | | Email: | dgarner@magnoliapublicschools.org |

CORPORATE ADDRESS:

8505 Chancellor Row
Dallas, TX 75247-5519

REMITTANCE ADDRESS:

P.O. Box 204691
Dallas, TX 75230-4691

SOUTHERN CALIFORNIA:

1085 N. Main Street, Suite C
Orange, CA 92867

NORTHERN CALIFORNIA:

927 Enterprise Way, Suite A
Napa, CA 94558

ARIZONA:

2452 W. Birchwood Ave, Suite 112
Mesa, AZ 85202

LAS VEGAS:

6225 S. Valley View Blvd., Suite I
Las Vegas, NV 89118

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www.usa-shade.com 800-966-5005

AZ: 289388 CA: 989458 LA: 61718 NV: 78724 NV:78724 NM: 383826 TN: 68712 DIR: 100003533



Structure Pricing

| OPTION 2 | | | | |
|--|--------------------|----------------|--------------------|---------------------|
| UNIT IMAGE | UNIT DETAILS | | | |
|  | Unit Quantity: | 1 | Foundations By | USA Shade |
| | Unit Type: | DSA PC Hip | Grout Installation | USA Shade |
| | Structure Size: | 30' x 30' | Base Attachment: | Recessed Base Plate |
| | Entry Height: | 10' | Footing Type: | Drilled Pier |
| | No of Columns: | 4 | Anchor Bolts: | Included |
| | No of Fabric Tops: | 1 | Concrete Cutting: | N/A |
| | Fabric Type: | Colourshade FR | Dirt Removal: | Included |
| | Fabric Color: | Blue | Surface Type: | Concrete |
| | Steel Finish: | Powder Coat | NOTES | |
| | Steel Color: | Black | | |
| Electrical Provisions: | N/A | | | |
| PRICE | Cable/HDW Finish: | Galvanized | | |
| \$24,500.00 | Concept No: | N/A | | |



| ADDITIONAL COSTS | | | |
|-------------------------------------|------|---------|------|
| QTY | ITEM | DETAILS | COST |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL FOR ACCESS/MISC ITEMS: | | | |

| PRICING TOTALS: | |
|---------------------------|--------------------|
| Unit Total | Included |
| Accessories/Miscellaneous | |
| Shipping/Handling | Included |
| SUBTOTAL | Included |
| Sales Tax (9.5%) | Included |
| Installation | Included |
| TOTAL PRICE | \$24,500.00 |

| PAYMENT TERMS: | |
|---|--|
| (1) Upon execution of the Agreement (Deposit) | |
| (2) Upon delivery of Unit(s) | |
| (3) Upon completion of assembly/installation | |
| (4) Other (specify): | |
| NOTES: | |
| | |

| ENGINEERING REQUIREMENTS | | NOTES |
|--------------------------|---------|-------|
| Building Code | DSA PC | |
| Wind Load | 90 | |
| Snow Load | 0 | |
| Drawing Size | 24 X 36 | |
| No. of Sealed Drawings | 3 | |
| Calculations Required | Yes | |

| INCLUSIONS / EXCLUSIONS | | | | | |
|-------------------------------------|-------------------------------------|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| INCLUDED | EXCLUDED | ENGINEERING REQUIREMENTS | INCLUDED | EXCLUDED | INSTALLATION - MISCELLANEOUS |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Sealed Drawings & Calculations | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Prevailing Wage / Certified Payroll |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Permit Submittal | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Union Wages |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Permit Fee | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Fencing |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | DSA Submittal | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Curb Repair |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | DSA Fee | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Landscape Repair |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Foundation Design & Engineering | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Demolition (Existing Structures) |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Special Inspection Fees | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Payment and Performance Bonds |



Construction Assumptions

- 1) The designated area for our structures will be accessible by drive-up for unloading of our trucks and equipment, including personnel man-lifts, forklifts, etc. Should a crane be required and direct access not available, additional costs for such will be submitted by a Change Order.
- 2) Our pricing is based on the ability to perform all of our work with clear, sequential, and continuous access without interruption during normal daytime working hours. We have assumed one mobilization for the installation of foundations, steel and fabric; if additional mobilizations are required, there will be an additional charge. We will require exclusive access to the area for our work during the construction process.
- 3) Our pricing does not include daily site delays accessing the work areas. USA SHADE will submit a Change Order for any delays caused by other trades which interfere or cause us to stop working.
- 4) Pricing assumes secure storage and adequate lay down area for our tools, equipment, and materials, within close proximity to the installation site will be provided, free of charge.
- 5) Our price assumes others to provide 200-amp, 110-volt electrical service and necessary potable water available within 100 feet of our work.
- 6) We will require site sanitary facilities and refuse containers by others within 200 feet of our work.
- 7) USA SHADE will leave its work and materials in a clean condition at the conclusion of our work.
- 8) Barricades and public security requirements are not included.
- 9) Unless specifically included in this proposal, this agreement does not include, and Company will not provide, services, labor, or materials for any of the following work: (a) removal and disposal of any materials containing asbestos or any hazardous materials as defined by the EPA; (b) moving Owner's property around the installation site; (c) repair or replacement of any Purchaser or Owner-supplied materials; or (d) repair of damage to existing surfaces that may occur when construction equipment and vehicles are being used in the normal course of construction.
- 10) Pricing for foundation design is based on drilled pier footings. In the event the geotechnical report requires an alternate configuration, any additional costs incurred will be submitted to the client by a Change Order.
- 11) Digging of our foundations will not be constrained by any existing concrete or utilities. USA SHADE will not be responsible for moving or repairing any underground utility lines such as electrical, telephone, gas, water, or sprinkler lines that may be encountered during installation.
- 12) Any additional costs incurred as a result of hard rock conditions requiring extra equipment, utility removal or repair, resulting in delay, will result in additional charges unless they are detailed on as-built site drawings provided to USA SHADE or marked on the ground and communicated to USA SHADE in writing prior to installation.

GENERAL TERMS & CONDITIONS AND WARRANTY

- 1) **Proposal:** The above proposal is valid for **30** days from the date first set forth above. After 30 days, we reserve the right to increase prices due to the rise in cost of raw materials, fuel, or other cost increases. When applicable, USA SHADE & Fabric Structures reserves the right to implement a surcharge for significant increases in raw materials, including, but not limited to; fuel, steel, and concrete. Due to the duration of time between proposals, contracts, and final installation, USA SHADE & Fabric Structures reserves the right to implement this surcharge, when applicable.
- 2) **Purchase:** By executing this proposal, or submitting a purchase order pursuant to this proposal (which shall incorporate the terms of this agreement specifically by reference) which is accepted by USA SHADE & Fabric Structures (the "Company"), the purchaser identified above ("you" or the "Purchaser") agrees to purchase Shade Structures brand shade structures ("Structures") and the services to be provided by the Company, as detailed in the "Structure Pricing" and "General Scope of Work" sections of this agreement, above, or in the relevant purchase order accepted by the Company, for use by Purchaser or for installation by Company or Purchaser on behalf of a third-party who will be the ultimate owner of the Structures (the ultimate owner of a Structure, whether Purchaser or a third-party, being the "Owner").
- 3) **Short Ship Claims:** Purchaser has 15 days from receipt of the structures to file a short ship report in writing to its sales representative. Company will not honor claims made after this time.



- 4) **Standard Exclusions:** Unless specifically included under the "General Scope of Work" section above, this agreement does not include, and Company will not provide, services, labor, or materials for any of the following work: (a) removal and disposal of any materials containing asbestos or any hazardous materials as defined by the EPA; (b) moving Owner's property around the installation site; (c) repair or replacement of any Purchaser or Owner-supplied materials; (d) repair of concealed underground utilities not located on prints supplied to Company by Owner during the bidding process, or physically staked out by Owner, and which are damaged during construction; or (e) repair of damage to existing surfaces that may occur when construction equipment and vehicles are being used in the normal course of construction.

- 5) **Bonding Guidelines:** If Purchaser will use or provide the Structures and Services for an Owner other than Purchaser (including, without limitation, as a subcontractor of Purchaser), Purchaser will include the following statement in Purchaser's contract with Owner:

"The manufacturer's warranty for the Shade Structures brand shade structures is a separate document between USA SHADE & Fabric Structures and the ultimate owner of the Shade Structures brand shade structures, which will be provided to the ultimate owner at the time of completion of the installation and other services to be provided by USA SHADE & Fabric Structures. Due to surety requirements, any performance and/or payment bond will cover only the first year of the USA SHADE & Fabric Structures warranty."

- 6) **Insurance Requirements:** Company is not required to provide any insurance coverage in excess of Company's standard insurance. A copy of the Company's standard insurance is available for your review prior to acceptance of the Company's proposal.

- 7) **Payment:** Terms of payment are defined in the "Pricing Details" section and are specific to this contract. For purposes of this agreement, "Completion" is defined as being the point at which the Structure is suitable for its intended use, the issue of occupancy consent, or a final building department approval is issued, whichever occurs first. In any event where Completion cannot be effected due to delays or postponements caused by the Purchaser or Owner, final payment (less 10% retainage) is due within 30 days of the date when Completion was scheduled, had the delay not occurred. All payments must be made to Shade Structures, Inc., P.O. Box 204691, Dallas, TX 75320-4691. If the Purchaser or Owner fails or delays in making any scheduled milestone payments, the Company may suspend the fulfillment of its obligations hereunder until such payments are made, or Company may be relieved of its obligations hereunder if payment is more than 60 days past due. Company may use all remedies available to it under current laws including, but not limited to, filing of liens against the property and using a collection agency or the courts to secure the collection of the outstanding debt.

- 8) **Lien Releases:** Upon request by Owner, Company will issue appropriate partial lien releases as corresponding payments are received from Purchaser, but prior to receiving final payment from Purchaser or Owner. Company will provide a full release of liens upon receipt of final payment. In accordance with state laws, Company reserves the right to place a lien on the property if final payment has not been received 10 days prior to the filing deadline for liens.

- 9) **Site Plan Approval, Permit/s, Permit Fees, Plans, Engineering Drawings, and Surveying:** Site plan approval, permits, permit fees, plans, engineering drawings, and surveying are specifically excluded from this agreement and the Services unless specified under the "General Scope of Work". The Company does not in any way warrant or represent that a permit or site plan approval for construction will be obtained. Sealed engineered drawings that are required but not included in the "General Scope of Work" will result in an additional cost to Purchaser.

- 10) **Manufacturing & Delivery:** Manufacturing lead-time from Company's receipt of the "Notice To Proceed" is approximately 6 to 8 weeks for standard structures, and 8 to 12 weeks for custom structures. Delivery is approximately 1 week thereafter. Delivery of structures may be prior to or at start of assembly. Please note that these timelines do not include approval or permitting timeframes.

- 11) **Returned Product, Deposits, and/or Cancelled Order:** Within the first 45 days after shipment from our facility, all returned product(s) and cancelled orders are subject to a 50% restocking fee. No returns are available following this 45 day period. All deposits are non-refundable. All expenses incurred (engineering, site surveys, shipping, handling, etc.) are the responsibility of the Purchaser, up to notice of cancellation.



- 12) **Concealed Conditions:** "Concealed conditions" include, without limitation, water, gas, sprinkler, electrical and sewage lines, post tension cables, and steel rebar. This agreement is based solely on observations the Company was able to make either by visual inspection or by drawings and/or plans submitted by Owner at the time this agreement was bid. If additional Concealed Conditions are discovered once work has commenced, which were not visible at the time this proposal was bid, Company will stop work and indicate these unforeseen Concealed Conditions to Purchaser or Owner so that Purchaser and Company can execute a Change Order for any additional work. In any event, any damage caused by or to unforeseen Concealed Conditions is the sole responsibility of the Purchaser and Company shall not be held liable for any such damage. Soil conditions are assumed to be soil that does not contain any water, hard rock (such as limestone, caliche, etc.), rocks larger than 4 inches in diameter, or any other condition that will require additional labor, equipment and/or materials not specified by the Purchaser or Owner in the bidding process. Any condition requiring additional labor, equipment, and/or materials to complete the drilling or concrete operations will require a Change Order before Company will complete the process. Price quotes are based on a drilled pier footing. Any variation will incur additional charges (i.e. spread footings, concrete mat, sand, water, landfill, etc.). Costs for footing and installation do not include any allowance for extending below frost lines (the additional costs for which vary by geographical region).
- 13) **Changes in the Work:** During the course of this project, Purchaser may order changes in the work (both additions and deletions). The cost of these changes will be determined by the Company, and a Change Order form must be completed and signed by both the Purchaser and the Company, which will detail the "General Scope of the Change Order". Should any Change Order be essential to the completion of the project, and the Purchaser refuses to authorize such Change Order, then Company will be deemed to have performed its part of the project, and the project and services will be terminated. Upon such termination, Company will submit a final billing to Purchaser for payment, less a labor allowance for work not performed but including additional charges incurred due to the stoppage. No credit will be allowed for materials sold and supplied, which will remain the property of the Purchaser.
- 14) **Indemnification:** To the fullest extent permitted by law, Purchaser shall indemnify, defend, and hold harmless the Company and its consultants, agents, and employees or any of them from and against claims, damages, losses and expenses, including, but not limited to, attorneys' fees related to the installation of the Structure or performance of the services, provided that such claim, damage, loss, or expense is attributable to bodily injury to, sickness, disease, or death of a person, or to injury to or destruction of tangible property, but only to the extent caused by the negligent acts or omissions of the Purchaser or its agents, employees, or subcontractors, or anyone directly or indirectly employed by them or anyone for whose acts they may be liable, regardless of whether or not such claim, damage, loss, or expense is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or reduce other rights or obligations of indemnity that would otherwise exist as to a party or person described in Section 15.
- 15) **Statement of Limited Warranty:**
- The structural integrity of all supplied steel is warranted for ten years.
 - If assembly is provided by the Company, workmanship of the structure is covered for one year, including labor for the removal of any failed part, disassembly (if necessary), cost of shipping, and reassembly.
 - All steel surface finishes are warranted for one year.
 - Shadesure™, Colourshade® FR, eXtreme 32™, Commercial 95™, SaFRshade™, and Monotec 370™ fabrics all carry a ten year limited manufacturer's warranty against failure from significant fading, deterioration, breakdown, outdoor heat, cold, or discoloration. Should the fabric need to be replaced under the warranty, the Company will manufacture and ship a new replacement fabric at no charge for the first six years, thereafter pro-rated at 20% per year over the remaining four years. The following are exceptions to the preceding warranty terms:
 - Shadesure™ fabrics in Red, Yellow, Atomic Orange, Electric Purple, Zesty Lime, Cinnamon, Olive, and Mulberry carry a five year pro-rated
 - Fabric tops attached to Coolbrella™ structures carry a three year warranty;
 - Individual fabric tops measuring greater than 40' in length are covered by a non-prorated five year warranty;
 - Preconstraint 502™ waterproof membrane is subject to an eight year pro-rated warranty.
 - Sewing thread is warranted for ten years.



General Limited Warranty Terms and Conditions

- These limited warranties are effective from the date of sale, or, if assembly is provided by the Company, upon receipt by Company from Purchaser of a completed and signed "Customer Checklist and Sign-off" form.
- In its sole discretion, the Company will repair and or/replace defective structures, products or workmanship, or refund that portion of the price related to the defective product, labor, or service rendered.
- The Company reserves the right, in cases where certain fabric colors have been discontinued, to offer the Purchaser or Owner a choice of available alternative colors to replace the warranted fabric. The Company does not guarantee that any particular color will be available for any period of time, and reserves the right to discontinue any color for any reason, without recourse by the Purchaser or Owner of the discontinued fabric color.
- Should the Purchaser or Owner sell the structures to another party, the warranty cannot be transferred to the new owner without a complete and thorough on-site inspection performed by a Company representative. Please contact the Company at warranty@usa-shade.com for more details.
- All warranty claims covering Company supplied structures, products, and services must be submitted by Purchaser or Owner in writing to the Company within thirty days from the date of discovery of the alleged defect and must include a detailed description and applicable photographs of the alleged defect or problem. Warranty claims should be submitted by email to warranty@usa-shade.com.
- Purchaser or Owner agrees that venue for any court action to enforce these limited warranties shall be in the City or County of Dallas in the State of Texas, USA.
- These limited warranties are void if:
 - o the supplied structures, products, services and/or labor are not paid for in full;
 - o the structures are not assembled in strict compliance with USA SHADE specifications;
 - o any changes, modifications, additions, or attachments are made to the structures in any way, without prior written approval from the Company. Specifically, no signs, objects, fans, light fixtures, etc. may be hung from the structures, unless specifically engineered by the Company.
- These limited warranties do not cover defects and/or damages caused by:
 - o normal wear and tear;
 - o misuse, willful or intentional damage, vandalism, contact with chemicals, cuts and Acts of God (i.e. tornado, hurricane, micro/macros burst, earthquake, wildfires, etc.);
 - o ice, snow or wind loads in excess of the designed load parameters engineered for the supplied structures;
 - o use, maintenance, neglect, repair, and/or service inconsistent with the Company's written care and maintenance instructions, provided with the order.
- The limited warranties explicitly exclude:
 - o workmanship related to assembly not provided by the Company or its agents;
 - o fabric curtains, valances, and flat vertical panels;
 - o fabric tops installed on structures that were not engineered and originally supplied by the Company.
- THE COMPANY SHALL NOT BE LIABLE FOR ANY INCIDENTAL, CONSEQUENTIAL, SPECIAL, LIQUIDATED, EXEMPLARY, OR PUNITIVE DAMAGES, OR ANY LOSS OF REVENUE, PROFIT, USE OR GOODWILL, WHETHER BASED UPON CONTRACT, TORT (INCLUDING NEGLIGENCE), OR ANY OTHER LEGAL THEORY, ARISING OUT OF A BREACH OF THIS WARRANTY OR IN CONNECTION WITH THE SALE, INSTALLATION, MAINTENANCE, USE, OPERATION OR REPAIR OF ANY PRODUCT OR SERVICE. IN NO EVENT WILL THE COMPANY BE LIABLE FOR ANY AMOUNT GREATER THAN THE PURCHASE PRICE FOR ANY PRODUCT OR SERVICE PROVIDED BY THE COMPANY.
- THE FOREGOING LIMITED WARRANTY IS THE SOLE AND EXCLUSIVE WARRANTY FOR THE COMPANY'S PRODUCTS AND SERVICES, AND IS IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, IN LAW OR IN FACT. SELLER SPECIFICALLY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR USE OR PURPOSE, AND ANY IMPLIED WARRANTIES ARISING OUT OF COURSE OF DEALING OR PERFORMANCE OR TRADE USAGE. PURCHASER, BY ACCEPTANCE AND USE OF THIS LIMITED WARRANTY, WAIVES ANY RIGHTS IT WOULD OTHERWISE HAVE TO CLAIM OR ASSERT THAT THIS LIMITED WARRANTY FAILS OF ITS ESSENTIAL PURPOSE.

Colourshade ® and eXtreme 32™ are registered trademarks of Multiknit Pty. Ltd.

Commercial 95™ and SaFRshade™ are registered trademarks of Gale Pacific USA Inc.

Monotec 370™ is a registered trademark of PRO-KNIT Industries Pty. Ltd.

Preconstraint 502™ is a registered trademark of Serge Ferrari North America, Inc.

www.usa-shade.com **800-966-5005**

AZ: 289388 CA: 989458 LA: 61718 NV: 78724 NV:78724 NM: 383826 TN: 68712 DIR: 100003533



16) **Assembly/Installation:**

- Company will notify Purchaser of the scheduled assembly date. Owner agrees to have an owner representative meet the assembly crew at the job site on the scheduled assembly date to verify the exact location where the structure(s) is to be placed.
 - Labor for the removal, assembly, and/or freight charges will only be covered by Company in instances where the structures supplied and installed by Company are determined by the Company to be defective. In all cases where structures are not installed by Company, all labor for the removal, assembly, and/or freight of the structures will be the Purchaser's responsibility.
 - Installation prices are based on a single mobilization charge. If additional mobilizations are required, there will be additional charges.
 - If the requested services require Company access to Owner's premises, Company will be provided access to the Owner's premises free and clear of debris, automobiles, or other interference Monday ~ Friday during the hours of 8:00am to 6:00pm, and Company will have access to water and electrical facilities during installation. Additional charges will apply if utilities are not easily accessible. Where applicable, all vehicles will be moved prior to Company's crew beginning any installation.
 - Company will not be responsible for moving or repairing any underground utility lines such as electrical, telephone, gas, water, or sprinkler lines that may be encountered during installation.
 - Any additional costs incurred as a result of hard rock conditions requiring extra equipment, utility removal or repair resulting in delay will result in additional charges unless they are detailed on as-built site drawings provided to Company or marked on the ground and communicated to Company in writing prior to fabrication and installation.
- 17) **Installation/Assembly on-site:** Where installation/assembly is part of the services, Purchaser must provide the Company with a detailed drawing prepared by or for the Owner showing exactly where the structures are to be assembled as well as detailing any obstacles or other impediments that may cause the assembly process to be more difficult. Any fixture(s), e.g., playground, pools, etc., that the structures are to be assembled over must also be detailed, along with their peak heights (if applicable).
- 18) **Site/Use Review by Purchaser:** Company relies on the Purchaser to determine that the structures ordered are appropriate and safe for the Owner's installation site and/or intended use. Company is not responsible for damages or injuries resulting from collisions by moving objects or persons with the structure post(s). Company can recommend, or supply at additional cost, padding for posts from a third party manufacturer.
- 19) **Preparatory Work:** Where installation/assembly is part of the services and in the event that the foundation or job site is not suitable or ready for assembly to begin on the scheduled day, a Delay of Order notification must be sent to Company at least 4 working days prior, in order to allow Company to reschedule the project. In the event that Company is not notified and incurs an expense in attempting to execute the assembly, a re-mobilization charge may be charged to Purchaser before Company will reschedule the assembly.
- 20) **Delegation: Subcontractors:** The services and the manufacturing and assembly of the structures may be performed by subcontractors under appropriate agreements with the Company.
- 21) **Force Majeure: Impracticability:** The Company shall not be charged with any loss or damage for failure or delay in delivering or assembling of the structures when such failure or delay is due to any cause beyond the control of the Company, due to compliance with governmental regulations or orders, or due to any Acts of God, strikes, lockouts, slowdowns, wars, or shortages in transportation, materials or labor.
- 22) **Dispute Resolution:** Any controversy or claim arising out of or related to this agreement must be settled by binding arbitration administered in Dallas, TX by a single arbitrator selected by the parties or by the American Arbitration Association, and conducted in accordance with the construction industry arbitration rules. Judgment upon the award may be entered in any court having jurisdiction thereof.
- 23) **Entire Agreement; No Reliance:** This agreement represents and contains the entire agreement between the parties. Prior discussion or verbal representations by the parties that are not contained in this agreement are not part of this agreement. Purchaser hereby acknowledges that it has not received or relied upon any statements or representations by Company or its agents which are not expressly stipulated herein, including without limitation any statements as to the structures, warranties, or services provided hereunder.
- 24) **No Third-Party Beneficiaries:** This agreement creates no third-party rights or obligations between Company and any other person, including any Owner who is not also a Purchaser. It is understood and agreed that the parties do not intend that any third party should be a beneficiary of this agreement.
- 25) **Governing Law:** The agreement will be construed and enforced in accordance with the laws of the State of Texas.
- 26) **Assignment:** Purchaser may not assign this agreement, by operation of law or otherwise, without the prior written consent of Company. The agreement shall be binding upon and insure to the benefit of the Company and the Purchaser, and their successors and permitted assigns.



Executed to be effective as of the date executed by the Company:

NOTE: FOR ANY PURCHASE EQUAL TO OR EXCEEDING \$100,000.00 USD, NO WORK, OTHER THAN PRE-WORK, SHALL BE UNDERTAKEN WITHOUT A MUTUALLY ACCEPTABLE AND SIGNED CONSTRUCTION CONTRACT.

PURCHASER:

Magnolia Charter Schools

SELLER:

USA SHADE & Fabric Structures

Signature: _____

By: (Print) _____

Title: _____

Date: _____

Signature: _____

By: (Print) _____

Title: _____

Date: _____

NOTE: All purchase orders and contracts should be drafted in the name of Shade Structures, Inc.

Cover Sheet

Project Change Order Requests for MSA-Santa Ana

Section: III. Action Items
Item: F. Project Change Order Requests for MSA-Santa Ana
Purpose: Vote
Submitted by:
Related Material: III F Change Order Requests for Santa Ana.pdf



| | |
|---------------------|---|
| Board Agenda Item # | III F- Action Item |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Patrick Ontiveros, General Counsel & Director of Facilities |
| RE: | Project Change Order Requests for MSA – Santa Ana |

Proposed Board Recommendation(s)

Staff recommends that the Board of Directors approve MPS agreeing to change order requests 2 and 3 (each a “COR” and together “CORs”) and signing the corresponding change orders upon receipt from the general contractor RC Construction Services Inc. The total cost for CORs 2 and 3 is **\$4,536.58**.

Background

Board policy requires that all project change orders be brought to the Board for review and approval. General contractor “RC Construction Services, Inc.” has submitted change order requests 2 and 3. At a prior board meeting Gafcon mentioned that certain change orders would be forthcoming due to certain scope gaps in the drawings. Both CORs are needed due to information missing from the bid set. No fees will be charged by the design team for making these corrections. These are installation costs that would have been incurred anyway by MPS. COR2 is to provide and install power for the fire alarm. COR 3 is to provide and install power for the water heater. For both CORs, Gafcon negotiated down the original costs proposed by RC Construction. These are Change Order Requests. The formal change order request will be forthcoming from RC Construction on the prescribed industry form.

Budget Impacts

The Board previously approved the revised project budget for MSA-Santa Ana (**\$4,671,177**) which included an inter-company/school loan to cover overages above the previously approved project budget (**\$3,859,380**). These change orders will be covered by the current board approved budget.

Exhibits (attachments):

1. Change Order Request #2
2. Change Order Request #3



Exhibit 1

Change Order Request #2

Change Order Request #: 2

Provide & Install Power for Fire Alarm

| | | |
|---|---|---|
| <u>PROJECT:</u> Magnolia Santa Ana, New Gymnasium Santa Ana, California | <u>CONTRACTOR:</u> R.C. Construction Services, Inc. 223 N. Locust Ave Rialto, CA 92377 | <u>Change Order Date</u> 01/30/18 <u>Gafcon Review Date</u> 02/05/18 |
|---|---|---|

Change Order Cost Summary

| Description | Contractor Total | Gafcon Total | Agreed Total |
|--|-------------------|-------------------|-------------------|
| 1. Direct Labor | \$2,834.97 | \$2,230.2 | \$2,532.6 |
| 2. Fringe benefits & payroll taxes - Labor | | | |
| 3. Materials and Consumables | \$155.96 | \$155.96 | \$155.96 |
| 4. Sales Tax Material | \$12.09 | \$12.09 | \$12.09 |
| 5. Rental Fees | | | |
| Total Direct Cost | \$3,003.02 | \$2,398.21 | \$2,700.62 |
| Subcontractor Bond (1%) | \$34.53 | \$27.58 | \$30.60 |
| Subcontractor Overhead & Profit (15%) | \$450.45 | \$359.73 | \$405.09 |
| Contractor's Fee (7%) | \$244.00 | \$194.99 | \$219.54 |
| Contractor Insurance (1.5%) | \$56.00 | \$44.71 | \$50.34 |
| Contractor Bond (1%) | \$38.00 | \$30.25 | \$34.06 |
| Totals | \$3,826.00 | \$3,055.47 | \$3,440.25 |

| |
|---|
| Recommended: <div style="text-align: center; border: 1px solid black; height: 40px; margin: 5px 0;"></div> Contractor Representative Name/Title/Signature/Date |
| Recommended: <div style="text-align: center; border: 1px solid black; height: 40px; margin: 5px 0;"></div> Gafcon Representative Name/Title/Signature/Date |



Exhibit 2

Change Order Request #3

Change Order Request #: 3**Provide & Install Power for Water Heater**

| PROJECT: Magnolia Santa Ana, New Gymnasium Santa Ana, California | CONTRACTOR: R.C. Construction Services, Inc. 223 N. Locust Ave Rialto, CA 92377 | <u>Change Order Date</u> 01/18/18 <u>Gafcon Review Date</u> 02/05/18 | |
|---|---|---|---------------------|
| Change Order Cost Summary | | | |
| Description | Contractor Total | Gafcon Total | Agreed Total |
| 1. Direct Labor | \$957.75 | \$599.2 | \$778.50 |
| 2. Fringe benefits & payroll taxes - Labor | | | |
| 3. Materials and Consumables | \$65.98 | \$65.09 | \$65.09 |
| 4. Sales Tax Material | \$5.11 | \$5.04 | \$5.04 |
| 5. Rental Fees | | | |
| | | | |
| Total Direct Cost | \$1,028.84 | \$669.37 | \$848.63 |
| Subcontractor Overhead & Profit (15%) | \$154.33 | \$100.41 | \$142.36 |
| Subcontractor Bond (1%) | \$11.83 | \$7.70 | \$8.49 |
| Contractor's Fee (7%) | \$84.00 | \$54.42 | \$69.96 |
| Contractor Insurance (1.5%) | \$19.00 | \$12.48 | \$16.04 |
| Contractor Bond (1%) | \$13.00 | \$8.44 | \$10.85 |
| Totals | \$1,311.00 | \$852.82 | \$1,096.33 |
| Recommended: | | | |
| Contractor Representative Name/Title/Signature/Date | | | |
| Recommended: | | | |
| Gafcon Representative Name/Title/Signature/Date | | | |

Cover Sheet

Academic Update

Section: IV. Discussion/Information Items
Item: A. Academic Update
Purpose: FYI
Submitted by:
Related Material: IV A Academic Update.pdf



| | |
|---------------------|--|
| Board Agenda Item # | Agenda # IV A- Information Item |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Kenya Jackson, Chief Academic Officer |
| RE: | Academic Update |

Proposed Board Recommendation
Information Only

Background

Our 2018 Spring Practitioners Symposium will take place on Friday, March 9, 2018, at Magnolia Science Academy- 3. Our keynote speaker, George Couros, will talk about the Innovator's Mindset that will help inspire our teachers to, “focus not only what we know, but what we do with what we know.”

The goals for our teachers are to use relevant instructional strategies to improve teaching and learning, and to collaborate, reflect, and plan for the 2018-2019 school year. In morning teachers and staff have the opportunity to choose from a unique selection of professional learning topics such as: Culturally Relevant Teaching, Diversity, Equity and Inclusion and Crucial conversations, Standards-Based Grading and Assessments, Science +Literacy = The Perfect Marriage. After lunch staff will collaborate with their departments and grade levels to discuss and identify strengths, weaknesses, opportunities and threats to their current work and provide feedback on how we should move forward to improve educational and socio- emotional outcomes for all MPS students.

Budget Implications

- Amounts/ Funding Source
- CFO Review

How Does This Action Relate/Affect/Benefit All MSAs?

Teachers, staff and administration will grow professionally and share best practices with fellow colleagues.

Name of Staff Originator:

Kenya Jackson, Chief Academic Officer

Exhibits (attachments):

2018 Spring Practitioners Symposium Brochure



2018 MPS Spring Practitioners Symposium

Academic Team Vision

MPS Academic Team strives to empower teachers and leaders to transform our communities through innovative, equitable, and lifelong learning.

Logistics

Date: Friday, March 9, 2018

Time: 8:30AM-2:30PM

Location: Magnolia Science Academy- 3

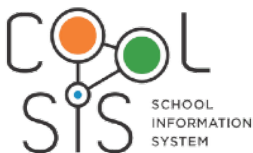
Address: 1254 East Helmick, Carson

Parking: CARPOOLING is highly encouraged and recommended. Please be advised that there is NO PARKING on Friday on MSA-3 side until after 1:00 p.m. However, there is covered parking on the corner of Diamonddale Dr. and Amantha Ave. It is first come, first serve.

Special Thanks

To Ms. Daniel for hosting the Spring Symposium this year!

Our Sponsors for this event:



About the Keynote Speaker



George Couros is currently an “Innovative Teaching, Learning, and Leadership Consultant”, as well as the author of

“The Innovator’s Mindset”. Formerly, he was the Division Principal of Innovative Teaching and Learning with Parkland School Division, located in Stony Plain, Alberta, Canada, and has over 17 years of experience as an educator, in a myriad of roles from K-12. He is passionate about distributed leadership within his division, and believe that creating a collaborative environment with all stakeholders, will help to ensure that we meet the best needs of all children.

He believes we need to inspire our kids to follow their passions, while letting them inspire us to do the same.

"Sharing the Learning"

Agenda

8:00AM-8:30AM

Breakfast

8:30AM-8:50AM

Welcome with Dr. Young & Mrs. Jackson

8:50AM-9:50AM:

Keynote

10:00AM-12PM

Professional Learning Time

12:00PM-1:00PM

Lunch

1:00PM-2:30PM

SWOT Analysis with Department Chairs

MSA-3 School Map



Professional Learning Time Sessions

B1: Intro to Classroom Management Strategies that work

B2: Wonders Training

B3: Integrated ELD in the Mathematics Classroom

B4: Illuminate Training

B5: Science + Literacy = The Perfect Marriage

B6: Standards-Based Grading and Assessments

B7: DEI Survey & Crucial Conversations

PA-1: Culturally Relevant Teaching

PA-2: The Innovators Mindset

G1: Increasing students' engagement with complex text

G3: Arts Integration Strategies: Sharing resources from the field and STEAM Expo

WR: College Going Culture

M1: Modifying, Accommodating, and just Good Teaching

M2: Anatomy of the New CAST & NGSS Assessment Resources

M3: Strategies & Characteristics of GATE Students

Professional Learning Sessions

10:00AM-12:00PM

Norms

- Begin and End on Time
- Positive Thinking, Open Mind
- Assume the Best Intent
- Low Tech, High Engagement

Professional Learning Goals

- Use relevant instructional strategies to improve teaching and learning
- Collaborate, Reflect and Plan for 2018-2019 School Year.

Culturally Relevant Teaching

Presented By: Latosha Guy

Room: PA-1

Recommended Audience: Secondary Teachers/Deans

Participants will:

- Demystify Culturally Responsive Teaching.
- Examine Benefits of Culturally Responsive Literature and Literacy Strategies in Classrooms.
- Explore the link between Culturally Responsive Teaching, Rigor and Student Engagement.
- Explore and acquire culturally responsive literacy and engagement strategies for students of color.

The Innovators Mindset

Presented By: George Couros

Room: PA-2

Recommended Audience: K-12 Teachers/ Deans/ Admin Teacher Leaders

Carol Dweck's work has focused on the ideas of "fixed" and "growth" mindset, yet educators will need to go a step further with these notions to create the learning opportunities and that our students and schools deserve. We need to focus not only what we know, but what we do with what we know. In this talk, George will discuss the idea and characteristics of "The Innovator's Mindset" (as discussed in the book of the same title), and share powerful examples on why this is so crucial for all educators. George's presentations are known to be emotional, humorous, all while pushing your thinking, and will definitely connect to your heart first, in a way that will last with you long after this keynote

Increasing students' engagement with complex text

Presented By: OCDE Rep

Room: G1

Recommended Audience: Middle School ELA Teachers

Participants will identify the connections between College and Career Readiness expectations and adopted instructional materials; and apply strategies that engage students in critical thinking using complex text.

Arts Integration Strategies: Sharing resources from the field and STEAM Expo 2018- Arts Plannin

Recommended Audience: Art Teachers

Room: G3

Peggy Burt - Arts Ed Collective coach for Magnolia Public Schools, Jennifer Rivera - MSA-7 Teacher and Elementary Arts Lead, Sunny Jung - MSA-Santa Ana Teacher and Middle/High Arts Lead, Ismael Soto - Interim Chief External Officer for Magnolia Public Schools

DEI Survey and Crucial Conversations

Facilitated By: Dr. Young, Oreeille Revish and Barbara Torres

Room: B7

Recommended Audience: Open to All

Participants will have the opportunity to know what the results of the survey that was sent out. Both HR and Dr. Young will discuss the results, what does it mean for us as an "employee" and what can we do to change it.

Standards-Based Grading and Assessments

Presented By: Greg Mullen (teacher from MSA-SA)

Room: B6

Recommended Audience: K-12 Teachers

Make sense of Common Core State Standards and use them to create learning targets that develop in and across grade levels. Discussion will include defining proficiency as it relates to standards and assessments. Take back to your schools a stronger sense of how standards-based models can strengthen your position on teaching and testing to the standards. Participants are welcome to bring assessment samples (not required). This presentation uses grading and assessment examples for Common Core ELA & Math, but the ideas behind proficiency, grading, and assessments, lend themselves across all subjects and grade levels.

Science + Literacy = The Perfect Marriage

Presented By: Kelly Keeler

Room: B5

Recommended Audience: Elementary School Teachers

Exemplary science teaching requires students to ask questions and use tools to seek answers to their questions. Exemplary literacy teaching requires students to ask questions and use tools to seek answers to their questions. Wait, both science AND literacy instruction require the same skills? YEP! In both of these disciplines, students can compare their thinking, communicate with one another, and express their ideas through words and graphics. So, let's marry them and call it Scientific Literacy! Come see a wealth of ideas for how you can promote scientific literacy in the K-5 classroom

Illuminate Training

Presented By: Illuminate Rep

Room: B4

Mandatory Audience: Teacher Leader 9AM-12PM | Office Managers: 12:30PM-3:15PM

Office Managers will:

- Have an in depth look of day-to-day office procedures such as student registration, attendance and attendance reconciliation, transfers, etc.
- Facilitate discussion on new processes, future trainings, and next steps
- Get familiar with the Office Guide found in the Help menu

Teachers will:

- have a quick system overview
- Learn how to take attendance in illuminate
- Create grade books for the upcoming school year, and learn about grade book functionality

Professional Learning Sessions

10:00AM-12:00PM

Norms

- Begin and End on Time
- Positive Thinking, Open Mind
- Assume the Best Intent
- Low Tech, High Engagement

Professional Learning Goals

- Use relevant instructional strategies to improve teaching and learning
- Collaborate, Reflect and Plan for

Integrated ELD in the Mathematics Classroom

Presented By: Traci Lewin and Nicole Vasquez

Room: B3

Recommended Audience: Math teachers and EL Coordinators

This workshop will provide math teachers with strategies for providing effective integrated English Language Development (ELD) and differentiation for English Learners in the math classroom. We will go over ways in which to incorporate reading, writing, listening, and speaking into the math curriculum, how to create interactive notebooks and journals, strategies for teaching and emphasizing academic vocabulary, and an overview of how to integrate the CA ELD Standards into secondary math classes.

Wonders Training

Facilitated By: MGH Rep

Room: B2

Recommended Audience: Elementary School Teachers

Participants will have the opportunity to further explore the Wonders Data Dashboard and assessment module.

Intro to Classroom Management Strategies that work

Presented By: Greg Hartman

Room: B1

Recommended Audience: K-12 Teachers

This workshop will provide with an introduction to Self-Control Strategies and Teach To's (teaching to expectations). Participants of the workshop will learn techniques that will help them:

- Maintain a keen and calm mindset for classroom management
- Teach students to behave appropriately in class and social settings
- Thoroughly complete lesson plans in the allotted time
- Teach students to make the best use of their time
- Firmly but fairly carry out disciplinary actions while eliminating multiple warnings and repeated requests
- Build and maintain strong student and teacher relationships

Modifying, Accommodating, and just Good Teaching

Presented By: Dr. Artis Callaham

Room: M1

Recommended Audience: SPED Coordinators/Deans

Participants will:

- increase their understanding of cognitive strengths
- demonstrate an understanding of making learning universally accessible
- practice accommodation and motivational strategies and discuss application

Anatomy of the New CAST and NGSS Assessment Resources

Presented By: Erdinc Acar

Room: M2

Recommended Audience: Science Teachers

This session is for all elementary, middle and high school science teachers. Participants will explore the details and structure of CAST in relation to test blueprints and NGSS structure. In addition, participants will review several NGSS formative assessments and resources. Please bring your laptop.

Strategies and Characteristics of GATE Students

Presented By: Dr. Lisa Hancock

Room: M3

Recommended Audience: TK- 12 Teachers / EI Coordinators

Dr. Lisa Hancock will discuss traits and behaviors of gifted and twice-exceptional children, and how these children may present in the heterogeneous classroom. Topics will include underachievement, motivation, frustration, and social-emotional challenges. Strategies and techniques for teaching gifted children in the inclusion classroom will be presented. Teachers will have the opportunity for Q&A with Dr. Hancock.

Tools for the College Counseling Professional

Presented By: Dr. Renysha Scott

Room: WR

Recommended Audience: College Advisors / Secondary Deans

In the world of counseling we are often spread thin and wide, so how do we do it all? We are often consumed with supporting our students' immediate social, emotional, and academic needs that we often lose sight of their future. As counselors we are responsible for students' academic progress, how they manage their peer relationships, act as the liaison between the home and the school, advocate for the needs of our students', gather and disaggregate data, and other duties as assigned. In light of all of these responsibilities how does a counselor have the time to focus on college preparation with their students? This session aims to provide some methods that may be utilized to support counselors in enhancing their college preparation programs. The session will begin to explore best practices and effective tools that are used by counseling professionals. The session will focus on the following areas: how to plan college trips, discovering some tips and tricks for writing letters of recommendation that our beneficial to our students' college admission, how to execute a college and career fair that provides our students

SWOT Analysis with your department

1:00PM-2:30PM

Google Classroom

Class Code: 7muzqkx

classroom.google.com

+joinclass (as a student)

Meeting with your Department

Elementary

B1: TK-3

B2: Grades 4-5

Secondary Middle School Grades 6-8

B5: ELA/ History

B6: Math and Science

Secondary by Department HS Grades 9-12

B3: EL Coordinators Meeting

B4: Illuminate Training

B7: History

PA-1: Foreign Language| Computer

PA-2: College Advisors

G1: PE (Grades 6-12)

G3: ELA including AP

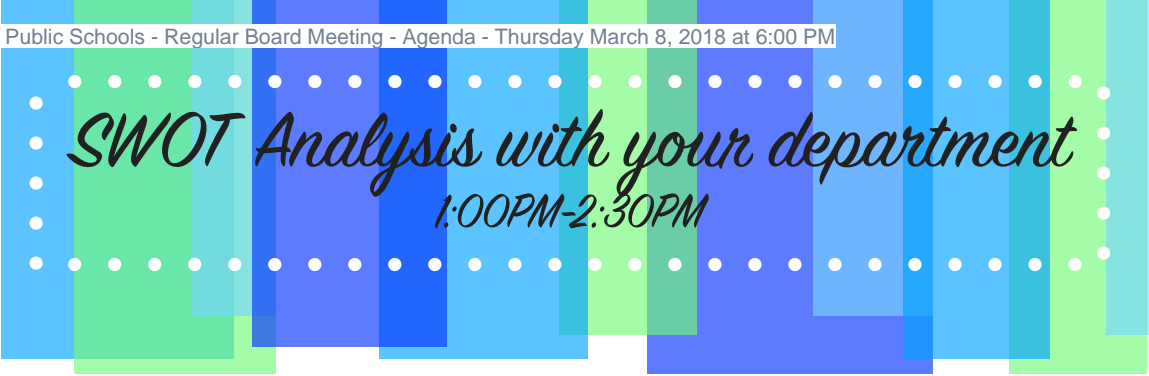
WR: Open Space

M1: Science

M2: SPED

M3: Math

Coming together is a
BEGINNING
Keeping together is
PROGRESS
Working together is
SUCCESS
Henry Ford



Purpose: Why Now?

We want to establish Professional Learning Communities across Magnolia Public Schools. We want to increase dialogue and foster collaboration in a structured setting. Our Teacher Symposiums gives us an opportunity to create a space to facilitate this interaction. As a starting point we propose using a research based protocol: S.W.O.T to identify strengths, weaknesses, opportunities and threats to your current work. Identifying these factors individually and as a team will inform our support to your department. Also, we want to use your initial work to develop an action plan for the 2018-2019 school year. Enclosed are the following: The process of the SWOT term and steps for facilitating discussion and the output.

Process: How will this work?

1. Establish Roles

1. Note taker- type notes from the group, summarize key take away s and email them to the team
2. Facilitator-Reads the agenda, assumptions, norms and directs the interactions, comments and activities amongst the team (redirects if conversation gets away from the purpose of the meeting)
3. Time-Keeper-Chief Pacer- makes sure session is productive from 1pm-2:30pm
4. Materials coordinator-ensures that each person has materials for the activities and that the room is placed back into order, delivers the attendance sheet to Jenny at the end of the session

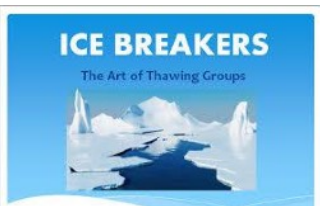
2. Establish rules of engagement

Three assumptions we will apply to our department collaborations:

1. We all want to improve the work we do as educators
2. We all want to be kind and courteous; to fulfill assumption #1, we also need to thoughtful, insightful and provocative
3. We need to remember that we are all in this together.

Norms to guide our interaction:

1. Begin and End on Time
2. Assume the best intent
3. Low tech, high engagement (use tech if it achieves high engagement)
4. Be solution oriented



Before diving into today’s action planning and reflection work we will explore our top three things we need as it pertains to our professional growth, our students, and our school.

Please answer the following questions: There are no right or wrong answers

1. _____, _____, and _____ are three things that will help me accomplish my goals as a teacher
2. _____, _____, _____ are what students need to be successful
3. _____, _____, _____ are needed to make my school community great for all stakeholders



Pair share, share out whole group, list common words or phrases that are consistent through- out the group (put on chart paper or type)- Shared vision or values of your department

SWOT Analysis with your department

1:00PM-2:30PM

SWOT Protocol

Overview: SWOT is a strategic planning method that can be used to evaluate an organization's objectives or to analyze its problems. The four dimensions of SWOT enable a group to understand internal and external factors that are favorable or unfavorable. The definition of SWOT is below:

Strengths: Characteristics within the organization (school/classroom) that might solve problems or addresses issues.

Weaknesses: Characteristics within the organization (school/classroom) that might hinder solution of the problem or resolution of the issue

Opportunities: External conditions that might help the organization (school/classroom) solve problems or address issues

Threats: External conditions that might hinder solution of the problem or resolution of the issue

Here are some to consider for this activity:

- Curriculum implementation
- Professional Development
- Students/parents/ school or classroom culture
- Time management or meeting structures
- Assessments- understanding data or applying data
- Instructional practices or habits that support or hinder student achievement
- Anything professionally related that you want to share and get feedback

Step 1:

- Review the process for this activity

Step 2:

- This can happen in small groups (if the crowd is larger than 10), whole group if the crowd is smaller than 8
- The presenter describes and sets the context for the problem or issue while the participants quietly take notes
- The presenter shares materials or examples related to the problem
- The presenter then poses one or two key questions to be answered about the problem or issue

Step 3:

- Participants ask non-evaluative questions about the presentation (e.g. what happened before X? What did you do next? What did Y say?) The presenter answers with facts
- The facilitator should guard against questions that approach evaluation (e.g. Why didn't you try X), if someone asks an evaluative question, the facilitator may invite him or her to rephrase the question as clarifying or save it for step 5
- Even if all the participants' questions aren't answered at this stage, there will be enough information for the protocol

Step 4:

Individual Writing: This part of the protocol helps each participant focus and have something to say during the participant discussion. Everyone, including the presenter, addresses the key question (s) from the presentation in writing

Step 5:

Participant Discussion

- During this step the participants "own" the problem or issue, they discuss SWOT
- The presenter is completely silent during this step, taking notes
- The facilitator or a recorder records what the participants discuss on a piece of chart paper that looks like this (see next page)

Presenter Reflection

- The presenter reflects aloud on the participants' discussion, using the SWOT analysis to deepen understanding and reflecting on implications of the analysis on possible solution, project future actions, questions, dilemmas etc.
- Presenters can also address any misunderstanding the participants may have at this stage

Step 6:

Debriefing- presenter discusses how well the protocol worked and thanks all the participants. In general, discuss the overall process as a group

SWOT Analysis with your department
1:00PM-2:30PM



Individual Action Plans that
will turn your Strengths into Opportunities

| Strengths | Challenges | Next Steps |
|-----------|------------|------------|
| | | |
| | | |

Cover Sheet

Update on School Safety & Emergency Staff Training, Supplies/Equipment, and Procedures

Section: IV. Discussion/Information Items
Item: B. Update on School Safety & Emergency Staff Training,
Supplies/Equipment, and Procedures
Purpose: FYI
Submitted by:
Related Material: IV B School Safety and Emergency Supplies.pdf



| | |
|---------------------|---|
| Board Agenda Item # | IV B- Information Item |
| Date: | 03.08.2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Suat Acar, Chief Operations Officer |
| RE: | School Safety and Emergency Supplies Update |

Proposed Board Recommendation

N/A

Background

The board has requested an update on MPS' staff training on emergency and safety practices and supplies at the school sites, including hands-on CPR training, emergency kits at schools and on field trips, and Epi-Pens.

MPS Home Office and the school leaderships annually monitor our staff for mandatory training. Training includes the following: Emergency Drills and Preparedness, Active Shooter, CPR, Child Abuse Mandated Reporter, Bloodborne Pathogens, Suicide Prevention, Anti-Bullying, Sexual Harassment, Drug Free Workplace, Discrimination, Retaliation, Epi-Pen, Title IX, Athletic Liability, and Crisis Prevention Institute training. Annually we provide binders of evidence to our authorizers as proof of training completion. The attached report shows details of these training per site.

MPS Home Office and the school leaderships also annually monitor supplies and equipment at school sites to ensure safety and emergency preparedness. These include: emergency storage bin, water, food, first aid equipment and supplies, search and rescue equipment and supplies, sanitation supplies and toiletries, classroom emergency supplies, two-way radios, school emergency documents, office supplies, Epi-Pens, master keys, bullhorn, AED, fire extinguishers, vest or position identifier, and emergency folders. Annually our authorizers check required supplies and equipment during their oversight visits. The attached report shows details of these supplies per site.

Budget Implications

N/A

How Does This Action Relate/Affect/Benefit All MSAs?

This is not an action item. The follow-up on school safety and emergency supplies and staff training is necessary for school safety and compliance purposes.

Name of Staff Originator:

Suat Acar, Chief Operations Officer

Exhibits (attachments):

Staff Training - 2017-18 - Staff Training
Supplies & Equipment - 2017-18 - Supplies & Equipment

| | | # of items | | | | | | | | | | | |
|--------------------------|---|----------------------------|-----------|-----------|----------|-----------|----------|----------|-----------------|----------|------------------------------------|----------|-----------|
| STAFF TRAINING | | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| 2017-18 FOLLOW-UP | | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | Specific | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-Bell | MSA-SD | MSA-SA | |
| TRAINING: | | Deadline | | | | | | | | | | | |
| 100% | 1 Emergency Drills and Preparedness All staff; led by Deans of Students at school sites | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 2 Active Shooter All staff | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | | | | | 2 | all staff | 1 | | 1 | | 20 | | |
| | | | | | | | | | 2 more in March | | PD scheduled for all staff on 4/20 | | |
| 100% | 3 CPR All staff Enter # of staff who have hands-on vs. online CPR | Hands-on 128 Online 183 | Yes 39 | Yes 42 | Yes 0 | Yes 0 | Yes 2 | Yes 0 | Yes 8 | Yes 1 | Yes 33 | Yes 3 | Yes 20 |
| | | | | March 23 | | | | | | | | | |
| 100% | 4 Child Abuse Mandated Reporter All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 5 Bloodborne Pathogens All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 6 Suicide Prevention All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 7 Anti-Bullying All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 8 Sexual Harassment All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 9 Drug Free Workplace All staff via Safe Schools | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 10 Discrimination All admin via Safe Schools; Enter # of supervisors trained | 20 | Yes 1 | Yes 4 | Yes 0 | Yes 2 | Yes 1 | Yes 1 | Yes 3 | Yes 4 | Yes 0 | Yes 4 | Yes 4 |
| 100% | 11 Retaliation All admin via Safe Schools; Enter # of supervisors trained | 22 | Yes 1 | Yes 4 | Yes 0 | Yes 2 | Yes 1 | Yes 2 | Yes 3 | Yes 4 | Yes 1 | Yes 4 | Yes 4 |

| | | # of items | | | | | | | | | | | | | | |
|-------------|--|------------|-------|-------|-------|-------|-------|-------|-------|----------|-----------------------|--------|------|------|------|------|
| | STAFF TRAINING | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | |
| | 2017-18 FOLLOW-UP | | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | |
| | | Specific | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-Bell | MSA-SD | MSA-SA | | | | |
| | TRAINING: | Deadline | | | | | | | | | | | | | | |
| 100% | 12 Epi-Pen | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| | Enter # of volunteer staff who are Epi-Pen trained | 21 | 0 | 3 | 2 | 2 | 2 | 2 | 1 | 5 | ained during summer i | 4 | | | | |
| 100% | 13 Title IX | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| | All admin and PE Teachers/Coaches via Safe Schools; Enter # of staff trained | 57 | 0 | 5 | 0 | 3 | 2 | 2 | 6 | 35 | 4 | 0 | | | | |
| 100% | 14 Athletic Liability | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| | All admin and PE Teachers/Coaches via Safe Schools; Enter # of staff trained | 62 | 0 | 5 | 2 | 3 | 2 | 0 | 7 | 35 | 4 | 4 | | | | |
| 100% | 15 Crisis Prevention Institute (CPI) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| | Enter # of Special Education (and other) staff who are CPI trained | | | | | | | | | | | | | | | |
| | | SPED | 16 | 2 | 3 | 2 | 0 | 1 | 1 | 4 | 4 SI | 1 | 1 SI | 1 | 1 | 1 Te |
| | | Others | 13 | 0 | 0 | 0 | 1 | 0 | 1 | 7 | 7 G | 1 | 1 C | 2 | 1 | 1 Ac |

| | | # of items | | | | | | | | | | | |
|---------------------------------|--|----------------------|-------|-------|--|-------|-------|--------------------|-------|---|--------------|--------|---------|
| SUPPLIES & EQUIPMENT | | 17 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 17 | 17 | 17 | 17 |
| 2017-18 FOLLOW-UP | | | 94% | 100% | 94% | 94% | 100% | 94% | 94% | 100% | 100% | 100% | 100% |
| | | Specific | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-Bell | MSA-SD | MSA-SA | |
| SUPPLIES & EQUIPMENT | | Deadline | | | | | | | | | | | |
| 100% | 1 Emergency Storage Bin | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | In good repair, locked, stocked, and organized | Link | | | In process of ordering | | | | | | | | |
| 100% | 2 Water | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | One-half gallon of potable water per person, per day, for three days; include both students and staff in the calculation Water Supplies: 4 oz. Cups, Collapsible Water Carriers, Pump, Water Barrel-55 Gallon, Bleach, Measuring Spoons (for bleach in water barrels) | | | | In process of ordering | | | | | | | | ordered |
| 100% | 3 Food | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | Three-day food supply; Emergency food supplies in case foods are not available from the school cafeteria | | | | In process of ordering | | | | | | | | |
| 100% | 4 First Aid Equipment and Supplies | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | LAUSD policy guideline is a minimum of one kit for every 400 people on campus, but the charter specialists strongly recommend one kit in each classroom; consider field trips; Non-Latex disposable exam gloves Enter # of all first aid kits at the school | 61 | 25 | 0 | 0 | 0 | 12 | 0 | 20 | 3 | 1 | 0 | |
| | | | | | | | | | | 3, ordered 20 to place in every classroom | | | |
| 100% | 5 Search and Rescue Equipment and Supplies | Link | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | Wheelchair, Stretcher, Blankets, Flashlight, Duct Tape, Rope. Mark "Yes" if you have all equipment and supplies; otherwise, mark "No" and note the missing items. | Missing items: | | | Stretcher, Blankets, Flashlight, Duct Tape, Rope | | | NO Stretcher, Rope | | | No stretcher | | |
| 100% | 6 Sanitation Supplies and Toiletries | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | Basic: 5-Gallon Utility Bucket, Emergency Toilet Seat Additional: Plastic Bags-Liners, Toilet Paper, Sanitary Napkins, Privacy Screen, Absorbent, Waterless Hand Cleaner, Deodorizer Mark "Yes" if you have all "Basic" equipment and supplies; otherwise, mark "No" and note the missing items. | | | | | | | | | | | | |
| 100% | 7 Classroom Emergency Supplies | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| | | # of Items | | | | | | | | | | | |
|--|--|----------------------|-------|-------|-------|-------|-------|-------|-------|----------|--------|--------|-----|
| SUPPLIES & EQUIPMENT | | 17 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 17 | 17 | 17 | |
| 2017-18 FOLLOW-UP | | | 94% | 100% | 94% | 94% | 100% | 94% | 94% | 100% | 100% | 100% | |
| | | Specific | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-Bell | MSA-SD | MSA-SA | |
| SUPPLIES & EQUIPMENT | | Deadline | | | | | | | | | | | |
| Sanitation supplies, box of snack bars, bottled water, and simple first aid supplies | | | | | | | | | | | | | |
| 100% | 8 Two-way Radios Sufficient number of hand-held radios available for emergency use | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 9 School Emergency Documents Including updated Safe School Plan and School Emergency Response Box contents, current lists of students and staff, Field Trip Checklist, campus maps | Link | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 10 Office Supplies Poster board, paper, pens, markers, tape, school forms, etc. | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 11 EpiPens Consider field trips. Enter # of EpiPen & EpiPen Jr | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| | | EpiPen 16 | 6 | 0 | 2 | 0 | 2 | 0 | 2 | 2 | 2 | 0 | |
| | | EpiPen Jr 12 | 6 | 0 | 0 | 0 | 2 | 0 | 2 | 2 | 0 | 0 | |
| 100% | 12 Master Keys These must be kept in a very secure location or with specific authorized individuals | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 13 Bullhorn | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 50% | 14 AED Automated External Defibrillator | | No | Yes | No | No | Yes | No | No | Yes | Yes | N/A | 1 |
| 100% | 15 Fire Extinguishers Fire Permit; Annual Fire Inspection; Mark "Yes" if you have had your annual fire inspection. | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 16 Vest or Position Identifier | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| 100% | 17 Emergency Folders | Link | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |

| | # of items | | | | | | | | | | | | |
|---------------------------------|---|-------|-------|-------|-------|-------|-------|-------|----------|--------|--------|------|--|
| SUPPLIES & EQUIPMENT | 17 | 16 | 17 | 16 | 16 | 17 | 16 | 16 | 17 | 17 | 17 | 17 | |
| 2017-18 FOLLOW-UP | | 94% | 100% | 94% | 94% | 100% | 94% | 94% | 100% | 100% | 100% | 100% | |
| | Specific | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-Bell | MSA-SD | MSA-SA | | |
| SUPPLIES & EQUIPMENT | Deadline | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Per classroom and in admin building, evacuation maps, student rosters | | | | | | | | | | | | |

Cover Sheet

Second Interim Financial Report

Section: IV. Discussion/Information Items
Item: C. Second Interim Financial Report
Purpose: Discuss
Submitted by:
Related Material: IV C January'18 Financial Presentation.pdf



Business and Development Specialists
for Charter Schools

MEMORANDUM

TO: Caprice Young, CEO, Magnolia Public Schools
FROM: EdTec
SUBJECT: January 2018 Financial Presentation
DATE: 02/28/2018

SUMMARY OF RESULTS – Board Approved Budget vs. Current Forecast

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|------------------|------------------|------------------|-------------------|-------------------|------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 2,856,535 | 2,817,084 | 3,605,399 | 17,708,052 | 38,117,866 | 36,623,406 | 36,450,839 | (172,566) | 18,742,787 | 49% |
| Federal Revenue | 141,249 | 180,146 | 448,892 | 1,282,059 | 4,008,196 | 4,165,717 | 4,259,324 | 93,607 | 2,977,265 | 30% |
| Other State Revenues | 125,756 | 2,376,510 | 505,065 | 3,454,698 | 4,320,287 | 4,851,178 | 6,699,536 | 1,848,358 | 3,244,838 | 52% |
| Local Revenues | 425,803 | 631,117 | 602,354 | 3,906,307 | 6,843,121 | 6,968,246 | 7,019,546 | 51,301 | 3,113,239 | 56% |
| Fundraising and Grants | 30,534 | 40,668 | 13,491 | 263,481 | 218,766 | 334,622 | 370,083 | 35,461 | 106,602 | 71% |
| Total Revenue | 3,579,876 | 6,045,524 | 5,175,202 | 26,614,598 | 53,508,235 | 52,943,169 | 54,799,329 | 1,856,160 | 28,184,731 | 49% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 2,234,727 | 2,390,276 | 2,209,108 | 14,835,012 | 27,669,640 | 27,394,485 | 27,446,330 | (51,844) | 12,611,318 | 54% |
| Books and Supplies | 184,109 | 207,216 | 114,307 | 1,293,296 | 3,378,007 | 3,452,274 | 5,211,532 | (1,759,258) | 3,918,235 | 25% |
| Services and Other Operating Expenditures | 926,269 | 1,595,366 | 1,158,478 | 8,765,804 | 19,443,993 | 19,177,725 | 19,393,627 | (215,902) | 10,627,824 | 45% |
| Depreciation | 9,880 | 56,547 | 51,777 | 437,015 | 957,438 | 965,796 | 964,695 | 1,101 | 527,680 | 45% |
| Other Outflows | 40,228 | 38,068 | (60,591) | 104,774 | 173,107 | 173,107 | 173,107 | - | 68,333 | 61% |
| Total Expenses | 3,395,212 | 4,287,472 | 3,473,079 | 25,435,901 | 51,622,185 | 51,163,387 | 53,189,291 | (2,025,904) | 27,753,390 | 48% |
| Operating Income | 184,663 | 1,758,052 | 1,702,123 | 1,178,697 | 1,886,051 | 1,779,782 | 1,610,038 | (169,744) | 431,341 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 21,757,882 | 21,757,882 | 21,757,882 | | | |
| Audit Adjustment | | | | | - | - | (440,274) | | | |
| Operating Income | | | | | 1,886,051 | 1,779,782 | 1,610,038 | | | |
| Ending Fund Balance | | | | | 23,643,933 | 23,537,664 | 22,927,646 | | | |

Consolidated Net Income is forecasted for the year at \$1,610,038; This is a \$169.7K decrease from the revised (1st interim) board approved budget.

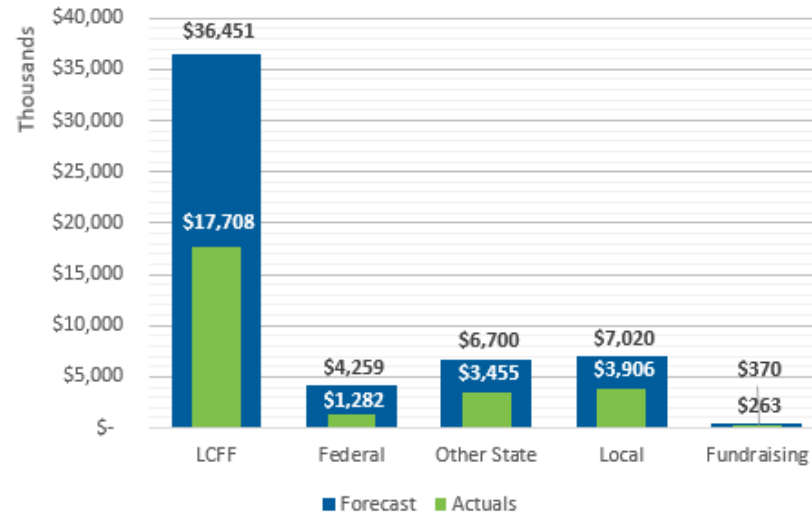
Primary drivers of this change are:

- Net reduction of -23 in ADA per cumulative actuals and updated forecast
- Erate revenues – received more than budgeted
- Option 3 SpEd grant revenues received by LAUSD schools, not budgeted

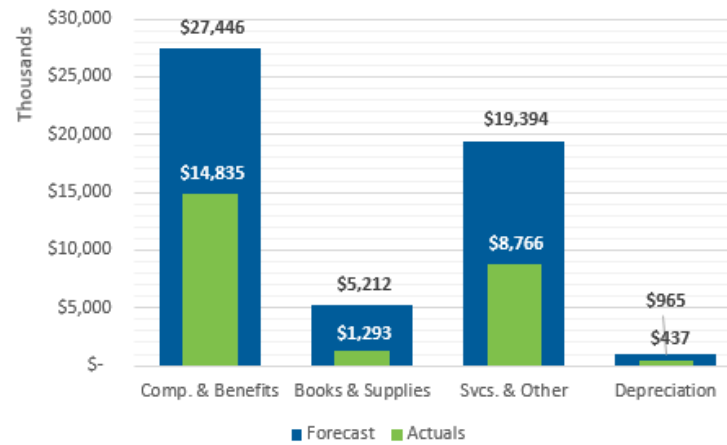
2nd Interim forecast by site:

| | Jan Forecast | | | | | | | | | | | Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | MERF | |
| SUMMARY | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | 5,505,533 | 4,540,508 | 4,404,123 | 1,697,825 | 1,958,592 | 1,490,511 | 2,574,310 | 4,525,841 | 6,793,513 | 2,960,085 | - | 36,450,839 |
| Federal Revenue | 1,166,901 | 523,143 | 516,116 | 240,169 | 246,483 | 175,551 | 251,998 | 336,842 | 662,529 | 131,511 | 8,082 | 4,259,324 |
| Other State Revenues | 1,299,057 | 646,947 | 749,119 | 374,018 | 423,857 | 288,267 | 802,711 | 840,876 | 638,830 | 635,855 | - | 6,699,536 |
| Local Revenues | 76,325 | 38,679 | 45,366 | 26,946 | 148,604 | 8,630 | 53,111 | 42,972 | 56,723 | 75,435 | 6,446,755 | 7,019,546 |
| Fundraising and Grants | 58,185 | 23,464 | 14,735 | 5,517 | 2,017 | 14,749 | 12,898 | 22,236 | 48,358 | 33,051 | 134,875 | 370,083 |
| Total Revenue | 8,106,001 | 5,772,741 | 5,729,459 | 2,344,475 | 2,779,553 | 1,977,707 | 3,695,027 | 5,768,767 | 8,199,952 | 3,835,935 | 6,589,712 | 54,799,329 |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 3,551,674 | 3,179,649 | 2,884,881 | 1,085,264 | 1,460,085 | 1,182,176 | 1,672,036 | 2,754,796 | 4,493,395 | 2,199,260 | 2,983,114 | 27,446,330 |
| Books and Supplies | 763,511 | 620,818 | 629,654 | 380,027 | 484,210 | 196,445 | 419,268 | 643,235 | 677,539 | 330,564 | 66,261 | 5,211,532 |
| Services and Other Operating Expenditures | 2,924,353 | 1,827,005 | 2,099,505 | 835,279 | 709,346 | 514,556 | 1,469,252 | 2,206,121 | 2,324,944 | 1,437,066 | 3,046,200 | 19,393,627 |
| Depreciation | 153,345 | 51,413 | 19,096 | 15,656 | 18,908 | 28,726 | 44,909 | 96,064 | 505,350 | 30,295 | 933 | 964,695 |
| Other Outflows | - | - | - | - | - | - | - | - | 173,107 | - | - | 173,107 |
| Total Expenses | 7,392,883 | 5,678,885 | 5,633,136 | 2,316,226 | 2,672,550 | 1,921,903 | 3,605,465 | 5,700,216 | 8,174,335 | 3,997,185 | 6,096,508 | 53,189,291 |
| Operating Income | 713,118 | 93,856 | 96,323 | 28,249 | 107,003 | 55,804 | 89,561 | 68,551 | 25,617 | (161,249) | 493,204 | 1,610,038 |
| Fund Balance | | | | | | | | | | | | |
| Beginning Balance (Unaudited) | 3,592,121 | 986,884 | 659,803 | 917,537 | 1,212,490 | 1,119,974 | 901,012 | 3,045,002 | 7,875,025 | 1,189,492 | 258,542 | 21,757,882 |
| Audit Adjustment | (205,846) | (89,798) | (27,842) | 112,622 | 163,067 | 138,947 | 111,318 | 321,397 | 1,987 | 59,194 | (1,025,320) | (440,274) |
| Beginning Balance (Audited) | 3,386,275 | 897,086 | 631,961 | 1,030,159 | 1,375,557 | 1,258,921 | 1,012,330 | 3,366,399 | 7,877,012 | 1,248,686 | (766,778) | 21,317,608 |
| Operating Income | 713,118 | 93,856 | 96,323 | 28,249 | 107,003 | 55,804 | 89,561 | 68,551 | 25,617 | (161,249) | 493,204 | 1,610,038 |
| Ending Fund Balance | 4,099,394 | 990,942 | 728,284 | 1,058,408 | 1,482,560 | 1,314,725 | 1,101,891 | 3,434,950 | 7,902,629 | 1,087,437 | (273,575) | 22,927,646 |
| Total Revenue Per ADA | 15,480 | 12,909 | 13,172 | 14,022 | 13,870 | 12,408 | 13,479 | 12,231 | 11,543 | 9,854 | | 14,504 |
| Total Expenses Per ADA | 14,118 | 12,699 | 12,950 | 13,853 | 13,336 | 12,058 | 13,152 | 12,086 | 11,507 | 10,268 | | 14,078 |
| Operating Income Per ADA | 1,362 | 210 | 221 | 169 | 534 | 350 | 327 | 145 | 36 | (414) | | 426 |

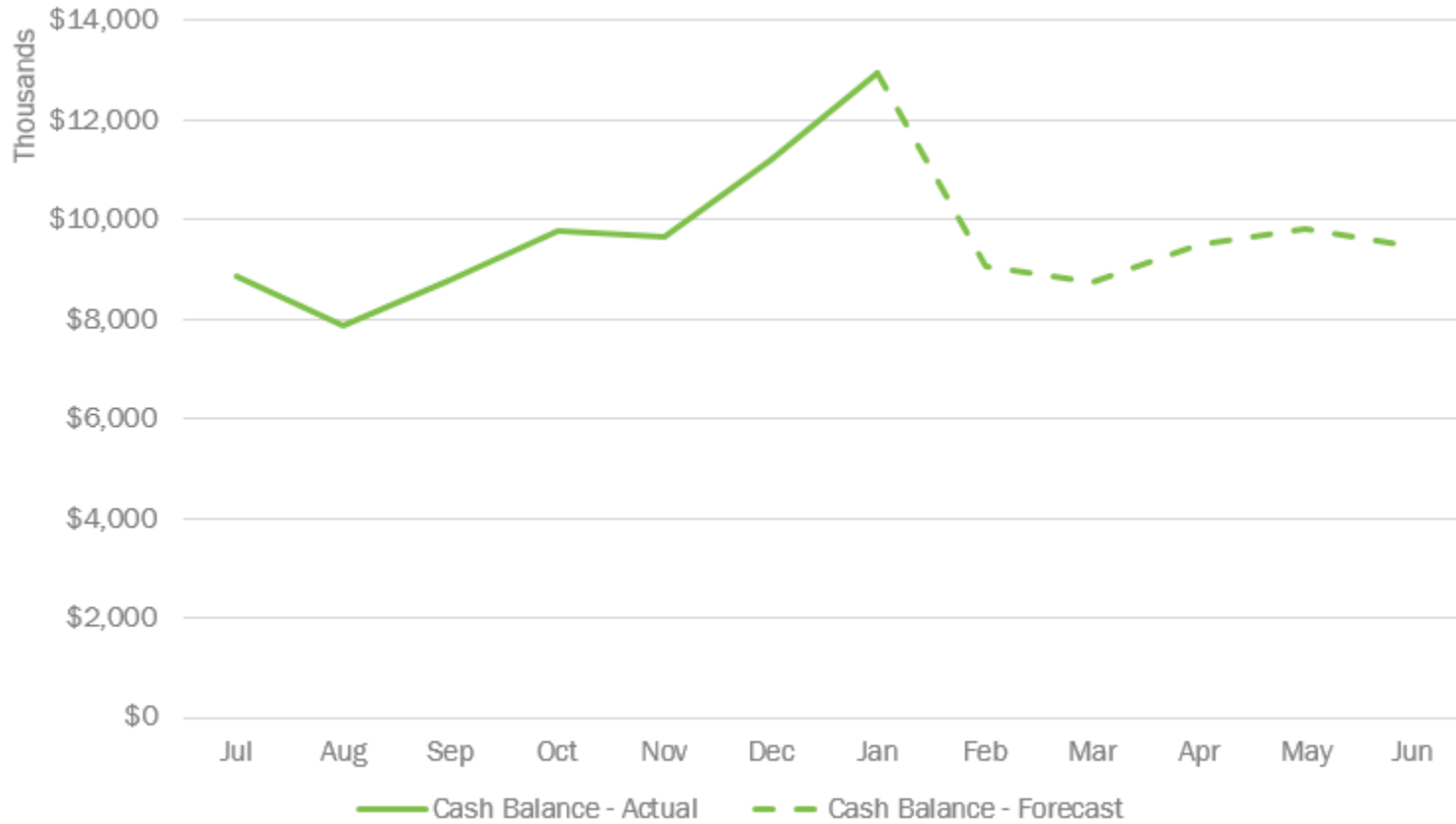
FORECAST VS. ACTUALS – REVENUES



FORECAST VS. ACTUALS – EXPENSES



CASH FLOW SUMMARY



The ending cash balance at 01/31/18 was \$12.9M, and the projected ending cash balance at 6/30/18 is \$9.5M.

Below is a schedule of forecasted net operating reserves and amounts available for operations.

| | MERF | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | TOTAL | |
|--|------------------|------------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------------|-------------------|---------|
| Net Assets - Unaudited 6/30/17 | 258,542 | 3,592,121 | 986,884 | 659,803 | 917,537 | 1,212,490 | 1,119,974 | 901,012 | 3,045,002 | 7,875,025 | 1,189,492 | 21,757,882 | |
| Audit adjustments (AJEs): | (1,025,320) | (205,846) | (89,798) | (27,842) | 112,622 | 163,067 | 138,947 | 111,318 | 321,397 | 1,987 | 59,194 | (440,274) | |
| Net Assets - after AJEs 6/30/17 | (766,778) | 3,386,275 | 897,086 | 631,961 | 1,030,159 | 1,375,557 | 1,258,921 | 1,012,330 | 3,366,399 | 7,877,012 | 1,248,686 | 21,317,608 | |
| Net Income FY17-18, Forecasted | 493,204 | 713,118 | 93,856 | 96,323 | 28,249 | 107,003 | 55,804 | 89,561 | 68,551 | 25,617 | (161,249) | 1,610,038 | |
| Net Assets 6/30/18, Forecasted | (273,574) | 4,099,393 | 990,942 | 728,284 | 1,058,408 | 1,482,560 | 1,314,725 | 1,101,891 | 3,434,950 | 7,902,629 | 1,087,437 | 22,927,646 | |
| Less: | | | | | | | | | | | | | |
| Invested in fixed assets | 17,123 | 39,497 | 133,322 | 76,786 | 47,204 | 31,623 | 45,409 | 25,115 | 157,582 | 17,604,215 | 288,700 | 18,466,575 | |
| Net of related debt | | - | | | | | | | | (8,597,964) | (151,806) | (8,749,770) | |
| Invested in other long-term assets | - | 161,923 | - | - | - | - | - | - | - | 75,554 | 198,191 | 435,668 | |
| Reserve for economic Uncertainties | 5.0% | 304,825 | 369,644 | 283,944 | 281,657 | 115,811 | 133,628 | 96,095 | 180,273 | 285,011 | 408,717 | 2,659,465 | |
| Restricted: | | | | | | | | | | | | | |
| Prop 39 Clean Energy | 2013-14 | - | 53,188 | 48,992 | 48,907 | 47,167 | 53,216 | 51,109 | 52,741 | 57,367 | - | 51,160 | 463,848 |
| Educator Effectiveness Grant | 2015-16 | - | 18,193 | 13,778 | 3,093 | 13,404 | 493 | - | - | - | 3,567 | 27,331 | 79,859 |
| College Readiness | 2016-17 | - | 61,502 | 45,860 | 61,324 | 62,733 | - | - | - | - | 34,208 | - | 265,627 |
| NSLP | 2016-17 | - | 33,347 | - | - | - | - | 3,203 | - | - | - | - | 36,550 |
| Title I | 2016-17 | - | - | - | - | - | 17,151 | - | - | - | - | - | 17,151 |
| Prop 1D | 2015-16 | - | - | - | - | - | - | - | - | - | 95,590 | 106,607 | 202,197 |
| Total Net assets invested or reserved | 321,948 | 737,294 | 525,896 | 471,767 | 286,320 | 236,111 | 195,816 | 258,129 | 499,960 | 9,623,886 | 720,042 | 13,877,170 | |
| Net Assets available for operations | (595,522) | 3,362,099 | 465,046 | 256,517 | 772,088 | 1,246,449 | 1,118,909 | 843,762 | 2,934,990 | (1,721,257) | 367,395 | 9,050,476 | |
| | -9.77% | 45.48% | 8.19% | 4.55% | 33.33% | 46.64% | 58.22% | 23.40% | 51.49% | -21.06% | 9.19% | 17.02% | |

ACCOMPLISHMENTS

- Draft FY18-19 budget scenarios delivered for personnel committee discussions
- Budget assumptions templates sent to all principals
- Winter CARS reporting completed for all sites (due 2/28)

OPPORTUNITIES AND RISKS

STRS/PERS Corrections (financial impact unknown)

MPS management believes there are prior year STRS and PERS eligibility inaccuracies which, when corrected, would result in additional expense for the organization. Further analysis is needed to determine the order of magnitude of this potential liability. Any known errors related to current year eligibility or rate variances have been corrected.

Result: MERF's consultant completed the analysis and submitted corrections for one site, MSA-San Diego. Amounts have been included in the FY17-18 budgets for each site for the estimated cost of this consulting, but not for the cost of the errors and any resulting penalties or interest. These amounts, once known, will need to be added to the revised budgets. The known MSA-SD expense has been added to the November forecast. MPS is bringing a proposal to the Board at the February meeting to address the STRS corrections. A solution for PERS corrections is still pending.

ADA ANALYSIS

Six schools experienced a reduction in ADA in the 2nd interim forecast. ADA is a primary driver of revenue and has resulted in a negative impact on revenue for these schools. Revenues in the enclosed 2nd interim forecasts have been adjusted to reflect the ADA amounts highlighted below. Overall reduction in ADA from 1st interim budgets to 2nd interim forecasts is -23.24.

| | 2nd interim | | | | | | | | | | |
|--|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|
| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | Total |
| P1 enrollment - Revised Budget (2nd interim) | 542 | 468 | 458 | 176 | 206 | 160 | 287 | 484 | 727 | 408 | 3,916 |
| Approved Budget Enrollment (=Dec17 Forecast) | 543 | 470 | 461 | 176 | 210 | 163 | 292 | 488 | 737 | 405 | 3,945 |
| Enrollment Variance | (1) | (2) | (3) | (0) | (4) | (3) | (5) | (4) | (10) | 3 | (29) |
| ADA - Revised Budget (2nd interim): | 523.64 | 447.18 | 434.98 | 167.20 | 200.46 | 159.39 | 274.15 | 471.65 | 710.22 | 389.29 | 3,778.16 |
| ADA per Approved Budget | 522.34 | 451.20 | 443.02 | 170.73 | 197.98 | 158.11 | 280.32 | 479.34 | 707.52 | 390.83 | 3,801.40 |
| ADA Variance | 1.29 | (4.02) | (8.04) | (3.53) | 2.47 | 1.28 | (6.17) | (7.69) | 2.70 | (1.53) | (23.24) |
| ADA Variance % | 0% | -1% | -2% | -2.1% | 1% | 1% | -2% | -2% | 0% | 0% | -0.61% |
| Calc of ADA - Revised Budget (2nd Interim): | | | | | | | | | | | |
| ADA per P1* | 528.58 | 452.32 | 444.17 | 168.08 | 200.13 | 158.04 | 278.38 | 474.13 | 703.82 | 393.56 | 3,801.20 |
| Adjusted per historical P2 change | -0.93% | -1.14% | -2.07% | -0.52% | 0.16% | 0.86% | -1.52% | -0.52% | 0.91% | -1.08% | |
| Proposed ADA - Revised Budget (2nd interim) | 523.64 | 447.18 | 434.98 | 167.20 | 200.46 | 159.39 | 274.15 | 471.65 | 710.22 | 389.29 | 3,778.16 |

*MSA-1 and MSA-2 P1 ADA were understated due to days closed due to fires. Will be updated at P2 - use actual cumulative ADA counts for calculating ADA for budget; MSA-8 P1 report not received - using actuals per monthly reports

MAGNOLIA SCIENCE ACADEMY – 1

| | Actual | | | YTD | Budget | | | | | | |
|---|----------------|-----------------|----------------|------------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 416,623 | 416,623 | 594,810 | 2,674,764 | 5,459,002 | 5,484,674 | 5,505,533 | 20,859 | 2,830,769 | 49% | |
| Federal Revenue | 108,000 | (80,670) | 99,704 | 221,684 | 1,088,351 | 1,135,781 | 1,166,901 | 31,120 | 945,217 | 19% | |
| Other State Revenues | 1,704 | 270,408 | 145,554 | 427,151 | 890,794 | 1,058,131 | 1,299,057 | 240,926 | 871,905 | 33% | |
| Local Revenues | 760 | 245 | 448 | 15,500 | 69,650 | 69,650 | 76,325 | 6,675 | 60,825 | 20% | |
| Fundraising and Grants | 6,499 | 3,660 | 8,555 | 41,299 | 65,000 | 68,185 | 58,185 | (10,000) | 16,886 | 71% | |
| Total Revenue | 533,586 | 610,265 | 849,071 | 3,380,400 | 7,572,797 | 7,816,421 | 8,106,001 | 289,580 | 4,725,601 | 42% | |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 298,301 | 376,159 | 303,811 | 1,947,532 | 3,515,834 | 3,547,324 | 3,551,674 | (4,351) | 1,604,142 | 55% | |
| Books and Supplies | 28,353 | 28,385 | 12,671 | 166,528 | 514,102 | 528,813 | 763,511 | (234,698) | 596,983 | 22% | |
| Services and Other Operating Expenditures | 193,633 | 259,702 | (4,001) | 1,205,506 | 3,276,235 | 2,876,940 | 2,924,353 | (47,413) | 1,718,846 | 41% | |
| Depreciation | (46,667) | - | - | 7,007 | 153,345 | 153,345 | 153,345 | - | 146,338 | 5% | |
| Other Outflows | 3,597 | (3,597) | 243 | 243 | - | - | - | - | (243) | | |
| Total Expenses | 477,217 | 660,649 | 312,723 | 3,326,816 | 7,459,516 | 7,106,422 | 7,392,883 | (286,461) | 4,066,066 | 45% | |
| Operating Income | 56,370 | (50,384) | 536,347 | 53,583 | 113,281 | 710,000 | 713,118 | 3,119 | 659,535 | | |
| Fund Balance | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 3,592,121 | 3,592,121 | 3,592,121 | | | | |
| Audit Adjustment | | | | | - | - | (205,846) | | | | |
| Operating Income | | | | | 113,281 | 710,000 | 713,118 | | | | |
| Ending Fund Balance | | | | | 3,705,403 | 4,302,121 | 4,099,394 | | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$713,118**; This is an increase of \$3,118 from the 1st interim budget, primarily due to an increase in ADA of +1.3

FORECAST CHANGES

LCFF Revenues (+\$20,859)

Increase due to increased ADA at P-1 (+1.3) as forecasted for the year.

Federal Revenue (+\$31,120)

Adjustment to E-rate revenue received that was not budgeted.

Other State Revenues (+\$240,926)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and increase in ADA plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$6,675)

Increases in Other Local Revenue came from Summer program revenue adjustment to match invoice.

Fundraising and Grants (-\$10,000)

Decreased Donations per actual revenue received.

Compensation (-\$4,351)

Minor salary adjustments for actuals positions/contracted salaries

Books and Supplies (-\$234,698)

Added estimate for Prop 39 Clean Energy grant (equal to revenue), and adjusted other food costs per actual spending.

Other Operating Expenses (-\$47,413)

Increase in Other operating expenses was due to interest paid on Sherman Way property loan for 3 months not previously budgeted for (original assumption was that bond transaction would close in June).

MAGNOLIA SCIENCE ACADEMY -2

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|------------------|----------------|----------------|-------------------|------------------|------------------------------|---------------------------------------|--|------------------|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | Remaining | Spent | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 332,720 | 332,720 | 478,313 | 2,149,678 | 4,724,787 | 4,574,891 | 4,540,508 | (34,383) | 2,390,829 | 47% |
| Federal Revenue | - | 25,832 | 53,708 | 144,227 | 454,654 | 514,733 | 523,143 | 8,410 | 378,916 | 28% |
| Other State Revenues | - | 255,171 | 23,277 | 292,578 | 359,588 | 415,325 | 646,947 | 231,622 | 354,369 | 45% |
| Local Revenues | - | 22,928 | (22,186) | 4,681 | 58,680 | 37,173 | 38,679 | 1,506 | 33,998 | 12% |
| Fundraising and Grants | 936 | 4,028 | 86 | 14,919 | 20,550 | 23,464 | 23,464 | - | 8,546 | 64% |
| Total Revenue | 333,656 | 640,679 | 533,198 | 2,606,083 | 5,618,259 | 5,565,586 | 5,772,741 | 207,155 | 3,166,658 | 45% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 249,082 | 277,609 | 257,941 | 1,653,101 | 3,110,910 | 3,179,649 | 3,179,649 | (0) | 1,526,548 | 52% |
| Books and Supplies | 53,051 | 66,549 | (11,432) | 177,278 | 400,942 | 384,759 | 620,818 | (236,058) | 443,540 | 29% |
| Services and Other Operating Expenditures | 148,821 | 147,180 | 10,356 | 774,840 | 1,923,796 | 1,851,605 | 1,827,005 | 24,600 | 1,052,165 | 42% |
| Depreciation | 4,696 | 4,696 | 4,696 | 32,870 | 51,413 | 51,413 | 51,413 | 0 | 18,543 | 64% |
| Other Outflows | - | - | 3,750 | 3,750 | - | - | - | - | (3,750) | |
| Total Expenses | 455,650 | 496,034 | 265,311 | 2,641,840 | 5,487,060 | 5,467,426 | 5,678,885 | (211,459) | 3,037,045 | 47% |
| Operating Income | (121,994) | 144,645 | 267,887 | (35,757) | 131,198 | 98,160 | 93,856 | (4,304) | 129,613 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 986,884 | 986,884 | 986,884 | | | |
| Audit Adjustment | | | | | - | - | (89,798) | | | |
| Operating Income | | | | | 131,198 | 98,160 | 93,856 | | | |
| Ending Fund Balance | | | | | 1,118,082 | 1,085,044 | 990,942 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$93,856**; This is a decrease of \$4,305 from the 1st interim budget, primarily due to a decrease in ADA of -4.02

FORECAST CHANGES

LCFF Revenues (-\$34,383)

Decrease due to decreased ADA at P-1 as forecasted (-4.02) for the year.

Federal Revenue (+\$8,410)

Adjustment to E-rate revenue received that was not budgeted.

Other State Revenues (+\$231,622)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and decreased due to decreased ADA.

Other Local Revenue (+\$1,506)

Decreases in Other Local Revenue came from Summer program revenue adjustment which was offset by food service sales actuals coming in higher than budgeted.

Books and Supplies (-\$236,058)

Added estimate for Prop 39 Clean Energy grant (equal to revenue)

Other Operating Expenses (+\$24,600)

Decrease in other operating expenses a result of removing trailer rentals – not expected to occur this year

MAGNOLIA SCIENCE ACADEMY -3

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|-----------------|----------------|----------------|-------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) Remaining | 2nd Interim (Proposed Revised Budget) Spent | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 332,619 | 332,619 | 476,738 | 2,145,695 | 4,463,366 | 4,481,571 | 4,404,123 | (77,448) | 2,258,428 | 49% |
| Federal Revenue | - | 19,674 | 36,280 | 105,681 | 485,007 | 516,116 | 516,116 | - | 410,435 | 20% |
| Other State Revenues | - | 327,961 | 24,459 | 363,734 | 447,300 | 523,834 | 749,119 | 225,285 | 385,385 | 49% |
| Local Revenues | 1,233 | 6,840 | 8,024 | 21,103 | 40,578 | 40,578 | 45,366 | 4,788 | 24,263 | 47% |
| Fundraising and Grants | 6,728 | 3,566 | 604 | 12,230 | 19,617 | 13,575 | 14,735 | 1,160 | 2,505 | 83% |
| Total Revenue | 340,581 | 690,661 | 546,105 | 2,648,442 | 5,455,868 | 5,575,674 | 5,729,459 | 153,785 | 3,081,017 | 46% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 236,045 | 263,734 | 242,788 | 1,590,857 | 2,824,322 | 2,834,932 | 2,884,881 | (49,949) | 1,294,024 | 55% |
| Books and Supplies | 35,166 | 14,882 | 12,550 | 135,019 | 434,314 | 455,677 | 629,654 | (173,978) | 494,636 | 21% |
| Services and Other Operating Expenditures | 145,182 | 176,148 | 169,795 | 998,772 | 2,058,008 | 2,111,108 | 2,099,505 | 11,603 | 1,100,732 | 48% |
| Depreciation | 3,183 | 3,183 | 6,579 | 29,751 | 19,096 | 20,196 | 19,096 | 1,100 | (10,654) | 156% |
| Other Outflows | - | - | 1,189 | 1,189 | - | - | - | - | (1,189) | - |
| Total Expenses | 419,575 | 457,947 | 432,901 | 2,755,588 | 5,335,741 | 5,421,913 | 5,633,136 | (211,223) | 2,877,548 | 49% |
| Operating Income | (78,994) | 232,714 | 113,205 | (107,146) | 120,127 | 153,761 | 96,323 | (57,438) | 203,469 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 659,803 | 659,803 | 659,803 | | | |
| Audit Adjustment | | | | | - | - | (27,842) | | | |
| Operating Income | | | | | 120,127 | 153,761 | 96,323 | | | |
| Ending Fund Balance | | | | | 779,930 | 813,564 | 728,284 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$96,323**; This is a decrease of \$57,428 from the 1st interim budget, primarily due to a decrease in ADA of -8.04

FORECAST CHANGES

LCFF Revenues (-\$77,448)

Decrease due to decreased ADA at P-1 as forecasted (-8.04) for the year.

Other State Revenues (+\$225,285)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and other State revenues decreased due to decreased ADA.

Other Local Revenue (+\$4,788)

Increased in Other Local Revenue came from Field Trips and Local Revenue for actuals that came in higher than budgeted. This was offset by the Summer Program revenue adjustment.

Fundraising and Grants (+\$1,160)

Increased Fundraising for actuals that came in higher than budgeted.

Compensation and benefits (-\$49,949)

Added positions per review with CFO, offset by reduced food expenses per actuals

Books and Supplies (-\$173,978)

Added estimate for Prop 39 Clean Energy grant (equal to revenue), offset by decrease in instructional materials and supplies adjustments per actual spending.

Other Operating Expenses (+\$11,603)

Decrease in other operating expenses due to reduction of budgeted instructional consultants and professional services (+\$19k), offset by increased prior year expenses not accrued (-\$7k)

MAGNOLIA SCIENCE ACADEMY - 4

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|----------------|----------------|----------------|-------------------|-------------------|------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 141,654 | 141,654 | 206,244 | 920,934 | 1,875,756 | 1,731,925 | 1,697,825 | (34,100) | 776,891 | 54% |
| Federal Revenue | 9,411 | 13,948 | 22,860 | 75,372 | 259,640 | 234,372 | 240,169 | 5,798 | 164,798 | 31% |
| Other State Revenues | 8,538 | 233,236 | 21,006 | 298,792 | 150,859 | 166,940 | 374,018 | 207,078 | 75,226 | 80% |
| Local Revenues | 318 | - | 6,768 | 8,590 | 22,035 | 22,385 | 26,946 | 4,561 | 18,356 | 32% |
| Fundraising and Grants | 741 | - | 1,761 | 4,289 | 3,000 | 4,017 | 5,517 | 1,500 | 1,228 | 78% |
| Total Revenue | 160,661 | 388,837 | 258,638 | 1,307,976 | 2,311,290 | 2,159,639 | 2,344,475 | 184,836 | 1,036,499 | 56% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 80,447 | 107,337 | 91,401 | 568,798 | 1,337,560 | 1,085,264 | 1,085,264 | 0 | 516,466 | 52% |
| Books and Supplies | 17,781 | 2,127 | 655 | 44,157 | 113,174 | 169,842 | 380,027 | (210,185) | 335,869 | 12% |
| Services and Other Operating Expenditures | 49,426 | 94,264 | 47,831 | 337,492 | 789,378 | 829,185 | 835,279 | (6,094) | 497,788 | 40% |
| Depreciation | 1,305 | 1,305 | 1,305 | 17,520 | 15,656 | 15,656 | 15,656 | - | (1,864) | 112% |
| Other Outflows | 1,603 | (1,603) | - | - | - | - | - | - | - | - |
| Total Expenses | 150,563 | 203,430 | 141,192 | 967,967 | 2,255,768 | 2,099,947 | 2,316,226 | (216,279) | 1,348,259 | 42% |
| Operating Income | 10,099 | 185,407 | 117,446 | 340,009 | 55,522 | 59,692 | 28,249 | (31,442) | (311,760) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 917,537 | 917,537 | 917,537 | | | |
| Audit Adjustment | | | | | - | - | 112,622 | | | |
| Operating Income | | | | | 55,522 | 59,692 | 28,249 | | | |
| Ending Fund Balance | | | | | 973,059 | 977,229 | 1,058,408 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$28,249**; This is a decrease of \$31,442 from the 1st interim budget, primarily due to a decrease in ADA of -3.4

FORECAST CHANGES

LCFF Revenues (-\$34,100)

Decreased due to decreased ADA at P-1 as forecasted (-3.4) for the year.

Other Federal Revenues (+\$5,798)

Received prior year CSFIG grant funds in excess of budget.

Other State Revenues (+\$207,078)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies) and prior year revenues in excess of what was accrued, and other State revenues decreased due to ADA decrease.

Other Local Revenue (+\$4,561)

Increases in Other Local Revenue came from \$6.6k Option 3 SpEd grant not budgeted, offset by reduced Summer program revenue to match invoice submitted.

Fundraising and Grants (+\$1,500)

Increased Fundraising for actuals that came in higher than budgeted.

Books and Supplies (-\$210,185)

Added estimate for Prop 39 Clean Energy grant (equal to revenue)

Other Operating Expenses (-\$6,094)

Adjusted equipment leases per actuals.

MAGNOLIA SCIENCE ACADEMY - 5

| | Actual | | | YTD Actual YTD | Budget | | | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | %2nd Interim (Proposed Budget) Spent |
|---|-----------------|----------------|----------------|-------------------|-------------------|------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | | | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 130,184 | 130,184 | 193,933 | 898,555 | 1,939,936 | 1,929,828 | 1,958,592 | 28,765 | 1,060,037 | 46% |
| Federal Revenue | 9,117 | 9,117 | 44,990 | 85,658 | 226,461 | 247,827 | 246,483 | (1,345) | 160,825 | 35% |
| Other State Revenues | 8,553 | 228,630 | 21,513 | 295,689 | 180,136 | 210,305 | 423,857 | 213,552 | 128,168 | 70% |
| Local Revenues | - | - | 10,708 | 11,725 | 28,536 | 136,178 | 148,604 | 12,426 | 136,879 | 8% |
| Fundraising and Grants | - | - | - | - | 1,000 | 2,017 | 2,017 | - | 2,017 | 0% |
| Total Revenue | 147,854 | 367,931 | 271,145 | 1,291,627 | 2,376,069 | 2,526,155 | 2,779,553 | 253,398 | 1,487,926 | 46% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 128,516 | 113,230 | 115,778 | 776,983 | 1,399,666 | 1,461,162 | 1,460,085 | 1,078 | 683,102 | 53% |
| Books and Supplies | 2,879 | 269 | 5,454 | 89,217 | 225,109 | 274,711 | 484,210 | (209,500) | 394,993 | 18% |
| Services and Other Operating Expenditures | 36,947 | 61,203 | 63,668 | 265,068 | 675,372 | 702,081 | 709,346 | (7,265) | 444,278 | 37% |
| Depreciation | 1,433 | 1,433 | 3,777 | 18,894 | 11,400 | 18,908 | 18,908 | - | 15 | 100% |
| Other Outflows | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 169,776 | 176,136 | 188,677 | 1,150,161 | 2,311,546 | 2,456,862 | 2,672,550 | (215,688) | 1,522,388 | 43% |
| Operating Income | (21,921) | 191,796 | 82,468 | 141,465 | 64,523 | 69,292 | 107,003 | 37,710 | (34,462) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,212,490 | 1,212,490 | 1,212,490 | | | |
| Audit Adjustment | | | | | - | - | 163,067 | | | |
| Operating Income | | | | | 64,523 | 69,292 | 107,003 | | | |
| Ending Fund Balance | | | | | 1,277,013 | 1,281,783 | 1,482,560 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$107,003**; This is an increase of \$37,710 from the 1st interim budget, primarily due to an increase in ADA of +2.47

FORECAST CHANGES

LCFF Revenues (+\$28,765)

Increase due to increased ADA at P-1 as forecasted (+2.47) for the year.

Federal Revenue (-\$1,345)

Minor adjustment to E-rate revenue

Other State Revenues (+\$213,552)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$12,426)

Increases in Other Local Revenue came from \$10.7k Option 3 SpEd grant not budgeted and Summer program revenue adjustment.

Compensation (+\$1,078)

Minor pay adjustment for classified staff member and related benefits.

Books and Supplies (-\$209,500)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$204k) and textbooks adjusted per actual spending.

Other Operating Expenses (-\$7,265)

Increase in Other operating expenses was due to adjustment of leases to match actual contracts and spending for the year.

MAGNOLIA SCIENCE ACADEMY - 6

| | Actual | | | YTD Actual YTD | Budget | | | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | %2nd Interim (Proposed Revised Budget) Spent |
|---|-----------------|----------------|----------------|-------------------|-------------------|------------------------------------|--|--|---|--|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | | | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 120,684 | 120,684 | 174,850 | 787,334 | 1,574,417 | 1,476,568 | 1,490,511 | 13,942 | 703,176 | 53% |
| Federal Revenue | 2,681 | 12,831 | 27,875 | 73,251 | 170,405 | 175,300 | 175,551 | 251 | 102,300 | 42% |
| Other State Revenues | 7,836 | 85,054 | 49,561 | 175,863 | 220,619 | 221,334 | 288,267 | 66,933 | 112,404 | 61% |
| Local Revenues | - | 4,019 | 2,463 | 8,630 | - | 1,200 | 8,630 | 7,430 | 0 | 100% |
| Fundraising and Grants | 1,862 | 2,772 | 1,631 | 11,352 | 15,000 | 14,749 | 14,749 | - | 3,397 | 77% |
| Total Revenue | 133,063 | 225,360 | 256,380 | 1,056,430 | 1,980,442 | 1,889,151 | 1,977,707 | 88,556 | 921,277 | 53% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 95,263 | 78,711 | 72,397 | 563,198 | 1,173,022 | 1,182,176 | 1,182,176 | - | 618,978 | 48% |
| Books and Supplies | 14,099 | 9,939 | (242) | 47,403 | 127,250 | 129,346 | 196,445 | (67,099) | 149,042 | 24% |
| Services and Other Operating Expenditures | 48,844 | 20,669 | 59,257 | 254,339 | 509,765 | 514,219 | 514,556 | (336) | 260,217 | 49% |
| Depreciation | 1,648 | 1,648 | 498 | 11,537 | 28,726 | 28,726 | 28,726 | - | 17,189 | 40% |
| Other Outflows | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 159,854 | 110,967 | 131,911 | 876,478 | 1,838,764 | 1,854,468 | 1,921,903 | (67,435) | 1,045,425 | 46% |
| Operating Income | (26,791) | 114,394 | 124,469 | 179,953 | 141,678 | 34,684 | 55,804 | 21,121 | (124,148) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,119,974 | 1,119,974 | 1,119,974 | | | |
| Audit Adjustment | | | | | - | - | 138,947 | | | |
| Operating Income | | | | | 141,678 | 34,684 | 55,804 | | | |
| Ending Fund Balance | | | | | 1,261,652 | 1,154,658 | 1,314,725 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$55,804**; This is an increase of \$21,121 from the 1st interim budget, primarily due to an increase in ADA of +1.28.

FORECAST CHANGES

LCFF Entitlement (+\$13,942)

Increase due to increased ADA at P-1 as forecasted (+1.28) for the year.

Federal Revenue (+\$251)

Minor e-rate adjustment

Other State Revenues (+\$66,933)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$7,430)

Increases in Other Local Revenue came from \$6.5k Option 3 SpEd grant not budgeted and other local revenue adjustment.

Books and Supples (-\$67,099)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$61k) and Office Supplies, Classroom Furniture and Teacher Supplies adjusted per actual spending.

Services and Other Operating Expenditures (-\$336)

Special Ed Encroachment and District Oversight Fees adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - 7

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|----------------|----------------|----------------|-------------------|------------------|------------------------------|---------------------------------------|--|---|--|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | %2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 201,794 | 201,794 | 288,574 | 1,307,760 | 2,658,045 | 2,628,620 | 2,574,310 | (54,310) | 1,266,550 | 51% |
| Federal Revenue | 4,434 | 18,331 | 54,231 | 125,055 | 235,853 | 253,209 | 251,998 | (1,211) | 126,943 | 50% |
| Other State Revenues | 12,958 | 350,387 | 97,288 | 516,261 | 564,241 | 593,416 | 802,711 | 209,295 | 286,450 | 64% |
| Local Revenues | 692 | 1,272 | 8,838 | 16,228 | 53,168 | 37,408 | 53,111 | 15,702 | 36,883 | 31% |
| Fundraising and Grants | 991 | 2,689 | 254 | 8,900 | 11,000 | 12,898 | 12,898 | - | 3,998 | 69% |
| Total Revenue | 220,868 | 574,474 | 449,185 | 1,974,203 | 3,522,307 | 3,525,550 | 3,695,027 | 169,477 | 1,720,824 | 53% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 128,871 | 152,902 | 135,428 | 911,798 | 1,682,985 | 1,672,274 | 1,672,036 | 238 | 760,238 | 55% |
| Books and Supplies | 11,263 | 15,353 | 1,110 | 94,381 | 188,317 | 203,550 | 419,268 | (215,717) | 324,886 | 23% |
| Services and Other Operating Expenditures | 46,212 | 112,245 | 127,359 | 796,505 | 1,551,087 | 1,469,029 | 1,469,252 | (223) | 672,747 | 54% |
| Depreciation | 1,691 | 1,691 | (2,793) | 11,834 | 45,159 | 44,909 | 44,909 | 0 | 33,075 | 26% |
| Other Outflows | - | - | (786) | (786) | - | - | - | - | 786 | |
| Total Expenses | 188,037 | 282,191 | 260,319 | 1,813,732 | 3,467,548 | 3,389,763 | 3,605,465 | (215,702) | 1,791,733 | 50% |
| Operating Income | 32,831 | 292,283 | 188,866 | 160,471 | 54,759 | 135,787 | 89,561 | (46,225) | (70,909) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 901,012 | 901,012 | 901,012 | | | |
| Audit Adjustment | | | | | - | - | 111,318 | | | |
| Operating Income | | | | | 54,759 | 135,787 | 89,561 | | | |
| Ending Fund Balance | | | | | 955,771 | 1,036,799 | 1,101,891 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$89,561**; This is a decrease of **-\$46,225** from the 1st interim budget, primarily due to a decrease in ADA of **-6.17**.

FORECAST CHANGES

LCFF Entitlement (-\$54,310)

Decrease due to decreased ADA at P-1 as forecasted (-6.17) for the year.

Federal Revenue (-\$1,211)

Decrease in the Special Education – Entitlement, ADA driven

Other State Revenues (+\$209,295)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), other minor decreases in Special Education-Entitlement, and State Lottery revenue (ADA driven)

Other Local Revenue (+\$15,702)

Increases in Other Local Revenue came from \$8.1k Option 3 SpEd grant not budgeted. Increase in Summer Program \$5.6K and other local revenue \$1.8K.

Compensation and Benefits (+\$238)

Small adjustment per actuals

Books and Supplies (-\$215,717)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$212k) and Nonclassroom related furniture and instructional materials adjusted to actuals.

Services and Other Operating Expenditures (-\$223)

Rent adjusted to meet actuals (-\$3K) Special Ed Encroachment, District Oversight Fees, Prior Year Actuals adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - 8

| | Actual | | | YTD Actual YTD | Budget | | | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | %2nd Interim (Proposed Revised Budget) Spent |
|---|----------------|----------------|----------------|-------------------|-------------------|------------------------------------|--|--|---|--|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | | | |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 352,544 | 352,544 | 506,639 | 2,286,460 | 4,656,757 | 4,594,558 | 4,525,841 | (68,717) | 2,239,381 | 51% |
| Federal Revenue | 7,606 | 7,606 | 38,188 | 145,837 | 304,497 | 338,348 | 336,842 | (1,506) | 191,005 | 43% |
| Other State Revenues | 22,230 | 280,460 | 51,611 | 457,184 | 528,197 | 610,544 | 840,876 | 230,331 | 383,692 | 54% |
| Local Revenues | - | 23 | 14,491 | 16,751 | 34,273 | 34,273 | 42,972 | 8,699 | 26,222 | 39% |
| Fundraising and Grants | 708 | 996 | - | 10,460 | 20,000 | 22,236 | 22,236 | - | 11,777 | 47% |
| Total Revenue | 383,088 | 641,629 | 610,930 | 2,916,690 | 5,543,724 | 5,599,960 | 5,768,767 | 168,807 | 2,852,077 | 51% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 206,254 | 203,496 | 194,666 | 1,334,569 | 2,782,961 | 2,727,429 | 2,754,796 | (27,367) | 1,420,227 | 48% |
| Books and Supplies | 12,742 | 50,423 | 2,529 | 136,080 | 426,715 | 433,350 | 643,235 | (209,885) | 507,155 | 21% |
| Services and Other Operating Expenditures | 118,655 | 180,169 | 155,698 | 967,597 | 2,090,297 | 2,207,990 | 2,206,121 | 1,869 | 1,238,524 | 44% |
| Depreciation | 5,650 | 5,650 | 774 | 39,553 | 96,064 | 96,064 | 96,064 | - | 56,511 | 41% |
| Other Outflows | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 343,301 | 439,739 | 353,667 | 2,477,800 | 5,396,037 | 5,464,833 | 5,700,216 | (235,383) | 3,222,416 | 43% |
| Operating Income | 39,787 | 201,890 | 257,263 | 438,891 | 147,687 | 135,127 | 68,551 | (66,576) | (370,340) | |

SUMMARY OF RESULTS

Forecasting a net income of **\$68,551**; This is a decrease of **-\$66,576** from the 1st interim budget, primarily due to a decrease in ADA of **-7.69**.

FORECAST CHANGES

LCFF Entitlement (-\$68,717)

Decrease due to decreased ADA at P-1 as forecasted (-7.69) for the year.

Federal Revenue (-\$1,506)

Decrease in the Special Education – Entitlement

Other State Revenues (+\$230,331)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), other minor decreases in Special Education-Entitlement, and State Lotto revenue

Other Local Revenue (+\$8,699)

Increase in Other Local Revenue came from \$14k Option 3 SpEd grant not budgeted; increase in other local revenue \$2K. Decrease in Summer Program \$8K.

Compensation and Benefits (-\$27,367)

Increase due to adjustment of teacher salaries and benefits per actual current contracts.

Books and Supplies (-\$209,885)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$226k) and Educational Software (-\$18K),

Instructional Materials (-2.4K), Office Supplies (-\$8K) adjusted to actuals. Student Food Services (\$45K) adjusted to projections for remainder of the year.

Services and Other Operating Expenditures (+\$1,869)

Special Ed Encroachment and District Oversight Fees adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - SA

| | Actual | | | YTD Actual YTD | Budget | | | | | | |
|---|----------------|----------------|------------------|-------------------|-------------------|------------------------------------|--|--|------------------|--|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | | |
| SUMMARY | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 603,908 | 518,610 | 488,074 | 3,026,407 | 7,467,687 | 6,751,562 | 6,793,513 | 41,950 | 3,767,106 | 45% | |
| Federal Revenue | - | 145,394 | 54,025 | 267,738 | 658,206 | 618,521 | 662,529 | 44,008 | 394,790 | 40% | |
| Other State Revenues | 39,528 | 102,587 | 29,141 | 255,430 | 585,070 | 626,911 | 638,830 | 11,919 | 383,400 | 40% | |
| Local Revenues | 2,551 | 4,138 | 275 | 20,176 | 64,612 | 67,812 | 56,723 | (11,088) | 36,547 | 36% | |
| Fundraising and Grants | 12,069 | 4,448 | - | 25,783 | 32,446 | 37,258 | 48,358 | 11,100 | 22,575 | 53% | |
| Total Revenue | 658,057 | 775,177 | 571,515 | 3,595,535 | 8,808,020 | 8,102,063 | 8,199,952 | 97,889 | 4,604,417 | 44% | |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 405,030 | 384,040 | 396,124 | 2,641,718 | 4,576,489 | 4,497,127 | 4,493,395 | 3,731 | 1,851,677 | 59% | |
| Books and Supplies | 3,948 | 10,460 | 77,853 | 351,363 | 733,114 | 679,040 | 677,539 | 1,501 | 326,176 | 52% | |
| Services and Other Operating Expenditures | (10,203) | 189,870 | 314,359 | 1,154,902 | 2,490,994 | 2,221,823 | 2,324,944 | (103,121) | 1,170,042 | 50% | |
| Depreciation | 33,103 | 33,103 | 33,103 | 231,720 | 505,350 | 505,350 | 505,350 | - | 273,630 | 46% | |
| Other Outflows | 35,028 | 40,363 | (75,391) | 87,070 | 173,107 | 173,107 | 173,107 | - | 86,038 | 50% | |
| Total Expenses | 466,906 | 657,836 | 746,048 | 4,466,773 | 8,479,055 | 8,076,447 | 8,174,335 | (97,888) | 3,707,562 | 55% | |
| Operating Income | 191,151 | 117,341 | (174,533) | (871,238) | 328,966 | 25,616 | 25,617 | 0 | 896,855 | | |
| Fund Balance | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 7,875,025 | 7,875,025 | 7,875,025 | | | | |
| Audit Adjustment | | | | | - | - | 1,987 | | | | |
| Operating Income | | | | | 328,966 | 25,616 | 25,617 | | | | |
| Ending Fund Balance | | | | | 8,203,991 | 7,900,642 | 7,902,629 | | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$25,617**; No change from the 1st interim budget.

FORECAST CHANGES

LCFF Entitlement (+\$41,950)

Increase due to increased ADA at P-1 as forecasted (+2.7) for the year.

Federal Revenue (+\$44,008)

Increase in Other Federal revenue for increased E-Rate, received more than budgeted.

Other State Revenues (+\$11,919)

Other State revenues increased due to prior year lottery adjustment and the increase in ADA

Other Local Revenue (-\$11,088)

Increase in Other Local revenue is due to the summer program adjustment.

Fundraising and Grants (+\$11,100)

Increase in fundraising due to higher than budgeted donations received.

Compensation and Benefits (+\$3,731)

Decrease in compensation and benefits due to truing up of new hire salaries and benefits, and terminations in January.

Books and Supplies (+\$1,501)

Books and supplies decreased primarily due to underspending in non instructional materials and supplies.

Services and Other Operating Expenditures (-\$103,121)

Increase in expenses largely due to adjusting down cuts in miscellaneous operating expenses that were included in the 1st interim budget, cuts partially distributed to various line items and offset by revenue increased due to ADA.

MAGNOLIA SCIENCE ACADEMY - SD

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|----------------|----------------|-----------------|-------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 223,803 | 269,651 | 197,223 | 1,510,465 | 3,298,113 | 2,969,208 | 2,960,085 | (9,124) | 1,449,620 | 51% |
| Federal Revenue | - | 7,325 | 9,707 | 29,476 | 125,122 | 131,511 | 131,511 | - | 102,035 | 22% |
| Other State Revenues | 24,409 | 242,617 | 41,655 | 372,016 | 393,481 | 424,437 | 635,855 | 211,418 | 263,838 | 59% |
| Local Revenues | 162 | 5,100 | 1,174 | 23,094 | 78,739 | 78,739 | 75,435 | (3,304) | 52,341 | 31% |
| Fundraising and Grants | - | 17,908 | - | 29,876 | 31,153 | 33,051 | 33,051 | - | 3,175 | 90% |
| Total Revenue | 248,374 | 542,600 | 249,759 | 1,964,927 | 3,926,609 | 3,636,946 | 3,835,935 | 198,990 | 1,871,008 | 51% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 179,954 | 215,373 | 158,340 | 1,183,901 | 2,210,402 | 2,199,259 | 2,199,260 | (0) | 1,015,358 | 54% |
| Books and Supplies | 5,901 | 6,951 | 10,613 | 37,664 | 144,548 | 127,765 | 330,564 | (202,799) | 292,900 | 11% |
| Services and Other Operating Expenditures | 68,071 | 90,985 | 120,421 | 694,747 | 1,352,286 | 1,424,179 | 1,437,066 | (12,887) | 742,319 | 48% |
| Depreciation | 3,718 | 3,718 | 3,718 | 35,489 | 30,295 | 30,295 | 30,295 | - | (5,194) | 117% |
| Other Outflows | - | 2,065 | 8,541 | 10,606 | - | - | - | - | (10,606) | |
| Total Expenses | 257,644 | 319,092 | 301,634 | 1,962,407 | 3,737,532 | 3,781,498 | 3,997,185 | (215,687) | 2,034,778 | 49% |
| Operating Income | (9,270) | 223,508 | (51,874) | 2,520 | 189,077 | (144,552) | (161,249) | (16,697) | (163,770) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,189,492 | 1,189,492 | 1,189,492 | | | |
| Audit Adjustment | | | | | - | - | 59,194 | | | |
| Operating Income | | | | | 189,077 | (144,552) | (161,249) | | | |
| Ending Fund Balance | | | | | 1,378,569 | 1,044,940 | 1,087,437 | | | |

SUMMARY OF RESULTS

Forecasting a net income of **(-\$161,249)**; This is a decrease of -\$16,697 from the 1st interim budget, primarily due to a decrease in ADA of -1.53.

FORECAST CHANGES

LCFF Entitlement (-\$9,124)

Decrease due to decrease in ADA at P-1 as forecasted (-1.53) for the year.

Other State Revenues (+\$211,418)

Other State revenues increased due to receipt of Prop 39 Clean Energy funds that were not budgeted (corresponding increase to books and supplies expense).

Other Local Revenue (-\$3,304)

Decrease in Other Local revenue is due to the summer program adjustment to match invoice.

Books and Supplies (-\$202,799)

Books and supplies increased due to an increase in estimated Prop 39 Clean Energy grant expenses not budgeted (matches added revenue)

Services and Other Operating Expenditures (-\$12,887)

Increase in expenses largely due communications being higher than budgeted (\$9K), and prior year expenses (\$2.2K) and fines and penalties (\$1.2K) coming in slightly higher than budgeted.

MERF

| | Actual | | | YTD Actual YTD | Budget | | | | | |
|---|----------------|----------------|----------------|-------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | - | - | - | - | - | - | - | - | - | - |
| Federal Revenue | - | 757 | 7,325 | 8,082 | - | - | 8,082 | 8,082 | 0 | 100% |
| Other State Revenues | - | - | - | - | - | - | - | - | - | - |
| Local Revenues | 420,087 | 586,553 | 572,551 | 3,761,030 | 6,392,850 | 6,442,850 | 6,446,755 | 3,905 | 2,685,725 | 58% |
| Fundraising and Grants | - | 600 | 600 | 104,374 | - | 103,174 | 134,875 | 31,701 | 30,501 | 77% |
| Total Revenue | 420,087 | 587,910 | 580,475 | 3,873,485 | 6,392,850 | 6,546,024 | 6,589,712 | 43,688 | 2,716,226 | 59% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 226,964 | 217,684 | 238,820 | 1,660,940 | 3,055,489 | 3,007,889 | 2,983,114 | 24,776 | 1,322,174 | 56% |
| Books and Supplies | (1,076) | 1,879 | 2,544 | 14,206 | 70,421 | 65,421 | 66,261 | (840) | 52,055 | 21% |
| Services and Other Operating Expenditures | 80,681 | 262,930 | 95,350 | 1,317,651 | 2,726,775 | 2,969,566 | 3,046,200 | (76,634) | 1,728,549 | 43% |
| Depreciation | 120 | 120 | 120 | 840 | 933 | 933 | 933 | - | 93 | 90% |
| Other Outflows | - | 840 | 1,862 | 2,702 | - | - | - | - | (2,702) | - |
| Total Expenses | 306,689 | 483,453 | 338,697 | 2,996,339 | 5,853,618 | 6,043,809 | 6,096,508 | (52,699) | 3,100,169 | 49% |
| Operating Income | 113,397 | 104,457 | 241,779 | 877,146 | 539,232 | 502,214 | 493,204 | (9,011) | (383,943) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 258,542 | 258,542 | 258,542 | | | |
| Audit Adjustment | | | | | - | - | (1,025,320) | | | |
| Operating Income | | | | | 539,232 | 502,214 | 493,204 | | | |
| Ending Fund Balance | | | | | 797,774 | 760,756 | (273,575) | | | |

SUMMARY OF RESULTS

Forecasting a net income of **\$493,204**; a decrease of **-\$9,011** from the 1st interim budget.

FORECAST CHANGES

Federal Revenue (+\$8,082)

Federal revenue increased for actuals for E-Rates being higher than budgeted.

Other Local Revenue (+\$3,905)

Increase in other local revenue due to interest income received and not budgeted

Fundraising and Grants (+\$31,701)

Increased for anticipated in-kind donation, to fund additional professional development.

Compensation and Benefits (+\$24,776)

Decrease due departure of SpEd coordinator (position filled with contracted worker) and truing up actual pay and timing of hiring new employees and related benefits, offset by payment of prior year STRS underpayments on MSA-SD.

Services and Other Operating Expenditures (-\$76,634)

Increase in expenses largely due to an increase in special education contractor (\$45K) for the departure of Victoria Marzouk. There was also a large increase in professional development expenses (\$31K) for the year, tied to additional grants received for same amount.



2018-19 Budget Development Process

Beginning in early 2018 to prepare for approval in May/June

| WHEN | WHAT | KEY INPUTS / NOTES |
|--------------------|-----------------------------------|---|
| January – February | Early work to develop assumptions | <ul style="list-style-type: none"> Revenue assumptions updated (EdTec; Governor’s Proposal) Budget templates distributed for Principal/Leadership input (2/20) |
| March | Budget assumptions gathered | <ul style="list-style-type: none"> Enrollment & staffing plan (school leadership) Department leads and principals compile assumptions for budget meetings |
| April | Meetings with Principals | <ul style="list-style-type: none"> Budget meetings conducted with each site (wk of 4/9) Budgets compared to LCAP drafts and updated Preliminary budget drafts completed and distributed for review |
| May | Budget review / Revisions | <ul style="list-style-type: none"> Board feedback – preliminary drafts presented Updates on any areas of uncertainty May State Budget revision, if possible |
| June board meeting | Board approval | <ul style="list-style-type: none"> Final budget proposal is presented Board votes – subsequent submission to Authorizers |
| June | State budget is passed | <ul style="list-style-type: none"> Changes communicated over summer |

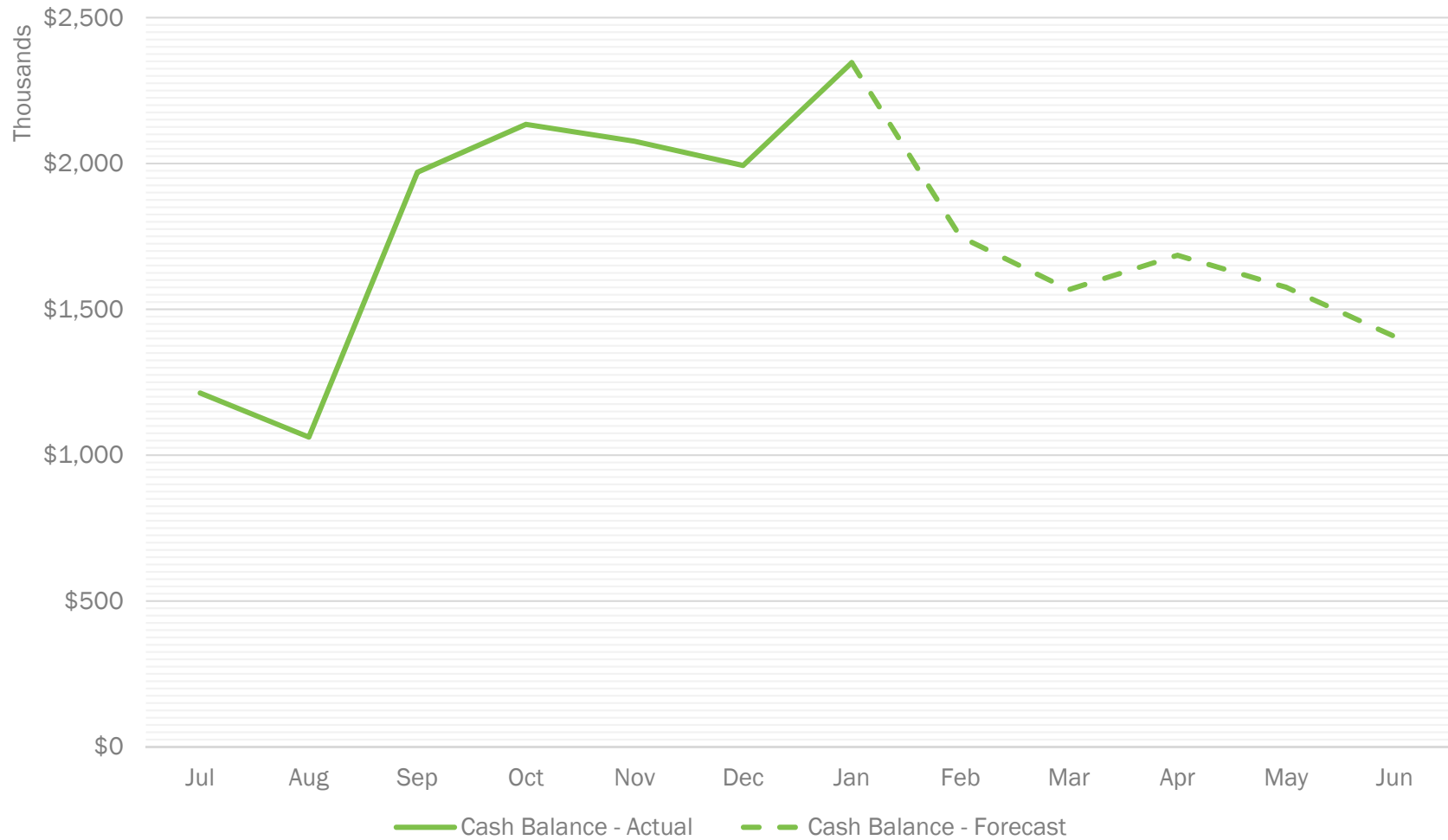
Exhibits



MSA-1 Monthly Cash Balance



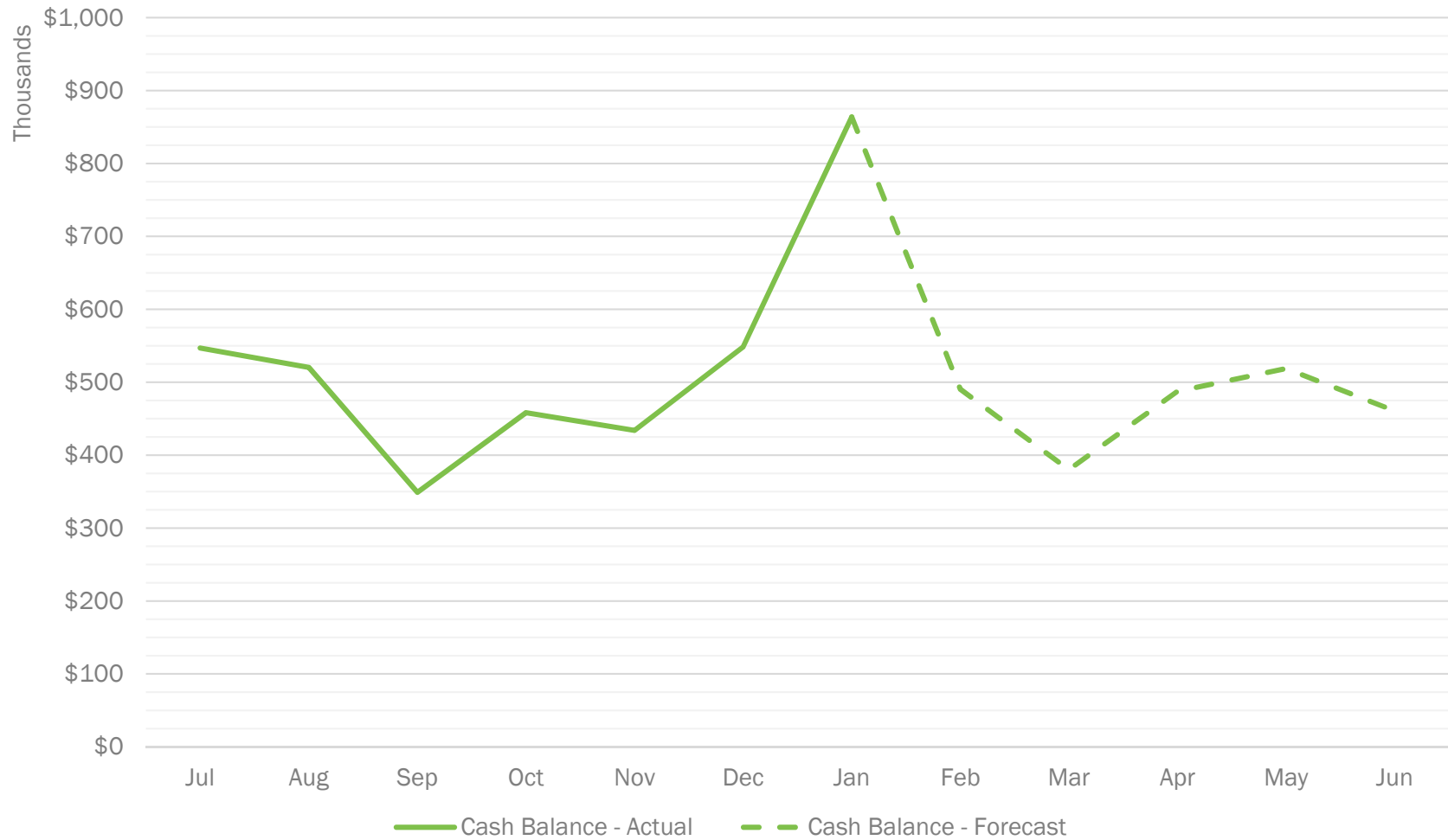
Projected ending cash balance at 6/30/18 is \$1.4M



MSA-2 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$461K



MSA-3 Monthly Cash Balance



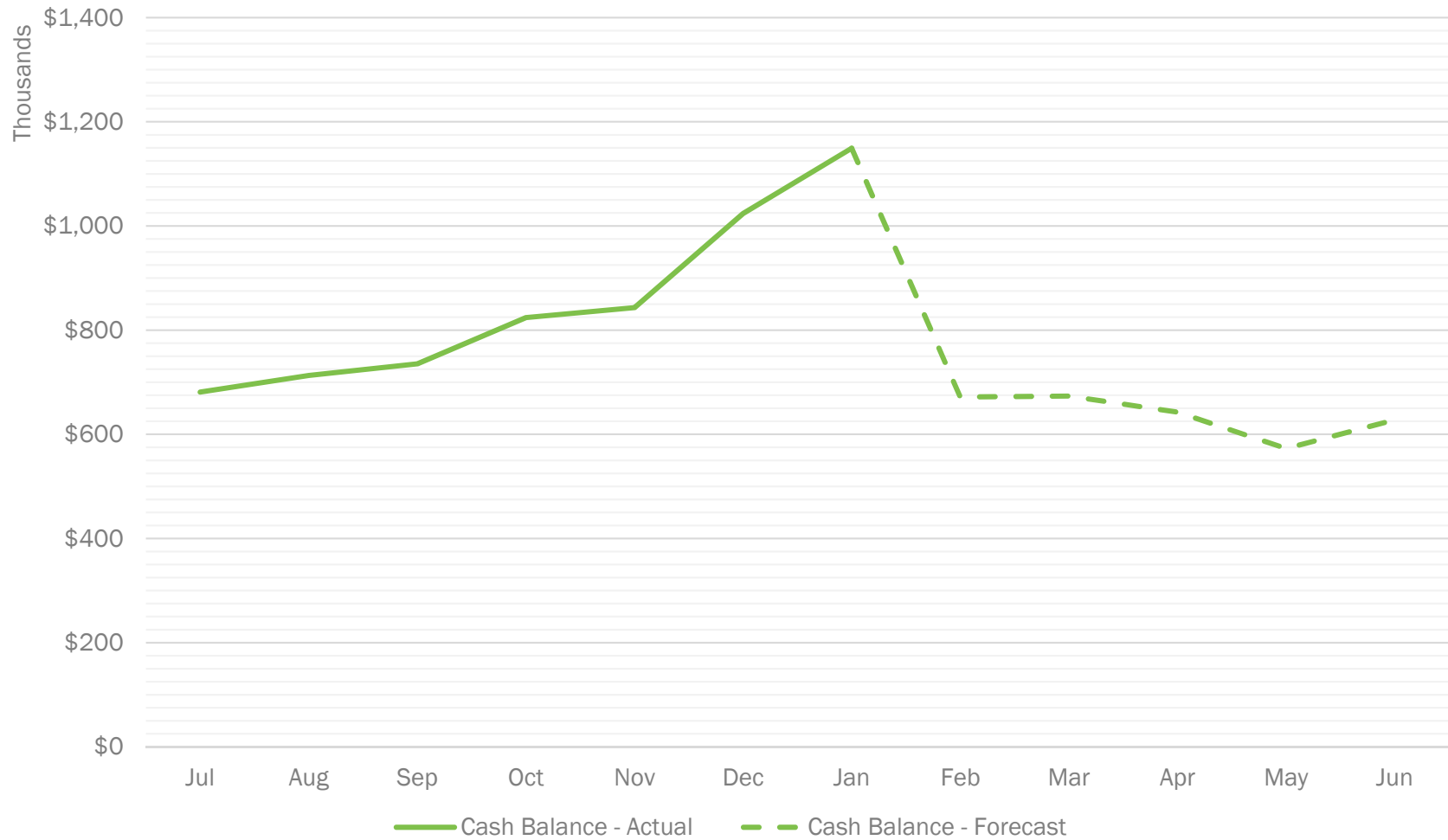
Projected ending cash balance at 6/30/18 is \$426K



MSA-4 Monthly Cash Balance



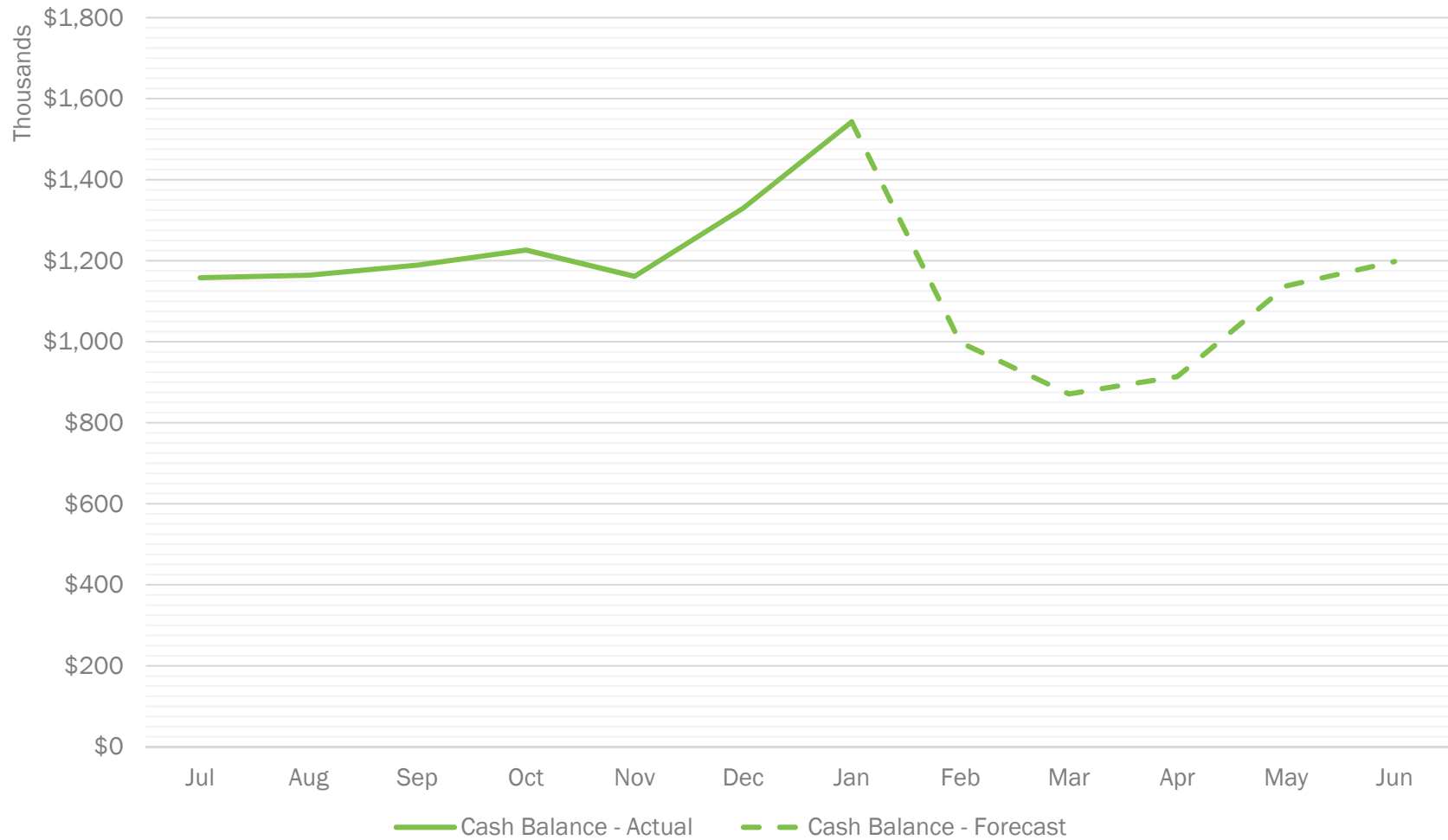
Projected ending cash balance at 6/30/18 is \$628K



MSA-5 Monthly Cash Balance



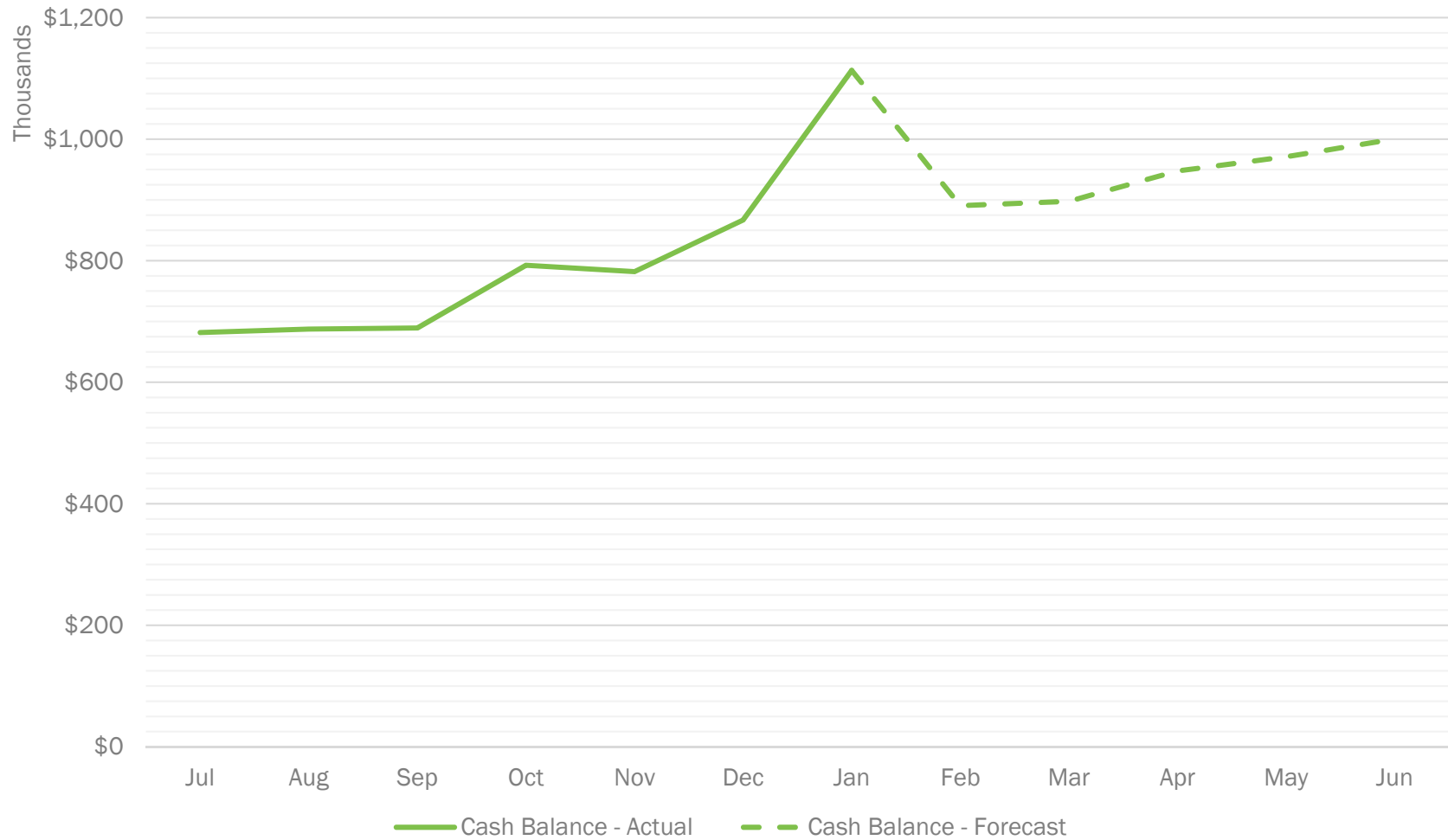
Projected ending cash balance at 6/30/18 is \$1.2M



MSA-6 Monthly Cash Balance



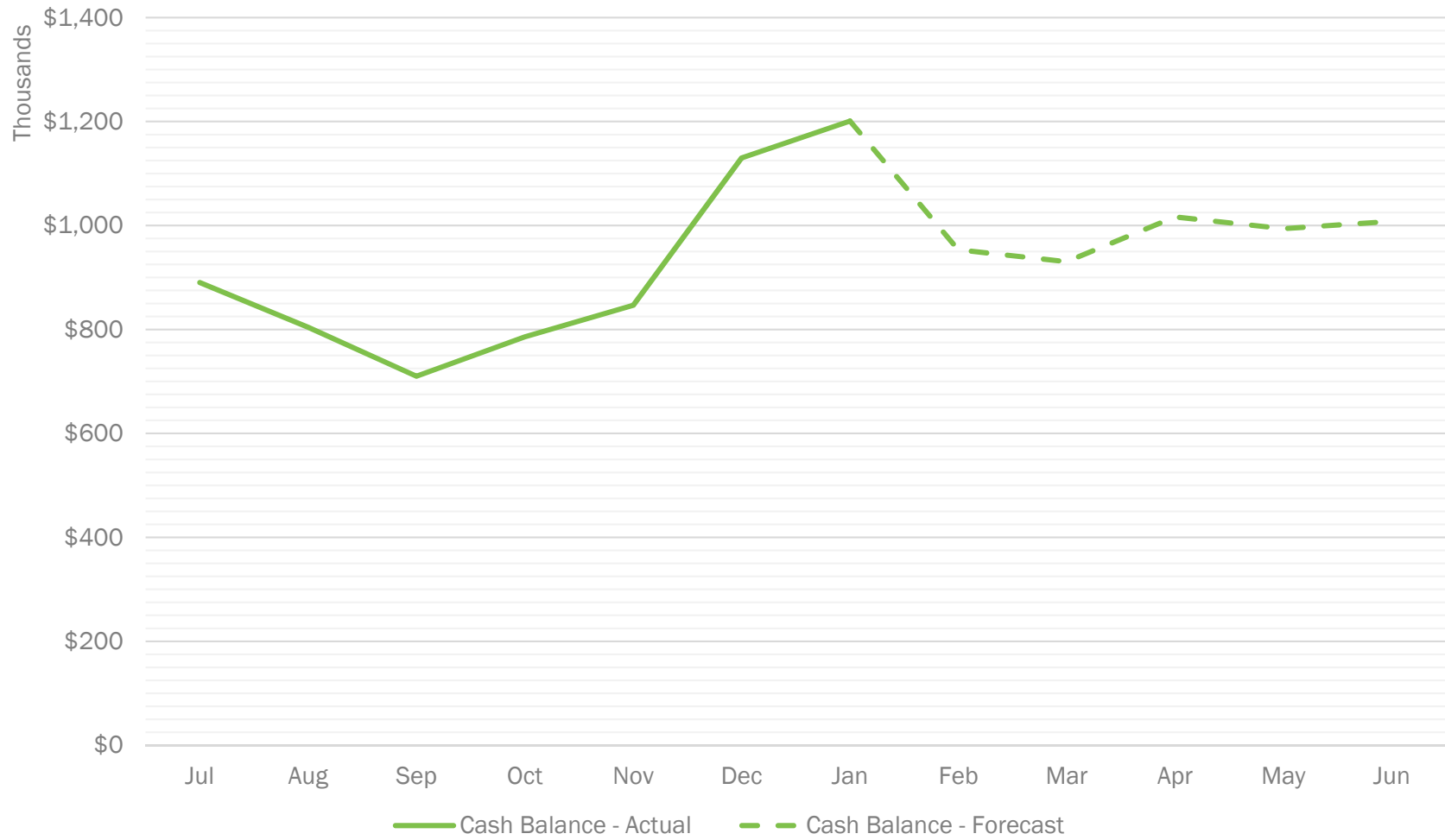
Projected ending cash balance at 6/30/18 is \$1M



MSA-7 Monthly Cash Balance



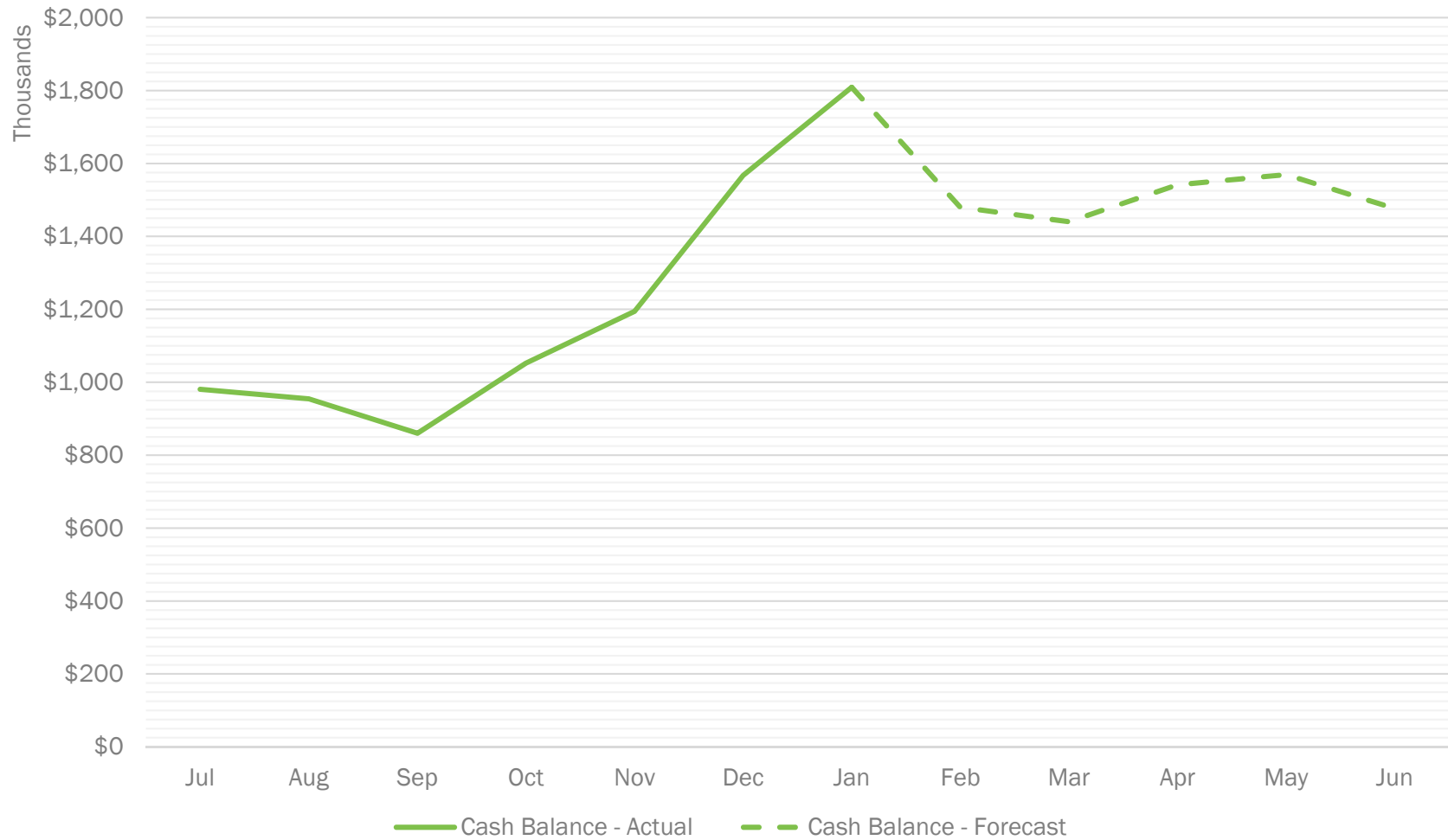
Projected ending cash balance at 6/30/18 is \$1M



MSA-8 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$1.5M



MSA-SA Monthly Cash Balance



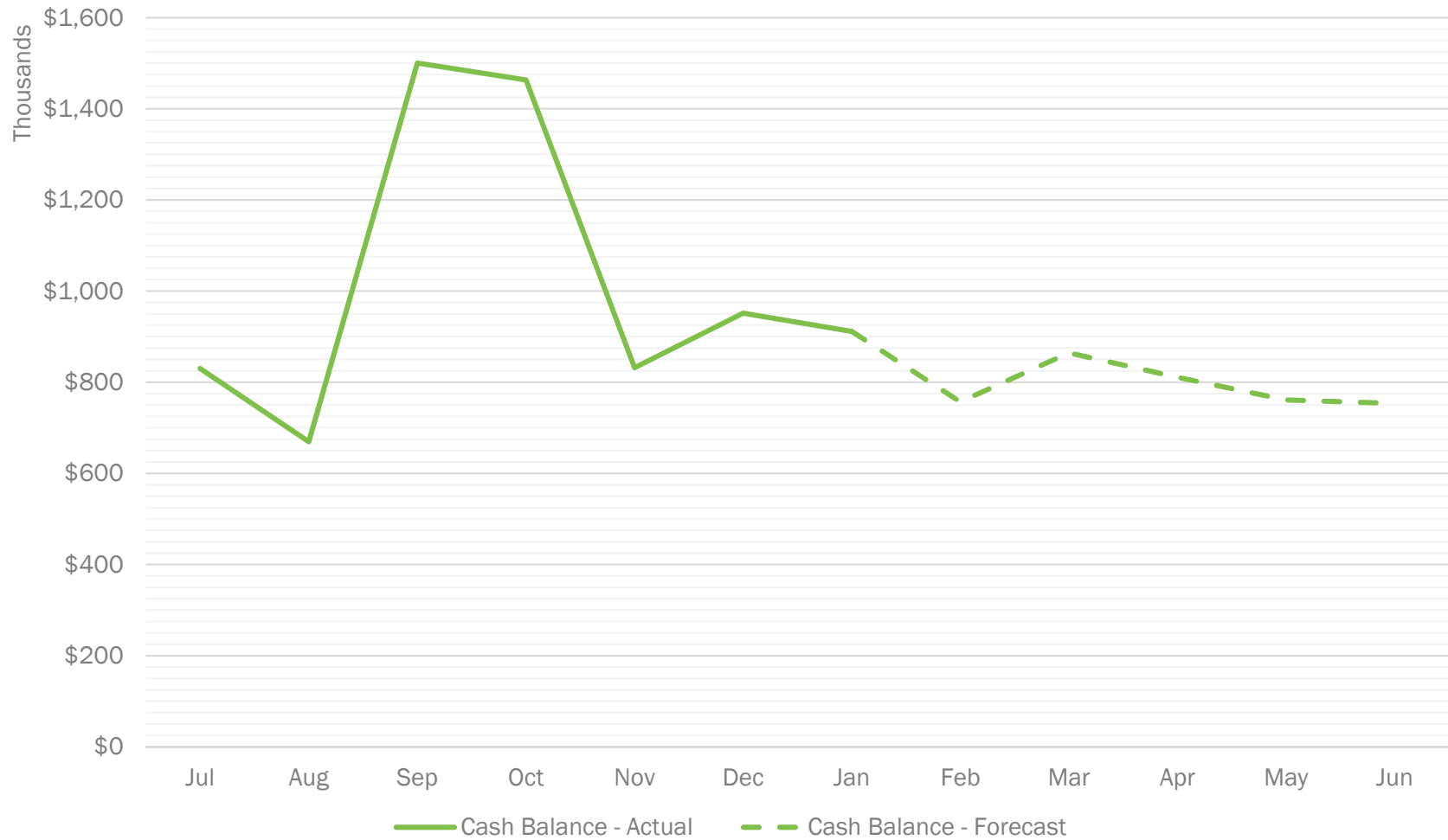
Projected ending cash balance at 6/30/18 is \$995K



MSA-SD Monthly Cash Balance



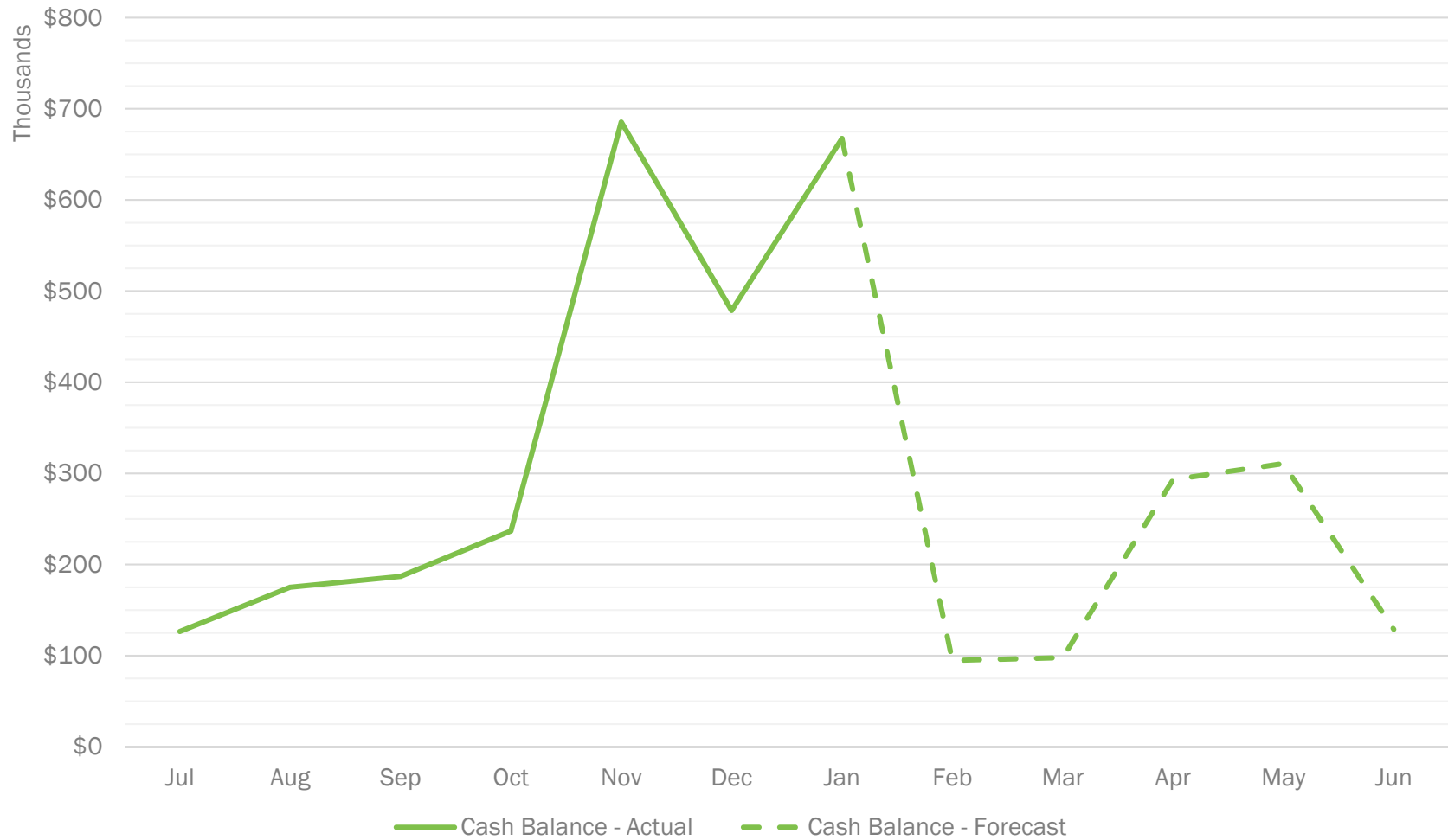
Projected ending cash balance at 6/30/18 is \$753K



MERF Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$129K



January 2018 Balance Sheet

13

| | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SD | MERF | Total |
|---------------------------------------|--------------------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|---------------------|----------------------|
| 1/31/2018 | | | | | | | | | | | | |
| Assets | | | | | | | | | | | | |
| Cash Balances | \$ 2,345,414 | \$ 863,721 | \$ 520,758 | \$ 1,149,140 | \$ 1,542,695 | \$ 1,113,104 | \$ 1,200,970 | \$ 1,808,810 | \$ 814,911 | \$ 911,576 | \$ 616,994 | \$ 12,888,094 |
| Accounts Receivable | 328,168 | 1,180 | 3,479 | - | 1,129 | - | 2,544 | 2,996 | 3,440 | 748,083 | (829,742) | 261,276 |
| Deposits & Prepaid expenses | - | - | - | - | 6,547 | - | 4,000 | 72,759 | 19,690 | 45,000 | 1,034,012 | 1,182,008 |
| Fixed Assets, Net | 331,576 | 123,930 | 70,420 | 44,594 | 28,757 | 45,179 | 26,217 | 151,158 | 17,538,009 | 281,263 | 16,883 | 18,657,987 |
| Intercompany Receivable | 725,067 | 145,988 | 15,004 | 203,744 | 3,498 | 300,000 | - | 1,820,866 | 35,549 | 315,823 | 3,063,232 | 6,628,771 |
| Total Assets | \$3,730,224 | \$1,134,819 | \$609,662 | \$1,397,477 | \$1,582,627 | \$1,458,283 | \$1,233,731 | \$3,856,589 | \$18,411,599 | \$2,301,745 | \$ 3,901,378 | \$ 39,618,135 |
| Liabilities & Equity | | | | | | | | | | | | |
| AP & Accrued Expenses | \$ 176,647 | \$ 253,293 | \$ 54,709 | \$ 24,358 | \$ 57,516 | \$ 20,613 | \$ 58,605 | \$ 46,913 | \$ 485,249 | \$ 64,850 | \$ 986,565 | \$ 2,229,318 |
| Intercompany Balances Payable | 113,717 | 20,199 | 30,135 | 2,954 | 8,091 | - | 2,325 | 4,387 | 2,322,612 | 833,883 | 2,854,800 | 6,193,103 |
| Loans and other payables | - | - | - | - | - | - | - | - | 8,597,965 | 151,806 | - | 8,749,771 |
| Temporarily Restricted | 166,231 | 108,630 | 113,324 | 123,304 | 70,860 | 54,312 | 52,741 | 57,367 | 133,365 | 185,098 | - | 1,065,233 |
| Beginning Net Assets - Unaudited | 3,220,046 | 788,453 | 518,640 | 906,852 | 1,304,695 | 1,204,605 | 959,589 | 3,309,032 | 7,743,646 | 1,063,588 | (766,777) | 20,252,369 |
| Net Income (Loss) to Date | 53,583 | (35,757) | (107,146) | 340,009 | 141,465 | 178,753 | 160,471 | 438,891 | (871,238) | 2,520 | 826,790 | 1,128,341 |
| Total Liabilities & Equity | \$3,730,224 | \$1,134,819 | \$609,662 | \$1,397,477 | \$1,582,626 | \$1,458,283 | \$1,233,731 | \$3,856,589 | \$18,411,599 | \$2,301,745 | \$ 3,901,378 | \$ 39,618,135 |

FY18 vs FY17 Balance Sheet

14

| | 1/31/2018 | 6/30/2017 (Audited) | YTD Change |
|---------------------------------------|---------------------|------------------------|----------------------|
| Assets | | | |
| Cash Balances | \$ 12,888,094 | \$ 8,913,830 | \$ 3,974,264 |
| Accounts Receivable | 261,276 | 3,194,412 | (2,933,136) |
| Prepays Deposits | 1,182,008 | 1,684,847 | (502,839) |
| Fixed Assets, Net | 18,657,987 | 22,493,305 | (3,835,318) |
| Intercompany Receivable | 6,628,771 | 8,707,925 | (2,079,155) |
| Total Assets | \$39,618,135 | \$44,994,320 | \$(5,376,185) |
| Liabilities & Equity | | | |
| AP & Accrued Expenses | \$ 2,229,318 | \$ 3,212,491 | \$ (983,173) |
| Deferred Revenue | - | 72,500 | (72,500) |
| Intercompany Balances Payable | 6,193,103 | 8,707,925 | (2,514,822) |
| Loans and other payables | 8,749,771 | 11,683,796 | (2,934,025) |
| Temporarily Restricted | 1,065,233 | 1,065,233 | - |
| Beginning Net Assets | 20,252,369 | 19,629,073 | 623,295 |
| Net Income (Loss) to Date | 1,128,341 | 623,302 | 505,040 |
| Total Liabilities & Equity | \$39,618,135 | \$44,994,320 | \$(5,376,185) |

Intercompany Balances

15

Total cumulative intercompany payable/receivable was \$6.2M at 01/31

| | | Due To/From All Sites (excluding CMO Fees)* | | | | | | | | | | | | |
|-----------------------|-----------------|---|-----------------|----------------|----------------|----------------|----------------|------------------|--------------------|----------|------------------|--------------------|------------------|--------------|
| | | Due To | | | | | | | | | | | | |
| | | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SC | MSA-SD | MERF | Total Due To |
| Due From | MSA-1 | | 13,359 | 6,532 | 2,186 | - | - | - | - | (56,491) | - | - | 89,386 | 54,971 |
| | MSA-2 | 1,374 | | 8,400 | 1,490 | 3,210 | - | - | - | - | - | 2,420 | 3,305 | 20,199 |
| | MSA-3 | - | - | | - | - | - | - | 318 | 2,387 | - | 2,411 | 25,018 | 30,135 |
| | MSA-4 | - | - | - | | - | - | - | - | 2,954 | - | - | - | 2,954 |
| | MSA-5 | - | - | - | - | | - | - | - | - | - | 5,233 | - | 5,233 |
| | MSA-6 | - | - | - | - | - | | - | - | - | - | - | - | - |
| | MSA-7 | - | 1,424 | - | - | - | - | | - | 901 | - | - | - | 2,325 |
| | MSA-8 | - | - | - | - | - | - | - | | - | - | - | 4,387 | 4,387 |
| | MSA-SA | 75,554 | - | - | - | 288 | - | - | - | | - | - | 2,305,516 | 2,381,358 |
| | MSA-SC | - | - | - | - | - | - | - | - | - | | - | - | - |
| | MSA-SD | 198,191 | - | 72 | - | - | - | - | - | - | - | | 635,620 | 833,883 |
| | MERF | 288,026 | 131,205 | - | 200,068 | - | 300,000 | - | 1,820,548 | 10,244 | - | 107,587 | - | 2,857,678 |
| Total Due From | 563,145 | 145,988 | 15,004 | 203,744 | 3,498 | 300,000 | - | 1,820,866 | (40,005) | - | 117,652 | 3,063,232 | 6,193,123 | |
| Total Due To | (54,971) | (20,199) | (30,135) | (2,954) | (5,233) | - | (2,325) | (4,387) | (2,381,358) | - | (833,883) | (2,857,678) | | |
| Net Balance | 508,173 | 125,788 | (15,131) | 200,790 | (1,735) | 300,000 | (2,325) | 1,816,479 | (2,421,363) | - | (716,231) | 205,555 | | |

Intercompany Balances

16

Total FY17-18 intercompany payable/receivable was \$1.3M at 01/31

| | | Due To/From All Sites (excluding CMO Fees)* | | | | | | | | | | | | |
|---------------------|-----------------------|---|--------------|--------------|--------------|--------------|----------------|------------|------------------|--------------|------------------|------------------|----------------|------------------|
| | | Due To | | | | | | | | | | | | |
| | | MSA-1 | MSA-2 | MSA-3 | MSA-4 | MSA-5 | MSA-6 | MSA-7 | MSA-8 | MSA-SA | MSA-SC | MSA-SD | MERF | Total Due To |
| Due From | MSA-1 | | 1,310 | - | - | - | - | - | - | - | - | - | 30,640 | 31,951 |
| | MSA-2 | 1,374 | | - | 8,400 | 1,030 | - | - | - | - | - | - | - | 10,804 |
| | MSA-3 | - | - | | - | - | - | - | 318 | - | - | - | - | 318 |
| | MSA-4 | - | - | - | | - | - | - | - | - | - | - | - | - |
| | MSA-5 | - | - | - | - | | - | - | - | - | - | - | - | - |
| | MSA-6 | - | - | - | - | - | | - | - | - | - | - | - | - |
| | MSA-7 | - | 1,424 | - | - | - | - | | - | 901 | - | - | - | 2,325 |
| | MSA-8 | - | - | - | - | - | - | - | | - | - | - | - | - |
| | MSA-SA | 75,554 | - | - | - | 288 | - | - | - | | - | - | 214,121 | 289,963 |
| | MSA-SC | - | - | - | - | - | - | - | - | - | | - | - | - |
| | MSA-SD | 198,191 | - | - | 72 | - | - | - | - | - | - | | 630,859 | 829,122 |
| | MERF | 55,267 | - | 68 | - | - | - | - | - | 2,424 | - | 106,627 | - | 164,386 |
| | Total Due From | 330,386 | 2,735 | 68 | 8,472 | 1,318 | - | - | 318 | 3,326 | - | 106,627 | 875,621 | 1,328,870 |
| Total Due To | (31,951) | (10,804) | (318) | - | - | - | (2,325) | - | (289,963) | - | (829,122) | (164,386) | | |
| Net Balance | 298,435 | (8,070) | (250) | 8,472 | 1,318 | - | (2,325) | 318 | (286,638) | - | (722,495) | 711,234 | | |

*This includes board approved loans and all other expenses and allocations

MSA-1
Budget vs. Actual - Restricted and Unrestricted
As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 2,674,764 | 5,484,674 | 2,809,910 | 2,674,764 | 5,484,674 | 2,809,910 |
| Federal Revenue | 161,126 | 1,054,064 | 892,938 | 60,558 | 81,717 | 21,159 | 221,684 | 1,135,781 | 914,097 |
| Other State Revenues | 346,718 | 889,281 | 542,563 | 80,433 | 168,850 | 88,417 | 427,151 | 1,058,131 | 630,980 |
| Local Revenues | 7,354 | 109,029 | 101,675 | 8,146 | (39,379) | (47,525) | 15,500 | 69,650 | 54,150 |
| Fundraising and Grants | 29,490 | - | (29,490) | 11,809 | 68,185 | 56,376 | 41,299 | 68,185 | 26,886 |
| Total Revenue | 544,688 | 2,052,374 | 1,507,686 | 2,835,711 | 5,764,047 | 2,928,336 | 3,380,400 | 7,816,421 | 4,436,021 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 256,504 | 621,617 | 365,113 | 1,691,028 | 2,925,707 | 1,234,679 | 1,947,532 | 3,547,324 | 1,599,792 |
| Books and Supplies | 133,549 | 330,169 | 196,620 | 32,978 | 198,644 | 165,666 | 166,528 | 528,813 | 362,285 |
| Services and Other Operating Expenditures | 132,693 | 763,199 | 630,506 | 1,072,814 | 2,113,741 | 1,040,927 | 1,205,506 | 2,876,940 | 1,671,434 |
| Depreciation | - | - | - | - | 153,345 | 153,345 | - | 153,345 | 153,345 |
| Other Outflows | - | - | - | 243 | - | (243) | 243 | - | (243) |
| Total Expenses | 522,747 | 1,714,985 | 1,192,238 | 2,797,062 | 5,391,437 | 2,594,374 | 3,319,809 | 7,106,422 | 3,786,613 |
| Operating Income | 21,942 | 337,389 | 315,447 | 38,649 | 372,611 | 333,962 | 60,591 | 710,000 | 649,409 |
| Capital Expenditures | | | | | | | | | |
| Capex | 7,007 | 556,876 | 549,869 | - | - | - | 7,007 | 556,876 | 549,869 |

MSA-2
Budget vs. Actual - Restricted and Unrestricted
As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|-----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 2,149,678 | 4,574,891 | 2,425,213 | 2,149,678 | 4,574,891 | 2,425,213 |
| Federal Revenue | 129,397 | 492,533 | 363,136 | 14,830 | 22,200 | 7,370 | 144,227 | 514,733 | 370,506 |
| Other State Revenues | 225,019 | 303,927 | 78,908 | 67,559 | 111,398 | 43,839 | 292,578 | 415,325 | 122,747 |
| Local Revenues | 4,681 | 155,886 | 151,205 | - | (118,713) | (118,713) | 4,681 | 37,173 | 32,492 |
| Fundraising and Grants | 14,448 | - | (14,448) | 470 | 23,464 | 22,994 | 14,919 | 23,464 | 8,545 |
| Total Revenue | 373,545 | 952,346 | 578,801 | 2,232,538 | 4,613,240 | 2,380,702 | 2,606,083 | 5,565,586 | 2,959,503 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 227,092 | 528,812 | 301,720 | 1,426,009 | 2,650,837 | 1,224,828 | 1,653,101 | 3,179,649 | 1,526,548 |
| Books and Supplies | 92,959 | 284,105 | 191,146 | 84,320 | 100,654 | 16,334 | 177,278 | 384,759 | 207,481 |
| Services and Other Operating Expenditures | 67,886 | 186,448 | 118,562 | 711,035 | 1,665,157 | 954,122 | 778,921 | 1,851,605 | 1,072,684 |
| Depreciation | - | (0) | (0) | 32,870 | 51,413 | 18,543 | 32,870 | 51,413 | 18,543 |
| Total Expenses | 387,937 | 999,365 | 611,428 | 2,257,984 | 4,468,061 | 2,210,077 | 2,645,921 | 5,467,426 | 2,821,505 |
| Operating Income | (14,392) | (47,019) | (32,627) | (25,446) | 145,179 | 170,625 | (39,839) | 98,160 | 137,999 |
| Capital Expenditures | | | | | | | | | |
| Capex | 4,083 | 54,436 | 50,353 | (4,083) | 15,000 | 19,083 | - | 69,436 | 69,436 |

MSA-3

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|-----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | 0 | 0 | 2,145,695 | 4,481,571 | 2,335,876 | 2,145,695 | 4,481,571 | 2,335,876 |
| Federal Revenue | 97,387 | 492,122 | 394,735 | 8,294 | 23,994 | 15,700 | 105,681 | 516,116 | 410,435 |
| Other State Revenues | 296,617 | 415,770 | 119,153 | 67,117 | 108,064 | 40,947 | 363,734 | 523,834 | 160,100 |
| Local Revenues | 10,309 | 267,098 | 256,789 | 6,498 | (226,520) | (233,018) | 16,807 | 40,578 | 23,771 |
| Fundraising and Grants | 12,228 | - | (12,228) | 2 | 13,575 | 13,573 | 12,230 | 13,575 | 1,345 |
| Total Revenue | 416,541 | 1,174,990 | 758,449 | 2,227,606 | 4,400,684 | 2,173,078 | 2,644,146 | 5,575,674 | 2,931,528 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 269,594 | 524,350 | 254,757 | 1,321,264 | 2,310,582 | 989,318 | 1,590,857 | 2,834,932 | 1,244,075 |
| Books and Supplies | 59,109 | 322,864 | 263,755 | 75,910 | 132,813 | 56,903 | 135,019 | 455,677 | 320,658 |
| Services and Other Operating Expenditures | 105,415 | 299,760 | 194,345 | 897,438 | 1,811,348 | 913,910 | 1,002,854 | 2,111,108 | 1,108,254 |
| Depreciation | - | (0) | (0) | 22,279 | 20,196 | (2,083) | 22,279 | 20,196 | (2,083) |
| Other Outflows | - | - | - | 1,189 | - | (1,189) | 1,189 | - | (1,189) |
| Total Expenses | 434,118 | 1,146,974 | 712,856 | 2,318,080 | 4,274,939 | 1,956,860 | 2,752,198 | 5,421,913 | 2,669,715 |
| Operating Income | (17,577) | 28,016 | 45,594 | (90,474) | 125,745 | 216,219 | (108,051) | 153,761 | 261,812 |
| Capital Expenditures | | | | | | | | | |
| Capex | 7,472 | 54,341 | 46,869 | - | 40,000 | 40,000 | 7,472 | 94,341 | 86,869 |

MSA-4

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 920,934 | 1,731,925 | 810,991 | 920,934 | 1,731,925 | 810,991 |
| Federal Revenue | 75,101 | 211,901 | 136,800 | 271 | 22,471 | 22,200 | 75,372 | 234,372 | 159,000 |
| Other State Revenues | 272,177 | 124,965 | (147,212) | 26,615 | 41,975 | 15,360 | 298,792 | 166,940 | (131,852) |
| Local Revenues | 8,590 | 101,658 | 93,068 | - | (79,273) | (79,273) | 8,590 | 22,385 | 13,795 |
| Fundraising and Grants | 4,289 | - | (4,289) | - | 4,017 | 4,017 | 4,289 | 4,017 | (272) |
| Total Revenue | 360,155 | 438,524 | 78,368 | 947,821 | 1,721,115 | 773,294 | 1,307,976 | 2,159,639 | 851,663 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 77,670 | 183,139 | 105,469 | 491,128 | 902,125 | 410,997 | 568,798 | 1,085,264 | 516,466 |
| Books and Supplies | 17,588 | 73,449 | 55,861 | 26,569 | 96,393 | 69,824 | 44,157 | 169,842 | 125,685 |
| Services and Other Operating Expenditures | 64,894 | 237,002 | 172,108 | 276,679 | 592,183 | 315,504 | 341,573 | 829,185 | 487,612 |
| Depreciation | - | - | - | 9,135 | 15,656 | 6,521 | 9,135 | 15,656 | 6,521 |
| Total Expenses | 160,152 | 493,590 | 333,437 | 803,511 | 1,606,357 | 802,846 | 963,664 | 2,099,947 | 1,136,284 |
| Operating Income | 200,003 | (55,066) | (255,069) | 144,310 | 114,758 | (29,552) | 344,313 | 59,692 | (284,621) |
| Capital Expenditures | | | | | | | | | |
| Capex | 8,385 | 52,408 | 44,023 | - | - | - | 8,385 | 52,408 | 44,023 |

MSA-5

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|-----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 898,555 | 1,929,828 | 1,031,272 | 898,555 | 1,929,828 | 1,031,272 |
| Federal Revenue | 70,542 | 245,347 | 174,805 | 15,116 | 2,480 | (12,636) | 85,658 | 247,827 | 162,169 |
| Other State Revenues | 271,933 | 170,994 | (100,939) | 23,756 | 39,311 | 15,555 | 295,689 | 210,305 | (85,384) |
| Local Revenues | 11,725 | 32,948 | 21,223 | - | 103,230 | 103,230 | 11,725 | 136,178 | 124,453 |
| Fundraising and Grants | - | - | - | - | 2,017 | 2,017 | - | 2,017 | 2,017 |
| Total Revenue | 354,200 | 449,289 | 95,089 | 937,427 | 2,076,865 | 1,139,438 | 1,291,627 | 2,526,154 | 1,234,528 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 78,963 | 173,376 | 94,413 | 699,636 | 1,287,786 | 588,150 | 778,599 | 1,461,162 | 682,563 |
| Books and Supplies | 25,638 | 35,131 | 9,493 | 63,579 | 239,580 | 176,001 | 89,217 | 274,711 | 185,494 |
| Services and Other Operating Expenditures | 69,715 | 258,426 | 188,711 | 197,818 | 443,655 | 245,837 | 267,534 | 702,081 | 434,547 |
| Depreciation | - | 0 | 0 | 10,031 | 18,908 | 8,877 | 10,031 | 18,908 | 8,877 |
| Other Outflows | - | - | - | - | - | - | - | - | - |
| Total Expenses | 174,317 | 466,933 | 292,617 | 971,064 | 1,989,929 | 1,018,865 | 1,145,381 | 2,456,862 | 1,311,482 |
| Operating Income | 179,883 | (17,644) | (197,527) | (33,637) | 86,936 | 120,573 | 146,246 | 69,292 | (76,954) |
| Capital Expenditures | | | | | | | | | |
| Capex | 6,519 | 53,216 | 46,697 | 2,344 | - | (2,344) | 8,863 | 53,216 | 44,353 |

MSA-6

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 787,334 | 1,476,568 | 689,234 | 787,334 | 1,476,568 | 689,234 |
| Federal Revenue | 47,803 | 153,100 | 105,297 | 25,447 | 22,200 | (3,247) | 73,251 | 175,300 | 102,050 |
| Other State Revenues | 152,077 | 185,693 | 33,616 | 23,786 | 35,641 | 11,855 | 175,863 | 221,334 | 45,471 |
| Local Revenues | 7,430 | 14,448 | 7,018 | - | (13,248) | (13,248) | 7,430 | 1,200 | (6,230) |
| Fundraising and Grants | 11,180 | - | (11,180) | 172 | 14,749 | 14,577 | 11,352 | 14,749 | 3,397 |
| Total Revenue | 218,491 | 353,241 | 134,750 | 836,739 | 1,535,910 | 699,171 | 1,055,230 | 1,889,151 | 833,921 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 46,198 | 130,887 | 84,689 | 517,001 | 1,051,289 | 534,288 | 563,198 | 1,182,176 | 618,978 |
| Books and Supplies | 19,501 | 87,407 | 67,906 | 27,903 | 41,939 | 14,036 | 47,403 | 129,346 | 81,943 |
| Services and Other Operating Expenditures | 33,261 | 134,947 | 101,686 | 225,160 | 379,272 | 154,112 | 258,421 | 514,219 | 255,799 |
| Depreciation | - | - | - | 11,537 | 28,726 | 17,189 | 11,537 | 28,726 | 17,189 |
| Other Outflows | - | - | - | - | - | - | - | - | - |
| Total Expenses | 98,959 | 353,241 | 254,282 | 781,600 | 1,501,226 | 719,626 | 880,559 | 1,854,467 | 973,908 |
| Operating Income | 119,532 | (0) | (119,532) | 55,139 | 34,684 | (20,455) | 174,671 | 34,684 | (139,987) |
| Capital Expenditures | | | | | | | | | |
| Capex | 3,066 | 51,109 | 48,043 | (3,066) | - | 3,066 | - | 51,109 | 51,109 |

MSA-7

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | (0) | (0) | 1,307,760 | 2,628,620 | 1,320,860 | 1,307,760 | 2,628,620 | 1,320,860 |
| Federal Revenue | 100,216 | 253,209 | 152,993 | 24,838 | - | (24,838) | 125,055 | 253,209 | 128,154 |
| Other State Revenues | 477,176 | 505,726 | 28,550 | 39,085 | 87,690 | 48,605 | 516,261 | 593,416 | 77,155 |
| Local Revenues | 15,882 | 85,194 | 69,312 | - | (47,786) | (47,786) | 15,882 | 37,408 | 21,526 |
| Fundraising and Grants | 8,900 | (0) | (8,900) | - | 12,898 | 12,898 | 8,900 | 12,898 | 3,998 |
| Total Revenue | 602,174 | 844,128 | 241,954 | 1,371,683 | 2,681,422 | 1,309,739 | 1,973,857 | 3,525,550 | 1,551,693 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 118,147 | 240,357 | 122,210 | 793,651 | 1,431,917 | 638,266 | 911,798 | 1,672,274 | 760,476 |
| Books and Supplies | 41,086 | 112,376 | 71,290 | 53,296 | 91,174 | 37,878 | 94,381 | 203,550 | 109,169 |
| Services and Other Operating Expenditures | 146,166 | 491,394 | 345,228 | 654,421 | 977,635 | 323,214 | 800,587 | 1,469,029 | 668,443 |
| Depreciation | - | 1 | 1 | 11,834 | 44,909 | 33,075 | 11,834 | 44,910 | 33,076 |
| Total Expenses | 305,399 | 844,128 | 538,729 | 1,512,415 | 2,545,635 | 1,033,220 | 1,817,814 | 3,389,763 | 1,571,949 |
| Operating Income | 296,774 | 0 | (296,774) | (140,731) | 135,787 | 276,518 | 156,043 | 135,787 | (20,256) |
| Capital Expenditures | | | | | | | | | |
| Capex | - | 52,741 | 52,741 | - | 40,000 | 40,000 | - | 92,741 | 92,741 |

MSA-8

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 2,286,460 | 4,594,558 | 2,308,099 | 2,286,460 | 4,594,558 | 2,308,099 |
| Federal Revenue | 145,837 | 338,348 | 192,511 | - | - | - | 145,837 | 338,348 | 192,511 |
| Other State Revenues | 387,823 | 460,912 | 73,089 | 69,360 | 149,632 | 80,272 | 457,184 | 610,544 | 153,360 |
| Local Revenues | 16,751 | 65,834 | 49,083 | - | (31,561) | (31,561) | 16,751 | 34,273 | 17,522 |
| Fundraising and Grants | 10,460 | (0) | (10,460) | - | 22,236 | 22,236 | 10,460 | 22,236 | 11,776 |
| Total Revenue | 560,870 | 865,093 | 304,223 | 2,355,820 | 4,734,866 | 2,379,046 | 2,916,690 | 5,599,959 | 2,683,269 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 242,400 | 482,016 | 239,616 | 1,092,169 | 2,245,413 | 1,153,244 | 1,334,569 | 2,727,429 | 1,392,860 |
| Books and Supplies | 45,282 | 81,811 | 36,529 | 90,798 | 351,539 | 260,741 | 136,080 | 433,350 | 297,270 |
| Services and Other Operating Expenditures | 136,430 | 301,266 | 164,836 | 835,249 | 1,906,724 | 1,071,475 | 971,679 | 2,207,990 | 1,236,311 |
| Depreciation | - | - | - | 39,553 | 96,064 | 56,511 | 39,553 | 96,064 | 56,511 |
| Total Expenses | 424,112 | 865,093 | 440,981 | 2,057,769 | 4,599,740 | 2,541,971 | 2,481,881 | 5,464,833 | 2,982,952 |
| Operating Income | 136,758 | 0 | (136,758) | 298,051 | 135,126 | (162,925) | 434,809 | 135,126 | (299,683) |
| Capital Expenditures | | | | | | | | | |
| Capex | 4,876 | 57,367 | 52,491 | (4,876) | 30,000 | 34,876 | - | 87,367 | 87,367 |

MSA-SA

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 3,026,407 | 6,751,562 | 3,725,156 | 3,026,407 | 6,751,562 | 3,725,156 |
| Federal Revenue | 206,689 | 618,521 | 411,832 | 61,049 | - | (61,049) | 267,738 | 618,521 | 350,783 |
| Other State Revenues | 167,674 | 420,259 | 252,584 | 87,756 | 206,652 | 118,897 | 255,430 | 626,911 | 371,481 |
| Local Revenues | 16,147 | 241,003 | 224,856 | 4,028 | (173,191) | (177,219) | 20,176 | 67,812 | 47,636 |
| Fundraising and Grants | 25,783 | - | (25,783) | - | 37,258 | 37,258 | 25,783 | 37,258 | 11,475 |
| Total Revenue | 416,294 | 1,279,783 | 863,489 | 3,179,240 | 6,822,282 | 3,643,042 | 3,595,534 | 8,102,064 | 4,506,531 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 420,653 | 658,290 | 237,637 | 2,221,066 | 3,838,837 | 1,617,771 | 2,641,718 | 4,497,127 | 1,855,408 |
| Books and Supplies | 158,552 | 383,152 | 224,600 | 192,811 | 295,888 | 103,077 | 351,363 | 679,040 | 327,677 |
| Services and Other Operating Expenditures | 81,123 | 276,116 | 194,994 | 1,077,861 | 1,945,707 | 867,846 | 1,158,984 | 2,221,823 | 1,062,840 |
| Depreciation | - | 0 | 0 | 231,720 | 505,350 | 273,630 | 231,720 | 505,350 | 273,631 |
| Other Outflows | - | 0 | 0 | 87,070 | 173,107 | 86,038 | 87,070 | 173,108 | 86,038 |
| Total Expenses | 660,327 | 1,317,559 | 657,232 | 3,810,527 | 6,758,889 | 2,948,362 | 4,470,855 | 8,076,448 | 3,605,594 |
| Operating Income | (244,034) | (37,776) | 206,257 | (631,287) | 63,393 | 694,680 | (875,321) | 25,616 | 900,937 |
| Capital Expenditures | | | | | | | | | |
| Capex | - | - | - | - | 124,000 | 124,000 | - | 124,000 | 124,000 |

MSA-SD

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

| | Restricted | | | Unrestricted | | | Total | | |
|---|----------------|-------------------------------|------------------|------------------|-------------------------------|------------------|------------------|-------------------------------|------------------|
| | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining | Actual YTD | Approved Budget (1st Interim) | Budget Remaining |
| SUMMARY | | | | | | | | | |
| Revenue | | | | | | | | | |
| LCFF Entitlement | - | - | - | 1,510,465 | 2,969,208 | 1,458,743 | 1,510,465 | 2,969,208 | 1,458,743 |
| Federal Revenue | 19,406 | 131,511 | 112,105 | 10,070 | - | (10,070) | 29,476 | 131,511 | 102,035 |
| Other State Revenues | 314,302 | 293,221 | (21,081) | 57,715 | 131,216 | 73,502 | 372,016 | 424,437 | 52,421 |
| Local Revenues | 20,918 | 4,070 | (16,848) | 1,549 | 74,669 | 73,120 | 22,467 | 78,739 | 56,272 |
| Fundraising and Grants | 29,876 | - | (29,876) | - | 33,051 | 33,051 | 29,876 | 33,051 | 3,175 |
| Total Revenue | 384,501 | 428,801 | 44,300 | 1,579,798 | 3,208,144 | 1,628,346 | 1,964,300 | 3,636,946 | 1,672,646 |
| Expenses | | | | | | | | | |
| Compensation and Benefits | 109,194 | 220,691 | 111,497 | 1,074,707 | 1,978,569 | 903,862 | 1,183,901 | 2,199,260 | 1,015,358 |
| Books and Supplies | 9,077 | 43,879 | 34,802 | 28,586 | 83,886 | 55,300 | 37,664 | 127,765 | 90,101 |
| Services and Other Operating Expenditures | 70,462 | 188,040 | 117,578 | 628,366 | 1,236,139 | 607,773 | 698,828 | 1,424,179 | 725,351 |
| Depreciation | - | 0 | 0 | 26,028 | 30,295 | 4,267 | 26,028 | 30,295 | 4,267 |
| Total Expenses | 188,733 | 452,610 | 263,877 | 1,768,294 | 3,328,889 | 1,560,595 | 1,957,027 | 3,781,499 | 1,824,472 |
| Operating Income | 195,768 | (23,808) | (219,577) | (188,495) | (120,745) | 67,751 | 7,273 | (144,553) | (151,826) |
| Capital Expenditures | | | | | | | | | |
| Capex | 9,461 | 51,160 | 41,699 | - | - | - | 9,461 | 51,160 | 41,699 |

MSA-1
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|-----------------|----------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 416,623 | 416,623 | 594,810 | 2,674,764 | 5,459,002 | 5,484,674 | 5,505,533 | 20,859 | 2,830,769 | 49% |
| Federal Revenue | 108,000 | (80,670) | 99,704 | 221,684 | 1,088,351 | 1,135,781 | 1,166,901 | 31,120 | 945,217 | 19% |
| Other State Revenues | 1,704 | 270,408 | 145,554 | 427,151 | 890,794 | 1,058,131 | 1,299,057 | 240,926 | 871,905 | 33% |
| Local Revenues | 760 | 245 | 448 | 15,500 | 69,650 | 69,650 | 76,325 | 6,675 | 60,825 | 20% |
| Fundraising and Grants | 6,499 | 3,660 | 8,555 | 41,299 | 65,000 | 68,185 | 58,185 | (10,000) | 16,886 | 71% |
| Total Revenue | 533,586 | 610,265 | 849,071 | 3,380,400 | 7,572,797 | 7,816,421 | 8,106,001 | 289,580 | 4,725,601 | 42% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 298,301 | 376,159 | 303,811 | 1,947,532 | 3,515,834 | 3,547,324 | 3,551,674 | (4,351) | 1,604,142 | 55% |
| Books and Supplies | 28,353 | 28,385 | 12,671 | 166,528 | 514,102 | 528,813 | 763,511 | (234,698) | 596,983 | 22% |
| Services and Other Operating Expenditures | 193,633 | 259,702 | (4,001) | 1,205,506 | 3,276,235 | 2,876,940 | 2,924,353 | (47,413) | 1,718,846 | 41% |
| Depreciation | (46,667) | - | - | 7,007 | 153,345 | 153,345 | 153,345 | - | 146,338 | 5% |
| Other Outflows | 3,597 | (3,597) | 243 | 243 | - | - | - | - | (243) | |
| Total Expenses | 477,217 | 660,649 | 312,723 | 3,326,816 | 7,459,516 | 7,106,422 | 7,392,883 | (286,461) | 4,066,066 | 45% |
| Operating Income | 56,370 | (50,384) | 536,347 | 53,583 | 113,281 | 710,000 | 713,118 | 3,119 | 659,535 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 3,592,121 | 3,592,121 | 3,592,121 | | | |
| Audit Adjustment | | | | | - | - | (205,846) | | | |
| Operating Income | | | | | 113,281 | 710,000 | 713,118 | | | |
| Ending Fund Balance | | | | | 3,705,403 | 4,302,121 | 4,099,394 | | | |

**MSA-1
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|---------------------------------------|---------------------------------------|---|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 85 | 88 | 88 | - | | |
| 7-8 | | | | | 160 | 168 | 168 | - | | |
| 9-12 | | | | | 295 | 287 | 287 | - | | |
| Total Enrolled | | | | | 540 | 543 | 543 | - | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 95.9% | 95.9% | 95.9% | 0.0% | | |
| 7-8 | | | | | 97.0% | 97.0% | 97.0% | 0.0% | | |
| 9-12 | | | | | 95.8% | 95.8% | 96.3% | 0.5% | | |
| Average ADA % | | | | | 96.2% | 96.2% | 96.4% | 0.2% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 81.53 | 84.41 | 84.41 | - | | |
| 7-8 | | | | | 155.18 | 162.94 | 162.94 | - | | |
| 9-12 | | | | | 282.66 | 275.00 | 276.29 | 1.30 | | |
| Total ADA | | | | | 519.37 | 522.34 | 523.64 | 1.30 | | |

MSA-1
Income Statement
As of Jan FY2018

| | | Actual | | | YTD | Budget | | | | | |
|--|---|----------------|-----------------|----------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|---|
| | | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 | Charter Schools LCFF - State Aid | 328,266 | 328,266 | 328,266 | 1,677,804 | 3,652,173 | 3,673,487 | 3,689,855 | 16,368 | 2,012,051 | 45% |
| 8012 | Education Protection Account Entitlement | - | - | 178,187 | 356,374 | 704,485 | 702,536 | 704,278 | 1,742 | 347,904 | 51% |
| 8096 | Charter Schools in Lieu of Property Taxes | 88,357 | 88,357 | 88,357 | 640,586 | 1,102,345 | 1,108,651 | 1,111,400 | 2,749 | 470,813 | 58% |
| SUBTOTAL - LCFF Entitlement | | 416,623 | 416,623 | 594,810 | 2,674,764 | 5,459,002 | 5,484,674 | 5,505,533 | 20,859 | 2,830,769 | 49% |
| Federal Revenue | | | | | | | | | | | |
| 8181 | Special Education - Entitlement | - | - | - | - | 67,625 | 67,625 | 67,625 | - | 67,625 | 0% |
| 8220 | Child Nutrition Programs | - | 20,073 | 25,058 | 45,131 | 232,339 | 232,339 | 232,339 | - | 187,207 | 19% |
| 8291 | Title I | - | - | 34,980 | 92,069 | 185,886 | 228,355 | 228,355 | - | 136,286 | 40% |
| 8292 | Title II | - | - | - | 6,402 | 29,415 | 25,745 | 25,745 | - | 19,343 | 25% |
| 8293 | Title III | - | - | 17,110 | 17,110 | 50,886 | 59,103 | 59,103 | - | 41,993 | 29% |
| 8296 | Other Federal Revenue | - | - | 29,813 | 59,251 | 522,200 | 522,200 | 552,013 | 29,813 | 492,762 | 11% |
| 8297 | PY Federal - Not Accrued | 108,000 | (108,000) | - | 1,721 | - | 414 | 1,721 | 1,307 | 0 | 100% |
| SUBTOTAL - Federal Revenue | | 108,000 | (80,670) | 99,704 | 221,684 | 1,088,351 | 1,135,781 | 1,166,901 | 31,120 | 945,217 | 19% |
| Other State Revenue | | | | | | | | | | | |
| 8319 | Other State Apportionments - Prior Years | 1,704 | - | 406 | 11,595 | - | - | 11,595 | 11,595 | (0) | 100% |
| 8381 | Special Education - Entitlement (State) | - | - | - | - | 266,958 | 268,485 | 269,151 | 666 | 269,151 | 0% |
| 8520 | Child Nutrition - State | - | 1,671 | 2,103 | 3,774 | 19,443 | 19,443 | 19,443 | - | 15,669 | 19% |
| 8545 | School Facilities Apportionments | - | - | 113,114 | 113,114 | 389,530 | 466,767 | 467,925 | 1,157 | 354,811 | 24% |
| 8550 | Mandated Cost Reimbursements | - | 41,647 | - | 41,647 | 15,171 | 92,588 | 92,754 | 167 | 51,107 | 45% |
| 8560 | State Lottery Revenue | - | - | 29,931 | 29,931 | 99,693 | 101,335 | 101,586 | 251 | 71,655 | 29% |
| 8593 | Prop 39 Clean Energy | - | 227,090 | - | 227,090 | - | - | 227,090 | 227,090 | - | 100% |
| 8596 | ASES | - | - | - | - | 100,000 | 109,513 | 109,513 | - | 109,513 | 0% |
| SUBTOTAL - Other State Revenue | | 1,704 | 270,408 | 145,554 | 427,151 | 890,794 | 1,058,131 | 1,299,057 | 240,926 | 871,905 | 33% |
| Local Revenue | | | | | | | | | | | |
| 8634 | Food Service Sales | 760 | 245 | 448 | 4,168 | 7,852 | 7,852 | 7,852 | - | 3,684 | 53% |
| 8682 | Summer Program | - | - | - | - | 31,798 | 31,798 | 38,473 | 6,675 | 38,473 | 0% |
| 8690 | Other Local Revenue | - | - | - | 11,332 | 30,000 | 30,000 | 30,000 | - | 18,668 | 38% |
| 8910 | Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% |
| SUBTOTAL - Local Revenue | | 760 | 245 | 448 | 15,500 | 69,650 | 69,650 | 76,325 | 6,675 | 60,825 | 20% |
| Fundraising and Grants | | | | | | | | | | | |
| 8802 | Donations - Private | - | - | 13 | 9,919 | 30,000 | 33,185 | 23,185 | (10,000) | 13,266 | 43% |
| 8803 | Fundraising | 6,499 | 3,660 | 8,542 | 31,380 | 35,000 | 35,000 | 35,000 | - | 3,620 | 90% |
| SUBTOTAL - Fundraising and Grants | | 6,499 | 3,660 | 8,555 | 41,299 | 65,000 | 68,185 | 58,185 | (10,000) | 16,886 | 71% |
| TOTAL REVENUE | | 533,586 | 610,265 | 849,071 | 3,380,400 | 7,572,797 | 7,816,421 | 8,106,001 | 289,580 | 4,725,601 | 42% |

**MSA-1
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 Teachers Salaries | 159,202 | 160,049 | 155,166 | 961,419 | 1,795,223 | 1,826,374 | 1,826,374 | 0 | 864,955 | 53% | |
| 1300 Certificated Supervisor & Administrator Salaries | 33,589 | 55,184 | 32,514 | 256,863 | 466,687 | 449,717 | 494,657 | (44,940) | 237,795 | 52% | |
| SUBTOTAL - Certificated Salaries | 192,791 | 215,233 | 187,680 | 1,218,282 | 2,261,910 | 2,276,092 | 2,321,031 | (44,940) | 1,102,749 | 52% | |
| Classified Salaries | | | | | | | | | | | |
| 2400 Classified Clerical & Office Salaries | 11,503 | 10,382 | 12,334 | 82,587 | 180,035 | 184,300 | 139,360 | 44,940 | 56,773 | 59% | |
| 2900 Classified Other Salaries | 22,448 | 20,952 | 23,119 | 138,193 | 214,840 | 222,696 | 222,696 | - | 84,503 | 62% | |
| SUBTOTAL - Classified Salaries | 33,952 | 31,334 | 35,453 | 220,780 | 394,875 | 406,996 | 362,056 | 44,940 | 141,276 | 61% | |
| Employee Benefits | | | | | | | | | | | |
| 3100 STRS | 27,620 | 30,911 | 26,952 | 174,655 | 312,448 | 314,116 | 314,116 | 0 | 139,460 | 56% | |
| 3200 PERS | 5,005 | 4,691 | 5,165 | 30,909 | 54,365 | 60,547 | 60,547 | - | 29,637 | 51% | |
| 3300 OASDI-Medicare-Alternative | 5,370 | 5,495 | 5,411 | 34,437 | 68,997 | 70,293 | 70,293 | 0 | 35,857 | 49% | |
| 3400 Health & Welfare Benefits | 33,559 | 83,260 | 30,113 | 241,468 | 362,486 | 362,486 | 366,837 | (4,351) | 125,368 | 66% | |
| 3500 Unemployment Insurance | 4 | 326 | 8,381 | 9,864 | 28,428 | 26,583 | 26,583 | - | 16,718 | 37% | |
| 3600 Workers Comp Insurance | - | 4,909 | 4,656 | 17,136 | 29,915 | 30,212 | 30,212 | 0 | 13,076 | 57% | |
| 3900 Other Employee Benefits | - | - | - | - | 2,411 | - | - | - | - | - | |
| SUBTOTAL - Employee Benefits | 71,558 | 129,592 | 80,677 | 508,470 | 859,049 | 864,235 | 868,586 | (4,351) | 360,117 | 59% | |
| Books & Supplies | | | | | | | | | | | |
| 4200 Books & Other Reference Materials | - | - | - | 1,601 | 10,000 | 10,000 | 10,000 | - | 8,399 | 16% | |
| 4315 Custodial Supplies | 1,305 | 512 | 1,183 | 5,776 | 20,000 | 20,000 | 20,000 | - | 14,224 | 29% | |
| 4320 Educational Software | - | (2,739) | - | 42,930 | 43,000 | 57,711 | 57,711 | - | 14,780 | 74% | |
| 4325 Instructional Materials & Supplies | 335 | 6,307 | 4,318 | 18,213 | 55,000 | 55,000 | 61,648 | (6,648) | 43,435 | 30% | |
| 4326 Art & Music Supplies | - | - | - | 1,395 | 10,000 | 10,000 | 6,000 | 4,000 | 4,605 | 23% | |
| 4330 Office Supplies | 791 | - | 427 | 4,810 | 6,750 | 6,750 | 6,750 | - | 1,940 | 71% | |
| 4345 Non Instructional Student Materials & Supplies | 57 | - | - | 1,949 | 10,000 | 10,000 | 10,000 | - | 8,051 | 19% | |
| 4346 Teacher Supplies | 157 | 33 | - | 506 | 5,000 | 5,000 | 5,000 | - | 4,494 | 10% | |
| 4361 PY Supplies Expenses (not accrued) | - | - | - | 2,650 | - | - | 2,650 | (2,650) | - | 100% | |
| 4400 Noncapitalized Equipment | - | - | - | - | 25,256 | 25,256 | 252,346 | (227,090) | 252,346 | 0% | |
| 4410 Classroom Furniture, Equipment & Supplies | - | - | - | 1,310 | - | - | 1,310 | (1,310) | (0) | 100% | |
| 4420 Computers (individual items less than \$5k) | - | - | - | 5,087 | 15,500 | 15,500 | 15,500 | - | 10,413 | 33% | |
| 4430 Non Classroom Related Furniture, Equipment & Supplies | - | - | - | 1,387 | 20,000 | 20,000 | 20,000 | - | 18,613 | 7% | |
| 4700 Food | - | (18,909) | - | (18,909) | 285,597 | - | - | - | 18,909 | - | |
| 4710 Student Food Services | 25,593 | 41,104 | 6,742 | 90,700 | - | 285,597 | 285,597 | - | 194,897 | 32% | |
| 4720 Other Food | 116 | 2,077 | - | 7,122 | 8,000 | 8,000 | 9,000 | (1,000) | 1,878 | 79% | |
| SUBTOTAL - Books and Supplies | 28,353 | 28,385 | 12,671 | 166,528 | 514,102 | 528,813 | 763,511 | (234,698) | 596,983 | 22% | |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5101 CMO Fees | - | - | - | - | 1,047,567 | - | - | - | - | - | |
| 5210 Conference Fees | 1,200 | - | - | 1,200 | 12,500 | 12,500 | 12,500 | - | 11,300 | 10% | |

**MSA-1
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---|-----------------|----------------|----------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| 5215 Travel - Mileage, Parking, Tolls | 174 | 1,357 | 62 | 2,108 | 2,000 | 2,000 | 3,000 | (1,000) | 892 | 70% |
| 5220 Travel and Lodging | - | - | - | - | 2,000 | 2,000 | 1,000 | 1,000 | 1,000 | 0% |
| 5300 Dues & Memberships | 204 | 224 | 4,328 | 6,467 | 7,500 | 7,500 | 7,500 | - | 1,033 | 86% |
| 5450 Insurance - Other | - | 4,656 | - | 17,324 | 32,970 | 30,408 | 30,408 | - | 13,084 | 57% |
| 5500 Operations & Housekeeping | 5,147 | 4,508 | 75 | 25,509 | 50,000 | 50,000 | 50,000 | - | 24,491 | 51% |
| 5510 Utilities - Gas and Electric | 4,607 | 2,513 | 146 | 22,027 | 60,000 | 60,000 | 60,000 | - | 37,973 | 37% |
| 5605 Equipment Leases | 1,198 | 5,040 | 1,573 | 14,499 | 20,000 | 20,000 | 21,704 | (1,704) | 7,205 | 67% |
| 5610 Rent | 83,306 | 82,411 | 36,911 | 405,760 | 1,278,598 | 827,844 | 827,844 | - | 422,085 | 49% |
| 5615 Repairs and Maintenance - Building | 2,780 | 2,508 | 90 | 12,583 | 50,000 | 50,000 | 50,000 | - | 37,417 | 25% |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | - | 2,000 | 2,000 | 2,000 | - | 2,000 | 0% |
| 5803 Accounting Fees | - | - | - | - | 10,281 | 10,281 | 10,281 | - | 10,281 | 0% |
| 5809 Banking Fees | - | - | - | - | 1,500 | 1,500 | 1,500 | - | 1,500 | 0% |
| 5813 School Programs - After School Program | - | 9,757 | 10,951 | 65,708 | 100,000 | 109,513 | 109,513 | - | 43,805 | 60% |
| 5814 School Programs - Academic Competitions | 93 | 1,610 | - | 3,273 | 10,000 | 10,000 | 10,000 | - | 6,727 | 33% |
| 5819 School Programs - Other | 5,265 | 7,139 | 547 | 15,876 | 28,787 | 28,787 | 28,787 | - | 12,911 | 55% |
| 5820 Consultants - Non Instructional | 2,708 | - | - | 2,708 | 15,421 | 15,421 | 15,421 | - | 12,714 | 18% |
| 5822 Other Professional Services | - | 7,895 | 2,958 | 34,885 | 99,237 | 112,893 | 112,893 | - | 78,009 | 31% |
| 5824 District Oversight Fees | - | - | - | - | 54,590 | 54,847 | 55,055 | (209) | 55,055 | 0% |
| 5830 Field Trips Expenses | 1,196 | 914 | - | 6,111 | 25,000 | 25,000 | 25,000 | - | 18,889 | 24% |
| 5833 Fines and Penalties | 2 | 65 | - | 68 | 303 | 303 | 303 | - | 235 | 22% |
| 5843 Interest - Loans Less than 1 Year | - | - | 45,500 | 45,500 | - | - | 45,500 | (45,500) | - | 100% |
| 5845 Legal Fees | - | - | - | - | 15,000 | 15,000 | 15,000 | - | 15,000 | 0% |
| 5851 Marketing and Student Recruiting | - | - | 909 | 2,224 | 15,000 | 15,000 | 15,000 | - | 12,776 | 15% |
| 5857 Payroll Fees | 1,229 | 1,254 | 1,746 | 8,725 | 25,000 | 25,000 | 25,000 | - | 16,275 | 35% |
| 5858 CMO Fees Expense | 87,297 | 102,136 | 89,770 | 628,393 | - | 1,077,245 | 1,077,245 | 0 | 448,852 | 58% |
| 5861 Prior Yr Exp (not accrued) | (1,498) | 632 | (231,352) | (228,065) | - | 6,296 | 6,296 | - | 234,361 | -3622% |
| 5863 Professional Development | 2,330 | 10,500 | - | 16,412 | 30,000 | 30,000 | 30,000 | - | 13,588 | 55% |
| 5864 Professional Development - Tuition Reimbursement | - | 103 | 2,072 | 9,591 | 52,250 | 52,250 | 52,250 | - | 42,660 | 18% |
| 5869 Special Education Contract Instructors | 12,746 | 8,299 | 4,117 | 30,006 | 82,000 | 82,000 | 82,000 | - | 51,994 | 37% |
| 5872 Special Education Encroachment | - | - | - | - | 22,672 | 15,980 | 15,980 | - | 15,980 | 0% |
| 5884 Substitutes | 3,305 | 4,680 | - | 7,985 | 30,000 | 30,000 | 30,000 | - | 22,015 | 27% |
| 5887 Technology Services | 958 | 999 | 999 | 40,859 | 78,500 | 79,812 | 79,812 | - | 38,953 | 51% |
| 5898 Bad Debt Expense | - | - | - | (0) | 2,559 | 2,559 | 2,559 | - | 2,559 | 0% |
| 5899 Miscellaneous Operating Expenses | - | - | - | - | 0 | 0 | 0 | - | 0 | 0% |
| 5900 Communications | (21,779) | - | 24,044 | 4,439 | 3,000 | 3,000 | 3,000 | - | (1,439) | 148% |
| 5915 Postage and Delivery | 1,166 | 504 | 554 | 3,334 | 10,000 | 10,000 | 10,000 | - | 6,666 | 33% |
| SUBTOTAL - Services & Other Operating Exp. | 193,633 | 259,702 | (4,001) | 1,205,506 | 3,276,235 | 2,876,940 | 2,924,353 | (47,413) | 1,718,846 | 41% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6200 Buildings & Improvement of Buildings | - | - | - | 7,007 | - | - | - | - | (7,007) | |
| 6900 Depreciation | (46,667) | - | - | - | 153,345 | 153,345 | 153,345 | - | 153,345 | 0% |
| SUBTOTAL - Capital Outlay & Depreciation | (46,667) | - | - | 7,007 | 153,345 | 153,345 | 153,345 | - | 146,338 | 5% |
| Other Outflows | | | | | | | | | | |
| 7999 Uncategorized Expense | 3,597 | (3,597) | 243 | 243 | - | - | - | - | (243) | |
| SUBTOTAL - Other Outflows | 3,597 | (3,597) | 243 | 243 | - | - | - | - | (243) | |

**MSA-1
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|-----------------------|----------------|----------------|----------------|------------------|------------------|------------------|---------------------------------------|---------------------------------------|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining |
| TOTAL EXPENSES | 477,217 | 660,649 | 312,723 | 3,326,816 | 7,459,516 | 7,106,422 | 7,392,883 | (286,461) | 4,066,066 | 45% |

MSA-2
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|------------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 332,720 | 332,720 | 478,313 | 2,149,678 | 4,724,787 | 4,574,891 | 4,540,508 | (34,383) | 2,390,829 | 47% |
| Federal Revenue | - | 25,832 | 53,708 | 144,227 | 454,654 | 514,733 | 523,143 | 8,410 | 378,916 | 28% |
| Other State Revenues | - | 255,171 | 23,277 | 292,578 | 359,588 | 415,325 | 646,947 | 231,622 | 354,369 | 45% |
| Local Revenues | - | 22,928 | (22,186) | 4,681 | 58,680 | 37,173 | 38,679 | 1,506 | 33,998 | 12% |
| Fundraising and Grants | 936 | 4,028 | 86 | 14,919 | 20,550 | 23,464 | 23,464 | - | 8,546 | 64% |
| Total Revenue | 333,656 | 640,679 | 533,198 | 2,606,083 | 5,618,259 | 5,565,586 | 5,772,741 | 207,155 | 3,166,658 | 45% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 249,082 | 277,609 | 257,941 | 1,653,101 | 3,110,910 | 3,179,649 | 3,179,649 | (0) | 1,526,548 | 52% |
| Books and Supplies | 53,051 | 66,549 | (11,432) | 177,278 | 400,942 | 384,759 | 620,818 | (236,058) | 443,540 | 29% |
| Services and Other Operating Expenditures | 148,821 | 147,180 | 10,356 | 774,840 | 1,923,796 | 1,851,605 | 1,827,005 | 24,600 | 1,052,165 | 42% |
| Depreciation | 4,696 | 4,696 | 4,696 | 32,870 | 51,413 | 51,413 | 51,413 | 0 | 18,543 | 64% |
| Other Outflows | - | - | 3,750 | 3,750 | - | - | - | - | (3,750) | |
| Total Expenses | 455,650 | 496,034 | 265,311 | 2,641,840 | 5,487,060 | 5,467,426 | 5,678,885 | (211,459) | 3,037,045 | 47% |
| Operating Income | (121,994) | 144,645 | 267,887 | (35,757) | 131,198 | 98,160 | 93,856 | (4,304) | 129,613 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 986,884 | 986,884 | 986,884 | | | |
| Audit Adjustment | | | | | - | - | (89,798) | | | |
| Operating Income | | | | | 131,198 | 98,160 | 93,856 | | | |
| Ending Fund Balance | | | | | 1,118,082 | 1,085,044 | 990,942 | | | |

MSA-2
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 100 | 100 | 100 | - | | |
| 7-8 | | | | | 180 | 178 | 178 | - | | |
| 9-12 | | | | | 205 | 192 | 192 | - | | |
| Total Enrolled | | | | | 485 | 470 | 470 | - | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 96.0% | 96.0% | 95.5% | -0.5% | | |
| 7-8 | | | | | 96.0% | 96.0% | 95.5% | -0.5% | | |
| 9-12 | | | | | 96.0% | 96.0% | 94.6% | -1.4% | | |
| Average ADA % | | | | | 96.0% | 96.0% | 95.1% | -0.9% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 96.00 | 96.00 | 95.50 | (0.50) | | |
| 7-8 | | | | | 172.80 | 170.88 | 169.99 | (0.89) | | |
| 9-12 | | | | | 196.80 | 184.32 | 181.69 | (2.63) | | |
| Total ADA | | | | | 465.60 | 451.20 | 447.18 | (4.02) | | |

MSA-2
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|--|----------------|----------------|-----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 258,886 | 258,886 | 258,886 | 1,323,196 | 3,119,056 | 3,023,871 | 3,003,307 | (20,564) | 1,680,111 | 44% |
| 8012 Education Protection Account Entitlement | - | - | 145,593 | 291,185 | 617,518 | 593,370 | 588,083 | (5,287) | 296,898 | 50% |
| 8096 Charter Schools in Lieu of Property Taxes | 73,834 | 73,834 | 73,834 | 535,297 | 988,213 | 957,649 | 949,117 | (8,532) | 413,820 | 56% |
| SUBTOTAL - LCFF Entitlement | 332,720 | 332,720 | 478,313 | 2,149,678 | 4,724,787 | 4,574,891 | 4,540,508 | (34,383) | 2,390,829 | 47% |
| Federal Revenue | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | 57,250 | 57,250 | 57,250 | - | 57,250 | 0% |
| 8220 Child Nutrition Programs | - | 18,575 | 27,904 | 46,479 | 204,441 | 204,441 | 204,441 | (0) | 157,962 | 23% |
| 8291 Title I | - | - | 25,804 | 77,823 | 147,067 | 208,077 | 208,077 | - | 130,254 | 37% |
| 8292 Title II | - | - | - | 5,095 | 23,695 | 22,765 | 22,765 | - | 17,670 | 22% |
| 8296 Other Federal Revenue | - | 7,258 | - | 14,830 | 22,200 | 22,200 | 30,610 | 8,410 | 15,780 | 48% |
| SUBTOTAL - Federal Revenue | - | 25,832 | 53,708 | 144,227 | 454,654 | 514,733 | 523,143 | 8,410 | 378,916 | 28% |
| Other State Revenue | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | (4,491) | 9,639 | - | 323 | 14,130 | 13,807 | 4,491 | 68% |
| 8381 Special Education - Entitlement (State) | - | - | - | - | 239,318 | 231,917 | 229,851 | (2,066) | 229,851 | 0% |
| 8520 Child Nutrition - State | - | 1,745 | 2,752 | 4,497 | 20,081 | 20,081 | 20,081 | 0 | 15,584 | 22% |
| 8550 Mandated Cost Reimbursements | - | 32,904 | - | 32,904 | 10,817 | 75,472 | 75,611 | 139 | 42,707 | 44% |
| 8560 State Lottery Revenue | - | - | 25,016 | 25,016 | 89,371 | 87,533 | 86,753 | (780) | 61,737 | 29% |
| 8593 Prop 39 Clean Energy | - | 220,522 | - | 220,522 | - | - | 220,522 | 220,522 | - | 100% |
| SUBTOTAL - Other State Revenue | - | 255,171 | 23,277 | 292,578 | 359,588 | 415,325 | 646,947 | 231,622 | 354,369 | 45% |
| Local Revenue | | | | | | | | | | |
| 8634 Food Service Sales | - | 722 | 20 | 1,767 | 425 | 425 | 2,000 | 1,575 | 233 | 88% |
| 8682 Summer Program | - | - | - | - | 36,748 | 36,748 | 33,765 | (2,983) | 33,765 | 0% |
| 8690 Other Local Revenue | - | - | - | 2,914 | 21,507 | - | 2,914 | 2,914 | (0) | 100% |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% |
| SUBTOTAL - Local Revenue | - | 22,928 | (22,186) | 4,681 | 58,680 | 37,173 | 38,679 | 1,506 | 33,998 | 12% |
| Fundraising and Grants | | | | | | | | | | |
| 8801 Donations - Parents | - | - | - | - | 550 | 550 | - | (550) | - | |
| 8802 Donations - Private | - | - | - | - | 5,000 | 7,914 | 2,914 | (5,000) | 2,914 | 0% |
| 8803 Fundraising | 936 | 4,028 | 86 | 14,919 | 15,000 | 15,000 | 20,550 | 5,550 | 5,631 | 73% |
| SUBTOTAL - Fundraising and Grants | 936 | 4,028 | 86 | 14,919 | 20,550 | 23,464 | 23,464 | - | 8,546 | 64% |
| TOTAL REVENUE | 333,656 | 640,679 | 533,198 | 2,606,083 | 5,618,259 | 5,565,586 | 5,772,741 | 207,155 | 3,166,658 | 45% |

MSA-2
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|---|----------------|----------------|-----------------|------------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 136,898 | 141,012 | 137,918 | 849,598 | 1,400,113 | 1,562,835 | 1,562,835 | (0) | 713,237 | 54% |
| 1300 | Certificated Supervisor & Administrator Salaries | 26,390 | 26,390 | 26,390 | 184,732 | 556,444 | 389,684 | 389,684 | - | 204,952 | 47% |
| | SUBTOTAL - Certificated Salaries | 163,288 | 167,402 | 164,308 | 1,034,330 | 1,956,557 | 1,952,519 | 1,952,519 | (0) | 918,188 | 53% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 10,410 | 9,991 | 10,556 | 71,224 | 153,750 | 163,302 | 163,302 | - | 92,078 | 44% |
| 2900 | Classified Other Salaries | 18,762 | 18,181 | 18,984 | 119,098 | 168,000 | 220,020 | 220,020 | - | 100,922 | 54% |
| | SUBTOTAL - Classified Salaries | 29,172 | 28,172 | 29,540 | 190,322 | 321,750 | 383,322 | 383,322 | - | 193,001 | 50% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 23,154 | 24,113 | 24,214 | 148,948 | 275,743 | 274,511 | 274,511 | (0) | 125,563 | 54% |
| 3200 | PERS | 4,440 | 4,329 | 4,399 | 28,755 | 49,971 | 59,534 | 59,534 | - | 30,779 | 48% |
| 3300 | OASDI-Medicare-Alternative | 4,591 | 4,570 | 4,630 | 29,500 | 55,815 | 60,745 | 60,745 | (0) | 31,246 | 49% |
| 3400 | Health & Welfare Benefits | 22,594 | 47,179 | 26,905 | 202,777 | 420,974 | 420,974 | 420,974 | - | 218,197 | 48% |
| 3500 | Unemployment Insurance | 96 | 98 | 97 | 639 | 4,139 | 1,434 | 1,441 | (7) | 802 | 44% |
| 3600 | Workers Comp Insurance | 1,747 | 1,747 | 3,849 | 17,831 | 25,654 | 26,302 | 26,302 | (0) | 8,471 | 68% |
| 3900 | Other Employee Benefits | - | - | - | - | 308 | 308 | 301 | 7 | 301 | 0% |
| | SUBTOTAL - Employee Benefits | 56,622 | 82,035 | 64,093 | 428,449 | 832,603 | 843,808 | 843,808 | (0) | 415,359 | 51% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 10,944 | 20,000 | 20,000 | 20,000 | - | 9,056 | 55% |
| 4200 | Books & Other Reference Materials | - | 1,331 | - | 1,331 | - | - | - | - | (1,331) | |
| 4320 | Educational Software | - | 5,413 | 1,090 | 38,939 | 35,000 | 37,818 | 44,321 | (6,503) | 5,382 | 88% |
| 4325 | Instructional Materials & Supplies | 940 | 3,247 | 999 | 16,694 | 25,000 | 19,000 | 25,034 | (6,034) | 8,340 | 67% |
| 4326 | Art & Music Supplies | - | - | - | (0) | - | - | - | - | 0 | |
| 4330 | Office Supplies | 1,373 | 1,439 | 258 | 4,483 | 5,000 | 5,000 | 5,000 | - | 517 | 90% |
| 4335 | PE Supplies | - | 417 | - | 417 | - | - | 418 | (418) | 1 | 100% |
| 4345 | Non Instructional Student Materials & Supplies | - | - | - | 1,033 | 9,500 | 9,500 | 9,500 | - | 8,467 | 11% |
| 4361 | PY Supplies Expenses (not accrued) | - | - | - | 1,921 | - | - | 1,921 | (1,921) | (0) | 100% |
| 4400 | Noncapitalized Equipment | - | 110 | - | 110 | 25,000 | 15,000 | 235,522 | (220,522) | 235,412 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | - | 1,767 | - | 1,767 | 7,000 | 7,000 | 7,000 | - | 5,233 | 25% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | 9,517 | 7,000 | 10,000 | 10,000 | - | 483 | 95% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | 200 | 398 | 10,000 | 6,000 | 6,000 | - | 5,602 | 7% |
| 4700 | Food | - | - | - | - | 247,442 | - | - | - | - | |
| 4710 | Student Food Services | 50,627 | 51,646 | (13,979) | 88,294 | - | 247,442 | 248,102 | (660) | 159,808 | 36% |
| 4720 | Other Food | 111 | 1,179 | - | 1,431 | 10,000 | 8,000 | 8,000 | - | 6,569 | 18% |
| | SUBTOTAL - Books and Supplies | 53,051 | 66,549 | (11,432) | 177,278 | 400,942 | 384,759 | 620,818 | (236,058) | 443,540 | 29% |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 1,047,567 | - | - | - | - | |
| 5210 | Conference Fees | - | - | - | - | 6,000 | 6,000 | 6,000 | - | 6,000 | 0% |
| 5215 | Travel - Mileage, Parking, Tolls | 163 | - | - | 231 | 2,500 | 2,500 | 2,500 | - | 2,269 | 9% |

MSA-2
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent | |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | | |
| 5300 Dues & Memberships | - | - | 3,880 | 5,010 | 6,000 | 6,000 | 6,000 | - | 990 | 84% | |
| 5450 Insurance - Other | 2,102 | 2,102 | - | 10,510 | 23,664 | 25,224 | 25,224 | - | 14,714 | 42% | |
| 5500 Operations & Housekeeping | 2,963 | 2,897 | 690 | 8,473 | - | - | 1,924 | (1,924) | (6,549) | 440% | |
| 5605 Equipment Leases | 535 | 2,752 | 924 | 10,523 | 13,390 | 13,390 | 16,390 | (3,000) | 5,867 | 64% | |
| 5610 Rent | - | - | - | - | 24,000 | 24,000 | - | 24,000 | - | - | |
| 5611 Prop 39 Related Costs | - | - | - | - | 149,352 | 149,352 | 149,352 | 0 | 149,352 | 0% | |
| 5615 Repairs and Maintenance - Building | 2,855 | 1,192 | - | 15,770 | 5,000 | 15,000 | 17,000 | (2,000) | 1,230 | 93% | |
| 5617 Repairs and Maintenance - Other Equipment | - | 2,560 | 2,200 | 4,760 | - | - | 5,000 | (5,000) | 240 | 95% | |
| 5803 Accounting Fees | - | - | - | - | 8,000 | 8,000 | 8,000 | - | 8,000 | 0% | |
| 5809 Banking Fees | - | - | - | 215 | 1,030 | 1,030 | 1,030 | - | 815 | 21% | |
| 5813 School Programs - After School Program | 1,965 | - | - | 1,965 | 1,653 | 1,653 | 1,966 | (313) | 1 | 100% | |
| 5814 School Programs - Academic Competitions | 90 | 276 | 86 | 6,490 | 1,557 | 6,200 | 6,491 | (291) | 1 | 100% | |
| 5819 School Programs - Other | 3,075 | 374 | - | 4,801 | 6,180 | 6,180 | 6,180 | - | 1,379 | 78% | |
| 5820 Consultants - Non Instructional | 2,417 | - | - | 2,417 | 23,000 | 18,000 | 18,000 | - | 15,584 | 13% | |
| 5822 Other Professional Services | 120 | 5,519 | 628 | 30,373 | 84,714 | 49,044 | 49,044 | - | 18,670 | 62% | |
| 5824 District Oversight Fees | - | - | - | - | 47,248 | 45,749 | 45,405 | 344 | 45,405 | 0% | |
| 5830 Field Trips Expenses | 1,476 | 50 | 939 | 3,317 | 20,600 | 10,600 | 10,600 | - | 7,283 | 31% | |
| 5833 Fines and Penalties | - | 702 | - | 702 | - | - | 703 | (703) | 1 | 100% | |
| 5845 Legal Fees | - | - | 81 | 3,611 | 20,000 | 20,000 | 20,000 | - | 16,389 | 18% | |
| 5851 Marketing and Student Recruiting | - | - | - | 7,170 | 24,720 | 19,000 | 19,000 | - | 11,830 | 38% | |
| 5857 Payroll Fees | 1,061 | 1,078 | 1,519 | 8,794 | 21,967 | 21,967 | 20,660 | 1,307 | 11,866 | 43% | |
| 5858 CMO Fees Expense | 87,297 | 102,136 | - | 538,623 | - | 1,077,245 | 1,077,245 | 0 | 538,623 | 50% | |
| 5861 Prior Yr Exp (not accrued) | 4,939 | (706) | (15,159) | (345) | - | 12,503 | 345 | 12,158 | 689 | -100% | |
| 5863 Professional Development | 2,047 | - | - | 5,947 | 35,000 | 15,000 | 15,000 | - | 9,053 | 40% | |
| 5864 Professional Development - Tuition Reimbursement | 1,417 | 2,634 | - | 4,051 | 50,500 | 45,500 | 45,500 | - | 41,449 | 9% | |
| 5869 Special Education Contract Instructors | 21,572 | - | 3,178 | 30,080 | 150,000 | 120,000 | 120,000 | - | 89,920 | 25% | |
| 5872 Special Education Encroachment | 338 | - | - | 338 | 20,122 | 11,829 | 11,809 | 20 | 11,471 | 3% | |
| 5884 Substitutes | 3,915 | 22,392 | 7,555 | 34,543 | 48,000 | 48,000 | 48,000 | - | 13,457 | 72% | |
| 5887 Technology Services | 14,769 | 2,292 | 2,417 | 39,603 | 72,250 | 62,858 | 62,858 | - | 23,255 | 63% | |
| 5898 Bad Debt Expense | - | - | - | (1) | - | - | (1) | 1 | - | 100% | |
| 5900 Communications | (6,998) | (1,070) | - | (8,023) | 3,000 | 3,000 | 3,000 | - | 11,023 | -267% | |
| 5915 Postage and Delivery | 706 | - | 1,417 | 4,893 | 6,781 | 6,781 | 6,781 | - | 1,888 | 72% | |
| SUBTOTAL - Services & Other Operating Exp. | 148,821 | 147,180 | 10,356 | 774,840 | 1,923,796 | 1,851,605 | 1,827,005 | 24,600 | 1,052,165 | 42% | |
| Capital Outlay & Depreciation | | | | | | | | | | | |
| 6900 Depreciation | 4,696 | 4,696 | 4,696 | 32,870 | 51,413 | 51,413 | 51,413 | 0 | 18,543 | 64% | |
| SUBTOTAL - Capital Outlay & Depreciation | 4,696 | 4,696 | 4,696 | 32,870 | 51,413 | 51,413 | 51,413 | 0 | 18,543 | 64% | |
| Other Outflows | | | | | | | | | | | |
| 7999 Uncategorized Expense | - | - | 3,750 | 3,750 | - | - | - | - | (3,750) | | |
| SUBTOTAL - Other Outflows | - | - | 3,750 | 3,750 | - | - | - | - | (3,750) | | |
| TOTAL EXPENSES | 455,650 | 496,034 | 265,311 | 2,641,840 | 5,487,060 | 5,467,426 | 5,678,885 | (211,459) | 3,037,045 | 47% | |

MSA-3
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|-----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 332,619 | 332,619 | 476,738 | 2,145,695 | 4,463,366 | 4,481,571 | 4,404,123 | (77,448) | 2,258,428 | 49% |
| Federal Revenue | - | 19,674 | 36,280 | 105,681 | 485,007 | 516,116 | 516,116 | - | 410,435 | 20% |
| Other State Revenues | - | 327,961 | 24,459 | 363,734 | 447,300 | 523,834 | 749,119 | 225,285 | 385,385 | 49% |
| Local Revenues | 1,233 | 6,840 | 8,024 | 21,103 | 40,578 | 40,578 | 45,366 | 4,788 | 24,263 | 47% |
| Fundraising and Grants | 6,728 | 3,566 | 604 | 12,230 | 19,617 | 13,575 | 14,735 | 1,160 | 2,505 | 83% |
| Total Revenue | 340,581 | 690,661 | 546,105 | 2,648,442 | 5,455,868 | 5,575,674 | 5,729,459 | 153,785 | 3,081,017 | 46% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 236,045 | 263,734 | 242,788 | 1,590,857 | 2,824,322 | 2,834,932 | 2,884,881 | (49,949) | 1,294,024 | 55% |
| Books and Supplies | 35,166 | 14,882 | 12,550 | 135,019 | 434,314 | 455,677 | 629,654 | (173,978) | 494,636 | 21% |
| Services and Other Operating Expenditures | 145,182 | 176,148 | 169,795 | 998,772 | 2,058,008 | 2,111,108 | 2,099,505 | 11,603 | 1,100,732 | 48% |
| Depreciation | 3,183 | 3,183 | 6,579 | 29,751 | 19,096 | 20,196 | 19,096 | 1,100 | (10,654) | 156% |
| Other Outflows | - | - | 1,189 | 1,189 | - | - | - | - | (1,189) | |
| Total Expenses | 419,575 | 457,947 | 432,901 | 2,755,588 | 5,335,741 | 5,421,913 | 5,633,136 | (211,223) | 2,877,548 | 49% |
| Operating Income | (78,994) | 232,714 | 113,205 | (107,146) | 120,127 | 153,761 | 96,323 | (57,438) | 203,469 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 659,803 | 659,803 | 659,803 | | | |
| Audit Adjustment | | | | | - | - | (27,842) | | | |
| Operating Income | | | | | 120,127 | 153,761 | 96,323 | | | |
| Ending Fund Balance | | | | | 779,930 | 813,564 | 728,284 | | | |

**MSA-3
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 90 | 88 | 88 | - | | |
| 7-8 | | | | | 185 | 178 | 178 | - | | |
| 9-12 | | | | | 185 | 195 | 195 | - | | |
| Total Enrolled | | | | | 460 | 461 | 461 | - | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 96.1% | 96.1% | 95.0% | -1.1% | | |
| 7-8 | | | | | 96.1% | 96.1% | 95.0% | -1.1% | | |
| 9-12 | | | | | 96.1% | 96.1% | 93.5% | -2.6% | | |
| Average ADA % | | | | | 96.1% | 96.1% | 94.4% | -1.7% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 86.49 | 84.57 | 83.60 | (0.97) | | |
| 7-8 | | | | | 177.79 | 171.06 | 169.10 | (1.96) | | |
| 9-12 | | | | | 177.79 | 187.40 | 182.28 | (5.12) | | |
| Total ADA | | | | | 442.06 | 443.02 | 434.98 | (8.04) | | |

MSA-3
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 259,028 | 259,028 | 259,028 | 1,323,920 | 2,942,837 | 2,962,661 | 2,912,781 | (49,879) | 1,588,861 | 45% | |
| 8012 Education Protection Account Entitlement | - | - | 144,119 | 288,238 | 582,279 | 578,620 | 568,118 | (10,502) | 279,880 | 51% | |
| 8096 Charter Schools in Lieu of Property Taxes | 73,591 | 73,591 | 73,591 | 533,537 | 938,250 | 940,290 | 923,223 | (17,067) | 389,687 | 58% | |
| SUBTOTAL - LCFF Entitlement | 332,619 | 332,619 | 476,738 | 2,145,695 | 4,463,366 | 4,481,571 | 4,404,123 | (77,448) | 2,258,428 | 49% | |
| Federal Revenue | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | 57,500 | 57,500 | 57,500 | - | 57,500 | 0% | |
| 8220 Child Nutrition Programs | - | 12,417 | 12,933 | 25,350 | 242,790 | 242,790 | 242,790 | - | 217,440 | 10% | |
| 8291 Title I | - | - | 23,347 | 66,233 | 140,237 | 171,545 | 171,545 | - | 105,312 | 39% | |
| 8292 Title II | - | - | - | 5,046 | 22,280 | 20,287 | 20,287 | - | 15,241 | 25% | |
| 8296 Other Federal Revenue | - | 7,258 | - | 7,258 | 22,200 | 22,200 | 22,200 | - | 14,942 | 33% | |
| 8297 PY Federal - Not Accrued | - | - | - | 1,794 | - | 1,794 | 1,794 | - | - | 100% | |
| SUBTOTAL - Federal Revenue | - | 19,674 | 36,280 | 105,681 | 485,007 | 516,116 | 516,116 | - | 410,435 | 20% | |
| Other State Revenue | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | (1,359) | 9,955 | - | 869 | 11,313 | 10,444 | 1,359 | 88% | |
| 8381 Special Education - Entitlement (State) | - | - | - | - | 227,219 | 227,713 | 223,580 | (4,133) | 223,580 | 0% | |
| 8520 Child Nutrition - State | - | 1,045 | 1,078 | 2,123 | 20,725 | 20,725 | 20,725 | - | 18,602 | 10% | |
| 8550 Mandated Cost Reimbursements | - | 32,919 | - | 32,919 | 10,903 | 75,347 | 75,486 | 139 | 42,567 | 44% | |
| 8560 State Lottery Revenue | - | - | 24,740 | 24,740 | 84,853 | 85,946 | 84,386 | (1,560) | 59,646 | 29% | |
| 8593 Prop 39 Clean Energy | - | 220,395 | - | 220,395 | - | - | 220,395 | 220,395 | - | 100% | |
| 8596 ASES | - | 73,602 | - | 73,602 | 103,600 | 113,234 | 113,234 | - | 39,632 | 65% | |
| SUBTOTAL - Other State Revenue | - | 327,961 | 24,459 | 363,734 | 447,300 | 523,834 | 749,119 | 225,285 | 385,385 | 49% | |
| Local Revenue | | | | | | | | | | | |
| 8634 Food Service Sales | 916 | 344 | - | 2,181 | 1,270 | 1,270 | 4,270 | 3,000 | 2,089 | 51% | |
| 8682 Summer Program | - | - | - | - | 34,158 | 34,158 | 25,422 | (8,736) | 25,422 | 0% | |
| 8690 Other Local Revenue | 18 | - | - | 3,402 | 5,150 | 4,450 | 4,450 | - | 1,048 | 76% | |
| 8693 Field Trips | - | 2,200 | 3,000 | 5,200 | - | - | 5,200 | 5,200 | - | 100% | |
| 8699 All Other Local Revenue | 300 | - | 5,024 | 6,024 | - | 700 | 6,024 | 5,324 | (0) | 100% | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% | |
| 8999 Uncategorized Revenue | - | 4,296 | - | 4,296 | - | - | - | - | (4,296) | | |
| SUBTOTAL - Local Revenue | 1,233 | 6,840 | 8,024 | 21,103 | 40,578 | 40,578 | 45,366 | 4,788 | 24,263 | 47% | |
| Fundraising and Grants | | | | | | | | | | | |
| 8801 Donations - Parents | - | - | - | - | 1,957 | 1,000 | - | (1,000) | - | | |
| 8802 Donations - Private | - | - | - | 70 | 4,179 | 2,575 | 2,575 | - | 2,505 | 3% | |
| 8803 Fundraising | 6,728 | 3,566 | 604 | 12,160 | 13,481 | 10,000 | 12,160 | 2,160 | (0) | 100% | |
| SUBTOTAL - Fundraising and Grants | 6,728 | 3,566 | 604 | 12,230 | 19,617 | 13,575 | 14,735 | 1,160 | 2,505 | 83% | |
| TOTAL REVENUE | 340,581 | 690,661 | 546,105 | 2,648,442 | 5,455,868 | 5,575,674 | 5,729,459 | 153,785 | 3,081,017 | 46% | |

MSA-3
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|---|----------------|----------------|----------------|----------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 105,314 | 108,485 | 104,750 | 663,065 | 1,394,762 | 1,314,659 | 1,314,659 | - | 651,594 | 50% |
| 1300 | Certificated Supervisor & Administrator Salaries | 26,810 | 27,260 | 27,160 | 183,209 | 426,823 | 300,953 | 300,953 | - | 117,744 | 61% |
| | SUBTOTAL - Certificated Salaries | 132,123 | 135,745 | 131,910 | 846,274 | 1,821,584 | 1,615,612 | 1,615,612 | - | 769,338 | 52% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 17,894 | 17,498 | 21,766 | 119,891 | 145,000 | 194,236 | 194,236 | - | 74,345 | 62% |
| 2900 | Classified Other Salaries | 32,235 | 31,529 | 29,305 | 210,678 | 183,386 | 339,117 | 369,117 | (30,000) | 158,439 | 57% |
| | SUBTOTAL - Classified Salaries | 50,129 | 49,027 | 51,071 | 330,569 | 328,386 | 533,353 | 563,353 | (30,000) | 232,784 | 59% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 19,001 | 17,730 | 18,991 | 119,864 | 253,256 | 223,712 | 223,135 | 577 | 103,271 | 54% |
| 3200 | PERS | 7,389 | 7,154 | 7,413 | 48,618 | 51,002 | 82,315 | 86,974 | (4,659) | 38,357 | 56% |
| 3300 | OASDI-Medicare-Alternative | 5,747 | 6,009 | 5,816 | 38,504 | 55,659 | 68,275 | 70,818 | (2,543) | 32,315 | 54% |
| 3400 | Health & Welfare Benefits | 19,558 | 44,625 | 23,381 | 183,754 | 285,053 | 285,053 | 296,922 | (11,869) | 113,168 | 62% |
| 3500 | Unemployment Insurance | 91 | 1,437 | 91 | 2,036 | 4,075 | 1,315 | 1,350 | (35) | (686) | 151% |
| 3600 | Workers Comp Insurance | 2,007 | 2,007 | 4,114 | 21,129 | 24,209 | 24,197 | 24,535 | (338) | 3,406 | 86% |
| 3900 | Other Employee Benefits | - | - | - | 109 | 1,098 | 1,098 | 2,180 | (1,082) | 2,071 | 5% |
| | SUBTOTAL - Employee Benefits | 53,792 | 78,962 | 59,806 | 414,013 | 674,352 | 685,967 | 705,916 | (19,949) | 291,902 | 59% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 15,774 | 10,000 | 20,000 | 20,000 | - | 4,226 | 79% |
| 4200 | Books & Other Reference Materials | - | - | - | 748 | 3,500 | 3,500 | 3,500 | - | 2,752 | 21% |
| 4315 | Custodial Supplies | - | - | - | - | 300 | 300 | 300 | - | 300 | 0% |
| 4320 | Educational Software | - | 10,924 | - | 23,069 | 17,000 | 42,963 | 42,963 | - | 19,894 | 54% |
| 4325 | Instructional Materials & Supplies | - | 48 | 889 | 5,058 | 30,000 | 30,000 | 30,583 | (583) | 25,525 | 17% |
| 4326 | Art & Music Supplies | - | - | - | 81 | 5,000 | 5,000 | 5,000 | - | 4,919 | 2% |
| 4330 | Office Supplies | 2,039 | 1,656 | 463 | 8,299 | 10,000 | 10,000 | 10,000 | - | 1,701 | 83% |
| 4335 | PE Supplies | - | - | - | 498 | 1,000 | 1,000 | 1,000 | - | 502 | 50% |
| 4340 | Professional Development Supplies | - | - | - | - | 250 | 250 | 250 | - | 250 | 0% |
| 4345 | Non Instructional Student Materials & Supplies | - | - | - | 1,380 | 10,000 | 6,000 | 6,000 | - | 4,620 | 23% |
| 4350 | Uniforms | - | 790 | - | 790 | 5,000 | 1,000 | 1,000 | - | 210 | 79% |
| 4361 | PY Supplies Expenses (not accrued) | - | - | - | (576) | - | - | - | - | 576 | - |
| 4400 | Noncapitalized Equipment | - | - | - | 7,405 | 18,000 | 18,000 | 238,395 | (220,395) | 230,990 | 3% |
| 4410 | Classroom Furniture, Equipment & Supplies | 1,034 | 213 | - | 5,145 | 5,000 | 5,000 | 5,200 | (200) | 55 | 99% |
| 4420 | Computers (individual items less than \$5k) | 733 | - | - | 7,910 | 15,000 | 8,400 | 8,400 | - | 490 | 94% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | 2,111 | 5,000 | 5,000 | 4,800 | 200 | 2,689 | 44% |
| 4700 | Food | - | - | - | - | 291,264 | - | - | - | - | - |
| 4710 | Student Food Services | 31,359 | - | 11,198 | 53,389 | - | 291,264 | 244,264 | 47,000 | 190,875 | 22% |
| 4720 | Other Food | - | 1,251 | - | 3,938 | 8,000 | 8,000 | 8,000 | - | 4,062 | 49% |
| | SUBTOTAL - Books and Supplies | 35,166 | 14,882 | 12,550 | 135,019 | 434,314 | 455,677 | 629,654 | (173,978) | 494,636 | 21% |
| Services & Other Operating Expenses | | | | | | | | | | | |

MSA-3
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|----------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | |
| 5101 CMO Fees | - | - | - | - | 949,358 | - | - | - | - | - |
| 5210 Conference Fees | - | - | - | - | 3,000 | 3,000 | 3,000 | - | 3,000 | 0% |
| 5215 Travel - Mileage, Parking, Tolls | 22 | - | 96 | 118 | 4,120 | 4,120 | 4,120 | - | 4,002 | 3% |
| 5220 Travel and Lodging | - | - | - | - | 500 | 500 | 500 | - | 500 | 0% |
| 5300 Dues & Memberships | 160 | - | 4,113 | 5,243 | 10,000 | 10,000 | 10,000 | - | 4,757 | 52% |
| 5450 Insurance - Other | 2,107 | 2,107 | - | 10,534 | 23,497 | 25,280 | 25,280 | - | 14,746 | 42% |
| 5500 Operations & Housekeeping | - | - | - | 1,044 | 5,000 | 5,000 | 5,000 | - | 3,956 | 21% |
| 5605 Equipment Leases | 2,370 | 718 | 1,342 | 8,059 | 15,600 | 15,600 | 15,600 | - | 7,541 | 52% |
| 5611 Prop 39 Related Costs | 31,297 | 31,297 | 31,297 | 97,766 | 318,990 | 290,380 | 290,380 | - | 192,614 | 34% |
| 5615 Repairs and Maintenance - Building | - | - | - | 43 | 10,500 | 10,500 | 10,500 | - | 10,457 | 0% |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | 1,681 | 1,500 | 3,000 | 3,000 | - | 1,319 | 56% |
| 5803 Accounting Fees | - | - | - | - | 10,300 | 10,300 | 10,300 | - | 10,300 | 0% |
| 5809 Banking Fees | - | - | - | - | 500 | 500 | 500 | - | 500 | 0% |
| 5813 School Programs - After School Program | 8,783 | 11,323 | 11,323 | 76,429 | 103,600 | 113,234 | 113,234 | - | 36,805 | 67% |
| 5814 School Programs - Academic Competitions | - | - | - | - | 800 | 800 | 800 | - | 800 | 0% |
| 5819 School Programs - Other | 397 | 2,198 | - | 2,970 | 20,000 | 20,000 | 20,000 | - | 17,030 | 15% |
| 5820 Consultants - Non Instructional | 2,373 | - | - | 2,373 | 25,000 | 25,000 | 15,000 | 10,000 | 12,628 | 16% |
| 5822 Other Professional Services | (190) | 21,762 | 369 | 67,592 | 117,596 | 137,252 | 129,152 | 8,100 | 61,560 | 52% |
| 5824 District Oversight Fees | - | - | - | - | 44,634 | 44,816 | 44,041 | 774 | 44,041 | 0% |
| 5830 Field Trips Expenses | 379 | 889 | - | 1,654 | 20,000 | 20,000 | 20,300 | (300) | 18,647 | 8% |
| 5833 Fines and Penalties | - | 51 | - | 61 | - | 10 | 61 | (51) | 1 | 99% |
| 5845 Legal Fees | - | - | - | - | 20,000 | 25,000 | 25,000 | - | 25,000 | 0% |
| 5851 Marketing and Student Recruiting | 1,059 | 875 | 1,000 | 8,862 | 15,450 | 15,450 | 15,450 | - | 6,588 | 57% |
| 5857 Payroll Fees | 972 | 1,026 | 1,558 | 8,536 | 24,720 | 24,720 | 24,720 | - | 16,184 | 35% |
| 5858 CMO Fees Expense | 79,113 | 81,354 | 81,354 | 558,275 | - | 976,253 | 976,253 | (0) | 417,979 | 57% |
| 5861 Prior Yr Exp (not accrued) | 3,692 | 509 | 590 | 9,530 | - | 50,425 | 57,385 | (6,960) | 47,855 | 17% |
| 5863 Professional Development | - | 50 | - | 619 | 51,000 | 19,875 | 19,875 | - | 19,256 | 3% |
| 5864 Professional Development - Tuition Reimbursement | - | - | - | 3,000 | 13,000 | 11,000 | 11,000 | - | 8,000 | 27% |
| 5869 Special Education Contract Instructors | - | - | 5,386 | 9,089 | 60,255 | 60,255 | 60,255 | - | 51,166 | 15% |
| 5872 Special Education Encroachment | - | - | - | - | 19,293 | 11,304 | 11,264 | 40 | 11,264 | 0% |
| 5875 Staff Recruiting | - | - | - | - | 300 | 300 | 300 | - | 300 | 0% |
| 5884 Substitutes | 8,651 | 19,192 | 26,587 | 79,527 | 85,000 | 85,000 | 85,000 | - | 5,473 | 94% |
| 5887 Technology Services | 2,593 | 1,545 | 3,391 | 37,473 | 74,800 | 75,867 | 75,867 | - | 38,395 | 49% |
| 5898 Bad Debt Expense | - | - | - | 0 | - | - | - | - | (0) | |
| 5900 Communications | 901 | 1,251 | 886 | 6,281 | 3,000 | 9,672 | 9,672 | - | 3,391 | 65% |
| 5915 Postage and Delivery | 504 | - | 504 | 2,014 | 6,695 | 6,695 | 6,695 | - | 4,681 | 30% |
| SUBTOTAL - Services & Other Operating Exp. | 145,182 | 176,148 | 169,795 | 998,772 | 2,058,008 | 2,111,108 | 2,099,505 | 11,603 | 1,100,732 | 48% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6200 Buildings & Improvement of Buildings | - | - | 3,396 | 7,472 | - | - | - | - | (7,472) | |
| 6900 Depreciation | 3,183 | 3,183 | 3,183 | 22,279 | 19,096 | 20,196 | 19,096 | 1,100 | (3,183) | 117% |
| SUBTOTAL - Capital Outlay & Depreciation | 3,183 | 3,183 | 6,579 | 29,751 | 19,096 | 20,196 | 19,096 | 1,100 | (10,654) | 156% |
| Other Outflows | | | | | | | | | | |
| 7999 Uncategorized Expense | - | - | 1,189 | 1,189 | - | - | - | - | (1,189) | |
| SUBTOTAL - Other Outflows | - | - | 1,189 | 1,189 | - | - | - | - | (1,189) | |

**MSA-3
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|-----------------------|---------|---------|---------|-----------|------------|----------------|------------------------------|---------------------------------------|--|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining |
| TOTAL EXPENSES | 419,575 | 457,947 | 432,901 | 2,755,588 | 5,335,741 | 5,421,913 | 5,633,136 | (211,223) | 2,877,548 | 49% |

MSA-4
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 141,654 | 141,654 | 206,244 | 920,934 | 1,875,756 | 1,731,925 | 1,697,825 | (34,100) | 776,891 | 54% |
| Federal Revenue | 9,411 | 13,948 | 22,860 | 75,372 | 259,640 | 234,372 | 240,169 | 5,798 | 164,798 | 31% |
| Other State Revenues | 8,538 | 233,236 | 21,006 | 298,792 | 150,859 | 166,940 | 374,018 | 207,078 | 75,226 | 80% |
| Local Revenues | 318 | - | 6,768 | 8,590 | 22,035 | 22,385 | 26,946 | 4,561 | 18,356 | 32% |
| Fundraising and Grants | 741 | - | 1,761 | 4,289 | 3,000 | 4,017 | 5,517 | 1,500 | 1,228 | 78% |
| Total Revenue | 160,661 | 388,837 | 258,638 | 1,307,976 | 2,311,290 | 2,159,639 | 2,344,475 | 184,836 | 1,036,499 | 56% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 80,447 | 107,337 | 91,401 | 568,798 | 1,337,560 | 1,085,264 | 1,085,264 | 0 | 516,466 | 52% |
| Books and Supplies | 17,781 | 2,127 | 655 | 44,157 | 113,174 | 169,842 | 380,027 | (210,185) | 335,869 | 12% |
| Services and Other Operating Expenditures | 49,426 | 94,264 | 47,831 | 337,492 | 789,378 | 829,185 | 835,279 | (6,094) | 497,788 | 40% |
| Depreciation | 1,305 | 1,305 | 1,305 | 17,520 | 15,656 | 15,656 | 15,656 | - | (1,864) | 112% |
| Other Outflows | 1,603 | (1,603) | - | - | - | - | - | - | - | - |
| Total Expenses | 150,563 | 203,430 | 141,192 | 967,967 | 2,255,768 | 2,099,947 | 2,316,226 | (216,279) | 1,348,259 | 42% |
| Operating Income | 10,099 | 185,407 | 117,446 | 340,009 | 55,522 | 59,692 | 28,249 | (31,442) | (311,760) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 917,537 | 917,537 | 917,537 | | | |
| Audit Adjustment | | | | | - | - | 112,622 | | | |
| Operating Income | | | | | 55,522 | 59,692 | 28,249 | | | |
| Ending Fund Balance | | | | | 973,059 | 977,229 | 1,058,408 | | | |

MSA-4
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 17 | 4 | 4 | - | | |
| 7-8 | | | | | 54 | 43 | 43 | - | | |
| 9-12 | | | | | 122 | 129 | 129 | - | | |
| Total Enrolled | | | | | 193 | 176 | 176 | - | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 91.6% | 91.6% | 91.6% | 0.0% | | |
| 7-8 | | | | | 97.3% | 97.3% | 97.0% | -0.3% | | |
| 9-12 | | | | | 97.1% | 97.1% | 94.4% | -2.7% | | |
| Average ADA % | | | | | 96.7% | 97.0% | 95.0% | -2.0% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 15.57 | 3.66 | 3.66 | - | | |
| 7-8 | | | | | 52.52 | 41.82 | 41.71 | (0.11) | | |
| 9-12 | | | | | 118.45 | 125.25 | 121.83 | (3.42) | | |
| Total ADA | | | | | 186.54 | 170.73 | 167.20 | (3.53) | | |

MSA-4
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 109,980 | 109,980 | 109,980 | 562,120 | 1,223,980 | 1,137,362 | 1,115,559 | (21,802) | 553,439 | 50% | |
| 8012 Education Protection Account Entitlement | - | - | 64,590 | 129,180 | 255,854 | 232,195 | 227,392 | (4,803) | 98,212 | 57% | |
| 8096 Charter Schools in Lieu of Property Taxes | 31,674 | 31,674 | 31,674 | 229,634 | 395,922 | 362,369 | 354,874 | (7,495) | 125,239 | 65% | |
| SUBTOTAL - LCFF Entitlement | 141,654 | 141,654 | 206,244 | 920,934 | 1,875,756 | 1,731,925 | 1,697,825 | (34,100) | 776,891 | 54% | |
| Federal Revenue | | | | | | | | | | | |
| 8181 Special Education - Entitlement | 2,922 | 2,922 | 2,922 | 21,181 | 36,535 | 33,424 | 32,733 | (691) | 11,552 | 65% | |
| 8220 Child Nutrition Programs | - | 4,537 | 6,791 | 11,329 | 34,703 | 34,703 | 34,703 | - | 23,374 | 33% | |
| 8291 Title I | - | - | 6,658 | 21,260 | 52,532 | 58,408 | 58,408 | - | 37,148 | 36% | |
| 8292 Title II | - | - | - | 1,864 | 8,713 | 7,494 | 7,494 | - | 5,630 | 25% | |
| 8296 Other Federal Revenue | - | 12,978 | - | 12,978 | 127,158 | 100,072 | 100,072 | - | 87,094 | 13% | |
| 8297 PY Federal - Not Accrued | - | - | - | 271 | - | 271 | 271 | - | - | 100% | |
| 8299 All Other Federal Revenue | 6,489 | (6,489) | 6,489 | 6,489 | - | - | 6,489 | 6,489 | - | 100% | |
| SUBTOTAL - Federal Revenue | 9,411 | 13,948 | 22,860 | 75,372 | 259,640 | 234,372 | 240,169 | 5,798 | 164,798 | 31% | |
| Other State Revenue | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 1,127 | 851 | - | - | 851 | 851 | - | 100% | |
| 8381 Special Education - Entitlement (State) | 8,538 | 8,538 | 8,538 | 61,904 | 106,683 | 97,686 | 95,665 | (2,020) | 33,761 | 65% | |
| 8520 Child Nutrition - State | - | 365 | 572 | 937 | 2,412 | 2,412 | 2,412 | - | 1,476 | 39% | |
| 8550 Mandated Cost Reimbursements | - | 15,459 | - | 15,459 | 5,958 | 33,721 | 33,780 | 60 | 18,321 | 46% | |
| 8560 State Lottery Revenue | - | - | 10,769 | 10,769 | 35,806 | 33,122 | 32,437 | (685) | 21,668 | 33% | |
| 8593 Prop 39 Clean Energy | - | 208,873 | - | 208,873 | - | - | 208,873 | 208,873 | - | 100% | |
| SUBTOTAL - Other State Revenue | 8,538 | 233,236 | 21,006 | 298,792 | 150,859 | 166,940 | 374,018 | 207,078 | 75,226 | 80% | |
| Local Revenue | | | | | | | | | | | |
| 8634 Food Service Sales | 318 | - | 178 | 983 | 137 | 487 | 1,487 | 1,000 | 504 | 66% | |
| 8682 Summer Program | - | - | - | - | 21,898 | 21,898 | 17,852 | (4,046) | 17,852 | 0% | |
| 8690 Other Local Revenue | - | - | - | 1,017 | - | - | 1,017 | 1,017 | - | 100% | |
| 8715 Option 3 | - | - | 6,590 | 6,590 | - | - | 6,590 | 6,590 | - | 100% | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% | |
| SUBTOTAL - Local Revenue | 318 | - | 6,768 | 8,590 | 22,035 | 22,385 | 26,946 | 4,561 | 18,356 | 32% | |
| Fundraising and Grants | | | | | | | | | | | |
| 8802 Donations - Private | - | - | - | - | - | 1,017 | 1,017 | - | 1,017 | 0% | |
| 8803 Fundraising | 741 | - | 1,761 | 4,289 | 3,000 | 3,000 | 4,500 | 1,500 | 211 | 95% | |
| SUBTOTAL - Fundraising and Grants | 741 | - | 1,761 | 4,289 | 3,000 | 4,017 | 5,517 | 1,500 | 1,228 | 78% | |
| TOTAL REVENUE | 160,661 | 388,837 | 258,638 | 1,307,976 | 2,311,290 | 2,159,639 | 2,344,475 | 184,836 | 1,036,499 | 56% | |

MSA-4
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|--|---------------|---------------|---------------|----------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 48,899 | 49,707 | 46,725 | 295,752 | 634,333 | 559,381 | 559,380 | 0 | 263,629 | 53% |
| 1300 | Certificated Supervisor & Administrator Salaries | 13,918 | 13,918 | 13,918 | 97,429 | 296,672 | 179,021 | 179,021 | - | 81,592 | 54% |
| | SUBTOTAL - Certificated Salaries | 62,817 | 63,625 | 60,643 | 393,181 | 931,005 | 738,402 | 738,401 | 0 | 345,221 | 53% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 3,661 | 8,588 | 8,622 | 34,619 | 84,500 | 59,891 | 59,891 | (0) | 25,272 | 58% |
| 2900 | Classified Other Salaries | 2,300 | 2,206 | 1,984 | 11,577 | 24,000 | 24,066 | 24,066 | - | 12,488 | 48% |
| | SUBTOTAL - Classified Salaries | 5,960 | 10,793 | 10,606 | 46,196 | 108,500 | 83,957 | 83,957 | (0) | 37,761 | 55% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 8,302 | 7,114 | 7,989 | 46,435 | 131,063 | 102,694 | 102,694 | 0 | 56,258 | 45% |
| 3200 | PERS | 733 | 1,449 | 1,469 | 6,291 | 9,940 | 13,039 | 13,039 | (0) | 6,748 | 48% |
| 3300 | OASDI-Medicare-Alternative | 1,604 | 1,985 | 1,927 | 10,457 | 23,209 | 18,787 | 18,787 | (0) | 8,330 | 56% |
| 3400 | Health & Welfare Benefits | 996 | 20,644 | 7,041 | 55,939 | 118,450 | 118,450 | 118,450 | - | 62,511 | 47% |
| 3500 | Unemployment Insurance | 34 | 37 | 36 | 229 | 3,520 | 508 | 474 | 34 | 246 | 48% |
| 3600 | Workers Comp Insurance | - | 1,690 | 1,690 | 10,071 | 11,705 | 9,260 | 9,260 | 0 | (811) | 109% |
| 3900 | Other Employee Benefits | - | - | - | 0 | 169 | 169 | 203 | (34) | 202 | 0% |
| | SUBTOTAL - Employee Benefits | 11,669 | 32,919 | 20,152 | 129,422 | 298,055 | 262,906 | 262,906 | (0) | 133,484 | 49% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 7,361 | 13,000 | 13,000 | 13,000 | - | 5,639 | 57% |
| 4320 | Educational Software | - | - | - | 11,133 | 15,150 | 26,480 | 26,480 | - | 15,347 | 42% |
| 4325 | Instructional Materials & Supplies | 2,620 | - | - | 2,733 | 20,000 | 30,000 | 30,563 | (563) | 27,830 | 9% |
| 4326 | Art & Music Supplies | 25 | - | - | 25 | - | - | 25 | (25) | - | 100% |
| 4330 | Office Supplies | (1,386) | 1,927 | 572 | 4,774 | 5,000 | 15,000 | 14,724 | 276 | 9,950 | 32% |
| 4335 | PE Supplies | - | - | - | - | - | 5,000 | 5,000 | - | 5,000 | 0% |
| 4345 | Non Instructional Student Materials & Supplies | - | - | - | 245 | 9,000 | 9,000 | 9,000 | - | 8,755 | 3% |
| 4361 | PY Supplies Expenses (not accrued) | - | - | - | (337) | - | - | - | - | 337 | - |
| 4400 | Noncapitalized Equipment | - | - | - | - | - | - | 208,873 | (208,873) | 208,873 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | - | 200 | 84 | 635 | 5,047 | 25,000 | 25,000 | - | 24,365 | 3% |
| 4700 | Food | - | - | - | - | 40,977 | - | 1,000 | (1,000) | 1,000 | 0% |
| 4710 | Student Food Services | 16,523 | - | - | 16,523 | - | 41,362 | 41,362 | (0) | 24,839 | 40% |
| 4720 | Other Food | - | - | - | 1,065 | 5,000 | 5,000 | 5,000 | - | 3,935 | 21% |
| | SUBTOTAL - Books and Supplies | 17,781 | 2,127 | 655 | 44,157 | 113,174 | 169,842 | 380,027 | (210,185) | 335,869 | 12% |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 78,568 | - | - | - | - | - |
| 5200 | Travel & Conferences | - | - | - | - | 4,120 | 4,120 | 4,070 | 50 | 4,070 | 0% |
| 5210 | Conference Fees | - | - | - | - | 5,150 | 5,150 | 5,150 | - | 5,150 | 0% |
| 5215 | Travel - Mileage, Parking, Tolls | 50 | - | - | 50 | - | - | 50 | (50) | - | 100% |
| 5300 | Dues & Memberships | - | - | 1,544 | 2,514 | 4,434 | 4,434 | 4,434 | - | 1,920 | 57% |
| 5450 | Insurance - Other | - | 1,690 | - | 4,252 | 11,388 | 10,248 | 10,248 | - | 5,996 | 41% |

MSA-4
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|----------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | |
| 5500 Operations & Housekeeping | - | - | - | 65 | 498 | 498 | 498 | - | 433 | 13% |
| 5605 Equipment Leases | 3,476 | 651 | 838 | 10,115 | 15,000 | 15,000 | 21,489 | (6,489) | 11,374 | 47% |
| 5610 Rent | - | - | 16,491 | 16,491 | - | - | - | - | (16,491) | |
| 5611 Prop 39 Related Costs | 16,491 | 16,491 | - | 35,241 | 147,310 | 131,925 | 131,925 | - | 96,684 | 27% |
| 5615 Repairs and Maintenance - Building | - | - | - | - | 2,000 | 2,000 | 2,000 | - | 2,000 | 0% |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | - | - | 5,000 | 5,000 | - | 5,000 | 0% |
| 5803 Accounting Fees | - | - | - | - | 8,240 | 8,240 | 8,240 | - | 8,240 | 0% |
| 5809 Banking Fees | - | - | - | - | 530 | 530 | 530 | - | 530 | 0% |
| 5813 School Programs - After School Program | - | 162 | - | 162 | 2,060 | 2,060 | 2,060 | - | 1,899 | 8% |
| 5814 School Programs - Academic Competitions | - | 325 | - | 800 | 3,000 | 5,000 | 5,000 | - | 4,200 | 16% |
| 5819 School Programs - Other | 957 | - | - | 1,057 | 1,545 | 1,545 | 1,545 | - | 488 | 68% |
| 5820 Consultants - Non Instructional | 3,365 | - | - | 3,365 | 9,802 | 9,802 | 9,802 | - | 6,437 | 34% |
| 5822 Other Professional Services | 1,123 | 30,602 | 2,630 | 55,444 | 76,854 | 100,674 | 100,674 | - | 45,230 | 55% |
| 5824 District Oversight Fees | 1,462 | 1,462 | 1,462 | 10,600 | 18,758 | 17,319 | 16,978 | 341 | 6,378 | 62% |
| 5830 Field Trips Expenses | - | - | - | - | 10,000 | 10,000 | 10,000 | - | 10,000 | 0% |
| 5845 Legal Fees | - | - | - | - | 25,000 | 25,000 | 25,000 | - | 25,000 | 0% |
| 5851 Marketing and Student Recruiting | - | - | - | 1,261 | 10,000 | 7,000 | 7,000 | - | 5,739 | 18% |
| 5857 Payroll Fees | 623 | 2,668 | 880 | 6,480 | 9,888 | 9,888 | 9,888 | - | 3,408 | 66% |
| 5858 CMO Fees Expense | 7,475 | 6,733 | 6,733 | 47,129 | - | 80,793 | 80,793 | (0) | 33,664 | 58% |
| 5861 Prior Yr Exp (not accrued) | - | (72) | - | 417 | - | - | 489 | (489) | 72 | 85% |
| 5863 Professional Development | - | 400 | 125 | 1,040 | 25,620 | 25,620 | 25,620 | - | 24,580 | 4% |
| 5864 Professional Development - Tuition Reimbursement | - | - | - | - | 30,000 | 25,000 | 25,000 | - | 25,000 | 0% |
| 5869 Special Education Contract Instructors | - | - | - | 13,698 | 89,610 | 89,610 | 89,610 | - | 75,912 | 15% |
| 5872 Special Education Encroachment | 2,292 | 2,292 | 2,292 | 16,617 | 28,644 | 26,222 | 25,680 | 542 | 9,063 | 65% |
| 5884 Substitutes | 3,501 | 20,553 | 1,842 | 41,408 | 30,000 | 70,950 | 70,950 | - | 29,542 | 58% |
| 5887 Technology Services | 2,110 | 2,110 | 3,420 | 24,992 | 67,290 | 67,176 | 67,176 | - | 42,184 | 37% |
| 5893 Transportation - Student | 6,145 | 7,319 | 9,218 | 41,119 | 69,010 | 62,000 | 62,000 | - | 20,881 | 66% |
| 5898 Bad Debt Expense | - | - | - | 1 | - | 1 | 1 | - | - | 100% |
| 5900 Communications | 357 | 357 | 357 | 2,133 | 3,000 | 4,320 | 4,320 | - | 2,187 | 49% |
| 5915 Postage and Delivery | - | 521 | - | 1,042 | 2,060 | 2,060 | 2,060 | - | 1,018 | 51% |
| SUBTOTAL - Services & Other Operating Exp. | 49,426 | 94,264 | 47,831 | 337,492 | 789,378 | 829,185 | 835,279 | (6,094) | 497,788 | 40% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6200 Buildings & Improvement of Buildings | - | - | - | 8,385 | - | - | - | - | (8,385) | |
| 6900 Depreciation | 1,305 | 1,305 | 1,305 | 9,135 | 15,656 | 15,656 | 15,656 | - | 6,521 | 58% |
| SUBTOTAL - Capital Outlay & Depreciation | 1,305 | 1,305 | 1,305 | 17,520 | 15,656 | 15,656 | 15,656 | - | (1,864) | 112% |
| Other Outflows | | | | | | | | | | |
| SUBTOTAL - Other Outflows | 1,603 | (1,603) | - | - | - | - | - | - | - | |
| TOTAL EXPENSES | 150,563 | 203,430 | 141,192 | 967,967 | 2,255,768 | 2,099,947 | 2,316,226 | (216,279) | 1,348,259 | 42% |

MSA-5
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---|-----------------|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 130,184 | 130,184 | 193,933 | 898,555 | 1,939,936 | 1,929,828 | 1,958,592 | 28,765 | 1,060,037 | 46% | |
| Federal Revenue | 9,117 | 9,117 | 44,990 | 85,658 | 226,461 | 247,827 | 246,483 | (1,345) | 160,825 | 35% | |
| Other State Revenues | 8,553 | 228,630 | 21,513 | 295,689 | 180,136 | 210,305 | 423,857 | 213,552 | 128,168 | 70% | |
| Local Revenues | - | - | 10,708 | 11,725 | 28,536 | 136,178 | 148,604 | 12,426 | 136,879 | 8% | |
| Fundraising and Grants | - | - | - | - | 1,000 | 2,017 | 2,017 | - | 2,017 | 0% | |
| Total Revenue | 147,854 | 367,931 | 271,145 | 1,291,627 | 2,376,069 | 2,526,155 | 2,779,553 | 253,398 | 1,487,926 | 46% | |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 128,516 | 113,230 | 117,394 | 778,599 | 1,399,666 | 1,461,162 | 1,460,085 | 1,078 | 681,486 | 53% | |
| Books and Supplies | 2,879 | 269 | 5,454 | 89,217 | 225,109 | 274,711 | 484,210 | (209,500) | 394,993 | 18% | |
| Services and Other Operating Expenditures | 36,947 | 61,203 | 62,052 | 263,452 | 675,372 | 702,081 | 709,346 | (7,265) | 445,894 | 37% | |
| Depreciation | 1,433 | 1,433 | 3,777 | 18,894 | 11,400 | 18,908 | 18,908 | - | 15 | 100% | |
| Other Outflows | - | - | - | - | - | - | - | - | - | - | |
| Total Expenses | 169,776 | 176,136 | 188,677 | 1,150,161 | 2,311,546 | 2,456,862 | 2,672,550 | (215,688) | 1,522,388 | 43% | |
| Operating Income | (21,921) | 191,796 | 82,468 | 141,465 | 64,523 | 69,292 | 107,003 | 37,710 | (34,462) | | |
| Fund Balance | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,212,490 | 1,212,490 | 1,212,490 | | | | |
| Audit Adjustment | | | | | - | - | 163,067 | | | | |
| Operating Income | | | | | 64,523 | 69,292 | 107,003 | | | | |
| Ending Fund Balance | | | | | 1,277,013 | 1,281,783 | 1,482,560 | | | | |

**MSA-5
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 50 | 61 | 61 | - | | |
| 7-8 | | | | | 105 | 107 | 107 | - | | |
| 9-12 | | | | | 55 | 42 | 45 | 3 | | |
| Total Enrolled | | | | | 210 | 210 | 213 | 3 | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 95.1% | 95.1% | 95.1% | 0.0% | | |
| 7-8 | | | | | 94.0% | 94.0% | 93.7% | -0.3% | | |
| 9-12 | | | | | 93.8% | 93.8% | 93.6% | -0.2% | | |
| Average ADA % | | | | | 94.2% | 94.3% | 94.1% | -0.2% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 47.56 | 58.02 | 58.02 | - | | |
| 7-8 | | | | | 98.68 | 100.56 | 100.26 | (0.30) | | |
| 9-12 | | | | | 51.59 | 39.40 | 42.12 | 2.72 | | |
| Total ADA | | | | | 197.83 | 197.98 | 200.40 | 2.42 | | |

MSA-5
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 98,458 | 98,458 | 103,726 | 551,576 | 1,260,016 | 1,251,591 | 1,272,064 | 20,473 | 720,488 | 43% |
| 8012 Education Protection Account Entitlement | - | - | 58,481 | 116,963 | 260,027 | 258,027 | 261,182 | 3,154 | 144,219 | 45% |
| 8096 Charter Schools in Lieu of Property Taxes | 31,726 | 31,726 | 31,726 | 230,016 | 419,893 | 420,210 | 425,347 | 5,137 | 195,331 | 54% |
| SUBTOTAL - LCFF Entitlement | 130,184 | 130,184 | 193,933 | 898,555 | 1,939,936 | 1,929,828 | 1,958,592 | 28,765 | 1,060,037 | 46% |
| Federal Revenue | | | | | | | | | | |
| 8181 Special Education - Entitlement | 2,926 | 2,926 | 2,926 | 21,216 | 38,747 | 38,759 | 39,233 | 474 | 18,017 | 54% |
| 8291 Title I | - | - | 20,757 | 28,756 | 83,269 | 96,012 | 96,012 | - | 67,256 | 30% |
| 8292 Title II | - | - | - | 1,997 | 7,948 | 8,550 | 8,550 | - | 6,553 | 23% |
| 8296 Other Federal Revenue | - | 12,382 | 15,116 | 27,498 | 96,497 | 104,506 | 96,497 | (8,010) | 68,999 | 28% |
| 8299 All Other Federal Revenue | 6,191 | (6,191) | 6,191 | 6,191 | - | - | 6,191 | 6,191 | - | 100% |
| SUBTOTAL - Federal Revenue | 9,117 | 9,117 | 44,990 | 85,658 | 226,461 | 247,827 | 246,483 | (1,345) | 160,825 | 35% |
| Other State Revenue | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 2,799 | 3,444 | - | 28 | 3,444 | 3,416 | 0 | 100% |
| 8381 Special Education - Entitlement (State) | 8,553 | 8,553 | 8,553 | 62,007 | 113,142 | 113,278 | 114,663 | 1,385 | 52,656 | 54% |
| 8550 Mandated Cost Reimbursements | - | 11,852 | - | 11,852 | 2,932 | 29,106 | 29,163 | 56 | 17,311 | 41% |
| 8560 State Lottery Revenue | - | - | 10,161 | 10,161 | 37,974 | 38,409 | 38,878 | 470 | 28,717 | 26% |
| 8593 Prop 39 Clean Energy | - | 208,225 | - | 208,225 | - | - | 208,225 | 208,225 | - | 100% |
| 8596 ASES | - | - | - | - | 26,088 | 29,484 | 29,484 | - | 29,484 | 0% |
| SUBTOTAL - Other State Revenue | 8,553 | 228,630 | 21,513 | 295,689 | 180,136 | 210,305 | 423,857 | 213,552 | 128,168 | 70% |
| Local Revenue | | | | | | | | | | |
| 8682 Summer Program | - | - | - | - | 17,178 | 17,178 | 17,880 | 702 | 17,880 | 0% |
| 8690 Other Local Revenue | - | - | - | 1,017 | 11,358 | - | 1,017 | 1,017 | - | 100% |
| 8714 SpEd Option 3 | - | - | - | - | - | 119,000 | 119,000 | - | 119,000 | 0% |
| 8715 Option 3 | - | - | 10,708 | 10,708 | - | - | 10,708 | 10,708 | (0) | 100% |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% |
| SUBTOTAL - Local Revenue | - | - | 10,708 | 11,725 | 28,536 | 136,178 | 148,604 | 12,426 | 136,879 | 8% |
| Fundraising and Grants | | | | | | | | | | |
| 8802 Donations - Private | - | - | - | - | - | 1,017 | 1,017 | - | 1,017 | 0% |
| 8803 Fundraising | - | - | - | - | 1,000 | 1,000 | 1,000 | - | 1,000 | 0% |
| SUBTOTAL - Fundraising and Grants | - | - | - | - | 1,000 | 2,017 | 2,017 | - | 2,017 | 0% |
| TOTAL REVENUE | 147,854 | 367,931 | 271,145 | 1,291,627 | 2,376,069 | 2,526,155 | 2,779,553 | 253,398 | 1,487,926 | 46% |

**MSA-5
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|--|---|---------------|---------------|---------------|----------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 67,520 | 60,773 | 59,498 | 378,602 | 732,541 | 730,827 | 730,827 | - | 352,225 | 52% |
| 1300 | Certificated Supervisor & Administrator Salaries | 15,833 | 15,683 | 14,583 | 105,183 | 165,000 | 195,000 | 195,000 | - | 89,817 | 54% |
| | SUBTOTAL - Certificated Salaries | 83,353 | 76,456 | 74,081 | 483,785 | 897,541 | 925,827 | 925,827 | - | 442,042 | 52% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 10,383 | 10,292 | 13,046 | 68,107 | 72,466 | 82,848 | 82,848 | - | 14,741 | 82% |
| 2900 | Classified Other Salaries | 3,521 | 4,971 | 3,247 | 23,339 | 40,950 | 48,465 | 47,595 | 870 | 24,256 | 49% |
| | SUBTOTAL - Classified Salaries | 13,904 | 15,264 | 16,293 | 91,445 | 113,416 | 131,313 | 130,443 | 870 | 38,998 | 70% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 12,006 | 10,799 | 10,668 | 69,425 | 124,318 | 128,400 | 128,400 | - | 58,975 | 54% |
| 3200 | PERS | 2,022 | 2,028 | 2,443 | 13,544 | 17,615 | 20,394 | 20,259 | 135 | 6,715 | 67% |
| 3300 | OASDI-Medicare-Alternative | 2,386 | 2,371 | 2,427 | 14,663 | 23,924 | 25,703 | 25,636 | 67 | 10,974 | 57% |
| 3400 | Health & Welfare Benefits | 13,659 | 5,459 | 13,228 | 98,974 | 206,568 | 215,568 | 215,568 | - | 116,594 | 46% |
| 3500 | Unemployment Insurance | 378 | 46 | 45 | 301 | 3,505 | 659 | 663 | (4) | 362 | 45% |
| 3600 | Workers Comp Insurance | 808 | 808 | (1,792) | 6,462 | 11,383 | 11,903 | 11,894 | 10 | 5,432 | 54% |
| 3900 | Other Employee Benefits | - | - | - | - | 1,395 | 1,395 | 1,395 | - | 1,395 | 0% |
| | SUBTOTAL - Employee Benefits | 31,259 | 21,511 | 27,019 | 203,369 | 388,709 | 404,022 | 403,815 | 207 | 200,447 | 50% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 18,220 | 22,000 | 15,000 | 18,220 | (3,220) | - | 100% |
| 4200 | Books & Other Reference Materials | - | - | - | - | 5,500 | 5,500 | 5,500 | - | 5,500 | 0% |
| 4315 | Custodial Supplies | - | - | - | - | 1,000 | 1,000 | 1,000 | - | 1,000 | 0% |
| 4320 | Educational Software | - | - | 4,625 | 28,916 | 45,000 | 50,000 | 50,000 | - | 21,084 | 58% |
| 4325 | Instructional Materials & Supplies | 1,527 | - | - | 10,059 | 11,000 | 47,482 | 45,536 | 1,946 | 35,477 | 22% |
| 4326 | Art & Music Supplies | - | - | - | - | - | 2,000 | 2,000 | - | 2,000 | 0% |
| 4330 | Office Supplies | 1,408 | 261 | 829 | 6,225 | 5,000 | 10,000 | 10,000 | - | 3,775 | 62% |
| 4335 | PE Supplies | - | - | - | - | - | 2,000 | 2,000 | - | 2,000 | 0% |
| 4345 | Non Instructional Student Materials & Supplies | - | - | - | - | 5,000 | 5,000 | 5,000 | - | 5,000 | 0% |
| 4350 | Uniforms | - | - | - | - | - | 3,150 | 3,150 | - | 3,150 | 0% |
| 4351 | Yearbook | - | - | - | - | - | 1,500 | 1,500 | - | 1,500 | 0% |
| 4400 | Noncapitalized Equipment | - | - | - | - | 6,000 | 6,000 | 210,564 | (204,564) | 210,564 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | (56) | - | - | 183 | 1,030 | 2,500 | 2,500 | - | 2,317 | 7% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | 3,661 | - | - | 3,661 | (3,661) | - | 100% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | 8 | - | 3,008 | 7,000 | 7,000 | 7,000 | - | 3,992 | 43% |
| 4700 | Food | - | - | - | - | 112,579 | - | - | - | - | - |
| 4710 | Student Food Services | - | - | - | 18,458 | - | 112,579 | 112,579 | - | 94,121 | 16% |
| 4720 | Other Food | - | - | - | 487 | 4,000 | 4,000 | 4,000 | - | 3,513 | 12% |
| | SUBTOTAL - Books and Supplies | 2,879 | 269 | 5,454 | 89,217 | 225,109 | 274,711 | 484,210 | (209,500) | 394,993 | 18% |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 78,568 | - | - | - | - | - |

**MSA-5
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| 5200 Travel & Conferences | - | - | - | - | 5,000 | 5,000 | 5,000 | - | 5,000 | 0% | |
| 5210 Conference Fees | - | - | - | - | 5,000 | 5,000 | 5,000 | - | 5,000 | 0% | |
| 5215 Travel - Mileage, Parking, Tolls | - | 28 | - | 84 | 1,000 | 1,000 | 1,000 | - | 916 | 8% | |
| 5300 Dues & Memberships | - | - | 848 | 1,818 | 5,000 | 5,000 | 5,000 | - | 3,182 | 36% | |
| 5450 Insurance - Other | 897 | 897 | 3,497 | 8,877 | 7,214 | 10,760 | 10,760 | - | 1,883 | 83% | |
| 5500 Operations & Housekeeping | - | - | - | 293 | - | 500 | 500 | - | 207 | 59% | |
| 5605 Equipment Leases | 202 | 202 | 863 | 2,740 | 6,600 | 6,600 | 12,791 | (6,191) | 10,051 | 21% | |
| 5611 Prop 39 Related Costs | 14,899 | 14,899 | 14,899 | 44,698 | 150,132 | 119,195 | 119,195 | - | 74,497 | 38% | |
| 5615 Repairs and Maintenance - Building | - | - | 56 | 56 | 10,000 | 10,000 | 10,000 | - | 9,944 | 1% | |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | (1,440) | 3,470 | 3,470 | 3,470 | - | 4,910 | -41% | |
| 5803 Accounting Fees | - | - | - | - | 5,783 | 5,783 | 5,783 | - | 5,783 | 0% | |
| 5809 Banking Fees | - | - | - | - | 424 | 424 | 424 | - | 424 | 0% | |
| 5813 School Programs - After School Program | 7,826 | 3,967 | 2,948 | 14,742 | 26,088 | 29,484 | 29,484 | - | 14,742 | 50% | |
| 5814 School Programs - Academic Competitions | - | 109 | - | 109 | 639 | 2,000 | 2,000 | - | 1,891 | 5% | |
| 5819 School Programs - Other | - | - | - | - | 391 | 391 | 391 | - | 391 | 0% | |
| 5820 Consultants - Non Instructional | 1,542 | - | - | 3,890 | 30,000 | 30,000 | 30,000 | - | 26,110 | 13% | |
| 5822 Other Professional Services | 3,235 | - | - | 25,452 | 26,000 | 66,843 | 56,843 | 10,000 | 31,392 | 45% | |
| 5824 District Oversight Fees | 1,409 | 1,409 | 1,409 | 10,218 | 19,399 | 19,298 | 19,586 | (288) | 9,368 | 52% | |
| 5830 Field Trips Expenses | 435 | - | 1,275 | 2,246 | 5,000 | 10,000 | 10,000 | - | 7,754 | 22% | |
| 5845 Legal Fees | - | - | - | - | 25,000 | 25,000 | 25,000 | - | 25,000 | 0% | |
| 5851 Marketing and Student Recruiting | 1,841 | 712 | - | 2,553 | 10,000 | 10,000 | 10,000 | - | 7,448 | 26% | |
| 5857 Payroll Fees | 717 | 716 | 985 | 4,998 | 8,000 | 8,000 | 8,000 | - | 3,002 | 62% | |
| 5858 CMO Fees Expense | 14,022 | 6,733 | 6,733 | 53,677 | - | 80,793 | 80,793 | (0) | 27,117 | 66% | |
| 5861 Prior Yr Exp (not accrued) | (2,071) | 39 | - | (1,243) | - | 373 | 788 | (415) | 2,031 | -158% | |
| 5863 Professional Development | - | 199 | - | 2,909 | 37,100 | 37,100 | 37,100 | - | 34,191 | 8% | |
| 5864 Professional Development - Tuition Reimbursement | - | - | - | - | 22,500 | 22,500 | 22,500 | - | 22,500 | 0% | |
| 5869 Special Education Contract Instructors | - | 24,016 | 5,320 | 38,063 | 75,184 | 75,184 | 75,184 | - | 37,122 | 51% | |
| 5872 Special Education Encroachment | 2,296 | 2,296 | 2,296 | 16,645 | 30,378 | 30,407 | 30,779 | (372) | 14,135 | 54% | |
| 5875 Staff Recruiting | - | - | - | - | 2,000 | 2,000 | 2,000 | - | 2,000 | 0% | |
| 5884 Substitutes | 1,694 | 3,695 | 4,620 | 14,391 | 15,000 | 15,000 | 25,000 | (10,000) | 10,610 | 58% | |
| 5887 Technology Services | 2,397 | 799 | 799 | 14,180 | 59,500 | 59,973 | 59,973 | - | 45,792 | 24% | |
| 5898 Bad Debt Expense | - | - | - | - | 0 | - | - | - | - | - | |
| 5900 Communications | (14,727) | 391 | 15,503 | 2,532 | 3,000 | 3,000 | 3,000 | - | 468 | 84% | |
| 5915 Postage and Delivery | 332 | 95 | - | 967 | 2,000 | 2,000 | 2,000 | - | 1,033 | 48% | |
| SUBTOTAL - Services & Other Operating Exp. | 36,947 | 61,203 | 62,052 | 263,452 | 675,372 | 702,081 | 709,346 | (7,265) | 445,894 | 37% | |
| Capital Outlay & Depreciation | | | | | | | | | | | |
| 6200 Buildings & Improvement of Buildings | - | - | - | 6,519 | - | - | - | - | (6,519) | | |
| 6410 Computers (capitalizable items) | - | - | 2,344 | 2,344 | - | - | - | - | (2,344) | | |
| 6900 Depreciation | 1,433 | 1,433 | 1,433 | 10,031 | 11,400 | 18,908 | 18,908 | - | 8,877 | 53% | |
| SUBTOTAL - Capital Outlay & Depreciation | 1,433 | 1,433 | 3,777 | 18,894 | 11,400 | 18,908 | 18,908 | - | 15 | 100% | |
| Other Outflows | | | | | | | | | | | |
| SUBTOTAL - Other Outflows | - | - | - | - | - | - | - | - | - | | |
| TOTAL EXPENSES | 169,776 | 176,136 | 188,677 | 1,150,161 | 2,311,546 | 2,456,862 | 2,672,550 | (215,688) | 1,522,388 | 43% | |

MSA-6
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | | |
|---|-----------------|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | 120,684 | 120,684 | 174,850 | 787,334 | 1,574,417 | 1,476,568 | 1,490,511 | 13,942 | (83,906) | 703,176 | 53% | |
| Federal Revenue | 2,681 | 12,831 | 27,875 | 73,251 | 170,405 | 175,300 | 175,551 | 251 | 5,146 | 102,300 | 42% | |
| Other State Revenues | 7,836 | 85,054 | 49,561 | 175,863 | 220,619 | 221,334 | 288,267 | 66,933 | 67,647 | 112,404 | 61% | |
| Local Revenues | - | 4,019 | 1,263 | 7,430 | - | 1,200 | 8,630 | 7,430 | 8,630 | 1,200 | 86% | |
| Fundraising and Grants | 1,862 | 2,772 | 1,631 | 11,352 | 15,000 | 14,749 | 14,749 | - | (251) | 3,397 | 77% | |
| Total Revenue | 133,063 | 225,360 | 255,180 | 1,055,230 | 1,980,442 | 1,889,151 | 1,977,707 | 88,556 | (2,734) | 922,477 | 53% | |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 95,263 | 78,711 | 72,397 | 563,198 | 1,173,022 | 1,182,176 | 1,182,176 | - | (9,154) | 618,978 | 48% | |
| Books and Supplies | 14,099 | 9,939 | (242) | 47,403 | 127,250 | 129,346 | 196,445 | (67,099) | (69,195) | 149,042 | 24% | |
| Services and Other Operating Expenditures | 48,844 | 20,669 | 59,257 | 254,339 | 509,765 | 514,219 | 514,556 | (336) | (4,790) | 260,217 | 49% | |
| Depreciation | 1,648 | 1,648 | 498 | 11,537 | 28,726 | 28,726 | 28,726 | - | - | 17,189 | 40% | |
| Other Outflows | - | - | - | - | - | - | - | - | - | - | - | |
| Total Expenses | 159,854 | 110,967 | 131,911 | 876,478 | 1,838,764 | 1,854,468 | 1,921,903 | (67,435) | (83,140) | 1,045,425 | 46% | |
| Operating Income | (26,791) | 114,394 | 123,269 | 178,753 | 141,678 | 34,684 | 55,804 | 21,121 | (85,874) | (122,948) | | |
| Fund Balance | | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,119,974 | 1,119,974 | 1,119,974 | | | | | |
| Audit Adjustment | | | | | - | - | 138,947 | | | | | |
| Operating Income | | | | | 141,678 | 34,684 | 55,804 | | | | | |
| Ending Fund Balance | | | | | 1,261,652 | 1,154,658 | 1,314,725 | | | | | |

MSA-6
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | | |
| 4-6 | | | | | 60 | 48 | 48 | - | (12) | | |
| 7-8 | | | | | 114 | 115 | 116 | 1 | 2 | | |
| Total Enrolled | | | | | 174 | 163 | 164 | 1 | (10) | | |
| ADA % | | | | | | | | | | | |
| 4-6 | | | | | 97.0% | 97.0% | 97.2% | 0.2% | 0.2% | | |
| 7-8 | | | | | 97.0% | 97.0% | 97.2% | 0.2% | 0.2% | | |
| Average ADA % | | | | | 97.0% | 97.0% | 97.2% | 0.2% | 0.2% | | |
| ADA | | | | | | | | | | | |
| 4-6 | | | | | 58.20 | 46.56 | 46.65 | 0.09 | (11.55) | | |
| 7-8 | | | | | 110.58 | 111.55 | 112.74 | 1.19 | 2.16 | | |
| Total ADA | | | | | 168.78 | 158.11 | 159.39 | 1.28 | (9.39) | | |

MSA-6
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 91,617 | 91,617 | 91,617 | 468,264 | 1,004,648 | 944,492 | 954,121 | 9,629 | (50,527) | 485,857 | 49% | |
| 8012 Education Protection Account Entitlement | - | - | 54,166 | 108,332 | 211,542 | 196,496 | 198,089 | 1,593 | (13,453) | 89,757 | 55% | |
| 8096 Charter Schools in Lieu of Property Taxes | 29,067 | 29,067 | 29,067 | 210,738 | 358,227 | 335,581 | 338,301 | 2,720 | (19,926) | 127,562 | 62% | |
| SUBTOTAL - LCFF Entitlement | 120,684 | 120,684 | 174,850 | 787,334 | 1,574,417 | 1,476,568 | 1,490,511 | 13,942 | (83,906) | 703,176 | 53% | |
| Federal Revenue | | | | | | | | | | | | |
| 8181 Special Education - Entitlement | 2,681 | 2,681 | 2,681 | 19,438 | 33,057 | 30,953 | 31,204 | 251 | (1,853) | 11,766 | 62% | |
| 8220 Child Nutrition Programs | - | 2,826 | 3,499 | 6,324 | 54,279 | 54,279 | 54,279 | - | - | 47,955 | 12% | |
| 8291 Title I | - | - | 5,370 | 20,200 | 52,283 | 60,463 | 60,463 | - | 8,180 | 40,263 | 33% | |
| 8292 Title II | - | - | - | 1,841 | 8,586 | 7,405 | 7,405 | - | (1,181) | 5,564 | 25% | |
| 8296 Other Federal Revenue | - | 7,325 | 16,325 | 25,447 | 22,200 | 22,200 | 22,200 | - | - | (3,247) | 115% | |
| SUBTOTAL - Federal Revenue | 2,681 | 12,831 | 27,875 | 73,251 | 170,405 | 175,300 | 175,551 | 251 | 5,146 | 102,300 | 42% | |
| Other State Revenue | | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 2,662 | 2,772 | - | 110 | 110 | - | 110 | (2,662) | 2520% | |
| 8381 Special Education - Entitlement (State) | 7,836 | 7,836 | 7,836 | 56,810 | 96,526 | 90,464 | 91,197 | 733 | (5,329) | 34,388 | 62% | |
| 8520 Child Nutrition - State | - | 193 | 264 | 456 | 3,800 | 3,800 | 3,800 | - | - | 3,343 | 12% | |
| 8545 School Facilities Apportionments | - | - | 28,915 | 28,915 | 85,500 | 68,400 | 68,400 | - | (17,100) | 39,485 | 42% | |
| 8550 Mandated Cost Reimbursements | - | 11,129 | - | 11,129 | 2,397 | 27,887 | 27,942 | 55 | 25,545 | 16,813 | 40% | |
| 8560 State Lottery Revenue | - | - | 9,885 | 9,885 | 32,397 | 30,673 | 30,922 | 249 | (1,475) | 21,037 | 32% | |
| 8593 Prop 39 Clean Energy | - | 65,896 | - | 65,896 | - | - | 65,896 | 65,896 | 65,896 | - | 100% | |
| SUBTOTAL - Other State Revenue | 7,836 | 85,054 | 49,561 | 175,863 | 220,619 | 221,334 | 288,267 | 66,933 | 67,647 | 112,404 | 61% | |
| Local Revenue | | | | | | | | | | | | |
| 8690 Other Local Revenue | - | - | (1,200) | 949 | - | 1,200 | 2,149 | 949 | 2,149 | 1,200 | 44% | |
| 8715 Option 3 | - | - | 6,482 | 6,482 | - | - | 6,482 | 6,482 | 6,482 | - | 100% | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0 | 0% | |
| SUBTOTAL - Local Revenue | - | 4,019 | 1,263 | 7,430 | - | 1,200 | 8,630 | 7,430 | 8,630 | 1,200 | 86% | |
| Fundraising and Grants | | | | | | | | | | | | |
| 8802 Donations - Private | - | 1,115 | 172 | 3,887 | 5,000 | 5,949 | 5,949 | - | 949 | 2,062 | 65% | |
| 8803 Fundraising | 1,862 | 1,657 | 1,459 | 7,465 | 10,000 | 8,800 | 8,800 | - | (1,200) | 1,335 | 85% | |
| SUBTOTAL - Fundraising and Grants | 1,862 | 2,772 | 1,631 | 11,352 | 15,000 | 14,749 | 14,749 | - | (251) | 3,397 | 77% | |
| TOTAL REVENUE | 133,063 | 225,360 | 255,180 | 1,055,230 | 1,980,442 | 1,889,151 | 1,977,707 | 88,556 | (2,734) | 922,477 | 53% | |

**MSA-6
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | | |
|--|---|---------------|---------------|---------------|----------------|------------------------------|---------------------------------------|--|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | |
| 1100 | Teachers Salaries | 46,650 | 42,365 | 41,005 | 268,021 | 406,727 | 526,350 | 526,350 | - | (119,623) | 258,330 | 51% |
| 1300 | Certificated Supervisor & Administrator Salaries | 13,833 | 14,693 | 14,693 | 103,569 | 311,075 | 175,824 | 175,824 | - | 135,251 | 72,255 | 59% |
| | SUBTOTAL - Certificated Salaries | 60,483 | 57,058 | 55,699 | 371,589 | 717,802 | 702,174 | 702,174 | - | 15,628 | 330,585 | 53% |
| Classified Salaries | | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 3,625 | 3,868 | 3,957 | 26,294 | 120,575 | 64,404 | 64,404 | - | 56,171 | 38,110 | 41% |
| 2900 | Classified Other Salaries | 4,477 | 4,821 | 4,147 | 31,205 | 19,200 | 95,040 | 95,040 | - | (75,840) | 63,835 | 33% |
| | SUBTOTAL - Classified Salaries | 8,102 | 8,689 | 8,104 | 57,499 | 139,775 | 159,444 | 159,444 | - | (19,669) | 101,945 | 36% |
| Employee Benefits | | | | | | | | | | | | |
| 3100 | STRS | 8,728 | 7,753 | 8,037 | 53,139 | 101,450 | 98,618 | 98,618 | - | 2,832 | 45,479 | 54% |
| 3200 | PERS | 1,238 | 1,288 | 1,252 | 8,718 | 15,496 | 24,763 | 24,763 | - | (9,267) | 16,045 | 35% |
| 3300 | OASDI-Medicare-Alternative | 1,493 | 1,488 | 1,424 | 9,767 | 22,015 | 23,541 | 23,541 | - | (1,526) | 13,774 | 41% |
| 3400 | Health & Welfare Benefits | 8,240 | 392 | 392 | 54,708 | 157,651 | 157,651 | 157,651 | - | - | 102,942 | 35% |
| 3500 | Unemployment Insurance | 34 | (47) | 32 | 134 | 3,429 | 535 | 542 | (7) | 2,886 | 408 | 25% |
| 3600 | Workers Comp Insurance | 721 | 1,537 | (2,543) | 6,488 | 9,656 | 9,702 | 9,702 | - | (46) | 3,214 | 67% |
| 3900 | Other Employee Benefits | 601 | 553 | - | 1,155 | 5,748 | 5,748 | 5,741 | 7 | 7 | 4,586 | 20% |
| | SUBTOTAL - Employee Benefits | 26,677 | 12,964 | 8,594 | 134,110 | 315,445 | 320,558 | 320,558 | - | (5,113) | 186,449 | 42% |
| Books & Supplies | | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 3,510 | 25,000 | 25,000 | 25,000 | - | - | 21,490 | 14% |
| 4200 | Books & Other Reference Materials | - | - | - | - | 1,030 | 1,030 | 1,030 | - | - | 1,030 | 0% |
| 4320 | Educational Software | - | - | - | 12,131 | 14,420 | 14,420 | 14,420 | (0) | (0) | 2,289 | 84% |
| 4325 | Instructional Materials & Supplies | 259 | 2,025 | 204 | 5,623 | 4,740 | 6,740 | 6,976 | (236) | (2,236) | 1,353 | 81% |
| 4330 | Office Supplies | 1,799 | 3,442 | 2,412 | 8,169 | 5,000 | 8,000 | 12,200 | (4,200) | (7,200) | 4,031 | 67% |
| 4335 | PE Supplies | - | - | - | - | 2,060 | 2,060 | 2,060 | - | - | 2,060 | 0% |
| 4345 | Non Instructional Student Materials & Supplies | 118 | 201 | - | 319 | 2,575 | 2,575 | 2,575 | - | - | 2,256 | 12% |
| 4346 | Teacher Supplies | - | - | - | 1,099 | 1,030 | 1,030 | 1,599 | (569) | (569) | 500 | 69% |
| 4400 | Noncapitalized Equipment | - | - | - | - | 1,000 | - | 61,102 | (61,102) | (60,102) | 61,102 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | 228 | 66 | - | 1,052 | 2,060 | 60 | 1,052 | (992) | 1,008 | (0) | 100% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | 2,029 | - | 3,000 | 3,000 | - | (3,000) | 971 | 68% |
| 4700 | Food | - | - | - | - | 66,790 | - | - | - | 66,790 | - | - |
| 4710 | Student Food Services | 11,278 | 4,019 | (2,938) | 12,359 | - | 63,886 | 63,886 | - | (63,886) | 51,527 | 19% |
| 4720 | Other Food | 417 | 186 | 80 | 1,112 | 1,545 | 1,545 | 1,545 | - | - | 433 | 72% |
| | SUBTOTAL - Books and Supplies | 14,099 | 9,939 | (242) | 47,403 | 127,250 | 129,346 | 196,445 | (67,099) | (69,195) | 149,042 | 24% |
| Services & Other Operating Expenses | | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 78,568 | - | - | - | 78,568 | - | - |
| 5210 | Conference Fees | 225 | - | - | 225 | 1,030 | 1,030 | 632 | 398 | 398 | 407 | 36% |
| 5215 | Travel - Mileage, Parking, Tolls | - | 422 | - | 454 | 1,500 | 1,500 | 1,500 | - | - | 1,046 | 30% |
| 5220 | Travel and Lodging | 697 | (389) | - | 308 | - | - | 398 | (398) | (398) | 90 | 77% |
| 5300 | Dues & Memberships | - | - | 1,304 | 1,304 | 1,881 | 1,881 | 1,881 | - | - | 577 | 69% |
| 5450 | Insurance - Other | 816 | - | 4,080 | 7,344 | 10,133 | 9,792 | 9,792 | - | 341 | 2,448 | 75% |
| 5500 | Operations & Housekeeping | 13 | 171 | 178 | 363 | 4,120 | 4,120 | 4,120 | - | - | 3,757 | 9% |
| 5510 | Utilities - Gas and Electric | 3,393 | 23 | 982 | 5,512 | 7,700 | 7,700 | 7,700 | - | - | 2,188 | 72% |
| 5605 | Equipment Leases | 602 | 1,371 | 575 | 3,460 | 4,944 | 4,944 | 4,944 | - | - | 1,484 | 70% |
| 5610 | Rent | 9,500 | 9,500 | 9,500 | 76,000 | 114,000 | 114,000 | 114,000 | - | - | 38,000 | 67% |

MSA-6
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---|----------------|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining |
| 5615 Repairs and Maintenance - Building | - | - | - | - | 17,060 | 17,060 | 16,337 | 723 | 723 | 16,337 | 0% |
| 5803 Accounting Fees | - | - | - | - | 4,635 | 4,635 | 4,635 | - | - | 4,635 | 0% |
| 5809 Banking Fees | - | - | - | - | 515 | 515 | 515 | - | - | 515 | 0% |
| 5819 School Programs - Other | - | - | - | 470 | 3,000 | 3,000 | 3,000 | - | - | 2,530 | 16% |
| 5820 Consultants - Non Instructional | 1,464 | - | - | 1,464 | 8,240 | 8,240 | 8,240 | - | - | 6,776 | 18% |
| 5822 Other Professional Services | 3,413 | 1,644 | 184 | 9,344 | 27,596 | 27,596 | 27,596 | - | - | 18,252 | 34% |
| 5824 District Oversight Fees | 1,242 | 1,242 | 1,242 | 9,002 | 15,744 | 14,766 | 14,905 | (139) | 839 | 5,903 | 60% |
| 5830 Field Trips Expenses | 1,431 | - | - | 3,427 | 10,300 | 15,300 | 15,300 | - | (5,000) | 11,873 | 22% |
| 5833 Fines and Penalties | - | 723 | - | 723 | - | - | 723 | (723) | (723) | (0) | 100% |
| 5845 Legal Fees | - | - | - | - | 5,000 | 5,000 | 5,000 | - | - | 5,000 | 0% |
| 5851 Marketing and Student Recruiting | - | - | - | 1,077 | 18,540 | 9,284 | 9,284 | - | 9,256 | 8,207 | 12% |
| 5857 Payroll Fees | 614 | 622 | 859 | 4,897 | 10,403 | 10,403 | 10,403 | - | - | 5,506 | 47% |
| 5858 CMO Fees Expense | 14,022 | 6,733 | 6,733 | 53,677 | - | 80,793 | 80,793 | - | (80,793) | 27,117 | 66% |
| 5861 Prior Yr Exp (not accrued) | 96 | (121) | (669) | 2,688 | - | 3,400 | 3,400 | (0) | (3,400) | 712 | 79% |
| 5863 Professional Development | - | 100 | 89 | 2,262 | 15,000 | 18,000 | 18,000 | - | (3,000) | 15,738 | 13% |
| 5864 Professional Development - Tuition Reimbursement | - | - | - | - | 25,000 | 28,000 | 28,000 | - | (3,000) | 28,000 | 0% |
| 5869 Special Education Contract Instructors | 5,346 | 9,899 | 1,653 | 16,898 | 35,000 | 35,000 | 35,000 | - | - | 18,102 | 48% |
| 5872 Special Education Encroachment | 2,103 | 2,103 | 2,103 | 15,250 | 25,917 | 24,283 | 24,480 | (197) | 1,436 | 9,231 | 62% |
| 5884 Substitutes | 2,173 | 320 | 803 | 3,296 | 15,000 | 15,000 | 15,000 | - | - | 11,704 | 22% |
| 5887 Technology Services | 1,497 | 2,435 | 499 | 17,915 | 41,820 | 41,857 | 41,857 | - | (37) | 23,942 | 43% |
| 5898 Bad Debt Expense | - | - | 12,220 | 12,220 | 0 | 0 | 0 | - | - | (12,219) | 11863602% |
| 5900 Communications | 196 | (16,129) | 16,521 | 3,553 | 3,000 | 3,000 | 3,000 | - | - | (553) | 118% |
| 5915 Postage and Delivery | - | - | 403 | 1,208 | 4,120 | 4,120 | 4,120 | - | - | 2,913 | 29% |
| SUBTOTAL - Services & Other Operating Exp. | 48,844 | 20,669 | 59,257 | 254,339 | 509,765 | 514,219 | 514,556 | (336) | (4,790) | 260,217 | 49% |
| Capital Outlay & Depreciation | | | | | | | | | | | |
| 6900 Depreciation | 1,648 | 1,648 | 1,648 | 11,537 | 28,726 | 28,726 | 28,726 | - | - | 17,189 | 40% |
| SUBTOTAL - Capital Outlay & Depreciation | 1,648 | 1,648 | 498 | 11,537 | 28,726 | 28,726 | 28,726 | - | - | 17,189 | 40% |
| Other Outflows | | | | | | | | | | | |
| SUBTOTAL - Other Outflows | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | 159,854 | 110,967 | 131,911 | 876,478 | 1,838,764 | 1,854,468 | 1,921,903 | (67,435) | (83,140) | 1,045,425 | 46% |

MSA-7
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | | |
| Revenue | | | | | | | | | | | |
| LCFF Entitlement | 201,794 | 201,794 | 288,574 | 1,307,760 | 2,658,045 | 2,628,620 | 2,574,310 | (54,310) | 1,266,550 | 51% | |
| Federal Revenue | 4,434 | 18,331 | 54,231 | 125,055 | 235,853 | 253,209 | 251,998 | (1,211) | 126,943 | 50% | |
| Other State Revenues | 12,958 | 350,387 | 97,288 | 516,261 | 564,241 | 593,416 | 802,711 | 209,295 | 286,450 | 64% | |
| Local Revenues | 692 | 1,272 | 8,838 | 16,228 | 53,168 | 37,408 | 53,111 | 15,702 | 36,883 | 31% | |
| Fundraising and Grants | 991 | 2,689 | 254 | 8,900 | 11,000 | 12,898 | 12,898 | - | 3,998 | 69% | |
| Total Revenue | 220,868 | 574,474 | 449,185 | 1,974,203 | 3,522,307 | 3,525,550 | 3,695,027 | 169,477 | 1,720,824 | 53% | |
| Expenses | | | | | | | | | | | |
| Compensation and Benefits | 128,871 | 152,902 | 135,428 | 911,798 | 1,682,985 | 1,672,274 | 1,672,036 | 238 | 760,238 | 55% | |
| Books and Supplies | 11,263 | 15,353 | 1,110 | 94,381 | 188,317 | 203,550 | 419,268 | (215,717) | 324,886 | 23% | |
| Services and Other Operating Expenditures | 46,212 | 112,245 | 127,359 | 796,505 | 1,551,087 | 1,469,029 | 1,469,252 | (223) | 672,747 | 54% | |
| Depreciation | 1,691 | 1,691 | (2,793) | 11,834 | 45,159 | 44,909 | 44,909 | 0 | 33,075 | 26% | |
| Other Outflows | - | - | (786) | (786) | - | - | - | - | 786 | | |
| Total Expenses | 188,037 | 282,191 | 260,319 | 1,813,732 | 3,467,548 | 3,389,763 | 3,605,465 | (215,702) | 1,791,733 | 50% | |
| Operating Income | 32,831 | 292,283 | 188,866 | 160,471 | 54,759 | 135,787 | 89,561 | (46,225) | (70,909) | | |
| Fund Balance | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 901,012 | 901,012 | 901,012 | | | | |
| Audit Adjustment | | | | | - | - | 111,318 | | | | |
| Operating Income | | | | | 54,759 | 135,787 | 89,561 | | | | |
| Ending Fund Balance | | | | | 955,771 | 1,036,799 | 1,101,891 | | | | |

**MSA-7
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| K-3 | | | | | 165 | 163 | 163 | - | | |
| 4-6 | | | | | 130 | 129 | 123 | (6) | | |
| Total Enrolled | | | | | 295 | 292 | 286 | (6) | | |
| ADA % | | | | | | | | | | |
| K-3 | | | | | 96.0% | 96.0% | 95.9% | -0.1% | | |
| 4-6 | | | | | 96.0% | 96.0% | 95.9% | -0.1% | | |
| Average ADA % | | | | | 96.0% | 96.0% | 95.9% | -0.1% | | |
| ADA | | | | | | | | | | |
| K-3 | | | | | 158.40 | 156.48 | 156.24 | (0.24) | | |
| 4-6 | | | | | 124.80 | 123.84 | 117.90 | (5.94) | | |
| Total ADA | | | | | 283.20 | 280.32 | 274.14 | (6.18) | | |

MSA-7
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 153,726 | 153,726 | 153,726 | 785,710 | 1,713,079 | 1,696,136 | 1,662,389 | (33,747) | 876,679 | 47% | |
| 8012 Education Protection Account Entitlement | - | - | 86,780 | 173,560 | 343,888 | 337,518 | 330,075 | (7,443) | 156,515 | 53% | |
| 8096 Charter Schools in Lieu of Property Taxes | 48,068 | 48,068 | 48,068 | 348,490 | 601,078 | 594,965 | 581,845 | (13,120) | 233,355 | 60% | |
| SUBTOTAL - LCFF Entitlement | 201,794 | 201,794 | 288,574 | 1,307,760 | 2,658,045 | 2,628,620 | 2,574,310 | (54,310) | 1,266,550 | 51% | |
| Federal Revenue | | | | | | | | | | | |
| 8181 Special Education - Entitlement | 4,434 | 4,434 | 4,434 | 32,144 | 55,467 | 54,878 | 53,668 | (1,210) | 21,524 | 60% | |
| 8220 Child Nutrition Programs | - | 6,640 | 9,624 | 16,264 | 78,624 | 78,624 | 78,624 | (0) | 62,360 | 21% | |
| 8291 Title I | - | - | 26,365 | 48,857 | 72,015 | 91,635 | 91,635 | - | 42,778 | 53% | |
| 8292 Title II | - | - | 14 | 2,952 | 13,491 | 11,815 | 11,815 | - | 8,863 | 25% | |
| 8296 Other Federal Revenue | - | 7,258 | 13,794 | 24,838 | 16,256 | 16,256 | 16,256 | - | (8,582) | 153% | |
| SUBTOTAL - Federal Revenue | 4,434 | 18,331 | 54,231 | 125,055 | 235,853 | 253,209 | 251,998 | (1,211) | 126,943 | 50% | |
| Other State Revenue | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 4,047 | 4,604 | - | 557 | 557 | - | (4,047) | 827% | |
| 8381 Special Education - Entitlement (State) | 12,958 | 12,958 | 12,958 | 93,944 | 161,963 | 160,388 | 156,851 | (3,537) | 62,907 | 60% | |
| 8520 Child Nutrition - State | - | 516 | 745 | 1,262 | 6,152 | 6,152 | 6,152 | (0) | 4,890 | 21% | |
| 8545 School Facilities Apportionments | - | - | 63,358 | 63,358 | 187,802 | 162,021 | 163,922 | 1,901 | 100,564 | 39% | |
| 8550 Mandated Cost Reimbursements | - | 18,403 | - | 18,403 | 3,963 | 46,115 | 46,206 | 91 | 27,803 | 40% | |
| 8560 State Lottery Revenue | - | - | 16,180 | 16,180 | 54,360 | 54,382 | 53,183 | (1,199) | 37,002 | 30% | |
| 8593 Prop 39 Clean Energy | - | 212,040 | - | 212,040 | - | - | 212,040 | 212,040 | - | 100% | |
| 8596 ASSES | - | 106,470 | - | 106,470 | 150,000 | 163,800 | 163,800 | - | 57,330 | 65% | |
| SUBTOTAL - Other State Revenue | 12,958 | 350,387 | 97,288 | 516,261 | 564,241 | 593,416 | 802,711 | 209,295 | 286,450 | 64% | |
| Local Revenue | | | | | | | | | | | |
| 8634 Food Service Sales | 692 | 926 | 690 | 5,836 | 10,560 | 10,560 | 10,560 | (0) | 4,724 | 55% | |
| 8682 Summer Program | - | - | - | - | 26,848 | 26,848 | 32,504 | 5,656 | 32,504 | 0% | |
| 8690 Other Local Revenue | - | - | - | 1,898 | 15,759 | - | 1,898 | 1,898 | 0 | 100% | |
| 8715 Option 3 | - | - | 8,148 | 8,148 | - | - | 8,148 | 8,148 | - | 100% | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% | |
| 8999 Uncategorized Revenue | - | 346 | - | 346 | - | - | - | - | (346) | | |
| SUBTOTAL - Local Revenue | 692 | 1,272 | 8,838 | 16,228 | 53,168 | 37,408 | 53,111 | 15,702 | 36,883 | 31% | |
| Fundraising and Grants | | | | | | | | | | | |
| 8802 Donations - Private | - | - | - | - | 1,000 | 2,898 | 2,898 | - | 2,898 | 0% | |
| 8803 Fundraising | 991 | 2,689 | 254 | 8,900 | 10,000 | 10,000 | 10,000 | - | 1,100 | 89% | |
| SUBTOTAL - Fundraising and Grants | 991 | 2,689 | 254 | 8,900 | 11,000 | 12,898 | 12,898 | - | 3,998 | 69% | |
| TOTAL REVENUE | 220,868 | 574,474 | 449,185 | 1,974,203 | 3,522,307 | 3,525,550 | 3,695,027 | 169,477 | 1,720,824 | 53% | |

MSA-7
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|---|---------------|---------------|---------------|----------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 76,332 | 75,323 | 76,514 | 461,459 | 859,400 | 843,318 | 843,318 | - | 381,859 | 55% |
| 1300 | Certificated Supervisor & Administrator Salaries | 13,520 | 13,520 | 13,520 | 94,454 | 160,000 | 167,241 | 167,241 | - | 72,787 | 56% |
| | SUBTOTAL - Certificated Salaries | 89,852 | 88,843 | 90,034 | 555,913 | 1,019,400 | 1,010,559 | 1,010,559 | - | 454,646 | 55% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 8,597 | 8,554 | 8,902 | 56,374 | 79,040 | 71,200 | 71,200 | - | 14,826 | 79% |
| 2900 | Classified Other Salaries | 12,199 | 11,257 | 10,011 | 78,401 | 175,303 | 181,703 | 181,703 | - | 103,301 | 43% |
| | SUBTOTAL - Classified Salaries | 20,796 | 19,811 | 18,913 | 134,775 | 254,343 | 252,903 | 252,903 | - | 118,128 | 53% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 12,944 | 11,237 | 12,809 | 78,344 | 136,082 | 141,816 | 141,816 | - | 63,472 | 55% |
| 3200 | PERS | 2,895 | 2,743 | 2,802 | 18,805 | 38,725 | 38,737 | 38,737 | - | 19,932 | 49% |
| 3300 | OASDI-Medicare-Alternative | 2,897 | 2,800 | 2,818 | 18,394 | 38,972 | 35,722 | 35,722 | - | 17,328 | 51% |
| 3400 | Health & Welfare Benefits | (1,745) | 24,867 | 12,306 | 94,633 | 177,244 | 177,244 | 177,244 | - | 82,611 | 53% |
| 3500 | Unemployment Insurance | 55 | 54 | 54 | 345 | 3,637 | 828 | 828 | - | 483 | 42% |
| 3600 | Workers Comp Insurance | 1,176 | 2,547 | (4,308) | 10,588 | 14,342 | 14,227 | 14,227 | - | 3,639 | 74% |
| 3900 | Other Employee Benefits | - | - | - | 0 | 238 | 238 | - | 238 | (0) | |
| | SUBTOTAL - Employee Benefits | 18,223 | 44,248 | 26,481 | 221,110 | 409,241 | 408,812 | 408,574 | 238 | 187,464 | 54% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 18,247 | 22,000 | 28,000 | 28,000 | - | 9,753 | 65% |
| 4200 | Books & Other Reference Materials | - | - | - | 229 | 1,000 | 1,000 | 1,000 | - | 771 | 23% |
| 4315 | Custodial Supplies | - | 1,261 | - | 2,691 | 8,000 | 8,000 | 8,000 | - | 5,309 | 34% |
| 4320 | Educational Software | - | 2,350 | - | 12,110 | 12,149 | 16,649 | 16,649 | 0 | 4,539 | 73% |
| 4325 | Instructional Materials & Supplies | 75 | 545 | 101 | 2,363 | 10,871 | 9,371 | 9,183 | 188 | 6,820 | 26% |
| 4326 | Art & Music Supplies | - | - | - | 253 | 5,000 | 5,000 | 3,000 | 2,000 | 2,747 | 8% |
| 4330 | Office Supplies | 236 | 2,522 | 358 | 4,919 | 5,000 | 5,000 | 7,000 | (2,000) | 2,081 | 70% |
| 4335 | PE Supplies | - | - | - | 1,066 | 2,000 | 2,000 | 2,000 | - | 934 | 53% |
| 4345 | Non Instructional Student Materials & Supplies | 177 | - | - | 1,086 | 1,500 | 1,500 | 1,500 | - | 414 | 72% |
| 4346 | Teacher Supplies | - | - | - | 229 | 2,400 | 2,400 | 2,400 | - | 2,171 | 10% |
| 4351 | Yearbook | - | - | 650 | 650 | 760 | 760 | 760 | - | 110 | 86% |
| 4361 | PY Supplies Expenses (not accrued) | - | - | - | 1,866 | - | - | 1,866 | (1,866) | 0 | 100% |
| 4400 | Noncapitalized Equipment | - | - | - | 8,002 | - | 10,000 | 222,040 | (212,040) | 214,038 | 4% |
| 4410 | Classroom Furniture, Equipment & Supplies | 1,278 | 950 | - | 3,085 | 2,991 | 2,991 | 3,201 | (210) | 116 | 96% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | 891 | - | 1,000 | 1,000 | - | 109 | 89% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | - | 3,009 | 3,009 | 4,799 | (1,790) | 4,799 | 0% |
| 4700 | Food | - | - | - | - | 109,638 | - | - | - | - | |
| 4710 | Student Food Services | 9,245 | 7,725 | - | 35,880 | - | 104,871 | 104,871 | 1 | 68,990 | 34% |
| 4720 | Other Food | 252 | - | - | 814 | 2,000 | 2,000 | 2,000 | - | 1,186 | 41% |
| | SUBTOTAL - Books and Supplies | 11,263 | 15,353 | 1,110 | 94,381 | 188,317 | 203,550 | 419,268 | (215,717) | 324,886 | 23% |
| Services & Other Operating Expenses | | | | | | | | | | | |

MSA-7
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| 5101 CMO Fees | - | - | - | - | 654,729 | - | - | - | - | - |
| 5210 Conference Fees | - | - | - | - | 1,000 | 1,000 | 1,000 | - | 1,000 | 0% |
| 5215 Travel - Mileage, Parking, Tolls | - | 84 | 74 | 835 | 1,000 | 2,000 | 2,000 | - | 1,165 | 42% |
| 5220 Travel and Lodging | - | - | - | - | 1,272 | 1,272 | 1,272 | 0 | 1,272 | 0% |
| 5300 Dues & Memberships | - | - | 2,344 | 3,750 | 9,000 | 9,000 | 9,000 | - | 5,250 | 42% |
| 5450 Insurance - Other | 1,371 | - | 6,855 | 12,340 | 17,141 | 16,456 | 16,456 | - | 4,116 | 75% |
| 5500 Operations & Housekeeping | 705 | 1,614 | 300 | 4,705 | 10,000 | 10,000 | 10,000 | - | 5,295 | 47% |
| 5510 Utilities - Gas and Electric | 5,363 | 4,266 | 3,167 | 26,407 | 61,248 | 61,248 | 61,248 | - | 34,841 | 43% |
| 5605 Equipment Leases | (1,709) | 1,313 | 734 | 2,097 | 8,400 | 8,400 | 8,400 | - | 6,303 | 25% |
| 5610 Rent | 20,867 | 24,506 | 22,764 | 183,927 | 270,035 | 270,035 | 273,203 | (3,168) | 89,277 | 67% |
| 5615 Repairs and Maintenance - Building | - | 2,352 | - | 9,107 | 20,000 | 10,000 | 10,000 | - | 893 | 91% |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | - | 1,000 | 1,000 | 1,000 | - | 1,000 | 0% |
| 5803 Accounting Fees | - | - | - | - | 10,300 | 10,300 | 10,300 | - | 10,300 | 0% |
| 5809 Banking Fees | - | - | - | (154) | 3,000 | 3,000 | 2,877 | 123 | 3,031 | -5% |
| 5813 School Programs - After School Program | - | 20,520 | 16,380 | 81,900 | 150,000 | 163,800 | 163,800 | - | 81,900 | 50% |
| 5814 School Programs - Academic Competitions | 129 | - | - | 280 | 1,000 | 1,000 | 1,000 | - | 720 | 28% |
| 5819 School Programs - Other | 65 | 28 | - | 660 | 4,000 | 4,000 | 4,000 | - | 3,340 | 17% |
| 5820 Consultants - Non Instructional | 1,958 | - | - | 2,097 | 8,584 | 8,584 | 8,584 | - | 6,487 | 24% |
| 5822 Other Professional Services | - | 1,543 | 1,302 | 22,805 | 17,596 | 31,252 | 31,252 | - | 8,447 | 73% |
| 5824 District Oversight Fees | 2,068 | 2,068 | 2,068 | 14,997 | 26,580 | 26,286 | 25,743 | 543 | 10,747 | 58% |
| 5830 Field Trips Expenses | 1,533 | - | - | 1,533 | 5,000 | 8,000 | 8,000 | - | 6,467 | 19% |
| 5833 Fines and Penalties | - | 123 | - | 123 | - | - | 123 | (123) | (0) | 100% |
| 5845 Legal Fees | - | - | - | 7,500 | 6,000 | 8,000 | 8,000 | - | 500 | 94% |
| 5851 Marketing and Student Recruiting | - | - | - | - | 1,000 | 3,000 | 3,000 | - | 3,000 | 0% |
| 5857 Payroll Fees | 894 | 1,747 | (353) | 6,571 | 14,420 | 14,420 | 14,420 | - | 7,849 | 46% |
| 5858 CMO Fees Expense | 6,183 | 44,885 | 44,885 | 314,197 | - | 538,623 | 538,623 | (0) | 224,426 | 58% |
| 5861 Prior Yr Exp (not accrued) | 21 | 170 | (791) | 2,419 | - | 4,471 | 3,019 | 1,452 | 600 | 80% |
| 5863 Professional Development | - | - | 10 | 654 | 4,000 | 4,000 | 4,000 | - | 3,346 | 16% |
| 5864 Professional Development - Tuition Reimbursement | - | - | - | 205 | 14,200 | 14,200 | 14,200 | - | 13,995 | 1% |
| 5869 Special Education Contract Instructors | 14,505 | - | 5,506 | 36,043 | 114,324 | 114,324 | 114,324 | - | 78,281 | 32% |
| 5872 Special Education Encroachment | 3,478 | 3,478 | 3,478 | 25,218 | 43,486 | 43,053 | 42,104 | 949 | 16,886 | 60% |
| 5884 Substitutes | 3,426 | 3,567 | 587 | 10,905 | 25,000 | 30,000 | 30,000 | - | 19,095 | 36% |
| 5887 Technology Services | 431 | (22) | 3,697 | 24,395 | 40,170 | 40,705 | 40,705 | - | 16,310 | 60% |
| 5899 Miscellaneous Operating Expenses | - | - | - | - | 0 | 0 | - | 0 | - | - |
| 5900 Communications | (15,075) | - | 13,794 | (1,181) | 4,000 | 4,000 | 4,000 | - | 5,181 | -30% |
| 5915 Postage and Delivery | - | - | 557 | 2,170 | 3,600 | 3,600 | 3,600 | - | 1,430 | 60% |
| SUBTOTAL - Services & Other Operating Exp. | 46,212 | 112,245 | 127,359 | 796,505 | 1,551,087 | 1,469,029 | 1,469,252 | (223) | 672,747 | 54% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6900 Depreciation | 1,691 | 1,691 | 1,691 | 11,834 | 45,159 | 44,909 | 44,909 | 0 | 33,075 | 26% |
| SUBTOTAL - Capital Outlay & Depreciation | 1,691 | 1,691 | (2,793) | 11,834 | 45,159 | 44,909 | 44,909 | 0 | 33,075 | 26% |
| Other Outflows | | | | | | | | | | |
| 7999 Uncategorized Expense | - | - | (786) | (786) | - | - | - | - | 786 | - |
| SUBTOTAL - Other Outflows | - | - | (786) | (786) | - | - | - | - | 786 | - |
| TOTAL EXPENSES | 188,037 | 282,191 | 260,319 | 1,813,732 | 3,467,548 | 3,389,763 | 3,605,465 | (215,702) | 1,791,733 | 50% |

MSA-8
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 352,544 | 352,544 | 506,639 | 2,286,460 | 4,656,757 | 4,594,558 | 4,525,841 | (68,717) | 2,239,381 | 51% |
| Federal Revenue | 7,606 | 7,606 | 38,188 | 145,837 | 304,497 | 338,348 | 336,842 | (1,506) | 191,005 | 43% |
| Other State Revenues | 22,230 | 280,460 | 51,611 | 457,184 | 528,197 | 610,544 | 840,876 | 230,331 | 383,692 | 54% |
| Local Revenues | - | 23 | 14,491 | 16,751 | 34,273 | 34,273 | 42,972 | 8,699 | 26,222 | 39% |
| Fundraising and Grants | 708 | 996 | - | 10,460 | 20,000 | 22,236 | 22,236 | - | 11,777 | 47% |
| Total Revenue | 383,088 | 641,629 | 610,930 | 2,916,690 | 5,543,724 | 5,599,960 | 5,768,767 | 168,807 | 2,852,077 | 51% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 206,254 | 203,496 | 194,666 | 1,334,569 | 2,782,961 | 2,727,429 | 2,754,796 | (27,367) | 1,420,227 | 48% |
| Books and Supplies | 12,742 | 50,423 | 2,529 | 136,080 | 426,715 | 433,350 | 643,235 | (209,885) | 507,155 | 21% |
| Services and Other Operating Expenditures | 118,655 | 180,169 | 155,698 | 967,597 | 2,090,297 | 2,207,990 | 2,206,121 | 1,869 | 1,238,524 | 44% |
| Depreciation | 5,650 | 5,650 | 774 | 39,553 | 96,064 | 96,064 | 96,064 | - | 56,511 | 41% |
| Other Outflows | - | - | - | - | - | - | - | - | - | - |
| Total Expenses | 343,301 | 439,739 | 353,667 | 2,477,800 | 5,396,037 | 5,464,833 | 5,700,216 | (235,383) | 3,222,416 | 43% |
| Operating Income | 39,787 | 201,890 | 257,263 | 438,891 | 147,687 | 135,127 | 68,551 | (66,576) | (370,340) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 3,045,002 | 3,045,002 | 3,045,002 | | | |
| Audit Adjustment | | | | | - | - | 321,397 | | | |
| Operating Income | | | | | 147,687 | 135,127 | 68,551 | | | |
| Ending Fund Balance | | | | | 3,192,689 | 3,180,129 | 3,434,950 | | | |

**MSA-8
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| 4-6 | | | | | 165 | 137 | 137 | - | | |
| 7-8 | | | | | 330 | 351 | 343 | (8) | | |
| Total Enrolled | | | | | 495 | 488 | 480 | (8) | | |
| ADA % | | | | | | | | | | |
| 4-6 | | | | | 98.2% | 98.2% | 98.3% | 0.0% | | |
| 7-8 | | | | | 98.2% | 98.2% | 98.3% | 0.0% | | |
| Average ADA % | | | | | 98.2% | 98.2% | 98.3% | 0.0% | | |
| ADA | | | | | | | | | | |
| 4-6 | | | | | 162.07 | 134.57 | 134.62 | 0.05 | | |
| 7-8 | | | | | 324.14 | 344.77 | 337.03 | (7.74) | | |
| Total ADA | | | | | 486.22 | 479.34 | 471.65 | (7.69) | | |

MSA-8
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 270,083 | 270,083 | 270,083 | 1,380,424 | 3,013,672 | 2,979,793 | 2,936,992 | (42,801) | 1,556,568 | 47% |
| 8012 Education Protection Account Entitlement | - | - | 154,095 | 308,190 | 611,114 | 597,388 | 587,800 | (9,588) | 279,610 | 52% |
| 8096 Charter Schools in Lieu of Property Taxes | 82,461 | 82,461 | 82,461 | 597,846 | 1,031,971 | 1,017,378 | 1,001,049 | (16,328) | 403,204 | 60% |
| SUBTOTAL - LCFF Entitlement | 352,544 | 352,544 | 506,639 | 2,286,460 | 4,656,757 | 4,594,558 | 4,525,841 | (68,717) | 2,239,381 | 51% |
| Federal Revenue | | | | | | | | | | |
| 8181 Special Education - Entitlement | 7,606 | 7,606 | 7,606 | 55,144 | 95,230 | 93,841 | 92,335 | (1,506) | 37,191 | 60% |
| 8291 Title I | - | - | 30,553 | 84,582 | 181,156 | 220,051 | 220,051 | - | 135,469 | 38% |
| 8292 Title II | - | - | 29 | 6,111 | 28,111 | 24,456 | 24,456 | - | 18,345 | 25% |
| SUBTOTAL - Federal Revenue | 7,606 | 7,606 | 38,188 | 145,837 | 304,497 | 338,348 | 336,842 | (1,506) | 191,005 | 43% |
| Other State Revenue | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 1,383 | 9,791 | - | 380 | 9,791 | 9,411 | - | 100% |
| 8381 Special Education - Entitlement (State) | 22,230 | 22,230 | 22,230 | 161,164 | 278,070 | 274,260 | 269,858 | (4,402) | 108,694 | 60% |
| 8550 Mandated Cost Reimbursements | - | 31,571 | - | 31,571 | 6,799 | 79,112 | 79,268 | 155 | 47,697 | 40% |
| 8560 State Lottery Revenue | - | - | 27,998 | 27,998 | 93,329 | 92,992 | 91,500 | (1,492) | 63,501 | 31% |
| 8593 Prop 39 Clean Energy | - | 226,659 | - | 226,659 | - | - | 226,659 | 226,659 | - | 100% |
| 8596 ASES | - | - | - | - | 150,000 | 163,800 | 163,800 | - | 163,800 | 0% |
| SUBTOTAL - Other State Revenue | 22,230 | 280,460 | 51,611 | 457,184 | 528,197 | 610,544 | 840,876 | 230,331 | 383,692 | 54% |
| Local Revenue | | | | | | | | | | |
| 8682 Summer Program | - | - | - | - | 34,273 | 34,273 | 26,222 | (8,051) | 26,222 | 0% |
| 8690 Other Local Revenue | - | - | - | 2,236 | - | - | 2,236 | 2,236 | - | 100% |
| 8715 Option 3 | - | - | 14,514 | 14,514 | - | - | 14,514 | 14,514 | (0) | 100% |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% |
| SUBTOTAL - Local Revenue | - | 23 | 14,491 | 16,751 | 34,273 | 34,273 | 42,972 | 8,699 | 26,222 | 39% |
| Fundraising and Grants | | | | | | | | | | |
| 8802 Donations - Private | - | - | - | - | - | 2,236 | 2,236 | - | 2,236 | 0% |
| 8803 Fundraising | 708 | 996 | - | 10,460 | 20,000 | 20,000 | 20,000 | - | 9,540 | 52% |
| SUBTOTAL - Fundraising and Grants | 708 | 996 | - | 10,460 | 20,000 | 22,236 | 22,236 | - | 11,777 | 47% |
| TOTAL REVENUE | 383,088 | 641,629 | 610,930 | 2,916,690 | 5,543,724 | 5,599,960 | 5,768,767 | 168,807 | 2,852,077 | 51% |

MSA-8
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|---|----------------|----------------|----------------|----------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 108,113 | 110,701 | 113,815 | 666,680 | 1,470,435 | 1,387,823 | 1,412,823 | (25,000) | 746,143 | 47% |
| 1300 | Certificated Supervisor & Administrator Salaries | 31,526 | 31,804 | 19,740 | 195,397 | 313,320 | 385,409 | 385,409 | - | 190,012 | 51% |
| | SUBTOTAL - Certificated Salaries | 139,639 | 142,505 | 133,555 | 862,077 | 1,783,755 | 1,773,231 | 1,798,231 | (25,000) | 936,154 | 48% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 10,930 | 10,574 | 11,362 | 76,548 | 128,378 | 127,982 | 127,982 | - | 51,434 | 60% |
| 2900 | Classified Other Salaries | 14,937 | 14,470 | 26,746 | 103,390 | 207,251 | 175,118 | 175,118 | - | 71,727 | 59% |
| | SUBTOTAL - Classified Salaries | 25,868 | 25,044 | 38,108 | 179,938 | 335,628 | 303,100 | 303,100 | - | 123,162 | 59% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 20,085 | 20,499 | 20,796 | 124,739 | 247,439 | 245,921 | 245,921 | - | 121,181 | 51% |
| 3200 | PERS | 3,962 | 3,782 | 4,143 | 25,482 | 52,126 | 47,074 | 47,074 | - | 21,593 | 54% |
| 3300 | OASDI-Medicare-Alternative | 3,976 | 3,967 | 4,146 | 25,489 | 55,818 | 53,177 | 55,090 | (1,913) | 29,601 | 46% |
| 3400 | Health & Welfare Benefits | 10,388 | 1,262 | 1,342 | 96,451 | 279,968 | 279,968 | 279,968 | - | 183,518 | 34% |
| 3500 | Unemployment Insurance | 389 | (391) | 86 | 353 | 4,060 | 1,277 | 1,277 | - | 924 | 28% |
| 3600 | Workers Comp Insurance | 1,947 | 4,311 | (7,509) | 17,524 | 23,864 | 23,379 | 23,661 | (282) | 6,137 | 74% |
| 3700 | Retiree Benefits | - | 2,042 | - | 2,042 | - | - | - | - | (2,042) | - |
| 3900 | Other Employee Benefits | - | 475 | - | 475 | 302 | 302 | 475 | (173) | - | 100% |
| | SUBTOTAL - Employee Benefits | 40,747 | 35,946 | 23,003 | 292,554 | 663,577 | 651,098 | 653,465 | (2,367) | 360,911 | 45% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 26,152 | 50,000 | 50,000 | 50,000 | - | 23,848 | 52% |
| 4200 | Books & Other Reference Materials | - | - | - | - | 1,000 | 1,000 | 1,000 | - | 1,000 | 0% |
| 4320 | Educational Software | - | 10,500 | - | 24,027 | 20,000 | 26,635 | 44,635 | (18,000) | 20,608 | 54% |
| 4325 | Instructional Materials & Supplies | 468 | 12,204 | 164 | 18,286 | 40,000 | 40,000 | 42,420 | (2,420) | 24,134 | 43% |
| 4326 | Art & Music Supplies | - | 136 | 1,088 | 3,228 | 7,500 | 7,500 | 7,500 | - | 4,272 | 43% |
| 4330 | Office Supplies | 2,534 | 3,413 | 759 | 13,306 | 6,700 | 6,700 | 14,700 | (8,000) | 1,394 | 91% |
| 4335 | PE Supplies | - | - | - | - | 2,500 | 2,500 | 2,500 | - | 2,500 | 0% |
| 4345 | Non Instructional Student Materials & Supplies | 27 | - | 212 | 2,864 | 5,000 | 5,000 | 5,000 | - | 2,136 | 57% |
| 4346 | Teacher Supplies | - | - | - | 106 | 5,000 | 5,000 | 5,000 | - | 4,894 | 2% |
| 4350 | Uniforms | - | - | - | - | 515 | 515 | 515 | - | 515 | 0% |
| 4351 | Yearbook | - | - | 307 | 307 | 1,500 | 1,500 | 1,500 | - | 1,193 | 20% |
| 4400 | Noncapitalized Equipment | - | - | - | 230 | 11,000 | 11,000 | 237,659 | (226,659) | 237,429 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | - | - | - | 45 | 1,000 | 1,000 | 1,000 | - | 955 | 5% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | - | 15,000 | 15,000 | 15,000 | - | 15,000 | 0% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | 2,791 | 5,000 | 5,000 | 5,000 | - | 2,209 | 56% |
| 4700 | Food | - | - | - | - | 250,000 | - | - | - | - | - |
| 4710 | Student Food Services | 9,713 | 23,944 | - | 44,161 | - | 250,000 | 204,806 | 45,194 | 160,645 | 22% |
| 4720 | Other Food | - | 227 | - | 578 | 5,000 | 5,000 | 5,000 | - | 4,422 | 12% |
| | SUBTOTAL - Books and Supplies | 12,742 | 50,423 | 2,529 | 136,080 | 426,715 | 433,350 | 643,235 | (209,885) | 507,155 | 21% |
| Services & Other Operating Expenses | | | | | | | | | | | |

MSA-8
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | |
| 5101 CMO Fees | - | - | - | - | 1,047,567 | - | - | - | - | - |
| 5210 Conference Fees | - | - | - | - | 10,000 | 10,000 | 10,000 | - | 10,000 | 0% |
| 5215 Travel - Mileage, Parking, Tolls | - | 184 | - | 184 | 5,000 | 5,000 | 5,000 | - | 4,816 | 4% |
| 5220 Travel and Lodging | - | - | - | - | 10,000 | 10,000 | 10,000 | - | 10,000 | 0% |
| 5300 Dues & Memberships | - | - | 4,000 | 4,970 | 7,500 | 7,500 | 7,500 | - | 2,530 | 66% |
| 5450 Insurance - Other | 2,260 | - | 11,820 | 21,170 | 25,859 | 28,360 | 28,360 | - | 7,190 | 75% |
| 5500 Operations & Housekeeping | 56 | 23 | (69) | 157 | 35,000 | 35,000 | 35,000 | - | 34,843 | 0% |
| 5605 Equipment Leases | 386 | 34,518 | (5) | 39,204 | 50,000 | 50,000 | 50,000 | - | 10,796 | 78% |
| 5611 Prop 39 Related Costs | - | - | - | - | 235,830 | 235,830 | 235,830 | - | 235,830 | 0% |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | - | 3,000 | 3,000 | 3,000 | - | 3,000 | 0% |
| 5803 Accounting Fees | - | - | - | - | 15,450 | 15,450 | 15,450 | - | 15,450 | 0% |
| 5809 Banking Fees | - | - | - | - | 500 | 500 | 500 | - | 500 | 0% |
| 5813 School Programs - After School Program | - | 20,670 | 16,380 | 82,050 | 150,000 | 163,800 | 163,800 | - | 81,750 | 50% |
| 5819 School Programs - Other | 242 | - | - | 879 | 515 | 1,000 | 1,000 | - | 121 | 88% |
| 5820 Consultants - Non Instructional | 2,302 | - | - | 2,302 | 13,000 | 13,000 | 13,000 | - | 10,698 | 18% |
| 5822 Other Professional Services | - | (7,793) | - | 19,778 | 45,000 | 58,656 | 58,656 | - | 38,878 | 34% |
| 5824 District Oversight Fees | 3,620 | 3,620 | 3,620 | 26,243 | 45,221 | 45,946 | 45,258 | 687 | 19,015 | 58% |
| 5830 Field Trips Expenses | 8,936 | 4,046 | - | 12,982 | 20,000 | 20,000 | 20,000 | - | 7,018 | 65% |
| 5833 Fines and Penalties | 1,160 | - | - | 1,160 | - | - | 1,161 | (1,161) | 1 | 100% |
| 5845 Legal Fees | - | - | - | - | 13,000 | 13,000 | 13,000 | - | 13,000 | 0% |
| 5851 Marketing and Student Recruiting | - | - | 1,622 | 4,868 | 8,000 | 8,000 | 8,000 | - | 3,132 | 61% |
| 5857 Payroll Fees | 972 | 990 | 1,371 | 7,296 | 16,995 | 16,995 | 16,995 | - | 9,699 | 43% |
| 5858 CMO Fees Expense | 87,297 | 102,136 | 89,770 | 628,393 | - | 1,077,245 | 1,077,245 | - | 448,852 | 58% |
| 5861 Prior Yr Exp (not accrued) | - | 17 | (2,020) | (3,541) | - | - | (1,161) | 1,161 | 2,380 | 305% |
| 5863 Professional Development | - | 4,382 | 210 | 5,992 | 8,300 | 8,300 | 8,300 | - | 2,308 | 72% |
| 5864 Professional Development - Tuition Reimbursement | - | 7,500 | 2,082 | 10,237 | 75,500 | 75,500 | 75,500 | - | 65,263 | 14% |
| 5869 Special Education Contract Instructors | 5,457 | 2,909 | 1,575 | 17,525 | 55,000 | 55,000 | 55,000 | - | 37,475 | 32% |
| 5872 Special Education Encroachment | 5,967 | 5,967 | 5,967 | 43,262 | 74,660 | 73,620 | 72,439 | 1,182 | 29,177 | 60% |
| 5884 Substitutes | - | - | 19,075 | 22,895 | 64,750 | 64,750 | 64,750 | - | 41,855 | 35% |
| 5887 Technology Services | - | - | - | 16,607 | 42,650 | 98,538 | 98,538 | - | 81,931 | 17% |
| 5899 Miscellaneous Operating Expenses | - | - | - | - | 0 | 0 | 0 | - | 0 | 0% |
| 5900 Communications | - | - | - | - | - | 2,000 | 2,000 | - | 2,000 | 0% |
| 5915 Postage and Delivery | - | 1,000 | 301 | 2,984 | 12,000 | 12,000 | 12,000 | - | 9,016 | 25% |
| SUBTOTAL - Services & Other Operating Exp. | 118,655 | 180,169 | 155,698 | 967,597 | 2,090,297 | 2,207,990 | 2,206,121 | 1,869 | 1,238,524 | 44% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6900 Depreciation | 5,650 | 5,650 | 5,650 | 39,553 | 96,064 | 96,064 | 96,064 | - | 56,511 | 41% |
| SUBTOTAL - Capital Outlay & Depreciation | 5,650 | 5,650 | 774 | 39,553 | 96,064 | 96,064 | 96,064 | - | 56,511 | 41% |
| Other Outflows | | | | | | | | | | |
| SUBTOTAL - Other Outflows | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | 343,301 | 439,739 | 353,667 | 2,477,800 | 5,396,037 | 5,464,833 | 5,700,216 | (235,383) | 3,222,416 | 43% |

MSA-SA
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | 603,908 | 518,610 | 488,074 | 3,026,407 | 7,467,687 | 6,751,562 | 6,793,513 | 41,950 | 3,767,106 | 45% |
| Federal Revenue | - | 145,394 | 54,025 | 267,738 | 658,206 | 618,521 | 662,529 | 44,008 | 394,790 | 40% |
| Other State Revenues | 39,528 | 102,587 | 29,141 | 255,430 | 585,070 | 626,911 | 638,830 | 11,919 | 383,400 | 40% |
| Local Revenues | 2,551 | 4,138 | 275 | 20,176 | 64,612 | 67,812 | 56,723 | (11,088) | 36,547 | 36% |
| Fundraising and Grants | 12,069 | 4,448 | - | 25,783 | 32,446 | 37,258 | 48,358 | 11,100 | 22,575 | 53% |
| Total Revenue | 658,057 | 775,177 | 571,515 | 3,595,535 | 8,808,020 | 8,102,063 | 8,199,952 | 97,889 | 4,604,417 | 44% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 405,030 | 384,040 | 396,124 | 2,641,718 | 4,576,489 | 4,497,127 | 4,493,395 | 3,731 | 1,851,677 | 59% |
| Books and Supplies | 3,948 | 10,460 | 77,853 | 351,363 | 733,114 | 679,040 | 677,539 | 1,501 | 326,176 | 52% |
| Services and Other Operating Expenditures | (10,203) | 189,870 | 314,359 | 1,154,902 | 2,490,994 | 2,221,823 | 2,324,944 | (103,121) | 1,170,042 | 50% |
| Depreciation | 33,103 | 33,103 | 33,103 | 231,720 | 505,350 | 505,350 | 505,350 | - | 273,630 | 46% |
| Other Outflows | 35,028 | 40,363 | (75,391) | 87,070 | 173,107 | 173,107 | 173,107 | - | 86,038 | 50% |
| Total Expenses | 466,906 | 657,836 | 746,048 | 4,466,773 | 8,479,055 | 8,076,447 | 8,174,335 | (97,888) | 3,707,562 | 55% |
| Operating Income | 191,151 | 117,341 | (174,533) | (871,238) | 328,966 | 25,616 | 25,617 | 0 | 896,855 | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 7,875,025 | 7,875,025 | 7,875,025 | | | |
| Audit Adjustment | | | | | - | - | 1,987 | | | |
| Operating Income | | | | | 328,966 | 25,616 | 25,617 | | | |
| Ending Fund Balance | | | | | 8,203,991 | 7,900,642 | 7,902,629 | | | |

MSA-SA
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| K-3 | | | | | 300 | 265 | 265 | - | | |
| 4-6 | | | | | 171 | 182 | 182 | - | | |
| 7-8 | | | | | 180 | 153 | 157 | 4 | | |
| 9-12 | | | | | 161 | 137 | 136 | (1) | | |
| Total Enrolled | | | | | 812 | 737 | 740 | 3 | | |
| ADA % | | | | | | | | | | |
| K-3 | | | | | 96.0% | 96.0% | 96.0% | 0.0% | | |
| 4-6 | | | | | 96.0% | 96.0% | 96.0% | 0.0% | | |
| 7-8 | | | | | 96.0% | 96.0% | 96.0% | 0.0% | | |
| 9-12 | | | | | 96.0% | 96.0% | 96.0% | 0.0% | | |
| Average ADA % | | | | | 96.0% | 96.0% | 96.0% | 0.0% | | |
| ADA | | | | | | | | | | |
| K-3 | | | | | 288.00 | 254.40 | 254.40 | - | | |
| 4-6 | | | | | 164.16 | 174.72 | 174.72 | - | | |
| 7-8 | | | | | 172.80 | 146.88 | 150.72 | 3.84 | | |
| 9-12 | | | | | 154.56 | 131.52 | 130.56 | (0.96) | | |
| Total ADA | | | | | 779.52 | 707.52 | 710.40 | 2.88 | | |

**MSA-SA
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 372,240 | 372,240 | 372,240 | 2,274,803 | 5,463,689 | 4,932,663 | 4,967,209 | 34,546 | 2,692,406 | 46% | |
| 8012 Education Protection Account Entitlement | - | 30,536 | - | 61,073 | 155,904 | 141,504 | 142,080 | 576 | 81,007 | 43% | |
| 8096 Charter Schools in Lieu of Property Taxes | 231,668 | 115,834 | 115,834 | 690,531 | 1,848,094 | 1,677,395 | 1,684,223 | 6,828 | 993,692 | 41% | |
| SUBTOTAL - LCFF Entitlement | 603,908 | 518,610 | 488,074 | 3,026,407 | 7,467,687 | 6,751,562 | 6,793,513 | 41,950 | 3,767,106 | 45% | |
| Federal Revenue | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | 78,500 | 78,500 | 78,500 | - | 78,500 | 0% | |
| 8220 Child Nutrition Programs | - | 17,042 | 28,222 | 45,264 | 265,178 | 265,178 | 265,178 | - | 219,914 | 17% | |
| 8291 Title I | - | 91,295 | - | 147,654 | 259,460 | 225,436 | 225,436 | - | 77,782 | 65% | |
| 8292 Title II | - | - | 1,810 | 8,612 | 32,868 | 27,207 | 27,207 | - | 18,595 | 32% | |
| 8293 Title III | - | - | - | 5,159 | - | - | 5,159 | 5,159 | - | 100% | |
| 8296 Other Federal Revenue | - | 37,057 | 23,992 | 61,049 | 22,200 | 22,200 | 61,049 | 38,849 | (0) | 100% | |
| SUBTOTAL - Federal Revenue | - | 145,394 | 54,025 | 267,738 | 658,206 | 618,521 | 662,529 | 44,008 | 394,790 | 40% | |
| Other State Revenue | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | 9,261 | - | 9,950 | - | 265 | 9,950 | 9,685 | (0) | 100% | |
| 8381 Special Education - Entitlement (State) | 26,835 | 26,835 | 26,835 | 163,991 | 400,673 | 363,665 | 365,146 | 1,480 | 201,155 | 45% | |
| 8520 Child Nutrition - State | - | 1,378 | 2,306 | 3,683 | 23,251 | 23,251 | 23,251 | - | 19,568 | 16% | |
| 8550 Mandated Cost Reimbursements | 12,693 | 29,991 | - | 42,684 | 11,518 | 102,470 | 102,666 | 195 | 59,982 | 42% | |
| 8560 State Lottery Revenue | - | 35,122 | - | 35,122 | 149,628 | 137,259 | 137,818 | 559 | 102,695 | 25% | |
| SUBTOTAL - Other State Revenue | 39,528 | 102,587 | 29,141 | 255,430 | 585,070 | 626,911 | 638,830 | 11,919 | 383,400 | 40% | |
| Local Revenue | | | | | | | | | | | |
| 8634 Food Service Sales | 2,415 | 2,020 | - | 11,335 | 14,459 | 14,459 | 14,459 | - | 3,124 | 78% | |
| 8660 Interest | 136 | 197 | 275 | 2,108 | 1,000 | 4,200 | 4,200 | - | 2,092 | 50% | |
| 8682 Summer Program | - | - | - | - | 39,108 | 39,108 | 28,020 | (11,089) | 28,020 | 0% | |
| 8690 Other Local Revenue | - | - | - | 4,812 | 10,045 | 10,045 | 10,045 | - | 5,233 | 48% | |
| 8720 Revenue Program 20 | - | 1,920 | - | 1,920 | - | - | - | - | (1,920) | - | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0% | |
| 8999 Uncategorized Revenue | - | - | - | 1 | - | - | - | - | (1) | - | |
| SUBTOTAL - Local Revenue | 2,551 | 4,138 | 275 | 20,176 | 64,612 | 67,812 | 56,723 | (11,088) | 36,547 | 36% | |
| Fundraising and Grants | | | | | | | | | | | |
| 8802 Donations - Private | 540 | - | - | 7,789 | 30,000 | 34,812 | 29,812 | (5,000) | 22,023 | 26% | |
| 8803 Fundraising | 11,529 | 4,448 | - | 17,994 | 2,446 | 2,446 | 18,546 | 16,100 | 552 | 97% | |
| SUBTOTAL - Fundraising and Grants | 12,069 | 4,448 | - | 25,783 | 32,446 | 37,258 | 48,358 | 11,100 | 22,575 | 53% | |
| TOTAL REVENUE | 658,057 | 775,177 | 571,515 | 3,595,535 | 8,808,020 | 8,102,063 | 8,199,952 | 97,889 | 4,604,417 | 44% | |

MSA-SA
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|---|----------------|----------------|----------------|------------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1100 | Teachers Salaries | 207,903 | 211,949 | 205,099 | 1,281,108 | 2,287,119 | 2,241,263 | 2,217,379 | 23,884 | 936,271 | 58% |
| 1300 | Certificated Supervisor & Administrator Salaries | 40,752 | 40,375 | 40,602 | 297,081 | 644,782 | 562,372 | 562,372 | - | 265,291 | 53% |
| | SUBTOTAL - Certificated Salaries | 248,655 | 252,323 | 245,701 | 1,578,189 | 2,931,901 | 2,803,635 | 2,779,751 | 23,884 | 1,201,562 | 57% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 17,309 | 17,014 | 19,950 | 131,283 | 166,916 | 195,125 | 215,282 | (20,157) | 83,999 | 61% |
| 2900 | Classified Other Salaries | 54,176 | 60,619 | 47,266 | 322,111 | 345,725 | 387,530 | 386,479 | 1,052 | 64,368 | 83% |
| | SUBTOTAL - Classified Salaries | 71,484 | 77,634 | 67,215 | 453,394 | 512,641 | 582,655 | 601,761 | (19,105) | 148,367 | 75% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 37,216 | 32,064 | 35,134 | 224,070 | 394,920 | 395,902 | 392,456 | 3,446 | 168,385 | 57% |
| 3200 | PERS | 6,030 | 6,359 | 5,318 | 41,135 | 72,853 | 58,759 | 63,319 | (4,560) | 22,184 | 65% |
| 3300 | OASDI-Medicare-Alternative | 9,054 | 9,852 | 8,675 | 58,992 | 93,826 | 88,948 | 90,063 | (1,115) | 31,071 | 66% |
| 3400 | Health & Welfare Benefits | 28,872 | 2,026 | 35,329 | 252,405 | 505,621 | 505,621 | 505,621 | - | 253,216 | 50% |
| 3500 | Unemployment Insurance | 102 | 165 | 163 | 995 | 4,722 | 2,258 | 2,293 | (35) | 1,298 | 43% |
| 3600 | Workers Comp Insurance | 3,617 | 3,617 | (1,413) | 32,554 | 38,786 | 38,130 | 38,076 | 54 | 5,522 | 85% |
| 3900 | Other Employee Benefits | - | - | - | (14) | 21,219 | 21,219 | 20,056 | 1,163 | 20,071 | 0% |
| | SUBTOTAL - Employee Benefits | 84,891 | 54,083 | 83,207 | 610,136 | 1,131,948 | 1,110,837 | 1,111,884 | (1,047) | 501,748 | 55% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | 62,245 | 46,800 | 61,800 | 62,845 | (1,045) | 600 | 99% |
| 4200 | Books & Other Reference Materials | - | - | 108 | 3,701 | 20,000 | 5,000 | 5,000 | - | 1,299 | 74% |
| 4315 | Custodial Supplies | 55 | - | 2,948 | 4,188 | 30,000 | 20,000 | 20,000 | - | 15,812 | 21% |
| 4320 | Educational Software | - | 8,313 | 1,070 | 40,530 | 45,000 | 76,070 | 61,070 | 15,000 | 20,541 | 66% |
| 4325 | Instructional Materials & Supplies | 680 | 60 | 81 | 20,586 | 50,000 | 45,000 | 54,995 | (9,995) | 34,410 | 37% |
| 4326 | Art & Music Supplies | - | - | 278 | 1,941 | 10,000 | 5,000 | 5,000 | - | 3,059 | 39% |
| 4330 | Office Supplies | 1,536 | - | 2,634 | 12,865 | 5,000 | 10,000 | 12,865 | (2,865) | (0) | 100% |
| 4335 | PE Supplies | 486 | 67 | 42 | 3,943 | 57,500 | 7,500 | 7,500 | - | 3,557 | 53% |
| 4345 | Non Instructional Student Materials & Supplies | - | - | 4,013 | 4,171 | 15,000 | 15,000 | 11,254 | 3,746 | 7,083 | 37% |
| 4346 | Teacher Supplies | - | - | - | 4,014 | 10,000 | 10,000 | 10,000 | - | 5,986 | 40% |
| 4361 | PY Supplies Expenses (not accrued) | - | - | - | 2,158 | - | - | 2,158 | (2,158) | 0 | 100% |
| 4400 | Noncapitalized Equipment | - | - | - | 20,462 | 10,500 | 10,500 | 20,462 | (9,962) | - | 100% |
| 4410 | Classroom Furniture, Equipment & Supplies | - | - | - | 34,405 | 75,000 | 70,000 | 60,038 | 9,962 | 25,633 | 57% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | - | 2,500 | 2,500 | 2,500 | - | 2,500 | 0% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | 533 | 2,493 | 2,493 | 2,493 | - | 1,961 | 21% |
| 4700 | Food | - | - | - | - | 348,321 | - | - | - | - | - |
| 4710 | Student Food Services | - | - | 65,527 | 129,441 | - | 333,176 | 333,176 | - | 203,735 | 39% |
| 4720 | Other Food | 1,191 | 2,020 | 1,153 | 6,181 | 5,000 | 5,000 | 6,181 | (1,181) | 0 | 100% |
| | SUBTOTAL - Books and Supplies | 3,948 | 10,460 | 77,853 | 351,363 | 733,114 | 679,040 | 677,539 | 1,501 | 326,176 | 52% |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 1,047,567 | - | - | - | - | - |

MSA-SA
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|---|-----------------|----------------|-----------------|------------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|--|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent | |
| | | | | | | | | 2nd Interim (Proposed Revised Budget) | Remaining | | |
| 5210 Conference Fees | - | - | - | 1,120 | 8,809 | 8,809 | 8,809 | - | 7,689 | 13% | |
| 5215 Travel - Mileage, Parking, Tolls | 25 | 181 | 329 | 1,241 | 7,000 | 7,000 | 2,921 | 4,079 | 1,680 | 42% | |
| 5220 Travel and Lodging | 338 | - | - | 4,561 | - | - | 4,623 | (4,623) | 62 | 99% | |
| 5300 Dues & Memberships | - | - | 5,920 | 8,690 | 6,000 | 6,000 | 8,690 | (2,690) | - | 100% | |
| 5450 Insurance - Other | 2,515 | 2,515 | 7,545 | 22,635 | 21,456 | 30,180 | 30,180 | - | 7,545 | 75% | |
| 5500 Operations & Housekeeping | 1,077 | 2,826 | 5,143 | 16,763 | 40,000 | 25,000 | 25,000 | - | 8,237 | 67% | |
| 5510 Utilities - Gas and Electric | (4,657) | (849) | 10,209 | 57,187 | 100,000 | 100,000 | 100,000 | - | 42,813 | 57% | |
| 5605 Equipment Leases | 2,681 | 2,214 | 4,202 | 22,410 | 47,344 | 47,344 | 47,344 | - | 24,934 | 47% | |
| 5610 Rent | - | - | 105,597 | 129,236 | 299,681 | 271,403 | 271,403 | - | 142,167 | 48% | |
| 5615 Repairs and Maintenance - Building | 1,900 | 1,091 | 9,440 | 30,290 | 50,000 | 50,000 | 50,000 | - | 19,710 | 61% | |
| 5803 Accounting Fees | - | - | - | - | 11,000 | 11,000 | 11,000 | - | 11,000 | 0% | |
| 5809 Banking Fees | 264 | 236 | 184 | 1,517 | 7,460 | 2,760 | 2,760 | - | 1,243 | 55% | |
| 5813 School Programs - After School Program | - | - | 934 | 2,864 | 5,000 | 5,000 | 5,000 | - | 2,136 | 57% | |
| 5814 School Programs - Academic Competitions | 385 | 1,486 | 2,425 | 5,200 | 10,000 | 10,000 | 10,000 | - | 4,800 | 52% | |
| 5819 School Programs - Other | - | - | - | 95 | - | - | 95 | (95) | - | 100% | |
| 5820 Consultants - Non Instructional | - | - | - | - | 10,000 | - | - | - | - | | |
| 5822 Other Professional Services | 1,361 | 1,323 | 3,411 | 30,592 | 21,546 | 46,484 | 46,484 | - | 15,893 | 66% | |
| 5824 District Oversight Fees | - | - | - | - | 74,677 | 67,516 | 67,935 | (420) | 67,935 | 0% | |
| 5830 Field Trips Expenses | - | 400 | 263 | 2,210 | 25,000 | 25,000 | 25,000 | - | 22,790 | 9% | |
| 5833 Fines and Penalties | - | - | 12 | 12 | - | - | - | - | (12) | | |
| 5845 Legal Fees | - | - | - | 130 | 10,000 | 10,000 | 10,000 | - | 9,870 | 1% | |
| 5848 Licenses and Other Fees | - | - | - | 2,740 | - | - | 2,740 | (2,740) | - | 100% | |
| 5851 Marketing and Student Recruiting | - | 300 | 100 | 15,979 | 15,000 | 20,000 | 20,000 | - | 4,022 | 80% | |
| 5857 Payroll Fees | 2,699 | 2,757 | 3,430 | 18,555 | 31,544 | 31,544 | 31,544 | - | 12,989 | 59% | |
| 5858 CMO Fees Expense | - | 174,595 | 87,297 | 611,081 | - | 1,077,245 | 1,077,245 | - | 466,164 | 57% | |
| 5861 Prior Yr Exp (not accrued) | 382 | - | - | (189) | - | 462 | 462 | - | 651 | -41% | |
| 5863 Professional Development | 1,025 | 450 | 1,305 | 9,384 | 40,494 | 30,000 | 30,000 | - | 20,616 | 31% | |
| 5864 Professional Development - Tuition Reimbursement | 515 | - | - | 8,699 | 96,300 | 71,800 | 71,800 | - | 63,101 | 12% | |
| 5869 Special Education Contract Instructors | 375 | - | 22,031 | 61,958 | 275,000 | 200,000 | 200,000 | - | 138,042 | 31% | |
| 5872 Special Education Encroachment | - | - | - | - | 19,167 | 17,687 | 17,746 | (59) | 17,746 | 0% | |
| 5884 Substitutes | 2,594 | - | 17,542 | 39,874 | 90,640 | 80,000 | 80,000 | - | 40,126 | 50% | |
| 5887 Technology Services | 479 | - | - | 43,351 | 107,310 | 106,589 | 73,899 | 32,690 | 30,549 | 59% | |
| 5899 Miscellaneous Operating Expenses | - | - | - | - | - | (150,000) | (20,737) | (129,263) | (20,737) | 0% | |
| 5900 Communications | (24,593) | - | 25,299 | 2,885 | 3,000 | 3,000 | 3,000 | - | 115 | 96% | |
| 5915 Postage and Delivery | 273 | 504 | 1,740 | 3,833 | 10,000 | 10,000 | 10,000 | - | 6,167 | 38% | |
| SUBTOTAL - Services & Other Operating Exp. | (10,203) | 189,870 | 314,359 | 1,154,902 | 2,490,994 | 2,221,823 | 2,324,944 | (103,121) | 1,170,042 | 50% | |
| Capital Outlay & Depreciation | | | | | | | | | | | |
| 6900 Depreciation | 33,103 | 33,103 | 33,103 | 231,720 | 505,350 | 505,350 | 505,350 | - | 273,630 | 46% | |
| SUBTOTAL - Capital Outlay & Depreciation | 33,103 | 33,103 | 33,103 | 231,720 | 505,350 | 505,350 | 505,350 | - | 273,630 | 46% | |
| Other Outflows | | | | | | | | | | | |
| 7438 Long term debt - Interest | 35,028 | 35,028 | (70,056) | 87,070 | 173,107 | 173,107 | 173,107 | - | 86,038 | 50% | |
| SUBTOTAL - Other Outflows | 35,028 | 40,363 | (75,391) | 87,070 | 173,107 | 173,107 | 173,107 | - | 86,038 | 50% | |
| TOTAL EXPENSES | 466,906 | 657,836 | 746,048 | 4,466,773 | 8,479,055 | 8,076,447 | 8,174,335 | (97,888) | 3,707,562 | 55% | |

MSA-SD
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | | |
|---|----------------|----------------|-----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | | | |
| Revenue | | | | | | | | | | | | |
| LCFF Entitlement | 223,803 | 269,651 | 197,223 | 1,510,465 | 3,298,113 | 2,969,208 | 2,960,085 | (9,124) | (338,028) | 1,449,620 | 51% | |
| Federal Revenue | - | 7,325 | 9,707 | 29,476 | 125,122 | 131,511 | 131,511 | - | 6,389 | 102,035 | 22% | |
| Other State Revenues | 24,409 | 242,617 | 41,655 | 372,016 | 393,481 | 424,437 | 635,855 | 211,418 | 242,373 | 263,838 | 59% | |
| Local Revenues | 162 | 5,100 | 1,174 | 23,094 | 78,739 | 78,739 | 75,435 | (3,304) | (3,304) | 52,341 | 31% | |
| Fundraising and Grants | - | 17,908 | - | 29,876 | 31,153 | 33,051 | 33,051 | - | 1,898 | 3,175 | 90% | |
| Total Revenue | 248,374 | 542,600 | 249,759 | 1,964,927 | 3,926,609 | 3,636,946 | 3,835,935 | 198,990 | (90,673) | 1,871,008 | 51% | |
| Expenses | | | | | | | | | | | | |
| Compensation and Benefits | 179,954 | 215,373 | 158,340 | 1,183,901 | 2,210,402 | 2,199,259 | 2,199,260 | (0) | 11,143 | 1,015,358 | 54% | |
| Books and Supplies | 5,901 | 6,951 | 10,613 | 37,664 | 144,548 | 127,765 | 330,564 | (202,799) | (186,016) | 292,900 | 11% | |
| Services and Other Operating Expenditures | 68,071 | 90,985 | 120,421 | 694,747 | 1,352,286 | 1,424,179 | 1,437,066 | (12,887) | (84,780) | 742,319 | 48% | |
| Depreciation | 3,718 | 3,718 | 3,718 | 35,489 | 30,295 | 30,295 | 30,295 | - | - | (5,194) | 117% | |
| Other Outflows | - | 2,065 | 8,541 | 10,606 | - | - | - | - | - | (10,606) | | |
| Total Expenses | 257,644 | 319,092 | 301,634 | 1,962,407 | 3,737,532 | 3,781,498 | 3,997,185 | (215,687) | (259,653) | 2,034,778 | 49% | |
| Operating Income | (9,270) | 223,508 | (51,874) | 2,520 | 189,077 | (144,552) | (161,249) | (16,697) | (350,326) | (163,770) | | |
| Fund Balance | | | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 1,189,492 | 1,189,492 | 1,189,492 | | | | | |
| Audit Adjustment | | | | | - | - | 59,194 | | | | | |
| Operating Income | | | | | 189,077 | (144,552) | (161,249) | | | | | |
| Ending Fund Balance | | | | | 1,378,569 | 1,044,940 | 1,087,437 | | | | | |

**MSA-SD
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|---------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | | |
| 4-6 | | | | | 150 | 126 | 126 | - | (24) | | |
| 7-8 | | | | | 300 | 279 | 279 | - | (21) | | |
| Total Enrolled | | | | | 450 | 405 | 405 | - | (45) | | |
| ADA % | | | | | | | | | | | |
| 4-6 | | | | | 96.5% | 96.5% | 96.5% | 0.0% | 0.0% | | |
| 7-8 | | | | | 96.5% | 96.5% | 95.9% | -0.6% | -0.6% | | |
| Average ADA % | | | | | 96.5% | 96.5% | 96.1% | -0.4% | -0.4% | | |
| ADA | | | | | | | | | | | |
| 4-6 | | | | | 144.75 | 121.59 | 121.59 | - | (23.16) | | |
| 7-8 | | | | | 289.50 | 269.24 | 267.70 | (1.54) | (21.80) | | |
| Total ADA | | | | | 434.25 | 390.83 | 389.29 | (1.53) | (44.96) | | |

**MSA-SD
Income Statement
As of Jan FY2018**

| | Actual | | | YTD | Budget | | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | | |
| 8011 Charter Schools LCFF - State Aid | 47,520 | 72,972 | 20,940 | 367,905 | 865,497 | 779,854 | 779,329 | (525) | (86,168) | 411,424 | 47% |
| 8012 Education Protection Account Entitlement | - | 20,396 | - | 40,792 | 86,850 | 78,165 | 77,858 | (307) | (8,992) | 37,066 | 52% |
| 8096 Charter Schools in Lieu of Property Taxes | 176,283 | 176,283 | 176,283 | 1,101,768 | 2,345,766 | 2,111,190 | 2,102,898 | (8,292) | (242,869) | 1,001,130 | 52% |
| SUBTOTAL - LCFF Entitlement | 223,803 | 269,651 | 197,223 | 1,510,465 | 3,298,113 | 2,969,208 | 2,960,085 | (9,124) | (338,028) | 1,449,620 | 51% |
| Federal Revenue | | | | | | | | | | | |
| 8181 Special Education - Entitlement | - | - | - | - | 53,500 | 53,500 | 53,500 | - | - | 53,500 | 0% |
| 8220 Child Nutrition Programs | - | - | 1,588 | 1,588 | 28,455 | 28,455 | 28,455 | - | - | 26,867 | 6% |
| 8291 Title I | - | - | 8,110 | 16,003 | 25,163 | 32,091 | 32,091 | - | 6,928 | 16,088 | 50% |
| 8292 Title II | - | - | 9 | 1,815 | 7,804 | 7,265 | 7,265 | - | (539) | 5,450 | 25% |
| 8296 Other Federal Revenue | - | 7,325 | - | 10,070 | 10,200 | 10,200 | 10,200 | - | - | 130 | 99% |
| SUBTOTAL - Federal Revenue | - | 7,325 | 9,707 | 29,476 | 125,122 | 131,511 | 131,511 | - | 6,389 | 102,035 | 22% |
| Other State Revenue | | | | | | | | | | | |
| 8319 Other State Apportionments - Prior Years | - | - | 207 | 7,782 | - | 70 | 7,782 | 7,712 | 7,782 | 0 | 100% |
| 8381 Special Education - Entitlement (State) | 17,923 | 17,923 | 17,923 | 109,529 | 223,205 | 200,884 | 200,095 | (789) | (23,109) | 90,566 | 55% |
| 8520 Child Nutrition - State | - | - | 111 | 111 | 1,832 | 1,832 | 1,832 | - | - | 1,722 | 6% |
| 8550 Mandated Cost Reimbursements | 6,486 | 20,032 | - | 26,518 | 5,711 | 66,450 | 66,581 | 131 | 60,870 | 40,063 | 40% |
| 8560 State Lottery Revenue | - | - | 23,415 | 23,415 | 83,354 | 75,820 | 75,522 | (298) | (7,831) | 52,107 | 31% |
| 8593 Prop 39 Clean Energy | - | 204,662 | - | 204,662 | - | - | 204,662 | 204,662 | 204,662 | - | 100% |
| 8596 ASES | - | - | - | - | 79,380 | 79,380 | 79,380 | - | - | 79,380 | 0% |
| SUBTOTAL - Other State Revenue | 24,409 | 242,617 | 41,655 | 372,016 | 393,481 | 424,437 | 635,855 | 211,418 | 242,373 | 263,838 | 59% |
| Local Revenue | | | | | | | | | | | |
| 8650 Leases and Rentals | - | - | - | - | 7,000 | 7,000 | 7,000 | - | - | 7,000 | 0% |
| 8660 Interest | 162 | - | 547 | 1,549 | 1,891 | 1,891 | 1,891 | - | - | 342 | 82% |
| 8682 Summer Program | - | - | - | - | 26,848 | 26,848 | 21,966 | (4,882) | (4,882) | 21,966 | 0% |
| 8690 Other Local Revenue | - | - | - | 1,578 | - | - | 1,578 | 1,578 | 1,578 | - | 100% |
| 8693 Field Trips | - | 5,100 | - | 19,340 | 43,000 | 43,000 | 43,000 | - | - | 23,660 | 45% |
| 8699 All Other Local Revenue | - | 0 | - | 0 | - | - | - | - | - | (0) | |
| 8910 Contributions from Unrestricted Resource (0000-0) | - | - | - | - | - | - | 0 | 0 | 0 | 0 | 0% |
| 8999 Uncategorized Revenue | - | - | 627 | 627 | - | - | - | - | - | (627) | |
| SUBTOTAL - Local Revenue | 162 | 5,100 | 1,174 | 23,094 | 78,739 | 78,739 | 75,435 | (3,304) | (3,304) | 52,341 | 31% |
| Fundraising and Grants | | | | | | | | | | | |
| 8802 Donations - Private | - | - | - | - | - | 1,898 | 1,898 | - | 1,898 | 1,898 | 0% |
| 8803 Fundraising | - | 17,908 | - | 29,876 | 31,153 | 31,153 | 31,153 | - | - | 1,277 | 96% |
| SUBTOTAL - Fundraising and Grants | - | 17,908 | - | 29,876 | 31,153 | 33,051 | 33,051 | - | 1,898 | 3,175 | 90% |
| TOTAL REVENUE | 248,374 | 542,600 | 249,759 | 1,964,927 | 3,926,609 | 3,636,946 | 3,835,935 | 198,990 | (90,673) | 1,871,008 | 51% |

MSA-SD
Income Statement
As of Jan FY2018

| | | Actual | | | YTD | Budget | | | | | | |
|--|---|----------------|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|--|---|
| | | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | Adopted Budget vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining |
| EXPENSES | | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | | |
| 1100 | Teachers Salaries | 88,930 | 97,561 | 92,575 | 557,656 | 1,071,231 | 1,043,442 | 1,043,442 | - | 27,789 | 485,786 | 53% |
| 1300 | Certificated Supervisor & Administrator Salaries | 32,917 | 35,477 | 32,917 | 235,644 | 344,918 | 396,732 | 396,732 | - | (51,814) | 161,088 | 59% |
| SUBTOTAL - Certificated Salaries | | 121,847 | 133,038 | 125,491 | 793,300 | 1,416,149 | 1,440,174 | 1,440,174 | - | (24,025) | 646,874 | 55% |
| Classified Salaries | | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 3,415 | 3,415 | 3,415 | 25,996 | 143,640 | 38,480 | 38,480 | - | 105,160 | 12,484 | 68% |
| 2900 | Classified Other Salaries | 12,104 | 11,774 | 11,858 | 75,654 | 87,920 | 162,198 | 162,198 | - | (74,278) | 86,545 | 47% |
| SUBTOTAL - Classified Salaries | | 15,519 | 15,189 | 15,273 | 101,650 | 231,560 | 200,678 | 200,678 | - | 30,882 | 99,029 | 51% |
| Employee Benefits | | | | | | | | | | | | |
| 3100 | STRS | 16,619 | 18,668 | 14,530 | 107,364 | 192,002 | 195,330 | 195,330 | (0) | (3,328) | 87,966 | 55% |
| 3200 | PERS | 2,277 | 2,320 | 2,320 | 15,014 | 33,945 | 31,167 | 31,167 | - | 2,777 | 16,154 | 48% |
| 3300 | OASDI-Medicare-Alternative | 2,944 | 3,342 | 3,225 | 19,807 | 43,554 | 41,600 | 41,600 | - | 1,955 | 21,793 | 48% |
| 3400 | Health & Welfare Benefits | 19,341 | 39,254 | 1,217 | 133,844 | 270,550 | 270,550 | 270,550 | - | - | 136,706 | 49% |
| 3500 | Unemployment Insurance | 69 | 517 | 70 | 881 | 3,824 | 1,018 | 1,028 | (9) | 2,796 | 146 | 86% |
| 3600 | Workers Comp Insurance | 1,338 | 3,046 | (3,786) | 12,042 | 18,553 | 18,476 | 18,476 | (0) | 77 | 6,434 | 65% |
| 3900 | Other Employee Benefits | - | - | - | - | 266 | 266 | 257 | 9 | 9 | 257 | 0% |
| SUBTOTAL - Employee Benefits | | 42,588 | 67,147 | 17,576 | 288,952 | 562,693 | 558,407 | 558,407 | (0) | 4,286 | 269,456 | 52% |
| Books & Supplies | | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | - | 5,000 | 5,000 | 5,000 | - | - | 5,000 | 0% |
| 4200 | Books & Other Reference Materials | - | - | - | 202 | 5,000 | 5,000 | 5,000 | - | - | 4,798 | 4% |
| 4315 | Custodial Supplies | - | 392 | 395 | 973 | 6,180 | 6,180 | 6,180 | - | - | 5,207 | 16% |
| 4320 | Educational Software | 936 | - | - | 1,678 | 10,000 | 6,731 | 6,731 | - | 3,269 | 5,053 | 25% |
| 4325 | Instructional Materials & Supplies | 258 | 522 | 9,728 | 13,853 | 28,000 | 28,000 | 21,962 | 6,038 | 6,038 | 8,109 | 63% |
| 4326 | Art & Music Supplies | - | - | 959 | 959 | 2,266 | 2,266 | 2,266 | - | - | 1,307 | 42% |
| 4330 | Office Supplies | 4,177 | - | (3,136) | 5,808 | 5,000 | 5,000 | 9,000 | (4,000) | (4,000) | 3,192 | 65% |
| 4335 | PE Supplies | - | - | - | 132 | 2,000 | 2,000 | 2,000 | - | - | 1,868 | 7% |
| 4345 | Non Instructional Student Materials & Supplies | 44 | 2,823 | 182 | 3,121 | 6,180 | 6,180 | 6,180 | - | - | 3,059 | 50% |
| 4346 | Teacher Supplies | - | - | - | 533 | 1,030 | 1,030 | 1,030 | - | - | 498 | 52% |
| 4361 | PY Supplies Expenses (not accrued) | 175 | - | - | 175 | - | - | 175 | (175) | (175) | - | 100% |
| 4400 | Noncapitalized Equipment | - | - | - | - | 12,000 | - | 204,662 | (204,662) | (192,662) | 204,662 | 0% |
| 4410 | Classroom Furniture, Equipment & Supplies | - | - | - | 3,319 | 10,000 | 10,000 | 10,000 | - | - | 6,681 | 33% |
| 4420 | Computers (individual items less than \$5k) | - | - | - | (2,127) | 7,000 | 7,000 | 7,000 | - | - | 9,127 | -30% |
| 4430 | Non Classroom Related Furniture, Equipment & Supplies | - | - | - | - | 3,367 | 3,367 | 3,367 | - | - | 3,367 | 0% |
| 4700 | Food | - | - | - | - | 34,830 | - | - | - | 34,830 | - | - |
| 4710 | Student Food Services | - | 3,213 | 1,667 | 6,000 | - | 33,316 | 33,316 | - | (33,316) | 27,316 | 18% |
| 4720 | Other Food | 312 | - | 820 | 3,039 | 6,695 | 6,695 | 6,695 | - | - | 3,656 | 45% |
| SUBTOTAL - Books and Supplies | | 5,901 | 6,951 | 10,613 | 37,664 | 144,548 | 127,765 | 330,564 | (202,799) | (186,016) | 292,900 | 11% |
| Services & Other Operating Expenses | | | | | | | | | | | | |
| 5101 | CMO Fees | - | - | - | - | 362,792 | - | - | - | 362,792 | - | - |
| 5210 | Conference Fees | 1,125 | - | - | 1,125 | 5,150 | 5,150 | 5,150 | - | - | 4,025 | 22% |
| 5215 | Travel - Mileage, Parking, Tolls | - | 126 | 603 | 730 | 7,210 | 7,210 | 7,210 | - | - | 6,480 | 10% |
| 5220 | Travel and Lodging | - | - | - | 2,864 | 7,000 | 7,000 | 7,000 | - | - | 4,136 | 41% |
| 5300 | Dues & Memberships | - | - | 3,424 | 4,793 | 5,562 | 5,562 | 5,562 | - | - | 769 | 86% |
| 5450 | Insurance - Other | 1,708 | - | 6,832 | 15,373 | 19,137 | 20,500 | 20,500 | - | (1,363) | 5,127 | 75% |

MSA-SD
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------|------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---|---|
| | Nov | Dec | Jan | | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. | Adopted Budget vs. | 2nd Interim (Proposed Revised Budget) | % 2nd Interim (Proposed Revised Budget) Spent |
| | | | | | | | | | 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | |
| 5500 Operations & Housekeeping | 327 | 423 | 1,958 | 11,615 | 46,480 | 55,000 | 55,000 | - | (8,520) | 43,385 | 21% | |
| 5510 Utilities - Gas and Electric | 411 | - | 1,849 | 3,987 | 20,600 | 20,600 | 20,600 | - | - | 16,613 | 19% | |
| 5605 Equipment Leases | (291) | 1,123 | 1,764 | 6,411 | 10,300 | 10,300 | 10,300 | - | - | 3,889 | 62% | |
| 5610 Rent | 20,000 | 70,445 | 21,427 | 307,552 | 448,870 | 526,163 | 526,163 | - | (77,293) | 218,611 | 58% | |
| 5615 Repairs and Maintenance - Building | - | - | 5,059 | 5,147 | 15,450 | 15,450 | 15,450 | - | - | 10,303 | 33% | |
| 5617 Repairs and Maintenance - Other Equipment | - | - | - | 916 | 5,000 | 5,000 | 5,000 | - | - | 4,084 | 18% | |
| 5803 Accounting Fees | - | - | - | - | 10,300 | 10,300 | 10,300 | - | - | 10,300 | 0% | |
| 5809 Banking Fees | - | - | - | - | 1,030 | 1,030 | 1,030 | - | - | 1,030 | 0% | |
| 5813 School Programs - After School Program | - | - | - | - | 79,380 | 79,380 | 79,380 | - | - | 79,380 | 0% | |
| 5814 School Programs - Academic Competitions | - | - | 285 | 285 | 4,500 | 4,500 | 4,500 | - | - | 4,215 | 6% | |
| 5819 School Programs - Other | 134 | - | 68 | 202 | 1,100 | 1,100 | 1,100 | - | - | 898 | 18% | |
| 5822 Other Professional Services | - | - | 1,168 | 20,042 | 19,596 | 36,994 | 36,994 | - | (17,398) | 16,953 | 54% | |
| 5824 District Oversight Fees | - | 3,534 | 3,534 | 14,236 | 32,981 | 29,692 | 29,692 | 91 | 3,380 | 15,365 | 48% | |
| 5830 Field Trips Expenses | 2,420 | - | 24,596 | 27,016 | 45,000 | 45,000 | 45,000 | - | - | 17,984 | 60% | |
| 5833 Fines and Penalties | 1,708 | 1 | - | 2,039 | 894 | 894 | 2,038 | (1,144) | (1,144) | (1) | 100% | |
| 5845 Legal Fees | - | - | - | 2,460 | 15,000 | 15,000 | 15,000 | - | - | 12,540 | 16% | |
| 5851 Marketing and Student Recruiting | - | - | - | - | 12,000 | 12,000 | 12,000 | - | - | 12,000 | 0% | |
| 5857 Payroll Fees | 929 | 946 | 1,349 | 6,479 | 15,965 | 15,965 | 15,965 | - | - | 9,486 | 41% | |
| 5858 CMO Fees Expense | 30,233 | 12,143 | 27,218 | 190,524 | - | 326,613 | 326,613 | - | (326,613) | 136,089 | 58% | |
| 5861 Prior Yr Exp (not accrued) | 32 | - | 1,934 | 3,324 | - | 1,086 | 3,324 | (2,238) | (3,324) | - | 100% | |
| 5863 Professional Development | 275 | - | - | 2,694 | 5,000 | 12,000 | 12,000 | - | (7,000) | 9,306 | 22% | |
| 5864 Professional Development - Tuition Reimbursement | - | - | 3,099 | 4,195 | 15,500 | 15,500 | 15,500 | - | - | 11,305 | 27% | |
| 5869 Special Education Contract Instructors | 6,135 | - | 12,539 | 26,424 | 56,650 | 56,650 | 56,650 | - | - | 30,226 | 47% | |
| 5872 Special Education Encroachment | - | - | - | - | 11,068 | 10,175 | 10,144 | 32 | 924 | 10,144 | 0% | |
| 5884 Substitutes | 1,643 | 1,823 | 699 | 5,707 | 19,570 | 19,570 | 19,570 | - | - | 13,863 | 29% | |
| 5887 Technology Services | - | - | - | 21,419 | 45,200 | 44,794 | 44,794 | - | 407 | 23,374 | 48% | |
| 5900 Communications | 1,282 | 420 | 1,016 | 6,462 | 3,000 | 3,000 | 12,628 | (9,628) | (9,628) | 6,166 | 51% | |
| 5915 Postage and Delivery | - | - | - | 727 | 5,000 | 5,000 | 5,000 | - | - | 4,273 | 15% | |
| SUBTOTAL - Services & Other Operating Exp. | 68,071 | 90,985 | 120,421 | 694,747 | 1,352,286 | 1,424,179 | 1,437,066 | (12,887) | (84,780) | 742,319 | 48% | |
| Capital Outlay & Depreciation | | | | | | | | | | | | |
| 6200 Buildings & Improvement of Buildings | - | - | - | 9,461 | - | - | - | - | - | (9,461) | | |
| 6900 Depreciation | 3,718 | 3,718 | 3,718 | 26,028 | 30,295 | 30,295 | 30,295 | - | - | 4,267 | 86% | |
| SUBTOTAL - Capital Outlay & Depreciation | 3,718 | 3,718 | 3,718 | 35,489 | 30,295 | 30,295 | 30,295 | - | - | (5,194) | 117% | |
| Other Outflows | | | | | | | | | | | | |
| 7999 Uncategorized Expense | - | 2,065 | 8,541 | 10,606 | - | - | - | - | - | (10,606) | | |
| SUBTOTAL - Other Outflows | - | 2,065 | 8,541 | 10,606 | - | - | - | - | - | (10,606) | | |
| TOTAL EXPENSES | 257,644 | 319,092 | 301,634 | 1,962,407 | 3,737,532 | 3,781,498 | 3,997,185 | (215,687) | (259,653) | 2,034,778 | 49% | |

MERF
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| SUMMARY | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| LCFF Entitlement | - | - | - | - | - | - | - | - | - | - |
| Federal Revenue | - | 757 | 7,325 | 8,082 | - | - | 8,082 | 8,082 | 0 | 100% |
| Other State Revenues | - | - | - | - | - | - | - | - | - | - |
| Local Revenues | 420,087 | 586,553 | 572,551 | 3,761,030 | 6,392,850 | 6,442,850 | 6,446,755 | 3,905 | 2,685,725 | 58% |
| Fundraising and Grants | - | 600 | 600 | 104,374 | - | 103,174 | 134,875 | 31,701 | 30,501 | 77% |
| Total Revenue | 420,087 | 587,910 | 580,475 | 3,873,485 | 6,392,850 | 6,546,024 | 6,589,712 | 43,688 | 2,716,226 | 59% |
| Expenses | | | | | | | | | | |
| Compensation and Benefits | 226,964 | 217,684 | 238,820 | 1,660,940 | 3,055,489 | 3,007,889 | 2,983,114 | 24,776 | 1,322,174 | 56% |
| Books and Supplies | (1,076) | 1,879 | 2,544 | 14,206 | 70,421 | 65,421 | 66,261 | (840) | 52,055 | 21% |
| Services and Other Operating Expenditures | 80,681 | 262,930 | 95,350 | 1,317,651 | 2,726,775 | 2,969,566 | 3,046,200 | (76,634) | 1,728,549 | 43% |
| Depreciation | 120 | 120 | 120 | 840 | 933 | 933 | 933 | - | 93 | 90% |
| Other Outflows | - | 840 | 1,862 | 2,702 | - | - | - | - | (2,702) | - |
| Total Expenses | 306,689 | 483,453 | 338,697 | 2,996,339 | 5,853,618 | 6,043,809 | 6,096,508 | (52,699) | 3,100,169 | 49% |
| Operating Income | 113,397 | 104,457 | 241,779 | 877,146 | 539,232 | 502,214 | 493,204 | (9,011) | (383,943) | |
| Fund Balance | | | | | | | | | | |
| Beginning Balance (Unaudited) | | | | | 258,542 | 258,542 | 258,542 | | | |
| Audit Adjustment | | | | | - | - | (1,025,320) | | | |
| Operating Income | | | | | 539,232 | 502,214 | 493,204 | | | |
| Ending Fund Balance | | | | | 797,774 | 760,756 | (273,575) | | | |

MERF
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|------------------------|--------|-----|-----|------------|----------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| KEY ASSUMPTIONS | | | | | | | | | | |
| Enrollment Summary | | | | | | | | | | |
| Total Enrolled | | | | | - | - | - | - | | |
| ADA % | | | | | | | | | | |
| Average ADA % | | | | | | | | | | |
| ADA | | | | | | | | | | |
| Total ADA | | | | | - | - | - | - | | |

MERF
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|--|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| REVENUE | | | | | | | | | | |
| LCFF Entitlement | | | | | | | | | | |
| SUBTOTAL - LCFF Entitlement | - | - | - | - | - | - | - | - | - | - |
| Federal Revenue | | | | | | | | | | |
| 8296 Other Federal Revenue | - | 757 | 7,325 | 8,082 | - | - | 8,082 | 8,082 | 0 | 100% |
| SUBTOTAL - Federal Revenue | - | 757 | 7,325 | 8,082 | - | - | 8,082 | 8,082 | 0 | 100% |
| Other State Revenue | | | | | | | | | | |
| SUBTOTAL - Other State Revenue | - | - | - | - | - | - | - | - | - | - |
| Local Revenue | | | | | | | | | | |
| 8660 Interest | - | - | 3,055 | 3,055 | - | - | 3,055 | 3,055 | 0 | 100% |
| 8690 Other Local Revenue | - | - | - | 50,850 | - | 50,000 | 50,850 | 850 | - | 100% |
| 8699 All Other Local Revenue | - | 158 | 26,397 | 26,555 | - | - | - | - | (26,555) | |
| 8701 CMO Fee - MSA-1 | 87,297 | 102,136 | 89,770 | 628,393 | 1,047,567 | 1,077,245 | 1,077,245 | - | 448,852 | 58% |
| 8702 CMO Fee - MSA-2 | 87,297 | 102,136 | - | 538,623 | 1,047,567 | 1,077,245 | 1,077,245 | - | 538,623 | 50% |
| 8703 CMO Fee - MSA-3 | 79,113 | 81,354 | 81,354 | 558,275 | 949,358 | 976,253 | 976,253 | - | 417,979 | 57% |
| 8704 CMO Fee - MSA-4 | 7,475 | 6,733 | 6,733 | 47,129 | 78,568 | 80,793 | 80,793 | - | 33,664 | 58% |
| 8705 CMO Fee - MSA-5 | 20,569 | 6,733 | 6,733 | 60,224 | 78,568 | 80,793 | 80,793 | - | 20,569 | 75% |
| 8706 CMO Fee - MSA-6 | 14,022 | 6,733 | 6,733 | 53,677 | 78,568 | 80,793 | 80,793 | - | 27,117 | 66% |
| 8707 CMO Fee - MSA-7 | 6,183 | 44,885 | 44,885 | 314,197 | 654,729 | 538,623 | 538,623 | - | 224,426 | 58% |
| 8708 CMO Fee - MSA-8 | 87,297 | 102,136 | 89,770 | 628,393 | 1,047,567 | 1,077,245 | 1,077,245 | - | 448,852 | 58% |
| 8709 CMO Fee - MSA-SA | - | - | 261,892 | 611,081 | 1,047,567 | 1,077,245 | 1,077,245 | - | 466,164 | 57% |
| 8712 CMO Fee - MSA-SD | 30,233 | 12,143 | 27,218 | 190,524 | 362,792 | 326,613 | 326,613 | - | 136,089 | 58% |
| 8720 Revenue Program 20 | - | 7,473 | 42,583 | 50,056 | - | - | - | - | (50,056) | |
| SUBTOTAL - Local Revenue | 420,087 | 586,553 | 572,551 | 3,761,030 | 6,392,850 | 6,442,850 | 6,446,755 | 3,905 | 2,685,725 | 58% |
| Fundraising and Grants | | | | | | | | | | |
| 8802 Donations - Private | - | 600 | 600 | 104,374 | - | 103,174 | 134,875 | 31,701 | 30,501 | 77% |
| SUBTOTAL - Fundraising and Grants | - | 600 | 600 | 104,374 | - | 103,174 | 134,875 | 31,701 | 30,501 | 77% |
| TOTAL REVENUE | 420,087 | 587,910 | 580,475 | 3,873,485 | 6,392,850 | 6,546,024 | 6,589,712 | 43,688 | 2,716,226 | 59% |

MERF
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | | |
|--|--|----------------|----------------|----------------|----------------|------------------------------|---------------------------------------|--|---|---|------------|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent | |
| EXPENSES | | | | | | | | | | | |
| Compensation & Benefits | | | | | | | | | | | |
| Certificated Salaries | | | | | | | | | | | |
| 1300 | Certificated Supervisor & Administrator Salaries | 44,158 | 21,688 | 44,158 | 296,868 | 395,000 | 467,167 | 497,127 | (29,960) | 200,259 | 60% |
| | SUBTOTAL - Certificated Salaries | 44,158 | 21,688 | 44,158 | 296,868 | 395,000 | 467,167 | 497,127 | (29,960) | 200,259 | 60% |
| Classified Salaries | | | | | | | | | | | |
| 2400 | Classified Clerical & Office Salaries | 132,165 | 131,465 | 133,773 | 923,063 | 1,762,325 | 1,752,353 | 1,714,506 | 37,847 | 791,443 | 54% |
| 2900 | Classified Other Salaries | 4,483 | 14,226 | 19,298 | 67,186 | 218,900 | 151,762 | 104,390 | 47,371 | 37,204 | 64% |
| | SUBTOTAL - Classified Salaries | 136,648 | 145,690 | 153,071 | 990,249 | 1,981,225 | 1,904,114 | 1,818,896 | 85,218 | 828,647 | 54% |
| Employee Benefits | | | | | | | | | | | |
| 3100 | STRS | 7,178 | 3,935 | 7,178 | 47,940 | 71,638 | 80,971 | 76,642 | 4,329 | 28,702 | 63% |
| 3200 | PERS | 3,411 | 3,411 | 3,411 | 23,600 | 98,760 | 45,280 | 45,280 | - | 21,680 | 52% |
| 3300 | OASDI-Medicare-Alternative | 8,593 | 8,959 | 11,990 | 68,432 | 139,944 | 135,555 | 134,639 | 916 | 66,207 | 51% |
| 3400 | Health & Welfare Benefits | 20,430 | 26,465 | 1,727 | 132,885 | 248,979 | 248,979 | 247,529 | 1,451 | 114,644 | 54% |
| 3500 | Unemployment Insurance | 47 | 316 | 9,403 | 10,095 | 12,719 | 11,834 | 11,834 | - | 1,739 | 85% |
| 3600 | Workers Comp Insurance | 2,810 | 2,557 | 2,810 | 25,039 | 26,756 | 26,701 | 26,078 | 622 | 1,039 | 96% |
| 3900 | Other Employee Benefits | 3,689 | 4,663 | 5,071 | 65,832 | 80,468 | 87,288 | 125,089 | (37,801) | 59,258 | 53% |
| | SUBTOTAL - Employee Benefits | 46,158 | 50,306 | 41,590 | 373,823 | 679,264 | 636,608 | 667,091 | (30,482) | 293,268 | 56% |
| Books & Supplies | | | | | | | | | | | |
| 4100 | Approved Textbooks & Core Curricula Materials | - | - | - | - | 1,020 | 1,020 | 1,020 | - | 1,020 | 0% |
| 4320 | Educational Software | - | - | - | - | 9,000 | 9,000 | 9,840 | (840) | 9,840 | 0% |
| 4325 | Instructional Materials & Supplies | - | - | - | - | 1,102 | 1,102 | 1,102 | - | 1,102 | 0% |
| 4330 | Office Supplies | (1,481) | 701 | 93 | 1,350 | 12,099 | 12,099 | 12,099 | - | 10,749 | 11% |
| 4400 | Noncapitalized Equipment | - | - | 1,867 | 1,867 | 1,000 | 1,000 | 1,867 | (867) | (0) | 100% |
| 4420 | Computers (individual items less than \$5k) | - | - | 580 | 1,027 | 5,000 | 5,000 | 4,133 | 867 | 3,106 | 25% |
| 4720 | Other Food | 405 | 1,177 | 5 | 9,961 | 41,200 | 36,200 | 36,200 | - | 26,239 | 28% |
| | SUBTOTAL - Books and Supplies | (1,076) | 1,879 | 2,544 | 14,206 | 70,421 | 65,421 | 66,261 | (840) | 52,055 | 21% |
| Services & Other Operating Expenses | | | | | | | | | | | |
| 5200 | Travel & Conferences | - | 559 | 117 | 676 | - | - | 676 | (676) | 0 | 100% |
| 5210 | Conference Fees | - | - | - | 4,425 | 43,796 | 43,796 | 41,489 | 2,307 | 37,064 | 11% |
| 5215 | Travel - Mileage, Parking, Tolls | 3,307 | 2,913 | 3,230 | 25,936 | 73,320 | 73,320 | 73,320 | - | 47,384 | 35% |
| 5220 | Travel and Lodging | 749 | 501 | - | 6,874 | 96,569 | 96,569 | 95,893 | 676 | 89,019 | 7% |
| 5300 | Dues & Memberships | 325 | 3,120 | 75 | 7,822 | 15,200 | 15,200 | 15,200 | - | 7,378 | 51% |
| 5450 | Insurance - Other | - | - | - | 9,095 | 14,688 | 22,355 | 22,355 | - | 13,260 | 41% |
| 5500 | Operations & Housekeeping | 215 | 819 | 1,200 | 5,994 | 22,093 | 22,093 | 22,093 | - | 16,099 | 27% |
| 5605 | Equipment Leases | 701 | 1,285 | 286 | 8,908 | 12,240 | 12,240 | 12,240 | - | 3,332 | 73% |
| 5610 | Rent | 13,530 | 13,530 | 13,870 | 108,574 | 160,800 | 160,800 | 160,800 | - | 52,226 | 68% |
| 5615 | Repairs and Maintenance - Building | - | - | - | - | 84 | 84 | 84 | - | 84 | 0% |
| 5803 | Accounting Fees | - | 37,380 | 1,380 | 45,763 | 30,120 | 30,120 | 45,763 | (15,643) | - | 100% |
| 5809 | Banking Fees | - | - | - | 222 | 18,275 | 18,275 | 18,275 | - | 18,053 | 1% |
| 5812 | Business Services | - | 116,013 | - | 290,660 | 700,000 | 700,000 | 700,000 | - | 409,340 | 42% |

MERF
Income Statement
As of Jan FY2018

| | Actual | | | YTD | Budget | | | | | |
|---|----------------|----------------|----------------|------------------|------------------|------------------------------|---------------------------------------|--|---|---|
| | Nov | Dec | Jan | Actual YTD | Adopted Budget | 1st Interim (Revised Budget) | 2nd Interim (Proposed Revised Budget) | 1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget) | 2nd Interim (Proposed Revised Budget) Remaining | % 2nd Interim (Proposed Revised Budget) Spent |
| 5819 School Programs - Other | - | - | - | 9,900 | - | 9,900 | 9,900 | - | - | 100% |
| 5822 Other Professional Services | 44,261 | 30,816 | 46,414 | 443,584 | 653,121 | 654,429 | 654,439 | (10) | 210,855 | 68% |
| 5833 Fines and Penalties | 1,713 | - | - | 1,718 | 321 | 321 | 1,718 | (1,397) | (0) | 100% |
| 5845 Legal Fees | 22,178 | 42,994 | 9,350 | 223,463 | 420,000 | 570,000 | 570,000 | - | 346,537 | 39% |
| 5848 Licenses and Other Fees | - | - | - | 3,376 | - | 8,000 | 8,000 | - | 4,624 | 42% |
| 5851 Marketing and Student Recruiting | - | 7,792 | - | 11,745 | 53,000 | 68,000 | 52,357 | 15,643 | 40,612 | 22% |
| 5857 Payroll Fees | 982 | 911 | 1,369 | 7,326 | 18,000 | 18,000 | 18,000 | - | 10,674 | 41% |
| 5861 Prior Yr Exp (not accrued) | - | (8,374) | 3,463 | (1,823) | - | 46,616 | 46,616 | - | 48,439 | -4% |
| 5863 Professional Development | 6,250 | 4,066 | 9,900 | 31,493 | 114,900 | 131,800 | 163,501 | (31,701) | 132,008 | 19% |
| 5864 Professional Development - Tuition Reimbursement | 850 | 3,000 | - | 4,810 | 60,000 | 47,400 | 47,400 | - | 42,590 | 10% |
| 5869 Special Education Contract Instructors | - | - | - | - | - | - | 45,833 | (45,833) | 45,833 | 0% |
| 5875 Staff Recruiting | 112 | 190 | 974 | 4,366 | 15,000 | 15,000 | 15,000 | - | 10,634 | 29% |
| 5887 Technology Services | (15,768) | 4,332 | 3,212 | 39,377 | 170,628 | 170,628 | 168,699 | 1,929 | 129,322 | 23% |
| 5899 Miscellaneous Operating Expenses | - | 24 | - | 24 | - | - | - | - | (24) | - |
| 5900 Communications | 964 | 475 | 456 | 19,269 | 17,340 | 17,340 | 19,269 | (1,929) | (0) | 100% |
| 5915 Postage and Delivery | 313 | 584 | 55 | 4,073 | 17,280 | 17,280 | 17,280 | - | 13,207 | 24% |
| SUBTOTAL - Services & Other Operating Exp. | 80,681 | 262,930 | 95,350 | 1,317,651 | 2,726,775 | 2,969,566 | 3,046,200 | (76,634) | 1,728,549 | 43% |
| Capital Outlay & Depreciation | | | | | | | | | | |
| 6900 Depreciation | 120 | 120 | 120 | 840 | 933 | 933 | 933 | - | 93 | 90% |
| SUBTOTAL - Capital Outlay & Depreciation | 120 | 120 | 120 | 840 | 933 | 933 | 933 | - | 93 | 90% |
| Other Outflows | | | | | | | | | | |
| 7999 Uncategorized Expense | - | 840 | 1,862 | 2,702 | - | - | - | - | (2,702) | - |
| SUBTOTAL - Other Outflows | - | 840 | 1,862 | 2,702 | - | - | - | - | (2,702) | - |
| TOTAL EXPENSES | 306,689 | 483,453 | 338,697 | 2,996,339 | 5,853,618 | 6,043,809 | 6,096,508 | (52,699) | 3,100,169 | 49% |

MSA-1
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 1,311,426 | 1,213,183 | 1,061,846 | 1,970,020 | 2,133,893 | 2,076,167 | 1,992,917 | 2,345,414 | 1,749,358 | 1,567,489 | 1,685,306 | 1,575,363 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 66,268 | 314,905 | 270,727 | 594,809 | 416,623 | 416,623 | 594,810 | 485,204 | 415,226 | 587,060 | 415,226 | 415,226 | 5,505,533 | 512,827 | |
| Federal Revenue | - | - | 22,279 | 72,370 | 108,000 | (80,670) | 99,704 | 52,896 | 23,274 | 57,086 | 101,575 | 23,274 | 1,166,901 | 687,112 | |
| Other State Revenue | - | (900) | 340 | 10,046 | 1,704 | 270,408 | 145,554 | 76,935 | 112,547 | 200,134 | 105,704 | 138,101 | 1,299,057 | 238,485 | |
| Other Local Revenue | - | 51 | 1,469 | 12,528 | 760 | 245 | 448 | 45,684 | 3,785 | 3,785 | 3,785 | 3,785 | 76,325 | - | |
| Fundraising & Grants | - | 686 | 13,289 | 8,610 | 6,499 | 3,660 | 8,555 | (4,272) | 5,290 | 5,290 | 5,290 | 5,290 | 58,185 | - | |
| TOTAL REVENUE | 66,268 | 314,743 | 308,104 | 698,362 | 533,586 | 610,265 | 849,071 | 656,446 | 560,122 | 853,356 | 631,580 | 585,675 | 8,106,001 | 1,438,423 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 31,018 | 181,008 | 206,831 | 203,721 | 192,791 | 215,233 | 187,680 | 213,737 | 213,737 | 213,737 | 213,737 | 247,800 | 2,321,031 | - | |
| Classified Salaries | 29,162 | 33,321 | 22,531 | 35,027 | 33,952 | 31,334 | 35,453 | 12,226 | 32,262 | 32,262 | 32,262 | 32,262 | 362,056 | 0 | |
| Employee Benefits | 45,754 | 63,233 | 41,673 | 75,983 | 71,558 | 129,592 | 80,677 | 100,836 | 74,244 | 70,082 | 70,082 | 44,872 | 868,586 | - | |
| Books & Supplies | 3,016 | 25,523 | 33,801 | 34,778 | 28,353 | 28,385 | 12,671 | 292,424 | 72,928 | 72,801 | 75,137 | 83,694 | 763,511 | - | |
| Services & Other Operating Expenses | 135,218 | 202,098 | 186,500 | 232,357 | 193,633 | 259,702 | (4,001) | 632,169 | 261,947 | 259,785 | 263,433 | 258,903 | 2,924,353 | 42,610 | |
| Capital Outlay & Depreciation | 11,667 | 11,667 | 16,541 | 13,800 | (46,667) | - | - | 102,230 | 12,779 | 12,779 | 12,779 | 12,779 | 153,345 | (7,007) | |
| Other Outflows | - | 816 | (816) | - | 3,597 | (3,597) | 243 | (243) | - | - | - | - | - | - | |
| TOTAL EXPENSES | 255,835 | 517,666 | 507,060 | 595,665 | 477,217 | 660,649 | 312,723 | 1,353,380 | 667,898 | 661,446 | 667,430 | 680,310 | 7,392,883 | 35,603 | |
| Operating Cash Inflow (Outflow) | (189,567) | (202,923) | (198,956) | 102,697 | 56,370 | (50,384) | 536,347 | (696,934) | (107,776) | 191,909 | (35,850) | (94,635) | 713,118 | 1,402,820 | |
| Revenues - Prior Year Accruals | 375,947 | 62,421 | 399,022 | 141,012 | (109,705) | - | 2,349 | 871 | - | - | - | - | - | - | |
| Accounts Receivable - Current Year | - | 6,808 | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Assets | (134,737) | - | - | (87,297) | (74,625) | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | (64,787) | 11,667 | 11,667 | 11,667 | 3,753,333 | - | (233,333) | 239,479 | (83,306) | (83,306) | (83,306) | (83,306) | - | - | |
| Due To (From) | 90,421 | (27,859) | 696,767 | (19,564) | (861,644) | 28,597 | (20,556) | (108,000) | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (47,023) | (7,252) | (7,230) | (4,082) | 4,082 | - | - | - | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (87,706) | 1,557 | 1,762 | 14,109 | (30,169) | (64,824) | 63,225 | (40,685) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (40,791) | 4,245 | 5,142 | 5,331 | 4,632 | 3,362 | 4,464 | 9,213 | 9,213 | 9,213 | 9,213 | 9,213 | - | - | |
| Loans Payable (Long Term) | - | - | - | - | (2,800,000) | - | - | - | - | - | - | - | - | - | |
| Ending Cash | 1,213,183 | 1,061,846 | 1,970,020 | 2,133,893 | 2,076,167 | 1,992,917 | 2,345,414 | 1,749,358 | 1,567,489 | 1,685,306 | 1,575,363 | 1,406,636 | | | |

MSA-2
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|------------------|----------------|------------------|----------------|----------------|------------------|------------------|----------------|----------------|-----------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 780,732 | 546,870 | 520,308 | 348,992 | 458,157 | 434,047 | 548,393 | 863,721 | 490,444 | 380,085 | 487,514 | 518,826 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 55,376 | 254,577 | 217,660 | 478,312 | 332,720 | 332,720 | 478,313 | 396,824 | 353,215 | 503,093 | 353,215 | 353,215 | 4,540,508 | 431,266 | |
| Federal Revenue | - | - | - | 64,686 | - | 25,832 | 53,708 | 94,976 | 27,817 | 56,442 | 85,528 | 27,817 | 523,143 | 86,335 | |
| Other State Revenue | - | (771) | 1,094 | 13,806 | - | 255,171 | 23,277 | 74,563 | 47,978 | 47,978 | 89,701 | 69,332 | 646,947 | 24,816 | |
| Other Local Revenue | - | - | - | 3,940 | - | 22,928 | (22,186) | 31,903 | 524 | 524 | 524 | 524 | 38,679 | - | |
| Fundraising & Grants | 1,185 | - | 964 | 7,720 | 936 | 4,028 | 86 | (1,113) | 2,585 | 2,463 | 3,177 | 1,433 | 23,464 | - | |
| TOTAL REVENUE | 56,561 | 253,806 | 219,718 | 568,464 | 333,656 | 640,679 | 533,198 | 597,153 | 432,120 | 610,501 | 532,145 | 452,321 | 5,772,741 | 542,418 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 44,029 | 164,448 | 166,860 | 163,995 | 163,288 | 167,402 | 164,308 | 212,002 | 176,547 | 176,547 | 176,547 | 176,547 | 1,952,519 | (0) | |
| Classified Salaries | 17,985 | 25,247 | 30,668 | 29,537 | 29,172 | 28,172 | 29,540 | 58,559 | 33,610 | 33,610 | 33,610 | 33,610 | 383,322 | - | |
| Employee Benefits | 40,040 | 60,269 | 53,487 | 71,902 | 56,622 | 82,035 | 64,093 | 165,663 | 73,098 | 70,560 | 70,560 | 35,479 | 843,808 | - | |
| Books & Supplies | 6,832 | 24,886 | 27,923 | 9,469 | 53,051 | 66,549 | (11,432) | 150,538 | 71,938 | 71,675 | 72,519 | 74,949 | 620,818 | 1,921 | |
| Services & Other Operating Expenses | 123,547 | 115,400 | 111,740 | 117,795 | 148,821 | 147,180 | 10,356 | 355,004 | 184,077 | 147,470 | 144,388 | 186,671 | 1,827,005 | 34,555 | |
| Capital Outlay & Depreciation | 4,696 | 6,737 | 9,323 | (1,973) | 4,696 | 4,696 | 4,696 | 3,709 | 3,709 | 3,709 | 3,709 | 3,709 | 51,413 | - | |
| Other Outflows | - | - | - | - | - | - | 3,750 | (3,750) | - | - | - | - | - | - | |
| TOTAL EXPENSES | 237,129 | 396,988 | 400,001 | 390,725 | 455,650 | 496,034 | 265,311 | 941,723 | 542,978 | 503,571 | 501,332 | 510,964 | 5,678,885 | 36,476 | |
| Operating Cash Inflow (Outflow) | (180,568) | (143,182) | (180,283) | 177,738 | (121,994) | 144,645 | 267,887 | (344,570) | (110,858) | 106,930 | 30,813 | (58,643) | 93,856 | 505,942 | |
| Revenues - Prior Year Accruals | 261,436 | 88,062 | 7,763 | 14,247 | - | - | - | 1,180 | - | - | - | - | - | - | |
| Other Assets | (105,966) | - | - | (87,297) | 87,297 | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | 4,696 | 4,696 | 4,696 | (4,014) | 4,696 | 4,696 | 4,696 | (7,437) | (7,437) | (7,437) | (7,437) | (7,437) | - | - | |
| Due To (From) | (59,349) | (914) | 2,310 | (4,270) | 2,914 | - | 1,100 | (1,100) | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (8,939) | (11,577) | (380) | (4,207) | 4,207 | - | (11,870) | 25,351 | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (94,694) | 29,332 | (12,535) | 9,737 | (8,340) | (42,301) | 46,560 | (54,637) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (50,477) | 7,020 | 7,114 | 7,230 | 7,110 | 7,306 | 6,955 | 7,936 | 7,936 | 7,936 | 7,936 | 7,936 | - | - | |
| Ending Cash | 546,870 | 520,308 | 348,992 | 458,157 | 434,047 | 548,393 | 863,721 | 490,444 | 380,085 | 487,514 | 518,826 | 460,682 | | | |

MSA-3
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|------------------|----------------|-----------------|----------------|----------------|------------------|----------------|----------------|----------------|-----------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 178,629 | 378,829 | 220,277 | 171,699 | 305,168 | 179,466 | 379,499 | 520,758 | 228,612 | 333,152 | 472,602 | 509,390 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 55,193 | 254,291 | 217,495 | 476,739 | 332,619 | 332,619 | 476,738 | 388,921 | 330,915 | 468,766 | 330,915 | 330,915 | 4,404,123 | 407,997 | |
| Federal Revenue | - | - | 1,794 | 47,932 | - | 19,674 | 36,280 | 71,307 | 50,420 | 51,482 | 69,492 | 91,026 | 516,116 | 76,708 | |
| Other State Revenue | - | (763) | 1,632 | 10,444 | - | 327,961 | 24,459 | (111,041) | 102,830 | 76,040 | 89,157 | 124,113 | 749,119 | 104,286 | |
| Other Local Revenue | 700 | - | - | 4,306 | 1,233 | 6,840 | 8,024 | 16,286 | 1,994 | 1,994 | 1,994 | 1,994 | 45,366 | - | |
| Fundraising & Grants | - | - | - | 1,332 | 6,728 | 3,566 | 604 | (3,870) | 906 | 325 | 2,611 | (43) | 14,735 | 2,575 | |
| TOTAL REVENUE | 55,893 | 253,528 | 220,921 | 540,753 | 340,581 | 690,661 | 546,105 | 361,604 | 487,065 | 598,607 | 494,169 | 548,006 | 5,729,459 | 591,566 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 25,875 | 144,000 | 138,763 | 137,858 | 132,123 | 135,745 | 131,910 | 190,849 | 144,622 | 144,622 | 144,622 | 144,622 | 1,615,612 | (0) | |
| Classified Salaries | 26,488 | 40,717 | 62,010 | 51,127 | 50,129 | 49,027 | 51,071 | 33,999 | 49,696 | 49,696 | 49,696 | 49,696 | 563,353 | - | |
| Employee Benefits | 40,608 | 59,490 | 49,978 | 71,377 | 53,792 | 78,962 | 59,806 | 56,405 | 60,650 | 58,282 | 58,282 | 58,282 | 705,916 | - | |
| Books & Supplies | 4,828 | 37,711 | 12,440 | 17,443 | 35,166 | 14,882 | 12,550 | 87,877 | 40,279 | 41,006 | 39,231 | 41,297 | 629,654 | 244,945 | |
| Services & Other Operating Expenses | 121,846 | 104,518 | 101,902 | 179,381 | 145,182 | 176,148 | 169,795 | 268,861 | 98,859 | 177,131 | 177,131 | 348,805 | 2,099,505 | 29,947 | |
| Capital Outlay & Depreciation | 3,183 | 5,220 | 3,183 | 5,220 | 3,183 | 3,183 | 6,579 | (9,548) | 1,591 | 1,591 | 1,591 | 1,591 | 19,096 | (7,472) | |
| Other Outflows | - | - | - | - | - | - | 1,189 | (1,189) | - | - | - | - | - | - | |
| TOTAL EXPENSES | 222,827 | 391,655 | 368,275 | 462,407 | 419,575 | 457,947 | 432,901 | 627,253 | 395,698 | 472,329 | 470,554 | 644,294 | 5,633,136 | 267,420 | |
| Operating Cash Inflow (Outflow) | (166,934) | (138,127) | (147,354) | 78,345 | (78,994) | 232,714 | 113,205 | (265,649) | 91,367 | 126,278 | 23,615 | (96,288) | 96,323 | 324,146 | |
| Revenues - Prior Year Accruals | 228,831 | 51,531 | 6,796 | 26,982 | - | - | - | 3,025 | - | - | - | - | - | - | |
| Accounts Receivable - Current Year | - | - | - | - | - | - | - | 454 | - | - | - | - | - | - | |
| Other Assets | 342,400 | (79,113) | 79,113 | - | - | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | 3,183 | 3,183 | 3,183 | 3,183 | (21,635) | 3,183 | 3,183 | (4,585) | 6,555 | 6,555 | 6,555 | 6,555 | - | - | |
| Due To (From) | (21,894) | - | (2,231) | (2,647) | 2,575 | - | (4,153) | (626) | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (8,888) | (2,120) | - | (4,354) | 3,692 | - | (13,725) | (1,154) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (133,460) | 2,631 | 8,011 | 28,024 | (35,198) | (39,920) | 38,730 | (30,230) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (43,037) | 3,463 | 3,905 | 3,936 | 3,859 | 4,056 | 4,020 | 6,617 | 6,617 | 6,617 | 6,617 | 6,617 | - | - | |
| Ending Cash | 378,829 | 220,277 | 171,699 | 305,168 | 179,466 | 379,499 | 520,758 | 228,612 | 333,152 | 472,602 | 509,390 | 426,274 | | | |

MSA-4
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|----------------|-----------------|----------------|----------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 776,350 | 681,092 | 712,965 | 735,289 | 824,027 | 843,178 | 1,023,990 | 1,149,140 | 671,456 | 673,307 | 642,497 | 572,752 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 23,755 | 108,611 | 92,774 | 206,243 | 141,654 | 141,654 | 206,244 | 151,729 | 109,564 | 150,929 | 109,564 | 109,564 | 1,697,825 | 145,539 | |
| Federal Revenue | 2,191 | 4,382 | 3,193 | 19,388 | 9,411 | 13,948 | 22,860 | 36,550 | 22,089 | 6,005 | 22,481 | 54,257 | 240,169 | 23,416 | |
| Other State Revenue | 6,404 | 12,432 | 8,638 | 8,538 | 8,538 | 233,236 | 21,006 | (96,060) | 58,321 | 6,102 | 24,063 | 67,481 | 374,018 | 15,320 | |
| Other Local Revenue | - | - | 487 | 1,017 | 318 | - | 6,768 | 14,719 | 909 | 909 | 909 | 909 | 26,946 | - | |
| Fundraising & Grants | 900 | - | 887 | - | 741 | - | 1,761 | (2,124) | - | 1,564 | 578 | 193 | 5,517 | 1,017 | |
| TOTAL REVENUE | 33,250 | 125,425 | 105,979 | 235,186 | 160,661 | 388,837 | 258,638 | 104,813 | 190,884 | 165,510 | 157,595 | 232,405 | 2,344,475 | 185,292 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 13,918 | 62,177 | 65,107 | 64,893 | 62,817 | 63,625 | 60,643 | 80,203 | 66,254 | 66,254 | 66,254 | 66,254 | 738,401 | - | |
| Classified Salaries | 3,534 | 4,087 | 4,941 | 6,275 | 5,960 | 10,793 | 10,606 | (5,663) | 10,856 | 10,856 | 10,856 | 10,856 | 83,957 | - | |
| Employee Benefits | 12,825 | 23,103 | 13,191 | 15,562 | 11,669 | 32,919 | 20,152 | 51,551 | 23,620 | 22,728 | 22,728 | 12,857 | 262,906 | - | |
| Books & Supplies | 3,901 | 148 | 10,117 | 9,428 | 17,781 | 2,127 | 655 | 243,807 | 9,248 | 18,617 | 49,636 | 9,537 | 380,027 | 5,025 | |
| Services & Other Operating Expenses | 25,398 | 26,357 | 33,798 | 60,417 | 49,426 | 94,264 | 47,831 | 193,175 | 71,375 | 70,187 | 70,187 | 70,187 | 835,279 | 22,677 | |
| Capital Outlay & Depreciation | 1,305 | 3,270 | 5,760 | 3,270 | 1,305 | 1,305 | 1,305 | 1,302 | 1,305 | 1,305 | 1,305 | 1,305 | 15,656 | (8,385) | |
| Other Outflows | - | - | - | - | 1,603 | (1,603) | - | - | - | - | - | - | - | - | |
| TOTAL EXPENSES | 60,882 | 119,142 | 132,914 | 159,845 | 150,563 | 203,430 | 141,192 | 564,375 | 182,658 | 189,947 | 220,966 | 170,996 | 2,316,226 | 19,317 | |
| Operating Cash Inflow (Outflow) | (27,632) | 6,282 | (26,934) | 75,341 | 10,099 | 185,407 | 117,446 | (459,562) | 8,225 | (24,436) | (63,372) | 61,409 | 28,249 | 165,975 | |
| Revenues - Prior Year Accruals | 124,388 | 34,361 | 7,235 | 9,315 | - | - | 640 | - | - | - | - | - | - | - | |
| Other Assets | (216,807) | (6,547) | 6,547 | (6,547) | 6,547 | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | 1,305 | (9,179) | (9,177) | (9,177) | (9,177) | (9,177) | - | - | |
| Due To (From) | 71,474 | - | 26,181 | (1,084) | 1,017 | - | (1,153) | - | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (6,001) | (12,171) | (1,128) | (66) | - | - | - | (236) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (23,982) | 6,781 | 7,014 | 8,296 | (1,932) | (8,098) | 4,756 | (11,511) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (18,003) | 1,863 | 2,103 | 2,178 | 2,115 | 2,198 | 2,156 | 2,803 | 2,803 | 2,803 | 2,803 | 2,803 | - | - | |
| Ending Cash | 681,092 | 712,965 | 735,289 | 824,027 | 843,178 | 1,023,990 | 1,149,140 | 671,456 | 673,307 | 642,497 | 572,752 | 627,787 | | | |

MSA-5
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|------------------|------------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 1,000,807 | 1,158,000 | 1,164,131 | 1,189,082 | 1,226,284 | 1,161,410 | 1,329,533 | 1,542,695 | 998,289 | 871,094 | 913,940 | 1,137,503 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 22,445 | 99,589 | 135,451 | 186,768 | 130,184 | 130,184 | 193,933 | 161,771 | 157,410 | 236,334 | 157,410 | 157,410 | 1,958,592 | 189,701 | |
| Federal Revenue | 2,070 | 4,141 | 3,475 | 12,747 | 9,117 | 9,117 | 44,990 | 39,017 | 11,544 | 3,763 | 29,904 | 50,456 | 246,483 | 26,140 | |
| Other State Revenue | 6,051 | 11,919 | 10,366 | 8,658 | 8,553 | 228,630 | 21,513 | (73,414) | 61,860 | 17,175 | 26,712 | 70,515 | 423,857 | 25,321 | |
| Other Local Revenue | - | - | - | 1,017 | - | - | 10,708 | 52,856 | 21,006 | 21,006 | 21,006 | 21,006 | 148,604 | - | |
| Fundraising & Grants | - | - | - | - | - | - | - | 259 | 48 | 1,017 | 225 | 468 | 2,017 | - | |
| TOTAL REVENUE | 30,566 | 115,649 | 149,292 | 209,190 | 147,854 | 367,931 | 271,145 | 180,490 | 251,868 | 279,294 | 235,257 | 299,855 | 2,779,553 | 241,162 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 15,275 | 70,637 | 81,715 | 82,266 | 83,353 | 76,456 | 74,081 | 107,417 | 83,656 | 83,656 | 83,656 | 83,656 | 925,827 | - | |
| Classified Salaries | 4,196 | 14,127 | 13,833 | 13,828 | 13,904 | 15,264 | 16,293 | (8,085) | 11,771 | 11,771 | 11,771 | 11,771 | 130,443 | - | |
| Employee Benefits | 24,503 | 23,896 | 29,131 | 46,050 | 31,259 | 21,511 | 27,019 | 81,960 | 34,974 | 33,826 | 33,826 | 15,862 | 403,815 | - | |
| Books & Supplies | 8,177 | 9,215 | 29,052 | 34,170 | 2,879 | 269 | 5,454 | 340,053 | 168,770 | 28,674 | (196,080) | 49,577 | 484,210 | 4,000 | |
| Services & Other Operating Expenses | 37,787 | 19,152 | 12,850 | 33,462 | 36,947 | 61,203 | 62,052 | 159,313 | 69,133 | 67,762 | 67,762 | 67,762 | 709,346 | 14,162 | |
| Capital Outlay & Depreciation | 1,433 | 1,433 | 20,393 | (11,008) | 1,433 | 1,433 | 3,777 | 2,574 | 1,576 | 1,576 | 1,576 | 1,576 | 18,908 | (8,863) | |
| Other Outflows | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL EXPENSES | 91,371 | 138,460 | 186,974 | 198,768 | 169,776 | 176,136 | 188,677 | 683,232 | 369,879 | 227,265 | 2,510 | 230,203 | 2,672,550 | 9,299 | |
| Operating Cash Inflow (Outflow) | (60,805) | (22,812) | (37,682) | 10,422 | (21,921) | 191,796 | 82,468 | (502,742) | (118,011) | 52,029 | 232,747 | 69,652 | 107,003 | 231,863 | |
| Revenues - Prior Year Accruals | 165,245 | 24,488 | 6,191 | 25,226 | - | - | 3,861 | 1,129 | - | - | - | - | - | - | |
| Other Assets | 4,404 | (6,547) | 6,547 | (6,547) | - | - | - | 6,547 | - | - | - | - | - | - | |
| Fixed Assets | 1,433 | (563) | 1,433 | (13,004) | 1,433 | 1,433 | 1,433 | (11,870) | (12,868) | (12,868) | (12,868) | (12,868) | - | - | |
| Due To (From) | 116,414 | - | 26,320 | (1,305) | 1,017 | - | 97,035 | - | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (5,009) | (477) | 14,437 | (14,694) | - | - | - | (24,408) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (39,869) | 9,239 | 4,687 | 33,907 | (47,391) | (27,823) | 25,728 | (16,747) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (24,620) | 2,803 | 3,018 | 3,196 | 1,990 | 2,717 | 2,638 | 3,685 | 3,685 | 3,685 | 3,685 | 3,685 | - | - | |
| Ending Cash | 1,158,000 | 1,164,131 | 1,189,082 | 1,226,284 | 1,161,410 | 1,329,533 | 1,542,695 | 998,289 | 871,094 | 913,940 | 1,137,503 | 1,197,971 | | | |

MSA-6
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|-----------------|-----------------|----------------|-----------------|----------------|------------------|------------------|-----------------|----------------|----------------|------------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 754,059 | 681,720 | 687,541 | 689,221 | 792,397 | 781,960 | 866,889 | 1,113,104 | 890,522 | 897,612 | 947,571 | 971,146 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 21,801 | 94,499 | 79,965 | 174,850 | 120,684 | 120,684 | 174,850 | 134,135 | 100,109 | 140,344 | 100,109 | 100,109 | 1,490,511 | 128,371 | |
| Federal Revenue | 2,011 | 4,022 | 2,681 | 21,150 | 2,681 | 12,831 | 27,875 | 20,385 | 9,281 | 9,281 | 26,248 | 9,281 | 175,551 | 27,823 | |
| Other State Revenue | 5,877 | 11,754 | 7,946 | 7,836 | 7,836 | 85,054 | 49,561 | (20,296) | 22,744 | 23,370 | 22,701 | 31,151 | 288,267 | 32,733 | |
| Other Local Revenue | 1,200 | - | - | 949 | - | 4,019 | 1,263 | (2,252) | 863 | 863 | 863 | 863 | 8,630 | - | |
| Fundraising & Grants | 400 | 1,955 | - | 2,732 | 1,862 | 2,772 | 1,631 | (4,042) | 6,114 | - | 1,325 | - | 14,749 | - | |
| TOTAL REVENUE | 31,289 | 112,229 | 90,592 | 207,517 | 133,063 | 225,360 | 255,180 | 127,930 | 139,111 | 173,859 | 151,247 | 141,404 | 1,977,707 | 188,927 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 18,849 | 59,433 | 59,808 | 60,258 | 60,483 | 57,058 | 55,699 | 81,503 | 62,270 | 62,270 | 62,270 | 62,270 | 702,174 | - | |
| Classified Salaries | 4,308 | 6,327 | 11,916 | 10,054 | 8,102 | 8,689 | 8,104 | 38,981 | 15,741 | 15,741 | 15,741 | 15,741 | 159,444 | - | |
| Employee Benefits | 13,735 | 27,299 | 14,590 | 30,250 | 26,677 | 12,964 | 8,594 | 90,583 | 27,953 | 27,017 | 27,017 | 13,879 | 320,558 | - | |
| Books & Supplies | 5,065 | 12,489 | 2,285 | 3,768 | 14,099 | 9,939 | (242) | 49,475 | 11,896 | 5,754 | 9,527 | 7,257 | 196,445 | 65,132 | |
| Services & Other Operating Expenses | 35,606 | 36,469 | 23,797 | 29,697 | 48,844 | 20,669 | 59,257 | 85,963 | 42,849 | 41,806 | 41,806 | 41,806 | 514,556 | 5,987 | |
| Capital Outlay & Depreciation | 1,648 | 1,648 | 2,798 | 1,648 | 1,648 | 1,648 | 498 | 7,614 | 2,394 | 2,394 | 2,394 | 2,394 | 28,726 | - | |
| Other Outflows | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| TOTAL EXPENSES | 79,212 | 143,665 | 115,194 | 135,676 | 159,854 | 110,967 | 131,911 | 354,119 | 163,104 | 154,981 | 158,754 | 143,347 | 1,921,903 | 71,119 | |
| Operating Cash Inflow (Outflow) | (47,923) | (31,435) | (24,602) | 71,841 | (26,791) | 114,394 | 123,269 | (226,190) | (23,993) | 18,877 | (7,508) | (1,943) | 55,804 | 117,807 | |
| Revenues - Prior Year Accruals | 94,166 | 24,128 | 384 | 39,078 | - | - | 10,346 | - | - | - | - | - | - | - | |
| Other Assets | (406,042) | - | - | (6,547) | 6,547 | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | 1,648 | (268) | 1,648 | 1,648 | 1,648 | 1,648 | (1,418) | 8,610 | 3,390 | 3,390 | 3,390 | 3,390 | - | - | |
| Due To (From) | 321,266 | - | 26,390 | (949) | 949 | - | 97,217 | - | 25,000 | 25,000 | 25,000 | 25,000 | - | - | |
| Expenses - Prior Year Accruals | (3,384) | (3,671) | (1,998) | (279) | - | - | - | (1,162) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (13,681) | 14,939 | (2,291) | (3,784) | 5,039 | (33,288) | 14,674 | (6,533) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (18,389) | 2,128 | 2,149 | 2,168 | 2,170 | 2,175 | 2,128 | 2,692 | 2,692 | 2,692 | 2,692 | 2,692 | - | - | |
| Ending Cash | 681,720 | 687,541 | 689,221 | 792,397 | 781,960 | 866,889 | 1,113,104 | 890,522 | 897,612 | 947,571 | 971,146 | 1,000,285 | | | |

MSA-7
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|-----------------|----------------|----------------|------------------|------------------|------------------|-----------------|------------------|------------------|------------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | | | |
| | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | | |
| Beginning Cash | 830,140 | 890,345 | 804,244 | 710,038 | 785,894 | 846,538 | 1,129,842 | 1,200,970 | 953,285 | 930,441 | 1,016,593 | 993,953 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 36,051 | 157,504 | 133,471 | 288,573 | 201,794 | 201,794 | 288,574 | 231,511 | 183,483 | 257,480 | 183,483 | 183,483 | 2,574,310 | 227,110 | |
| Federal Revenue | 3,325 | 6,650 | 4,434 | 33,650 | 4,434 | 18,331 | 54,231 | 2,576 | 14,229 | 14,229 | 40,092 | 14,229 | 251,998 | 41,587 | |
| Other State Revenue | 9,718 | 19,437 | 13,515 | 12,958 | 12,958 | 350,387 | 97,288 | (73,446) | 64,404 | 93,324 | 38,503 | 78,306 | 802,711 | 85,359 | |
| Other Local Revenue | 40 | 1,191 | 1,074 | 3,120 | 692 | 1,272 | 8,838 | 28,641 | 2,061 | 2,061 | 2,061 | 2,061 | 53,111 | - | |
| Fundraising & Grants | 365 | 230 | 70 | 4,301 | 991 | 2,689 | 254 | (4,087) | 3,632 | 1,335 | 768 | 2,349 | 12,898 | - | |
| TOTAL REVENUE | 49,500 | 185,012 | 152,563 | 342,601 | 220,868 | 574,474 | 449,185 | 185,194 | 267,810 | 368,429 | 264,907 | 280,428 | 3,695,027 | 354,056 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 16,665 | 88,574 | 91,442 | 90,502 | 89,852 | 88,843 | 90,034 | 91,228 | 90,855 | 90,855 | 90,855 | 90,855 | 1,010,559 | - | |
| Classified Salaries | 9,601 | 16,596 | 24,492 | 24,566 | 20,796 | 19,811 | 18,913 | 30,386 | 21,935 | 21,935 | 21,935 | 21,935 | 252,903 | (0) | |
| Employee Benefits | 11,628 | 38,110 | 33,507 | 48,914 | 18,223 | 44,248 | 26,481 | 49,967 | 35,406 | 34,030 | 34,030 | 34,030 | 408,574 | - | |
| Books & Supplies | 5,921 | 21,480 | 11,773 | 27,482 | 11,263 | 15,353 | 1,110 | 41,666 | 13,964 | 11,341 | 16,610 | 17,399 | 419,268 | 223,906 | |
| Services & Other Operating Expenses | 132,828 | 164,371 | 66,254 | 147,236 | 46,212 | 112,245 | 127,359 | 166,044 | 132,904 | 128,527 | 128,527 | 106,544 | 1,469,252 | 10,202 | |
| Capital Outlay & Depreciation | 9,693 | 1,691 | (1,829) | 1,691 | 1,691 | 1,691 | (2,793) | 18,106 | 3,742 | 3,742 | 3,742 | 3,742 | 44,909 | - | |
| Other Outflows | - | - | - | - | - | - | (786) | 786 | - | - | - | - | - | - | |
| TOTAL EXPENSES | 186,336 | 330,823 | 225,639 | 340,389 | 188,037 | 282,191 | 260,319 | 398,183 | 298,806 | 290,430 | 295,700 | 274,506 | 3,605,465 | 234,108 | |
| Operating Cash Inflow (Outflow) | (136,836) | (145,811) | (73,076) | 2,212 | 32,831 | 292,283 | 188,866 | (212,989) | (30,996) | 77,999 | (30,793) | 5,923 | 89,561 | 119,948 | |
| Revenues - Prior Year Accruals | 136,403 | 35,719 | 2,364 | 97,623 | - | - | (3,256) | 2,544 | - | - | - | - | - | - | |
| Other Assets | 286,532 | - | - | (54,561) | 54,561 | - | - | 4,000 | - | - | - | - | - | - | |
| Fixed Assets | 1,691 | (287) | 1,691 | 1,691 | 1,691 | 1,691 | (2,793) | (14,433) | 3,742 | 3,742 | 3,742 | 3,742 | - | - | |
| Due To (From) | (151,049) | 1,815 | (25,225) | (1,387) | 1,898 | - | (125,825) | - | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (21,915) | 709 | (892) | - | - | - | - | (1,305) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (17,711) | 17,225 | (3,617) | 25,617 | (34,917) | (15,206) | 9,604 | (29,912) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (36,910) | 4,528 | 4,549 | 4,661 | 4,582 | 4,536 | 4,532 | 4,410 | 4,410 | 4,410 | 4,410 | 4,410 | - | - | |
| Ending Cash | 890,345 | 804,244 | 710,038 | 785,894 | 846,538 | 1,129,842 | 1,200,970 | 953,285 | 930,441 | 1,016,593 | 993,953 | 1,008,028 | | | |

MSA-8
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | | |
| | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Actuals | Forecast | Forecast | Forecast | Forecast | Forecast | | |
| Beginning Cash | 925,839 | 980,773 | 954,386 | 859,975 | 1,052,280 | 1,194,195 | 1,567,014 | 1,808,810 | 1,479,668 | 1,440,131 | 1,541,206 | 1,569,291 | | |
| REVENUE | | | | | | | | | | | | | | |
| LCFF Entitlement | 61,846 | 273,738 | 232,507 | 506,640 | 352,544 | 352,544 | 506,639 | 404,483 | 324,498 | 457,158 | 324,498 | 324,498 | 4,525,841 | 404,247 |
| Federal Revenue | 5,705 | 11,409 | 7,606 | 67,717 | 7,606 | 7,606 | 38,188 | 43,475 | 6,319 | 6,319 | 67,446 | 6,319 | 336,842 | 61,127 |
| Other State Revenue | 16,672 | 33,344 | 22,610 | 30,257 | 22,230 | 280,460 | 51,611 | 19,154 | 76,022 | 60,307 | 65,952 | 99,870 | 840,876 | 62,387 |
| Other Local Revenue | - | - | - | 2,236 | - | 23 | 14,491 | 19,522 | 1,675 | 1,675 | 1,675 | 1,675 | 42,972 | - |
| Fundraising & Grants | 4,726 | - | - | 4,030 | 708 | 996 | - | 2,874 | 1,667 | 1,667 | 1,667 | 1,667 | 22,236 | 2,236 |
| TOTAL REVENUE | 88,948 | 318,492 | 262,723 | 610,881 | 383,088 | 641,629 | 610,930 | 489,507 | 410,180 | 527,126 | 461,237 | 434,029 | 5,768,767 | 529,998 |
| EXPENSES | | | | | | | | | | | | | | |
| Certificated Salaries | 23,885 | 125,080 | 156,833 | 140,580 | 139,639 | 142,505 | 133,555 | 271,378 | 166,194 | 166,194 | 166,194 | 166,194 | 1,798,231 | (0) |
| Classified Salaries | 14,479 | 30,594 | 19,489 | 26,356 | 25,868 | 25,044 | 38,108 | 16,822 | 26,585 | 26,585 | 26,585 | 26,585 | 303,100 | - |
| Employee Benefits | 34,375 | 61,919 | 43,042 | 53,521 | 40,747 | 35,946 | 23,003 | 114,461 | 57,492 | 55,210 | 55,210 | 55,210 | 653,465 | 23,331 |
| Books & Supplies | 2,538 | 41,388 | 3,250 | 23,209 | 12,742 | 50,423 | 2,529 | 174,150 | 74,426 | 75,740 | 79,502 | 101,837 | 643,235 | 1,500 |
| Services & Other Operating Expenses | 122,539 | 114,417 | 139,414 | 136,706 | 118,655 | 180,169 | 155,698 | 269,714 | 242,419 | 219,722 | 223,061 | 230,439 | 2,206,121 | 53,168 |
| Capital Outlay & Depreciation | 5,650 | 5,650 | 10,527 | 5,650 | 5,650 | 5,650 | 774 | 24,489 | 8,005 | 8,005 | 8,005 | 8,005 | 96,064 | - |
| Other Outflows | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENSES | 203,466 | 379,048 | 372,555 | 386,023 | 343,301 | 439,739 | 353,667 | 871,014 | 575,122 | 551,456 | 558,557 | 588,270 | 5,700,216 | 77,999 |
| Operating Cash Inflow (Outflow) | (114,517) | (60,556) | (109,833) | 224,857 | 39,787 | 201,890 | 257,263 | (381,507) | (164,941) | (24,330) | (97,320) | (154,241) | 68,551 | 451,999 |
| Revenues - Prior Year Accruals | 289,487 | 60,414 | - | 31,974 | - | - | - | 2,996 | - | - | - | - | - | - |
| Other Assets | (2,039,673) | (72,759) | - | (87,297) | 87,297 | - | - | - | - | - | - | - | - | - |
| Fixed Assets | 5,650 | 3,499 | 5,650 | 5,650 | 5,650 | 5,650 | 774 | 19,895 | 3,411 | 3,411 | 3,411 | 3,411 | - | - |
| Due To (From) | 2,007,771 | 72,759 | 12,883 | (2,236) | 2,236 | 160,000 | (2,002) | 50,318 | 115,000 | 115,000 | 115,000 | 51,000 | - | - |
| Expenses - Prior Year Accruals | (9,293) | (19,451) | (2,426) | (54) | - | - | - | 30,688 | - | - | - | - | - | - |
| Accounts Payable - Current Year | (58,972) | (11,970) | (4,368) | 16,057 | 3,585 | 1,766 | (17,727) | (58,526) | - | - | - | - | - | - |
| Summerholdback for Teachers | (25,519) | 1,677 | 3,683 | 3,355 | 3,359 | 3,512 | 3,489 | 6,994 | 6,994 | 6,994 | 6,994 | 6,994 | - | - |
| Ending Cash | 980,773 | 954,386 | 859,975 | 1,052,280 | 1,194,195 | 1,567,014 | 1,808,810 | 1,479,668 | 1,440,131 | 1,541,206 | 1,569,291 | 1,476,455 | | |

MSA-SA
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|------------------|------------------|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 1,576,509 | 1,396,508 | 909,436 | 441,989 | 510,637 | 613,858 | 939,908 | 814,911 | 749,560 | 712,158 | 688,137 | 897,120 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 206,800 | 433,995 | 402,777 | 372,240 | 603,908 | 518,610 | 488,074 | 687,747 | 865,444 | 679,219 | 679,219 | 714,739 | 6,793,513 | 140,738 | |
| Federal Revenue | - | - | 63,161 | 5,159 | - | 145,394 | 54,025 | 130,249 | 26,518 | 65,768 | 90,968 | 22,648 | 662,529 | 58,639 | |
| Other State Revenue | 14,908 | 14,909 | 27,100 | 27,259 | 39,528 | 102,587 | 29,141 | 100,618 | 36,017 | 36,017 | 94,624 | 66,008 | 638,830 | 50,114 | |
| Other Local Revenue | 2,118 | 628 | 2,241 | 8,225 | 2,551 | 4,138 | 275 | 331 | 2,049 | 2,049 | 2,049 | 2,049 | 56,723 | 28,020 | |
| Fundraising & Grants | 129 | - | 3,030 | 6,107 | 12,069 | 4,448 | - | 17,688 | (1,532) | 2,426 | 548 | 3,444 | 48,358 | - | |
| TOTAL REVENUE | 223,956 | 449,532 | 498,309 | 418,990 | 658,057 | 775,177 | 571,515 | 936,633 | 928,496 | 785,480 | 867,409 | 808,889 | 8,199,952 | 277,511 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 40,707 | 246,046 | 273,857 | 270,899 | 248,655 | 252,323 | 245,701 | 252,480 | 237,271 | 237,271 | 237,271 | 237,271 | 2,779,751 | - | |
| Classified Salaries | 33,466 | 61,985 | 63,482 | 78,128 | 71,484 | 77,634 | 67,215 | 30,234 | 29,533 | 29,533 | 29,533 | 29,533 | 601,761 | - | |
| Employee Benefits | 51,391 | 92,220 | 116,369 | 127,975 | 84,891 | 54,083 | 83,207 | 121,174 | 108,440 | 104,756 | 104,756 | 62,621 | 1,111,884 | - | |
| Books & Supplies | 9,151 | 59,556 | 40,561 | 149,834 | 3,948 | 10,460 | 77,853 | 94,013 | 60,042 | 55,648 | 57,132 | 57,182 | 677,539 | 2,158 | |
| Services & Other Operating Expenses | 122,068 | 161,354 | 143,016 | 234,438 | (10,203) | 189,870 | 314,359 | 134,995 | 221,169 | 268,934 | 216,375 | 310,823 | 2,324,944 | 17,746 | |
| Capital Outlay & Depreciation | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 105,180 | 42,113 | 42,113 | 42,113 | 42,113 | 505,350 | - | |
| Other Outflows | - | - | 87,070 | - | 35,028 | 40,363 | (75,391) | 58 | 85,980 | - | - | - | 173,107 | - | |
| TOTAL EXPENSES | 289,886 | 654,264 | 757,457 | 894,376 | 466,906 | 657,836 | 746,048 | 738,134 | 784,548 | 738,254 | 687,179 | 739,543 | 8,174,335 | 19,904 | |
| Operating Cash Inflow (Outflow) | (65,931) | (204,732) | (259,148) | (475,386) | 191,151 | 117,341 | (174,533) | 198,498 | 143,948 | 47,226 | 180,230 | 69,346 | 25,617 | 257,607 | |
| Revenues - Prior Year Accruals | 6,943 | 36,574 | 24,501 | - | - | 85,892 | - | (6,105) | - | - | - | - | - | - | |
| Other Assets | 2,215,457 | - | - | - | (75,554) | - | - | 95,244 | - | - | - | - | - | - | |
| Fixed Assets | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 33,103 | 80,380 | 17,313 | 17,313 | 17,313 | 17,313 | - | - | |
| Due To (From) | (2,189,783) | (366,413) | (108,429) | 347,581 | 77,942 | 174,595 | 20,066 | (349,189) | (100,000) | (100,000) | - | - | - | - | |
| Expenses - Prior Year Accruals | (46,025) | (9,031) | (58,791) | (28,676) | - | - | - | (3,250) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (95,792) | 16,152 | 7,162 | 188,551 | (126,605) | (88,040) | (6,746) | (84,022) | - | - | - | - | - | - | |
| Summerholdback for Teachers | (37,974) | 7,276 | 7,334 | 7,643 | 7,351 | 7,326 | 7,280 | 11,440 | 11,440 | 11,440 | 11,440 | 11,440 | - | - | |
| Loans Payable (Current) | - | - | (4,166) | (4,166) | (4,166) | (4,166) | (4,166) | (4,182) | - | - | - | - | - | - | |
| Loans Payable (Long Term) | - | - | (109,013) | - | - | - | - | (4,167) | (110,103) | - | - | - | - | - | |
| Ending Cash | 1,396,508 | 909,436 | 441,989 | 510,637 | 613,858 | 939,908 | 814,911 | 749,560 | 712,158 | 688,137 | 897,120 | 995,219 | | | |

MSA-SD
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|-----------------|------------------|------------------|------------------|----------------|-----------------|------------------|----------------|-----------------|-----------------|-----------------|------------------|----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 726,668 | 830,192 | 669,431 | 1,500,270 | 1,463,362 | 831,915 | 951,601 | 911,576 | 756,849 | 864,535 | 810,939 | 761,062 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | 40,264 | 172,476 | 357,792 | 249,255 | 223,803 | 269,651 | 197,223 | 318,568 | 359,835 | 204,759 | 204,759 | 224,224 | 2,960,085 | 137,475 | |
| Federal Revenue | - | 2,745 | 1,806 | 7,893 | - | 7,325 | 9,707 | 12,017 | 3,695 | 32,262 | 11,718 | 3,695 | 131,511 | 38,647 | |
| Other State Revenue | 9,957 | 9,957 | 17,993 | 25,428 | 24,409 | 242,617 | 41,655 | (38,516) | 70,006 | 38,685 | 57,945 | 90,037 | 635,855 | 45,681 | |
| Other Local Revenue | 444 | 33 | - | 16,181 | 162 | 5,100 | 1,174 | 16,309 | 9,008 | 9,008 | 9,008 | 9,008 | 75,435 | - | |
| Fundraising & Grants | - | - | - | 11,968 | - | 17,908 | - | (8,184) | 5,219 | 133 | 4,109 | - | 33,051 | 1,898 | |
| TOTAL REVENUE | 50,665 | 185,211 | 377,591 | 310,726 | 248,374 | 542,600 | 249,759 | 300,193 | 447,763 | 284,847 | 287,539 | 326,964 | 3,835,935 | 223,701 | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 31,240 | 117,464 | 139,647 | 124,573 | 121,847 | 133,038 | 125,491 | 129,695 | 129,295 | 129,295 | 129,295 | 129,295 | 1,440,174 | (0) | |
| Classified Salaries | 19,234 | 18,068 | 3,022 | 15,345 | 15,519 | 15,189 | 15,273 | 22,246 | 19,196 | 19,196 | 19,196 | 19,196 | 200,678 | (0) | |
| Employee Benefits | 32,735 | 44,916 | 32,172 | 51,818 | 42,588 | 67,147 | 17,576 | 102,580 | 48,693 | 46,910 | 46,910 | 24,364 | 558,407 | - | |
| Books & Supplies | 1,601 | 3,430 | 6,147 | 3,020 | 5,901 | 6,951 | 10,613 | 32,030 | 4,236 | 6,457 | 5,431 | 25,149 | 330,564 | 219,598 | |
| Services & Other Operating Expenses | 84,728 | 69,790 | 72,974 | 187,778 | 68,071 | 90,985 | 120,421 | 150,119 | 143,975 | 141,903 | 141,903 | 141,903 | 1,437,066 | 22,516 | |
| Capital Outlay & Depreciation | 3,718 | 5,637 | 11,261 | 3,718 | 3,718 | 3,718 | 3,718 | (5,831) | 2,525 | 2,525 | 2,525 | 2,525 | 30,295 | (9,461) | |
| Other Outflows | - | - | - | - | - | 2,065 | 8,541 | (10,606) | - | - | - | - | - | - | |
| TOTAL EXPENSES | 173,256 | 259,304 | 265,224 | 386,252 | 257,644 | 319,092 | 301,634 | 420,233 | 347,919 | 346,284 | 345,258 | 342,431 | 3,997,185 | 232,652 | |
| Operating Cash Inflow (Outflow) | (122,592) | (74,093) | 112,367 | (75,526) | (9,270) | 223,508 | (51,874) | (120,039) | 99,844 | (61,437) | (57,719) | (15,466) | (161,249) | (8,952) | |
| Revenues - Prior Year Accruals | 220,019 | - | 3,397 | 15,678 | - | - | - | 11,568 | - | - | - | - | - | - | |
| Other Assets | 53,896 | - | - | (30,233) | 30,233 | - | - | - | - | - | - | - | - | - | |
| Fixed Assets | 3,718 | 3,718 | 3,718 | 3,718 | 3,718 | 3,718 | 3,718 | (5,831) | 2,525 | 2,525 | 2,525 | 2,525 | - | - | |
| Due To (From) | (22,737) | (15,825) | 694,999 | 14,894 | (629,185) | (106,607) | (589) | - | - | - | - | - | - | - | |
| Expenses - Prior Year Accruals | (5,467) | (8,960) | (3,792) | (3,195) | (497) | (497) | (497) | (30,936) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (23,314) | (67,294) | 16,766 | 34,367 | (29,839) | (4,245) | 5,777 | (14,806) | - | - | - | - | - | - | |
| Summerholdback for Teachers | - | 1,692 | 3,385 | 3,389 | 3,393 | 3,809 | 3,440 | 5,317 | 5,317 | 5,317 | 5,317 | 5,317 | - | - | |
| Ending Cash | 830,192 | 669,431 | 1,500,270 | 1,463,362 | 831,915 | 951,601 | 911,576 | 756,849 | 864,535 | 810,939 | 761,062 | 753,438 | | | |

MERF
Monthly Cash Forecast
As of Jan FY2018

| | 2017-18 | | | | | | | | | | | | | Forecast | Remaining Balance |
|--|--------------------|----------------|----------------|-----------------|----------------|----------------|----------------|------------------|------------------|----------------|------------------|----------------|------------------|-----------------|-------------------|
| | Actuals & Forecast | | | | | | | | | | | | | | |
| | Jul Actuals | Aug Actuals | Sep Actuals | Oct Actuals | Nov Actuals | Dec Actuals | Jan Actuals | Feb Forecast | Mar Forecast | Apr Forecast | May Forecast | Jun Forecast | | | |
| Beginning Cash | 52,671 | 126,542 | 175,175 | 187,003 | 236,799 | 685,427 | 478,702 | 667,350 | 94,753 | 97,844 | 293,192 | 310,743 | | | |
| REVENUE | | | | | | | | | | | | | | | |
| LCFF Entitlement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Federal Revenue | - | - | - | - | - | 757 | 7,325 | (2,694) | 674 | 674 | 674 | 674 | 674 | 8,082 | |
| Other State Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other Local Revenue | 605,237 | 538,887 | 527,438 | 510,277 | 420,087 | 586,553 | 572,551 | 548,809 | 451,689 | 533,043 | 533,043 | 695,752 | 6,446,755 | (76,611) | |
| Fundraising & Grants | - | 103,174 | - | - | - | 600 | 600 | (59,415) | 22,479 | 22,479 | 22,479 | 22,479 | 134,875 | - | |
| TOTAL REVENUE | 605,237 | 642,060 | 527,438 | 510,277 | 420,087 | 587,910 | 580,475 | 486,700 | 474,841 | 556,196 | 556,196 | 718,905 | 6,589,712 | (76,611) | |
| EXPENSES | | | | | | | | | | | | | | | |
| Certificated Salaries | 42,729 | 43,333 | 56,642 | 44,158 | 44,158 | 21,688 | 44,158 | 35,606 | 40,413 | 40,413 | 40,413 | 43,413 | 497,127 | - | |
| Classified Salaries | 142,271 | 147,977 | 126,131 | 138,461 | 136,648 | 145,690 | 153,071 | 205,604 | 149,511 | 149,511 | 149,511 | 174,511 | 1,818,896 | (0) | |
| Employee Benefits | 50,638 | 28,316 | 60,734 | 96,081 | 46,158 | 50,306 | 41,590 | 98,886 | 55,033 | 51,996 | 51,996 | 35,357 | 667,091 | - | |
| Books & Supplies | 663 | 6,405 | 259 | 3,531 | (1,076) | 1,879 | 2,544 | 27,353 | 5,035 | 3,837 | 6,643 | 5,198 | 66,261 | 3,989 | |
| Services & Other Operating Expenses | 155,806 | 278,452 | 189,176 | 255,256 | 80,681 | 262,930 | 95,350 | 332,714 | 375,069 | 258,400 | 433,391 | 316,735 | 3,046,200 | 12,240 | |
| Capital Outlay & Depreciation | 120 | 120 | 120 | 120 | 120 | 120 | 120 | (218) | 78 | 78 | 78 | 78 | 933 | - | |
| Other Outflows | - | 4,460 | (4,460) | - | - | 840 | 1,862 | (2,702) | - | - | - | - | - | - | |
| TOTAL EXPENSES | 392,227 | 509,064 | 428,602 | 537,607 | 306,689 | 483,453 | 338,697 | 697,243 | 625,138 | 504,235 | 682,033 | 575,291 | 6,096,508 | 16,229 | |
| Operating Cash Inflow (Outflow) | 213,011 | 132,996 | 98,836 | (27,330) | 113,397 | 104,457 | 241,779 | (210,543) | (150,297) | 51,961 | (125,837) | 143,613 | 493,204 | (92,840) | |
| Revenues - Prior Year Accruals | - | - | - | - | - | - | - | 234,113 | - | - | - | - | - | - | |
| Accounts Receivable - Current Year | - | - | - | - | - | - | - | 463 | - | - | - | - | - | - | |
| Other Assets | 81,216 | - | - | 366,327 | (366,327) | - | - | 605,327 | - | - | - | (532,737) | - | - | |
| Fixed Assets | 120 | 120 | 120 | 120 | 120 | 120 | 120 | (218) | 78 | 78 | 78 | 78 | - | - | |
| Due To (From) | 64,599 | (147,314) | 28,992 | (333,586) | 772,345 | (315,383) | (91,158) | (726,454) | 153,310 | 143,310 | 143,310 | 207,310 | - | - | |
| Expenses - Prior Year Accruals | (1,755) | (35,081) | (12,485) | - | - | - | - | (422,944) | - | - | - | - | - | - | |
| Accounts Payable - Current Year | (210,819) | 97,912 | (103,635) | 44,265 | (70,907) | 4,082 | 37,907 | (52,340) | - | - | - | - | - | - | |
| Other Liabilities | (72,500) | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Ending Cash | 126,542 | 175,175 | 187,003 | 236,799 | 685,427 | 478,702 | 667,350 | 94,753 | 97,844 | 293,192 | 310,743 | 129,007 | | | |

Cover Sheet

2014 Bond Update

Section: IV. Discussion/Information Items
Item: D. 2014 Bond Update
Purpose: FYI
Submitted by:
Related Material: IV D 2014 Bond Updates.pdf



| | |
|---------------------|--|
| Board Agenda Item # | Agenda # IV D |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Nanie Montijo, CFO and Patrick Ontiveros, General Counsel & Director of Facilities |
| RE: | Update on the 2014 Bond School Improvements Fund |

Proposed Board Motion

This item is for information only.

Introduction

At the February board meeting, board members requested an update on the status of the 2014 Bond School Improvements Fund for MSA 1.

Background

In June 2014, MPS issued bonds to pay for the purchase of the MSA 1 building. In addition to paying for the purchase of the building, the funds borrowed included a fund to upgrade the building and school site called “The Project Fund” (5.08 of the Indenture) in addition to a “Repair and Replacement Fund” (5.10 of the Indenture) which is to be used for the repair and maintenance of the facility beyond the normal ongoing maintenance expenses (replacing the HVAC would qualify, for example). These fund were created because we knew we were buying an older building and because improvements were promised in the city permit process. The original amounts of these funds were \$993,648 and \$100,000 respectively.

The Repair and Replacement Funds have not been spent, so \$100,000 remains set aside. Some of the Project funds have been spent to improve the school site as follows:

| Improvement Cost: | | | | |
|------------------------|-----------|------------|------------|------------|
| Honest Plumbing | 8/30/2017 | | \$ 11,750 | |
| A&D Landscaping | 8/29/2017 | | \$ 1,300 | |
| A&D Landscaping | 8/29/2017 | | \$ 3,500 | |
| Blackwell Construction | 2/27/2017 | | \$ 26,818 | |
| Blackwell Construction | 8/30/2016 | | \$ 241,358 | |
| SubTotal | | \$ 993,648 | \$ 284,725 | \$ 708,923 |

Analysis (if applicable)

In October 2017, the MSA 1 facilities project manager, PrimeSource, identified a list of upgrades

to the existing building prioritized by the school site principal and COO. The list of upgrades was based on project estimates that require the master planning work approved at the February 2018 board meeting in order to move forward. The cost of the master planning is included in the line item “owner soft costs” in the table below. Because the Project Fund is insufficient to complete all of the projects, the school site team has prioritized the projects and we are only moving forward on them as we identify funding sources. Funding for ALL of the projects is not required in order to move forward on some of them.

| MSA-1 Existing Building Renovations and Estimated Costs | | | | | |
|--|--------|----|----------|-----|--------------------|
| MS Renovation - façade and exterior Sherman Way | 3,500 | SF | \$10.00 | /SF | \$35,000 |
| MS Renovation - deep clean | 26,000 | SF | \$2.00 | /SF | \$52,000 |
| MS Renovation - new classrooms, added space | 3,000 | SF | \$150.00 | /SF | \$450,000 |
| MS Renovation - facelift | 26,000 | SF | \$8.00 | /SF | \$208,000 |
| Subtotal - MS renovation construction costs | | | | | \$745,000 |
| Construction contingency | | | 15 | % | \$111,750 |
| FF&E - replace all furniture | | | | | \$200,000 |
| Owner soft cost | 21 | % | | | \$156,450 |
| Total MS Existing Building Renovation Project Cost | | | | | \$1,213,200 |

| MSA-1 Existing Building Renovation Funding Sources | | | | | |
|--|--|--|--|--|------------------|
| Prop 39 - Energy Upgrades | | | | | \$32,000 |
| CSFIG 2016-17 | | | | | \$0 |
| CSFIG 2017-18 | | | | | \$0 |
| CSFIG 2018-19 | | | | | \$0 |
| 2014 MPS Bond | | | | | \$708,923 |
| 2017 MPS Bond | | | | | \$0 |
| Total MS Existing Building renovation Funding Sources | | | | | \$740,923 |
| Funding Shortfall | | | | | \$472,277 |

Other site needs for which these 2014 bond resources may be used include outdoor site development needs, some of which may be required by the City of Los Angeles. They include:

| Site Development (Near Term) Construction | | | | | |
|--|--------|----|------------|-----|-----------|
| Site - demolition and clearing | 30,662 | SF | \$2.00 | /SF | \$61,324 |
| Site - infiltration system | 4,000 | SF | \$15.00 | /SF | \$60,000 |
| Site - perimeter wall (residential side) | 1,744 | SF | \$15.00 | /SF | \$26,160 |
| Site - perimeter fence | 5,984 | SF | \$8.00 | /SF | \$47,872 |
| Site - lighting (double pedestal - low height _) | 15 | EA | \$1,500.00 | /EA | \$22,500 |
| Site - trees and irrigation on parking | 20 | EA | \$800.00 | /EA | \$16,000 |
| Site - landscape and irrigation' | 21,062 | SF | \$5.00 | /SF | \$105,310 |

| Site Development (Near Term) Construction | | | | | |
|---|-------|----|----------|-----|--------------------|
| Site – shade shelter, concrete slab, lighting | 9,600 | SF | \$30.00 | /SF | \$288,000 |
| Site - modular toilets and changing | 500 | SF | \$250.00 | /SF | \$125,000 |
| Subtotal - Site Development (Near Term) Construction Cost | | | | | \$752,166 |
| Construction contingency | | | 15 | % | \$112,825 |
| Owner soft costs | 21 | % | | | \$157,955 |
| Total Site Development (Near Term) Project Cost | | | | | \$1,022,946 |

The shade shelter expense is crossed out because staff has determined that this can be addressed by doing a solar shelter project funded through the electricity generated by the shelter.

In summary, last fall the site team identified approximately \$2,236,146 in capital expenses for the improvement of the MSA 1 school facility in addition to the new high school building underway. So far, we have reduced this amount by \$288,000 by identifying the solar shade option (which is now in the bid process). Because most of these capital expenses impact the original MSA 1 property, the \$708,923 is eligible to be applied to the costs of the projects. The first stage of these projects is the site master plan, which is also required by the City of Los Angeles as part of the overall zoning and permitting process. This is the document staff will reference in the future as we move forward bringing future expenditures to the board.

Budget Implications

All of the funds and expenses described in this informational memo are capital project related, and not part of MSA 1's operational budget. MSA 1 has a healthy operating budget with significant reserves.

Exhibits (attachments):

- None

Cover Sheet

Ongoing Facility Project Updates

Section: IV. Discussion/Information Items
Item: E. Ongoing Facility Project Updates
Purpose: Discuss
Submitted by:
Related Material: IV E Facilities Update.pdf
IV E MSA SA Presentation.pptx



| | |
|---------------------|---|
| Board Agenda Item # | IV E |
| Date: | March 8, 2018 |
| To: | Magnolia Board of Directors |
| From: | Caprice Young, Ed.D., CEO & Superintendent |
| Staff Lead: | Patrick Ontiveros, General Counsel & Director of Facilities |
| RE: | Ongoing Facility Project Updates |

Proposed Board Recommendation(s)

None; informational only.

Facility Updates for Ongoing Projects. This facility project update covers three projects in process and other facility updates.

MSA-1 (Reseda)

A more detailed written report prepared by PrimeSource is attached as Exhibit A. PrimeSource will provide a verbal update at Board Meeting. Highlights are as follows:

- a. Permits for HS building are ready to issue. CDO is condition precedent to release of permits. The City will require a bond which is in process.
- b. CDO – Formal review meeting occurred mid-January. Approval previously expected by end of February; however, it is lagging due to backlog of work at Planning. MPS reaching out directly to Council office.
- c. RFP for GC for HS to be published by not later than 2nd week of March. Preliminary expressions of interest in project by various reputable GCs is strong.
- d. Budget Implications. **Nothing to report until GC bids are received and reviewed.**
- e. Location of Temp Space.
 - i. St. Catherine of Siena Parish School has declined our request to lease classroom space from them. They provided no real explanation.
 - ii. Board Member Ms. Sandra Covarrubias suggested that MPS look at the The Bridge Bible Fellowship church located at 18644 Sherman Way, down the street from MSA-1. MSA-1 Principal Mustafa Sahin, Ms. Covarrubias, and Patrick Ontiveros, toured the facility on Thursday, March 1, 2018 with the church's office manager Ms. Diane Baker. It is an expansive religious facility that previously operated a school on the site. The building that used to house the school is vacant. However, it is used for various church activities. The facilities are immaculate, the classrooms are large, and from a visual perspective the site is ADA compliant. We will be presenting a letter of interest which will then be presented to their leadership for consideration.

MSA-Santa Ana

A more detailed written report prepared by Gafcon is attached as Exhibit B. Gafcon will provide verbal update at Board Meeting. Project highlights are as follows:

- a. Project is approximately 23% complete.
- b. The following key milestones have been completed:
 - i. Pouring of concrete floor slab
 - ii. Placement of under slab electrical and plumbing lines
 - iii. Rough grading and hauling off site of soils
- c. Next 45 days:
 - i. Placement of electrical conduit in CMU walls
 - ii. Procurement and fabrication of structural steel
 - iii. Installation of door frames
 - iv. Erection of structural steel.
- d. Budget:

| MSA SANTA ANA -- BUDGET | | |
|--|-----------------------|--|
| Board Approved Project Budget from February 2018 Meeting | \$4,459,380.00 | Previous Board Approved Budget plus Intercompany Loan |
| Spent to Date (as of end of January 2018) | \$804,925.14 | Percent = 18% |
| GC Change Order Request 1 | \$0.00 | Zero cost change order memorialized the agreed upon completion date. |
| GC Change Order Requests 2 and 3 | \$4,536.58 | COR#s 2 and 3 subject to board approval |
| Balance Remaining | \$3,649,918.28 | |

MSA-San Diego

- a. Modular Multipurpose Room substantially completed. Punchlist walk with SilverCreek to occur the week of March 5, 2018 and will include addressing punchlist items in the administration building.
- b. A handful of William Scotsman punchlist items are still open. Team is addressing and getting confirmation of completion date. William Scotsman representative walked the site with the team three weeks ago but has not returned. We will follow up.
- c. General Contractor Nexgen is 99% complete with a small number of punchlist items remaining to be addressed. They have removed their trailer from the site.
- d. SDG&E is closer to establishing permanent power. They have cleared the project for release to construction. However, they have not committed to a specific date for installation. We continue to follow up with them. Until permanent power is established Nexgen will continue to operate the generators for MPS.
- e. Budget (the Balance remaining should be more than sufficient to cover remaining work):

| MSA SAN DIEGO – BUDGET | | |
|---|-----------------|--|
| Board Approved Project Budget | \$10,212,098.45 | |
| Spent to Date (as of end of January 2018) | \$8,530,898.75 | |
| Balance Remaining | \$1,681,199.70 | |

Other Facility Updates:

- If shade structure for MSA-2 is approved by Board, we will move forward with project
- ADA / Accessibility review of MSA-6 and MSA-7 has been completed and we are awaiting the results
- Prop 39 Responses successfully delivered to LAUSD by March 1st deadline
- Moving forward with procurement method for office trailers for MSA-2

Exhibits (attachments):

1. MSA-1 Project Update Report (prepared by Primesource)
2. MSA-Santa Ana Project Update (prepared by Gafcon)



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



Project Overview

This project will move the current high school into a new classroom building and then expand the current middle school inside the existing building. The Board gave Master Planning direction at the November Board meeting that has expanded and adjusted the project scope.

The most important and immediate phase will be the construction of the new high school classroom building. That work includes: demolition of the existing gymnasium building; construction of a new 2-story high 20-classroom building with rooftop athletics; construction of a parking lot drainage system; and re-striping of the site parking lot.

The second phase will be the renovation of the existing middle school. Renovation includes: modernization of the Sherman Way façade to complement the new high school classroom building, addition of four new classrooms inside the existing building; upgrades to the structural system and other Code mandated improvements; installation of Prop 39 energy reduction lighting and HVAC improvements; and general facelift and improvements.

The third phase includes site improvements. The increased campus population of both high school and middle school requires increased site capacity including construction of a more permanent shade shelter to serve dining and large group outdoor activities, plus conversion of portion of the existing parking lot to landscape/athletic/outdoor learning space.

The fourth phase of the project entails working with the City of Los Angeles as it develops adjacent parcels into a community recreation and skating facility. This project provides an opportunity for collaboration and shared capital and operating resources between Magnolia and the City Parks and Recreation Department. Ideally, this project will yield additional facilities that can support MSA-1.

Activities This Month

The highest priority for the project is to get final building permits for the classroom building and enter construction as quickly as possible.

The new building design was submitted to LADBS for permitting last summer. The new building project requires two separate building permits: one for the building, and one for the parking lot serving the building. At this point, there are only two outstanding items for the building, the provision of an excavation bond to guarantee that MPS repairs any sidewalk damage done by MSA-1 construction, and approval of the CDO application. The excavation bond form is in MPA hands, and should be completed this week.



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



The more significant outstanding permit item is the so called CDO (Community Development Overlay) planning approval. No building permits will be issued until the CDO permit is received. The CDO application was submitted to the City and formal review meetings held in January. The only remaining step is for the Planning staff to complete their review and then sign off on the application. CDO signoff by the City is considerably overdue. Assistance from Building Department management and from the City Council office has been requested. Staff remains hopeful that the CDO signoff can be obtained by the end of February.

At that time, the building permit for the classroom building can be issued.

Staff changed its approach to the parking lot permit. The issue was that current zoning variances require improvements that long term master planning approvals will make unnecessary. We did not want to waste the money to build something that would be torn out shortly afterward. After discussion with the City, we have taken the following approach:

- The parking lot design would be submitted for permitting based on the current requirements. A permit would be issued for this design,
- No construction on the parking lot permit would take place.
- The classroom building will be constructed and a Temporary Certificate of Occupancy (TCO) will be issued. This will allow the classroom building to be occupied.
- After the zoning is changed for the site and after master planning is completed, the parking lot design will be revised accordingly and resubmitted for revised permit approval.
- Then construction of the revised parking lot will take place.
- Once the parking lot improvements are complete, a permanent Certificate of Occupancy (CO) will be issued.

This has will result in wasted design cost and permit fees, but will avoid wasted construction and will allow the classroom building to go forward as soon as possible.

Procurement for the general construction contract has begun with the prequalification of six general contractors. Bid documents are being prepared and the classroom bid package will be released for bidding next week.

Work continues on changing current zoning to allow the full and unrestricted use of the site as a school. Currently, more than half of the site is restricted to parking use only. MSA needs to use this area for recreation outdoor instruction and other school related activities and possibly future buildings that are all currently prohibited. A formal zoning change will be required which is a process that normally requires 10-12 months. The issue has been assigned to Rabuild Commercial Services. Initial meetings have been



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



held with the City Council office and City Planning Department and both are supportive of the change. These meetings have indicated the need for additional master planning, environmental analysis and, possibly, traffic analysis. The Master Planning consulting services contract was awarded this month and kickoff meeting will be held this week. This contract will provide the plans and documents necessary to support the zoning change process as well as support negotiations with the City and CIM over potential joint use of its planned Ice Rink adjacent to MSA-1. The initial phase of work will require approximately three months to complete. Planning has now determined that once master planning concepts are defined, an environmental consultant and report and traffic consultant and report will be required.

This month the Solar Consulting Services contract was awarded and the kickoff meeting will be this Friday. This contract will conduct an overall energy audit then develop a site wide solar plan, then prepare and conduct a vendor procurement. The goal is to attract a vendor proposal that defers all up front capital costs and recovers the cost of the project through energy generation and vendor lease/purchase financing.

Investigation of the existing building has begun. No structural plans for the original building have been recovered. The next step will be a structural mapping of the building. Structural mapping requires MSA staff to uncover structural elements so that they can be measured, connections inspected, and plans prepared that reflect the actual structural conditions at the building. A proposal for this work has been requested of Franco.

Current Issues

Major issues and activities at this time include:

The project scope and direction has changed several times over the course of design. Prolonged negotiations related to the LA Kings skating rink and the potential variations of site sharing or property exchange negatively impacted the overall master planning for the campus. Based on Board direct, staff is now proceeding with a comprehensive site development approach.

Building permit approvals – we are hopeful that the project is in the final steps of the building permit process. There are no technical issues to resolve, only completion of the CDO ministerial report. The issue is being expedited which we are hopeful will accelerate final approval.

New High School Bidding – Staff intends to bid the project in March even if the permit is not yet issued. Release to bidders was delayed until the bulk of design permit approvals are complete and received and the design is unlikely to change; we are now at that stage. The planned schedule is now to receive bids in March and to be prepared



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



for contract award by the Board at the end of March or at the regular April Board meeting.

Zoning change – Long term site development cannot proceed until a zoning change is in place. This would normally take 10-12 months. It may be expedited as it enjoys support of Planning, and the City Council office and is compatible with City aspirations for the town Center revival. Staff has procured a Master Planning Consultant to assist in preparing standard zoning change support materials for presentation to the Planning department and surrounding community. This will take approximately three months to complete. Additional environmental analysis and traffic analysis will be required which will overlap the master planning process. Dialog with Planning Department will continue.

MS building renovation –Staff has learned that the 2002 renovation of the existing classroom building did not do any structural upgrades. Initial investigation has allayed concern over the structural integrity of the building: it is in good shape, but based on 1950's era design criteria which is seismically deficient by modern standards. Staff needs to do an in depth investigation of the structure to identify the current structural system and any deficiencies. Staff will retain a structural consultant to complete this work in March. This will require considerable drywall demolition to uncover the various structural elements and connections. At that point, recommendations regarding the future of the building will be brought to the Board.

Solar Shade Shelter – the solar consultant who will begin work in March to develop the optimal strategy for procuring the solar shade shelter and then conduct its procurement which will take approximately three months.

Prop 39 projects – design of replacement lighting in the existing building has begun. Once complete, project will be bid out. Replacement can occur during the school year with work taking place on weekends or after hours. Any funds remaining will go toward HVAC/controls upgrades. These project should reduce monthly energy bill for existing building.

City Ice Rink – staff initiated discussion in January with CIM Development; further discussion is planned for February. Meaningful discussion with the City cannot proceed until property is transferred from the former CRA to City Parks and Recreation Department planned for March 2018. Staff has procured a Master Planning Consultant to assist in preparing concepts for those discussions. The goal is to influence the design toward joint use and more efficient land use for both parties, such as eliminating or reducing MSA-1 parking and allowing land use for recreational purposes or reducing need for MSA-1 owned gymnasium.



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



Interim classroom capacity – Staff has begun discussions about renting excess classrooms at the neighboring St. Catherine of Siena church school. It appears that 4 or more classrooms can be made available for the 2018-19 school year. The current school is in good condition, but bathrooms are out of date and do not meet ADA requirements. It is likely that the LACOE would require the modernization of the bathrooms, or the addition of a portable bathroom trailer – which would require a City of LA building permit. A proposal has been submitted and discussions continue. The school does not appear to be viable and there is obvious concern that an MSA presence on campus may cause a further decline in church school attendance. It may not be possible to reach a deal in the face of this concern. Staff is exploring other options, including placing portables on the CIM property adjacent to the MSA-1 campus, and at another church which is further away but which has an inactive school on its property.

Schedule

The project Master Schedule is attached. Major near term activities include:

- Building permit issues including CDO approval should be resolved by end of February or early March.
- Solar consultant work will kick off in March.
- Design of Prop 39 funded lighting replacement at existing building underway.
- Master planning consultant work will kick off in March.
- The new high school will go out to bid in March. Normal construction would require 10-12 months. At best, main building construction will not begin until April 2018 and be completed in February-April 2019.
- Staff is exploring operational alternatives to accommodate increased campus population over the fall of 2018 semester until new high school building is complete.

Cost and Budget

A project concept budget was reviewed by the Board at the November Board meeting and direction given. There is no material change in that estimate this month pending receipt of the bids for the classroom building. This is such a large component of the total project budget, that it is not realistic to finalize other portions of the project budget at this time. Major points:

- The new classroom building is fully funded. No significant costs changes expected until project bids are received in March. There is adequate funding to build and furnish this building primarily under the 2017.
- The MS building expansion and renovation is limited to a \$700,000 budget funded from the 2014 bond at this time. This will limit work to classroom expansion which may/may not be adequate for seismic improvements. The scope of these required improvements is not yet known pending completion of the building structural assessment.



Magnolia Science Academy - 1

New High School Classroom Project

Monthly Status Report – February 2018



- The new solar shade shelter will be procured either through a power purchase agreement or a lease purchase agreement. Under either approach, initial construction will be funded by the provider instead of MSA.
- There is no funding at this time for long term site development features. Staff will explore additional funding options and self-building options to develop the area.

Attachments

Current Master Schedule

Current Project Conceptual Cost Estimate



MSA-1 Reseda - New High School Building, Existing Building Renovation and Conversion to Middle School, and Site Development

Project Master Schedule - Board Master Plan Approved November 2017



Academic Actions

Note: The campus student population will grow substantially with the campus expansion. Ultimately, the campus must accommodate 900 students and staff. The new high school building will open over Christmas break 2018. The campus student population must be able to expand prior to the opening of the new HS building. This creates a significant congestion problem within the existing building unless modified or if offsite classrooms are added. Staff is still evaluating existing building, but it does not appear possible to add new classrooms by start of 2018-19 school year because of extent of building structural upgrade required. Staff is exploring offsite classrooms for interim expansion capability. Current plan is to defer expansion and major renovation of the existing building until after transfer of high school into the new building to firm up available funding and specific site development requirements. Students will move into the new HS building as soon as it is ready, over Christmas break 2018. At that time, the existing building will be converted to MS students only. The MS building will only be partially full allowing light renovation and facelift work to occur around school activities for the balance of the year and over the summer 2019. The campus can accommodate a full HS and MS population of 900 for the 2019-20 school year. Even with new high school building, the campus will lack large group assembly space and full-school dining space. Current plan is to obtain a large solar powered shade shelter via third party to accommodate large group activities outdoors in current location. This shelter will provide shade and rain cover, but not be an enclosed building. Campus will be lacking a gymnasium. Staff is exploring joint use of planned neighboring City recreation facility; if not possible, gymnasium will be required as funding becomes available. Interim solutions include adding outdoors washrooms and converting asphalt to recreation surface. These changes cannot be done until high school is built and funding confirmed and until zoning change is obtained for entire site.

| Academic Actions | August | September | October | November | December | January | February | March | April | May | June | July | August | September | October | November | December | January |
|---|--------|-----------|-----------|----------|----------|---------|----------|-------|-------|---|------|------|--------|-----------|---------|----------|----------|---------|
| Deactivate gymnasium - use CIM property to supplement | | | Completed | | | | | | | | | | | | | | | |
| Continue 500 combined MA and HS students in existing building | | | | | | | | | | | | | | | | | | |
| Add 3-4 classrooms existing building - deferred to 2019 | | | | | | | | | | Defer to 2019 - after high school completed | | | | | | | | |
| Add site improvements shade shelter | | | | | | | | | | | | | | | | | | |
| Increase to 700 MS and HS students existing building | | | | | | | | | | | | | | | | | | |
| Add off-campus temporary classrooms | | | | | | | | | | | | | | | | | | |
| Move HS students into new building | | | | | | | | | | | | | | | | | | 2019 |
| Reconfigure MS building | | | | | | | | | | | | | | | | | | 2019 |
| Begin HS instruction new building | | | | | | | | | | | | | | | | | | |
| Begin MS instruction existing building | | | | | | | | | | | | | | | | | | |
| Add outdoor washrooms and site recreation | | | | | | | | | | | | | | | | | | 2019 |
| New gymnasium on MSA or at City | | | | | | | | | | | | | | | | | | 2020 |



MSA-1 Reseda - New High School Building, Existing Building Renovation and Conversion to Middle School, and Site Development

Project Master Schedule - Board Master Plan Approved November 2017



High School - New Building Construction Contract

Note: New high school building is 100% designed and already submitted for permits. Most permits already obtained. Largest outstanding permit is Community Development Overlay (CDO) application approval process. City is doing expedited approval, probably completed mid-February. Staff plans to go out to bid in third week of January, before all permits obtained, to expedite construction schedule. Also in parallel, staff is seeking overall site zoning modification to maximize use of site for school purposes and remove overly burdensome parking requirements. Will require adding a master planning consultant to project in January. City is already giving partial releases from requirements, but complete zone variance modification will require 10-12 months. Design already submitted showing minimal zoning compliance in order to get new building construction permit now; that site work scope will not be included in new building contract scope. Planning one high school new building construction contract without site work (because of permit and zoning variance issues, site component not ready to bid). Staff is still planning on a construction schedule with an anticipated award in February and completion in December 2018.

| | August | September | October | November | December | January | February | March | April | May | June | July | August | September | October | November | December | January |
|------------------------------------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|---------|
| HS Building - Design | | | | Complete | | | | | | | | | | | | | | |
| HS Building - Permits City of LA | | | | | | | | | | | | | | | | | | |
| HS Building - CDO permit from City | | | | | | | | | | | | | | | | | | |
| HS Building - Bid and Award | | | | | | | | | | | | | | | | | | |
| Site - Adjust Zoning variance | | | | | | | | | | | | | | | | | | |
| Abatement and Demolition | | | | | Complete | | | | | | | | | | | | | |
| Materials Fabricate & Procure | | | | | | | | | | | | | | | | | | |
| Structural Fabrication | | | | | | | | | | | | | | | | | | |
| Foundations SOG UG Utilities | | | | | | | | | | | | | | | | | | |
| CMU, Framing and Structural | | | | | | | | | | | | | | | | | | |
| Second Floor Deck and Pour | | | | | | | | | | | | | | | | | | |
| Roof Deck and Pour | | | | | | | | | | | | | | | | | | |
| MEP Rough - Floors | | | | | | | | | | | | | | | | | | |
| Exterior envelope - stucco | | | | | | | | | | | | | | | | | | |
| Roofing | | | | | | | | | | | | | | | | | | |
| Roof HVAC equipment | | | | | | | | | | | | | | | | | | |
| Roof Fencing | | | | | | | | | | | | | | | | | | |
| Exterior Doors Windows | | | | | | | | | | | | | | | | | | |
| MEP Roughin Walls Ceiling | | | | | | | | | | | | | | | | | | |
| Drywall | | | | | | | | | | | | | | | | | | |
| Painting and finishes - exterior | | | | | | | | | | | | | | | | | | |
| Painting and Finishes - interior | | | | | | | | | | | | | | | | | | |
| MEP Finish | | | | | | | | | | | | | | | | | | |

Color coding key
 Activity planned (Green)
 Activity done (Orange)
 Activity remaining (Light Orange)



MSA-1 Reseda - New High School Building, Existing Building Renovation and Conversion to Middle School, and Site Development

Project Master Schedule - Board Master Plan Approved November 2017



Middle School - Renovation and Expansion of Existing Building

Note: There is inadequate funding for site development, existing building expansion, existing building renovation, and addition of a gymnasium/multipurpose building. Existing building expansion will take priority over existing building renovation and site development. Design is being suspended pending bidding of new high school to determine available funding and to allow master planning and zoning change process to become more confident and to complete the structural assessment of the existing building. Staff has learned that 2002 existing building modifications did not address structural upgrades, which will increase scope of renovation required, making summer 2018 construction timeline unlikely. The entire building renovation scope includes: extension of second floor and addition of 3-4 classrooms in underused Sherman Way entrance area; reconfiguration of offices and support spaces; creation of large group assembly area in atrium area; deep cleaning; architectural facelift (painting, interior windows); critical repairs (electrical, elevator); Prop 39 electrical, lighting and HVAC upgrades; and exterior façade improvements (Reseda site - remove entry way structure, stucco repair and paint to blend and match new building) before moving into new HS building. This work will be done in multiple phases. The initial phase was planned to occur over the summer of 2018 and will be focused on increasing school capacity by adding classrooms and reconfiguring administrative and support spaces; this is major work that cannot be done while the school is occupied. Because of uncertainties regarding the current structural condition of the building, it is unlikely that this work can be designed and permitted in time to meet a summer 2018 construction window. Staff is exploring alternatives. Limited repairs, face-lifting and Prop 39 upgrades may occur over summer 2019. May have to temporarily move outdoor food service to neighboring CIM parcels to allow shade structure and landscaping construction in summer 2018.

| | August | September | October | November | December | January | February | March | April | May | June | July | August | September | October | November | December | January | |
|---|--------|-----------|---------|-------------------------|----------|------------------|-------------------------------|-------|-------|------------------|------|------|--------|-----------|---------|----------|----------|---------|---------------------|
| MS - site investigation | | | | | | | | | | | | | | | | | | | |
| MS - Design | | | | Deferred to spring 2018 | | | | | | | | | | | | | | | |
| MS Renovation - Permits City of LA | | | | | | | Deferred - fall 2018 earliest | | | | | | | | | | | | |
| MS Renovation - Bid and Award | | | | | | | | | | Deferred to 2019 | | | | | | | | | |
| MS - Prop 39 upgrades | | | | | | Design start now | | | | | | | | | | | | | |
| MS - add 3-4 classrooms and reconfigure support space | | | | | | | | | | Move to 2018 | | | | | | | | | |
| MS - Deep clean of existing building | | | | | | | | | | | | | | | | | | | |
| MS - Light renovation | | | | | | | | | | | | | | | | | | | Critical Items only |
| MS - Renovation existing building façades | | | | | | | | | | | | | | | | | | | |

| Color coding key | |
|--------------------|--|
| Activity planned | |
| Activity done | |
| Activity remaining | |



MSA-1 Reseda - New High School Building, Existing Building Renovation and Conversion to Middle School, and Site Development



Project Master Schedule - Board Master Plan Approved November 2017

Site Development

Note: Board has directed that available funds be prioritized on existing building renovations. Overall site development will be deferred and staff will minimize current investment. Staff is seeking consultant for solar shade shelter to be located in current lunch shelter location. Other major site improvements are being deferred for lack of funding. Staff will proceed with solar shade shelter with goal to install over summer break 2018. Strategy is to use a purchased power agreement or leased procurement to have contractor finance shade shelter. Staff is working to influence adjacent City recreation project to provide joint use facilities.

| | August | September | October | November | December | January | February | March | April | May | June | July | August | September | October | November | December | January | |
|---|--------|-----------|---------|----------|----------|--|----------|--|-------|-----|------|------|--------|-----------|---------|----------|----------|----------------------------------|--|
| PPP - Consultant selection | | | | | | | | | | | | | | | | | | | |
| PPP - RFP Prep, Bid & Award | | | | | | | | | | | | | | | | | | | |
| PPP - DWP Permits | | | | | | | | | | | | | | | | | | | |
| Site - PPP fabricate shade shelter | | | | | | | | | | | | | | | | | | | |
| Move outside food service | | | | | | | | | | | | | | | | | | | |
| Site - PPP Install shade shelter | | | | | | | | | | | | | | | | | | | |
| Install prefabricated outdoor washroom building | | | | | | | | | | | | | | | | | | Deferred to 2019 pending funding | |
| Convert parking to recreation | | | | | | | | | | | | | | | | | | Deferred to 2019 pending funding | |
| City project definition phase | | | | | | At least 6 months to define project and launch within the City process | | | | | | | | | | | | | |
| | | | | | | | | Cannot begin until property transfer complete - March 2018 | | | | | | | | | | | |

| Color coding key | |
|--------------------|--|
| Activity planned | |
| Activity done | |
| Activity remaining | |



MSA-1 - Project Conceptual Cost Estimate - 02-27-2018



| Project Element | Quantity | Unit Price | Cost | Notes |
|---|-----------|--------------|--------------------|-------|
| HS New Building Construction Cost | | | | |
| Demoliton, abatement and site clearing old gym | 25,000 SF | \$7.00 /SF | \$175,000 | 1 |
| HS - Base contract 1st floor | 13,140 SF | \$225.00 /SF | \$2,956,500 | 2 |
| HS - Base contract 2nd floor | 11,242 SF | \$225.00 /SF | \$2,529,450 | 2 |
| HS - Base contract 3rd floor - enclosed area/roof | 473 SF | \$225.00 /SF | \$106,425 | 2 |
| HS - Base contract - 3rd floor - basketball court | 6,123 SF | \$80.00 /SF | \$489,840 | 2 |
| HS - A and B permit work | 1 ea | allow | \$100,000 | 3 |
| HS - minimal site work parking lot | 27,108 SF | \$3.00 /SF | \$81,324 | 4 |
| Subtotal - HS New Building Construction Cost | | | \$6,438,539 | |
| Construction contingency | | 10 % | \$643,854 | 5 |
| Owner soft costs | 21 % | | \$1,352,093 | 6 |
| Total HS New Building Project Cost | | | \$8,434,486 | |

| HS New Building Funding Sources | | | | |
|--|--|--|--------------------|----|
| CSFIG 2016-17 | | | \$152,891 | 7 |
| CSFIG 2017-18 | | | \$500,000 | 8 |
| CSFIG 2018-19 | | | \$500,000 | 8 |
| 2014 MPS Bond | | | \$0 | 9 |
| 2017 MPS Bond | | | \$7,267,000 | 10 |
| Total HS New Building Funding Sources | | | \$8,419,891 | |
| Funding Shortfall | | | \$14,595 | 11 |

| MS Existing Building Renovation | | | | |
|---|-----------|--------------|--------------------|----|
| MS Renovation - façade and exterior Sherman Way | 3,500 SF | \$10.00 /SF | \$35,000 | 12 |
| MS Renovation - deep clean | 26,000 SF | \$2.00 /SF | \$52,000 | 13 |
| MS Renovation - new classrooms, added space | 3,000 SF | \$150.00 /SF | \$450,000 | 14 |
| MS Renovation - facelift | 26,000 SF | \$8.00 /SF | \$208,000 | 15 |
| Subtotal - MS renovation construction costs | | | \$745,000 | |
| Construction contingency | | 15 % | \$111,750 | 16 |
| FF&E - replace all furniture | | | \$200,000 | 17 |
| Owner soft cost | 21 % | | \$156,450 | 18 |
| Total MS Existing Building Renovation Project Cost | | | \$1,213,200 | |

| MS Existing Building Renovation Funding Sources | | | | |
|--|--|--|------------------|----|
| Prop 39 - Energy Upgrades | | | \$32,000 | 19 |
| CSFIG 2016-17 | | | \$0 | 7 |
| CSFIG 2017-18 | | | \$0 | 8 |
| CSFIG 2018-19 | | | \$0 | 8 |
| 2014 MPS Bond | | | \$712,000 | 9 |
| 2017 MPS Bond | | | \$0 | 10 |
| Total MS Existing Building renovation Funding Sources | | | \$744,000 | |
| Funding Shortfall | | | \$469,200 | |



MSA-1 - Project Conceptual Cost Estimate - 02-27-2018



| Project Element | Quantity | Unit Price | Cost | Notes |
|-----------------|----------|------------|------|-------|
|-----------------|----------|------------|------|-------|

| Site Development (Near Term) Construction | | | | |
|---|--------|----|----------------|--------------------|
| Site - demolition and clearing | 30,662 | SF | \$2.00 /SF | \$61,324 20 |
| Site - infiltration system | 4,000 | SF | \$15.00 /SF | \$60,000 21 |
| Site - perimeter wall residential side) | 1,744 | SF | \$15.00 /SF | \$26,160 22 |
| Site - perimeter fence | 5,984 | SF | \$8.00 /SF | \$47,872 23 |
| Site - lighting (double pedestal - low height _ | 15 | EA | \$1,500.00 /EA | \$22,500 24 |
| Site - trees and irrigation on parking | 20 | EA | \$800.00 /EA | \$16,000 24 |
| Site - landscape and irrigation' | 21,062 | SF | \$5.00 /SF | \$105,310 25 |
| Site - shade shelter, concrete slab, lighting | 9,600 | SF | \$30.00 /SF | \$288,000 26 |
| Site - modular toilets and changing | 500 | SF | \$250.00 /SF | \$125,000 27 |
| Subtotal - Site Development (Near Term) Construction Cost | | | | \$752,166 |
| Construction contingency | | | 15 % | \$112,825 28 |
| Owner soft costs | 21 | % | | \$157,955 |
| Total Site Development (Near Term) Project Cost | | | | \$1,022,946 |

| Site Development (Near Term) Funding Sources | | | | |
|---|--|--|--|------------------|
| PPA - Solar Shade Shelter | | | | \$288,000 29 |
| CSFIG 2016-17 | | | | \$0 7 |
| CSFIG 2017-18 | | | | \$0 8 |
| CSFIG 2018-19 | | | | \$0 8 |
| 2014 MPS Bond | | | | \$0 9 |
| 2017 MPS Bond | | | | \$0 10 |
| Total Site Development (Near Term) Funding Sources | | | | \$288,000 |
| Funding Shortfall | | | | \$734,946 |

| Combined Funding Demand - All Sources | | | | |
|---|--|--|--|--------------------|
| Prop 39 | | | | \$32,000 |
| PPA - Solar Shade Shelter | | | | \$288,000 |
| CSFIG 2016-17 | | | | \$152,891 |
| CSFIG 2017-18 | | | | \$500,000 |
| CSFIG 2018-19 | | | | \$500,000 |
| 2014 MPS Bond | | | | \$712,000 |
| 2017 MPS Bond | | | | \$7,267,000 |
| Total Site Development (Near Term) Funding Sources | | | | \$9,451,891 |



MSA-1 - Project Conceptual Cost Estimate - 02-27-2018



Explanation of soft costs

Owner Soft Costs (Non-General Contractor and Non-Construction Costs)

| | |
|---|----------------------------------|
| Design, site investigation | 7.0 % of construction costs |
| Permitting and land use approval, connection fees | 2.0 % of construction costs |
| PM, CM, Inspection and Testing, General Conditions | 5.3% of construction costs |
| Low Voltage - wiring, computers, communications, FA | 2.5% of construction costs |
| FF&E, Moving | 4.5% of construction costs |
| Subtotal - Owner Soft Costs | 21% of construction costs |

Notes:

| | |
|----|--|
| 1 | Firm cost -- work complete |
| 2 | Design complete, no option to reduce scope - unit cost depends on bid market |
| 3 | Scope depends on City review - not yet complete |
| 4 | Leave existing asphalt alone - slurry seal, striping only |
| 5 | Design complete - not yet bid 10% contingency minimum |
| 6 | Pre-construction soft costs already spent - assumes all new F&E for new building |
| 7 | Amount already received and spent here - no remaining balance |
| 8 | Amount anticipated - amount certain - will all go to new HS building only |
| 9 | Remainder of 2014 Bond restricted to existing building and site improvements |
| 10 | Amount approved by Board at time of Bond issuance - will all go to new HS building only |
| 11 | Funding shortfall within contingency range - wait for bids to firm up costs |
| 12 | Sherman Way side - remove entrance arch feature, paint and stucco exterior to match new HS building |
| 13 | Done after students move to HS over Christmas break - requires FF&E removal, scrub down of entire building |
| 14 | Need to accommodate added students SY2018-19 who arrive prior to completion of New HS building. Scope assumes extension of second floor and addition of classrooms inside building on Sherman Way side, then rearranging offices and support space to first floor, opening up central area for group activity or open space - feasibility depends on structural assessment of building |
| 15 | Broad range of potential facelift scope - minimum is painting, lighting upgrade, plumbing repairs, door repairs - maximum would also add interior windows, upgrade HVAC, rearrange admin and support spaces in open area, and new low voltage systems - abatement and seismic questions unknown - existing code violations unknown |
| 16 | No design yet - 15% contingency minimum |
| 17 | FF&E - ideally replace majority of classroom furniture - switch to stackable movable tables/chairs - could defer replacement, or do incrementally over time, just do new classrooms now |
| 18 | Standard soft cost rate will not have enough FF&E allowance for complete replacement |
| 19 | Prop 39 funding available - probably best spent on lighting upgrades, conversion to LED - better lighting plus reduce building electrical demand - goal is to add classrooms without upgrading switchgear |
| 20 | Remove all asphalt except where needed for revised site parking - re-use existing asphalt in parking area |



MSA-1 - Project Conceptual Cost Estimate - 02-27-2018



21 | Must add infiltration to address site drainage - remove Lake Magnolia

Notes:

| | |
|----|---|
| 22 | Plan for 8 foot high block wall along residential side - act as sound barrier plus security screening |
| 23 | Plan for wrought iron fencing on 3 sides surrounding campus - define campus and secure parking/outdoor activity space after hours - needs gates - could not fence parking area |
| 24 | Use existing asphalt - repair and slurry seal only - need night lights, add trees/irrigation for shade |
| 25 | Broad range of options - could do minimum planting and irrigation initially, and self-landscape over time - surface options range from dirt, to sod, to lots of plantings - could also add outdoor learning/activity equipment like benches, planting boxes and site features |
| 26 | Need shade shelter large enough and high enough for 500 student dining and to serve other outdoor group activities - Concept to do very large solar shelter - Instead of MSA design/construction, get shelter provided by Purchased Power Provider (PPP) under long term power purchase agreement where MSA buys solar power monthly and pays for shelter. Would require RFP/competitive bidding to select PPP + specialty consultant to write RFP and administer bid/contract. |
| 27 | Nice to have, may not be required by Code - concept is minimal toilets and changing rooms for 30 boys/30 girls and hand washing at dining area - could use modular system site adapted. |
| 28 | No design - loosely defined scope - 15% minimum contingency at this stage |
| 29 | Structure PPA to cover the shade shelter cost, paid off in monthly utility fees |

Magnolia Science Academy Santa Ana Gymnasium Project



5960 Cornerstone Court West, Suite 100
San Diego, CA 92121

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- 2.2 Project Activities
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- 6.3 Request for Information (RFI's) Log
- 6.4 Change Order, Potential Change Orders and Contingency Draw Down Logs

1.0 EXECUTIVE SUMMARY REPORT

1.1 Project Summary

- 1.1.1 Project is approximately 22% complete.
- 1.1.2 Project submittals are 97% complete, critical submittals are being processed in a timely manner.
- 1.1.3 Procurement and fabrication of structural steel in process
- 1.1.4 Project construction meetings #08, #09, 10 and #11 have been conducted during the past month.
- 1.1.5 Process of project Submittals and RFI's on-going (see attached Logs)
- 1.1.6 Contractor's payment application #04 is being reviewed.

1.2 Project Highlights/Key Milestones

- 1.2.1 Pouring of concrete floor slab has been completed.
- 1.2.2 Placement of under slab electrical and plumbing lines complete.
- 1.2.3 Rough grading and hauling off of soils at the site has been completed.
- 1.2.4 Placement of the first lift of the CMU is in progress.

1.3 Look Ahead (next 45 days)

- 1.3.1 Placement of electrical conduit in CMU walls.
- 1.3.2 Contractor to start and complete second, third and fourth lifts of CMU for exterior walls.
- 1.3.3 Procurement and fabrication of structural steel.
- 1.3.4 Installation of door frames.
- 1.3.5 Erection of structural steel.
- 1.3.6 Conduct weekly construction progress meeting every Tuesday at the site starting at 9:00 am.

1.4 Safety Report

- 1.4.1 No safety incidents reported.
- 1.4.2 Contractor is conducting weekly project safety meetings with sub-contractors.

2.0 PROJECT SCHEDULE UPDATE

2.1 Schedule Milestones

- 2.1.1 Project construction completion date is August 15, 2018.
- 2.1.2 Presently there are no impacts to the project schedule.
- 2.1.3 Contractor's has submitted February 2018 updated construction schedule. Gafcon has reviewed and approved the update.

2.2 Upcoming Construction Activities

- 2.2.1 Refer to Magnolia Gym February Schedule Update (attached).

2.3 Construction Impacts to the General Campus and Local Community

- 2.3.1 Weekly meetings are being held with the school to keep them informed of construction activities and as well as not impacting school functions.
- 2.3.2 No impacts to school activities are anticipated during the next 30 days.

3.0 PROJECT DOCUMENTATION

3.1 Submittals

- 3.1.1 As of February 28, 2018, A total of 83 submittal packages have been issued by the contractor.
- 3.1.2 The Architect has approved 52 submittal packages.
- 3.1.3 The Architect has returned 10 submittal package that are to be revised and resubmitted.
- 3.1.4 21 submittals either have been closed or are currently with the Architect for review.

3.2 RFI's

- 3.2.1 As of February 28, 2018, 66 RFI's have been issued by the contractor.
- 3.2.2 7 remain open with none of those being critical.

3.3 Architectural Supplemental Instructions

- 3.3.1 ASI #1 Add Alternate (RC Construction currently putting together a cost proposal)
 - a. Rubberized Gym flooring
- 3.3.2 ASI #2 Deductive Alternates (RC Construction currently putting together a cost proposal)
 - a. Removal of glazing at east gym wall and replacing with CMU block
 - b. Eliminate graffiti coating on exterior gym walls
 - c. Modify concrete floor finishes
 - d. Remove lockers from
 - c. Remove carpet tile



4.0 FINANCIAL REPORT

4.1 Change Order, Potential Change Orders and Contingency Draw Downs (refer to attached log)

| | | |
|-------|--|--------------------|
| 4.1.1 | Change Order Log | |
| 1) | Non-Compensatory Time Extension | \$ 0.00 |
| 4.1.2 | Potential Change Order Log | |
| 1) | PCO #02 Provide Power to Fire Alarm System – Submitted | \$ 3,826.25 |
| 2) | PCO #03 Provide Power to Water Heater - Submitted | \$ 1,311.00 |
| 3) | Modifications to Fire Sprinkler Riser - Pending | \$ 7,000.00 |
| 4.1.3 | Contingency Draw Downs – Final Agreed to Cost | |
| | Contingency Starting Balance | \$ 112,544.89 |
| 1) | PCO #02 Provide Power to Fire Alarm System | \$ 3,440.25 |
| 2) | PCO #03 Provide Power to Water Heater | <u>\$ 1,096.33</u> |
| | Contingency Balance as of February 28, 2018 | \$ 108,008.39 |

4.2 Project Contract and Billings To Date

| | | |
|-------|--|----------------------|
| 4.1.1 | R. C Construction Services Base Contract | \$3,864,041.36 |
| | Invoiced as of January 28, 2018 (Pay Apps No. 01 – No. 03) | <u>\$ 541,431.07</u> |
| | Remaining Balance as of January 31, 2018 | \$3,322,610.30 |
| 4.1.2 | Berliner Architects Total Contract Amounts | \$ 219,090.00 |
| | Invoiced as of January 28, 2018 | <u>\$ 34,334.29</u> |
| | Remaining Balance as of January 31, 2018 | \$ 184,755.71 |
| 4.1.3 | Gafcon Total Contract Amounts | \$ 184,619.00 |
| | Invoiced as of January 31, 2018 | <u>\$ 126,364.10</u> |
| | Remaining Balance as of January 31, 2018 | \$ 58,254.90 |
| 4.1.4 | Inland Inspection Services Contract Amount | \$ 114,075.00 |
| | Invoiced as of January 28, 2018 | <u>\$ 32,448.00</u> |
| | Remaining Balance as of January 31, 2018 | \$ 81,627.00 |
| 4.1.5 | River City Testing Contract Amount | \$ 52,882.00 |
| | Invoiced as of January 28, 2018 | <u>\$ 3,162.25</u> |
| | Remaining Balance as of January 31, 2018 | \$ 49,719.75 |

5.0 PROGRESS PHOTOS – FEBRUARY 2018

5.1 Project Progress Photo #001



5.2 Project Progress Photo #002



5.3 Project Progress Photo #003



5.4 Project Progress Photo #004



5.5 Project Progress Photo #005



5.6 Project Progress Photo #006





6.0 EXHIBITS – FEBRUARY 2018

- 6.1 February 2018 Updated Construction Schedule
- 6.2 Submittal Log
- 6.3 Request for Information (RFI's) Log
- 6/4 Change Order, Potential Change Orders and Contingency Draw Down Logs

| Activity ID | Activity Name | Orig Dur | Start | Finish | Total Float | Qtr 4 | Qtr 1 | Qtr 2 | Qtr 3 | | | | | | | | |
|-------------|---------------|----------|-------|--------|-------------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | | | | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct |
| | | | | | | -1 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |

Magnolia - January Update

Submittals

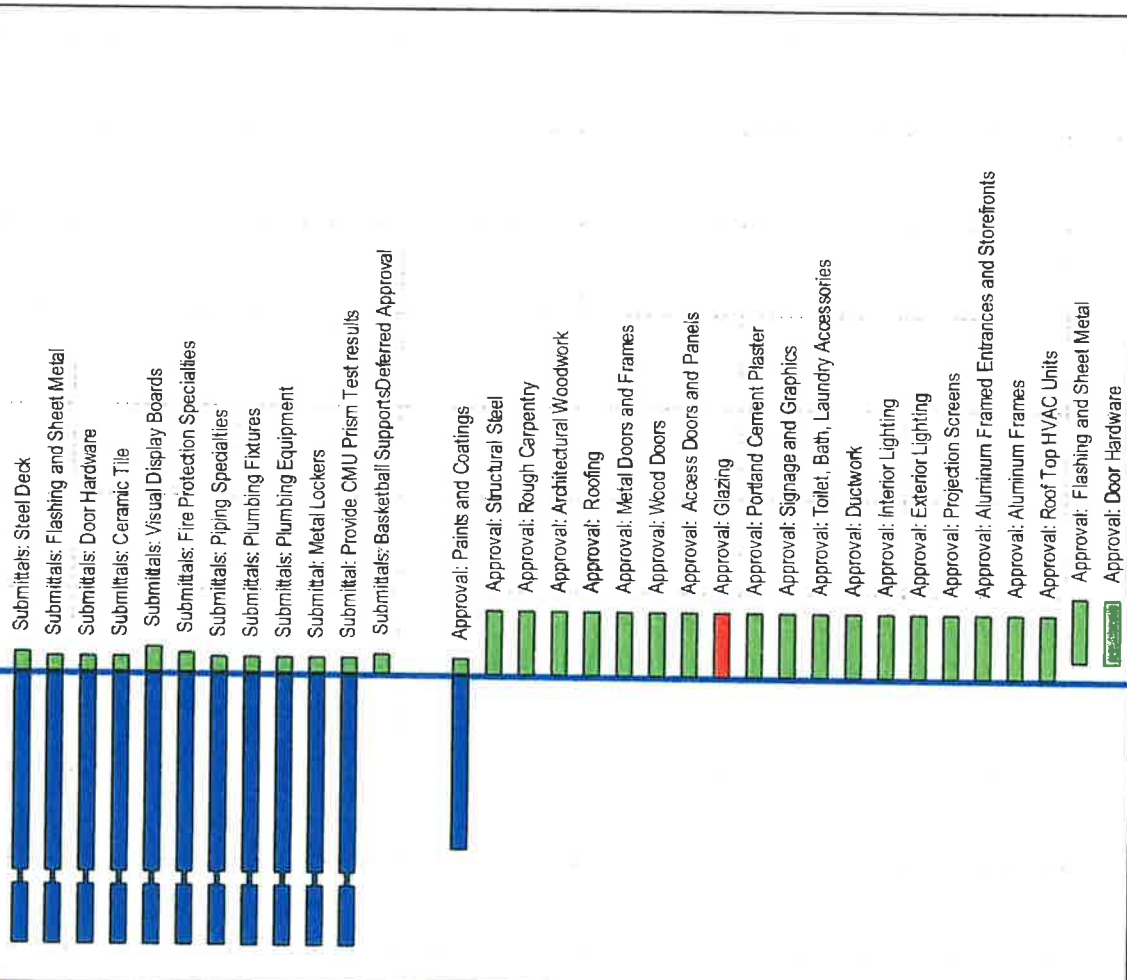
Submittal Preparation

| | | | | | | | | | | | | | | | | | |
|--------|---|----|-------------|-----------|-----|--|--|--|--|--|--|--|--|--|--|--|--|
| 053380 | Submittals: Steel Deck | 30 | 03-Nov-17 A | 07-Feb-18 | 33 | | | | | | | | | | | | |
| 074070 | Submittals: Flashing and Sheet Metal | 50 | 03-Nov-17 A | 06-Feb-18 | 40 | | | | | | | | | | | | |
| 084430 | Submittals: Door Hardware | 15 | 03-Nov-17 A | 06-Feb-18 | 46 | | | | | | | | | | | | |
| 094640 | Submittals: Ceramic Tile | 20 | 03-Nov-17 A | 06-Feb-18 | 58 | | | | | | | | | | | | |
| 104970 | Submittals: Visual Display Boards | 20 | 03-Nov-17 A | 09-Feb-18 | 87 | | | | | | | | | | | | |
| 105090 | Submittals: Fire Protection Specialties | 20 | 03-Nov-17 A | 07-Feb-18 | 43 | | | | | | | | | | | | |
| 225471 | Submittals: Piping Specialties | 20 | 03-Nov-17 A | 06-Feb-18 | 80 | | | | | | | | | | | | |
| 225840 | Submittals: Plumbing Fixtures | 20 | 03-Nov-17 A | 06-Feb-18 | 105 | | | | | | | | | | | | |
| 225870 | Submittals: Plumbing Equipment | 20 | 03-Nov-17 A | 06-Feb-18 | 55 | | | | | | | | | | | | |
| 105113 | Submittal: Metal Lockers | 20 | 03-Nov-17 A | 06-Feb-18 | 39 | | | | | | | | | | | | |
| 010020 | Submittal: Provide CMU Prism Test results | 25 | 03-Nov-17 A | 06-Feb-18 | 6 | | | | | | | | | | | | |
| 02750 | Submittals: Basketball Supports/Deferred Approval | 5 | 01-Feb-18 | 07-Feb-18 | 13 | | | | | | | | | | | | |

Submittal Approvals

| | | | | | | | | | | | | | | | | | |
|--------|---|----|-------------|-----------|-----|--|--|--|--|--|--|--|--|--|--|--|--|
| 04890 | Approval: Paints and Coatings | 15 | 05-Dec-17 A | 06-Feb-18 | 80 | | | | | | | | | | | | |
| 03360 | Approval: Structural Steel | 15 | 01-Feb-18 | 22-Feb-18 | 5 | | | | | | | | | | | | |
| 03630 | Approval: Rough Carpentry | 15 | 01-Feb-18 | 22-Feb-18 | 98 | | | | | | | | | | | | |
| 03720 | Approval: Architectural Woodwork | 15 | 01-Feb-18 | 22-Feb-18 | 56 | | | | | | | | | | | | |
| 04092 | Approval: Roofing | 15 | 01-Feb-18 | 22-Feb-18 | 48 | | | | | | | | | | | | |
| 04170 | Approval: Metal Doors and Frames | 15 | 01-Feb-18 | 22-Feb-18 | 83 | | | | | | | | | | | | |
| 04230 | Approval: Wood Doors | 15 | 01-Feb-18 | 22-Feb-18 | 78 | | | | | | | | | | | | |
| 04260 | Approval: Access Doors and Panels | 15 | 01-Feb-18 | 22-Feb-18 | 54 | | | | | | | | | | | | |
| 04500 | Approval: Glazing | 15 | 01-Feb-18 | 22-Feb-18 | 0 | | | | | | | | | | | | |
| 04590 | Approval: Portland Cement Plaster | 15 | 01-Feb-18 | 22-Feb-18 | 53 | | | | | | | | | | | | |
| 05070 | Approval: Signage and Graphics | 15 | 01-Feb-18 | 22-Feb-18 | 60 | | | | | | | | | | | | |
| 05160 | Approval: Toilet, Bath, Laundry Accessories | 15 | 01-Feb-18 | 22-Feb-18 | 85 | | | | | | | | | | | | |
| 06090 | Approval: Ductwork | 15 | 01-Feb-18 | 22-Feb-18 | 38 | | | | | | | | | | | | |
| 06895 | Approval: Interior Lighting | 15 | 01-Feb-18 | 22-Feb-18 | 66 | | | | | | | | | | | | |
| 06920 | Approval: Exterior Lighting | 15 | 01-Feb-18 | 22-Feb-18 | 83 | | | | | | | | | | | | |
| 112373 | Approval: Projection Screens | 15 | 01-Feb-18 | 22-Feb-18 | 109 | | | | | | | | | | | | |
| 05180 | Approval: Aluminum Framed Entrances and Storefronts | 15 | 01-Feb-18 | 22-Feb-18 | 83 | | | | | | | | | | | | |
| 05190 | Approval: Aluminum Frames | 15 | 01-Feb-18 | 22-Feb-18 | 88 | | | | | | | | | | | | |
| 04100 | Approval: Roof Top HVAC Units | 15 | 01-Feb-18 | 22-Feb-18 | 10 | | | | | | | | | | | | |
| 04080 | Approval: Flashing and Sheet Metal | 15 | 07-Feb-18 | 28-Feb-18 | 40 | | | | | | | | | | | | |
| 04440 | Approval: Door Hardware | 15 | 07-Feb-18 | 28-Feb-18 | 46 | | | | | | | | | | | | |

Exhibit - 6.1 January 2018 Construction Schedule Update



Magnolia Gym

January Update

Run Date 26-Jan-18

Remaining Level of Effort

Actual Level of Effort

rema

Actual Work

Remaining Work

Critical Remaining Work

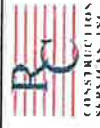
Page# 1 of 8

| Activity ID | Activity Name | Orig Dur | Start | Finish | Total Float | Qtr 4 | | | Qtr 1 | | | Qtr 2 | | | Qtr 3 | | | |
|---------------------|---|----------|-------------|-----------|-------------|-------|-----|-----|-------|-----|-----|-------|-----|-----|-------|------|-----|--|
| | | | | | | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sept | Oct | |
| 102263* | Procurement: Metal Lockers | 45 | 01-Mar-18 | 02-May-18 | 39 | | | | | | | | | | | | | |
| 08110 | Procurement: Fire Protection Specialties | 5 | 02-Mar-18 | 08-Mar-18 | 43 | | | | | | | | | | | | | |
| 04990 | Procurement: Visual Display Boards | 15 | 06-Mar-18 | 26-Mar-18 | 87 | | | | | | | | | | | | | |
| 267430 | Procurement: Basketball Backstops & Supports | 40 | 13-Apr-18 | 08-Jun-18 | 13 | | | | | | | | | | | | | |
| Deliveries | | | | | | | | | | | | | | | | | | |
| 267220 | Deliveries: Raceway & Boxes for Electrical | 1 | 01-Feb-18 | 01-Feb-18 | 68 | | | | | | | | | | | | | |
| 267300 | Deliveries: Paints and Coatings | 1 | 22-Feb-18 | 22-Feb-18 | 80 | | | | | | | | | | | | | |
| 267050 | Deliveries: Rough Carpentry | 1 | 02-Mar-18 | 02-Mar-18 | 98 | | | | | | | | | | | | | |
| 267380 | Deliveries: Toilet, Bath, Laundry Accessories | 1 | 02-Mar-18 | 02-Mar-18 | 85 | | | | | | | | | | | | | |
| 267240 | Deliveries: Panelboards | 1 | 02-Mar-18 | 02-Mar-18 | 83 | | | | | | | | | | | | | |
| 267280 | Deliveries: Portland Cement Plaster | 1 | 09-Mar-18 | 09-Mar-18 | 53 | | | | | | | | | | | | | |
| 267340 | Deliveries: Fire Protection Specialties | 1 | 09-Mar-18 | 09-Mar-18 | 43 | | | | | | | | | | | | | |
| 267200 | Deliveries: Ductwork | 1 | 16-Mar-18 | 16-Mar-18 | 38 | | | | | | | | | | | | | |
| 267230 | Deliveries: Switchboards | 1 | 16-Mar-18 | 16-Mar-18 | 63 | | | | | | | | | | | | | |
| 266940 | Deliveries: Access Doors and Frames | 1 | 16-Mar-18 | 16-Mar-18 | 54 | | | | | | | | | | | | | |
| 267360 | Deliveries: Flashing and Sheet Metal | 1 | 22-Mar-18 | 22-Mar-18 | 40 | | | | | | | | | | | | | |
| 267290 | Deliveries: Ceramic Tile | 1 | 22-Mar-18 | 22-Mar-18 | 58 | | | | | | | | | | | | | |
| 267030 | Deliveries: Interior Lighting | 1 | 23-Mar-18 | 23-Mar-18 | 66 | | | | | | | | | | | | | |
| 266930 | Deliveries: Aluminum Frames | 1 | 23-Mar-18 | 23-Mar-18 | 88 | | | | | | | | | | | | | |
| 267270 | Deliveries: Structural Steel | 1 | 30-Mar-18 | 30-Mar-18 | 5 | | | | | | | | | | | | | |
| 267080 | Deliveries: Metal Doors and Frames | 1 | 30-Mar-18 | 30-Mar-18 | 83 | | | | | | | | | | | | | |
| 267110 | Deliveries: Glazing | 1 | 30-Mar-18 | 30-Mar-18 | 0 | | | | | | | | | | | | | |
| 266950 | Deliveries: Aluminum-Framed Entrances and Storefr | 1 | 30-Mar-18 | 30-Mar-18 | 83 | | | | | | | | | | | | | |
| 266970 | Deliveries: Exterior Lighting | 1 | 30-Mar-18 | 30-Mar-18 | 83 | | | | | | | | | | | | | |
| 267190 | Deliveries: Plumbing Equipment | 1 | 05-Apr-18 | 05-Apr-18 | 55 | | | | | | | | | | | | | |
| 267320 | Deliveries: Architectural Woodwork | 1 | 06-Apr-18 | 06-Apr-18 | 56 | | | | | | | | | | | | | |
| 267090 | Deliveries: Wood Doors | 1 | 06-Apr-18 | 06-Apr-18 | 78 | | | | | | | | | | | | | |
| 267140 | Deliveries: Signage and Graphics | 1 | 06-Apr-18 | 06-Apr-18 | 60 | | | | | | | | | | | | | |
| 267100 | Deliveries: Door Hardware | 1 | 26-Apr-18 | 26-Apr-18 | 46 | | | | | | | | | | | | | |
| 267010 | Deliveries: Roof Top HVAC Units | 1 | 27-Apr-18 | 27-Apr-18 | 10 | | | | | | | | | | | | | |
| 266990 | Deliveries: Metal Lockers | 1 | 03-May-18 | 03-May-18 | 39 | | | | | | | | | | | | | |
| Construction | | | | | | | | | | | | | | | | | | |
| Foundations | | | | | | | | | | | | | | | | | | |
| FND-290 | Place Slab on Grade | 1 | 31-Jan-18 A | 08-Feb-18 | 27 | | | | | | | | | | | | | |
| FND-260 | Slab Rebar | 2 | 31-Jan-18 A | 06-Feb-18 | 27 | | | | | | | | | | | | | |
| FND-270 | Slab Formwork | 2 | 31-Jan-18 A | 06-Feb-18 | 28 | | | | | | | | | | | | | |
| FND-150 | Erect CMU Walls Lift#1 Starter Walls | 3 | 01-Feb-18 | 05-Feb-18 | 27 | | | | | | | | | | | | | |
| FND-220 | U/G Plumbing | 3 | 01-Feb-18 | 05-Feb-18 | 27 | | | | | | | | | | | | | |

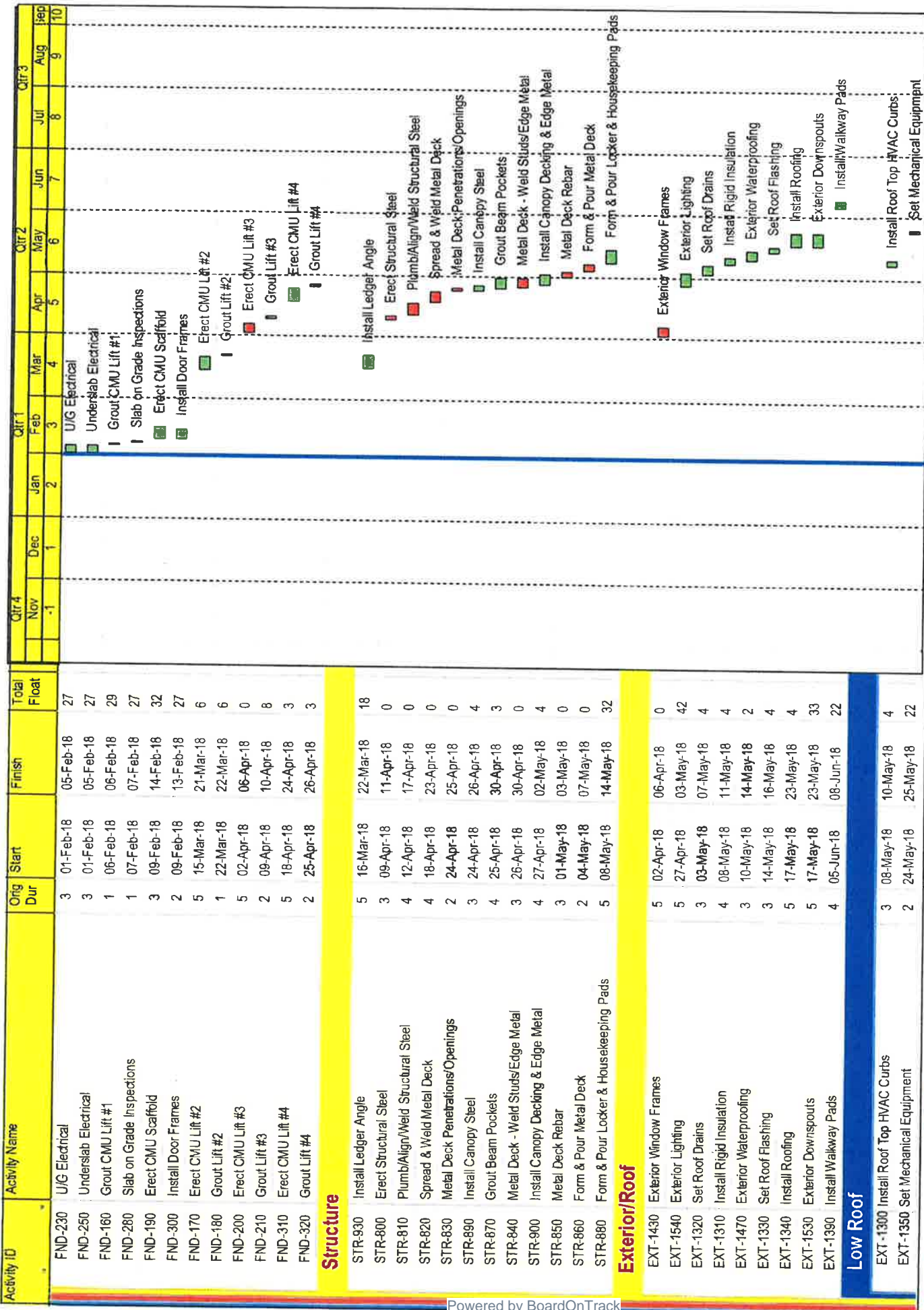
Magnolia Gym

January Update

Run Date 26-Jan-18



Page# 3 of 8



Magnolia Gym
January Update

Run Date 26-Jan-18

■ Remaining Level of Effort
■ Actual Level of Effort
■ Critical Remaining Work
■ Actual Work
■ Remaining Work
■ Critical Remaining Work

Exhibit - 6.2

Submittal Log

MSA - Gym Submittal Report

Grouped By: Status

| Approved | Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|----------|---|----------|--------------------------------------|--------------------------|------------|------|------------------|--------------------------|---------------|
| | 03 3000-01 - Cast-In-Place Concrete (Mix Design) | Approved | 03 30 00 Cast-In-Place Concrete | | 03 30 00-1 | 0 | 12/07/17 | 12/06/2017 | |
| | 03 3000-01r1 - Cast-In-Place Concrete (Vapor Barrier) | Approved | 03 30 00 Cast-In-Place Concrete | 12/13/2017 | 03 30 00-1 | 1 | 12/14/17 | 12/13/2017 | |
| | 2200-03 - Concrete Unit Masonry (Mix & Mortar) | Approved | 04 22 00 Concrete Unit Masonry | 12/22/2017 12/28/2017 | 04 22 00-3 | 0 | 01/04/18 | 12/28/2017 01/03/2018 | |
| | 1200-03 - Struc Steel (Welder Certs) | Approved | 05 12 00 Structural Steel Framing | 01/08/2018 | 05 12 00-3 | 0 | 01/11/18 | 01/08/2018 01/10/2018 | |
| | 05 1200-05 - Struc Steel (Product Data) | Approved | 05 12 00 Structural Steel Framing | 01/08/2018 | 05 12 00-5 | 0 | 01/11/18 | 01/08/2018 01/10/2018 | |
| | 08 000-01r1 - Overhead Door | Approved | 08 0000 Overhead Door | 01/04/2018 01/08/2018 | 08 0000-1 | 1 | 01/16/18 | 01/08/2018 01/15/2018 | |
| | 08 8000-01r1 - Glazing | Approved | 08 80 00 Glazing | 01/23/2018 | 08 80 00-1 | 1 | 02/13/18 | 01/23/2018 02/12/2018 | |
| | 08 8000-02 - Glazing (Samples) | Approved | 08 80 00 Glazing | 01/23/2018 02/01/2018 | 08 80 00-2 | 0 | 02/13/18 | 02/01/2018 02/12/2018 | |
| | 09 5113-01 - Acoustical Panel Ceilings | Approved | 09 51 13 Acoustic Panel Ceiling | | 09 51 13-1 | 0 | 01/30/18 | 01/15/2018 01/29/2018 | |
| | 09 5113-02 - Acoustical Panel Ceilings (samples) | Approved | 09 51 13 Acoustic Panel Ceiling | | 09 51 13-2 | 0 | 01/30/18 | 01/15/2018 01/29/2018 | |
| | 09 9100 - Painting (Product Data) | Approved | 09 91 00 Painting | 12/08/2017 | 09 91 00-1 | 0 | 01/01/18 | 12/08/2017 | |

| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|--|------------|--|----------------------------------|------------|------|------------------|--|---------------|
| 09 9100-02 - Painting (Drawdowns) | Approved ✓ | 09 91 00 Painting | | 09 91 00-2 | 0 | 01/30/18 | 01/15/ 2018 01/29/ 2018 | |
| 09 9623-01 - Graffiti Resistant Coatings | Approved ✓ | 09 96 23 Graffiti Resistant Coatings | | 09 96 23-1 | 0 | 12/14/17 | 12/05/ 2017 12/13/ 2017 | |
| 10 2800-02 - Toilet Accessories (sample) | Approved ✓ | 10 28 00 Toilet Accessories | 01/23/ 2018 02/01/ 2018 | 10 28 00-2 | 0 | 02/13/18 | 02/01/ 2018 02/05/ 2018 | |
| 2400-01 - Roller Shades | Approved ✓ | 12 24 00 Window Shades | 12/27/ 2017 | 12 24 00-1 | 0 | 01/10/18 | 12/27/ 2017 01/09/ 2018 | |
| 0516-01 - Expansion Fittings & Loops | Approved ✓ | 22 05 16 Expansion Fittings and Loops for Plumbing Piping | 12/14/ 2017 | 22 05 16-1 | 0 | 12/22/17 | 12/14/ 2017 12/21/ 2017 | |
| 22 0553-01 - ID for Plumbing Piping (Rev) | Approved ✓ | 22 05 53 Identification for Plumbing Piping and Equipment | 01/10/ 2018 | 22 05 53-1 | 0 | 01/23/18 | 12/14/ 2017 01/10/ 2018 01/15/ 2018 | |
| 22 0719-01 - Plumbing Piping Insulation (Rev) | Approved ✓ | 22 07 19 Plumbing Piping Insulation | 01/10/ 2018 | 22 07 19-1 | 0 | 01/30/18 | 12/14/ 2017 01/10/ 2018 01/15/ 2018 | |
| 22 1005-01 - Plumbing Piping | Approved ✓ | 22 10 05 Plumbing Piping | 11/29/ 2017 | 22 10 05-1 | 0 | 12/01/17 | 11/29/ 2017 | |
| 22 1006-01 - Plumbing Piping Specialties | Approved ✓ | 22 10 06 Plumbing Piping Specialties | 01/09/ 2018 | 22 10 06-1 | 0 | 01/16/18 | 01/09/ 2018 01/15/ 2018 | |
| 22 4000-01 - Plumbing Fixtures | Approved ✓ | 22 40 00 Plumbing Fixtures | | 22 40 00-1 | 0 | 01/30/18 | 01/15/ 2018 01/29/ 2018 | |
| 26 0526-01r1 - Grounding & Bonding | Approved ✓ | 26 05 26 Grounding and Bonding for Electrical Systems | 12/08/ 2017 | 26 05 26-1 | 1 | 12/18/17 | 12/08/ 2017 12/12/ 2017 | |
| 26 0000-03 - Lighting Control System & Devices | Approved ✓ | 26 09 23 Lighting Control Devices | | 26 09 23-1 | 0 | 01/16/18 | 01/09/ 2018 | |



| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|---|---------------------|---|----------------------------------|------------|------|------------------|----------------------------------|----------------|
| 32 1313-01 - Concrete Paving (Mix Designs) | Approved ✓ | 32 13 13 Concrete Paving | 12/08/ 2017 | 32 13 13-1 | 0 | 12/18/17 | 12/08/ 2017 12/12/ 2017 | 01/15/ 2018 |
| 01 4050-01 - Contractor Safety (Manual) | Approved ✓ | 014050 Contractor Safety | 11/15/ 2017 | 014050-1 | 0 | 12/04/17 | 11/16/ 2017 | |
| 31 2000-01 - Earthwork (Pad Cert) | Approved ✓ | 312000 Earth Work | 01/01/ 2018 | 312000-1 | 0 | 01/10/18 | 01/01/ 2018 01/09/ 2018 | |
| Approved as Noted | | | | | | | | |
| 3000-03R1 - Cast-In-Place Concrete (Rebar) | Approved as Noted ✓ | 03 30 00 Cast-In-Place Concrete | 12/14/ 2017 12/14/ 2017 | 03 30 00-3 | 1 | 12/18/17 | 12/14/ 2017 12/18/ 2017 | |
| 2200-01 - Concrete Unit Masonry | Approved as Noted ✓ | 04 22 00 Concrete Unit Masonry | 11/13/ 2017 | 04 22 00-1 | 0 | 11/13/17 | 11/13/ 2017 | |
| 1200-01 - Struc Steel Fra. (Anchor Bolt-Embed) | Approved as Noted ✓ | 05 12 00 Structural Steel Framing | 12/12/ 2017 | 05 12 00-1 | 0 | 12/22/17 | 12/12/ 2017 12/21/ 2017 | |
| 05 1200-01 - Struc Steel Fra. (Anchor Bolt-Embed) | Approved as Noted ✓ | 05 12 00 Structural Steel Framing | 12/22/ 2017 | 05 12 00-1 | 1 | 12/22/17 | 12/22/ 2017 12/22/ 2017 | |
| 07 5113-01 - Built-Up Asphalt Roofing | Approved as Noted ✓ | 07 51 13 Built-up Asphalt Roof | 01/15/ 2018 | 07 51 13-1 | 0 | 01/30/18 | 01/15/ 2018 01/29/ 2018 | |
| 07 9200-01 - Joint Sealers | Approved as Noted ✓ | 07 9200 Joint Sealers | 01/22/ 2018 01/22/ 2018 | 07 9200-1 | 1 | 01/30/18 | 01/22/ 2018 01/29/ 2018 | |
| 07 9200-02 - Joint Sealers (color chart) | Approved as Noted ✓ | 07 9200 Joint Sealers | 01/23/ 2018 01/25/ 2018 | 07 9200-2 | 0 | 02/01/18 | 01/25/ 2018 01/31/ 2018 | |
| 08 1113-01 - Hollow Metal Doors & Frames | Approved as Noted ✓ | 08 11 13 Hollow Metal Doors and Frames | 01/08/ 2018 | 08 11 13-1 | 0 | 01/16/18 | 01/08/ 2018 01/15/ 2018 | |
| 08 1416-01 - Flush Wood Doors | Approved as Noted ✓ | 08 14 16 Flush Wood Doors | 01/11/ 2018 01/11/ 2018 | 08 14 16-1 | 0 | 01/22/18 | 01/11/ 2018 01/15/ 2018 | |



| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball in Court |
|---|-------------------|---|----------------------------------|------------|------|------------------|----------------------------------|---------------|
| 08 4413-01 - Glazed Alum. Curtain Walls | Approved as Noted | 08 44 13 Glazed Aluminum Curtain Walls | | 08 44 13-1 | 0 | 01/30/18 | 01/29/ 2018 | |
| 08 4413-03 - Glazed Alum. Curtain Walls (color chart) | Approved as Noted | 08 44 13 Glazed Aluminum Curtain Walls | 01/23/ 2018 01/25/ 2018 | 08 44 13-3 | 0 | 02/01/18 | 01/25/ 2018 01/31/ 2018 | |
| 08 7100-01 - Door Hardware | Approved as Noted | 08 71 00 Door Hardware | 01/15/ 2018 | 08 71 00-1 | 0 | 02/01/18 | 01/15/ 2018 01/31/ 2018 | |
| 09 2216.3-01r1 - Metal Stud Frame-Non-Struc (rev) | Approved as Noted | 09 22 16 Non-Structural Metal Framing | 01/23/ 2018 01/23/ 2018 | 09 22 16-1 | 1 | 01/30/18 | 01/23/ 2018 01/29/ 2018 | |
| 2400-01 - Cement Plaster | Approved as Noted | 09 24 00 Cement Plaster | 01/11/ 2018 | 09 24 00-1 | 0 | 01/23/18 | 01/11/ 2018 01/22/ 2018 | |
| 2900-01 - Gypsum Board | Approved as Noted | 09 29 00 Gypsum Board | | 09 29 00-1 | 0 | 01/10/18 | 12/28/ 2017 01/09/ 2018 | |
| 3013-01 - Ceramic Tile | Approved as Noted | 09 30 13 Ceramic Tile | | 09 30 13-1 | 0 | 01/30/18 | 01/11/ 2018 01/29/ 2018 | |
| 09 6513-01 - Resilient Wall Base - Carpet | Approved as Noted | 09 65 13 Resilient Wall Base and Accessories | | 09 65 13-1 | 0 | 01/30/18 | 01/11/ 2018 01/29/ 2018 | |
| 10 0000-02 - Specialties (Basketball) | Approved as Noted | 10 0000 Specialties | 01/23/ 2018 01/25/ 2018 | 10 0000-2 | 0 | 02/07/18 | 01/25/ 2018 02/05/ 2018 | |
| 10 2113-01 - Toilet Partitions | Approved as Noted | 10 21 13 Toilet Partitions | | 10 21 13-1 | 0 | 01/15/18 | 12/27/ 2017 01/15/ 2018 | |
| 10 2800-01r1 - Toilet Accessories | Approved as Noted | 10 28 00 Toilet Accessories | 01/23/ 2018 | 10 28 00-1 | 1 | 02/13/18 | 01/29/ 2018 02/05/ 2018 | |
| 11 0000-01 - Playground Surfacing | Approved as Noted | 11 0000 Playground Surfacing | 12/14/ 2017 | 11 0000-1 | 0 | 01/16/18 | 12/14/ 2017 01/15/ 2018 | |
| 22 3000-01 - Plumbing Equipment | Approved as Noted | 22 30 00 Plumbing Equipment | 01/15/ 2018 | 22 30 00-1 | 0 | 01/23/18 | 01/15/ 2018 01/22/ 2018 | |

| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|---|------------------------|---|----------------------------------|------------|------|------------------|----------------------------------|---------------|
| 26 0000-01 - General Electrical | Approved as Noted ✓ | 26 00 10 Basic Electrical Requirements | 11/29/ 2017 12/07/ 2017 | 26 00 10-1 | 0 | | 12/07/ 2017 | |
| 26 0000-02 - Low-Volt Trans, Switchbrds, Pane lbrds | Approved as Noted ✓ | 26 00 10 Basic Electrical Requirements | 11/30/ 2017 12/06/ 2017 | 26 00 10-2 | 0 | 12/18/17 | 12/06/ 2017 12/12/ 2017 | |
| 27 0000-01 - Low-Voltage (Package) | Approved as Noted ✓ | 27 0000 Communications | 01/10/ 2018 | 27 0000-1 | 0 | 01/23/18 | 01/10/ 2018 01/22/ 2018 | |
| 3113-01 - Chain Link Fences & Gates | Approved as Noted ✓ 26 | 32 31 13 Chainlink Fencing | 01/08/ 2018 | 32 31 13-1 | 0 | 01/23/18 | 01/08/ 2018 01/22/ 2018 | |
| osed | | | | | | | | |
| 3000-03 - Cast-in-Place Concrete (Rebar) | Closed ✓ 52 | 03 30 00 Cast-in-Place Concrete | 11/30/ 2017 12/01/ 2017 | 03 30 00-3 | 0 | 12/12/17 | 12/01/ 2017 12/11/ 2017 | |
| 3543-01 - Abrasive Honed Conc Floors | Closed ✓ | 03 35 43 Honed Concrete Finish | | 03 35 43-1 | 0 | | 01/29/ 2018 | |
| 04 2200-02 - Concrete Unit Masonry (Rebar & Mix) | Closed ✓ | 04 22 00 Concrete Unit Masonry | | 04 22 00-2 | 0 | 12/01/17 | 12/01/ 2017 12/11/ 2017 | |
| 05 1200-02 - Struc Steel (Shop Dwgs) | Closed ✓ | 05 12 00 Structural Steel Framing | 01/08/ 2018 | 05 12 00-2 | 0 | 01/23/18 | 01/08/ 2018 01/22/ 2018 | |
| 05 1200-04 - Struc Steel (Weld Procedures) | Closed ✓ | 05 12 00 Structural Steel Framing | 01/08/ 2018 | 05 12 00-4 | 0 | 01/22/18 | 01/08/ 2018 01/22/ 2018 | |
| 05 4000-01 - Cold Form Metal Framing | Closed ✓ | 05 40 00 Cold Formed Metal Framing | | 05 40 00-1 | 0 | 01/11/18 | 01/01/ 2018 01/09/ 2018 | |
| 07 9200-01 - Joint Sealers | Closed ✓ | 07 9200 Joint Sealers | | 07 9200-1 | 0 | 01/22/18 | 01/22/ 2018 | |
| 08 0000-01 - Overhead Door | Closed ✓ | 08 0000 Overhead Door | | 08 0000-1 | 0 | 12/26/17 | 12/14/ 2017 12/21/ 2017 | |
| 08 8000-01 - Glazing | Closed ✓ | 08 80 00 Glazing | | 08 80 00-1 | 0 | 01/15/18 | 01/15/ 2018 | |

| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|---|-------------------------|--|----------------|------------|------|------------------|----------------|------------------------------------|
| 08 4000-02 - 3-Form Panel Cube | Closed ✓ | 08 4000 Specialty Window | 01/29/ 2018 | 08 4000-2 | 0 | 01/29/18 | 01/29/ 2018 | |
| 08 4000-03 - 3-Form Panel Cube (sample) | Closed ✓ | 08 4000 Specialty Window | 01/23/ 2018 | 08 4000-3 | 0 | 02/13/18 | 02/13/ 2018 | |
| 09 2216.3-01 - Metal Stud Frame-Non-Struc (rev) | Closed ✓ | 09 22 16 Non-Structural Metal Framing | | 09 22 16-1 | 0 | 12/27/17 | 12/26/ 2017 | |
| 09 6513-01 - Resilient Wall Base - Carpet | Closed ✓ | 09 68 13 Tile Carpeting | 01/15/ 2018 | 09 68 13-1 | 0 | 01/30/18 | 01/15/ 2018 | |
| 10 0000-01 - Specialties (Lockers) | Closed ✓ | 10 0000 Specialties | 01/29/ 2018 | 10 0000-1 | 0 | 01/29/18 | 01/29/ 2018 | |
| 2800-01 - Toilet Accessories | Closed ✓ | 10 28 00 Toilet Accessories | 12/27/ 2017 | 10 28 00-1 | 0 | 12/27/17 | 12/27/ 2017 | |
| Review CM/GC/AE/PM | | | | | | | | |
| 1200-02r1 - Struc Steel (Shop Dwg) | In Review CM/GC/AE/PM ✓ | 05 12 00 Structural Steel Framing | 02/19/ 2018 | 05 12 00-2 | 1 | | 02/19/ 2018 | Zhou, Justin (Berliner Architects) |
| 1200-04r1 - Struc Steel (Weld Procedures) | In Review CM/GC/AE/PM ✓ | 05 12 00 Structural Steel Framing | 02/19/ 2018 | 05 12 00-4 | 1 | | 02/19/ 2018 | Zhou, Justin (Berliner Architects) |
| 06 0000-01 - Stainless Steel Cabinets | In Review CM/GC/AE/PM ✓ | 06 40 00 Architectural Woodwork | 12/27/ 2017 | 06 40 00-1 | 0 | | 12/27/ 2017 | Zhou, Justin (Berliner Architects) |
| 07 6200-01 - Sheet Metal Flashing & Trim | In Review CM/GC/AE/PM ✓ | 07 62 00 Sheet Metal Flashing and Trim | | 07 62 00-1 | 0 | | 01/22/ 2018 | Zhou, Justin (Berliner Architects) |
| 23 0000-01r1 - HVAC System | In Review CM/GC/AE/PM ✓ | 23 00 10 Basic Mechanical Requirements | | 23 00 10-1 | 1 | | | Rudge, David (Gafcon) |
| Open | | | | | | | | |
| 21 1300-01r1 - Fire-Suppression Sprinkler Sys | Open ✓ | 21 13 00 Fire Suppression Sprinkler Systems | 02/15/ 2018 | 21 13 00-1 | 1 | | | Rudge, David (Gafcon) |
| Revise & Resubmit | | | | | | | | |
| 03 3000-02 - Cast-in-Place Concrete (Sealer) | Revise & Resubmit ✓ | 03 30 00 Cast-in-Place Concrete | 11/16/ 2017 | 03 30 00-2 | 0 | 12/12/17 | 11/16/ 2017 | |
| 04 2200-02r1 - Concrete Unit Masonry (Rebar) | Revise & Resubmit ✓ | 04 22 00 Concrete Unit Masonry | 12/22/ 2017 | 04 22 00-2 | 1 | 01/10/18 | 12/26/ 2017 | |
| 05 3000-01 - Metal Decking | Revise & Resubmit ✓ | 05 30 00 Metal Decking | 12/26/ 2017 | 05 30 00-1 | 0 | 02/01/18 | 01/15/ 2018 | |

Job #: 01428.001 Magnolia Science Academy, Santa Ana
 2840 West First Street
 Santa Ana, California 92703



| Title | Status | Spec Section | Sent Date | # | Rev. | Distributed Date | Returned Date | Ball In Court |
|---|-------------------|---|----------------------------------|------------|------|------------------|----------------------------------|---------------|
| 05 4000-01r1 - Cold Form Metal Framing | Revise & Resubmit | 05 40 00 Cold Formed Metal Framing | 01/23/ 2018 01/23/ 2018 | 05 40 00-1 | 1 | 02/01/18 | 01/23/ 2018 01/31/ 2018 | |
| 08 4413-02 - Glazed Alum. Curtain Walls (Shop Dwgs) | Revise & Resubmit | 08 44 13 Glazed Aluminum Curtain Walls | 01/25/ 2018 | 08 44 13-2 | 0 | 02/13/18 | 01/25/ 2018 02/12/ 2018 | |
| 08 4000-01 - Alum. Transaction Window | Revise & Resubmit | 08 4000 Specialty Windowa | | 08 4000-1 | 0 | 01/30/18 | 01/11/ 2018 01/29/ 2018 | |
| 11310-01 - Signs | Revise & Resubmit | 10 43 10 Signs | | 10 43 10-1 | 0 | 01/16/18 | 01/09/ 2018 01/15/ 2018 | |
| 21300-01 - Fire-Suppression Sprinkler Sys | Revise & Resubmit | 21 13 00 Fire Suppression Sprinkler Systems | | 21 13 00-1 | 0 | 01/30/18 | 01/15/ 2018 01/29/ 2018 | |
| 23000-01 - HVAC System | Revise & Resubmit | 23 00 10 Basic Mechanical Requirements | | 23 00 10-1 | 0 | 01/22/18 | 01/22/ 2018 | |
| 26000-04 - Interior & Exterior Lighting | Revise & Resubmit | 26 00 10 Basic Electrical Requirements | | 26 00 10-4 | 0 | 01/16/18 | 01/08/ 2018 01/15/ 2018 | |

Exhibit - 6.3

Request for Information (RFI) Log

RFI Log Report

RFIs

| Group | RFI # | Subject | Due Date |
|-------|-----------|--|------------|
| | GYM-001 | Auto CAD Drawing files | 11/30/2017 |
| | GYM-002 | G-A2.11 West Elevation | 11/30/2017 |
| | GYM-003 | E005 & GE 1.11 | 12/04/2017 |
| | GYM-004 | L1GA-21 Schedule | 12/04/2017 |
| | GYM-005 | Type "F16" Fixtures | 12/04/2017 |
| | GYM-006 | CMU courses to finish floor | 11/30/2017 |
| | GYM-007 | Color Confirmation | 11/30/2017 |
| | GYM-008 | Dimension for Fire Riser/Electric Rooms | 12/05/2017 |
| | GYM-009 | Location for 1" PA | 12/05/2017 |
| | GYM-010 | Conduit under SOG | 12/11/2017 |
| | GYM-011 | Conduits in CMU | 12/12/2017 |
| | GYM-012 | Footings/Conduit Conflict | 12/12/2017 |
| | GYM-013 | E0.11 Note #17 vs #18 | 12/06/2017 |
| | GYM-014 | Electrical Room Layout | 12/05/2017 |
| | GYM-015 | Camera Locations | 12/11/2017 |
| | GYM-016 | Finish Floor Elevation | 12/08/2017 |
| | GYM-017 | Wall Din. in room 8 Storage | |
| | GYM-018 | Vent for Sink/Floor Drain | |
| | GYM-019 | Note FC-2 | 12/13/2017 |
| | GYM-013R1 | E0.11 Note #17 vs #18 | 12/13/2017 |
| | GYM-020 | OVERRIDE SWITCH | 12/07/2017 |
| | GYM-021 | WINDOW CONFORMANCE | 12/18/2017 |
| | GYM-022 | Omit detail 3/53-01 | 12/19/2017 |
| | GYM-023 | CONTROL JOINTS | 12/21/2017 |
| | GYM-056 | WALL TYPE BB 2X4 WOOD | 01/23/2018 |
| | GYM-032 | Plumbing Pipes in CMU Walls | |
| | GYM-026 | Dimensions between Office & Server | 12/19/2017 |
| | GYM-034 | Fire Alarm Power Supply | |
| | GYM-028 | 2" Conduit in Standard Boxes | |
| | GYM-031 | Circuit for FC-2 | |
| | GYM-035 | Different Quantities and Lighting Types | 12/29/2017 |
| | GYM-027 | Lighting in Fire Sprinkler Room | 12/27/2017 |
| | GYM-039 | Control for the Exhaust Fan in Electrical Room | 12/29/2017 |



| Group | RFI # | Subject | Due Date |
|---------------------|---------|---|------------|
| | GYM-030 | Sewer Pipe Through GB2 | 12/26/2017 |
| | GYM-029 | WH-3 in Storage | 12/29/2017 |
| | GYM-033 | EF-1 Controls | 12/27/2017 |
| | GYM-052 | SCOREBOARD | 01/18/2018 |
| | GYM-036 | Height of Speaker and Strobes | |
| | GYM-024 | Receptacles at Padding areas | |
| | GYM-037 | Padding Elevation | |
| | GYM-038 | AIR CURTAIN | 12/29/2017 |
| | GYM-041 | Infill Windows on East Elevation | 01/12/2018 |
| | GYM-042 | Gym Floor Covering | 01/10/2018 |
| | GYM-043 | Tile in Restrooms | 01/15/2018 |
| | GYM-044 | S2.04-G EPOXY REBAR | 01/11/2018 |
| | GYM-045 | S2.04-G EPOXY REBAR (ALTERNATIVE) | 01/11/2018 |
| | GYM-048 | Concrete Finishes | |
| | GYM-049 | Height of Masonry wall Office and Servery | 01/15/2018 |
| | GYM-051 | Column at Curtain Wall | |
| | GYM-050 | Response for RFI #44 AS-BUILD REBAR | 01/17/2018 |
| | GYM-053 | EPOXY DETAIL for #8 REBAR | 01/19/2018 |
| | GYM-054 | Exterior Hose Bibs | 01/22/2018 |
| | GYM-057 | Ceiling in IT / Lighting / Audio Control | 01/23/2018 |
| | GYM-055 | Water Heater #1 / Circulating Pump | 01/22/2018 |
| | GYM-058 | 5/5802 WT Decking Support | 01/23/2018 |
| | GYM-059 | Detail for 12" to 8" intersection | 01/29/2018 |
| | GYM-025 | Wall between Restrooms | 01/24/2018 |
| | GYM-060 | POST PLACEMENT | 02/05/2018 |
| | GYM-061 | Control Joint Layout | 02/06/2018 |
| | GYM-062 | DOOR 126.7 & 126.8 | 02/06/2018 |
| | GYM-064 | Curtain Wall Location | 02/12/2018 |
| Status: Open | | | |
| | GYM-047 | ROOF ACCESS/ TIE OFF POINTS | 01/15/2018 |
| | GYM-046 | Interior Roll Up Door in Servery | 01/12/2018 |
| | GYM-063 | Lighting Submittals Questions | 02/08/2018 |
| | GYM-065 | Traffic Mitigation Measures | 02/19/2018 |
| | GYM-068 | FENCING AROUND GYM BUILDING | 02/27/2018 |
| | GYM-067 | RESTROOM WALL | 02/27/2018 |
| | GYM-066 | STEEL-BEAM SEAT | 02/22/2018 |

Exhibit - 6.4

MSA - Gymnasium Project Bond Requisition No. 04 Change Order, PCO and Contingency Draw Down Logs

20-Feb-18



| Change Order Log | | | | | | | | | | |
|---------------------------|---------------------------------|----------------------|----------|----------------|------------------|--------------|----------|------------------|------------|--|
| No. | Description | Originating Document | Status | Date Initiated | Contractor Total | Gafcon Total | Variance | Agreed to Amount | Total Days | Comments |
| 1 | Non-Compensatory Time Extension | NA | Approved | 12/13/17 | \$ - | \$ - | \$ - | \$ - | 94 | Adjustment to incorrect number of calendar days in the General Conditions and additional time for contractor mobilization. |
| | | | | | \$ - | \$ - | \$ - | \$ - | | |
| Change Order Total | | | | | | | | | | |

| Potential Change Order Log | | | | | | | | | | |
|-------------------------------------|--|----------------------|--------------|--------------|------------------|--------------|-------------|------------------|------------|---|
| No. | Description | Originating Document | Status | Date Settled | Contractor Total | Gafcon Total | Variance | Agreed to Amount | Total Days | Comments |
| CO #01 | Non-Compensatory Time Extension | N/A | Pending | 12/13/17 | \$ - | \$ - | \$ - | \$ - | 94 | |
| PCO #02 | Contractor to provide and install power for fire alarms | RFI #34 | Negotiations | 01/30/18 | \$ 3,826.00 | \$ 3,055.47 | \$ 770.53 | \$ 3,440.25 | 0 | Cost to be drawn from project contingency |
| PCO #03 | Contractor to provide and install power for water heater | RFI #29 | Negotiations | 01/30/18 | \$ 1,311.00 | \$ 852.82 | \$ 458.18 | \$ 1,096.33 | 0 | Cost to be drawn from project contingency |
| 4 | Potential Cost Associated w/Fire Sprinkler Riser | N/A | Pending | | \$ 7,000.00 | | | | | ROM, COR not submitted by RC |
| | | | | | \$ 12,137.00 | \$ 3,908.29 | \$ 1,228.71 | \$ 4,536.58 | 94 | |
| Potential Change Order Total | | | | | | | | | | |

| Contingency Draw Down Log | | | | | | | | | | |
|---------------------------|--|----------------------|----------------|------------------|-------------------|-------------------|-----------------|--|--|--|
| No. | Description | Originating Document | Agreement Date | Agreed to Amount | Beginning Balance | Remaining Balance | Comments | | | |
| 1 | Project Construction Contingency Starting Balance | | | | \$ 112,544.89 | | | | | |
| PCO #02 | Contractor to provide and install power for fire alarms | RFI #34 | 01/30/18 | \$ 3,440.25 | | \$ 109,104.64 | Design omission | | | |
| PCO #03 | Contractor to provide and install power for water heater | RFI #29 | 01/30/18 | \$ 1,096.33 | | \$ 108,008.31 | Design omission | | | |



Magnolia Science Academy, Santa Ana, CA

Gymnasium Project



Overview

1. Project Summary
2. Project Schedule Update
3. Project Documentation
4. Financial Report
5. Progress Photos



Project Summary

- Project is approximately 22% complete
- Project Submittals are 97% complete
- Procurement of structural steel in process
- Project construction meetings on going, Tuesdays at 9:00 am
- Contractor's payment application #04 has been reviewed



Project Schedule Update

- Schedule Milestones
 - Construction Completion date: August 15, 2018
 - Presently the project is on schedule
 - Contractor's has submitted March 2018 update construction schedule
- Upcoming Construction Activities
 - Erection of Exterior and Interior Masonry Wall on going
- Construction Impacts to the General Campus and Local Community
 - No impacts to school activities are anticipated during the next 30 days



Project Documentation

- Submittals
 - As of February 28, 2018, 83 submittal packages have been issued by the contractor.
 - The Architect has approved 52 submittal packages.
 - The Architect has returned 10 submittal package to be revised and resubmitted.
 - 21 submittals either have been closed or are currently with the Architect for review
- RFI's
 - As of February 28, 2018, 66 RFI's have been issued by the contractor
 - 7 remain open with none of those being critical



Project Documentation

- Architect's Supplemental Instruction
 - ASI #1 Add Alternate (RC Construction currently putting together a cost proposal)
 - a. Rubberized Gym Flooring
 - ASI #2 Deductive Alternates (RC Construction Currently Putting together a cost proposal)
 - a. Removal of glazing at east gym wall and replacing CMU block
 - b. Eliminate graffiti coating on exterior gym walls
 - c. Modify concrete floor finishes
 - d. Remove lockers
 - e. Remove carpet tile



Financial Report

- Change Order
 - Change Order Log
 - Non-Compensatory Time Extension: 94 Days
 - Potential Change Order Log

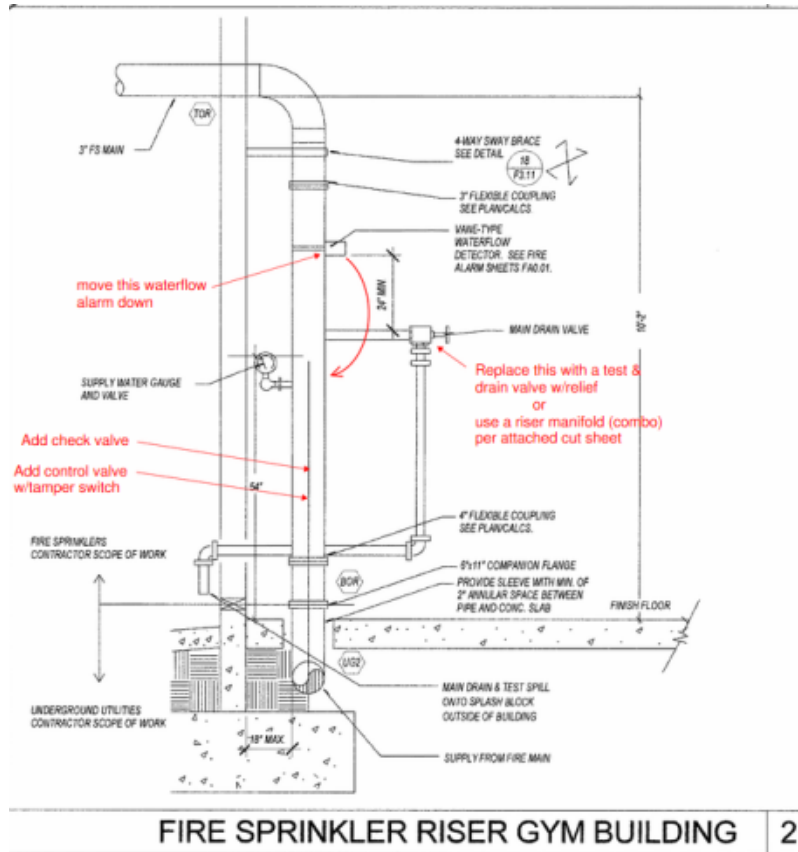
| | Contractor total | Gafcon Total | Agreed Amount |
|--|------------------|--------------|---------------|
| PCO #02 Provide Power to Fire Alarm System- Submitted | \$ 3,826.25 | \$ 3,055.47 | \$ 3,440.25 |
| PCO #03 Provide Power to Water Heater- Submitted | \$ 1,311.00 | \$ 852.82 | \$ 1,096.33 |
| Modifications to Fire Sprinkler Riser- Pending | \$ 7,000.00 | | |
| Power to raise & Lower Basketball Back Boards- Pending | \$ 14,000.00 | | |

- Contingency Draw Downs- Final Agreed to Cost

| | |
|--|---------------|
| Contingency Starting Balance | \$ 112,544.89 |
| | \$ |
| PCO #02 Provide Power to Fire Alarm | 3,440.25 |
| | \$ |
| PCO #03 Provide Power to Water Heater | 1,096.33 |
| Contingency Balance as of Febraury 28,2018 | \$ 108,008.31 |



Financial Report





Financial Report

- Project Contract and Billings to Date

| | | |
|--|----|--------------|
| RC Construction Services Base Contract | \$ | 3,864,041.36 |
| Invoice as of January 28,2018 (Pay Apps No. 01-No. 03) | \$ | 541,431.07 |
| Remaining Balance as of January 31,2018 | \$ | 3,322,610.29 |

| | | |
|---|----|------------|
| Berliner Architects Total Contracts Amounts | \$ | 219,090.00 |
| Invoice as of January 28,2018 | \$ | 34,334.29 |
| Remaining Balance as of January 31,2018 | \$ | 184,755.71 |

| | | |
|---|----|------------|
| Gafcon Total Contract Amounts | \$ | 184,619.00 |
| Invoice as of January 31,2018 | \$ | 126,364.10 |
| Remaining Balance as of January 31,2018 | \$ | 58,254.90 |

| | | |
|--|----|------------|
| Inland Inspection Services Contract Amount | \$ | 114,075.00 |
| Invoiced as of January 28,2018 | \$ | 32,448.00 |
| Remaining Balance as of January 31,2018 | \$ | 81,627.00 |

| | | |
|---|----|-----------|
| River City Testing Contract Amount | \$ | 52,882.00 |
| Invoiced as of January 28,2018 | \$ | 3,162.25 |
| Remaining Balance as of January 31,2018 | \$ | 49,719.75 |



Progress Photos





Progress Photos





Progress Photos





Board Q&A