



Board Agenda Item #	Agenda # IV D - Discussion Item
Date:	May 9, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	March 2019 Financial Reports

Discussion item.

Back office service provider presents monthly financial reports for all school sites, MERF and a consolidated MPS report.

- Highlights of the activities recorded for the month are presented and included in the financial packet provided to all board members and also made available online

FINANCIAL HIGHLIGHTS:

Revenues are \$95k above the year to date projection

- Expenditures are 107k below budget
- Revenues received to date is at 65%
- Spending to date is at 59%
- Net Impact: \$202k
- Cash flow is sufficient at each campus and overall

Name of Originator:

Nanie Montijo, Chief Financial Officer and Karl Yoder, DMS

Attachments

February 2019 Financial Reports for all School Sites and MERF



March 2019 Monthly Financial Update (Actuals through 3/31/19)



March 2019 Financial Update: Executive Summary

- Year-to-date trending through March is generally aligned with Second Interim, with some positive trending:
 - **Revenues are \$95k above year-to-date budget**
 - **Expenditures are \$107k less than year-to-date budget**
 - **Net impact = \$202k ahead of year-to-date budget so far**
- We continue to see spending on materials and services running below Second Interim Budget amounts. If spending trends remain on track, the 2018-19 year will end up slightly better than projected at Second Interim

March 2019 Financial Update: Executive Summary

MSA - Consolidated	2nd Interim Budget	Year-to-Date Budget (through Mar 2019)	Year-to-Date Actuals (through Mar 2019)	Variance from YTD Budget	Primary Reasons For Variance (see budget detail for all changes)
SUMMARY					
Revenues					
LCFF Entitlement	39,822,616	25,872,198	25,816,357	(55,842)	Some LCFF received sooner than projected
Federal Revenues	3,540,557	1,932,570	1,852,070	(80,500)	Normal variances (should end up on track)
Other State Revenues	6,418,492	3,236,493	3,542,464	305,971	Normal variances (should end up on track)
Other Local Revenues	6,498,077	5,424,752	5,350,762	(73,989)	Normal variances (should end up on track)
Total Revenues	56,279,742	36,466,014	36,561,653	95,639	
Expenditures					
Salaries & Benefits	32,863,312	21,764,063	22,269,973	505,910	Normal variance
Books and Supplies	2,486,246	1,575,407	1,323,446	(251,961)	Normal variance
Services and Operating Exp.	20,937,545	10,350,655	10,123,293	(227,362)	Spending is running lower than budgeted
Depreciation & Cap Outlay	1,929,045	829,686	671,449	(158,237)	Spending is running lower than budgeted
Other Outflows	595,203	510,139	535,113	24,974	Normal variance
Total Expenditures	58,811,350	35,029,950	34,923,274	(106,675)	
Net Revenues	(2,531,609)	1,436,064	1,638,379	202,315	

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA Consolidated																		
Projected Average Daily Attendance:														3,802	3,802	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	736,660	2,144,053	2,348,354	4,047,756	3,047,043	3,063,293	4,228,279	2,793,524	3,407,395	25,816,357	25,872,198	(55,842)	41,793,952	39,822,616	39,822,616	-	14,006,260	65%
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	20,243	1,852,070	1,932,570	(80,500)	4,016,521	3,540,557	3,540,557	-	1,688,486	52%
Other State Revenues	105,779	75,608	347,283	594,025	520,807	325,431	381,039	232,057	960,436	3,542,464	3,236,493	305,971	6,100,356	6,418,492	6,115,739	(302,754)	2,573,274	58%
Other Local Revenues	181,873	1,414,399	142,860	799,627	582,277	574,390	196,578	899,621	559,136	5,350,762	5,424,752	(73,989)	6,425,437	6,498,077	6,523,896	25,819	1,173,133	82%
Total Revenue	1,079,581	3,638,235	2,836,120	5,506,207	4,568,928	3,992,468	5,961,355	4,031,548	4,947,211	36,561,653	36,466,014	95,639	58,336,266	56,279,742	56,002,807	(276,935)	19,441,153	65%
Expenditures																		
Certificated Salaries	955,857	1,418,779	1,483,506	1,478,665	1,449,913	1,459,382	1,419,194	1,441,731	1,434,717	12,541,742	12,421,003	120,740	18,152,479	17,515,957	17,505,957	(10,000)	4,964,215	72%
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	4,565,678	4,497,255	68,423	5,546,494	6,635,954	6,635,954	-	2,070,276	69%
Benefits	229,686	783,285	521,457	667,398	620,316	387,778	1,001,857	419,791	514,612	5,162,552	4,845,805	316,747	8,353,618	8,711,400	8,708,400	(3,000)	3,545,849	59%
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	1,323,446	1,575,407	(251,961)	3,462,686	2,486,246	2,467,928	(18,318)	1,144,482	54%
Services and Operating Exp.	355,890	1,601,449	1,325,122	1,376,559	1,115,911	956,591	834,437	1,231,839	1,325,494	10,123,293	10,350,655	(227,362)	19,218,942	20,937,545	20,705,688	(231,856)	10,582,395	49%
Depreciation & Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	671,449	829,686	(158,237)	1,005,243	1,929,045	2,570,584	641,539	1,899,135	26%
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	535,113	510,139	24,974	873,946	595,203	595,203	-	60,091	90%
Total Expenditures	1,969,703	4,557,097	4,312,124	4,660,241	4,026,069	3,624,800	3,890,204	4,081,918	3,784,747	34,923,274	35,029,950	(106,675)	56,613,408	58,811,350	59,189,715	378,365	24,266,441	59%
Net Revenues										1,638,379	1,436,064	202,315	1,722,858	(2,531,609)	(3,186,909)	(655,300)	(4,825,288)	
Fund Balance																		
Beginning Balance (Audited)															26,993,791			
Net Revenues															(3,186,909)			
Ending Fund Balance															23,806,882			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
MSA Consolidated																				
REVENUE DETAIL																				
LCFF Entitlement																				
8011	State Aid	310,853	1,221,512	1,509,258	2,197,253	2,198,720	2,198,720	2,215,599	1,637,754	1,779,798	15,269,468	15,233,211	(36,256)	27,327,807	24,971,893	24,971,893	-	9,702,425	61%	
8012	EPA Entitlement	-	-	54,332	633,714	-	-	54,332	1,202,509	176,394	1,190,096	3,311,377	3,107,608	(203,769)	3,727,777	4,155,679	4,155,679	-	844,302	80%
8019	Prior Year Adjustments	8	-	(794)	-	-	-	70	-	-	5,015	4,299	(716)	(5,015)	-	-	-	-	(4,299)	-
8096	InLieuPropTaxes	425,799	922,540	785,558	1,216,789	848,323	810,171	810,171	979,376	432,486	7,231,213	7,532,095	300,882	10,738,369	10,695,044	10,695,044	-	3,463,831	68%	
SUBTOTAL - LCFF Entitlement		736,660	2,144,053	2,348,354	4,047,756	3,047,043	3,063,293	4,228,279	2,793,524	3,407,395	25,816,357	25,872,198	55,842	41,793,952	39,822,616	39,822,616	-	14,006,260	65%	
Federal Revenue																				
8181	SpEd - Revenue	12,745	25,489	16,993	16,993	16,993	16,993	62,443	29,839	11,444	209,933	265,738	55,805	562,031	562,031	562,031	-	352,098	37%	
8220	SchLunchFederal	42,524	(23,154)	(19,369)	-	-	-	-	-	-	-	-	-	1,161,078	-	-	-	-	-	-
8290	All Other Federal Revenue	-	1,840	-	47,806	401,809	12,361	1,093,017	76,506	8,799	1,642,138	1,666,833	24,695	2,293,412	2,978,526	2,978,526	-	1,336,388	55%	
SUBTOTAL - Federal Revenue		55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	20,243	1,852,070	1,932,570	80,500	4,016,521	3,540,557	3,540,557	-	1,688,486	52%	
Other State Revenue																				
8311	SpEd Revenue	99,588	75,608	180,898	164,526	161,617	208,572	162,989	88,541	356,231	1,498,571	1,312,318	(186,253)	2,148,623	2,260,653	2,260,653	-	762,082	66%	
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	101,077	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	88,206	99,997	185,600	-	373,803	388,203	14,400	1,377,779	780,238	780,238	-	406,435	48%	
8560	StateLotteryRev	-	-	16,384	79,257	-	-	128,898	0	-	224,539	224,539	-	778,564	778,564	778,564	-	554,025	29%	
8590	AllOthStateRev	6,191	-	150,000	350,242	359,190	28,653	(10,845)	(42,084)	604,205	1,445,552	1,311,434	(134,118)	1,694,312	2,599,037	2,296,283	(302,754)	850,732	63%	
SUBTOTAL - Other State Revenue		105,779	75,608	347,283	594,025	520,807	325,431	381,039	232,057	960,436	3,542,464	3,236,493	(305,971)	6,100,356	6,418,492	6,115,739	(302,754)	2,573,274	58%	
Local Revenue																				
8600	Other Local Revenue	-	-	25,000	-	-	-	(25,000)	86,469	149,222	235,691	180,000	(55,691)	-	252,422	252,422	-	16,731	93%	
8634	StudentLunchFee	0	-	0	(0)	-	0	728	25,006	23	25,756	30,428	4,671	47,940	-	-	-	(25,756)	-	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	1,000	1,000	2,500	2,500	2,500	-	2,500	0%	
8660	Interest	869	362	1,308	425	-	2,278	914	-	-	6,156	7,444	1,288	4,376	9,376	9,376	-	3,220	66%	
8698	OthRev-Suspense	2,458	(2,351)	0	-	-	-	(0)	0	-	107	64	(43)	-	-	-	-	(107)	-	
8699	Other Revenue	15,638	447,258	(393,654)	297,827	6,858	40,061	99,551	46,264	95,122	654,925	586,661	(68,264)	362,557	484,981	510,799	25,819	(144,125)	128%	
8701	CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	746,126	746,126	-	994,835	994,835	994,835	-	248,709	75%	
8702	CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	674,169	674,169	-	898,892	898,892	898,892	-	224,723	75%	
8703	CMO Fee - MSA-3	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	743,328	743,328	-	991,104	991,104	991,104	-	247,776	75%	
8704	CMO Fee - MSA-4	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	58,243	58,243	-	77,657	77,657	77,657	-	19,414	75%	
8705	CMO Fee - MSA-5	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	77,440	77,440	-	103,253	103,253	103,253	-	25,813	75%	
8706	CMO Fee - MSA-6	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	34,839	34,839	-	46,452	46,452	46,452	-	11,613	75%	
8707	CMO Fee - MSA-7	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	372,589	372,589	-	496,785	496,785	496,785	-	124,196	75%	
8708	CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	743,577	743,577	-	991,436	991,436	991,436	-	247,859	75%	
8709	CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	303,127	301,042	(2,085)	997,937	404,170	404,170	-	101,043	75%	
8712	CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	307,285	307,285	-	409,714	409,714	409,714	-	102,429	75%	
8791	SpEd Revenue (Local)	1,581	4,867	-	-	-	-	-	-	-	6,448	21,869	15,421	-	45,000	45,000	-	38,552	14%	
8802	Private Donations/Grants	1,581	-	-	-	-	-	227,919	(25,000)	1,500	206,000	203,900	(2,100)	-	229,500	229,500	-	23,500	90%	
8803	Fundraising	1,581	-	-	-	-	-	58,023	-	-	59,604	59,762	159	-	60,000	60,000	-	396	99%	
8999	Revenues-Susp	15,228	2,868	2,926	(5,906)	68,137	24,771	(55,717)	248,329	(205,284)	95,353	274,986	179,633	-	-	-	-	(95,353)	-	
SUBTOTAL - Local Revenue		181,873	1,414,399	142,860	799,627	582,277	574,390	196,578	899,621	559,136	5,350,762	5,424,752	73,989	6,425,437	6,498,077	6,523,896	25,819	1,173,133	82%	
TOTAL REVENUE		1,079,581	3,638,235	2,836,120	5,506,207	4,568,928	3,992,468	5,961,355	4,031,548	4,947,211	36,561,653	36,466,014	(95,639)	58,336,266	56,279,742	56,002,807	(276,935)	19,441,153	65%	

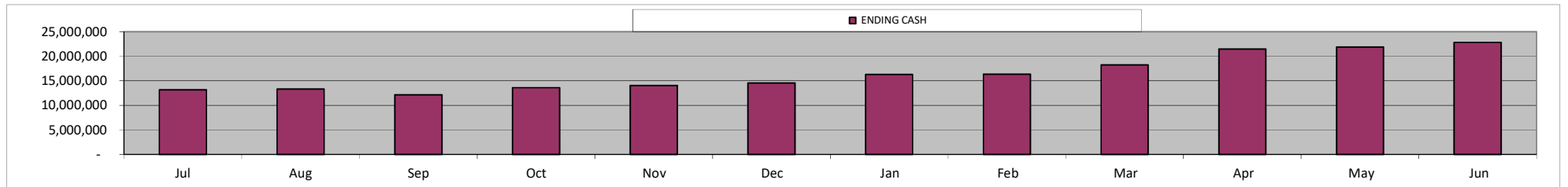
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA Consolidated		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENSES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	520,831	1,101,439	1,180,359	1,166,437	1,151,466	1,158,631	1,123,176	1,128,154	1,111,867	9,642,360	9,667,954	25,594	14,332,880	13,843,072	13,843,072	-	4,200,712	70%
1300	Cert Adminis	435,026	317,339	303,147	312,228	298,448	300,750	296,018	313,576	322,850	2,899,382	2,753,049	(146,334)	3,819,599	3,672,886	3,662,886	(10,000)	763,503	79%
SUBTOTAL - Certificated Salaries		955,857	1,418,779	1,483,506	1,478,665	1,449,913	1,459,382	1,419,194	1,441,731	1,434,717	12,541,742	12,421,003	(120,740)	18,152,479	17,515,957	17,505,957	(10,000)	4,964,215	72%
Classified Salaries																			
2400	Clerical & Tech	210,709	220,645	249,610	231,899	228,073	247,451	251,138	242,049	236,203	2,117,777	2,100,540	(17,237)	3,095,373	3,453,281	3,453,281	-	1,335,504	61%
2900	OtherClassStaff	165,985	257,492	302,426	305,157	290,877	293,203	262,014	283,574	287,174	2,447,902	2,396,715	(51,186)	2,451,121	3,182,674	3,182,674	-	734,772	77%
SUBTOTAL - Classified Salaries		376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	4,565,678	4,497,255	(68,423)	5,546,494	6,635,954	6,635,954	-	2,070,276	69%
Employee Benefits																			
3101	STRS	83,107	236,652	243,964	248,362	239,344	245,932	236,442	242,738	242,447	2,018,988	1,892,719	(126,269)	2,796,082	2,916,278	2,916,278	-	897,290	69%
3202	PERS	35,942	56,990	64,437	63,437	58,329	62,941	65,887	62,118	60,805	530,885	477,383	(53,503)	628,298	704,436	704,436	-	173,551	75%
3301	OASDI/Med	40,241	54,525	58,959	57,451	55,127	56,597	58,032	57,992	57,381	496,306	490,056	(6,250)	735,007	769,116	769,116	-	272,811	65%
3401	HlthWelfare	7,024	406,073	127,670	270,932	204,107	16,982	561,236	14,922	109,814	1,718,761	1,647,066	(71,695)	3,698,133	3,833,179	3,830,179	(3,000)	2,111,419	45%
3501	Unemployns	635	4,130	1,344	2,399	38,735	507	17,706	6,409	1,986	73,851	65,456	(8,395)	47,085	48,484	48,484	-	(25,367)	152%
3601	WorkersCmp	58,445	19,480	19,482	19,482	19,482	-	22,344	21,330	37,435	217,480	174,816	(42,664)	266,854	257,732	257,732	-	40,253	84%
3701	Other Retirement	-	-	-	-	-	-	35,340	9,387	-	61,098	51,711	(9,387)	-	-	-	-	(61,098)	-
3901	OthBenes	4,292	5,435	5,601	5,335	5,193	4,818	4,870	4,895	4,744	45,184	46,597	1,413	182,160	182,174	182,174	-	136,990	25%
SUBTOTAL - Employee Benefits		229,686	783,285	521,457	667,398	620,316	387,778	1,001,857	419,791	514,612	5,162,552	4,845,805	(316,747)	8,353,618	8,711,400	8,708,400	(3,000)	3,545,849	59%
Books & Supplies																			
4100	Text&CoreCurric	-	121,717	64,408	8,129	20,064	9,016	19,776	27,761	922	271,795	331,977	60,182	231,530	383,077	377,977	(5,100)	106,182	72%
4200	BooksOthRefMats	-	-	-	-	49	-	412	5,190	(98)	5,552	5,608	56	42,582	20,244	20,244	-	14,692	27%
4310	Ins Mats & Sups	-	1,830	14,977	2,806	4,344	10,817	9,452	22,553	579	67,357	170,372	103,015	335,268	768,119	739,998	(28,122)	672,641	9%
4315	OthrSupplies	-	-	854	1,163	2,819	2,698	281	2,229	785	10,829	16,519	5,690	10,000	35,872	32,591	(3,281)	21,762	33%
4320	Office Supplies	-	(130)	10,488	7,323	2,809	3,896	23,574	9,126	3,791	60,878	74,068	13,190	140,335	126,535	126,635	100	65,757	48%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	600	600	1,500	1,500	1,500	-	1,500	0%
4326	Arts&MusicSupps	-	-	105	-	-	883	-	256	1,395	2,639	5,556	2,917	34,960	17,235	17,235	-	14,596	15%
4335	PE Supplies	-	-	-	47	-	1,207	4,974	271	3,003	9,501	9,529	28	42,740	51,968	52,968	1,000	43,467	18%
4340	Educat Software	-	18,158	55,884	32,648	36,208	-	40,182	91,009	4,850	278,939	234,351	(44,588)	436,955	413,441	408,941	(4,500)	130,002	68%
4345	NonInstStdntSup	1,693	616	5,247	2,716	22	107	3,740	6,781	802	21,724	28,893	7,169	62,212	64,391	66,391	2,000	44,668	33%
4346	TeacherSupplies	1,270	-	214	-	56	421	197	884	157	3,199	6,454	3,256	22,875	24,785	24,785	-	21,586	13%
4350	Cust. Supplies	-	-	4,182	7,113	4,170	3,362	4,825	5,890	2,946	32,487	31,926	(560)	67,248	57,248	57,248	-	24,762	57%
4351	Yearbook	-	-	-	-	-	-	849	-	-	849	3,351	2,502	3,828	7,103	7,103	-	6,254	12%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	1,212	1,212	3,030	3,030	3,030	-	3,030	0%
4400	NonCapEquip-Gen	-	-	5,328	1,334	2,677	-	4,527	473	5	14,344	24,583	10,239	66,579	51,138	46,138	(5,000)	31,794	31%
4410	ClssrmFrnEqp<5k	-	(396)	-	-	4,809	-	10,950	(0)	-	15,363	16,824	1,460	17,714	19,014	19,014	-	3,651	81%
4430	OfficeFurnEqp<5k	-	-	12	685	250	-	8,839	3,064	-	12,850	16,402	3,552	50,422	35,434	35,434	-	22,584	36%
4440	Computers <5k	2,485	-	174	1,110	-	2,889	1,984	4,687	1,730	15,059	27,784	12,725	82,332	63,977	65,664	1,687	50,605	23%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	17,000	17,000	-	17,000	0%
4710	Food	-	(11)	-	-	-	-	86,615	25,975	4,405	116,984	126,631	9,647	1,719,453	172,000	217,011	45,011	100,027	54%
4720	Food:Other Food	-	(413)	5,104	3,550	1,355	898	11,193	2,864	10,324	34,875	54,758	19,882	91,123	147,133	125,020	(22,113)	90,144	28%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	2,400	2,400	-	6,000	6,000	-	6,000	0%
4999	Misc Exp-Suspense	3,087	66,112	168,244	116,090	188,471	150,125	(226,333)	(3,371)	(114,202)	348,223	385,610	37,386	-	-	-	-	(348,223)	-
SUBTOTAL - Books and Supplies		8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	1,323,446	1,575,407	251,961	3,462,686	2,486,246	2,467,928	(18,318)	1,144,482	54%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date										Annual Budget							
MSA Consolidated		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
		Services & Other Operating Expenses																	
5101	CMO Fees	142,938	961,395	507,281	507,281	507,281	507,281	(109,840)	518,553	518,553	4,060,724	3,944,288	(116,435)	6,008,065	5,414,298	5,414,298	-	1,353,574	75%
5205	Conference Fees	678	-	-	-	1,165	1,400	450	7,474	(3,296)	7,872	10,440	2,568	89,070	60,109	59,109	(1,000)	51,237	13%
5210	MilesParkTolls	2,178	4,267	2,991	5,830	5,445	3,186	6,935	609	6,505	37,946	41,756	3,811	142,425	138,725	138,975	250	101,030	27%
5215	TravConferences	-	-	-	-	-	21	889	(367)	-	542	7,797	7,255	6,061	17,761	17,761	-	17,219	3%
5220	TraLodging	-	20	879	2,062	279	142	1,461	4,002	4,034	12,879	27,912	15,033	119,485	153,907	173,307	19,400	160,428	7%
5300	DuesMemberships	75	6,913	10,258	89	168	51,570	4,947	7,131	8,343	89,495	91,521	2,027	107,349	162,448	162,748	300	73,253	55%
5450	Other Insurance	54,193	18,066	21,740	28,795	18,064	-	20,009	16,119	40,819	217,805	192,169	(25,637)	274,731	274,731	274,731	-	56,925	79%
5500	OpsHousekeeping	2,270	5,079	6,554	16,996	9,182	20,099	10,579	13,020	14,950	98,729	102,868	4,139	270,376	214,321	216,321	2,000	117,592	46%
5510	Gas & Electric	3,689	30,166	25,902	31,000	21,342	5,296	20,934	18,647	34,951	191,929	180,721	(11,208)	317,926	302,926	310,926	8,000	118,997	62%
5610	Rent & Leases	79,609	264,984	311,101	354,695	169,692	49,722	392,019	125,250	232,409	1,979,480	1,861,712	(117,768)	3,904,429	3,894,223	3,591,470	(302,754)	1,611,990	55%
5620	EquipmentLeases	8,296	14,730	18,004	16,715	15,789	12,287	16,240	19,675	19,586	141,322	133,253	(8,069)	210,739	224,739	232,239	7,500	90,917	61%
5630	Reps&MaintBldng	-	33,577	26,679	12,872	9,792	15,420	6,571	3,620	2,708	111,240	134,174	22,934	275,114	200,290	208,790	8,500	97,550	53%
5800	ProfessServices	10,284	51,034	90,685	68,447	82,321	17,255	40,382	36,694	41,095	438,197	509,290	71,093	2,112,509	1,059,737	1,048,154	(11,583)	609,957	42%
5810	Legal	1,919	15,775	44,678	85,539	11,933	32,829	25,359	2,830	12,903	233,765	303,761	69,996	518,899	858,745	849,345	(9,400)	615,580	28%
5811	Property Tax	-	-	-	-	3,393	-	-	-	-	3,393	4,751	1,357	-	3,393	3,393	-	-	100%
5813	SchPrgAftSchool	-	2,250	61,386	61,304	30,912	30,652	39,564	31,874	39,288	297,230	266,407	(30,823)	648,393	412,082	413,790	1,708	116,560	72%
5814	SchPrgAcadComps	-	694	225	2,100	998	220	2,311	1,458	4,063	12,068	21,045	8,977	62,253	57,253	57,253	-	45,185	21%
5819	SchlProgs-Other	-	7,600	6,873	1,421	1,932	4,586	7,621	2,395	3,149	35,576	65,773	30,197	92,983	103,976	131,627	27,651	96,051	27%
5820	Audit & CPA	-	875	-	148	-	58,669	700	4,863	-	65,255	102,814	37,559	152,716	172,716	180,716	8,000	115,461	36%
5825	DMSBusinessSvcs	-	103,404	-	69,130	34,468	34,468	35,332	35,332	35,332	347,465	346,161	(1,304)	500,000	500,000	500,000	-	152,535	69%
5835	Field Trips	2,885	718	6,302	27,299	13,565	1,591	2,967	32,733	19,274	107,333	93,419	(13,914)	203,840	226,202	238,439	12,237	131,106	45%
5836	FieldTrip Trans	-	9,579	6,386	6,386	6,386	3,193	6,386	10,667	10,341	59,324	43,425	(15,899)	63,860	92,215	93,860	1,645	34,535	63%
5840	MarkngStdtRecrt	-	270	16,898	14,536	3,284	12,534	12,252	9,668	7,943	77,384	87,525	10,141	191,799	182,588	188,733	6,145	111,349	41%
5850	Oversight Fees	6,161	18,806	54,840	(36,377)	8,214	8,214	14,527	14,375	11,451	100,211	117,411	17,200	418,674	418,674	418,674	-	318,463	24%
5857	Payroll Fees	-	1,873	-	-	-	1,669	15,561	11,794	15,426	46,322	57,832	11,510	208,366	205,730	203,230	(2,500)	156,908	23%
5860	Service Fees	7,910	307	(5,160)	3,704	225	435	525	58	166	8,170	11,870	3,700	33,492	37,756	37,756	-	29,587	22%
5861	Prior Year Services	-	-	-	-	-	12,224	5,956	-	-	18,180	25,429	7,249	-	24,079	24,079	-	5,899	76%
5863	Prof Developmnt	-	465	4,499	7,333	8,845	1,661	9,358	22,122	7,594	61,876	81,581	19,705	224,534	242,953	241,703	(1,250)	179,827	26%
5864	Prof Dev-Other	-	1,677	11,016	10,094	17,805	2,607	39,358	19,493	7,963	110,013	142,079	32,066	420,692	368,022	364,022	(4,000)	254,009	30%
5869	SpEd Ctrct Inst	12,337	750	5,444	6,646	23,355	12,742	119,643	89,839	83,032	353,787	389,363	35,576	-	969,806	969,743	(63)	615,956	36%
5872	SpEd Fees	10,110	10,110	6,740	(0)	-	0	(3,519)	(0)	-	23,441	112,876	89,435	-	278,743	278,743	-	255,302	8%
5875	StaffRecruiting	-	1,223	173	3,288	245	575	-	-	1,272	6,776	7,340	564	15,309	15,396	15,396	-	8,620	44%
5884	Substitutes	-	10,257	59,732	32,855	84,729	40,434	31,115	109,692	111,456	480,270	400,215	(80,055)	480,700	649,014	649,014	-	168,744	74%
5890	OthSvcsNon-Inst	3,388	-	5,815	2,197	4,874	-	10,533	20,149	2,358	49,315	135,086	85,771	231,904	2,191,251	2,191,251	-	2,141,935	2%
5900	Communications	655	1,732	145	2,556	1,500	-	5,438	1,060	-	13,087	15,573	2,487	108,733	52,689	52,689	-	39,603	25%
5920	TelecomInternet	6,317	8,598	11,005	7,102	2,992	8,734	14,736	8,474	20,116	88,074	72,295	(15,780)	502,422	79,057	135,531	56,474	47,457	65%
5930	PostageDelivery	-	6,460	652	3,354	504	13	8,407	31	802	20,224	38,881	18,657	84,330	82,728	82,728	-	62,504	24%
5940	Technology	-	7,796	5,400	21,164	15,234	4,864	18,731	32,502	10,906	116,596	169,844	53,248	216,765	594,262	535,146	(59,116)	418,550	22%
SUBTOTAL - Services & Operations		355,890	1,601,449	1,325,122	1,376,559	1,115,911	956,591	834,437	1,231,839	1,325,494	10,123,293	10,350,655	227,362	19,218,942	20,937,545	20,705,688	(231,856)	10,582,395	49%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA Consolidated		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	12,800	-	-	-	-	7,819	83,021	2,065	105,706	180,619	74,914	-	677,569	1,277,569	600,000	1,171,864	8%
6400	EquipFixed	-	-	5,845	22,233	39,396	-	62,864	1,225	6,459	138,021	168,962	30,941	-	246,233	292,459	46,226	154,438	47%
6900	Depreciation	-	-	-	335,081	-	-	-	45,092	47,550	427,723	480,105	52,382	1,005,243	1,005,243	1,000,556	(4,687)	572,834	43%
SUBTOTAL - Cap Outlay & Depreci		-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	671,449	829,686	158,237	1,005,243	1,929,045	2,570,584	641,539	1,899,135	26%
Other Outflows																			
7299	Encroachment	-	10,110	(40,996)	13,479	13,480	13,480	17,357	23,676	9,080	59,666	18,968	(40,697)	278,743	-	0	0	(59,666)	0%
7438	InterestExpense	43,042	45,056	129,934	45,056	-	80,597	27,486	104,277	-	475,447	491,170	15,723	595,203	595,203	595,203	-	119,756	80%
SUBTOTAL - Other Outflows		43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	535,113	510,139	(24,974)	873,946	595,203	595,203	0	60,091	90%
TOTAL EXPENSES		1,969,703	4,557,097	4,312,124	4,660,241	4,026,069	3,624,800	3,890,204	4,081,918	3,784,747	34,923,274	35,029,950	106,675	56,613,408	58,811,350	59,189,715	378,365	24,266,441	59%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

AII MPS	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	13,516,040	13,160,445	13,322,204	12,142,610	13,603,608	14,049,403	14,544,116	16,276,537	16,363,124	18,221,209	21,480,788	21,862,346		
Revenue														
LCFF Entitlement	736,660	2,144,053	2,348,354	4,047,756	3,047,043	3,063,293	4,228,279	2,793,524	3,407,395	3,735,768	2,743,739	2,743,739	4,727,172	39,766,774
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	20,243	764,091	48,545	390,045	405,305	3,460,056
Other State Revenues	105,779	75,608	347,283	594,025	520,807	325,431	381,039	232,057	960,436	883,870	288,674	734,305	972,395	6,421,710
Other Local Revenues	181,873	1,414,399	142,860	799,627	582,277	574,390	196,578	899,621	559,136	746,373	746,373	746,373	(1,139,976)	6,449,906
Total Revenue	1,079,581	3,638,235	2,836,120	5,506,207	4,568,928	3,992,468	5,961,355	4,031,548	4,947,211	6,130,103	3,827,331	4,614,462	4,964,896	56,098,446
Expenses														
Certificated Salaries	955,857	1,418,779	1,483,506	1,478,665	1,449,913	1,459,382	1,419,194	1,441,731	1,434,717	1,377,854	1,377,854	1,377,854	951,393	17,626,697
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	490,289	490,289	490,289	667,833	6,704,377
Benefits	229,686	783,285	521,457	667,398	620,316	404,149	1,001,857	419,791	514,612	308,828	308,828	308,828	2,936,111	9,025,148
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	189,498	189,498	189,498	324,026	2,215,967
Services and Operations	355,890	1,601,449	1,325,122	1,376,559	1,115,911	956,591	834,437	1,231,839	1,325,494	1,457,724	1,457,724	1,457,724	5,981,862	20,478,326
Depreciation / Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	171,825	171,825	171,825	1,225,424	2,412,347
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	(3,971)	(3,971)	(3,971)	96,976	620,177
Total Expenses	1,969,703	4,557,097	4,312,124	4,660,241	4,026,069	3,641,171	3,890,204	4,081,918	3,784,747	3,992,047	3,992,047	3,992,047	12,183,626	59,083,040
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	1,696,073	1,308,230	148,515	191,918	111,488	27,174	(16,827)	-	427,965	-	-	-	-	3,894,536
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	975,250	-	-	-	975,250
Other Assets	218,092	261,413	98,728	200,110	108,773	128,835	(392,524)	-	-	-	-	-	-	623,428
Fixed Assets	-	-	-	222,430	(27,162)	34,018	(198,237)	104,145	104,145	109,294	109,294	109,294	109,294	567,221
Due To (From)	(102,094)	(315,616)	(283,756)	(82,105)	(89,770)	(89,770)	-	-	-	-	400,000	186,486	-	(376,625)
Expenses - Prior Year Accruals	(1,316,953)	(202,943)	(4,666)	-	-	-	-	-	-	-	-	-	-	(1,524,562)
Accounts Payable - Current Year	-	(9,872)	404,314	38,200	(244,872)	6,180	231,879	-	238,848	-	-	-	-	664,677
Summerholdback for Teachers	39,408	39,408	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	44,479	523,606
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	(111,204)	-	-	(7,500)	(7,500)	(11,667)	(119,816)	(7,500)	(7,500)	(7,500)	-	(280,187)
Total Other Transactions	534,527	1,080,621	296,410	615,033	(97,065)	143,415	(338,730)	136,957	695,621	1,121,523	546,273	332,759		5,067,345
Total Change in Cash	(355,595)	161,759	(1,179,593)	1,460,998	445,795	494,713	1,732,422	86,587	1,858,085	3,259,579	381,558	955,175		2,082,751
ENDING CASH	13,160,445	13,322,204	12,142,610	13,603,608	14,049,403	14,544,116	16,276,537	16,363,124	18,221,209	21,480,788	21,862,346	22,817,520		141



MSA-1 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$109,589.

This is an decrease of \$0 from the original Second Interim Budget projected surplus of \$109,589.

This will allow MSA-1 to end this fiscal year with a balance of \$4,921,433, which is 55.1% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,539,322, which represents 63 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of (\$302,754), or -3.2% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at (\$302,754) lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = decrease of (\$302,754), or -3.3% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$12,000) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$290,754) lower than in the Second Interim, due to various line-item adjustments (see budget detail).

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the Second Interim, reflecting stable depreciation and capital outlay projections.

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget							
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
Projected Average Daily Attendance:														573	573	-			
SUMMARY																			
Revenue																			
LCFF Entitlement	75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	4,278,339	4,349,604	(71,265)	6,879,059	6,427,154	6,427,154	-	2,148,815	67%	
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	461,162	518,779	(57,617)	1,178,414	1,215,093	1,215,093	-	753,931	38%	
Other State Revenues	12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	623,004	585,058	37,946	1,388,951	1,372,354	1,069,601	(302,754)	446,596	58%	
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	326,067	353,328	(27,261)	64,182	324,392	324,392	-	(1,675)	101%	
Total Revenue	94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	5,688,572	5,806,769	(118,197)	9,510,606	9,338,993	9,036,240	(302,754)	3,347,668	63%	
Expenditures																			
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	2,031,657	1,999,218	32,439	2,788,888	2,716,938	2,716,938	-	685,281	75%	
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	479,191	459,672	19,520	610,005	721,660	721,660	-	242,468	66%	
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	735,734	696,541	39,192	1,187,476	1,228,220	1,228,220	-	492,487	60%	
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	229,570	265,176	(35,606)	577,771	568,980	556,980	(12,000)	327,410	41%	
Services and Operating Exp.	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	2,036,638	2,119,468	(82,829)	3,592,319	3,599,223	3,308,469	(290,754)	1,271,831	62%	
Depreciation & Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	59,449	96,931	(37,482)	71,472	394,383	394,383	-	334,935	15%	
Other Outflows	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	15,494	-	-	-	-	-	
Total Expenditures	238,463	813,779	663,795	675,003	680,024	626,676	626,248	633,710	614,541	5,572,239	5,637,006	(64,767)	8,843,426	9,229,404	8,926,650	(302,754)	3,354,411	62%	
Net Revenues											116,332	169,763	(53,430)	667,180	109,589	109,589	-	(6,743)	
Fund Balance																			
Beginning Balance (Audited)																4,811,844			
Net Revenues																109,589			
Ending Fund Balance																4,921,433			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	192,222	192,222	345,999	345,999	345,999	345,999	345,999	411,195	2,525,634	2,546,963	21,329	4,740,643	4,196,773	4,196,773	-	1,671,139	60%
8012	EPA Entitlement	-	-	-	210,479	-	-	210,480	-	279,710	700,669	720,959	20,290	788,145	848,599	848,599	-	147,930	83%
8019	Prior Year Adjustments	8	-	-	-	-	-	-	-	1,670	1,678	8	(1,670)	-	-	-	-	(1,678)	-
8096	InLieuPropTaxes	75,690	151,381	100,920	100,920	100,921	100,921	100,921	176,611	142,073	1,050,358	1,081,674	31,316	1,350,271	1,381,782	1,381,782	-	331,424	76%
SUBTOTAL - LCFF Entitlement		75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	4,278,339	4,349,604	71,265	6,879,059	6,427,154	6,427,154	-	2,148,815	67%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	27,150	27,150	67,875	67,875	67,875	-	67,875	0%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	271,704	-	-	-	-	-
8290	All Other Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	461,162	491,629	30,467	838,835	1,147,218	1,147,218	-	686,056	40%
SUBTOTAL - Federal Revenue		-	1,840	-	-	78,178	-	351,611	29,533	-	461,162	518,779	57,617	1,178,414	1,215,093	1,215,093	-	753,931	38%
Other State Revenue																			
8311	SpEd Revenue	12,965	-	36,302	23,337	23,337	23,337	23,337	-	57,860	200,475	190,219	(10,256)	319,485	319,485	319,485	-	119,010	63%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	22,737	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	16,472	-	34,653	-	51,125	16,472	(34,653)	195,780	112,699	112,699	-	61,574	45%
8560	StateLotteryRev	-	-	-	-	-	-	27,536	-	-	27,536	27,536	-	118,736	118,736	118,736	-	91,199	23%
8590	AllOthStateRev	-	-	50,000	-	71,184	-	4,647	15,840	202,197	343,868	350,831	6,963	732,213	821,434	518,681	(302,754)	174,813	66%
SUBTOTAL - Other State Revenue		12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	623,004	585,058	(37,946)	1,388,951	1,372,354	1,069,601	(302,754)	446,596	58%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	46,192	46,192	-	(46,192)	-	49,892	49,892	-	3,700	93%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	9,183	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	6,000	-	2,278	7,435	-	-	31,752	6,229	11,774	65,469	49,278	(16,191)	55,000	70,000	70,000	-	4,531	94%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	204,500	-	1,500	206,000	203,900	(2,100)	-	204,500	204,500	-	(1,500)	101%
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	-	(0)	13,155	20,418	(33,423)	50,522	(42,266)	8,406	100,150	91,744	-	-	-	-	(8,406)	-
SUBTOTAL - Local Revenue		6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	326,067	353,328	27,261	64,182	324,392	324,392	-	(1,675)	101%
TOTAL REVENUE		94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	5,688,572	5,806,769	118,197	9,510,606	9,338,993	9,036,240	(302,754)	3,347,668	63%

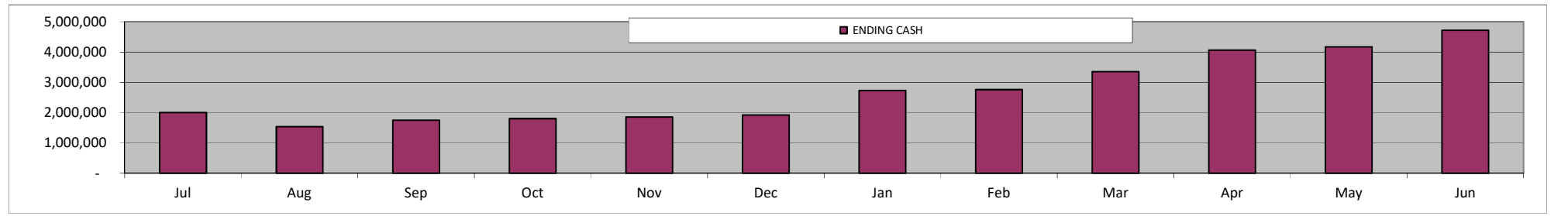
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	98,617	181,471	196,238	187,001	187,951	194,975	182,621	191,551	188,055	1,608,479	1,605,147	(3,332)	2,234,641	2,275,331	2,275,331	-	666,852	71%
1300	Cert Adminis	55,718	87,483	34,899	42,541	40,326	35,424	32,560	41,724	52,503	423,179	394,072	(29,107)	554,247	441,607	441,607	-	18,429	96%
SUBTOTAL - Certificated Salaries		154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	2,031,657	1,999,218	(32,439)	2,788,888	2,716,938	2,716,938	-	685,281	75%
Classified Salaries																			
2400	Clerical & Tech	10,965	7,988	11,455	4,234	5,860	11,262	10,078	11,060	10,444	83,346	81,100	(2,246)	191,328	131,491	131,491	-	48,144	63%
2900	OtherClassStaff	31,276	36,900	48,832	47,060	44,366	45,823	46,584	48,716	46,287	395,845	378,572	(17,274)	418,677	590,169	590,169	-	194,324	67%
SUBTOTAL - Classified Salaries		42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	479,191	459,672	(19,520)	610,005	721,660	721,660	-	242,468	66%
Employee Benefits																			
3102	STRS	12,993	35,703	36,381	37,077	35,686	38,404	36,472	38,002	40,049	310,767	281,385	(29,381)	421,268	432,441	432,441	-	121,674	72%
3202	PERS	3,982	7,274	9,416	9,143	7,930	8,882	8,517	8,365	8,548	72,058	76,699	4,641	110,179	125,944	125,944	-	53,886	57%
3301	OASDI/Med	5,210	6,178	7,597	7,323	7,050	7,326	7,550	8,129	7,423	63,786	64,380	595	99,582	104,152	104,152	-	40,366	61%
3401	HlthWelfare	-	55,041	32,530	-	41,835	3,236	69,997	2,778	3,641	209,059	202,640	(6,419)	493,740	504,484	504,484	-	295,425	41%
3501	UnemployIns	-	1,591	1,344	450	37,877	224	8,428	3,171	893	53,978	49,913	(4,065)	24,436	24,816	24,816	-	(29,162)	218%
3601	WorkersComp	6,482	2,161	2,161	2,161	2,161	-	2,161	2,161	6,483	25,931	21,463	(4,468)	38,272	36,371	36,371	-	10,440	71%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	26	30	12	7	6	36	23	15	156	61	(95)	-	14	14	-	(142)	1097%
SUBTOTAL - Employee Benefits		28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	735,734	696,541	(39,192)	1,187,476	1,228,220	1,228,220	-	492,487	60%
Books & Supplies																			
4100	Text&CoreCurric	-	61,672	13,807	929	1,303	-	9,030	551	922	88,215	95,456	7,241	10,000	110,000	110,000	-	21,785	80%
4200	BooksOthRefMats	-	-	-	-	-	-	219	-	-	219	257	39	15,000	315	315	-	97	69%
4310	Ins Mats & Sups	-	-	4,940	198	-	80	4,991	-	169	10,377	20,190	9,813	75,000	300,357	288,357	(12,000)	277,980	4%
4315	OthrSupplies	-	-	854	550	2,819	2,698	154	-	667	7,742	9,818	2,076	10,000	14,600	14,600	-	6,858	53%
4320	Office Supplies	-	-	564	171	148	877	2,097	1,295	257	5,409	3,693	(1,715)	10,000	5,000	5,000	-	(409)	108%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	105	-	-	883	-	10	-	998	1,789	791	15,000	3,000	3,000	-	2,002	33%
4335	PE Supplies	-	-	-	-	-	-	4,208	-	1,580	5,788	4,669	(1,119)	5,000	6,940	6,940	-	1,152	83%
4340	Educat Software	-	5,024	-	3,157	8,740	-	6,575	12,025	-	35,521	33,782	(1,739)	51,130	61,235	61,235	-	25,714	58%
4345	NonInstStdntSup	-	71	-	-	-	-	(370)	(235)	1,374	840	2,645	1,805	15,000	6,200	8,200	2,000	7,360	10%
4346	TeacherSupplies	1,270	-	-	-	-	-	-	-	-	1,270	786	(484)	-	60	60	-	(1,210)	2118%
4350	Cust. Supplies	-	-	2,400	1,678	2,017	-	3,359	244	-	9,697	13,574	3,877	30,000	20,000	20,000	-	10,303	48%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	1,200	1,200	-	3,000	3,000	-	3,000	0%
4410	ClssmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	250	-	3,798	(0)	-	4,048	4,469	421	20,600	5,100	5,100	-	1,052	79%
4440	Computers <\$5k	-	-	-	-	-	-	805	(0)	-	805	3,683	2,878	15,000	10,000	8,000	(2,000)	7,195	10%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	294,005	-	-	-	-	-
4720	Food:Other Food	-	-	3,201	336	246	-	1,932	(0)	1,061	6,775	12,273	5,498	12,036	23,173	23,173	-	16,398	29%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	(58)	13,984	61,338	14,416	32,504	(65,292)	642	(5,668)	51,867	56,893	5,026	-	-	-	-	(51,867)	-
SUBTOTAL - Books and Supplies		1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	229,570	265,176	35,606	577,771	568,980	556,980	(12,000)	327,410	41%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim	
Services & Other Operating Expenses																			
5101 CMO Fees	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	746,126	746,126	-	994,835	994,835	994,835	-	248,709	75%	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	
5210 MilesParkTolls	-	-	194	660	23	-	46	36	142	1,100	482	(619)	5,000	-	-	-	(1,100)	-	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	223	-	136	-	540	-	899	1,040	141	2,000	2,601	2,601	-	1,702	35%	
5300 DuesMemberships	-	1,728	(352)	14	93	5,920	511	0	103	8,018	8,983	965	10,688	10,688	10,688	-	2,670	75%	
5450 Other Insurance	8,241	2,747	2,747	2,747	2,747	-	2,747	2,747	8,241	32,964	22,170	(10,794)	33,449	33,449	33,449	-	485	99%	
5500 OpsHousekeeping	546	2,683	2,453	10,063	1,780	11,741	6,070	7,777	2,512	45,626	41,886	(3,740)	75,000	60,000	62,000	2,000	16,374	74%	
5510 Gas & Electric	-	8,223	4,976	6,796	4,990	2,075	4,442	4,273	7,585	43,360	42,159	(1,201)	100,000	70,000	70,000	-	26,640	62%	
5610 Rent & Leases	-	127,658	117,658	117,658	118,408	119,343	119,343	117,658	115,974	953,701	958,754	5,052	1,387,132	1,387,132	1,084,378	(302,754)	130,677	88%	
5620 EquipmentLeases	1,139	5,800	2,912	3,942	1,594	4,531	3,971	3,729	4,036	31,654	26,037	(5,617)	29,025	37,025	37,025	-	5,371	85%	
5630 Reps&MaintBldg	-	2,700	14,749	3,314	4,333	12,279	2,770	3,160	1,765	45,069	45,949	880	69,540	59,580	59,580	-	14,511	76%	
5800 ProfessServices	-	4,518	2,280	2,308	8,482	-	3,000	1,916	-	22,504	49,596	27,092	226,297	95,025	95,025	-	72,520	24%	
5810 Legal	-	-	275	5,900	-	-	(5,900)	-	-	275	8,189	7,914	20,059	20,059	20,059	-	19,784	1%	
5811 Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813 SchPrgAftSchool	-	-	-	-	-	-	253	682	-	935	3,574	2,639	109,513	9,237	9,237	-	8,302	10%	
5814 SchPrgAcadComps	-	-	-	335	-	-	250	-	1,697	2,282	3,672	1,390	15,000	10,000	10,000	-	7,718	23%	
5819 SchlProgs-Other	-	-	288	-	-	750	-	700	-	1,738	18,643	16,905	35,000	35,750	45,750	10,000	44,013	4%	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	5,500	13,749	13,749	13,749	-	13,749	0%	
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	-	604	1,469	-	1,150	2,660	1,974	7,856	12,080	4,224	30,000	30,000	30,000	-	22,144	26%	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	45	2,483	-	-	2,294	1,750	2,626	600	9,797	8,676	(1,121)	15,059	15,059	15,059	-	5,262	65%	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	68,791	68,791	68,791	-	68,791	0%	
5857 Payroll Fees	-	-	-	-	-	-	1,816	1,770	2,073	5,659	9,972	4,314	25,750	26,050	26,050	-	20,391	22%	
5860 Service Fees	2,025	-	(1,993)	(0)	-	-	-	-	-	32	947	914	2,318	2,318	2,318	-	2,286	1%	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	-	235	-	1,035	-	309	520	3,946	6,045	10,235	4,190	20,000	27,686	27,686	-	21,640	22%	
5864 Prof Dev-Other	-	1,377	-	-	9,000	-	9,088	-	-	19,465	19,465	-	58,000	54,939	54,939	-	35,474	35%	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	9,673	-	2,943	12,616	34,964	22,348	-	100,025	100,025	-	87,410	13%	
5872 SpEd Fees	-	-	-	-	-	-	(3,519)	-	-	(3,519)	4,087	7,605	-	15,494	15,494	-	19,013	-23%	
5875 StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	-	6,412	6,554	1,200	2,100	3,630	600	6,104	26,600	21,616	(4,984)	30,900	30,900	30,900	-	4,300	86%	
5890 Oth SvcsNon-Inst	-	-	2,025	-	853	-	-	2,559	-	5,438	2,878	(2,559)	116,809	305,426	305,426	-	299,988	2%	
5900 Communications	-	-	-	46	-	-	-	-	-	46	27	(18)	5,000	-	-	-	(46)	-	
5920 TelecomInternet	-	958	487	1,251	125	-	(126)	125	729	3,549	3,276	(274)	63,405	5,000	5,000	-	1,451	71%	
5930 PostageDelivery	-	1,009	-	504	-	-	606	-	554	2,672	7,049	4,377	15,000	15,000	15,000	-	12,328	18%	
5940 Technology	-	-	-	-	-	-	1,437	2,692	-	4,129	1,437	(2,692)	-	63,405	63,405	-	59,276	7%	
SUBTOTAL - Services & Operations	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	2,036,638	2,119,468	82,829	3,592,319	3,599,223	3,308,469	(290,754)	1,271,831	62%	

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 1		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	298,911	298,911	-	298,911	0%
6400	EquipFixed	-	-	5,845	-	-	-	-	-	-	5,845	13,107	7,262	-	24,000	24,000	-	18,155	24%
6900	Depreciation	-	-	-	23,824	-	-	-	23,824	5,956	53,604	83,824	30,220	71,472	71,472	71,472	-	17,868	75%
SUBTOTAL - Cap Outlay & Dep.		-	-	5,845	23,824	-	-	-	23,824	5,956	59,449	96,931	37,482	71,472	394,383	394,383	-	334,935	15%
Other Outflows																			
7299	Encroachment	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	15,494	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	15,494	-	-	-	-	-
TOTAL EXPENDITURES		238,463	813,779	663,795	675,003	680,024	626,676	626,248	633,710	614,541	5,572,239	5,637,006	64,767	8,843,426	9,229,404	8,926,650	(302,754)	3,354,411	62%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-1	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	2,044,087	2,006,322	1,539,322	1,747,358	1,802,665	1,859,728	1,918,331	2,729,113	2,759,136	3,357,571	4,067,702	4,173,685	4,717,396	
Revenue														
LCFF Entitlement	75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	675,000	675,000	675,000	52,550	6,355,889
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	365,186	13,575	355,075	(37,521)	1,157,476
Other State Revenues	12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	276,338	23,802	120,029	64,373	1,107,547
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	50,606	50,606	50,606	(180,755)	297,131
Total Revenue	94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	1,367,130	762,983	1,200,710	(101,353)	8,918,042
Expenses														
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	220,697	220,697	220,697	55,629	2,749,377
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	48,494	48,494	48,494	116,507	741,179
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	45,245	45,245	45,245	395,945	1,267,412
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	25,250	25,250	25,250	216,053	521,374
Services and Operations	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	288,029	288,029	288,029	324,915	3,225,640
Depreciation / Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	33,631	33,631	33,631	196,559	356,901
Other Outflows	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	-	-
Total Expenses	238,463	813,779	663,795	675,003	680,024	626,676	626,248	633,710	614,541	661,346	661,346	661,346	1,305,608	8,861,883
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	394,636	143,578	7,398	(15,567)	10,951	(22,637)	(22,637)	-	-	-	-	-	-	495,722
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	23,824	-	-	-	-	-	-	-	-	-	23,824
Due To (From)	(115,465)	(46,305)	406,014	-	-	-	-	-	-	-	-	-	-	244,244
Expenses - Prior Year Accruals	(177,482)	(100,283)	(4,666)	-	-	-	-	-	-	-	-	-	-	(282,431)
Accounts Payable - Current Year	-	-	77,017	29,536	89,017	196,423	187,962	-	96,725	-	-	-	-	676,679
Summer Holdback for Teachers	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	4,346	-	52,152
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	106,035	1,336	490,109	42,139	104,314	178,132	169,671	4,346	101,071	4,346	4,346	4,346	4,346	1,210,190
Total Change in Cash	(37,765)	(467,000)	208,036	55,307	57,063	58,603	810,782	30,023	598,435	710,131	105,984	543,711	543,711	1,266,349
ENDING CASH	2,006,322	1,539,322	1,747,358	1,802,665	1,859,728	1,918,331	2,729,113	2,759,136	3,357,571	4,067,702	4,173,685	4,717,396	4,717,396	



MSA-2 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$323,555).

This is an increase of \$0 from the original Second Interim Budget projected deficit of (\$323,555).

This will allow MSA-2 to end this fiscal year with a balance of \$793,675, which is 13.4% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$843,319, which represents 52 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenues and updates to ESSA funding.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: This category is primarily fundraising revenue, but includes any non-LCFF local revenue sources.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = decrease of (\$0), or 0.0% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$35,000) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$35,000 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the Second Interim, reflecting stable depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 2																		
Projected Average Daily Attendance:														422	422	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	3,260,925	3,261,314	(390)	4,916,902	4,679,290	4,679,290	-	1,418,365	70%
Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	171,098	172,843	(1,745)	499,381	312,059	312,059	-	140,961	55%
Other State Revenues	10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	251,910	243,512	8,398	539,656	497,517	497,517	-	245,606	51%
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	73,200	100,339	(27,139)	33,343	94,185	94,185	-	20,986	78%
Total Revenue	74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	3,757,133	3,778,008	(20,876)	5,989,282	5,583,050	5,583,050	-	1,825,918	67%
Expenditures																		
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	1,516,297	1,530,786	(14,488)	2,166,303	2,064,742	2,064,742	-	548,445	73%
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	336,149	341,896	(5,747)	438,606	614,405	614,405	-	278,255	55%
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	559,347	511,256	48,091	978,684	1,008,649	1,008,649	-	449,302	55%
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	163,814	216,573	(52,759)	426,947	256,744	221,744	(35,000)	57,930	74%
Services and Operating Exp.	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	1,064,721	1,060,273	4,448	1,737,696	1,892,581	1,927,581	35,000	862,860	55%
Depreciation & Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	52,113	23,161	28,952	69,484	69,484	69,484	-	17,371	75%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-
Total Expenditures	170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	3,692,442	3,683,946	8,496	5,829,868	5,906,605	5,906,605	(0)	2,214,164	63%
Net Revenues										64,691	94,063	(29,372)	159,414	(323,555)	(323,555)	0	(388,246)	
Fund Balance																		
Beginning Balance (Audited)															1,117,230			
Net Revenues															(323,555)			
Ending Fund Balance															793,675			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 2																			
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	156,037	156,037	280,866	280,866	280,866	280,866	262,930	1,979,334	1,997,270	17,936	3,378,044	3,049,043	3,049,043	-	1,069,709	65%	
8012	EPA Entitlement	-	-	-	173,539	-	-	173,540	-	157,908	504,987	347,079	(157,908)	559,149	611,657	611,657	-	106,670	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	1,533	1,533	-	(1,533)	-	-	-	-	-	(1,533)	-
8096	InLieuPropTaxes	63,824	127,648	85,099	85,099	85,099	85,099	85,099	148,923	9,183	775,071	916,965	141,895	979,709	1,018,590	1,018,590	-	243,519	76%
SUBTOTAL - LCFF Entitlement		63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	3,260,925	3,261,314	390	4,916,902	4,679,290	4,679,290	-	1,418,365	70%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	58,875	58,875	58,875	-	58,875	0%	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	202,266	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	171,098	172,843	1,745	238,240	253,184	253,184	-	82,086	68%
SUBTOTAL - Federal Revenue		-	-	-	-	56,269	-	96,574	11,351	6,904	171,098	172,843	1,745	499,381	312,059	312,059	-	140,961	55%
Other State Revenue																			
8311	SpEd Revenue	10,929	-	30,601	19,672	19,672	19,672	19,672	-	36,458	156,676	120,218	(36,458)	231,807	231,807	231,807	-	75,131	68%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	19,867	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	12,354	-	29,220	-	41,574	72,354	30,780	163,554	93,495	93,495	-	51,921	44%
8560	StateLotteryRev	-	-	-	-	-	-	23,145	-	-	23,145	23,145	-	86,151	86,151	86,151	-	63,005	27%
8590	AllOthStateRev	-	-	-	-	-	-	2,795	27,720	-	30,515	27,795	(2,720)	38,277	86,064	86,064	-	55,549	35%
SUBTOTAL - Other State Revenue		10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	251,910	243,512	(8,398)	539,656	497,517	497,517	-	245,606	51%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	30,837	30,837	-	30,837	0%	
8634	StudentLunchFee	0	-	-	-	-	-	(0)	0	-	0	(0)	(0)	3,208	-	-	-	(0)	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699	Other Revenue	-	-	-	6,215	-	2,105	8,243	8,264	40,878	65,705	15,620	(50,085)	30,135	63,348	63,348	-	(2,357)	104%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8791	SpEd Revenue (Local)	-	3,736	-	-	-	-	-	-	-	3,736	2,241	(1,494)	-	-	-	-	(3,736)	
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	-	1,000	-	-	1,000	600	(400)	-	-	-	-	(1,000)	
8999	Revenues-Susp	-	-	1,341	(1,341)	4,897	(2,105)	(916)	33,899	(33,017)	2,759	81,877	79,118	-	-	-	-	(2,759)	
SUBTOTAL - Local Revenue		0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	73,200	100,339	27,139	33,343	94,185	94,185	-	20,986	78%
TOTAL REVENUE		74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	3,757,133	3,778,008	20,876	5,989,282	5,583,050	5,583,050	-	1,825,918	67%

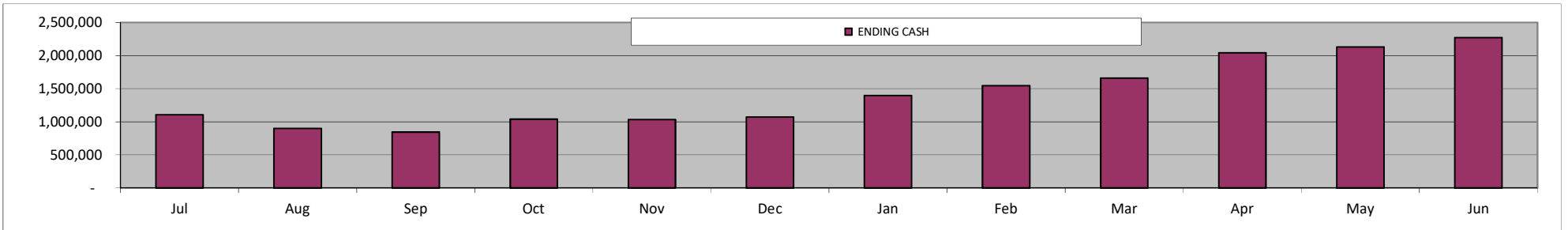
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 2																			
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	72,261	145,044	163,050	151,600	149,820	152,332	141,577	144,743	137,829	1,258,256	1,273,349	15,092	1,740,983	1,782,935	1,782,935	-	524,679	71%
1300	Cert Adminis	40,493	27,610	27,610	28,310	27,704	22,879	27,610	27,814	28,010	258,041	257,437	(604)	425,320	281,807	281,807	-	23,766	92%
SUBTOTAL - Certificated Salaries		112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	1,516,297	1,530,786	14,488	2,166,303	2,064,742	2,064,742	-	548,445	73%
Classified Salaries																			
2400	Clerical & Tech	10,583	34,933	11,678	11,429	11,353	12,692	12,128	11,511	11,085	127,392	129,051	1,659	167,840	252,713	252,713	-	125,321	50%
2900	OtherClassStaff	4,172	23,616	27,794	27,396	25,728	28,149	25,330	20,941	25,631	208,757	212,845	4,088	270,766	361,692	361,692	-	152,934	58%
SUBTOTAL - Classified Salaries		14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	336,149	341,896	5,747	438,606	614,405	614,405	-	278,255	55%
Employee Benefits																			
3101	STRS	7,689	28,059	29,110	29,241	27,455	28,500	27,454	28,068	26,948	232,523	218,736	(13,787)	330,913	335,594	335,594	-	103,071	69%
3202	PERS	2,546	6,361	7,010	6,863	6,421	6,978	6,547	5,686	6,446	54,859	54,454	(405)	79,221	84,177	84,177	-	29,318	65%
3301	OASDI/Med	2,756	5,231	5,769	5,573	5,396	5,650	5,321	4,962	5,201	45,860	46,599	739	73,252	73,118	73,118	-	27,257	63%
3401	HlthWelfare	-	53,200	28,661	-	6,999	2,452	81,741	2,094	30,189	205,335	173,053	(32,282)	464,124	486,275	486,275	-	280,941	42%
3501	UnemployIns	-	285	-	282	261	-	0	323	49	1,200	828	(372)	1,533	1,533	1,533	-	333	78%
3601	WorkersCmp	5,338	1,779	1,779	1,779	1,779	-	1,779	1,779	3,558	19,570	17,462	(2,108)	29,331	27,642	27,642	-	8,072	71%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	124	124	310	310	310	-	310	0%
SUBTOTAL - Employee Benefits		18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	559,347	511,256	(48,091)	978,684	1,008,649	1,008,649	-	449,302	55%
Books & Supplies																			
4100	Text&CoreCurric	-	50,219	(617)	7,032	-	-	571	-	-	57,205	66,923	9,718	25,000	81,500	81,500	-	24,295	70%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-
4310	Ins Mats & Sups	-	1,742	533	2,142	706	2,771	1,307	928	374	10,503	25,629	15,126	30,000	60,072	51,572	(8,500)	41,069	20%
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	309	156	104	188	3,397	743	954	5,851	5,413	(438)	10,000	9,000	9,000	-	3,149	65%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	251	251	-	628	628	-	628	0%
4340	Educat Software	-	-	7,598	2,572	390	-	4,950	12,025	-	27,535	21,268	(6,267)	57,982	42,429	41,929	(500)	14,394	66%
4345	NonInstStdntSup	1,246	545	-	-	-	-	961	-	1,894	4,645	7,028	2,383	10,000	15,337	15,337	-	10,692	30%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	1,398	-	-	-	-	-	1,398	839	(559)	-	-	-	-	(1,398)	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClsrmFrmEqp<5k	-	(396)	-	-	-	-	10,950	(0)	-	10,554	10,333	(222)	10,000	10,000	10,000	-	(554)	106%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	4,613	777	-	5,390	4,857	(533)	6,000	6,000	6,000	-	610	90%
4440	Computers <\$5k	-	-	-	-	-	-	139	-	-	139	4,334	4,194	15,625	10,625	10,625	-	10,486	1%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	(11)	-	-	-	-	-	-	-	(11)	(2)	9	247,340	-	11	11	23	-100%
4720	Food:Other Food	-	(578)	-	203	52	10	1,088	78	329	1,182	(1,641)	(2,822)	10,000	21,153	(4,859)	(26,011)	(6,040)	-24%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	25,256	6,628	34,583	37,415	4,371	(36,910)	2,020	(33,939)	39,424	71,342	31,919	-	-	-	-	(39,424)	-
SUBTOTAL - Books and Supplies		1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	163,814	216,573	52,759	426,947	256,744	221,744	(35,000)	57,930	74%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
MSA 2																				
Services & Other Operating Expenses																				
5101	CMO Fees	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	674,169	674,169	-	898,892	898,892	898,892	-	224,723	75%	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	1,600	1,600	6,000	3,000	4,000	1,000	4,000	0%	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	325	325	270	(55)	-	-	1,000	1,000	675	32%	
5215	TravConferences	-	-	-	-	-	21	-	-	-	21	612	592	2,500	1,500	1,500	-	1,479	1%	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	10,000	10,000	-	-	25,000	25,000	25,000	0%	
5300	DuesMemberships	-	1,020	-	-	-	4,380	-	-	-	5,400	5,640	240	6,000	6,000	6,000	-	600	90%	
5450	Other Insurance	5,816	1,939	1,939	2,143	1,939	-	1,939	1,939	3,878	21,532	18,201	(3,331)	27,746	27,746	27,746	-	6,214	78%	
5500	OpsHousekeeping	-	-	-	3,994	3,383	5,269	1,238	41	7,857	21,782	15,571	(6,211)	17,510	26,000	26,000	-	4,218	84%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	-	41,944	-	-	-	-	52,430	94,375	54,528	(39,847)	164,833	125,833	125,833	-	31,458	75%	
5620	EquipmentLeases	1,081	1,162	1,290	2,346	3,162	1,762	2,573	2,014	3,700	19,090	15,340	(3,750)	20,000	24,000	24,000	-	4,910	80%	
5630	Reps&MaintBldng	-	(742)	-	4,995	1,700	2,850	2,796	-	130	11,729	18,407	6,678	28,749	28,749	28,749	-	17,020	41%	
5800	ProfessServices	-	2,775	5,863	2,280	6,216	700	4,001	-	1,406	23,242	29,681	6,439	165,215	42,854	42,854	-	19,612	54%	
5810	Legal	-	9,278	2,860	-	-	-	-	-	-	12,138	15,283	3,145	20,000	20,000	20,000	-	7,863	61%	
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	1,318	1,318	813	(505)	2,000	2,000	3,350	1,350	2,032	39%	
5814	SchPrgAcadComps	-	694	-	-	423	-	1,276	0	1,076	3,468	6,605	3,137	12,000	14,000	14,000	-	10,532	25%	
5819	SchlProgs-Other	-	(50)	3,990	-	109	-	1,008	1,950	-	7,007	10,003	2,996	10,000	10,372	19,372	9,000	12,365	36%	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	4,000	4,000	10,000	-	10,000	0%	
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	805	1,332	529	-	-	-	9,750	3,087	15,503	5,925	(9,578)	20,000	25,000	23,650	(1,350)	8,147	66%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdtRecrt	-	-	-	-	-	3,200	-	3,182	-	6,382	4,647	(1,735)	20,000	10,000	10,000	-	3,618	64%	
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	19,668	19,668	49,169	49,169	49,169	-	49,169	0%	
5857	Payroll Fees	-	-	-	-	-	-	1,833	1,080	(1,083)	1,831	8,021	6,190	21,000	17,300	17,300	-	15,469	11%	
5860	Service Fees	1,820	-	(1,809)	142	-	-	(0)	0	-	153	692	539	1,500	1,500	1,500	-	1,347	10%	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	-	1,135	105	-	204	3,900	-	5,345	5,044	(301)	11,442	15,342	14,342	(1,000)	8,997	37%	
5864	Prof Dev-Other	-	(1,077)	-	-	1,109	(0)	16,775	2,145	1,105	20,057	29,224	9,167	75,500	51,100	51,100	-	31,043	39%	
5869	SpEd Ctrct Inst	12,337	750	-	1,589	-	-	-	11,500	(374)	25,802	34,024	8,223	-	74,175	74,175	-	48,373	35%	
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	4,859	4,859	-	12,147	12,147	-	12,147	0%	
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884	Substitutes	-	-	5,321	2,408	12,621	3,564	7,623	16,257	20,433	68,226	42,187	(26,038)	76,000	94,853	94,853	-	26,627	72%	
5890	OthSvcsNon-Inst	-	-	1,820	-	817	-	-	2,450	-	5,086	2,637	(2,450)	23,405	252,814	252,814	-	247,728	2%	
5900	Communications	-	-	-	-	-	-	2,886	-	-	2,886	3,732	846	4,635	5,000	5,000	-	2,114	58%	
5920	TelecomInternet	2,372	958	780	166	-	166	166	332	-	4,942	4,487	(455)	36,600	4,635	4,635	-	(307)	107%	
5930	PostageDelivery	-	1,569	-	1,604	-	-	-	-	134	3,307	4,650	1,343	7,000	7,000	7,000	-	3,693	47%	
5940	Technology	-	-	-	-	-	-	958	3,650	4,999	9,607	9,755	148	-	31,600	31,600	-	21,993	30%	
SUBTOTAL - Services & Operations		23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	1,064,721	1,060,273	(4,448)	1,737,696	1,892,581	1,927,581	35,000	862,860	55%	

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 2		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	23,161	-	-	-	-	28,952	52,113	23,161	(28,952)	69,484	69,484	69,484	-	17,371	75%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	23,161	-	-	-	-	28,952	52,113	23,161	(28,952)	69,484	69,484	69,484	-	17,371	75%
Other Outflows																			
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-
TOTAL EXPENDITURES		170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	3,692,442	3,683,946	(8,496)	5,829,868	5,906,605	5,906,605	-	2,214,164	63%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-2	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,094,844	1,105,744	900,319	843,319	1,038,950	1,032,618	1,072,038	1,396,976	1,546,213	1,661,063	2,042,390	2,130,457	2,269,666	
Revenue														
LCFF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	604,406	430,866	430,866	(48,162)	4,678,900
Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	96,574	-	-	42,642	310,314
Other State Revenues	10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	53,145	30,000	81,141	89,718	505,915
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	38,582	38,582	38,582	(121,898)	67,046
Total Revenue	74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	792,707	499,448	550,589	(37,701)	5,562,175
Expenses														
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	176,442	176,442	176,442	4,630	2,050,254
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	37,457	37,457	37,457	160,136	608,657
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	33,606	33,606	33,606	396,576	1,056,740
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	19,471	19,471	19,471	(53,241)	168,985
Services and Operations	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	152,990	152,990	152,990	408,339	1,932,029
Depreciation / Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	-	-	-	46,323	98,436
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	419,966	419,966	419,966	962,763	5,915,101
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	322,166	109,405	26,315	34,925	365	-	-	-	-	-	-	-	-	493,176
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	23,161	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	-	42,151
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(221,720)	(29,866)	-	-	-	-	-	-	-	-	-	-	-	(251,586)
Accounts Payable - Current Year	-	(7,610)	52,074	41,988	(53,482)	(3,363)	67,071	-	72,324	-	-	-	-	169,001
Summer Holdback for Teachers	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	6,212	-	74,544
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	106,658	78,141	84,601	106,286	(44,532)	5,223	75,656	8,586	80,910	8,586	8,586	8,586	-	527,285
Total Change in Cash	10,900	(205,426)	(57,000)	195,631	(6,332)	39,420	324,939	149,237	114,850	381,327	88,068	139,209	-	174,358
ENDING CASH	1,105,744	900,319	843,319	1,038,950	1,032,618	1,072,038	1,396,976	1,546,213	1,661,063	2,042,390	2,130,457	2,269,666		



MSA-3 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$319,752).

This is an decrease of \$0 from the original Second Interim Budget projected deficit of (\$319,752).

This will allow MSA-3 to end this fiscal year with a balance of \$743,965, which is 11.2% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$459,260, which represents 25 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are (\$10,000) lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$12,000 higher than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$2,000) lower than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the Second Interim, reflecting stable depreciation and capital outlay projections.

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date												Annual Budget					
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 3																		
Projected Average Daily Attendance:														489	489	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	3,482,194	3,470,998	11,196	4,907,330	5,237,289	5,237,289	-	1,755,095	66%
Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	156,544	166,876	(10,332)	473,723	271,573	271,573	-	115,029	58%
Other State Revenues	10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	445,168	366,563	78,605	656,427	705,630	705,630	-	260,462	63%
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	75,148	104,689	(29,541)	58,869	106,919	106,919	-	31,771	70%
Total Revenue	75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	4,159,054	4,109,127	49,927	6,096,349	6,321,411	6,321,411	-	2,162,357	66%
Expenditures																		
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	1,398,691	1,377,699	20,991	2,018,348	2,076,799	2,066,799	(10,000)	668,108	68%
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	497,834	480,948	16,887	493,048	626,277	626,277	-	128,443	79%
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	571,550	538,715	32,835	888,593	964,699	964,699	-	393,149	59%
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	150,629	171,817	(21,187)	386,564	228,258	240,258	12,000	89,629	63%
Services and Operating Exp.	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	1,373,130	1,373,583	(453)	2,130,019	2,661,326	2,659,326	(2,000)	1,286,195	52%
Depreciation & Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	66,946	80,724	(13,778)	63,804	83,804	83,804	-	16,858	80%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-
Total Expenditures	287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	4,058,781	4,023,486	35,295	5,992,096	6,641,163	6,641,163	-	2,582,383	61%
Net Revenues										100,273	85,641	14,633	104,253	(319,752)	(319,752)	-	(420,026)	
Fund Balance																		
Beginning Balance (Audited)															1,063,717			
Net Revenues															(319,752)			
Ending Fund Balance															743,965			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 3																			
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	152,080	152,080	272,707	273,743	273,743	273,743	332,137	2,003,976	1,957,982	(45,995)	3,324,404	3,353,289	3,353,289	-	1,349,313	60%	
8012	EPA Entitlement	-	-	-	172,592	-	-	172,592	-	235,955	581,139	595,184	14,045	572,645	703,828	703,828	-	122,689	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	78	78	78	-	(78)	-	-	-	-	(78)	-
8096	InLieuPropTaxes	63,914	127,827	85,218	85,218	85,218	85,218	85,218	149,132	130,036	897,001	917,833	20,832	1,010,281	1,180,172	1,180,172	-	283,171	76%
SUBTOTAL - LCFF Entitlement		63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	3,482,194	3,470,998	(11,196)	4,907,330	5,237,289	5,237,289	-	1,755,095	66%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	22,750	22,750	56,875	56,875	56,875	-	56,875	0%	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	210,830	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	156,544	144,126	(12,418)	206,018	214,698	214,698	-	58,154	73%
SUBTOTAL - Federal Revenue		-	-	-	1,036	46,844	-	96,246	11,368	1,050	156,544	166,876	10,332	473,723	271,573	271,573	-	115,029	58%
Other State Revenue																			
8311	SpEd Revenue	10,948	-	30,655	19,707	19,707	19,707	19,707	-	49,988	170,419	175,602	5,183	239,041	308,346	308,346	-	137,927	55%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	19,643	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	12,578	-	29,263	-	41,841	12,578	(29,263)	163,990	93,834	93,834	-	51,993	45%
8560	StateLotteryRev	-	-	-	-	-	-	25,816	-	-	25,816	25,816	-	88,839	88,839	88,839	-	63,023	29%
8590	AllOthStateRev	-	-	50,000	-	73,602	-	27,461	27,720	28,309	207,092	152,567	(54,525)	144,914	214,611	214,611	-	7,519	96%
SUBTOTAL - Other State Revenue		10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	445,168	366,563	(78,605)	656,427	705,630	705,630	-	260,462	63%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	31,024	-	31,024	60,000	28,976	-	32,224	32,224	-	1,200	96%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	4,270	-	-	-	-	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699	Other Revenue	500	1,072	-	2,691	938	1,038	24,465	11,483	1,937	44,124	42,932	(1,192)	54,599	74,695	74,695	-	30,571	59%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8999	Revenues-Susp	-	-	1,490	(1,490)	2,951	307	(1,501)	(1,587)	(170)	-	1,757	1,757	-	-	-	-	-	
SUBTOTAL - Local Revenue		500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	75,148	104,689	29,541	58,869	106,919	106,919	-	31,771	70%
TOTAL REVENUE		75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	4,159,054	4,109,127	(49,927)	6,096,349	6,321,411	6,321,411	-	2,162,357	66%

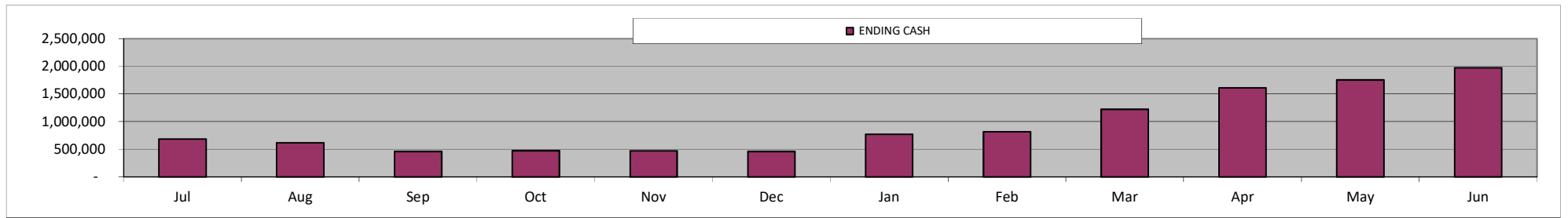
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 3		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	51,469	125,909	129,197	130,424	126,533	126,527	127,605	125,443	122,535	1,065,641	1,073,208	7,566	1,681,876	1,621,936	1,621,936	-	556,294	66%
1300	Cert Adminis	51,081	45,908	34,412	36,812	23,888	36,712	30,953	38,571	34,712	333,049	304,492	(28,557)	336,472	454,863	444,863	(10,000)	111,814	75%
SUBTOTAL - Certificated Salaries		102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	1,398,691	1,377,699	(20,991)	2,018,348	2,076,799	2,066,799	(10,000)	668,108	68%
Classified Salaries																			
2400	Clerical & Tech	20,247	16,615	18,944	23,500	17,901	19,109	21,632	22,778	22,557	183,282	181,211	(2,070)	164,833	189,254	189,254	-	5,972	97%
2900	OtherClassStaff	30,677	33,107	35,629	40,389	40,662	37,198	33,087	32,431	31,374	314,552	299,736	(14,816)	328,215	437,023	437,023	-	122,471	72%
SUBTOTAL - Classified Salaries		50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	497,834	480,948	(16,887)	493,048	626,277	626,277	-	128,443	79%
Employee Benefits																			
3101	STRS	10,231	26,112	26,587	27,924	26,805	26,539	25,655	26,653	25,563	222,068	217,026	(5,042)	308,115	340,002	340,002	-	117,934	65%
3202	PERS	8,135	8,539	8,802	9,222	7,063	9,084	9,460	9,065	8,747	78,118	69,672	(8,446)	89,054	101,534	101,534	-	23,416	77%
3301	OASDI/Med	5,380	6,925	6,533	6,995	6,381	6,660	6,376	6,587	6,390	58,227	53,368	(4,859)	74,781	78,520	78,520	-	20,293	74%
3401	HlthWelfare	-	41,889	2,509	54,252	4,308	2,458	74,523	-	7,156	187,095	179,939	(7,156)	386,892	414,892	414,892	-	227,797	45%
3501	UnemployIns	-	383	-	296	446	-	-	550	51	1,726	1,125	(601)	1,473	2,473	2,473	-	747	70%
3601	WorkersCmp	6,132	2,044	2,044	2,044	2,044	-	2,044	2,044	5,864	24,260	17,559	(6,701)	28,278	27,278	27,278	-	3,018	89%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	22	10	3	-	-	14	7	-	56	27	(29)	-	-	-	-	(56)	-
SUBTOTAL - Employee Benefits		29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	571,550	538,715	(32,835)	888,593	964,699	964,699	-	393,149	59%
Books & Supplies																			
4100	Text&CoreCurric	-	-	416	-	18,761	0	1,489	283	-	20,948	27,184	6,235	25,000	38,244	37,244	(1,000)	16,296	56%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	1,600	1,600	4,000	4,000	4,000	-	4,000	0%
4310	Ins Mats & Sups	-	-	4,229	28	-	4,832	-	4,063	635	13,787	36,862	23,075	26,500	73,219	83,219	10,000	69,432	17%
4315	OthSupplies	-	-	-	-	-	-	-	1,750	-	1,750	900	(850)	-	4,000	4,000	-	2,250	44%
4320	Office Supplies	-	(1,978)	153	1,524	330	(0)	5,016	(3,743)	170	1,472	8,857	7,385	11,000	11,000	11,000	-	9,528	13%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	200	200	500	500	500	-	500	0%
4326	Arts&MusicSupps	-	-	-	-	-	-	-	146	-	146	542	395	1,500	1,500	1,500	-	1,354	10%
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	800	800	2,000	2,000	2,000	-	2,000	0%
4340	Educat Software	-	563	14,049	12,383	16,234	-	(4,795)	12,025	1,237	51,694	40,808	(10,886)	54,310	57,633	57,633	-	5,939	90%
4345	NonInstStdntSup	447	-	2,332	2,694	17	-	0	(0)	-	5,490	6,654	1,164	7,000	8,400	8,400	-	2,910	65%
4346	TeacherSupplies	-	-	168	-	55	-	-	-	105	327	491	164	1,000	1,000	1,000	-	673	33%
4350	Cust. Supplies	-	-	197	-	-	-	-	-	-	197	238	41	300	300	300	-	103	66%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	200	200	500	500	500	-	500	0%
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	2,328	2,328	7,120	5,820	5,820	-	5,820	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	520	520	1,300	1,300	1,300	-	1,300	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	2,485	-	-	-	-	-	(0)	0	-	2,485	5,332	2,847	6,602	6,602	9,602	3,000	7,117	26%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	230,992	-	-	-	-	-
4720	Food:Other Food	-	-	-	361	158	-	-	2,431	-	2,950	4,235	1,285	8,240	12,240	12,240	-	9,290	24%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	1,771	7,587	7,931	40,333	6,477	(10,279)	2,826	(7,264)	49,382	34,067	(15,315)	-	-	-	-	(49,382)	-
SUBTOTAL - Books and Supplies		2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	150,629	171,817	21,187	386,564	228,258	240,258	12,000	89,629	63%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 3																			
Services & Other Operating Expenses																			
5101	CMO Fees	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	743,328	677,254	(66,074)	991,104	991,104	991,104	-	247,776	75%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	30	-	-	9	-	-	139	177	865	688	2,244	2,244	2,244	-	2,067	8%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	649	-	-	649	1,925	1,276	515	840	3,840	3,000	3,191	17%
5300	DuesMemberships	-	-	3,273	-	-	5,060	-	-	-	8,333	9,120	787	10,300	10,300	10,300	-	1,967	81%
5450	Other Insurance	5,553	1,851	1,851	1,851	1,851	-	1,851	1,851	3,702	20,361	17,787	(2,574)	27,808	27,808	27,808	-	7,447	73%
5500	OpsHousekeeping	-	-	112	-	179	-	-	-	-	292	2,235	1,943	5,150	5,150	5,150	-	4,858	6%
5510	Gas & Electric	1,102	-	(1,102)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	2,101	-	82,392	26,061	1,972	-	-	533	456	113,515	112,526	(989)	405,200	405,200	405,200	-	291,685	28%
5620	EquipmentLeases	2,237	1,413	1,045	2,793	1,321	643	1,132	1,787	1,668	14,039	12,848	(1,191)	16,068	16,068	20,068	4,000	6,029	70%
5630	Reps&MaintBldng	-	-	-	1,921	-	-	-	-	-	1,921	1,921	-	13,905	7,905	7,905	-	5,984	24%
5800	ProfessServices	-	10,000	5,535	11,268	-	-	(0)	5,625	1,645	34,072	26,802	(7,270)	167,268	55,405	52,405	(3,000)	18,332	65%
5810	Legal	1,919	-	2,408	66,500	-	4,182	5,900	441	2,463	83,813	92,709	8,896	35,000	168,972	168,972	-	85,159	50%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	22,647	22,647	11,323	11,323	11,323	11,323	11,323	101,911	101,911	-	113,234	113,234	113,234	-	11,323	90%
5814	SchPrgAcadComps	-	-	225	500	164	-	0	(0)	-	889	889	-	2,000	2,000	2,000	-	1,111	44%
5819	SchlProgs-Other	-	7,650	2,595	-	1,802	1,223	345	(2,431)	524	11,708	14,306	2,597	20,000	16,750	16,750	-	5,042	70%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	10,313	10,313	10,313	-	10,313	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	2,885	-	986	1,767	2,468	1,174	904	10,968	1,048	22,199	11,991	(10,208)	20,000	36,120	36,120	-	13,921	61%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	225	1,064	(520)	1,100	-	-	1,000	600	3,469	1,869	(1,600)	10,000	10,000	10,000	-	6,531	35%
5850	Oversight Fees	-	-	44,591	(44,591)	-	-	-	-	-	-	-	-	49,073	49,073	49,073	-	49,073	0%
5857	Payroll Fees	-	-	-	-	-	-	997	(1,267)	1,647	1,377	2,992	1,615	25,714	26,014	26,014	-	24,637	5%
5860	Service Fees	1,970	-	(1,959)	1,076	-	-	-	-	-	1,087	1,087	-	515	2,515	2,515	-	1,428	43%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	2,200	610	325	-	798	2,331	421	6,685	19,244	12,559	15,000	44,963	44,963	-	38,278	15%
5864	Prof Dev-Other	-	-	3,500	(3,160)	420	360	75	6,447	3,588	11,230	6,703	(4,527)	30,000	29,000	25,000	(4,000)	13,770	45%
5869	SpEd Ctrct Inst	-	-	1,133	-	-	-	9,345	7,350	12,436	30,264	45,898	15,635	-	118,815	118,815	-	88,551	25%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	4,688	4,688	-	11,720	11,720	-	11,720	0%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	124	124	309	309	309	-	309	0%
5884	Substitutes	-	-	12,787	5,716	9,708	21,265	12,926	48,600	4,520	115,522	162,402	46,880	77,000	162,862	162,862	-	47,340	71%
5890	OthSvcsNon-Inst	-	-	1,970	972	-	-	9,995	2,445	-	15,383	12,937	(2,445)	15,450	268,789	268,789	-	253,407	6%
5900	Communications	-	1,075	-	-	-	-	766	-	-	1,841	2,735	894	9,962	4,075	4,075	-	2,234	45%
5920	TelecomInternet	944	2,042	4,584	2,151	1,205	-	1,776	3,422	3,410	19,534	14,293	(5,241)	49,991	23,512	23,512	-	3,978	83%
5930	PostageDelivery	-	-	543	-	504	-	504	-	-	1,550	3,688	2,139	6,896	6,896	6,896	-	5,346	22%
5940	Technology	-	-	-	-	-	-	479	7,024	479	7,982	9,834	1,852	-	33,370	31,370	(2,000)	23,388	25%
SUBTOTAL - Services & Operations		101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	1,373,130	1,373,583	453	2,130,019	2,661,326	2,659,326	(2,000)	1,286,195	52%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	11,829	7,264	-	-	-	-	19,093	19,456	363	-	20,000	20,000	-	907	95%
6900	Depreciation	-	-	-	21,268	-	-	-	21,268	5,317	47,853	61,268	13,415	63,804	63,804	63,804	-	15,951	75%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	33,098	7,264	-	-	21,268	5,317	66,946	80,724	13,778	63,804	83,804	83,804	-	16,858	80%
Other Outflows																			
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-
TOTAL EXPENDITURES		287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	4,058,781	4,023,486	(35,295)	5,992,096	6,641,163	6,641,163	-	2,582,383	61%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-3	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	740,137	685,675	618,049	459,260	473,250	469,275	459,609	769,503	816,544	1,223,355	1,609,929	1,751,251	1,973,829	
Revenue														
LCFF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	657,592	485,000	485,000	138,699	5,248,485
Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	58,219	11,375	11,375	23,728	261,241
Other State Revenues	10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	53,402	27,585	108,841	149,239	784,235
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	36,114	36,114	36,114	(106,113)	77,378
Total Revenue	75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	805,327	560,075	641,331	205,553	6,371,338
Expenses														
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	150,135	150,135	150,135	238,694	2,087,790
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	46,126	46,126	46,126	6,951	643,164
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	32,921	32,921	32,921	327,220	997,533
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	17,926	17,926	17,926	14,664	219,071
Services and Operations	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	161,578	161,578	161,578	801,009	2,658,873
Depreciation / Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	20,181	20,181	20,181	(57,464)	70,027
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	428,868	428,868	428,868	1,331,075	6,676,458
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	259,541	92,029	21,780	41,178	11,323	-	-	-	-	-	-	-	-	425,851
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	21,715	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	64,251
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(106,577)	(30,777)	-	-	-	-	-	-	-	-	-	-	-	(137,354)
Accounts Payable - Current Year	-	-	63,987	(36,129)	(72,301)	(8,946)	41,169	-	15,186	-	-	-	-	2,966
Summer Holdback for Teachers	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	4,798	57,576
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	157,762	66,050	90,565	31,562	(50,863)	1,169	51,284	10,115	25,301	10,115	10,115	10,115	10,115	413,290
Total Change in Cash	(54,462)	(67,626)	(158,789)	13,990	(3,975)	(9,666)	309,894	47,041	406,811	386,574	141,322	222,578		108,170
ENDING CASH	685,675	618,049	459,260	473,250	469,275	459,609	769,503	816,544	1,223,355	1,609,929	1,751,251	1,973,829		



MSA-4 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$597,519).

This is an decrease of (\$10,000) from the original Second Interim Budget projected deficit of (\$587,519).

This will allow MSA-4 to end this fiscal year with a balance of \$872,995, which is 30.9% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,304,746, which represents 172 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$10,000, or 0.4% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$2,000 higher than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$0 lower than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$8,000 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date												Annual Budget					
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 4																		
Projected Average Daily Attendance:														165	165	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	1,265,862	1,220,010	45,852	1,920,178	1,828,438	1,828,438	-	562,576	69%
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	92,532	87,910	4,622	155,404	131,364	131,364	-	38,832	70%
Other State Revenues	5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	177,189	116,677	60,511	197,847	193,363	193,363	-	16,174	92%
Other Local Revenues	7,700	375	-	1,022	922	8,670	(0)	154	7,928	26,771	35,804	(9,033)	7,396	70,759	70,759	-	43,988	38%
Total Revenue	63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	1,562,354	1,460,401	101,953	2,280,825	2,223,924	2,223,924	-	661,570	70%
Expenditures																		
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	645,895	648,329	(2,434)	949,845	1,001,697	1,001,697	-	355,802	64%
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	119,242	105,079	14,163	69,781	170,738	170,738	-	51,497	70%
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	219,337	218,925	412	354,746	428,944	428,944	-	209,607	51%
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	75,456	90,078	(14,622)	143,475	119,347	121,347	2,000	45,890	62%
Services and Operating Exp.	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	293,126	347,476	(54,350)	797,040	1,071,406	1,071,406	-	778,280	27%
Depreciation & Cap Outlay	-	-	-	6,437	-	-	-	-	-	6,437	14,787	(8,350)	19,312	19,312	27,312	8,000	20,874	24%
Other Outflows	-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	16,352	4,612	11,741	26,365	-	-	-	(16,352)	-
Total Expenditures	55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	1,375,845	1,429,285	(53,440)	2,360,563	2,811,443	2,821,443	10,000	1,445,598	49%
Net Revenues										186,509	31,116	155,393	(79,738)	(587,519)	(597,519)	(10,000)	(784,028)	
Fund Balance																		
Beginning Balance (Audited)															1,470,514			
Net Revenues															(597,519)			
Ending Fund Balance															872,995			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	59,666	59,666	106,898	107,399	107,399	107,399	107,399	103,887	759,713	748,427	(11,286)	1,317,941	1,183,426	1,183,426	-	423,713	64%
8012	EPA Entitlement	-	-	-	-	-	-	136,667	-	67,346	204,013	136,667	(67,346)	223,524	247,102	247,102	-	43,089	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	904	904	-	(904)	-	-	-	-	(904)	-
8096	InLieuPropTaxes	24,302	48,603	32,402	32,402	32,402	32,402	32,402	56,704	9,612	301,232	334,916	33,684	378,713	397,910	397,910	-	96,678	76%
SUBTOTAL - LCFF Entitlement		24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	1,265,862	1,220,010	(45,852)	1,920,178	1,828,438	1,828,438	-	562,576	69%
Federal Revenue																			
8181	SpEd - Revenue	1,998	3,997	2,664	2,664	2,664	2,664	2,731	4,679	1,875	25,937	22,451	(3,486)	33,606	33,606	33,606	-	7,669	77%
8220	SchLunchFederal	23,154	(23,154)	-	-	-	-	-	-	-	-	-	-	35,688	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	18,304	-	47,155	1,136	-	66,595	65,459	(1,136)	86,110	97,758	97,758	-	31,163	68%
SUBTOTAL - Federal Revenue		25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	92,532	87,910	(4,622)	155,404	131,364	131,364	-	38,832	70%
Other State Revenue																			
8311	SpEd Revenue	5,928	11,855	7,903	7,903	7,903	15,001	8,119	13,883	51,765	130,261	54,549	(75,712)	98,217	105,102	105,102	-	(25,159)	124%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	2,481	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,279	-	14,313	-	20,592	36,279	15,687	63,847	37,175	37,175	-	16,583	55%
8560	StateLotteryRev	-	-	-	68,334	-	-	(62,216)	0	-	6,118	6,118	-	33,302	33,302	33,302	-	27,184	18%
8590	AllOthStateRev	-	-	-	10,926	-	-	9,291	-	-	20,217	19,730	(487)	-	17,784	17,784	-	(2,433)	114%
SUBTOTAL - Other State Revenue		5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	177,189	116,677	(60,511)	197,847	193,363	193,363	-	16,174	92%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	-	1,200	0%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	1,487	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	(0)	-	-	-	-	-	-	-	(0)	(0)	0	-	-	-	-	0	-
8699	Other Revenue	7,700	-	-	1,397	-	10,019	(427)	0	8,082	26,771	17,804	(8,967)	5,909	24,559	24,559	-	(2,212)	109%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	18,000	18,000	-	45,000	45,000	-	45,000	0%
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	375	-	(375)	922	(1,349)	427	154	(154)	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		7,700	375	-	1,022	922	8,670	(0)	154	7,928	26,771	35,804	9,033	7,396	70,759	70,759	-	43,988	38%
TOTAL REVENUE		63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	1,562,354	1,460,401	(101,953)	2,280,825	2,223,924	2,223,924	-	661,570	70%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 4		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	16,075	56,867	65,452	64,678	65,098	64,664	64,694	59,267	56,218	513,013	527,095	14,082	776,333	828,185	828,185	-	315,172	62%
1300	Cert Adminis	15,271	17,581	14,426	14,426	14,426	14,426	14,426	13,950	13,950	132,882	121,234	(11,648)	173,512	173,512	173,512	-	40,630	77%
SUBTOTAL - Certificated Salaries		31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	645,895	648,329	2,434	949,845	1,001,697	1,001,697	-	355,802	64%
Classified Salaries																			
2400	Clerical & Tech	3,331	5,177	5,887	6,012	5,508	5,673	5,274	6,138	4,941	47,940	41,549	(6,391)	41,998	59,659	59,659	-	11,720	80%
2900	OtherClassStaff	-	4,372	8,809	8,794	8,302	8,436	8,906	9,971	13,711	71,302	63,530	(7,772)	27,783	111,079	111,079	-	39,777	64%
SUBTOTAL - Classified Salaries		3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	119,242	105,079	(14,163)	69,781	170,738	170,738	-	51,497	70%
Employee Benefits																			
3101	STRS	3,044	11,485	12,844	12,874	13,307	13,157	12,976	12,383	12,287	104,358	113,761	9,403	147,744	189,542	189,542	-	85,184	55%
3202	PERS	575	958	1,207	1,239	1,051	1,073	1,189	1,408	1,037	9,736	8,439	(1,297)	12,604	12,604	12,604	-	2,868	77%
3301	OASDI/Med	802	2,071	2,501	2,477	2,437	2,483	2,489	2,491	2,799	20,551	17,495	(3,056)	21,735	26,135	26,135	-	5,584	79%
3401	HlthWelfare	-	16,961	4,264	15,140	6,530	-	28,380	1,092	2,602	74,969	71,275	(3,694)	160,358	188,358	188,358	-	113,390	40%
3501	UnemployIns	-	110	-	104	-	-	(0)	139	-	353	214	(139)	615	615	615	-	263	57%
3601	WorkersCmp	2,555	852	852	852	852	-	852	852	1,704	9,371	7,659	(1,712)	11,481	11,481	11,481	-	2,110	82%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	83	83	209	209	209	-	209	0%
SUBTOTAL - Employee Benefits		6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	219,337	218,925	(412)	354,746	428,944	428,944	-	209,607	51%
Books & Supplies																			
4100	Text&CoreCurric	-	-	5,445	-	-	-	1,336	-	-	6,781	10,916	4,135	17,118	17,118	17,118	-	10,337	40%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	18	750	119	-	-	887	19,739	18,851	25,000	46,015	48,015	2,000	47,128	2%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	201	578	1,072	464	-	355	342	876	3,887	3,834	(53)	11,000	6,800	6,800	-	2,913	57%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	400	400	1,000	1,000	1,000	-	1,000	0%
4340	Educat Software	-	375	6,281	2,411	2,297	-	6,731	-	450	18,545	22,835	4,290	33,228	30,396	30,396	-	11,851	61%
4345	NonInstStdntSup	-	-	40	-	-	-	-	-	222	261	2,415	2,154	5,000	6,200	6,200	-	5,939	4%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	1,704	-	2,666	-	-	473	-	4,843	6,359	1,516	-	9,818	9,818	-	4,975	49%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	49,129	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	800	800	2,000	2,000	2,000	-	2,000	0%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	1,469	4,572	9,954	2,944	14,533	3,701	1,707	1,229	141	40,251	22,780	(17,471)	-	-	-	-	(40,251)	-
SUBTOTAL - Books and Supplies		1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	75,456	90,078	14,622	143,475	119,347	121,347	2,000	45,890	62%

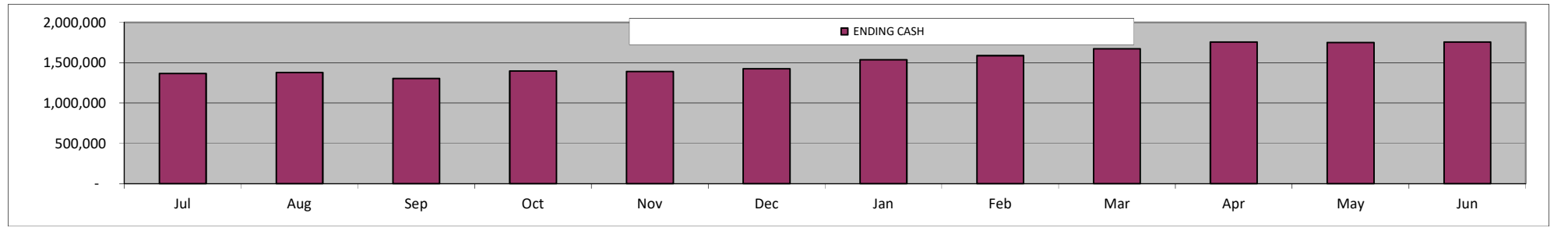
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 4																			
Services & Other Operating Expenses																			
5101	CMO Fees	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	58,243	53,066	(5,177)	77,657	77,657	77,657	-	19,414	75%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	(2,000)	-	-
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	-	-	627	(367)	-	260	6,403	6,144	2,000	14,700	14,700	-	14,440	2%
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	4,686	4,686	-	11,715	11,715	-	11,715	0%
5300	DuesMemberships	-	-	1,020	-	-	1,760	972	-	-	3,752	4,078	326	4,567	4,567	4,567	-	815	82%
5450	Other Insurance	2,133	711	711	711	711	-	711	711	1,422	7,821	7,069	(752)	11,273	11,273	11,273	-	3,452	69%
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	262	262	656	656	656	-	656	0%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	4,155	-	-	409	-	1,707	558	6,828	4,564	(2,264)	172,340	187,740	187,740	-	180,912	4%
5620	EquipmentLeases	377	377	4,665	840	2,258	1,050	978	602	535	11,682	14,726	3,044	22,134	22,134	22,134	-	10,451	53%
5630	Reps&MaintBldg	-	-	-	-	-	-	-	-	-	-	2,800	2,800	7,000	7,000	7,000	-	7,000	0%
5800	ProfessServices	-	-	9,380	484	8,300	-	8,300	576	-	27,040	44,114	17,074	186,833	91,913	91,913	-	64,873	29%
5810	Legal	-	-	612	-	-	3,625	-	-	400	4,637	12,382	7,745	25,000	25,000	25,000	-	20,363	19%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	400	400	1,000	1,000	1,000	-	1,000	0%
5814	SchPrgAcadComps	-	-	-	450	325	-	-	-	-	775	2,465	1,690	5,000	5,000	5,000	-	4,225	16%
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	700	700	1,000	1,750	1,750	-	1,750	0%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	4,340	4,340	10,850	10,850	10,850	-	10,850	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	2,150	370	198	-	979	-	1,244	4,941	4,601	(340)	5,000	7,200	7,200	-	2,259	69%
5836	FieldTrip Trans	-	9,579	6,386	6,386	6,386	3,193	6,386	6,386	6,386	51,088	43,425	(7,663)	63,860	63,860	63,860	-	12,772	80%
5840	MarkngStdtRecrt	-	-	-	-	1,092	3,000	-	-	-	4,092	6,455	2,363	10,000	10,000	10,000	-	5,908	41%
5850	Oversight Fees	1,028	2,056	1,371	1,371	1,371	1,371	2,399	2,107	-	14,445	11,841	(2,603)	19,202	19,202	19,202	-	4,757	75%
5857	Payroll Fees	-	-	-	-	-	-	(581)	689	700	808	3,113	2,305	10,044	10,044	10,044	-	9,236	8%
5860	Service Fees	-	-	(22)	-	-	-	-	-	-	(22)	205	227	546	546	546	-	568	-4%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	250	890	1,275	-	519	2,326	25	5,285	11,566	6,280	29,865	24,865	26,865	2,000	21,579	20%
5864	Prof Dev-Other	-	-	5,914	341	6,000	-	-	-	-	12,255	15,273	3,018	20,000	19,800	19,800	-	7,545	62%
5869	SpEd Ctrct Inst	-	-	1,569	-	2,287	-	5,581	-	-	9,437	27,450	18,013	-	54,470	54,470	-	45,033	17%
5872	SpEd Fees	1,585	1,585	1,057	-	-	-	-	-	-	4,227	13,082	8,855	-	26,365	26,365	-	22,137	16%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	16,253	-	5,915	3,343	-	4,088	23,469	53,067	28,166	(24,902)	34,705	59,705	59,705	-	6,637	89%
5890	OthSvcsNon-Inst	-	-	-	-	786	-	-	-	2,358	3,144	786	(2,358)	11,596	257,482	257,482	-	254,338	1%
5900	Communications	-	-	-	-	-	-	860	-	-	860	573	(287)	4,450	2,293	2,293	-	1,433	38%
5920	TelecomInternet	355	354	356	358	368	-	1,974	(891)	366	3,239	4,249	1,010	55,750	4,450	4,450	-	1,211	73%
5930	PostageDelivery	-	-	-	-	-	-	521	-	-	521	1,398	877	2,713	2,713	2,713	-	2,192	19%
5940	Technology	-	-	-	-	-	-	1,734	2,692	274	4,700	13,237	8,537	-	33,457	33,457	-	28,757	14%
SUBTOTAL - Services & Operations		11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	293,126	347,476	54,350	797,040	1,071,406	1,071,406	-	778,280	27%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 4		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	3,200	3,200	-	-	8,000	8,000	8,000	0%
6900	Depreciation	-	-	-	6,437	-	-	-	-	-	6,437	11,587	5,150	19,312	19,312	19,312	-	12,874	33%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	6,437	-	-	-	-	-	6,437	14,787	8,350	19,312	19,312	27,312	8,000	20,874	24%
Other Outflows																			
7299	Encroachment	-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	16,352	4,612	(11,741)	26,365	-	0	0	(16,352)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	16,352	4,612	(11,741)	26,365	-	0	0	(16,352)	-
TOTAL EXPENDITURES		55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	1,375,845	1,429,285	53,440	2,360,563	2,811,443	2,821,443	10,000	1,445,598	49%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-4	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,336,770	1,368,119	1,378,127	1,304,746	1,397,922	1,391,148	1,425,660	1,537,128	1,588,770	1,673,569	1,758,091	1,749,857	1,757,520	
Revenue														
LCFF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	286,667	150,000	150,000	21,761	1,874,290
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	19,838	1,534	1,534	20,549	135,986
Other State Revenues	5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	(52,248)	9,968	25,864	93,101	253,875
Other Local Revenues	7,700	375	-	1,022	922	8,670	(0)	154	7,928	8,558	8,558	8,558	9,282	61,726
Total Revenue	63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	262,815	170,059	185,955	144,693	2,325,877
Expenses														
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	72,909	72,909	72,909	134,640	999,263
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	10,299	10,299	10,299	34,761	184,901
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	19,191	19,191	19,191	152,446	429,356
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	9,178	9,178	9,178	3,734	106,724
Services and Operations	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	68,606	68,606	68,606	518,112	1,017,056
Depreciation / Cap Outlay	-	-	-	6,437	-	-	-	-	-	4,175	4,175	4,175	-	18,962
Other Outflows	-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	(3,270)	(3,270)	(3,270)	5,200	11,741
Total Expenses	55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	181,088	181,088	181,088	848,893	2,768,003
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	73,015	65,278	-	14,184	4,180	-	-	-	-	-	-	-	-	156,657
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	6,437	609	609	609	609	609	609	609	609	609	11,311
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(51,863)	(14,497)	-	-	-	-	-	-	-	-	-	-	-	(66,360)
Accounts Payable - Current Year	-	-	25,396	465	-	-	6,972	-	(1,998)	-	-	-	-	30,835
Summer Holdback for Teachers	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	2,186	26,232
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	23,338	52,967	27,582	23,272	6,975	2,795	9,768	2,795	797	2,795	2,795	2,795	2,795	158,676
Total Change in Cash	31,349	10,008	(73,382)	93,177	(6,774)	34,512	111,468	51,642	84,799	84,522	(8,234)	7,662		(283,450)

ENDING CASH	1,368,119	1,378,127	1,304,746	1,397,922	1,391,148	1,425,660	1,537,128	1,588,770	1,673,569	1,758,091	1,749,857	1,757,520
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MSA-5 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$117,033).

This is an decrease of (\$45,000) from the original Second Interim Budget projected deficit of (\$72,033).

This will allow MSA-5 to end this fiscal year with a balance of \$1,778,299, which is 56.9% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,631,086, which represents 197 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$45,000, or 1.5% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$45,000 higher than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$0 lower than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$0 lower than in the Second Interim, reflecting stable depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date												Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
Projected Average Daily Attendance:														235	235	-			
SUMMARY																			
Revenue																			
LCFF Entitlement	28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	1,659,922	1,637,782	22,140	2,431,167	2,547,726	2,547,726	-	887,804	65%	
Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	81,942	87,352	(5,410)	156,069	165,737	165,737	-	83,795	49%	
Other State Revenues	6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	142,965	89,233	53,732	263,878	293,170	293,170	-	150,205	49%	
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	5,798	1,110	4,688	1,000	4,200	4,200	-	(1,598)	138%	
Total Revenue	37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	1,890,627	1,815,478	75,149	2,852,114	3,010,833	3,010,833	-	1,120,206	63%	
Expenditures																			
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	837,563	818,534	19,029	1,171,673	1,139,695	1,139,695	-	302,132	73%	
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	179,017	165,314	13,703	157,231	269,141	269,141	-	90,124	67%	
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	305,676	332,894	(27,218)	495,114	502,935	502,935	-	197,259	61%	
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	125,723	127,176	(1,453)	238,640	189,421	234,421	45,000	108,698	54%	
Services and Operating Exp.	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	347,148	447,153	(100,005)	697,742	944,094	944,094	-	596,947	37%	
Depreciation & Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	13,184	15,618	(2,433)	17,579	37,579	37,579	-	24,395	35%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-	
Total Expenditures	87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	1,808,312	1,906,689	(98,377)	2,820,978	3,082,866	3,127,866	45,000	1,319,555	58%	
Net Revenues											82,315	(91,211)	173,526	31,136	(72,033)	(117,033)	(45,000)	(199,348)	
Fund Balance																			
Beginning Balance (Audited)																1,895,332			
Net Revenues																(117,033)			
Ending Fund Balance																1,778,299			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 5		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	65,819	103,452	118,475	118,475	118,475	135,425	118,475	170,685	949,281	935,530	(13,751)	1,648,493	1,641,734	1,641,734	-	692,453	58%
8012	EPA Entitlement	-	-	-	77,104	-	-	77,104	-	124,890	279,098	279,208	110	282,755	338,007	338,007	-	58,909	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	27	27	-	(27)	-	-	-	-	(27)	-
8096	InLieuPropTaxes	28,614	57,228	38,152	38,152	38,152	-	(0)	143,071	88,145	431,516	423,044	(8,471)	499,919	567,985	567,985	-	136,469	76%
SUBTOTAL - LCFF Entitlement		28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	1,659,922	1,637,782	(22,140)	2,431,167	2,547,726	2,547,726	-	887,804	65%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	10,500	10,500	26,250	26,250	26,250	-	26,250	0%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	81,942	76,852	(5,090)	129,819	139,487	139,487	-	57,545	59%
SUBTOTAL - Federal Revenue		-	-	-	-	23,659	-	53,193	5,090	-	81,942	87,352	5,410	156,069	165,737	165,737	-	83,795	49%
Other State Revenue																			
8311	SpEd Revenue	-	-	-	-	-	-	-	-	46,144	46,144	28,856	(17,288)	118,285	118,285	118,285	-	72,141	39%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	4,359	-	13,101	-	17,460	4,359	(13,101)	72,149	40,737	40,737	-	23,277	43%
8560	StateLotteryRev	-	-	-	-	-	-	14,913	-	-	14,913	14,913	-	43,960	43,960	43,960	-	29,047	34%
8590	AllOthStateRev	6,191	-	-	6,206	19,165	-	4,395	-	28,491	64,448	41,105	(23,343)	29,484	90,188	90,188	-	25,741	71%
SUBTOTAL - Other State Revenue		6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	142,965	89,233	(53,732)	263,878	293,170	293,170	-	150,205	49%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	-	1,200	0%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	2,458	(2,351)	0	-	-	-	(0)	0	-	107	64	(43)	-	-	-	-	(107)	-
8699	Other Revenue	-	-	-	28	-	463	(0)	0	3,569	4,060	67	(3,993)	1,000	3,000	3,000	-	(1,060)	135%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	1,131	-	-	-	-	-	-	-	1,131	679	(453)	-	-	-	-	(1,131)	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	-	-	13,063	(463)	(12,101)	38	(38)	500	300	(200)	-	-	-	-	(500)	-
SUBTOTAL - Local Revenue		2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	5,798	1,110	(4,688)	1,000	4,200	4,200	-	(1,598)	138%
TOTAL REVENUE		37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	1,890,627	1,815,478	(75,149)	2,852,114	3,010,833	3,010,833	-	1,120,206	63%

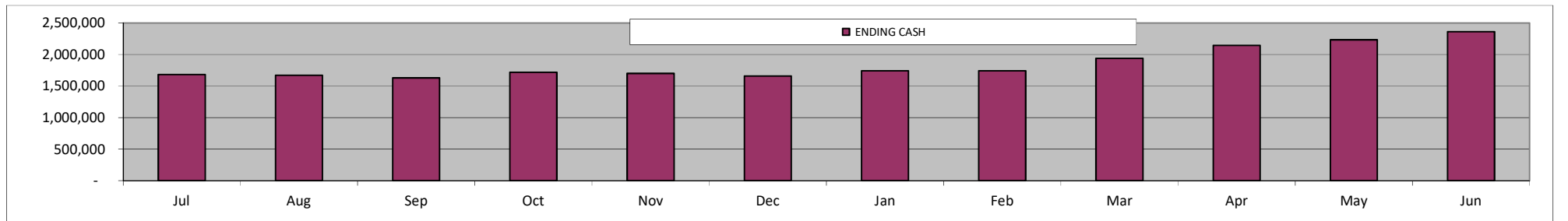
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 5																			
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	22,511	77,393	84,098	83,279	87,116	87,807	77,074	84,357	85,181	688,815	686,915	(1,900)	982,993	951,015	951,015	-	262,200	72%
1300	Cert Admins	21,390	15,390	15,390	15,712	16,384	15,990	15,390	15,912	17,190	148,748	131,619	(17,129)	188,680	188,680	188,680	-	39,932	79%
SUBTOTAL - Certificated Salaries		43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	837,563	818,534	(19,029)	1,171,673	1,139,695	1,139,695	-	302,132	73%
Classified Salaries																			
2400	Clerical & Tech	11,197	(10,286)	11,197	11,197	11,197	11,197	12,308	12,815	12,778	83,601	67,841	(15,760)	86,990	108,184	108,184	-	24,583	77%
2900	OtherClassStaff	5,138	10,644	12,334	13,141	10,457	10,151	9,393	12,528	11,632	95,416	97,473	2,057	70,241	160,957	160,957	-	65,541	59%
SUBTOTAL - Classified Salaries		16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	179,017	165,314	(13,703)	157,231	269,141	269,141	-	90,124	67%
Employee Benefits																			
3101	STRS	4,234	15,081	16,172	16,116	15,305	16,737	15,029	16,299	16,642	131,614	118,414	(13,200)	180,567	180,967	180,967	-	49,353	73%
3202	PERS	2,864	3,519	3,676	3,698	3,439	3,395	3,426	3,924	3,763	31,704	24,026	(7,678)	28,226	31,726	31,726	-	22	100%
3301	OASDI/Med	1,885	3,110	3,240	3,295	3,155	3,136	2,998	3,390	3,345	27,554	24,523	(3,031)	32,895	36,816	36,816	-	9,261	75%
3401	HlthWelfare	1,013	25,283	12,783	19,346	16,534	1,273	27,420	1,037	370	105,059	156,694	51,635	237,664	237,664	237,664	-	132,605	44%
3501	UnemployIns	-	144	-	149	-	-	-	373	28	695	293	(401)	799	799	799	-	104	87%
3601	WorkersCmp	2,467	822	822	822	822	-	822	822	1,644	9,043	8,945	(98)	14,963	14,963	14,963	-	5,920	60%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	7	0	7	(3)	(10)	-	-	-	-	(7)	-
SUBTOTAL - Employee Benefits		12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	305,676	332,894	27,218	495,114	502,935	502,935	-	197,259	61%
Books & Supplies																			
4100	Text&CoreCurric	-	-	26,545	-	-	-	-	-	-	26,545	27,927	1,382	20,000	30,000	30,000	-	3,455	88%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	2,000	2,000	5,000	5,000	5,000	-	5,000	0%
4310	Ins Mats & Sups	-	-	999	-	-	-	-	-	-	999	8,350	7,351	13,446	19,377	19,377	-	18,378	5%
4315	OthrSupplies	-	-	-	-	-	-	-	479	-	479	48	(431)	-	600	600	-	121	80%
4320	Office Supplies	-	60	79	191	96	1,508	1,891	78	93	3,995	6,825	2,830	12,500	11,500	11,500	-	7,505	35%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	732	732	107	(625)	-	-	1,000	1,000	268	73%
4340	Educat Software	-	750	4,540	-	2,876	-	10,664	11,575	450	30,855	24,013	(6,842)	43,865	43,813	43,813	-	12,958	70%
4345	NonInstStdntSup	-	-	2,801	-	-	-	-	-	-	2,801	3,282	480	2,000	4,002	4,002	-	1,201	70%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	400	400	1,000	1,000	1,000	-	1,000	0%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	800	800	-	2,000	2,000	-	2,000	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	52	52	11,329	1,129	129	(1,000)	129	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	1,000	1,000	2,500	2,500	2,500	-	2,500	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	715	-	715	914	199	5,000	3,000	3,000	-	2,285	24%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	2,000	2,000	5,000	5,000	5,000	-	5,000	0%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	25,459	25,935	-	51,393	42,901	(8,492)	115,000	50,000	95,000	45,000	43,607	54%
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	1,800	1,800	2,000	4,500	4,500	-	4,500	0%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	2,400	2,400	-	6,000	6,000	-	6,000	0%
4999	Misc Exp-Suspense	-	2,834	220	3,125	1,898	2,111	(4,949)	2,091	(122)	7,207	2,356	(4,852)	-	-	-	-	(7,207)	-
SUBTOTAL - Books and Supplies		-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	125,723	127,176	1,453	238,640	189,421	234,421	45,000	108,698	54%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 5																			
Services & Other Operating Expenses																			
5101	CMO Fees	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	77,440	70,556	(6,884)	103,253	103,253	103,253	-	25,813	75%
5205	Conference Fees	678	-	-	-	-	-	-	-	-	678	1,207	529	2,000	2,000	2,000	-	1,322	34%
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	-	-	261	-	-	261	557	295	1,000	1,000	1,000	-	739	26%
5220	TraLodging	-	-	-	-	-	-	-	361	-	361	(144)	(505)	-	-	-	-	(361)	-
5300	DuesMemberships	-	-	1,280	-	-	2,450	-	-	-	3,730	4,238	508	5,000	5,000	5,000	-	1,270	75%
5450	Other Insurance	1,607	536	536	536	536	-	536	536	1,072	5,895	6,663	768	11,836	11,836	11,836	-	5,941	50%
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	206	206	515	515	515	-	515	0%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	789	-	-	61,667	-	-	-	59,025	15,086	136,566	81,829	(54,738)	185,000	185,000	185,000	-	48,434	74%
5620	EquipmentLeases	398	366	323	299	656	195	260	1,872	915	5,284	7,757	2,473	18,432	18,432	18,432	-	13,148	29%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	4,000	4,000	10,000	10,000	10,000	-	10,000	0%
5800	ProfessServices	-	-	2,126	708	2,420	-	2,169	-	1,692	9,115	8,868	(247)	121,071	12,728	12,728	-	3,613	72%
5810	Legal	-	-	-	-	-	-	98	340	40	478	1,907	1,429	5,000	5,000	5,000	-	4,522	10%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	5,897	5,897	2,948	2,948	2,948	2,948	2,948	26,536	21,818	(4,717)	29,484	29,484	29,484	-	2,948	90%
5814	SchPrgAcadComps	-	-	-	-	-	220	-	-	-	220	2,132	1,912	5,000	5,000	5,000	-	4,780	4%
5819	SchlProgs-Other	-	-	-	-	21	-	1,070	-	-	1,091	2,094	1,004	3,600	3,600	3,600	-	2,509	30%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	3,334	3,334	8,334	8,334	8,334	-	8,334	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	446	-	700	389	-	-	(500)	1,035	4,721	3,686	10,000	9,000	9,000	-	7,965	12%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	1,092	-	-	-	6,107	7,199	2,012	(5,187)	7,500	9,500	9,500	-	2,301	76%
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	9,717	9,717	24,292	24,292	24,292	-	24,292	0%
5857	Payroll Fees	-	-	-	-	-	-	1,307	808	822	2,938	4,147	1,210	10,038	10,038	10,038	-	7,100	29%
5860	Service Fees	1,864	-	4	-	-	-	-	-	-	1,868	1,366	(502)	612	612	612	-	(1,256)	305%
5861	Prior Year Services	-	-	-	-	-	-	5,956	-	-	5,956	8,316	2,360	-	11,855	11,855	-	5,899	50%
5863	Prof Developmnt	-	-	-	127	1,005	-	379	100	-	1,611	4,866	3,256	10,000	10,000	10,000	-	8,389	16%
5864	Prof Dev-Other	-	-	1,377	191	159	-	782	3,750	-	6,259	8,039	1,780	20,085	20,085	20,085	-	13,826	31%
5869	SpEd Ctrct Inst	-	-	-	1,673	3,758	-	-	875	3,291	9,597	17,677	8,080	-	40,212	40,212	-	30,615	24%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	17,199	17,199	-	42,998	42,998	-	42,998	0%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	141	3,396	-	13,676	-	480	12,059	2,938	32,690	16,892	(15,799)	20,686	30,686	30,686	-	(2,004)	107%
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	3,193	-	3,193	108,063	104,870	24,720	273,350	273,350	-	270,157	1%
5900	Communications	-	-	-	-	-	-	795	-	-	795	795	-	4,323	795	795	-	-	100%
5920	TelecomInternet	457	426	425	423	482	-	964	490	486	4,155	3,246	(909)	53,079	4,323	4,323	-	168	96%
5930	PostageDelivery	-	302	-	-	-	13	343	-	36	694	1,533	839	2,882	2,882	2,882	-	2,188	24%
5940	Technology	-	-	-	-	-	-	1,231	-	274	1,504	21,542	20,038	-	52,284	52,284	-	50,780	3%
SUBTOTAL - Services & Operations		14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	347,148	447,153	100,005	697,742	944,094	944,094	-	596,947	37%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 5																			
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	8,000	8,000	-	20,000	20,000	-	20,000	0%
6900	Depreciation	-	-	-	5,860	-	-	-	-	7,325	13,184	7,618	(5,567)	17,579	17,579	17,579	-	4,395	75%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	5,860	-	-	-	-	7,325	13,184	15,618	2,433	17,579	37,579	37,579	-	24,395	35%
Other Outflows																			
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-
TOTAL EXPENDITURES		87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	1,808,312	1,906,689	98,377	2,820,978	3,082,866	3,127,866	45,000	1,319,555	58%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-5	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,731,955	1,683,567	1,671,800	1,631,086	1,718,557	1,701,739	1,660,593	1,744,074	1,742,871	1,939,637	2,145,121	2,234,930	2,361,116	
Revenue														
LCFF Entitlement	28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	437,104	360,000	360,000	(247,160)	2,569,866
Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	28,909	5,250	5,250	38,976	160,327
Other State Revenues	6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	29,341	14,428	50,806	109,361	346,902
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	(560)	(560)	(560)	4,769	8,888
Total Revenue	37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	494,795	379,119	415,497	(94,054)	3,085,982
Expenses														
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	91,805	91,805	91,805	45,745	1,158,724
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	18,025	18,025	18,025	49,753	282,845
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,431	39,431	39,431	51,748	475,717
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	21,740	21,740	21,740	42,026	232,968
Services and Operations	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	119,389	119,389	119,389	138,773	844,089
Depreciation / Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	4,879	4,879	4,879	7,325	35,146
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	295,269	295,269	295,269	335,371	3,029,490
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	74,941	40,102	-	25,903	2,948	-	-	-	-	-	-	-	-	143,894
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	5,860	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	17,579
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(77,989)	(20,810)	-	-	-	-	-	-	-	-	-	-	-	(98,800)
Accounts Payable - Current Year	-	(2,262)	32,499	67,304	(32,903)	(1,814)	29,699	-	(65,882)	-	-	-	-	26,642
Summer Holdback for Teachers	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	4,494	53,928
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	1,446	21,524	36,993	103,561	(23,996)	4,145	35,658	5,959	(59,923)	5,959	5,959	5,959	5,959	143,244
Total Change in Cash	(48,388)	(11,767)	(40,714)	87,471	(16,818)	(41,146)	83,481	(1,203)	196,766	205,484	89,808	126,186		199,736
ENDING CASH	1,683,567	1,671,800	1,631,086	1,718,557	1,701,739	1,660,593	1,744,074	1,742,871	1,939,637	2,145,121	2,234,930	2,361,116		284



MSA-6 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$16,261.

This is an decrease of \$0 from the original Second Interim Budget projected surplus of \$16,261.

This will allow MSA-6 to end this fiscal year with a balance of \$1,620,159, which is 84.2% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,396,392, which represents 263 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$5,000, or 0.3% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$5,000 higher than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$5,000, or 0.3% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are (\$3,000) lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$4,763 higher than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$13,237 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$10,000) lower than in the Second Interim, reflecting updated depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 6																		
Projected Average Daily Attendance:														148	148	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	987,266	973,471	13,795	1,464,746	1,482,738	1,482,738	-	495,472	67%
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	81,679	74,494	7,185	166,466	126,006	126,006	-	44,327	65%
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	240,125	139,267	100,858	249,668	311,339	311,339	-	71,214	77%
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	11,912	31,151	(19,239)	15,000	16,200	21,200	5,000	9,288	56%
Total Revenue	29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	1,320,982	1,218,383	102,598	1,895,880	1,936,283	1,941,283	5,000	620,302	68%
Expenditures																		
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	523,798	510,080	13,718	723,179	713,967	713,967	-	190,169	73%
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	78,721	75,345	3,376	111,000	124,194	124,194	-	45,473	63%
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	168,148	159,448	8,700	341,933	340,503	337,503	(3,000)	169,356	50%
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	59,628	63,084	(3,457)	149,590	93,430	98,193	4,763	38,566	61%
Services and Operating Exp.	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	259,537	287,666	(28,129)	473,140	624,706	637,943	13,237	378,406	41%
Depreciation & Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	11,978	1,601	10,377	16,557	23,222	13,222	(10,000)	1,244	91%
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	5,591	(950)	6,541	22,690	-	-	-	(5,591)	-
Total Expenditures	57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	1,107,401	1,096,274	11,126	1,838,089	1,920,023	1,925,023	5,000	817,622	58%
Net Revenues										213,581	122,109	91,472	57,791	16,261	16,261	-	(197,320)	
Fund Balance																		
Beginning Balance (Audited)															1,603,898			
Net Revenues															16,261			
Ending Fund Balance															1,620,159			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 6		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	47,902	47,902	86,223	86,223	86,223	86,223	86,223	77,948	604,867	598,696	(6,171)	963,048	921,576	921,576	-	316,709	66%
8012	EPA Entitlement	-	-	-	-	-	-	57,701	-	52,326	110,027	57,701	(52,326)	175,782	203,158	203,158	-	93,131	54%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	16	16	-	(16)	-	-	-	-	(16)	-
8096	InLieuPropTaxes	22,456	44,912	29,941	29,941	29,941	29,941	29,941	52,397	2,884	272,356	317,074	44,718	325,916	358,004	358,004	-	85,648	76%
SUBTOTAL - LCFF Entitlement		22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	987,266	973,471	(13,795)	1,464,746	1,482,738	1,482,738	-	495,472	67%
Federal Revenue																			
8181	SpEd - Revenue	1,847	3,693	2,462	2,462	2,462	2,462	2,523	4,323	1,101	23,336	20,145	(3,191)	28,921	28,921	28,921	-	5,585	81%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	50,307	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	18,037	-	36,312	3,994	-	58,343	54,349	(3,994)	87,238	97,085	97,085	-	38,742	60%
SUBTOTAL - Federal Revenue		1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	81,679	74,494	(7,185)	166,466	126,006	126,006	-	44,327	65%
Other State Revenue																			
8311	SpEd Revenue	5,477	10,955	-	7,303	7,303	14,174	7,502	12,829	3,269	68,812	61,666	(7,146)	84,525	91,190	91,190	-	22,378	75%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	3,800	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	2,533	-	10,282	-	12,815	2,533	(10,282)	55,735	31,083	31,083	-	18,268	41%
8560	StateLotteryRev	-	-	-	-	-	-	5,330	-	-	5,330	5,330	-	28,658	28,658	28,658	-	23,328	19%
8590	AllOthStateRev	-	-	-	57,701	-	-	10,589	-	84,878	153,168	69,738	(83,430)	76,950	160,409	160,409	-	7,241	95%
SUBTOTAL - Other State Revenue		5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	240,125	139,267	(100,858)	249,668	311,339	311,339	-	71,214	77%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	1,200	1,200	-	1,200	0%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	0	-	1,147	1,050	14,200	(7,100)	-	9,297	32,197	22,900	15,000	15,000	20,000	5,000	10,703	46%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	-	0	1,147	(97)	(1,050)	(7,100)	9,715	2,615	(1,046)	(3,661)	-	-	-	-	(2,615)	-
SUBTOTAL - Local Revenue		-	-	-	0	1,147	1,050	-	7,100	2,615	11,912	31,151	19,239	15,000	16,200	21,200	5,000	9,288	56%
TOTAL REVENUE		29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	1,320,982	1,218,383	(102,598)	1,895,880	1,936,283	1,941,283	5,000	620,302	68%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 6																			
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	20,000	45,280	49,905	46,113	46,438	46,163	45,405	47,063	48,113	394,480	391,364	(3,117)	550,355	541,143	541,143	-	146,663	73%
1300	Cert Adminis	17,902	13,902	13,902	13,902	13,902	13,902	13,902	13,952	14,052	129,318	118,716	(10,602)	172,824	172,824	172,824	-	43,506	75%
SUBTOTAL - Certificated Salaries		37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	523,798	510,080	(13,718)	723,179	713,967	713,967	-	190,169	73%
Classified Salaries																			
2400	Clerical & Tech	3,244	4,166	4,080	4,720	4,173	4,292	4,212	4,323	4,785	37,995	32,914	(5,081)	45,000	48,062	48,062	-	10,067	79%
2900	OtherClassStaff	356	4,367	5,281	4,766	4,347	4,297	4,855	6,456	6,002	40,726	42,431	1,704	66,000	76,132	76,132	-	35,406	53%
SUBTOTAL - Classified Salaries		3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	78,721	75,345	(3,376)	111,000	124,194	124,194	-	45,473	63%
Employee Benefits																			
3101	STRS	1,926	9,635	9,737	9,770	9,063	9,779	9,655	9,933	10,120	79,619	72,102	(7,517)	110,560	110,960	110,960	-	31,341	72%
3202	PERS	650	1,505	1,635	1,524	1,158	1,478	1,576	1,728	1,622	12,874	12,467	(408)	20,049	20,229	20,229	-	7,355	64%
3301	OASDI/Med	823	1,507	1,638	1,593	1,524	1,525	1,550	1,706	1,723	13,588	13,535	(53)	21,709	22,029	22,029	-	8,441	62%
3401	HlthWelfare	-	12,349	1,718	17,579	10,653	575	9,513	600	712	53,700	52,388	(1,313)	173,809	171,479	168,479	(3,000)	114,779	32%
3501	UnemployIns	-	101	-	91	-	-	(0)	100	-	292	192	(100)	500	500	500	-	208	58%
3601	WorkersCmp	2,202	734	734	734	734	-	734	734	1,468	8,074	6,400	(1,674)	9,393	9,393	9,393	-	1,319	86%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	2,365	2,365	5,913	5,913	5,913	-	5,913	0%
SUBTOTAL - Employee Benefits		5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	168,148	159,448	(8,700)	341,933	340,503	337,503	(3,000)	169,356	50%
Books & Supplies																			
4100	Text&CoreCurric	-	-	7,016	140	-	-	2,875	-	-	10,031	16,319	6,288	25,750	25,750	25,750	-	15,719	39%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	424	424	1,061	1,061	1,061	-	1,061	0%
4310	Ins Mats & Sups	-	-	840	-	149	-	304	7,068	-	8,360	5,021	(3,339)	7,185	17,918	17,681	(237)	9,321	47%
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	173	171	129	137	-	717	1,539	227	3,093	2,890	(203)	10,000	7,000	7,000	-	3,907	44%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	766	-	-	766	1,084	317	1,500	1,560	1,560	-	794	49%
4340	Educat Software	-	375	-	3,969	1,979	-	1,988	9,075	450	17,836	10,093	(7,743)	21,916	22,291	22,291	-	4,455	80%
4345	NonInstStdntSup	-	-	-	-	-	-	1,201	657	-	1,858	1,975	117	2,652	3,792	3,792	-	1,934	49%
4346	TeacherSupplies	-	-	46	-	-	-	-	54	-	100	1,259	1,159	1,132	3,132	3,132	-	3,032	3%
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	600	600	1,500	1,500	1,500	-	1,500	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	800	800	2,000	2,000	2,000	-	2,000	0%
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	400	400	1,000	1,000	1,000	-	1,000	0%
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	1,000	1,000	2,500	2,500	2,500	-	2,500	0%
4440	Computers <\$5k	-	-	-	-	-	-	752	-	-	752	2,986	2,233	4,000	1,335	6,335	5,000	5,583	12%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	65,803	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	461	-	461	852	391	1,591	2,591	2,591	-	2,130	18%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	1,520	6,618	10,364	429	1,838	3,215	(53)	(7,775)	215	16,371	17,383	1,012	-	-	-	-	(16,371)	-
SUBTOTAL - Books and Supplies		1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	59,628	63,084	3,457	149,590	93,430	98,193	4,763	38,566	61%

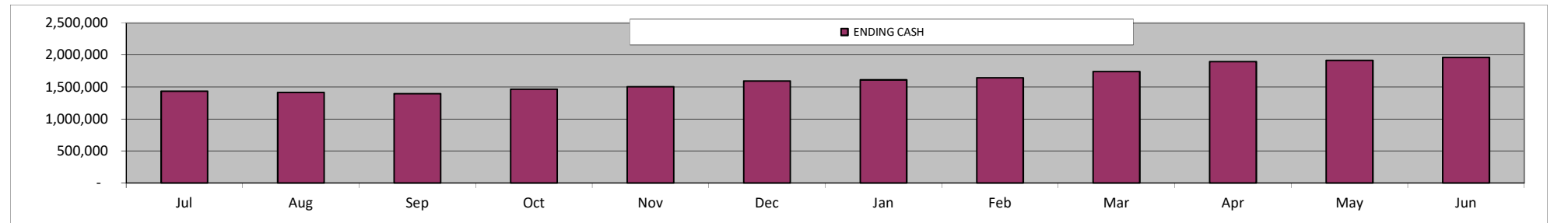
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 6																			
Services & Other Operating Expenses																			
5101	CMO Fees	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	34,839	31,742	(3,097)	46,452	46,452	46,452	-	11,613	75%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	84	198	630	104	0	0	37	1,054	1,213	159	1,545	1,545	1,545	-	491	68%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	224	224	561	561	561	-	561	0%
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	512	512	1,000	1,280	1,280	-	1,280	0%
5300	DuesMemberships	-	970	900	-	-	-	2,025	33	1,550	5,478	3,899	(1,579)	1,937	5,487	5,487	-	9	100%
5450	Other Insurance	1,553	518	518	518	518	-	518	518	1,036	5,697	6,173	476	10,771	10,771	10,771	-	5,074	53%
5500	OpsHousekeeping	-	-	-	312	-	-	156	0	189	657	1,005	348	2,000	2,000	2,000	-	1,343	33%
5510	Gas & Electric	317	57	21	570	511	0	493	71	925	2,965	3,956	990	7,931	7,931	7,931	-	4,966	37%
5610	Rent & Leases	-	19,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500	85,500	77,900	(7,600)	114,000	114,000	114,000	-	28,500	75%
5620	EquipmentLeases	-	-	419	437	420	214	570	382	499	2,942	2,921	(21)	5,092	5,092	5,092	-	2,150	58%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	800	800	2,000	2,000	2,000	-	2,000	0%
5800	ProfessServices	-	6,825	907	4,828	6,125	-	8,307	-	7,797	34,789	37,405	2,615	86,753	49,188	60,820	11,632	26,031	57%
5810	Legal	-	-	83	568	-	-	4,729	-	-	5,379	11,227	5,848	20,000	20,000	20,000	-	14,621	27%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	116	-	116	354	238	1,000	1,000	1,000	-	885	12%
5819	SchIProgs-Other	-	-	-	-	-	-	-	-	-	-	4,120	4,120	10,000	10,000	10,300	300	10,300	0%
5820	Audit & CPA	-	875	-	148	-	-	700	0	-	1,723	2,943	1,220	4,774	4,774	4,774	-	3,051	36%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	1,368	1,318	-	-	1,085	690	4,461	7,075	2,615	10,000	14,067	15,435	1,368	10,974	29%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	1,317	-	-	7,160	2,160	-	10,637	10,222	(415)	18,000	15,000	15,000	-	4,363	71%
5850	Oversight Fees	870	1,480	1,160	1,160	1,160	1,160	1,160	2,030	1,275	11,453	9,870	(1,584)	15,756	15,756	15,756	-	4,303	73%
5857	Payroll Fees	-	-	-	-	-	-	987	614	624	2,225	4,434	2,210	10,844	10,844	10,844	-	8,619	21%
5860	Service Fees	-	-	3	1,148	-	-	0	(0)	-	1,152	1,703	551	530	2,530	2,530	-	1,378	46%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	-	-	1,871	975	2,846	1,150	(1,696)	2,000	5,720	5,720	-	2,874	50%
5864	Prof Dev-Other	-	-	-	-	-	-	-	12	-	12	6,175	6,164	23,000	15,450	15,450	-	15,439	0%
5869	SpEd Ctrct Inst	-	-	-	-	3,188	-	-	15,340	-	18,529	18,182	(346)	-	56,077	56,014	(63)	37,485	33%
5872	SpEd Fees	1,465	1,465	977	(0)	-	0	-	(0)	-	3,906	11,420	7,514	-	22,690	22,690	-	18,784	17%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	1,614	-	-	939	595	-	754	1,015	4,917	7,581	2,664	16,000	16,000	16,000	-	11,083	31%
5890	OthSvcsNon-Inst	-	-	-	-	767	-	-	2,300	-	3,066	767	(2,300)	10,943	121,240	121,240	-	118,174	3%
5900	Communications	-	-	-	1,575	-	-	-	200	-	1,775	1,665	(110)	3,090	2,000	2,000	-	225	89%
5920	TelecomInternet	842	784	811	812	812	0	2,153	1,239	1,193	8,644	7,991	(654)	39,161	13,090	13,090	-	4,446	66%
5930	PostageDelivery	-	-	-	403	-	-	451	-	-	853	2,512	1,659	5,000	5,000	5,000	-	4,147	17%
5940	Technology	-	-	-	-	-	-	1,231	2,692	-	3,923	10,526	6,603	-	27,161	27,161	-	23,238	14%
SUBTOTAL - Services & Operations		8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	259,537	287,666	28,129	473,140	624,706	637,943	13,237	378,406	41%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
MSA 6																				
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
6400	EquipFixed	-	-	-	-	-	-	-	-	6,459	6,459	(3,918)	(10,377)	-	6,665	(3,335)	(10,000)	(9,794)	-194%	
6900	Depreciation	-	-	-	5,519	-	-	-	-	-	5,519	5,519	-	16,557	16,557	16,557	-	11,038	33%	
SUBTOTAL - Cap Outlay & Dep.		-	-	-	5,519	-	-	-	-	6,459	11,978	1,601	(10,377)	16,557	23,222	13,222	(10,000)	1,244	91%	
Other Outflows																				
7299	Encroachment	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	5,591	(950)	(6,541)	22,690	-	-	-	(5,591)	-	
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	5,591	(950)	(6,541)	22,690	-	-	-	(5,591)	-	
TOTAL EXPENDITURES		57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	1,107,401	1,096,274	(11,126)	1,838,089	1,920,023	1,925,023	5,000	817,622	58%	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-6	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,442,531	1,431,964	1,415,240	1,396,392	1,464,610	1,503,878	1,592,794	1,609,394	1,643,373	1,741,992	1,895,469	1,915,879	1,964,838	
Revenue														
LCFF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	186,701	129,000	129,000	64,566	1,496,533
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	19,154	1,117	1,117	30,124	133,191
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	61,806	4,476	33,026	72,766	412,198
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	14,477	14,477	14,477	(53,382)	1,961
Total Revenue	29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	282,138	149,070	177,620	114,073	2,043,882
Expenses														
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	54,731	54,731	54,731	39,694	727,685
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	9,095	9,095	9,095	21,565	127,571
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	10,874	10,874	10,874	145,434	346,203
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	7,713	7,713	7,713	11,970	94,736
Services and Operations	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	52,047	52,047	52,047	194,138	609,815
Depreciation / Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	(1,959)	(1,959)	(1,959)	17,497	23,599
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	(1,118)	(1,118)	(1,118)	4,304	6,541
Total Expenses	57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	131,382	131,382	131,382	434,602	1,936,149
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	55,255	24,396	-	11,190	19,238	52,435	-	-	-	-	-	-	-	162,513
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	5,519	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	-	16,557
Due To (From)	-	-	-	7,665	-	-	-	-	-	-	-	-	-	7,665
Expenses - Prior Year Accruals	(39,402)	(10,291)	-	-	-	-	-	-	-	-	-	-	-	(49,693)
Accounts Payable - Current Year	-	-	17,784	534	-	-	(76,278)	-	(1,141)	-	-	-	-	(59,101)
Summer Holdback for Teachers	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	1,342	-	16,104
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	17,195	15,447	19,126	26,250	21,959	55,156	(73,556)	2,722	1,581	2,722	2,722	2,722	-	94,045
Total Change in Cash	(10,567)	(16,725)	(18,847)	68,218	39,268	88,917	16,600	33,979	98,619	153,477	20,409	48,959	-	201,778

ENDING CASH	1,431,964	1,415,240	1,396,392	1,464,610	1,503,878	1,592,794	1,609,394	1,643,373	1,741,992	1,895,469	1,915,879	1,964,838	
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MSA-7 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$277,763).

This is an decrease of (\$0) from the original Second Interim Budget projected deficit of (\$277,763).

This will allow MSA-7 to end this fiscal year with a balance of \$1,220,433, which is 28.4% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$836,866, which represents 72 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$10,955, or 0.3% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$10,955 higher than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$10,955, or 0.3% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$27,410) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$2,639 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$35,726 higher than in the Second Interim, reflecting \$350k in capital improvements.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 7																		
Projected Average Daily Attendance:														278	278	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	1,903,313	1,935,193	(31,880)	2,757,763	2,794,305	2,794,305	-	890,992	68%
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	262,538	252,307	10,230	249,020	444,804	444,804	-	182,266	59%
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	509,711	547,586	(37,875)	672,875	720,162	720,162	-	210,451	71%
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	61,884	72,743	(10,860)	27,052	48,773	59,728	10,955	(2,155)	104%
Total Revenue	76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	2,737,444	2,807,829	(70,385)	3,706,710	4,008,045	4,018,999	10,955	1,281,555	68%
Expenditures																		
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	815,806	802,035	13,771	1,135,377	1,185,835	1,185,835	-	370,029	69%
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	248,342	236,453	11,889	269,611	381,786	381,786	-	133,444	65%
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	312,439	292,777	19,662	473,427	499,364	499,364	-	186,925	63%
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	85,202	100,746	(15,544)	227,293	166,162	138,752	(27,410)	53,550	61%
Services and Operating Exp.	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	965,245	930,099	35,146	1,442,279	1,673,671	1,676,310	2,639	711,065	58%
Depreciation & Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	109,662	204,000	(94,338)	15,987	378,990	414,715	35,726	305,053	26%
Other Outflows	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	14,813	15,318	(505)	42,987	-	-	-	(14,813)	-
Total Expenditures	188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	2,551,509	2,581,427	(29,919)	3,606,961	4,285,808	4,296,762	10,955	1,745,254	59%
Net Revenues										185,936	226,402	(40,466)	99,749	(277,763)	(277,763)	(0)	(463,699)	
Fund Balance																		
Beginning Balance (Audited)															1,498,196			
Net Revenues															(277,763)			
Ending Fund Balance															1,220,433			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 7		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals								
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	83,987	83,987	151,176	151,176	151,176	151,176	151,176	164,734	1,088,588	1,072,678	(15,910)	1,817,619	1,755,504	1,755,504	-	666,916	62%
8012	EPA Entitlement	-	-	-	-	-	-	198,031	-	106,228	304,259	298,031	(6,228)	322,659	368,515	368,515	-	64,256	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	748	748	-	(748)	-	-	-	-	(748)	-
8096	InLieuPropTaxes	39,774	79,549	53,032	53,032	53,032	53,032	53,032	92,806	32,427	509,718	564,484	54,766	617,485	670,286	670,286	-	160,568	76%
SUBTOTAL - LCFF Entitlement		39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	1,903,313	1,935,193	31,880	2,757,763	2,794,305	2,794,305	-	890,992	68%
Federal Revenue																			
8181	SpEd - Revenue	3,271	6,541	4,361	4,361	4,361	4,361	4,469	7,658	4,310	43,692	36,165	(7,526)	54,794	54,794	54,794	-	11,102	80%
8220	SchLunchFederal	19,369	-	(19,369)	-	-	-	-	-	-	-	-	-	80,273	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	26,179	-	189,963	1,859	845	218,846	216,142	(2,704)	113,953	390,010	390,010	-	171,164	56%
SUBTOTAL - Federal Revenue		22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	262,538	252,307	(10,230)	249,020	444,804	444,804	-	182,266	59%
Other State Revenue																			
8311	SpEd Revenue	9,702	19,403	-	12,935	12,935	24,559	13,288	22,722	12,789	128,334	140,823	12,489	160,141	171,416	171,416	-	43,082	75%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	6,152	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	4,487	-	23,426	-	27,913	54,487	26,574	98,718	55,053	55,053	-	27,140	51%
8560	StateLotteryRev	-	-	-	-	-	-	12,384	-	-	12,384	12,384	-	54,298	54,298	54,298	-	41,914	23%
8590	AllOthStateRev	-	-	-	99,015	106,470	-	(90,593)	-	226,188	341,080	339,892	(1,188)	353,566	439,395	439,395	-	98,315	78%
SUBTOTAL - Other State Revenue		9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	509,711	547,586	37,875	672,875	720,162	720,162	-	210,451	71%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	30,439	-	30,439	60,000	29,561	-	31,639	31,639	-	1,200	96%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	23	23	(9)	(32)	10,560	-	-	-	(23)	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	90	646	-	5,264	-	249	6,232	312	17,047	29,841	11,781	(18,060)	16,492	17,134	28,089	10,955	(1,752)	106%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	1,581	-	-	-	-	-	-	-	-	1,581	949	(632)	-	-	-	-	(1,581)	-
8802	Private Donations/Grants	1,581	-	-	-	-	-	(1,581)	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	1,581	-	-	-	-	-	(1,581)	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	95	(95)	249	4,999	(5,225)	91,997	(92,020)	-	23	23	-	-	-	-	-	-
SUBTOTAL - Local Revenue		4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	61,884	72,743	10,860	27,052	48,773	59,728	10,955	(2,155)	104%
TOTAL REVENUE		76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	2,737,444	2,807,829	70,385	3,706,710	4,008,045	4,018,999	10,955	1,281,555	68%

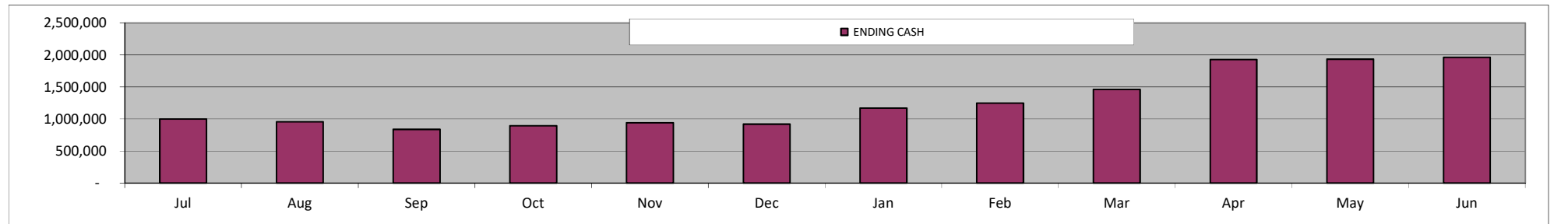
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 7																			
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	50,150	76,481	77,224	76,746	78,296	77,146	76,146	77,646	78,422	668,257	666,356	(1,901)	951,321	993,772	993,772	-	325,515	67%
1300	Cert Adminis	28,845	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	147,549	135,679	(11,870)	184,056	192,063	192,063	-	44,514	77%
SUBTOTAL - Certificated Salaries		78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	815,806	802,035	(13,771)	1,135,377	1,185,835	1,185,835	-	370,029	69%
Classified Salaries																			
2400	Clerical & Tech	8,368	10,211	14,097	14,176	11,361	12,050	12,007	13,423	12,569	108,262	97,970	(10,293)	83,167	147,511	147,511	-	39,249	73%
2900	OtherClassStaff	8,281	9,377	15,851	16,896	15,410	16,752	18,238	19,436	19,839	140,080	138,483	(1,597)	186,444	234,275	234,275	-	94,195	60%
SUBTOTAL - Classified Salaries		16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	248,342	236,453	(11,889)	269,611	381,786	381,786	-	133,444	65%
Employee Benefits																			
3101	STRS	6,689	15,177	15,256	15,318	14,914	15,495	15,140	15,032	15,158	128,181	120,813	(7,368)	170,885	185,237	185,237	-	57,056	69%
3202	PERS	1,523	3,386	4,445	4,560	3,771	4,167	4,832	5,497	5,437	37,616	33,648	(3,968)	48,036	55,030	55,030	-	17,414	68%
3301	OASDI/Med	2,417	2,814	3,509	3,536	3,180	3,323	3,506	3,851	3,828	29,963	29,088	(874)	42,403	46,973	46,973	-	17,011	64%
3401	HlthWelfare	-	25,203	2,059	27,757	15,506	986	26,748	1,235	3,462	102,956	98,258	(4,698)	195,412	195,412	195,412	-	92,456	53%
3501	UnemployIns	-	166	-	164	-	-	0	181	27	538	330	(208)	872	892	892	-	354	60%
3601	WorkersCmp	3,594	1,198	1,198	1,198	1,198	-	1,198	1,198	2,396	13,178	10,641	(2,537)	15,820	15,820	15,820	-	2,642	83%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	2	3	2	7	(1)	(8)	-	-	-	-	(7)	-
SUBTOTAL - Employee Benefits		14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	312,439	292,777	(19,662)	473,427	499,364	499,364	-	186,925	63%
Books & Supplies																			
4100	Text&CoreCurric	-	-	13,270	28	-	7,691	-	2,796	-	23,784	22,451	(1,333)	28,840	27,440	27,440	-	3,656	87%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	412	412	1,030	1,030	1,030	-	1,030	0%
4310	Ins Mats & Sups	-	-	371	146	856	150	-	0	40	1,564	11,295	9,731	6,369	40,378	25,993	(14,385)	24,429	6%
4315	OthrSupplies	-	-	-	613	-	-	127	0	118	858	5,753	4,895	-	16,672	13,391	(3,281)	12,533	6%
4320	Office Supplies	-	-	1,915	1,081	335	-	1,033	2,509	228	7,100	5,123	(1,977)	12,000	9,000	9,000	-	1,900	79%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	400	400	1,000	1,000	1,000	-	1,000	0%
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	26	26	1,226	1,200	3,090	3,090	3,090	-	3,064	1%
4335	PE Supplies	-	-	-	-	-	1,207	-	-	-	1,207	1,548	341	2,060	2,060	2,060	-	853	59%
4340	Educat Software	-	375	2,851	3,985	3,692	-	2,188	-	450	13,540	15,523	1,983	19,248	19,623	19,623	-	6,084	69%
4345	NonInstStdntSup	-	-	-	22	-	-	211	-	25	258	1,228	970	1,545	2,745	2,745	-	2,487	9%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	989	989	2,472	2,472	2,472	-	2,472	0%
4350	Cust. Supplies	-	-	1,585	1,571	714	0	918	779	1,761	7,328	5,152	(2,176)	8,240	8,240	8,240	-	912	89%
4351	Yearbook	-	-	-	-	-	-	849	-	-	849	1,551	702	783	2,603	2,603	-	1,754	33%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	1,720	1,720	10,300	4,300	4,300	-	4,300	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	4,809	-	-	-	-	4,809	4,159	(650)	3,184	3,184	3,184	-	(1,625)	151%
4430	OfficeFurnEqp<5k	-	-	12	685	-	-	427	-	-	1,125	2,302	1,177	5,056	4,068	4,068	-	2,943	28%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	1,200	1,200	12,000	3,000	3,000	-	3,000	0%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	108,016	-	-	-	-	-
4720	Food:Other Food	-	-	768	-	-	-	406	0	1,615	2,789	2,264	(525)	2,060	15,257	5,513	(9,744)	2,724	51%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	1,890	20,229	(12,372)	8,538	8,375	(2,224)	608	(5,080)	19,965	16,450	(3,515)	-	-	-	-	(19,965)	-
SUBTOTAL - Books and Supplies		-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	85,202	100,746	15,544	227,293	166,162	138,752	(27,410)	53,550	61%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 7																			
Services & Other Operating Expenses																			
5101	CMO Fees	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	372,589	339,470	(33,119)	496,785	496,785	496,785	-	124,196	75%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	412	412	1,030	1,030	1,030	-	1,030	0%
5210	MilesParkTolls	-	-	139	-	327	166	248	17	252	1,149	1,245	96	2,060	2,060	2,060	-	911	56%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	139	-	(0)	0	-	139	607	468	1,310	1,310	1,310	-	1,171	11%
5300	DuesMemberships	-	-	1,650	-	-	2,880	81	-	324	4,935	5,933	998	8,240	8,240	8,240	-	3,305	60%
5450	Other Insurance	5,099	1,700	1,700	1,700	1,700	-	1,700	1,700	3,400	18,699	13,360	(5,339)	18,102	18,102	18,102	-	(597)	103%
5500	OpsHousekeeping	-	300	1,498	525	586	-	270	1,758	175	5,112	5,254	142	10,300	10,300	10,300	-	5,188	50%
5510	Gas & Electric	1,970	6,166	3,144	5,909	4,253	3,057	7,836	4,676	5,120	42,130	39,480	(2,650)	59,995	59,995	59,995	-	17,865	70%
5610	Rent & Leases	23,390	23,390	23,390	23,390	25,286	21,493	25,340	21,493	23,417	210,587	193,897	(16,691)	281,134	281,134	281,134	-	70,547	75%
5620	EquipmentLeases	370	603	1,359	1,200	567	1,078	533	1,075	567	7,352	7,030	(322)	8,652	10,652	10,652	-	3,300	69%
5630	Reps&MaintBldng	-	7,351	2,430	(1,500)	385	-	-	-	577	9,243	9,501	258	11,330	11,330	11,330	-	2,087	82%
5800	ProfessServices	-	-	6,775	270	1,800	0	7,824	800	373	17,842	31,276	13,434	159,113	54,360	54,360	-	36,518	33%
5810	Legal	-	-	-	4,764	-	-	-	-	-	4,764	6,338	1,574	15,000	8,700	8,700	-	3,936	55%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	32,760	32,760	16,380	16,380	16,380	16,380	16,380	147,420	123,178	(24,242)	168,714	168,714	168,714	-	21,294	87%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	200	200	2,320	2,120	6,000	6,000	6,000	-	5,800	3%
5819	SchlProgs-Other	-	-	-	-	-	23	-	-	-	23	2,974	2,951	4,120	4,120	7,401	3,281	7,378	0%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	2,596	2,596	6,489	6,489	6,489	-	6,489	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	426	973	389	-	370	808	2,315	5,280	3,341	(1,939)	8,240	8,240	8,240	-	2,960	64%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	1,092	-	-	-	600	-	1,692	3,615	1,923	10,000	8,000	8,000	-	6,308	21%
5850	Oversight Fees	1,540	2,755	2,053	2,053	2,053	2,053	2,053	3,592	3,600	21,751	16,889	(4,862)	27,578	27,578	27,578	-	5,826	79%
5857	Payroll Fees	-	-	-	-	-	-	1,446	885	900	3,231	6,230	2,999	14,891	15,191	15,191	-	11,960	21%
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	1,185	1,185	2,963	2,963	2,963	-	2,963	0%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	315	-	1,005	-	-	1,866	45	-	3,231	5,054	1,823	7,900	7,900	7,900	-	4,669	41%
5864	Prof Dev-Other	-	1,377	-	45	-	-	1,188	-	2,790	5,400	9,898	4,498	14,200	23,620	23,620	-	18,220	23%
5869	SpEd Ctrct Inst	-	-	-	-	14,122	12,742	12,452	525	1,050	40,891	39,316	(1,575)	-	143,048	143,048	-	102,157	29%
5872	SpEd Fees	2,594	2,594	1,730	-	-	-	-	-	-	6,919	21,346	14,427	-	42,987	42,987	-	36,068	16%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	723	3,847	5,680	0	4,717	1,789	3,552	20,308	17,587	(2,721)	46,350	26,858	26,858	-	6,550	76%
5890	OthSvcsNon-Inst	1,616	-	-	1,225	791	-	-	2,318	-	5,950	3,632	(2,318)	11,092	178,632	178,632	-	172,681	3%
5900	Communications	-	-	45	-	-	-	100	-	-	145	87	(58)	4,120	-	-	-	(145)	-
5920	TelecomInternet	278	-	-	-	-	332	1,923	332	-	2,866	3,035	169	32,863	4,120	4,120	-	1,254	70%
5930	PostageDelivery	-	-	25	-	-	-	612	46	42	725	1,830	1,105	3,708	3,708	3,708	-	2,983	20%
5940	Technology	-	-	-	-	-	-	1,705	2,692	274	4,671	12,182	7,510	-	31,505	30,863	(642)	26,191	15%
SUBTOTAL - Services & Operations		78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	965,245	930,099	(35,146)	1,442,279	1,673,671	1,676,310	2,639	711,065	58%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
MSA 7		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %	
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second	
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	7,819	83,021	-	90,840	167,819	76,979	-	349,434	349,434	-	258,594	26%	
6400	EquipFixed	-	-	-	-	12,268	-	-	1,225	-	13,493	26,588	13,096	-	13,568	49,294	35,726	35,801	27%	
6900	Depreciation	-	-	-	5,329	-	-	-	-	-	5,329	9,592	4,263	15,987	15,987	15,987	-	10,658	33%	
SUBTOTAL - Cap Outlay & Dep.		-	-	-	5,329	12,268	-	7,819	84,246	-	109,662	204,000	94,338	15,987	378,990	414,715	35,726	305,053	26%	
Other Outflows																				
7299	Encroachment	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	14,813	15,318	505	42,987	-	-	-	(14,813)	-	
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	14,813	15,318	505	42,987	-	-	-	(14,813)	-	
TOTAL EXPENDITURES		188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	2,551,509	2,581,427	29,919	3,606,961	4,285,808	4,296,762	10,955	1,745,254	59%	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-7	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,269,979	997,385	958,746	836,866	893,849	938,670	919,344	1,170,679	1,249,141	1,460,832	1,927,582	1,932,738	1,963,459	
Revenue														
LCFF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	438,031	240,000	240,000	(58,919)	2,762,425
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	28,399	2,220	2,220	159,657	455,035
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	286,384	49,000	74,566	(237,374)	682,287
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	29,329	29,329	29,329	(101,002)	48,869
Total Revenue	76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	782,143	320,549	346,115	(237,638)	3,948,615
Expenses														
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	85,986	85,986	85,986	125,842	1,199,607
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	26,689	26,689	26,689	65,267	393,676
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	18,823	18,823	18,823	150,117	519,025
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	10,710	10,710	10,710	5,876	123,208
Services and Operations	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	87,245	87,245	87,245	484,475	1,711,455
Depreciation / Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	89,292	89,292	89,292	(57,160)	320,378
Other Outflows	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	5,000	5,000	5,000	(30,318)	(505)
Total Expenses	188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	323,745	323,745	323,745	744,099	4,266,844
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	78,791	47,901	19,369	21,074	46,103	-	-	-	-	-	-	-	-	213,238
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	5,329	2,956	2,956	2,956	2,956	2,956	2,956	2,956	2,956	-	28,975
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(245,607)	(30,401)	-	-	-	-	-	-	-	-	-	-	-	(276,008)
Accounts Payable - Current Year	-	-	30,765	(112)	(55,035)	(3,299)	31,389	-	(4,692)	-	-	-	-	(985)
Summer Holdback for Teachers	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	5,396	-	64,752
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	(161,420)	22,896	55,530	31,687	(580)	5,053	39,741	8,352	3,659	8,352	8,352	8,352	8,352	29,973
Total Change in Cash	(272,594)	(38,639)	(121,880)	56,983	44,821	(19,326)	251,335	78,462	211,691	466,750	5,156	30,722		(288,256)
ENDING CASH	997,385	958,746	836,866	893,849	938,670	919,344	1,170,679	1,249,141	1,460,832	1,927,582	1,932,738	1,963,459		



MSA-8 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget surplus of \$166,402.

This is an decrease of (\$4,000) from the original Second Interim Budget projected surplus of \$170,402.

This will allow MSA-8 to end this fiscal year with a balance of \$4,250,119, which is 76.5% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$1,274,611, which represents 84 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$0 lower than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$4,000, or 0.1% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$21,358) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$4,358 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$21,000 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Projected Average Daily Attendance:														457	457	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	3,288,115	3,298,470	(10,355)	4,837,159	4,702,634	4,702,634	-	1,414,519	70%
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	269,980	278,625	(8,645)	322,588	335,233	335,233	-	65,253	81%
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	411,894	454,267	(42,373)	667,832	638,242	638,242	-	226,347	65%
Other Local Revenues	973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	41,057	35,977	5,079	4,000	42,527	42,527	-	1,471	97%
Total Revenue	91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	4,011,046	4,067,339	(56,293)	5,831,579	5,718,636	5,718,636	-	1,707,590	70%
Expenditures																		
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	1,214,376	1,202,735	11,640	1,867,308	1,573,185	1,573,185	-	358,810	77%
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	373,549	383,075	(9,526)	346,000	452,015	452,015	-	78,466	83%
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	493,165	463,066	30,099	779,314	817,928	817,928	-	324,762	60%
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	168,723	196,277	(27,554)	429,408	342,586	321,229	(21,358)	152,506	53%
Services and Operating Exp.	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	1,137,661	1,179,002	(41,341)	2,004,944	2,232,703	2,237,061	4,358	1,099,399	51%
Depreciation & Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	69,375	101,952	(32,577)	87,817	129,817	150,817	21,000	81,441	46%
Other Outflows	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	22,909	(11)	22,921	72,628	-	-	-	(22,909)	-
Total Expenditures	149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	3,479,759	3,526,095	(46,336)	5,587,420	5,548,234	5,552,234	4,000	2,072,475	63%
Net Revenues										531,287	541,244	(9,957)	244,159	170,402	166,402	(4,000)	(364,885)	
Fund Balance																		
Beginning Balance (Audited)															4,083,717			
Net Revenues															166,402			
Ending Fund Balance															4,250,119			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	152,152	152,152	273,873	273,873	273,873	273,873	273,873	256,282	1,929,951	1,947,542	17,591	3,233,832	2,970,949	2,970,949	-	1,040,998	65%
8012	EPA Entitlement	-	-	-	-	-	-	176,394	176,394	165,733	518,521	529,182	10,661	562,787	628,045	628,045	-	109,524	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	39	39	-	(39)	-	-	-	-	(39)	-
8096	InLieuPropTaxes	68,456	136,913	91,275	91,275	91,275	91,275	91,275	159,732	18,126	839,604	821,746	(17,858)	1,040,540	1,103,640	1,103,640	-	264,036	76%
SUBTOTAL - LCFF Entitlement		68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	3,288,115	3,298,470	10,355	4,837,159	4,702,634	4,702,634	-	1,414,519	70%
Federal Revenue																			
8181	SpEd - Revenue	5,629	11,258	7,506	7,506	7,506	7,506	7,692	13,180	4,158	71,940	62,760	(9,180)	92,335	92,335	92,335	-	20,395	78%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	46,770	59,543	-	79,552	12,175	-	198,040	215,865	17,825	230,253	242,898	242,898	-	44,858	82%
SUBTOTAL - Federal Revenue		5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	269,980	278,625	8,645	322,588	335,233	335,233	-	65,253	81%
Other State Revenue																			
8311	SpEd Revenue	16,698	33,395	-	25,173	22,264	43,626	22,870	39,108	9,430	212,562	244,025	31,463	269,858	287,758	287,758	-	75,195	74%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	7,722	-	31,342	-	39,064	67,722	28,658	169,906	94,752	94,752	-	55,688	41%
8560	StateLotteryRev	-	-	-	-	-	-	22,107	-	-	22,107	22,107	-	91,500	91,500	91,500	-	69,393	24%
8590	AllOthStateRev	-	-	-	176,394	88,769	-	15,249	(176,394)	34,142	138,160	120,412	(17,748)	136,568	164,232	164,232	-	26,072	84%
SUBTOTAL - Other State Revenue		16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	411,894	454,267	42,373	667,832	638,242	638,242	-	226,347	65%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	37,327	37,327	35,000	(2,327)	-	38,527	38,527	-	1,200	97%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	973	0	(0)	1,426	-	(2,909)	1,231	-	2,964	3,684	846	(2,838)	4,000	4,000	4,000	-	316	92%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	0	-	-	(0)	131	(0)	0	37,372	(37,458)	45	131	86	-	-	-	-	(45)	-
SUBTOTAL - Local Revenue		973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	41,057	35,977	(5,079)	4,000	42,527	42,527	-	1,471	97%
TOTAL REVENUE		91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	4,011,046	4,067,339	56,293	5,831,579	5,718,636	5,718,636	-	1,707,590	70%

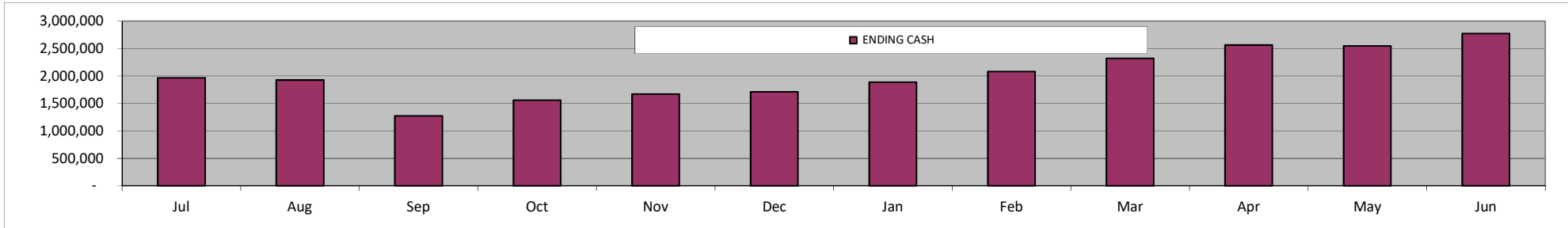
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	45,234	106,977	118,416	124,175	123,668	118,614	113,498	120,400	120,354	991,336	990,559	(777)	1,529,852	1,243,724	1,243,724	-	252,389	80%
1300	Cert Adminis	45,202	20,496	20,906	21,086	20,986	20,586	20,346	26,656	26,776	223,040	212,176	(10,864)	337,456	329,461	329,461	-	106,421	68%
SUBTOTAL - Certificated Salaries		90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	1,214,376	1,202,735	(11,640)	1,867,308	1,573,185	1,573,185	-	358,810	77%
Classified Salaries																			
2400	Clerical & Tech	10,367	15,256	20,386	21,026	23,144	25,005	27,513	24,878	21,566	189,140	197,721	8,582	120,411	232,675	232,675	-	43,535	81%
2900	OtherClassStaff	12,982	23,938	21,515	22,585	17,379	22,855	21,366	20,540	21,249	184,410	185,353	944	225,589	219,340	219,340	-	34,930	84%
SUBTOTAL - Classified Salaries		23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	373,549	383,075	9,525	346,000	452,015	452,015	-	78,466	83%
Employee Benefits																			
3101	STRS	7,359	20,630	22,608	23,447	22,868	23,301	23,015	24,497	23,892	191,617	180,941	(10,676)	278,507	285,900	285,900	-	94,283	67%
3202	PERS	4,014	6,538	6,963	6,595	6,916	7,221	8,443	6,987	6,245	59,923	51,705	(8,218)	62,495	72,460	72,460	-	12,537	83%
3301	OASDI/Med	3,086	4,808	5,216	5,155	5,188	5,378	5,274	5,326	5,140	44,570	43,656	(914)	63,253	68,450	68,450	-	23,881	65%
3401	HlthWelfare	-	31,360	1,052	57,693	30,856	2,097	46,177	1,935	3,525	174,697	169,236	(5,460)	348,355	364,413	364,413	-	189,716	48%
3501	UnemployIns	-	(6)	-	230	-	-	(0)	280	42	547	225	(322)	1,295	1,295	1,295	-	748	42%
3601	WorkersComp	5,949	1,983	1,983	1,983	1,983	-	1,983	1,983	3,966	21,813	17,108	(4,705)	24,922	24,922	24,922	-	3,109	88%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	196	196	489	489	489	-	489	0%
SUBTOTAL - Employee Benefits		20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	493,165	463,066	(30,099)	779,314	817,928	817,928	-	324,762	60%
Books & Supplies																			
4100	Text&CoreCurric	-	9,826	(473)	-	-	-	4,476	0	-	13,830	14,058	228	51,500	18,500	14,400	(4,100)	570	96%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	551	551	1,030	1,377	1,377	-	1,377	0%
4310	Ins Mats & Sups	-	-	2,886	140	-	130	1,303	1,834	1,878	8,171	31,527	23,356	46,268	75,841	75,841	-	67,671	11%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	305	2,980	178	173	1,017	419	328	546	5,946	5,494	(452)	6,901	6,901	7,001	100	1,055	85%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	2,000	2,000	7,725	5,000	5,000	-	5,000	0%
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	600	600	2,575	1,500	1,500	-	1,500	0%
4340	Educat Software	-	4,608	6,950	-	-	-	-	17,905	450	29,912	18,644	(11,269)	51,974	51,627	47,627	(4,000)	17,715	63%
4345	NonInstStdntSup	-	-	-	-	-	107	1,737	155	-	1,999	3,584	1,585	5,150	6,350	6,350	-	4,351	31%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	2,000	2,000	5,150	5,000	5,000	-	5,000	0%
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	400	400	1,545	1,000	1,000	-	1,000	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	212	212	530	530	530	-	530	0%
4400	NonCapEquip-Gen	-	-	3,624	-	11	-	-	-	5	3,640	5,819	2,179	11,330	13,100	9,100	(4,000)	5,460	40%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	412	412	1,030	1,030	1,030	-	1,030	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	2,060	2,060	5,150	5,150	5,150	-	5,150	0%
4440	Computers <\$5k	-	-	-	-	-	2,889	-	-	-	2,889	4,313	1,424	15,450	15,450	6,450	(9,000)	3,561	45%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	61,156	(0)	4,405	65,562	83,732	18,170	210,950	122,000	122,000	-	56,438	54%
4720	Food:Other Food	-	-	369	224	334	888	(8)	-	960	2,766	5,449	2,682	5,150	12,230	11,873	(358)	9,106	23%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	11	1,146	29,460	(17,848)	6,884	43,056	(33,683)	3,847	1,137	34,008	15,422	(18,587)	-	-	-	-	(34,008)	-
SUBTOTAL - Books and Supplies		11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	168,723	196,277	27,554	429,408	342,586	321,229	(21,358)	152,506	53%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 8		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim
Services & Other Operating Expenses																			
5101	CMO Fees	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	743,577	743,577	-	991,436	991,436	991,436	-	247,859	75%
5205	Conference Fees	-	-	-	-	-	1,400	-	-	-	1,400	4,960	3,560	10,300	10,300	10,300	-	8,900	14%
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	1,980	1,980	5,150	4,950	4,950	-	4,950	0%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	4,120	4,120	10,300	10,300	10,300	-	10,300	0%
5300	DuesMemberships	-	3,045	-	-	-	-	-	-	4,700	7,745	3,045	(4,700)	7,725	7,745	7,745	-	-	100%
5450	Other Insurance	5,870	1,957	1,957	1,957	1,957	-	1,957	1,957	3,914	21,526	19,523	(2,003)	31,196	31,196	31,196	-	9,670	69%
5500	OpsHousekeeping	37	37	37	295	37	37	37	76	1,680	2,270	14,027	11,757	36,050	36,050	36,050	-	33,780	6%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	-	-	-	-	98,358	-	-	98,358	98,358	-	304,830	304,830	304,830	-	206,472	32%
5620	EquipmentLeases	196	1,491	1,018	196	1,088	1,032	236	232	1,091	6,579	9,601	3,023	17,441	17,441	17,441	-	10,862	38%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	890	890	3,090	2,226	2,226	-	2,226	0%
5800	ProfessServices	-	3,225	2,125	1,625	6,511	-	-	350	3,378	17,213	24,425	7,211	101,281	44,631	44,561	(70)	27,348	39%
5810	Legal	-	-	-	-	-	-	-	-	-	-	4,000	4,000	13,390	10,000	10,000	-	10,000	0%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	2,250	83	-	260	-	473	-	358	3,423	3,252	(170)	136,568	3,533	3,891	358	468	88%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	247	247	618	618	618	-	618	0%
5819	SchlProgs-Other	-	-	-	-	-	-	705	491	-	1,196	42	(1,154)	1,030	1,230	1,300	70	104	92%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	6,366	6,366	15,914	15,914	15,914	-	15,914	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	718	1,489	-	3,540	28	(436)	3,120	3,120	11,578	10,307	(1,271)	20,600	20,000	24,000	4,000	12,422	48%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	3,296	3,296	8,240	8,240	8,240	-	8,240	0%
5850	Oversight Fees	2,723	5,446	3,631	3,631	3,631	3,631	3,631	6,354	4,468	37,147	30,672	(6,474)	48,017	48,017	48,017	-	10,870	77%
5857	Payroll Fees	-	-	-	-	-	-	3,741	53	870	4,663	9,092	4,429	17,741	18,041	18,041	-	13,378	26%
5860	Service Fees	-	-	5	990	-	0	-	(0)	-	995	1,148	154	515	1,379	1,379	-	384	72%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	250	1,020	-	1,500	75	1,280	1,875	6,000	3,865	(2,135)	8,549	8,549	8,549	-	2,549	70%
5864	Prof Dev-Other	-	-	225	2,040	780	147	780	3,330	480	7,782	14,059	6,277	43,000	33,000	33,000	-	25,218	24%
5869	SpEd Ctrct Inst	-	-	2,448	3,384	-	-	6,409	-	9,685	21,926	24,900	2,974	-	53,575	53,575	-	31,649	41%
5872	SpEd Fees	4,465	4,465	2,977	-	-	-	-	-	-	11,908	36,196	24,288	-	72,628	72,628	-	60,720	16%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	8,502	11,093	11,633	22,711	5,043	2,462	16,414	20,181	98,040	72,252	(25,788)	69,059	125,059	125,059	-	27,019	78%
5890	OthSvcsNon-Inst	1,772	-	-	-	860	-	-	2,581	-	5,214	2,632	(2,581)	13,390	286,301	286,301	-	281,087	2%
5900	Communications	-	-	-	-	1,500	-	-	-	-	1,500	1,951	450	3,000	2,626	2,626	-	1,126	57%
5920	TelecomInternet	-	-	-	-	-	8,235	3,793	-	11,236	23,265	16,912	(6,353)	74,154	(21,000)	35,474	56,474	12,209	66%
5930	PostageDelivery	-	1,251	-	209	-	-	571	-	-	2,031	6,163	4,131	12,360	12,360	12,360	-	10,329	16%
5940	Technology	-	-	-	-	-	-	2,052	-	274	2,326	7,143	4,818	-	71,528	15,054	(56,474)	12,728	15%
SUBTOTAL - Services & Operations		15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	1,137,661	1,179,002	41,341	2,004,944	2,232,703	2,237,061	4,357	1,099,399	51%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA 8		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Capital Outlay & Depreciation																			
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	19,864	-	20,239	(0)	-	40,103	49,262	9,159	-	42,000	63,000	21,000	22,897	64%
6900	Depreciation	-	-	-	29,272	-	-	-	-	-	29,272	52,690	23,418	87,817	87,817	87,817	-	58,544	33%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	29,272	19,864	-	20,239	(0)	-	69,375	101,952	32,577	87,817	129,817	150,817	21,000	81,441	46%
Other Outflows																			
7299	Encroachment	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	22,909	(11)	(22,921)	72,628	-	-	-	(22,909)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	22,909	(11)	(22,921)	72,628	-	-	-	(22,909)	-
TOTAL EXPENDITURES		149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	3,479,759	3,526,095	46,336	5,587,420	5,548,234	5,552,234	4,000	2,072,475	63%

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-8	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	1,907,434	1,966,153	1,927,984	1,274,611	1,562,588	1,672,045	1,715,031	1,889,234	2,084,325	2,322,930	2,564,744	2,548,513	2,775,798	
Revenue														
LCFF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	450,267	273,873	273,873	406,151	4,692,279
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	63,622	4,079	4,079	(15,172)	326,588
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	92,107	70,000	127,030	(105,163)	595,869
Other Local Revenues	973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	35,063	35,063	35,063	(98,640)	47,606
Total Revenue	91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	641,059	383,015	440,045	187,177	5,662,342
Expenses														
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	141,273	141,273	141,273	(53,368)	1,584,825
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,879	48,879	48,879	(77,697)	442,489
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	26,860	26,860	26,860	274,283	848,027
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	30,501	30,501	30,501	33,449	293,675
Services and Operations	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	155,416	155,416	155,416	591,811	2,195,720
Depreciation / Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	16,288	16,288	16,288	-	118,240
Other Outflows	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	(4,582)	(4,582)	(4,582)	13,757	22,921
Total Expenses	149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	414,635	414,635	414,635	782,234	5,505,898
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	186,633	95,118	-	41,872	16,380	-	-	-	-	-	-	-	-	340,004
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	29,272	10,318	10,318	10,318	10,318	10,318	10,318	10,318	10,318	-	111,817
Due To (From)	-	-	(600,000)	-	-	-	-	-	-	-	-	186,486	-	(413,514)
Expenses - Prior Year Accruals	(70,404)	(17,049)	-	-	-	-	-	-	-	-	-	-	-	(87,454)
Accounts Payable - Current Year	-	-	46,133	840	(53,970)	(10,726)	4,696	-	128,327	-	-	-	-	115,300
Summer Holdback for Teachers	-	-	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	-	50,710
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	116,229	78,069	(548,796)	77,055	(22,201)	4,663	20,085	15,389	143,716	15,389	15,389	201,875	-	116,863
Total Change in Cash	58,719	(38,169)	(653,373)	287,977	109,457	42,986	174,203	195,091	238,605	241,814	(16,231)	227,285	-	273,307
ENDING CASH	1,966,153	1,927,984	1,274,611	1,562,588	1,672,045	1,715,031	1,889,234	2,084,325	2,322,930	2,564,744	2,548,513	2,775,798	-	



MSA-SA Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$578,788).

This is an decrease of (\$600,000) from the original Second Interim Budget projected surplus of \$21,212.

The \$600,000 represents additional capital improvements, which must be budgeted during the year but will be "capitalized" at year-end.

This will allow MSA-SA to end this fiscal year with a balance of \$6,923,508, which is 75.4% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$317,183, which represents 13 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$3,906, or 0.0% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$3,906 higher than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$603,906, or 7.0% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$0 lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$3,906 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at \$600,000 higher than in the Second Interim, reflecting updated capital outlay projections.

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA SA																		
Projected Average Daily Attendance:														643	643	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	-	-	4,037,369	4,072,302	(34,933)	7,954,976	6,951,482	6,951,482	-	2,914,113	58%
Federal Revenue	-	-	-	-	74,796	-	170,263	-	-	245,059	263,848	(18,789)	680,678	427,701	427,701	-	182,642	57%
Other State Revenues	17,322	-	114,885	31,179	31,179	51,205	143,414	27,720	52,608	469,512	439,184	30,328	872,239	1,060,252	1,060,252	-	590,740	44%
Other Local Revenues	369	362	2,272	12,645	12,938	3,648	56,549	5,776	51,857	146,417	93,491	52,926	77,199	154,278	158,184	3,906	11,767	93%
Total Revenue	288,136	284,529	638,893	1,051,696	758,319	729,192	1,009,631	33,496	104,465	4,898,357	4,868,825	29,533	9,585,092	8,593,713	8,597,619	3,906	3,699,262	57%
Expenditures																		
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	2,056,323	2,055,179	1,144	3,288,170	3,099,081	3,099,081	-	1,042,757	66%
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	587,579	580,165	7,415	697,489	773,092	773,092	-	185,512	76%
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	813,213	791,811	21,402	1,385,003	1,414,118	1,414,118	-	600,905	58%
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	138,915	149,659	(10,744)	657,369	293,164	293,164	-	154,249	47%
Services and Operating Exp.	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	852,080	800,988	51,092	2,156,391	1,720,776	1,724,682	3,906	872,602	49%
Depreciation & Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	243,713	241,648	2,065	597,067	677,067	1,277,067	600,000	1,033,355	19%
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	371,170	371,170	-	614,912	595,203	595,203	-	224,033	62%
Total Expenditures	293,661	817,772	720,036	832,112	560,545	603,341	109,329	585,111	541,087	5,062,993	4,990,620	72,373	9,396,401	8,572,501	9,176,407	603,906	4,113,414	55%
Net Revenues										(164,636)	(121,796)	(42,841)	188,691	21,212	(578,788)	(600,000)	(414,152)	
Fund Balance																		
Beginning Balance (Audited)															7,502,296			
Net Revenues															(578,788)			
Ending Fund Balance															6,923,508			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	270,445	270,445	486,802	486,802	486,802	486,802	486,801	-	-	2,974,900	2,974,900	-	5,887,539	5,065,922	5,065,922	-	2,091,022	59%
8012	EPA Entitlement	-	-	34,933	-	-	34,933	-	-	-	69,866	104,799	34,933	148,032	128,694	128,694	-	58,828	54%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	13,721	-	521,070	152,604	152,604	152,604	-	-	992,603	992,603	-	1,919,405	1,756,866	1,756,866	-	764,263	56%
SUBTOTAL - LCFF Entitlement		270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	-	-	4,037,369	4,072,302	34,933	7,954,976	6,951,482	6,951,482	-	2,914,113	58%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	45,028	-	-	45,028	63,817	18,789	92,000	92,000	92,000	-	46,972	49%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	276,286	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	74,796	-	125,235	-	-	200,031	200,031	-	312,392	335,701	335,701	-	135,670	60%
SUBTOTAL - Federal Revenue		-	-	-	-	74,796	-	170,263	-	-	245,059	263,848	18,789	680,678	427,701	427,701	-	182,642	57%
Other State Revenue																			
8311	SpEd Revenue	17,322	-	48,501	31,179	31,179	31,179	31,179	-	52,608	243,147	190,539	(52,608)	386,364	386,364	386,364	-	143,217	63%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	24,225	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	15,086	64,294	-	-	79,380	79,380	-	254,699	143,669	143,669	-	64,289	55%
8560	StateLotteryRev	-	-	16,384	-	-	-	43,506	-	-	59,890	59,890	-	143,591	143,591	143,591	-	83,701	42%
8590	AllOthStateRev	-	-	50,000	-	-	4,940	4,435	27,720	-	87,095	109,375	22,280	63,360	386,628	386,628	-	299,533	23%
SUBTOTAL - Other State Revenue		17,322	-	114,885	31,179	31,179	51,205	143,414	27,720	52,608	469,512	439,184	(30,328)	872,239	1,060,252	1,060,252	-	590,740	44%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	36,311	36,311	-	(36,311)	-	36,311	36,311	-	-	100%
8634	StudentLunchFee	-	-	0	(0)	-	0	728	0	-	728	437	(291)	19,232	-	-	-	(728)	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	369	362	479	374	-	1,617	746	-	-	3,947	4,119	172	4,376	4,376	4,376	-	429	90%
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	1,793	12,271	-	-	11,441	5,776	15,546	46,827	29,773	(17,054)	53,591	53,591	57,497	3,906	10,670	81%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	58,604	-	-	58,604	59,162	559	-	60,000	60,000	-	1,396	98%
8999	Revenues-Susp	-	-	-	12,938	2,031	(14,970)	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		369	362	2,272	12,645	12,938	3,648	56,549	5,776	51,857	146,417	93,491	(52,926)	77,199	154,278	158,184	3,906	11,767	93%
TOTAL REVENUE		288,136	284,529	638,893	1,051,696	758,319	729,192	1,009,631	33,496	104,465	4,898,357	4,868,825	(29,533)	9,585,092	8,593,713	8,597,619	3,906	3,699,262	57%

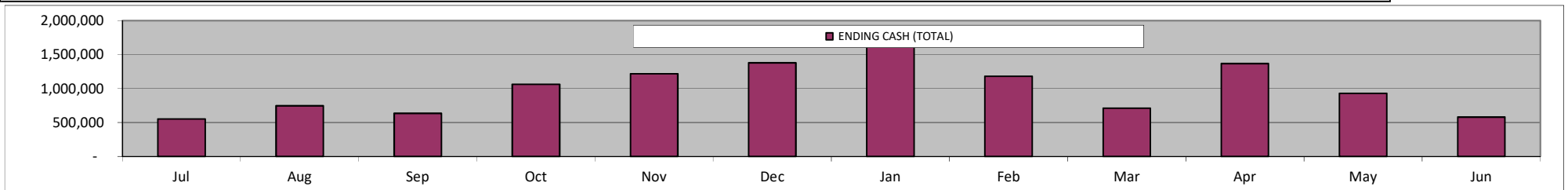
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date										Annual Budget							
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	102,215	192,299	201,592	204,220	191,396	189,949	202,915	181,767	180,737	1,647,089	1,644,585	(2,504)	2,646,248	2,467,091	2,467,091	-	820,002	67%
1300	Cert Adminis	59,670	46,468	45,154	43,840	45,154	45,154	45,154	39,320	39,320	409,234	410,594	1,360	641,922	631,989	631,989	-	222,755	65%
SUBTOTAL - Certificated Salaries		161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	2,056,323	2,055,179	(1,144)	3,288,170	3,099,081	3,099,081	-	1,042,757	66%
Classified Salaries																			
2400	Clerical & Tech	16,403	21,644	20,892	20,492	19,904	22,567	17,665	17,260	18,528	175,355	176,801	1,446	278,368	268,440	268,440	-	93,085	65%
2900	OtherClassStaff	25,856	47,892	56,273	55,494	55,491	53,936	28,421	45,778	43,082	412,224	403,364	(8,860)	419,121	504,652	504,652	-	92,428	82%
SUBTOTAL - Classified Salaries		42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	587,579	580,165	(7,415)	697,489	773,092	773,092	-	185,512	76%
Employee Benefits																			
3101	STRS	10,429	40,315	40,770	41,032	38,241	38,960	37,178	35,818	35,838	318,583	322,317	3,734	505,321	507,060	507,060	-	188,477	63%
3202	PERS	5,263	10,171	12,243	11,642	11,791	11,701	12,742	10,656	10,332	96,541	82,706	(13,835)	92,125	114,423	114,423	-	17,882	84%
3301	OASDI/Med	5,436	8,319	9,022	8,950	8,734	8,888	9,011	7,997	7,873	74,230	76,123	1,892	112,459	118,635	118,635	-	44,405	63%
3401	HlthWelfare	2,985	70,908	18,060	54,692	41,180	618	83,672	2,998	6,851	281,966	272,116	(9,850)	607,060	610,494	610,494	-	328,528	46%
3501	UnemployIns	-	472	-	417	-	-	0	417	74	1,379	888	(491)	2,502	2,502	2,502	-	1,123	55%
3601	WorkersComp	11,052	3,682	3,683	3,683	3,683	-	3,683	3,683	7,366	40,515	29,399	(11,116)	44,879	40,347	40,347	-	(168)	100%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	8,263	8,263	20,658	20,658	20,658	-	20,658	0%
SUBTOTAL - Employee Benefits		35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	813,213	791,811	(21,402)	1,385,003	1,414,118	1,414,118	-	600,905	58%
Books & Supplies																			
4100	Text&CoreCurric	-	-	-	-	-	1,324	-	24,132	0	25,456	51,324	25,868	22,121	28,324	28,324	-	2,868	90%
4200	BooksOthRefMats	-	-	-	-	49	-	-	4,992	-	5,041	73	(4,968)	5,311	5,311	5,311	-	270	95%
4310	Ins Mats & Sups	-	87	179	16	279	2,104	428	1,691	183	4,967	4,506	(461)	70,000	77,021	77,021	-	72,054	6%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	975	1,994	545	387	94	772	2,364	194	7,324	5,666	(1,658)	13,664	13,664	13,664	-	6,340	54%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	5,311	2,311	2,311	-	2,311	0%
4335	PE Supplies	-	-	-	47	-	-	-	-	-	47	70	23	25,000	35,000	35,000	-	34,953	0%
4340	Educat Software	-	5,714	10,333	4,172	-	-	6,895	12,030	450	39,594	32,649	(6,946)	80,648	61,365	61,365	-	21,771	65%
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	424	424	-	(424)	7,500	5,000	5,000	-	4,576	8%
4346	TeacherSupplies	-	-	-	-	1	338	197	732	52	1,320	805	(515)	10,621	10,621	10,621	-	9,301	12%
4350	Cust. Supplies	-	-	-	2,466	1,440	3,240	548	4,713	86	12,492	11,541	(951)	21,343	21,343	21,343	-	8,851	59%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	25,000	5,000	5,000	-	5,000	0%
4410	ClssmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	1,572	-	1,572	-	(1,572)	2,648	4,148	4,148	-	2,576	38%
4440	Computers <\$5k	-	-	174	-	-	-	-	-	-	174	174	-	2,655	2,655	2,655	-	2,481	7%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	17,000	17,000	-	17,000	0%
4710	Food	-	-	-	-	-	-	-	41	-	41	-	(41)	357,547	-	-	-	(41)	-
4720	Food:Other Food	-	-	392	-	-	-	(25)	0	0	367	354	(13)	8,000	4,400	4,400	-	4,033	8%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	87	7,060	(0)	6,998	13,707	20,796	(6,153)	514	(2,914)	40,095	42,495	2,400	-	-	-	-	(40,095)	-
SUBTOTAL - Books and Supplies		87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	138,915	149,659	10,744	657,369	293,164	293,164	-	154,249	47%

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date											Annual Budget						
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA SA																		
Services & Other Operating Expenses																		
5101 CMO Fees	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	303,127	301,042	(2,085)	997,937	404,170	404,170	-	101,043	75%
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-
5210 MilesParkTolls	-	-	179	195	346	-	-	-	-	719	1,007	288	3,000	10,500	10,500	-	9,781	7%
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
5300 DuesMemberships	-	-	450	-	-	1,020	-	6,760	-	8,230	2,058	(6,172)	36,263	36,118	36,118	-	27,888	23%
5450 Other Insurance	7,460	2,486	2,485	2,485	2,485	-	2,485	2,485	4,970	27,341	23,862	(3,479)	40,000	40,000	40,000	-	12,659	68%
5500 OpsHousekeeping	1,317	1,317	1,317	1,317	1,907	3,053	1,317	1,317	1,317	14,177	15,107	930	40,000	40,000	40,000	-	25,823	35%
5510 Gas & Electric	-	11,726	11,090	9,602	5,419	-	7,697	4,744	7,419	57,696	59,056	1,360	120,000	120,000	120,000	-	62,304	48%
5610 Rent & Leases	-	-	-	-	-	772	-	-	-	772	1,081	309	-	-	-	-	(772)	-
5620 EquipmentLeases	2,214	2,532	3,207	3,127	4,087	346	4,004	6,243	4,944	30,705	25,427	(5,278)	50,286	50,286	50,286	-	19,581	61%
5630 Reps&MaintBldng	-	24,268	9,400	1,755	831	-	-	461	(0)	36,715	41,049	4,334	85,000	50,000	50,000	-	13,285	73%
5800 ProfessServices	-	-	16,752	1,476	5,535	30	-	4,404	(350)	27,847	33,310	5,463	269,267	52,950	52,950	-	25,103	53%
5810 Legal	-	1,791	21,966	-	5,165	20,000	18,754	333	10,000	78,008	94,029	16,021	15,000	235,664	235,664	-	157,656	33%
5811 Property Tax	-	-	-	-	3,393	-	-	-	-	3,393	4,751	1,357	-	3,393	3,393	-	-	100%
5813 SchPrgAftSchool	-	-	-	-	-	-	-	540	-	540	-	(540)	5,500	5,500	5,500	-	4,960	10%
5814 SchPrgAcadComps	-	-	-	815	-	-	785	-	-	1,600	2,240	640	11,000	11,000	11,000	-	9,400	15%
5819 SchlProgs-Other	-	-	-	1,421	-	2,589	5,198	966	-	10,174	12,891	2,717	7,100	19,271	19,271	-	9,097	53%
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	11,684	11,684	11,684	-	11,684	0%
5825 DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	450	2,955	-	-	2,636	200	6,240	4,767	(1,474)	35,000	2,636	4,897	2,261	(1,344)	127%
5836 FieldTrip Trans	-	-	-	-	-	-	-	4,281	3,955	8,236	-	(8,236)	-	28,355	30,000	1,645	21,763	27%
5840 MarkngStdRecrt	-	-	8,860	10,610	-	-	-	100	540	20,111	27,259	7,148	20,000	20,115	20,115	-	4	100%
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	79,550	79,550	79,550	-	79,550	0%
5857 Payroll Fees	-	1,873	-	-	-	1,669	3,856	5,331	2,157	14,885	9,607	(5,278)	35,900	36,150	36,150	-	21,265	41%
5860 Service Fees	231	307	577	201	225	435	525	58	123	2,682	3,286	604	2,932	2,932	2,932	-	250	91%
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	-	-	604	2,365	-	136	(202)	-	-	2,902	4,063	1,161	30,418	19,044	19,044	-	16,142	15%
5864 Prof Dev-Other	-	-	-	85	337	-	5,000	2,310	-	7,732	7,591	(141)	70,682	73,803	73,803	-	66,071	10%
5869 SpEd Ctrct Inst	-	-	-	-	-	-	76,182	35,146	28,021	139,350	106,655	(32,694)	-	242,435	242,435	-	103,085	57%
5872 SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	19,709	19,709	-	19,709	0%
5875 StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884 Substitutes	-	-	2,120	2,060	6,653	3,252	(4,353)	4,153	25,694	39,579	13,625	(25,954)	85,000	77,091	77,091	-	37,512	51%
5890 Oth Svcs Non-Inst	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000	0%
5900 Communications	-	-	-	-	-	-	-	-	-	-	-	-	3,090	1,725	1,725	-	1,725	0%
5920 TelecomInternet	-	-	479	958	-	-	-	-	-	1,437	2,012	575	73,161	3,090	3,090	-	1,653	47%
5930 PostageDelivery	-	1,101	85	635	-	0	300	635	36	2,792	2,529	(263)	10,621	10,606	10,606	-	7,814	26%
5940 Technology	-	-	-	-	-	-	1,916	2,692	479	5,087	2,682	(2,405)	-	5,000	5,000	-	(87)	102%
SUBTOTAL - Services & Operations	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	852,080	800,988	(51,092)	2,156,391	1,720,776	1,724,682	3,906	872,602	49%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
MSA SA		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	2,065	2,065	-	(2,065)	-	-	600,000	600,000	597,935	0%	
6400	EquipFixed	-	-	-	-	-	-	42,625	-	-	42,625	42,625	-	-	80,000	80,000	37,375	53%		
6900	Depreciation	-	-	-	199,022	-	-	-	-	-	199,022	199,022	-	597,067	597,067	597,067	-	398,045	33%	
SUBTOTAL - Cap Outlay & Dep.		-	-	-	199,022	-	-	42,625	-	2,065	243,713	241,648	(2,065)	597,067	677,067	1,277,067	600,000	1,033,355	19%	
Other Outflows																				
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	19,709	-	-	-	-	-	-
7438	InterestExpense	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	371,170	371,170	-	595,203	595,203	595,203	-	224,033	62%	
SUBTOTAL - Other Outflows		43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	371,170	371,170	-	614,912	595,203	595,203	-	224,033	62%	
TOTAL EXPENDITURES		293,574	788,551	765,092	832,112	560,545	603,341	109,329	585,111	541,087	5,062,993	4,990,620	(72,373)	9,396,401	8,572,501	9,176,407	603,906	4,113,414	55%	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-SA	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	708,858	351,947	412,369	317,183	433,476	526,768	719,220	766,445	556,045	448,613	1,104,757	779,598	431,478	
Revenue														
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	-	-	-	-	-	2,879,180	6,916,549
Federal Revenue	-	-	-	-	74,796	-	170,263	-	-	84,190	9,394	9,394	60,874	408,912
Other State Revenues	17,322	-	114,885	31,179	31,179	51,205	143,414	27,720	52,608	43,506	-	89,289	488,273	1,090,580
Other Local Revenues	369	362	2,272	12,645	12,938	3,648	56,549	5,776	51,857	2,353	2,353	2,353	57,633	211,110
Total Revenue	288,136	284,529	638,893	1,051,696	758,319	729,192	1,009,631	33,496	104,465	130,050	11,748	101,037	3,485,960	8,627,152
Expenses														
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	220,000	220,000	220,000	383,901	3,100,225
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	58,617	58,617	58,617	17,076	780,506
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	54,251	54,251	54,251	459,555	1,435,520
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	30,999	30,999	30,999	50,509	282,419
Services and Operations	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	163,046	163,046	163,046	434,555	1,775,774
Depreciation / Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	-	-	-	1,035,420	1,279,133
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	-	-	-	224,033	595,203
Total Expenses	293,661	817,772	720,036	832,112	560,545	603,341	109,329	585,111	541,087	526,912	526,912	526,912	2,605,050	9,248,780
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	95,827	690,775	57,262	5,356	-	(2,624)	5,810	-	-	-	-	-	-	852,406
Accounts Receivable - Bond Project	-	-	-	-	-	-	-	-	-	975,250	-	-	-	975,250
Other Assets/Accrual Adj	236,449	247,930	98,728	197,220	100,590	128,835	(392,524)	-	-	-	-	-	-	617,229
Fixed Assets	-	-	-	85,926	(61,180)	-	(232,255)	79,609	79,609	79,609	79,609	79,609	79,609	190,536
Due To (From)	-	(269,311)	(89,770)	(89,770)	(89,770)	(89,770)	-	-	-	-	-	-	-	(628,391)
Expenses - Prior Year Accruals	(247,069)	51,649	-	-	-	-	-	-	-	-	-	-	-	(195,420)
Accounts Payable - Current Year	-	-	9,144	4,549	1,409	1,980	-	-	-	-	-	-	-	17,082
Summer Holdback for Teachers	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	5,647	67,764
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	(111,204)	-	-	(7,500)	(7,500)	(11,667)	(119,816)	(7,500)	(7,500)	(7,500)	-	(280,187)
Total Other Transactions	90,854	726,690	(30,193)	208,928	(43,304)	36,568	(620,822)	73,589	(34,560)	1,053,006	77,756	77,756	1,616,269	
Total Change in Cash	85,330	193,447	(111,336)	428,512	154,471	162,419	279,480	(478,026)	(471,182)	656,143	(437,409)	(348,120)		994,641
ENDING CASH (Local Bank 9120)	351,947	412,369	317,183	433,476	526,768	719,220	766,445	556,045	448,613	1,104,757	779,598	431,478		
ENDING CASH (County Treas. & Other)	200,131	333,156	317,006	629,225	690,404	660,371	892,626	625,000	261,250	261,250	149,000	149,000		
ENDING CASH (TOTAL)	552,078	745,525	634,189	1,062,701	1,217,172	1,379,591	1,659,071	1,181,045	709,863	1,366,007	928,598	580,478		



MSA-SD Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$843,966).

This is an increase of \$100 from the original Second Interim Budget projected deficit of (\$844,066).

This will allow MSA-SD to end this fiscal year with a balance of \$309,120, which is 6.3% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is (\$42,699), which represents -3 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$5,958, or 0.1% of Second Interim revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

Federal Revenues: This consists of Title I-IV "Every Student Succeeds Act" (ESSA) funding, federal special education, and federal food programs.

Federal Revenues are projected at \$0 lower than in the Second Interim, due to removal of NSLP revenue and updates to ESSA funding amounts.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other State Revenues are projected at \$0 lower than in the Second Interim, primarily due to a changes in one-time funding levels.

Other Local Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants.

Other Local Revenues are projected at \$5,958 higher than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = increase of \$5,858, or 0.1% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at (\$313) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be \$19,358 higher than in the Second Interim, due primarily to adding back in the Prop 39 Energy Projects.

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets and interest on long-term debt.

These costs are projected at (\$13,187) lower than in the Second Interim, reflecting stable depreciation and capital outlay projections.



2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date												Annual Budget					
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA SD																		
Projected Average Daily Attendance:														390	390	-		
SUMMARY																		
Revenue																		
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,772	-	-	1,653,053	1,653,053	-	3,724,672	3,171,560	3,171,560	-	1,518,507	52%
Federal Revenue	-	-	-	-	-	12,361	17,176	-	-	29,537	29,537	-	134,778	110,987	110,987	-	81,450	27%
Other State Revenues	9,620	-	26,936	28,239	17,316	47,365	70,280	35,310	35,920	270,986	255,146	15,840	590,983	626,463	626,463	-	355,477	43%
Other Local Revenues	500	-	828	6,544	12,739	29,639	6,001	-	32,082	88,333	81,166	7,167	79,331	144,662	150,620	5,958	62,287	59%
Total Revenue	89,296	175,960	390,844	288,695	283,897	362,676	347,230	35,310	68,002	2,041,910	2,018,902	23,007	4,529,764	4,053,672	4,059,630	5,958	2,017,721	50%
Expenditures																		
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	1,127,833	1,102,904	24,929	1,664,407	1,559,448	1,559,448	-	431,615	72%
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	263,315	258,873	4,442	238,576	398,672	398,672	-	135,357	66%
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	428,999	373,360	55,638	696,366	723,079	723,079	-	294,080	59%
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	62,811	106,208	(43,397)	136,427	119,388	119,075	(313)	56,264	53%
Services and Operating Exp.	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	738,465	694,230	44,234	1,736,112	1,993,280	2,012,638	19,358	1,274,174	37%
Depreciation & Cap Outlay	-	12,800	-	15,216	-	-	-	-	-	28,016	38,314	(10,298)	45,647	103,871	90,685	(13,187)	62,669	31%
Other Outflows	-	-	-	-	-	-	-	104,277	-	104,277	120,000	(15,723)	12,006	-	-	-	(104,277)	-
Total Expenditures	189,058	411,153	350,807	353,584	282,885	143,483	439,767	307,717	275,260	2,753,715	2,693,889	59,825	4,529,541	4,897,738	4,903,596	5,858	2,149,882	56%
Net Revenues										(711,805)	(674,987)	(36,818)	223	(844,066)	(843,966)	100	(132,161)	
Fund Balance																		
Beginning Balance (Audited)															1,153,086			
Net Revenues															(843,966)			
Ending Fund Balance															309,120			



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	40,408	41,202	74,958	74,234	74,164	74,164	74,094	-	-	453,224	453,224	-	1,016,244	833,677	833,677	-	380,453	54%
8012	EPA Entitlement	-	-	19,399	-	-	19,399	-	-	-	38,798	38,798	-	92,299	78,074	78,074	-	39,276	50%
8019	Prior Year Adjustments	-	-	(794)	-	-	70	-	-	-	(724)	(724)	-	-	-	-	-	724	-
8096	InLieuPropTaxes	38,768	134,758	269,517	179,678	179,678	179,678	179,678	-	-	1,161,755	1,161,755	-	2,616,129	2,259,809	2,259,809	-	1,098,054	51%
SUBTOTAL - LCFF Entitlement		79,176	175,960	363,080	253,912	253,842	273,311	253,772	-	-	1,653,053	1,653,053	-	3,724,672	3,171,560	3,171,560	-	1,518,507	52%
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	50,500	50,500	50,500	-	50,500	0%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	33,724	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	12,361	17,176	-	-	29,537	29,537	-	50,554	60,487	60,487	-	30,950	49%
SUBTOTAL - Federal Revenue		-	-	-	-	-	12,361	17,176	-	-	29,537	29,537	-	134,778	110,987	110,987	-	81,450	27%
Other State Revenue																			
8311	SpEd Revenue	9,620	-	26,936	17,316	17,316	17,316	17,316	-	35,920	141,740	105,820	(35,920)	240,900	240,900	240,900	-	99,160	59%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	2,172	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,336	35,703	-	-	42,039	42,039	-	139,401	77,741	77,741	-	35,702	54%
8560	StateLotteryRev	-	-	-	10,923	-	-	16,375	-	-	27,298	27,298	-	89,530	89,530	89,530	-	62,232	30%
8590	AllOthStateRev	-	-	-	-	-	23,713	886	35,310	-	59,909	79,989	20,080	118,980	218,292	218,292	-	158,383	27%
SUBTOTAL - Other State Revenue		9,620	-	26,936	28,239	17,316	47,365	70,280	35,310	35,920	270,986	255,146	(15,840)	590,983	626,463	626,463	-	355,477	43%
Local Revenue																			
8600	Other Local Revenue	-	-	-	-	-	-	-	-	29,392	29,392	-	(29,392)	-	29,392	29,392	-	-	100%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	1,000	1,000	2,500	2,500	2,500	-	2,500	0%
8660	Interest	500	-	828	52	-	661	168	-	-	2,209	3,325	1,117	-	5,000	5,000	-	2,791	44%
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	6,493	5,921	27,950	13,680	-	-	54,043	77,917	23,874	76,831	107,770	113,728	5,958	59,685	48%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	-	-	6,818	1,029	(7,847)	-	2,690	2,690	(1,076)	(3,765)	-	-	-	-	(2,690)	-
SUBTOTAL - Local Revenue		500	-	828	6,544	12,739	29,639	6,001	-	32,082	88,333	81,166	(7,167)	79,331	144,662	150,620	5,958	62,287	59%
TOTAL REVENUE		89,296	175,960	390,844	288,695	283,897	362,676	347,230	35,310	68,002	2,041,910	2,018,902	(23,007)	4,529,764	4,053,672	4,059,630	5,958	2,017,721	50%

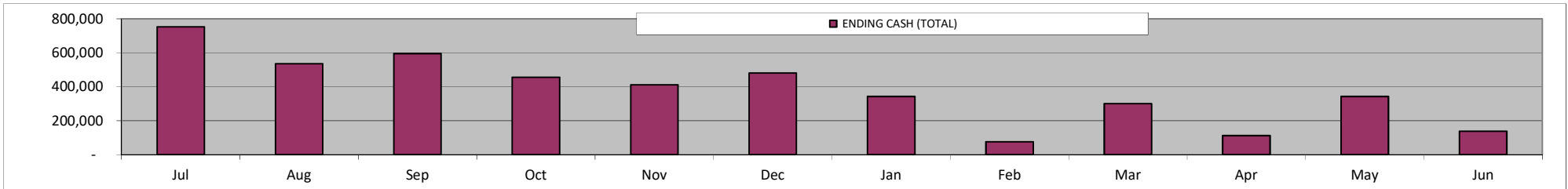
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	42,300	93,718	95,189	98,202	95,151	100,454	91,640	95,917	94,423	806,994	809,378	2,384	1,238,279	1,137,941	1,137,941	-	330,947	71%
1300	Cert Adminis	52,640	33,460	33,397	33,382	33,460	33,460	33,460	33,460	34,120	320,839	293,526	(27,313)	426,128	421,507	421,507	-	100,668	76%
SUBTOTAL - Certificated Salaries		94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	1,127,833	1,102,904	(24,929)	1,664,407	1,559,448	1,559,448	-	431,615	72%
Classified Salaries																			
2400	Clerical & Tech	9,337	10,575	10,631	10,308	12,099	12,522	16,136	10,154	10,070	101,832	104,966	3,135	59,644	160,228	160,228	-	58,397	64%
2900	OtherClassStaff	15,716	16,900	19,175	17,703	16,740	18,405	18,485	19,428	18,933	161,483	153,907	(7,577)	178,932	238,443	238,443	-	76,960	68%
SUBTOTAL - Classified Salaries		25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	263,315	258,873	(4,442)	238,576	398,672	398,672	-	135,357	66%
Employee Benefits																			
3101	STRS	8,442	21,222	21,001	21,481	21,325	20,534	19,063	21,572	21,470	176,112	164,439	(11,673)	248,164	254,538	254,538	-	78,426	69%
3202	PERS	2,354	4,574	4,874	4,787	4,622	4,797	4,991	4,637	4,464	40,100	29,491	(10,610)	36,329	36,329	36,329	-	(3,771)	110%
3301	OASDI/Med	2,915	3,571	3,855	3,772	3,687	3,840	3,802	3,691	3,624	32,757	33,307	549	51,069	52,419	52,419	-	19,661	62%
3401	HlthWelfare	1,487	36,777	24,075	402	25,370	1,586	42,903	(491)	30,028	162,136	132,600	(29,537)	337,971	356,960	356,960	-	194,824	45%
3501	UnemployIns	-	217	-	216	150	(0)	-	-	699	1,283	584	(699)	1,141	1,141	1,141	-	(142)	112%
3601	WorkersComp	4,088	1,363	1,364	1,364	1,364	-	1,364	1,364	4,339	16,610	12,834	(3,776)	21,428	21,428	21,428	-	4,817	78%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	106	106	264	264	264	-	264	0%
SUBTOTAL - Employee Benefits		19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	428,999	373,360	(55,638)	696,366	723,079	723,079	-	294,080	59%
Books & Supplies																			
4100	Text&CoreCurric	-	-	(1,001)	-	-	-	-	-	-	(1,001)	(1,001)	-	5,150	5,150	5,150	-	6,151	-19%
4200	BooksOthRefMats	-	-	-	-	-	-	193	197	(98)	292	290	(2)	5,150	2,150	2,150	-	1,858	14%
4310	Ins Mats & Sups	-	-	-	-	2,336	-	1,000	6,969	(2,780)	7,524	5,004	(2,520)	30,000	52,421	47,421	(5,000)	39,897	16%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	677	549	200	20	4,549	3,082	148	9,225	8,654	(571)	9,270	12,270	12,270	-	3,045	75%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	100	1,369	1,469	-	(1,469)	2,334	2,334	2,334	-	865	63%
4335	PE Supplies	-	-	-	-	-	-	-	271	691	962	-	(962)	3,605	1,280	1,280	-	318	75%
4340	Educat Software	-	375	3,282	-	-	-	4,988	4,350	913	13,907	11,138	(2,769)	13,654	14,029	14,029	-	122	99%
4345	NonInstStdntSup	-	-	74	-	5	-	(0)	6,205	(3,137)	3,147	82	(3,065)	6,365	6,365	6,365	-	3,218	49%
4346	TeacherSupplies	-	-	-	-	-	83	0	99	-	182	125	(57)	2,500	2,500	2,500	-	2,318	7%
4350	Cust. Supplies	-	-	-	-	-	121	-	153	1,099	1,373	182	(1,192)	6,365	6,365	6,365	-	4,992	22%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	3,468	3,468	3,468	-	3,468	0%
4440	Computers <\$5k	-	-	-	-	-	-	-	4,687	1,730	6,417	-	(6,417)	1,000	2,000	6,687	4,687	270	96%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	40,670	-	-	-	-	-
4720	Food:Other Food	-	-	242	2,044	0	(0)	125	-	530	2,941	3,496	554	6,896	9,056	9,056	-	6,114	32%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	13,533	16,531	28,025	3,115	10,047	6,987	(10,677)	(51,189)	16,372	78,238	61,866	-	-	-	-	(16,372)	-
SUBTOTAL - Books and Supplies		-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	62,811	106,208	43,397	136,427	119,388	119,075	(313)	56,264	53%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																			
5101	CMO Fees	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	307,285	307,285	-	409,714	409,714	409,714	-	163,526	75%
5205	Conference Fees	-	-	-	-	-	-	-	7,474	(3,296)	4,179	-	(4,179)	4,790	4,790	4,790	-	102,429	87%
5210	MilesParkTolls	-	-	25	1,570	99	95	654	0	-	2,444	2,537	93	7,426	2,426	2,676	250	233	91%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	76	1,839	(0)	0	(0)	0	2,495	4,410	2,681	(1,729)	7,210	6,210	6,210	-	1,800	71%
5300	DuesMemberships	-	-	1,020	-	-	4,100	95	189	(94)	5,309	7,301	1,992	5,729	5,729	5,729	-	420	93%
5450	Other Insurance	5,027	1,676	1,675	1,675	1,675	-	1,675	1,675	3,350	18,428	16,083	(2,345)	22,550	22,550	22,550	-	4,122	82%
5500	OpsHousekeeping	371	742	1,137	491	1,309	-	1,493	2,051	1,220	8,813	7,314	(1,499)	56,650	18,650	18,650	-	9,837	47%
5510	Gas & Electric	301	3,995	7,773	8,123	6,169	164	467	4,883	13,903	45,778	36,070	(9,707)	30,000	45,000	53,000	8,000	7,222	86%
5610	Rent & Leases	39,480	79,480	59,480	59,480	-	(115,850)	124,276	(98,516)	-	147,829	146,345	(1,484)	713,760	724,784	724,784	-	576,955	20%
5620	EquipmentLeases	-	700	1,479	1,250	350	1,148	1,697	1,454	1,056	9,135	8,995	(140)	10,609	10,609	13,109	2,500	3,974	70%
5630	Reps&MaintBldng	-	-	100	2,387	2,543	291	1,005	-	237	6,562	8,856	2,294	42,000	19,000	27,500	8,500	20,938	24%
5800	ProfessServices	3,534	(3,534)	1,740	3,982	8,999	25	-	-	1,305	16,050	20,644	4,594	80,660	26,584	26,584	-	10,534	60%
5810	Legal	-	-	728	-	2,260	-	-	-	-	2,987	4,182	1,195	15,450	15,350	7,250	(8,100)	4,263	41%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	8,187	-	6,961	15,148	11,461	(3,687)	79,380	79,380	79,380	-	64,232	19%
5814	SchPrgAcadComps	-	-	-	-	86	-	-	1,342	1,090	2,518	120	(2,398)	4,635	2,635	2,635	-	117	96%
5819	SchlProgs-Other	-	-	-	-	-	-	-	504	2,134	2,638	-	(2,638)	1,133	1,133	6,133	5,000	3,495	43%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	10,609	10,609	10,609	-	10,609	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	-	-	-	-	1,707	6,097	7,804	-	(7,804)	45,000	48,939	54,897	5,958	47,093	14%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	991	-	-	-	(0)	0	96	1,087	1,387	300	15,000	18,847	18,847	-	17,760	6%
5850	Oversight Fees	-	7,068	2,035	-	-	-	6,312	-	-	15,415	18,754	3,339	37,247	37,247	37,247	-	21,831	41%
5857	Payroll Fees	-	-	-	-	-	-	235	920	935	2,090	329	(1,761)	16,444	16,058	13,558	(2,500)	11,468	15%
5860	Service Fees	-	-	33	-	-	-	-	-	43	76	46	(30)	1,061	1,061	1,061	-	985	7%
5861	Prior Year Services	-	-	-	-	-	12,224	-	-	-	12,224	17,114	4,890	-	12,224	12,224	-	-	100%
5863	Prof Developmnt	-	-	-	-	-	-	1,421	9,224	351	10,996	1,989	(9,007)	12,360	12,360	12,110	(250)	1,114	91%
5864	Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	-	-	15,725	8,725	8,725	-	8,725	0%
5869	SpEd Ctrct Inst	-	-	295	-	-	-	-	19,102	25,980	45,377	40,295	(5,082)	-	86,975	86,975	-	41,597	52%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	12,006	12,006	-	12,006	0%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	1,627	636	5,626	1,272	3,630	4,980	3,550	21,321	17,907	(3,414)	25,000	25,000	25,000	-	3,679	85%
5890	OthSvcsNon-Inst	-	-	-	-	-	-	538	2,302	-	2,840	754	(2,087)	1,500	244,216	244,216	-	241,375	1%
5900	Communications	-	-	-	280	-	-	-	-	-	280	392	112	35,063	1,225	1,225	-	945	23%
5920	TelecomInternet	1,068	3,076	3,083	280	(0)	0	-	2,714	1,985	12,205	8,853	(3,353)	24,258	33,838	33,838	-	21,632	36%
5930	PostageDelivery	-	579	-	-	-	-	2,521	-	-	3,100	4,108	1,008	5,150	5,150	5,150	-	2,050	60%
5940	Technology	-	-	-	-	-	-	1,734	2,128	274	4,136	2,427	(1,708)	-	24,258	24,258	-	20,122	17%
SUBTOTAL - Services & Operations		49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	738,465	694,230	(44,234)	1,736,112	1,993,280	2,012,638	19,358	1,274,174	37%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
MSA SD		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	12,800	-	-	-	-	-	-	-	12,800	12,800	-	-	29,224	29,224	-	16,424	44%	
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	29,000	20,500	(8,500)	20,500	0%	
6900	Depreciation	-	-	-	15,216	-	-	-	-	-	15,216	25,514	10,298	45,647	45,647	40,961	(4,687)	25,745	37%	
	SUBTOTAL - Cap Outlay & Dep.	-	12,800	-	15,216	-	-	-	-	-	28,016	38,314	10,298	45,647	103,871	90,685	(13,187)	62,669	31%	
Other Outflows																				
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	12,006	-	-	-	-	-	
7438	InterestExpense	-	-	-	-	-	-	-	104,277	-	104,277	120,000	15,723	-	-	-	-	(104,277)	-	
	SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	104,277	-	104,277	120,000	15,723	12,006	-	-	-	-	(104,277)	-
TOTAL EXPENDITURES		146,045	375,207	326,225	353,584	282,885	143,483	439,767	307,717	275,260	2,753,715	2,693,889	(59,825)	4,529,541	4,897,738	4,903,596	5,858	2,149,882	56%	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MSA-SD	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	764,391	416,675	360,904	376,285	382,612	340,016	358,495	232,427	(42,699)	182,994	(5,900)	224,532	19,263	
Revenue														
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,772	-	-	-	-	-	1,518,507	3,171,560
Federal Revenue	-	-	-	-	-	12,361	17,176	-	-	-	-	-	81,450	110,987
Other State Revenues	9,620	-	26,936	28,239	17,316	47,365	70,280	35,310	35,920	40,088	59,415	23,713	248,101	642,303
Other Local Revenues	500	-	828	6,544	12,739	29,639	6,001	-	32,082	12,457	12,457	12,457	32,082	157,787
Total Revenue	89,296	175,960	390,844	288,695	283,897	362,676	347,230	35,310	68,002	52,546	71,872	36,170	1,880,139	4,082,637
Expenses														
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	116,496	116,496	116,496	107,057	1,584,376
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	27,071	27,071	27,071	58,585	403,114
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	19,880	19,880	19,880	290,080	778,718
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	4,053	4,053	4,053	707	75,678
Services and Operations	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	78,927	78,927	78,927	1,081,626	2,056,873
Depreciation / Cap Outlay	-	12,800	-	15,216	-	-	-	-	-	5,149	5,149	5,149	36,924	80,387
Other Outflows	-	-	-	-	-	-	-	104,277	-	-	-	-	(120,000)	(15,723)
Total Expenses	189,058	411,153	350,807	353,584	282,885	143,483	439,767	307,717	275,260	251,576	251,576	251,576	1,454,979	4,963,421
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	155,268	(352)	16,391	11,803	-	-	-	-	427,965	-	-	-	-	611,075
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	(18,357)	13,483	-	2,890	8,182	-	-	-	-	-	-	-	-	6,198
Fixed Assets	-	-	-	15,216	9,482	9,482	9,482	-	-	5,149	5,149	5,149	-	59,108
Due To (From)	13,371	-	-	-	-	-	-	-	-	-	400,000	-	-	413,371
Expenses - Prior Year Accruals	(67,214)	-	-	-	-	-	-	-	-	-	-	-	-	(67,214)
Accounts Payable - Current Year	-	-	(1,416)	(109,718)	(67,607)	(164,074)	(60,802)	-	-	-	-	-	-	(403,617)
Summer Holdback for Teachers	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	4,987	-	59,844
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	88,055	18,118	19,962	(74,822)	(44,956)	(149,605)	(46,333)	4,987	432,952	10,136	410,136	10,136	678,766	
Total Change in Cash	(11,707)	(217,075)	59,999	(139,711)	(43,944)	69,588	(138,871)	(267,420)	225,693	(188,894)	230,432	(205,270)	(202,018)	
ENDING CASH (Local Bank 9120)	416,675	360,904	376,285	382,612	340,016	358,495	232,427	(42,699)	182,994	(5,900)	224,532	19,263		
ENDING CASH (County Treas. & Other)	336,009	174,705	219,324	73,286	71,938	123,046	110,244	117,950	117,950	117,950	117,950	117,950		
ENDING CASH (TOTAL)	752,684	535,609	595,609	455,898	411,954	481,541	342,671	75,251	300,944	112,050	342,482	137,213		



MERF Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$420,784).

This is an increase of \$3,600 from the original Second Interim Budget projected deficit of (\$424,384).

This will allow MERF to end this fiscal year with a balance of \$373,177, which is 6.3% of annual expenditures.

CASH FLOW

Operating cash flow is projected to remain positive throughout this fiscal year, as shown in the attached monthly cash flow schedule.

The lowest projected ending cash balance this fiscal year is \$368,643, which represents 23 days of operating costs on average.

This cash flow takes into account all intercompany loans made to date, but does not assume additional loans until approved by the Board.

SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = decrease of \$0, or 0.0% of Second Interim revenues)

Other Local Revenues: This category includes all MERF revenues from the sites, as well as other schoolwide revenue sources.

LCFF Entitlement projected revenues are \$0 lower than in the Second Interim, due to average daily attendance (ADA) decreasing by 0.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = decrease of (\$3,600), or -0.1% of Second Interim expenses)

Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc.

Salaries and Benefits costs are \$0 lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment.

Books & Supplies costs are projected at \$14,000 higher than in the Second Interim, due to targeted budget adjustments (see detail).

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses.

Services & Operating costs are projected to be (\$17,600) lower than in the Second Interim, due to targeted budget adjustments (see detail).

Depreciation, Capital Outlay, and Other Outgo: This category includes depreciation on fixed assets, interest, and SELPA encroachment.

These costs are projected at \$0 lower than in the Second Interim, reflecting updated depreciation and encroachment projections.

2018-19 Second Interim Budget Actuals through March 31, 2019)	Year To Date												Annual Budget						
MSA MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim	
Projected Average Daily Attendance:																			
SUMMARY																			
Revenue																			
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	4,494,176	4,514,953	(20,777)	6,058,065	5,491,181	5,491,181	-	997,005	82%	
Total Revenue	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	4,494,176	4,514,953	(20,777)	6,058,065	5,491,181	5,491,181	-	997,005	82%	
Expenditures																			
Certificated Salaries	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	373,503	373,503	-	378,982	384,571	384,571	-	11,068	97%	
Classified Salaries	138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	1,402,738	1,410,436	(7,698)	2,115,146	2,103,974	2,103,974	-	701,236	67%	
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	554,945	467,011	87,934	772,961	782,961	782,961	-	228,016	71%	
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	62,976	88,613	(25,637)	89,201	108,765	122,765	14,000	59,790	51%	
Services and Operating Exp.	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	1,055,543	1,110,718	(55,175)	2,451,260	2,523,779	2,506,179	(17,600)	1,450,636	42%	
Depreciation & Cap Outlay	-	-	-	10,575	-	-	-	-	-	10,575	10,951	(376)	515	11,515	11,515	-	940	92%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	253,328	388,081	397,794	484,954	400,705	438,992	403,939	338,956	353,531	3,460,279	3,461,232	(952)	5,808,065	5,915,565	5,911,965	(3,600)	2,451,686	59%	
Net Revenues										1,033,897	1,053,722	(19,825)	250,000	(424,384)	(420,784)	3,600	(1,454,681)		
Fund Balance																			
Beginning Balance (Audited)															793,961				
Net Revenues															(420,784)				
Ending Fund Balance															373,177				



2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA MERF		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second Interim
REVENUE DETAIL																			
LCFF Entitlement																			
8011	State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8096	InLieuPropTaxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - LCFF Entitlement		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue																			
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Federal Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenue																			
8311	SpEd Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other State Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Revenue																			
8600	Other Local Revenue	-	-	25,000	-	-	-	(25,000)	25,006	-	25,006	25,000	(6)	-	-	-	-	(25,006)	-
8600	StudentLunchFee	-	-	-	-	-	-	-	25,006	-	25,006	30,000	4,994	-	-	-	-	(25,006)	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	375	445,540	(397,725)	254,606	-	-	1,883	-	424	305,103	308,444	3,342	50,000	51,883	51,883	-	(253,220)	588%
8701	CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	746,126	746,126	-	994,835	994,835	994,835	-	248,709	75%
8702	CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	674,169	674,169	-	898,892	898,892	898,892	-	224,723	75%
8703	CMO Fee - MSA-3	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	743,328	743,328	-	991,104	991,104	991,104	-	247,776	75%
8704	CMO Fee - MSA-4	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	58,243	58,243	-	77,657	77,657	77,657	-	19,414	75%
8705	CMO Fee - MSA-5	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	77,440	77,440	-	103,253	103,253	103,253	-	25,813	75%
8706	CMO Fee - MSA-6	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	34,839	34,839	-	46,452	46,452	46,452	-	11,613	75%
8707	CMO Fee - MSA-7	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	372,589	372,589	-	496,785	496,785	496,785	-	124,196	75%
8708	CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	743,577	743,577	-	991,436	991,436	991,436	-	247,859	75%
8709	CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	303,127	301,042	(2,085)	997,937	404,170	404,170	-	101,043	75%
8712	CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	307,285	307,285	-	409,714	409,714	409,714	-	102,429	75%
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	25,000	(25,000)	-	-	-	-	-	25,000	25,000	-	25,000	0%
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	15,228	2,493	-	(2,605)	11,865	-	20,889	43,033	(12,566)	78,338	92,870	14,532	-	-	-	-	(78,338)	-
SUBTOTAL - Local Revenue		158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	4,494,176	4,514,953	20,777	6,058,065	5,491,181	5,491,181	-	997,005	82%
TOTAL REVENUE		158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	4,494,176	4,514,953	20,777	6,058,065	5,491,181	5,491,181	-	997,005	82%

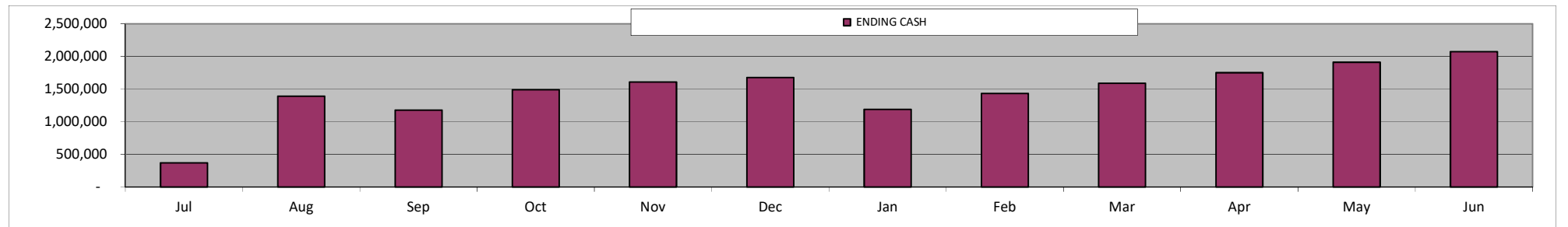
2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																			
Certificated Salaries																			
1100	TeacherSalaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1300	Cert Adminis	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	373,503	373,503	-	378,982	384,571	384,571	-	11,068	97%
SUBTOTAL - Certificated Salaries		46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	373,503	373,503	-	378,982	384,571	384,571	-	11,068	97%
Classified Salaries																			
2400	Clerical & Tech	106,667	104,367	120,362	104,805	105,573	111,082	112,186	107,709	106,881	979,632	989,414	9,782	1,855,793	1,855,062	1,855,062	-	875,430	53%
2900	OtherClassStaff	31,531	46,379	50,933	50,933	51,996	47,200	47,350	47,350	49,434	423,106	421,022	(2,084)	259,353	248,912	248,912	-	(174,194)	170%
SUBTOTAL - Classified Salaries		138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	1,402,738	1,410,436	7,698	2,115,146	2,103,974	2,103,974	-	701,236	67%
Employee Benefits																			
3101	STRS	10,071	13,233	13,498	14,082	14,374	14,526	14,806	14,479	14,479	123,548	82,785	(40,762)	94,038	94,038	94,038	-	(29,510)	131%
3202	PERS	4,036	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	37,357	34,076	(3,280)	49,981	49,981	49,981	-	12,624	75%
3301	OASDI/Med	9,531	9,991	10,079	8,782	8,397	8,388	10,154	9,862	10,036	85,220	87,982	2,762	141,870	141,870	141,870	-	56,650	60%
3401	HlthWelfare	1,539	37,102	(41)	24,070	4,337	1,700	70,162	1,643	21,278	161,789	138,868	(22,921)	292,748	302,748	302,748	-	140,959	53%
3501	UnemployIns	635	667	-	-	-	283	9,278	875	123	11,862	10,864	(998)	11,919	11,919	11,919	-	57	100%
3601	WorkersCmp	8,586	2,862	2,862	2,862	2,862	-	5,724	4,710	(1,354)	29,114	25,347	(3,767)	28,088	28,088	28,088	-	(1,026)	104%
3701	Other Retirement	-	-	-	-	-	16,371	35,340	9,387	-	61,098	51,711	(9,387)	-	-	-	-	(61,098)	-
3901	OthBenes	4,292	5,388	5,561	5,320	5,186	4,812	4,818	4,856	4,726	44,958	35,376	(9,582)	154,317	154,317	154,317	-	109,359	29%
SUBTOTAL - Employee Benefits		38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	554,945	467,011	(87,934)	772,961	782,961	782,961	-	228,016	71%
Books & Supplies																			
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	420	420	1,051	1,051	1,051	-	1,051	0%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	136	-	-	-	-	81	217	2,249	2,033	5,500	5,500	5,500	-	5,283	4%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	135	1,069	1,727	435	193	3,329	590	98	7,575	17,617	10,042	34,000	34,400	34,400	-	26,825	22%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	3,600	3,600	9,000	9,000	9,000	-	9,000	0%
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	1,334	-	-	4,527	-	-	5,861	7,105	1,244	1,500	8,971	8,971	-	3,110	65%
4410	ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OffceFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	800	800	-	2,000	2,000	-	2,000	0%
4440	Computers <\$5k	-	-	-	1,110	-	-	287	0	-	1,397	3,762	2,365	5,000	7,310	7,310	-	5,913	19%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4720	Food:Other Food	-	165	133	382	566	-	7,675	(105)	5,829	14,644	24,876	10,232	33,150	40,533	54,533	14,000	39,889	27%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	1,490	53,288	938	45,793	15,471	(75,484)	1,304	(9,518)	33,281	28,183	(5,099)	-	-	-	-	(33,281)	-
SUBTOTAL - Books and Supplies		-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	62,976	88,613	25,637	89,201	108,765	122,765	14,000	59,790	51%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget						
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA MERF																			
Services & Other Operating Expenses																			
5101	CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5205	Conference Fees	-	-	-	-	1,165	-	450	-	-	1,615	2,261	646	37,950	36,990	36,990	-	35,375	4%
5210	MilesParkTolls	2,178	4,267	2,341	3,208	4,020	2,811	5,987	557	5,610	30,977	32,157	1,180	116,000	115,000	114,000	(1,000)	83,023	27%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	20	802	-	140	6	812	3,462	1,179	6,422	2,485	(3,937)	92,150	114,650	106,050	(8,600)	99,628	6%
5300	DuesMemberships	75	150	1,017	75	75	24,000	1,264	150	1,760	28,565	37,228	8,662	10,900	62,573	62,873	300	34,308	45%
5450	Other Insurance	5,834	1,945	5,621	12,472	1,945	-	3,890	(0)	5,834	37,541	41,278	3,737	40,000	40,000	40,000	-	2,459	94%
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	26,545	15,000	15,000	-	15,000	0%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	13,850	15,457	14,525	14,995	14,525	14,056	15,202	13,850	14,988	131,447	131,931	483	176,200	178,570	178,570	-	47,123	74%
5620	EquipmentLeases	286	286	286	286	286	286	286	286	575	2,861	2,571	(289)	13,000	13,000	14,000	1,000	11,139	20%
5630	Reps&MaintBldg	-	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500	-	2,500	0%
5800	ProfessServices	6,750	27,225	37,201	39,220	27,932	16,500	15,080	15,299	23,274	208,482	203,170	(5,311)	548,750	534,100	513,955	(20,145)	305,473	41%
5810	Legal	-	4,707	15,747	7,807	4,508	5,022	1,779	1,717	-	41,287	53,515	12,228	335,000	330,000	328,700	(1,300)	287,413	13%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820	Audit & CPA	-	-	-	-	-	58,669	-	4,863	-	63,532	73,736	10,204	50,000	70,000	78,000	8,000	14,468	81%
5825	DMSBusinessSvcs	-	103,404	-	69,130	34,468	34,468	35,332	35,332	35,332	347,465	346,161	(1,304)	500,000	500,000	500,000	-	152,535	69%
5835	Field Trips	-	-	-	20,437	-	-	-	-	-	20,437	28,612	8,175	-	25,000	25,000	-	4,563	82%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtdRecrt	-	-	3,500	2,036	-	4,040	3,342	-	-	12,918	18,085	5,167	58,000	57,827	63,972	6,145	51,054	20%
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5857	Payroll Fees	-	-	-	-	-	-	(76)	912	5,781	6,616	(107)	(6,723)	20,000	20,000	20,000	-	13,384	33%
5860	Service Fees	-	-	-	146	-	-	-	-	-	146	205	59	20,000	19,400	19,400	-	19,254	1%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	150	960	180	5,100	25	3,989	525	-	10,929	14,505	3,577	77,000	66,525	64,525	(2,000)	53,596	17%
5864	Prof Dev-Other	-	-	-	10,552	-	2,100	5,670	1,500	-	19,822	25,651	5,829	50,500	38,500	38,500	-	18,678	51%
5869	SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	StaffRecruiting	-	1,223	173	3,288	245	575	-	-	1,272	6,776	7,216	440	15,000	15,087	15,087	-	8,311	45%
5884	Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5890	OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900	Communications	655	657	100	655	-	-	891	-	-	2,958	3,616	658	32,000	32,950	32,950	-	29,992	9%
5920	TelecomInternet	-	-	-	703	-	-	2,113	711	711	4,238	3,942	(295)	-	4,000	4,000	-	(238)	106%
5930	PostageDelivery	-	649	(0)	-	-	-	1,979	(649)	-	1,979	3,420	1,441	13,000	11,413	11,413	-	9,434	17%
5940	Technology	-	7,796	5,400	21,164	15,234	4,864	4,255	6,237	3,580	68,529	79,079	10,549	216,765	220,694	220,694	-	152,165	31%
SUBTOTAL - Services & Operations		29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	1,055,543	1,110,718	55,175	2,451,260	2,523,779	2,506,179	(17,600)	1,450,636	42%

2018-19 Second Interim Budget Actuals through March 31, 2019)		Year To Date											Annual Budget							
MSA MERF		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Actual YTD	2nd Interim	Variance	Adopted July 1	2nd Interim	Current	Change Since	Second Interim	Actuals as %	
		Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		Budget YTD		Budget	Budget	Forecast	2nd Interim	Remaining	of Second	
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	10,403	-	-	-	-	-	10,403	10,642	239	-	11,000	11,000	-	-	597	95%
6900	Depreciation	-	-	-	172	-	-	-	-	-	172	309	137	515	515	515	-	-	343	33%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	10,575	-	-	-	-	-	10,575	10,951	376	515	11,515	11,515	-	-	940	92%
Other Outflows																				
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		253,328	388,081	397,794	484,954	400,705	438,992	403,939	338,956	353,531	3,460,279	3,461,232	952	5,808,065	5,915,565	5,911,965	(3,600)	2,451,686	59%	

Monthly Update - Monthly Cash Flow (Actuals + Projections)

MERF	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	TOTAL
	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	475,054	368,643	1,389,372	1,177,066	1,490,509	1,609,067	1,677,474	1,186,585	1,434,345	1,587,343	1,749,594	1,911,845	2,074,096	
Revenue														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenues	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	519,394	519,394	519,394	(581,953)	5,470,404
Total Revenue	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	519,394	519,394	519,394	(581,953)	5,470,404
Expenses														
Certificated Salaries	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	(131,070)	384,571
Classified Salaries	138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	159,536	159,536	159,536	214,930	2,096,276
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	7,748	7,748	7,748	292,707	870,895
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	11,958	11,958	11,958	(1,721)	97,128
Services and Operations	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	130,451	130,451	130,451	1,004,108	2,451,003
Depreciation / Cap Outlay	-	-	-	10,575	-	-	-	-	-	188	188	188	-	11,139
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	253,328	388,081	397,794	484,954	400,705	438,992	403,939	338,956	353,531	357,260	357,260	357,260	1,378,954	5,911,013
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	171	118	118	118	118	118	118	118	118	-	1,111
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(11,625)	(617)	-	-	-	-	-	-	-	-	-	-	-	(12,242)
Accounts Payable - Current Year	-	-	50,931	38,944	-	-	-	-	-	-	-	-	-	89,875
Summer Holdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Transactions	(11,625)	(617)	50,931	39,115	118	118	118	118	118	118	118	118	118	78,744
Total Change in Cash	(106,411)	1,020,730	(212,307)	313,443	118,558	68,406	(490,889)	247,760	152,998	162,251	162,251	162,251		(361,864)
ENDING CASH	368,643	1,389,372	1,177,066	1,490,509	1,609,067	1,677,474	1,186,585	1,434,345	1,587,343	1,749,594	1,911,845	2,074,096		





QUESTIONS & COMMENTS

