



Board Agenda Item #	Agenda # IV E- Information Item
Date:	June 13, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	April 2019 Financial Reports

Discussion item- no action required

- 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:

1. There are a number of line item budgets that are trending below the budgeted levels, and unless there are large lump-sum charges between now and year-end closing, we will end significantly ahead of current 2018-19 budget projection
2. The line items for Object codes in 5000 (Professional Services, Professional Development, Consulting Services, Legal, and Prop 39 Projects) are running substantially under budget as of April, 2019, but these items include \$1.6M of Prop 39 projects which we are anticipating carried over into next year or returned to the state if not encumbered by June 30, 2019, as well as between \$500k-\$1M of restricted funds such as Special Education that will likely be deferred until 2019-20, removing the expenditure variance for those items.
3. Because of the multiple variables in this budget area, it is too soon at this point to estimate exactly how far ahead of budget we will end up once all these steps have been taken, but we do project a final savings of at least \$500k in Services & Operations vs. the Second Interim Budget, and potentially higher depending on what Prop 39 projects and restricted revenues are deferred until 2019-20.
4. We will keep the Board apprised of new developments as we move through the end of the 2018-19 fiscal year and final year-end closing of the books.

Name of Originator:

Nanie Montijo, Chief Financial Officer and Karl Yoder, DMS

Attachments

April 2019 Financial Reports for all School Sites and MERF



April 2019 Monthly Financial Update (Actuals through 4/30/19)



April 2019 Financial Update: Executive Summary

- Year-to-date trending through April has continued to show positive trending since Second Interim:
 - **Revenues are \$141k above year-to-date budget**
 - **Expenditures are \$420k less than year-to-date budget**
 - **Net impact = \$561k ahead of year-to-date budget so far**
- We continue to see spending on services running below Second Interim Budget amounts, although many service-related costs can be higher at year-end close.
- If spending trends remain on track, the 2018-19 year will end up better than projected at Second Interim

April 2019 Financial Update: Executive Summary

MSA - Consolidated	2nd Interim Budget	Year-to-Date Budget (through Apr 2019)	Year-to-Date Actuals (through Apr 2019)	Variance from YTD Budget	Primary Reasons For Variance (see budget detail for all changes)
SUMMARY					
Revenues					
LCFF Entitlement	39,822,616	30,691,290	30,648,083	(43,207)	Normal variances (should end up on track)
Federal Revenues	3,540,557	2,310,371	2,354,335	43,964	Normal variances (should end up on track)
Other State Revenues	6,418,492	4,192,195	4,306,041	113,846	Normal variances (should end up on track)
Other Local Revenues	6,498,077	5,818,201	5,844,849	26,648	Normal variances (should end up on track)
Total Revenues	56,279,742	43,012,057	43,153,307	141,250	
Expenditures					
Salaries & Benefits	32,863,312	24,824,269	24,879,496	55,227	Normal variance
Books and Supplies	2,486,246	1,979,077	1,883,153	(95,924)	Normal variance
Services and Operating Exp.	20,937,545	11,790,727	11,459,086	(331,641)	Spending is running lower than budgeted
Depreciation & Cap Outlay	1,929,045	736,889	730,354	(6,535)	Normal variance
Other Outflows	595,203	671,417	630,997	(40,420)	Normal variance
Total Expenditures	58,811,350	40,002,379	39,583,086	(419,293)	
Net Revenues	(2,531,609)	3,009,678	3,570,220	560,543	



April 2019 Monthly Update Actuals through April 30, 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	Apr 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:															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	4,228,349	3,562,796	4,528,641	2,941,139	30,648,083	30,691,290	(43,207)	41,793,952	39,822,616	39,822,616	-	9,174,533	77%	
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	121,354	401,154	2,354,335	2,310,371	43,964	4,016,521	3,540,557	3,626,028	85,471	1,271,693	65%	
Other State Revenues	105,779	75,608	347,283	594,025	520,807	325,431	381,039	289,444	1,014,606	652,019	4,306,041	4,192,195	113,846	6,100,356	6,418,492	6,034,370	(384,123)	1,728,329	71%	
Other Local Revenues	181,873	1,414,399	142,686	799,504	578,443	572,168	202,809	900,574	559,730	492,663	5,844,849	5,818,201	26,648	6,425,437	6,498,077	6,561,151	63,074	716,302	89%	
Total Revenue	1,079,581	3,638,235	2,835,945	5,506,084	4,565,095	3,990,246	5,967,656	4,859,159	6,224,331	4,486,974	43,153,307	43,012,057	141,250	58,336,266	56,279,742	56,044,164	(235,578)	12,890,857	77%	
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	1,424,435	13,966,177	13,943,506	22,672	18,152,479	17,515,957	17,482,661	(33,297)	3,516,483	80%	
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	557,258	5,122,936	5,049,527	73,410	5,546,494	6,635,954	6,624,491	(11,463)	1,501,555	77%	
Benefits	229,686	783,285	521,457	667,398	620,316	387,778	1,001,857	419,791	514,612	627,830	5,790,382	5,831,236	(40,854)	8,353,618	8,711,400	8,708,400	(3,000)	2,918,018	66%	
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	559,707	1,883,153	1,979,077	(95,924)	3,462,686	2,486,246	2,436,536	(49,710)	553,383	77%	
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	1,335,793	11,459,086	11,790,727	(331,641)	19,218,942	20,937,545	20,794,562	(142,982)	9,335,476	55%	
Depreciation & Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	730,354	736,889	(6,535)	1,005,243	1,929,045	2,585,922	656,878	1,855,568	28%	
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	630,997	671,417	(40,420)	873,946	595,203	595,203	-	(35,794)	106%	
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	4,659,812	39,583,086	40,002,379	(419,293)	56,613,408	58,811,350	59,227,776	416,425	19,644,689	67%	
Net Revenues											3,570,220	3,009,678	560,543	1,722,858	(2,531,609)	(3,183,612)	(652,003)	(6,753,833)		
Fund Balance																				
Beginning Balance (Audited)																26,993,791				
Net Revenues																(3,183,612)				
Ending Fund Balance																(3,183,612)				
Components of Ending Fund Balance																				
Available For Economic Uncertainty																14,226,473	24.0% of Expenditures			
Restricted Balances																1,071,803	1.8% of Expenditures			
Net Fixed Assets																8,511,903	14.4% of Expenditures			
Ending Fund Balance																23,810,179	40.2% of Expenditures			



April 2019 Monthly Update Actuals through April 30, 2019														Year To Date			Annual Budget					
MSA Consolidated														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
Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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	310,853	1,221,512	1,509,258	2,197,253	2,198,720	2,198,720	2,215,669	2,082,126	2,224,170	2,224,100	18,382,381	18,283,194	99,187	27,327,807	24,971,893	24,971,893	-	6,589,512	74%		
8012	EPA Entitlement	-	-	54,332	633,714	-	54,332	1,202,509	176,394	1,236,274	-	3,357,555	3,458,057	(100,502)	3,727,777	4,155,679	4,155,679	-	798,124	81%		
8019	Prior Year Adjustments	8	-	(794)	-	-	70	-	(7,382)	16,628	(12,419)	(3,888)	(716)	(3,172)	-	-	-	-	3,888	-		
8096	InLieuPropTaxes	425,799	922,540	785,558	1,216,789	848,323	810,171	810,171	1,311,658	1,051,569	729,458	8,912,035	8,950,756	(38,720)	10,738,369	10,695,044	10,695,044	-	1,783,009	83%		
SUBTOTAL - LCFF Entitlement		736,660	2,144,053	2,348,354	4,047,756	3,047,043	3,063,293	4,228,349	3,562,796	4,528,641	2,941,139	30,648,083	30,691,290	(43,207)	41,793,952	39,822,616	39,822,616	-	9,174,533	77%		
Federal Revenue																						
8181	SpEd - Revenue	12,745	25,489	16,993	16,993	16,993	16,993	62,443	29,839	11,444	75,796	285,728	278,538	7,190	562,031	562,031	647,502	85,471	361,774	44%		
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	109,910	325,358	2,068,607	2,031,833	36,774	2,293,412	2,978,526	2,978,526	-	909,919	69%		
SUBTOTAL - Federal Revenue		55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	121,354	401,154	2,354,335	2,310,371	43,964	4,016,521	3,540,557	3,626,028	85,471	1,271,693	65%		
Other State Revenue																						
8311	SpEd Revenue	99,588	75,608	180,898	164,526	161,617	208,572	162,989	88,541	356,231	181,678	1,680,249	1,715,722	(35,472)	2,148,623	2,260,653	2,179,284	(81,369)	499,035	77%		
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	101,077	-	-	-	-	-		
8550	MandCstReimburs	-	-	-	-	-	88,206	99,997	185,600	-	-	373,803	333,203	40,600	1,377,779	780,238	780,238	-	406,435	48%		
8560	StateLotteryRev	-	-	16,384	79,257	-	-	128,898	0	54,170	226,729	505,438	429,277	76,161	778,564	778,564	778,564	-	273,126	65%		
8590	AllOthStateRev	6,191	-	150,000	350,242	359,190	28,653	(10,845)	15,303	604,205	243,612	1,746,550	1,713,993	32,557	1,694,312	2,599,037	2,296,283	(302,754)	549,733	76%		
SUBTOTAL - Other State Revenue		105,779	75,608	347,283	594,025	520,807	325,431	381,039	289,444	1,014,606	652,019	4,306,041	4,192,195	113,846	6,100,356	6,418,492	6,034,370	(384,123)	1,728,329	71%		
Local Revenue																						
8600	Other Local Revenue	-	-	25,000	-	-	-	(25,000)	86,469	149,222	-	235,691	236,000	(309)	-	252,422	252,422	-	16,731	93%		
8634	StudentLunchFee	0	-	728	(0)	0	(0)	25,006	23	-	-	25,756	30,278	(4,521)	47,940	-	-	-	(25,756)	-		
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)	2,500	2,500	2,500	-	2,500	0%		
8660	Interest	869	362	1,308	425	649	1,629	914	953	594	1,304	9,006	6,378	2,628	4,376	9,376	9,376	-	370	96%		
8698	OthRev-Suspense	2,458	(2,351)	0	-	-	-	(0)	0	-	-	107	43	64	-	-	-	-	(107)	-		
8699	Other Revenue	15,638	447,258	(394,557)	297,704	22,132	41,548	83,693	46,264	95,122	35,289	690,090	649,525	40,565	362,557	484,981	548,054	63,074	(142,036)	126%		
8701	CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	829,029	829,029	-	994,835	994,835	994,835	-	165,806	83%		
8702	CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	749,077	749,077	-	898,892	898,892	898,892	-	149,815	83%		
8703	CMO Fee - MSA-3	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	825,920	825,920	-	991,104	991,104	991,104	-	165,184	83%		
8704	CMO Fee - MSA-4	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	64,714	64,714	-	77,657	77,657	77,657	-	12,943	83%		
8705	CMO Fee - MSA-5	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	86,044	86,044	-	103,253	103,253	103,253	-	17,209	83%		
8706	CMO Fee - MSA-6	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	38,710	38,710	-	46,452	46,452	46,452	-	7,742	83%		
8707	CMO Fee - MSA-7	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	413,987	413,987	-	496,785	496,785	496,785	-	82,798	83%		
8708	CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	826,197	826,197	-	991,436	991,436	991,436	-	165,239	83%		
8709	CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	336,808	401,042	(64,234)	997,937	404,170	404,170	-	67,362	83%		
8712	CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	341,428	341,428	-	409,714	409,714	409,714	-	68,286	83%		
8791	SpEd Revenue (Local)	1,581	4,867	-	-	-	-	-	-	-	-	6,448	2,579	3,869	-	45,000	45,000	-	38,552	14%		
8802	Private Donations/Grants	1,581	-	-	-	-	-	227,919	(25,000)	1,500	-	206,000	203,600	2,400	-	229,500	229,500	-	23,500	90%		
8803	Fundraising	1,581	-	-	-	-	-	58,023	-	-	-	59,604	59,841	(238)	-	60,000	60,000	-	396	99%		
8999	Revenues-Susp	15,228	2,868	2,926	(5,906)	48,381	21,711	(32,900)	248,329	(205,284)	4,879	100,231	52,308	47,924	-	-	-	-	(100,231)	-		
SUBTOTAL - Local Revenue		181,873	1,414,399	142,686	799,504	578,443	572,168	202,809	900,574	559,730	492,663	5,844,849	5,818,201	26,648	6,425,437	6,498,077	6,561,151	63,074	716,302	89%		
TOTAL REVENUE		1,079,581	3,638,235	2,835,945	5,506,084	4,565,095	3,990,246	5,967,656	4,859,159	6,224,331	4,486,974	43,153,307	43,012,057	141,250	58,336,266	56,279,742	56,044,164	(235,578)	12,890,857	77%		

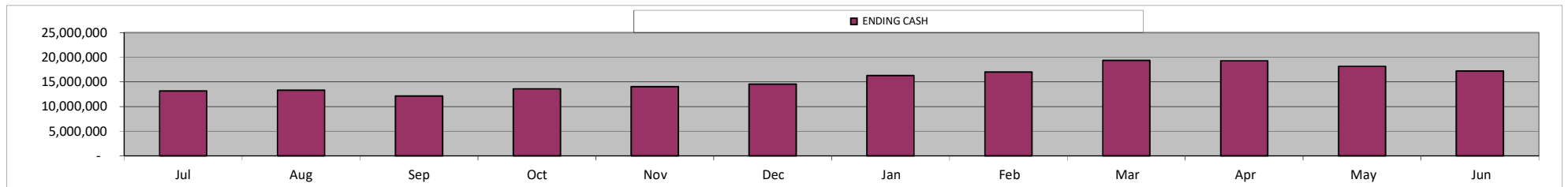
MSA Consolidated	Year To Date												Annual Budget							
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd 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	1,117,965	10,760,325	10,743,414	16,911	14,332,880	13,843,072	13,819,775	(23,297)	3,059,450	78%
1300	Cert Adminis	435,026	317,339	303,147	312,228	298,448	300,750	296,018	313,576	322,850	306,470	3,205,853	3,200,092	5,761	3,819,599	3,672,886	3,662,886	(10,000)	457,033	88%
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	1,424,435	13,966,177	13,943,506	22,672	18,152,479	17,515,957	17,482,661	(33,297)	3,516,483	80%
Classified Salaries																				
2400	Clerical & Tech	210,709	220,645	249,610	231,899	228,073	247,451	251,138	242,049	236,203	242,807	2,360,584	2,364,351	(3,767)	3,095,373	3,453,281	3,453,281	-	1,092,697	68%
2900	OtherClassStaff	165,985	257,492	302,426	305,157	290,877	293,203	262,014	283,574	287,174	314,450	2,762,352	2,685,175	77,177	2,451,121	3,182,674	3,171,210	(11,463)	408,858	87%
SUBTOTAL - Classified Salaries		376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	557,258	5,122,936	5,049,527	73,410	5,546,494	6,635,954	6,624,491	(11,463)	1,501,555	77%
Employee Benefits																				
3101	STRS	83,107	236,652	243,964	248,362	239,344	245,932	236,442	242,738	242,447	239,114	2,258,101	2,304,956	(46,855)	2,796,082	2,916,278	2,916,278	-	658,177	77%
3202	PERS	35,942	56,990	64,437	63,437	58,329	62,941	65,887	62,118	60,805	67,690	598,575	560,029	38,546	628,298	704,436	704,436	-	105,861	85%
3301	OASDI/Med	40,241	54,525	58,959	57,451	55,127	56,597	58,032	57,992	57,381	60,442	556,748	529,769	26,979	735,007	769,116	769,116	-	212,368	72%
3401	HlthWelfare	7,024	406,073	127,670	270,932	204,107	16,982	561,236	14,922	109,814	235,784	1,954,545	2,029,617	(75,072)	3,698,133	3,833,179	3,830,179	(3,000)	1,875,635	51%
3501	UnemployIns	635	4,130	1,344	2,399	38,735	507	17,706	6,409	1,986	592	74,443	93,292	(18,848)	47,085	48,484	48,484	-	(25,959)	154%
3601	WorkersCmp	58,445	19,480	19,482	19,482	19,482	-	22,344	21,330	37,435	19,483	236,963	207,718	29,245	266,854	257,732	257,732	-	20,770	92%
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	4,725	49,909	54,144	(4,235)	182,160	182,174	182,174	-	132,265	27%
SUBTOTAL - Employee Benefits		229,686	783,285	621,457	667,398	620,316	387,778	1,001,857	419,791	514,612	627,830	5,790,382	5,831,236	(40,854)	8,353,618	8,711,400	8,708,400	(3,000)	2,918,018	66%
Books & Supplies																				
4100	Text&CoreCurric	-	121,717	64,408	8,129	20,064	9,016	19,776	27,761	922	133	271,928	326,070	(54,142)	231,530	383,077	384,627	1,550	112,699	71%
4200	BooksOthRefMats	-	-	-	-	49	-	412	5,190	(98)	132	5,684	18,169	(12,485)	42,582	20,244	20,244	-	14,560	28%
4310	Ins Mats & Sups	-	1,830	14,977	2,806	4,344	10,817	9,452	22,553	579	10,646	78,003	113,728	(35,725)	335,268	768,119	681,637	(86,482)	603,634	11%
4315	OthSupplies	-	-	854	1,163	2,819	2,698	281	2,229	785	1,480	12,309	14,884	(2,575)	10,000	35,872	24,091	(11,781)	11,782	51%
4320	Office Supplies	-	(130)	10,488	7,323	2,809	3,896	23,574	9,126	3,791	4,744	65,622	74,415	(8,793)	140,335	126,535	127,885	1,350	62,263	51%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	900	(900)	1,500	1,500	1,500	-	1,500	0%
4326	Arts&MusicSupps	-	-	105	-	-	883	-	256	1,395	16	2,655	7,840	(5,185)	34,960	17,235	17,235	-	14,580	15%
4335	PE Supplies	-	-	-	47	-	1,207	4,974	271	3,003	670	10,171	11,180	(1,009)	42,740	51,968	52,968	1,000	42,797	19%
4340	Educat Software	-	18,158	55,884	32,648	36,208	-	40,182	91,009	4,850	450	279,389	257,936	21,453	436,955	413,441	406,974	(6,467)	127,586	69%
4345	NonInstStdntSup	1,693	616	5,247	2,716	22	107	3,740	6,781	802	557	22,281	40,538	(18,257)	62,212	64,391	79,413	15,022	57,132	28%
4346	TeacherSupplies	1,270	-	214	-	56	421	197	884	157	156	3,355	8,533	(5,178)	22,875	24,785	23,535	(1,250)	20,180	14%
4350	Cust. Supplies	-	-	4,182	7,113	4,170	3,362	4,825	5,890	2,946	5,829	38,315	38,983	(667)	67,248	57,248	64,248	7,000	25,933	60%
4351	Yearbook	-	-	-	-	-	-	849	-	-	-	849	5,243	(4,394)	3,828	7,103	8,173	1,070	7,324	10%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	618	(618)	3,030	3,030	1,030	(2,000)	1,030	0%
4400	NonCapEquip-Gen	-	-	5,328	1,334	2,677	-	4,527	473	5	4,842	19,186	26,992	(7,805)	66,579	51,138	51,038	(100)	31,852	38%
4410	ClssrmFrmEqp<5k	-	(396)	-	-	4,809	-	10,950	(0)	-	-	15,363	18,090	(2,727)	17,714	19,014	19,908	894	4,545	77%
4430	OfficeFurnEqp<5k	-	-	12	685	250	-	8,839	3,064	-	706	13,556	19,286	(5,730)	50,422	35,434	35,434	-	21,878	38%
4440	Computers <\$5k	2,485	-	174	1,110	-	2,889	1,984	4,687	1,730	-	15,059	37,355	(22,296)	82,332	63,977	72,036	8,058	56,977	21%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	5,063	5,063	-	5,063	-	12,000	12,000	(5,000)	6,937	42%
4710	Food	-	(11)	-	-	-	-	86,615	25,975	4,405	-	116,984	112,782	4,203	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	1,911	36,786	72,045	(35,259)	91,123	147,133	129,548	(17,585)	92,761	28%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	3,600	(3,600)	-	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)	522,370	870,594	769,891	100,703	-	-	-	-	(870,594)	-
SUBTOTAL - Books and Supplies		8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	559,707	1,883,153	1,979,077	(95,924)	3,462,686	2,486,246	2,436,536	(49,710)	553,383	77%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	(109,840)	518,553	518,553	451,192	4,511,915	4,516,149	(4,234)	6,008,065	5,414,298	5,414,298	-	902,383	83%								
5205	Conference Fees	678	-	-	-	1,165	1,400	450	7,474	(3,296)	750	8,622	18,490	(9,869)	89,070	60,109	59,109	(1,000)	50,487	15%							
5210	MilesParkTolls	2,178	4,267	2,991	5,830	5,445	3,186	6,935	609	6,505	5,436	43,382	43,315	67	142,425	138,725	136,975	(1,750)	93,594	32%							
5215	TravConferences	-	-	-	-	-	21	889	(367)	-	1,161	1,703	2,256	(553)	6,061	17,761	17,761	-	16,058	10%							
5220	TraLodging	-	20	879	2,062	279	142	1,461	4,002	4,034	(957)	11,922	27,801	(15,879)	119,485	153,907	168,198	14,291	156,276	7%							
5300	DuesMemberships	75	6,913	10,258	89	168	51,570	4,947	7,131	8,343	1,816	91,311	112,956	(21,645)	107,349	162,448	162,148	(300)	70,837	56%							
5450	Other Insurance	54,193	18,066	21,740	28,795	18,064	-	20,009	16,119	40,819	18,064	235,869	217,995	17,875	274,731	274,731	274,731	-	38,861	86%							
5500	OpsHousekeeping	2,270	5,079	6,554	16,996	9,182	20,099	10,579	13,020	14,950	15,626	114,355	116,330	(1,975)	270,376	214,321	227,266	12,945	112,911	50%							
5510	Gas & Electric	3,689	30,166	25,902	31,000	21,342	5,296	20,934	18,647	34,951	15,227	207,156	213,792	(6,636)	317,926	302,926	310,926	8,000	103,770	67%							
5610	Rent & Leases	79,609	264,984	311,101	354,695	169,692	49,722	392,019	125,250	232,409	385,114	2,364,594	2,377,542	(12,948)	3,904,429	3,894,223	3,594,770	(299,453)	1,230,176	66%							
5620	EquipmentLeases	8,296	14,730	18,004	16,715	15,789	12,287	16,240	19,675	19,586	10,387	151,709	148,695	3,014	210,739	224,739	234,239	9,500	82,530	65%							
5630	Reps&MaintBldg	-	33,577	26,679	12,872	9,792	15,420	6,571	3,620	2,708	247	111,487	135,956	(24,468)	275,114	200,290	191,290	(9,000)	79,803	58%							
5800	ProfessServices	10,284	51,034	90,685	68,447	82,321	17,255	40,382	36,694	41,095	28,468	466,666	529,009	(62,343)	2,112,509	1,059,737	1,038,754	(20,983)	572,089	45%							
5810	Legal	1,919	15,775	44,678	85,539	11,933	32,829	25,359	2,830	12,903	2,044	235,810	264,450	(28,640)	518,899	858,745	849,345	(9,400)	613,536	28%							
5811	Property Tax	-	-	-	-	3,393	-	-	-	-	-	3,393	5,430	(2,036)	-	3,393	3,393	-	-	100%							
5813	SchPrgAftSchool	-	2,250	61,386	61,304	30,912	30,652	39,564	31,874	39,288	72,670	369,900	402,684	(32,784)	648,393	412,082	420,040	7,957	50,140	88%							
5814	SchPrgAcadComps	-	694	225	2,100	998	220	2,311	1,458	4,063	2,007	14,075	28,004	(13,929)	62,253	57,253	55,253	(2,000)	41,178	25%							
5819	SchLPrgs-Other	-	7,600	6,873	1,421	1,932	4,586	7,621	2,395	3,149	40,576	76,151	77,658	(1,506)	92,983	103,976	190,056	86,080	113,904	40%							
5820	Audit & CPA	-	875	-	148	-	58,669	700	4,863	-	2,380	67,635	92,617	(24,982)	152,716	172,716	180,716	8,000	113,081	37%							
5825	DMSBusinessSvcs	-	103,404	-	69,130	34,468	34,468	35,332	35,332	35,332	35,463	382,928	380,841	2,088	500,000	500,000	500,000	-	117,072	77%							
5835	Field Trips	2,885	718	6,302	27,299	13,565	1,591	2,967	32,733	19,274	10,853	118,185	107,938	10,248	203,840	226,202	251,603	25,401	133,417	47%							
5836	FieldTrip Trans	-	9,579	6,386	6,386	6,386	3,193	6,386	10,667	10,341	10,624	69,948	72,474	(2,526)	63,860	92,215	92,839	624	22,891	75%							
5840	MarkngStdtRecrt	-	270	16,898	14,536	3,284	12,534	12,252	9,668	7,943	4,769	82,153	97,405	(15,252)	191,799	182,588	190,733	8,145	108,580	43%							
5850	Oversight Fees	6,161	18,806	54,840	(36,377)	8,214	8,214	14,527	14,375	11,451	15,754	115,965	107,291	8,674	418,674	418,674	418,674	-	302,709	28%							
5857	Payroll Fees	-	1,873	-	-	-	1,669	15,561	11,794	15,426	13,470	59,792	65,056	(5,263)	208,366	205,730	203,230	(2,500)	143,438	29%							
5860	Service Fees	7,910	307	(5,160)	3,704	225	435	525	58	166	965	9,135	13,625	(4,490)	33,492	37,756	37,756	-	28,621	24%							
5861	Prior Year Services	-	-	-	-	-	12,224	5,956	-	-	-	18,180	25,514	(7,334)	-	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	9,790	71,666	94,436	(22,770)	224,534	242,953	238,076	(4,877)	166,410	30%							
5864	Prof Dev-Other	-	1,677	11,016	10,094	17,805	2,607	39,358	19,493	7,963	26,100	136,113	112,755	23,358	420,692	368,022	364,022	(4,000)	227,909	37%							
5869	SpEd Ctrct Inst	12,337	750	5,444	6,646	23,355	12,742	119,643	89,839	83,032	71,082	424,869	462,939	(38,071)	-	969,806	970,630	824	545,762	44%							
5872	SpEd Fees	10,110	10,110	6,740	(0)	-	0	(3,519)	(0)	-	-	23,441	36,705	(13,264)	-	278,743	278,743	-	255,302	8%							
5875	StaffRecruiting	-	1,223	173	3,288	245	575	-	-	1,272	294	7,070	8,258	(1,188)	15,309	15,396	15,396	-	8,326	46%							
5884	Substitutes	-	10,257	59,732	32,855	84,729	40,434	31,115	109,692	111,456	67,398	547,668	555,912	(8,244)	480,700	649,014	687,814	38,800	140,146	80%							
5890	OthSvcsNon-Inst	3,388	-	5,815	2,197	4,874	-	10,533	20,149	2,358	1,057	50,372	47,131	3,242	231,904	2,191,251	2,188,106	(3,145)	2,137,733	2%							
5900	Communications	655	1,732	145	2,556	1,500	-	5,438	1,060	-	1,017	14,104	17,108	(3,004)	108,733	52,689	52,939	250	38,836	27%							
5920	TelecomInternet	6,317	8,598	11,005	7,102	2,992	8,734	14,736	8,474	20,116	8,353	96,428	75,469	20,959	502,422	79,057	136,905	57,848	40,478	70%							
5930	PostageDelivery	-	6,460	652	3,354	504	13	8,407	31	802	665	20,889	48,588	(27,699)	84,330	82,728	82,728	-	61,839	25%							
5940	Technology	-	7,796	5,400	21,164	15,234	4,864	18,731	32,502	10,906	5,930	122,526	130,158	(7,632)	216,765	594,262	531,022	(63,240)	408,495	23%							
SUBTOTAL - Services & Operatic		355,890	1,601,449	1,325,122	1,376,559	1,115,911	956,591	834,437	1,231,839	1,325,494	1,335,793	11,459,086	11,790,727	(331,641)	19,218,942	20,937,545	20,794,562	(142,982)	9,335,476	55%							

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	24,517	130,222	115,619	14,603	-	677,569	1,292,569	615,000	1,162,347	10%	
6400 EquipFixed	-	-	5,845	22,233	39,396	-	62,864	1,225	6,459	15,860	153,881	167,132	(13,251)	-	246,233	292,797	46,564	138,916	53%	
6900 Depreciation	-	-	-	335,081	-	-	-	45,092	47,550	18,528	446,251	454,138	(7,887)	1,005,243	1,005,243	1,000,556	(4,687)	554,305	45%	
SUBTOTAL - Cap Outlay & Depre	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	730,354	736,889	(6,535)	1,005,243	1,929,045	2,585,922	656,878	1,855,568	28%	
Other Outflows																				
7299 Encroachment	-	10,110	(40,996)	13,479	13,480	13,480	17,357	23,676	9,080	9,770	69,436	110,246	(40,811)	278,743	-	0	0	(69,436)	0%	
7438 InterestExpense	43,042	45,056	129,934	45,056	-	80,597	27,486	104,277	-	86,114	561,561	561,170	391	595,203	595,203	595,203	-	33,642	94%	
SUBTOTAL - Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	630,997	671,417	(40,420)	873,946	595,203	595,203	0	(35,794)	106%	
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	4,659,812	39,583,086	40,002,379	(419,293)	56,613,408	58,811,350	59,227,776	416,425	19,644,689	67%	

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	ACTUALS	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	13,516,040	13,160,445	13,322,204	12,142,436	13,603,311	14,045,272	14,537,762	16,276,486	17,031,774	19,349,368	19,294,597	18,161,671		
Revenue														
LCFF Entitlement	736,660	2,144,053	2,348,354	4,047,756	3,047,043	3,063,293	4,228,349	3,562,796	4,528,641	2,941,139	3,669,813	3,669,813	1,834,907	39,822,616
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	121,354	401,154	474,489	474,489	237,244	3,540,557
Other State Revenues	105,779	75,608	347,283	594,025	520,807	325,431	381,039	289,444	1,014,606	652,019	844,981	844,981	422,490	6,418,492
Other Local Revenues	181,873	1,414,399	142,686	799,504	578,443	572,168	202,809	900,574	559,730	492,663	388,813	388,813	(124,398)	6,498,077
Total Revenue	1,079,581	3,638,235	2,835,945	5,506,084	4,565,095	3,990,246	5,967,656	4,859,159	6,224,331	4,486,974	5,378,096	5,378,096	2,370,243	56,279,742
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	1,424,435	1,378,268	1,378,268	782,620	17,505,332
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	557,258	549,593	549,593	475,779	6,697,901
Benefits	229,686	783,285	521,457	667,398	620,316	404,149	1,001,857	419,791	514,612	627,830	979,021	979,021	919,121	8,667,546
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	559,707	271,049	271,049	(84,640)	2,340,612
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	1,335,793	3,106,671	3,106,671	2,790,492	20,462,921
Depreciation / Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	308,086	308,086	1,232,862	2,579,387
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	(14,318)	(14,318)	(47,578)	554,784
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	4,659,812	6,578,370	6,578,370	6,068,656	58,808,483
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	1,696,073	1,308,230	148,515	191,918	111,488	27,174	5,810	-	427,965	47,711	-	-	-	3,964,884
Accounts Receivable - Current Year	-	-	-	-	-	-	475,820	(44,660)	23,256	(3,662)	-	-	-	450,754
Other Assets/Accrual Adj	218,092	261,413	98,728	200,110	108,773	128,835	(392,524)	(256,315)	(581,270)	36,428	-	-	-	(177,729)
Fixed Assets	-	-	-	222,430	(27,162)	34,018	(198,237)	248,314	(78,959)	303	30,370	30,370	-	261,447
Due To (From)	(102,094)	(315,616)	(283,756)	(82,105)	(89,770)	(89,770)	-	-	(100,000)	(100,000)	-	186,486	-	(976,625)
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	(266,577)	(2,105)	262,356	100,307	-	-	-	287,932
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	-	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	(338,729)	(21,953)	(121,989)	118,067	67,349	253,835		2,529,520
Total Change in Cash	(355,595)	161,759	(1,179,768)	1,460,875	441,961	492,490	1,738,723	755,288	2,317,595	(54,771)	(1,132,926)	(946,440)		778
ENDING CASH	13,160,445	13,322,204	12,142,436	13,603,311	14,045,272	14,537,762	16,276,486	17,031,774	19,349,368	19,294,597	18,161,671	17,215,232	<<< = 107 days cash	



April 2019 Monthly Update Actuals through April 30, 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	Apr 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	502,042	4,780,381	4,806,071	(25,691)	6,879,059	6,427,154	6,427,154	-	1,646,773	74%	
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	567,545	567,028	517	1,178,414	1,215,093	1,222,883	7,790	655,338	46%	
Other State Revenues	12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	312,116	935,121	931,448	3,672	1,388,951	1,372,354	1,061,811	(310,544)	126,690	88%	
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	4,730	330,797	328,407	2,390	64,182	324,392	330,070	5,678	(727)	100%	
Total Revenue	94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	925,271	6,613,843	6,632,955	(19,112)	9,510,606	9,338,993	9,041,918	(297,076)	2,428,074	73%	
Expenditures																				
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	230,360	2,262,017	2,248,005	14,012	2,788,888	2,716,938	2,716,938	-	454,921	83%	
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	62,841	542,033	527,852	14,181	610,005	721,660	721,660	-	179,627	75%	
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	92,905	828,639	832,269	(3,631)	1,187,476	1,228,220	1,228,220	-	399,581	67%	
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	73,272	302,842	341,632	(38,790)	577,771	568,980	538,908	(30,072)	236,066	56%	
Services and Operating Exp.	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	265,882	2,302,520	2,338,395	(35,874)	3,592,319	3,599,223	3,332,219	(267,004)	1,029,699	69%	
Depreciation & Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	5,956	65,405	76,518	(11,113)	71,472	394,383	394,383	-	328,979	17%	
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	731,217	6,303,456	6,364,671	(61,215)	8,843,426	9,229,404	8,932,328	(297,076)	2,628,873	71%	
Net Revenues											310,387	268,284	42,103	667,180	109,589	109,589	-	(200,798)		
Fund Balance																				
Beginning Balance (Audited)														Fund Balance						
Net Revenues														Beginning Balance (Audited)		4,811,844				
Ending Fund Balance														Net Revenues		109,589				
														Ending Fund Balance		4,921,433				
Components of Ending Fund Balance																				
Available For Economic Uncertainty														Components of Fund Bal.		Available For Econ. Uncert. 3,542,424 39.7% of Expenditures				
Restricted Balances (Est.)														Restricted Balances (Est.)		613,863 6.9% of Expenditures				
Net Fixed Assets														Net Fixed Assets		765,146 8.6% of Expenditures				
Ending Fund Balance														Ending Fund Balance		4,921,433 55.1% of Expenditures				



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 (\$297,076), 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 \$7,790 higher 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 (\$310,544) 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 \$5,678 higher 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 (\$297,076), or -3.2% 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 (\$30,072) 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 (\$267,004) 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.



April 2019 Monthly Update Actuals through April 30, 2019)											Year To Date			Annual Budget						
MSA 1											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	
Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals											
REVENUE DETAIL																				
LCFF Entitlement																				
8011	State Aid	-	192,222	192,222	345,999	345,999	345,999	345,999	411,195	411,195	2,936,829	2,828,431	108,398	4,740,643	4,196,773	4,196,773	-	1,259,944	70%	
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	(1,540)	138	8	130	-	-	-	-	(138)	-	
8096	InLieuPropTaxes	75,690	151,381	100,920	100,920	100,921	100,921	100,921	176,611	142,073	92,387	1,142,745	1,256,674	(113,929)	1,350,271	1,381,782	1,381,782	-	239,037	83%
SUBTOTAL - LCFF Entitlement		75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	502,042	4,780,381	4,806,071	(25,691)	6,879,059	6,427,154	6,427,154	-	1,646,773	74%
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	45,399	(45,399)	67,875	67,875	75,665	7,790	75,665	0%	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	271,704	-	-	-	-	-	
8290	All Other Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	567,545	521,629	45,916	838,835	1,147,218	1,147,218	-	579,673	49%
SUBTOTAL - Federal Revenue		-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	567,545	567,028	517	1,178,414	1,215,093	1,222,883	7,790	655,338	46%
Other State Revenue																				
8311	SpEd Revenue	12,965	-	36,302	23,337	23,337	23,337	-	57,860	28,930	229,405	259,073	(29,668)	319,485	319,485	311,695	(7,790)	82,290	74%	
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	-	39,575	67,111	55,073	12,038	118,736	118,736	118,736	-	51,625	57%	
8590	AllOthStateRev	-	-	50,000	-	71,184	-	4,647	15,840	202,197	243,612	587,480	600,831	(13,351)	732,213	821,434	518,681	(302,754)	(68,799)	113%
SUBTOTAL - Other State Revenue		12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	312,116	935,121	931,448	3,672	1,388,951	1,372,354	1,061,811	(310,544)	126,690	88%
Local Revenue																				
8600	Other Local Revenue	-	-	-	-	-	-	-	46,192	-	46,192	50,000	(3,808)	-	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	4,730	70,199	74,657	(4,459)	55,000	70,000	75,678	5,678	5,479	93%
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	203,600	2,400	-	204,500	204,500	-	(1,500)	101%
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8999	Revenues-Susp	-	-	-	(0)	13,155	20,418	(33,423)	50,522	(42,266)	(0)	8,406	150	8,256	-	-	-	-	(8,406)	-
SUBTOTAL - Local Revenue		6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	4,730	330,797	328,407	2,390	64,182	324,392	330,070	5,678	(727)	100%
TOTAL REVENUE		94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	925,271	6,613,843	6,632,955	(19,112)	9,510,606	9,338,993	9,041,918	(297,076)	2,428,074	73%

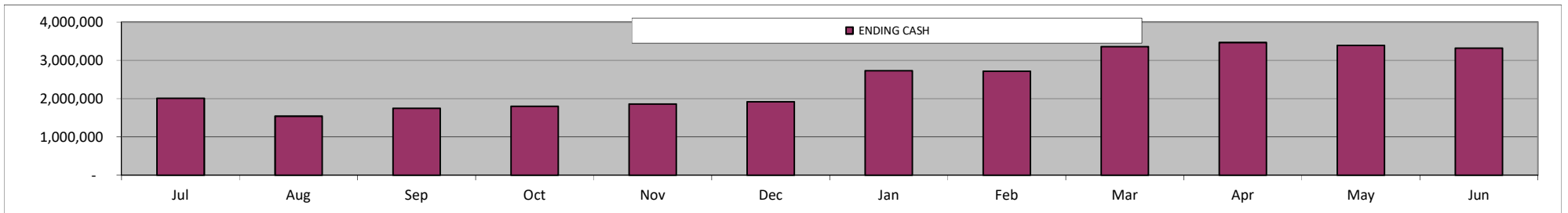
April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
MSA 1																				
EXPENDITURES DETAIL																				
Certificated Salaries																				
1100	TeacherSalaries	98,617	181,471	196,238	187,001	187,951	194,975	182,621	191,551	188,055	194,886	1,803,364	1,793,933	9,431	2,234,641	2,275,331	2,275,331	-	471,966	79%
1300	Cert Adminis	55,718	87,483	34,899	42,541	40,326	35,424	32,560	41,724	52,503	35,474	458,653	454,072	4,581	554,247	441,607	441,607	-	(17,045)	104%
SUBTOTAL - Certificated Salaries		154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	230,360	2,262,017	2,248,005	14,012	2,788,888	2,716,938	2,716,938	-	454,921	83%
Classified Salaries																				
2400	Clerical & Tech	10,965	7,988	11,455	4,234	5,860	11,262	10,078	11,060	10,444	11,188	94,534	91,408	3,126	191,328	131,491	131,491	-	36,957	72%
2900	OtherClassStaff	31,276	36,900	48,832	47,060	44,366	45,823	46,584	48,716	46,287	51,653	447,499	436,444	11,054	418,677	590,169	590,169	-	142,670	76%
SUBTOTAL - Classified Salaries		42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	62,841	542,033	527,852	14,181	610,005	721,660	721,660	-	179,627	75%
Employee Benefits																				
3102	STRS	12,993	35,703	36,381	37,077	35,686	38,404	36,472	38,002	40,049	37,742	348,509	341,289	7,220	421,268	432,441	432,441	-	83,932	81%
3202	PERS	3,982	7,274	9,416	9,143	7,930	8,882	8,517	8,365	8,548	9,305	81,363	90,810	(9,447)	110,179	125,944	125,944	-	44,581	65%
3301	OASDI/Med	5,210	6,178	7,597	7,323	7,050	7,326	7,550	8,129	7,423	8,517	72,302	73,713	(1,411)	99,582	104,152	104,152	-	31,849	69%
3401	HlthWelfare	-	55,041	32,530	-	41,835	3,236	69,997	2,778	3,641	34,823	243,882	252,640	(8,758)	493,740	504,484	504,484	-	260,602	48%
3501	Unemployins	-	1,591	1,344	450	37,877	224	8,428	3,171	893	346	54,324	49,913	4,411	24,436	24,816	24,816	-	(29,508)	219%
3601	WorkersCmp	6,482	2,161	2,161	2,161	2,161	-	2,161	2,161	6,483	2,161	28,092	23,910	4,182	38,272	36,371	36,371	-	8,279	77%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	26	30	12	7	6	36	23	15	11	167	(4)	171	-	14	14	-	(153)	1175%
SUBTOTAL - Employee Benefits		28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	92,905	828,639	832,269	(3,631)	1,187,476	1,228,220	1,228,220	-	399,581	67%
Books & Supplies																				
4100	Text&CoreCurric	-	61,672	13,807	929	1,303	-	9,030	551	922	133	88,348	95,240	(6,892)	10,000	110,000	109,595	(405)	21,247	81%
4200	BooksOthRefMats	-	-	-	-	-	-	219	-	-	-	219	277	(58)	15,000	315	315	-	97	69%
4310	Ins Mats & Sups	-	-	4,940	198	-	80	4,991	-	169	339	10,716	20,190	(9,474)	75,000	300,357	274,357	(26,000)	263,641	4%
4315	OthrSupplies	-	-	854	550	2,819	2,698	154	-	667	1,380	9,122	10,362	(1,240)	10,000	14,600	14,600	-	5,478	62%
4320	Office Supplies	-	-	564	171	148	877	2,097	1,295	257	-	5,409	3,612	1,797	10,000	5,000	5,000	-	(409)	108%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	105	-	-	883	-	10	-	-	988	2,189	(1,192)	15,000	3,000	3,000	-	2,002	33%
4335	PE Supplies	-	-	-	-	-	4,208	-	1,580	-	-	5,788	4,900	888	5,000	6,940	6,940	-	1,152	83%
4340	Educat Software	-	5,024	-	3,157	8,740	-	6,575	12,025	-	450	35,971	37,547	(1,576)	51,130	61,235	59,390	(1,845)	23,419	61%
4345	NonInstStdntSup	-	71	-	-	-	-	(370)	(235)	1,374	(696)	144	4,534	(4,390)	15,000	6,200	8,200	2,000	8,056	2%
4346	TeacherSupplies	1,270	-	-	-	-	-	-	-	-	116	1,386	474	911	-	60	60	-	(1,326)	2311%
4350	Cust. Supplies	-	-	2,400	1,678	2,017	-	3,359	244	-	2,135	11,833	14,353	(2,521)	30,000	20,000	20,000	-	8,167	59%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	1,800	(1,800)	-	3,000	3,000	-	3,000	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	250	-	3,798	(0)	-	-	4,048	4,679	(631)	20,600	5,100	5,100	-	1,052	79%
4440	Computers <\$5k	-	-	-	-	-	-	805	(0)	-	-	805	5,122	(4,317)	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	14,459	(7,684)	12,036	23,173	21,351	(1,822)	14,576	32%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	(58)	13,984	61,338	14,416	32,504	(65,292)	642	(5,668)	69,415	121,282	121,893	(611)	-	-	-	-	(121,282)	-
SUBTOTAL - Books and Supplies		1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	73,272	302,842	341,632	(38,790)	577,771	568,980	538,908	(30,072)	236,066	56%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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 1																				
Services & Other Operating Expenses																				
5101	CMO Fees	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	829,029	829,029	-	994,835	994,835	994,835	-	165,806	83%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-
5210	MilesParkTolls	-	-	194	660	23	-	46	36	142	94	1,194	205	989	5,000	-	-	-	(1,194)	-
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	223	-	136	-	540	-	-	899	3,180	(2,281)	2,000	2,601	5,601	3,000	4,702	16%
5300	DuesMemberships	-	1,728	(352)	14	93	5,920	511	0	103	484	8,502	9,226	(724)	10,688	10,688	10,688	-	2,186	80%
5450	Other Insurance	8,241	2,747	2,747	2,747	2,747	-	2,747	2,747	8,241	2,747	35,711	31,071	4,640	33,449	33,449	33,449	-	(2,262)	107%
5500	OpsHousekeeping	546	2,683	2,453	10,063	1,780	11,741	6,070	7,777	2,512	9,450	55,076	52,564	2,512	75,000	60,000	73,145	13,145	18,069	75%
5510	Gas & Electric	-	8,223	4,976	6,796	4,990	2,075	4,442	4,273	7,585	2,858	46,218	45,772	446	100,000	70,000	70,000	-	23,782	66%
5610	Rent & Leases	-	127,658	117,658	117,658	118,408	119,343	119,343	117,658	115,974	117,658	1,071,360	1,078,096	(6,737)	1,387,132	1,387,132	1,084,378	(302,754)	13,019	99%
5620	EquipmentLeases	1,139	5,800	2,912	3,942	1,594	4,531	3,971	3,729	4,036	2,128	33,782	35,985	(2,204)	29,025	37,025	39,025	2,000	5,243	87%
5630	Reps&MaintBldng	-	2,700	14,749	3,314	4,333	12,279	2,770	3,160	1,765	(3,597)	41,472	47,388	(5,915)	69,540	59,580	59,580	-	18,108	70%
5800	ProfessServices	-	4,518	2,280	2,308	8,482	-	3,000	1,916	-	-	22,504	32,692	(10,188)	226,297	95,025	83,025	(12,000)	60,520	27%
5810	Legal	-	-	275	5,900	-	-	(5,900)	-	-	-	275	4,232	(3,957)	20,059	20,059	20,059	-	19,784	1%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	253	682	-	1,000	1,935	5,985	(4,049)	109,513	9,237	11,487	2,250	9,552	17%
5814	SchPrgAcadComps	-	-	-	335	-	-	250	-	1,697	850	3,132	4,706	(1,574)	15,000	10,000	10,000	-	6,868	31%
5819	SchlProgs-Other	-	-	288	-	-	750	-	700	-	19,328	21,065	24,848	(3,783)	35,000	35,750	60,750	25,000	39,685	35%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	8,249	(8,249)	13,749	13,749	-	13,749	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	604	1,469	-	1,150	2,660	1,974	1,905	9,761	15,366	(5,605)	30,000	30,000	30,000	-	20,239	33%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	45	2,483	-	-	2,294	1,750	2,626	600	86	9,884	9,677	207	15,059	15,059	15,059	-	5,175	66%
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	68,791	68,791	68,791	-	68,791	0%
5857	Payroll Fees	-	-	-	-	-	-	1,816	1,770	2,073	1,509	7,168	13,145	(5,977)	25,750	26,050	26,050	-	18,882	28%
5860	Service Fees	2,025	-	(1,993)	(0)	-	-	-	-	-	-	32	1,404	(1,371)	2,318	2,318	2,318	-	2,286	1%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	235	-	1,035	-	309	520	3,946	6,156	12,202	9,969	2,232	20,000	27,686	26,186	(1,500)	13,984	47%
5864	Prof Dev-Other	-	1,377	-	-	9,000	-	9,088	-	-	7,375	26,840	19,465	7,375	58,000	54,939	54,939	-	28,099	49%
5869	SpEd Ctrct Inst	-	-	-	-	-	-	9,673	-	2,943	8,128	20,743	15,856	4,887	-	100,025	100,025	-	79,282	21%
5872	SpEd Fees	-	-	-	-	-	-	(3,519)	-	-	-	(3,519)	284	(3,803)	-	15,494	15,494	-	19,013	-23%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	6,412	6,554	1,200	2,100	3,630	600	6,104	4,057	30,657	23,042	7,615	30,900	30,900	35,900	5,000	5,243	85%
5890	OthSvcsNon-Inst	-	-	2,025	-	853	-	-	2,559	-	-	5,438	2,878	2,559	116,809	305,426	304,281	(1,145)	298,843	2%
5900	Communications	-	-	-	46	-	-	-	-	-	-	46	18	27	5,000	-	-	-	(46)	-
5920	TelecomInternet	-	958	487	1,251	125	-	(126)	125	729	762	4,312	3,108	1,203	63,405	5,000	5,000	-	688	86%
5930	PostageDelivery	-	1,009	-	504	-	-	606	-	554	-	2,672	9,515	(6,842)	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	265,882	2,302,520	2,338,395	(35,874)	3,592,319	3,599,223	3,332,219	(267,004)	1,029,699	69%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget										
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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 1																						
Capital Outlay & Depreciation																						
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	298,911	298,911	-	-	298,911	0%		
6400	EquipFixed	-	-	5,845	-	-	-	-	-	-	-	5,845	16,738	(10,893)	-	24,000	24,000	-	-	18,155	24%	
6900	Depreciation	-	-	-	23,824	-	-	-	-	23,824	5,956	5,956	59,560	59,780	(220)	71,472	71,472	-	-	11,912	83%	
SUBTOTAL - Cap Outlay & Dep.		-	-	5,845	23,824	-	-	-	-	23,824	5,956	5,956	65,405	76,518	(11,113)	71,472	394,383	394,383	-	-	328,979	17%
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	731,217	6,303,456	6,364,671	(61,215)	8,843,426	9,229,404	8,932,328	(297,076)	2,628,873	71%		

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	ACTUALS	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	2,729,114	2,712,372	3,357,571	3,463,212	3,390,601	3,317,990	
Revenue														
LCFF Entitlement	75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	502,042	658,709	658,709	329,355	6,427,154
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	259,019	259,019	129,510	1,215,093
Other State Revenues	12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	312,116	174,893	174,893	87,447	1,372,354
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	4,730	800	800	(8,006)	324,392
Total Revenue	94,663	345,443	381,722	688,171	632,773	507,147	1,267,359	659,387	1,111,905	925,271	1,093,422	1,093,422	538,305	9,338,993
Expenses														
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	230,360	181,968	181,968	104,996	2,730,950
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	62,841	71,851	71,851	50,106	735,840
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	92,905	159,833	159,833	76,286	1,224,590
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	73,272	106,455	106,455	(15,634)	500,119
Services and Operations	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	265,882	518,681	518,681	(43,537)	3,296,345
Depreciation / Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	5,956	131,591	131,591	54,682	383,270
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	731,217	1,170,379	1,170,379	226,899	8,871,113
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	394,636	143,578	7,398	(15,567)	10,951	(22,637)	-	-	-	-	-	-	-	518,359
Accounts Receivable - Current Year	-	-	-	-	-	-	475,820	(44,660)	23,256	(3,662)	-	-	-	450,754
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(310,494)	(2,105)	120,233	(89,098)	-	-	-	110,528
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	169,672	(42,419)	147,835	(88,414)	4,346	4,346		1,117,430
Total Change in Cash	(37,765)	(467,000)	208,036	55,307	57,063	58,603	810,783	(16,742)	645,199	105,641	(72,611)	(72,611)		1,585,310
ENDING CASH	2,006,322	1,539,322	1,747,358	1,802,665	1,859,728	1,918,331	2,729,114	2,712,372	3,357,571	3,463,212	3,390,601	3,317,990		<<< = 137 days cash



April 2019 Monthly Update Actuals through April 30, 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	Apr 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:															422	422	-		
SUMMARY																				
Revenue																				
LCCF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	329,740	3,590,664	3,610,720	(20,056)	4,916,902	4,679,290	4,679,290	-	1,088,626	77%	
Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	59,521	230,619	222,843	7,776	499,381	312,059	318,816	6,757	88,197	72%	
Other State Revenues	10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	51,341	303,251	296,658	6,594	539,656	497,517	490,760	(6,757)	187,508	62%	
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	3,718	76,918	68,721	8,197	33,343	94,185	95,185	1,000	18,267	81%	
Total Revenue	74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	444,320	4,201,453	4,198,942	2,510	5,989,282	5,583,050	5,584,050	1,000	1,382,597	75%	
Expenditures																				
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	164,525	1,680,822	1,658,396	22,427	2,166,303	2,064,742	2,061,446	(3,297)	380,624	82%	
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	40,778	376,927	379,354	(2,427)	438,606	614,405	614,405	-	237,478	61%	
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	70,864	630,210	614,876	15,334	978,684	1,008,649	1,008,649	-	378,439	62%	
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	76,280	240,094	277,872	(37,778)	426,947	256,744	226,880	(29,864)	(13,214)	106%	
Services and Operating Exp.	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	117,146	1,181,867	1,188,127	(6,261)	1,737,696	1,892,581	1,923,446	30,864	741,579	61%	
Depreciation & Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	5,790	57,904	57,903	0	69,484	69,484	69,484	-	11,581	83%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-	
Total Expenditures	170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	475,381	4,167,823	4,176,527	(8,704)	5,829,868	5,906,605	5,904,309	(2,297)	1,736,485	71%	
Net Revenues												33,630	22,415	11,215	159,414	(323,555)	(320,258)	3,297	(353,888)	
Fund Balance																				
Beginning Balance (Audited)														Fund Balance						
Net Revenues																1,117,230				
Ending Fund Balance																(320,258)				
Components of Ending Fund Balance																796,972				
Available For Economic Uncertainty																729,687		12.4% of Expenditures		
Restricted Balances																19,711		0.3% of Expenditures		
Net Fixed Assets																47,574		0.8% of Expenditures		
Ending Fund Balance																796,972		13.5% of Expenditures		



MSA-2 Executive Summary

SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$320,258).

This is an increase of \$3,297 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 \$796,972, which is 13.5% 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 \$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 = increase of \$1,000, 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 \$6,528 higher 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 (\$6,757) 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 \$1,000 higher than in the Second Interim, reflecting updated projections of fundraising and other local revenue.

SIGNIFICANT CHANGES IN EXPENSES (Total change from Second Interim = decrease of (\$2,297), 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 (\$3,297) 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 (\$29,864) 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 \$30,864 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.



April 2019 Monthly Update Actuals through April 30, 2019)											Year To Date			Annual Budget															
MSA 2											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	-	156,037	156,037	280,866	280,866	280,866	280,866	280,866	262,930	262,930	2,242,264	2,278,136	(35,872)	3,378,044	3,049,043	3,049,043	-	806,779	74%									
8012	EPA Entitlement	-	-	-	173,539	-	-	-	173,540	-	-	504,987	520,619	(15,632)	559,149	611,657	611,657	-	106,670	83%									
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	1,533	239	-	239	-	-	-	-	(239)	-									
8096	InLieuPropTaxes	63,824	127,648	85,099	85,099	85,099	85,099	85,099	148,923	9,183	68,104	843,174	811,965	31,209	979,709	1,018,590	1,018,590	-	175,416	83%									
SUBTOTAL - LCFF Entitlement											63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	329,740	3,590,664	3,610,720	(20,056)	4,916,902	4,679,290	4,679,290	-	1,088,626	77%
Federal Revenue																													
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	58,875	58,875	65,632	6,757	65,632	0%									
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	202,266	-	-	-	-	-									
8290	All Other Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	59,521	230,619	222,843	7,776	238,240	253,184	253,184	-	22,565	91%									
SUBTOTAL - Federal Revenue											-	-	-	-	56,269	-	96,574	11,351	6,904	59,521	230,619	222,843	7,776	499,381	312,059	318,816	6,757	88,197	72%
Other State Revenue																													
8311	SpEd Revenue	10,929	-	30,601	19,672	19,672	19,672	19,672	-	36,458	18,229	174,905	170,218	4,687	231,807	231,807	225,050	(6,757)	50,145	78%									
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	19,867	-	-	-	-	-									
8550	MandCstReimburs	-	-	-	-	-	-	12,354	-	29,220	-	41,574	42,354	(780)	163,554	93,495	93,495	-	51,921	44%									
8560	StateLotteryRev	-	-	-	-	-	-	23,145	-	-	33,112	56,257	46,291	9,967	86,151	86,151	86,151	-	29,893	65%									
8590	AllOthStateRev	-	-	-	-	-	-	2,795	27,720	-	-	30,515	37,795	(7,280)	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	51,341	303,251	296,658	6,594	539,656	497,517	490,760	(6,757)	187,508	62%
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	2,675	68,380	64,950	3,430	30,135	63,348	64,348	1,000	(4,032)	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)	-	3,736	-	-	-	-	-	-	-	-	3,736	1,494	2,241	-	-	-	-	(3,736)	-									
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8803	Fundraising	-	-	-	-	-	-	1,000	-	-	-	1,000	400	600	-	-	-	-	(1,000)	-									
8999	Revenues-Susp	-	-	1,341	(1,341)	4,897	(2,105)	(916)	33,899	(33,017)	1,043	3,802	1,877	1,925	-	-	-	-	(3,802)	-									
SUBTOTAL - Local Revenue											0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	3,718	76,918	68,721	8,197	33,343	94,185	95,185	1,000	18,267	81%
TOTAL REVENUE											74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	444,320	4,201,453	4,198,942	2,510	5,989,282	5,583,050	5,584,050	1,000	1,382,597	75%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	72,261	145,044	163,050	151,600	149,820	152,332	141,577	144,743	137,829	136,515	1,394,771	1,373,349	21,422	1,740,983	1,782,935	1,779,638	(3,297)	384,867	78%
1300	Cert Adminis	40,493	27,610	27,610	28,310	27,704	22,879	27,610	27,814	28,010	28,010	286,051	285,047	1,004	425,320	281,807	281,807	-	(4,244)	102%
SUBTOTAL - Certificated Salaries		112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	164,525	1,680,822	1,658,396	22,427	2,166,303	2,064,742	2,061,446	(3,297)	380,624	82%
Classified Salaries																				
2400	Clerical & Tech	10,583	34,933	11,678	11,429	11,353	12,692	12,128	11,511	11,085	12,192	139,584	141,179	(1,594)	167,840	252,713	252,713	-	113,129	55%
2900	OtherClassStaff	4,172	23,616	27,794	27,396	25,728	28,149	25,330	20,941	25,631	28,585	237,342	238,175	(833)	270,766	361,692	361,692	-	124,349	66%
SUBTOTAL - Classified Salaries		14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	40,778	376,927	379,354	(2,427)	438,606	614,405	614,405	-	237,478	61%
Employee Benefits																				
3101	STRS	7,689	28,059	29,110	29,241	27,455	28,500	27,454	28,068	26,948	26,692	259,215	258,059	1,156	330,913	335,594	335,594	-	76,379	77%
3202	PERS	2,546	6,361	7,010	6,863	6,421	6,978	6,547	5,686	6,446	7,228	62,087	55,980	6,106	79,221	84,177	84,177	-	22,090	74%
3301	OASDI/Med	2,756	5,231	5,769	5,573	5,396	5,650	5,321	4,962	5,201	5,483	51,343	48,761	2,582	73,252	73,118	73,118	-	21,774	70%
3401	HlthWelfare	-	53,200	28,661	-	6,999	2,452	81,741	2,094	30,189	29,681	235,016	233,053	1,963	464,124	486,275	486,275	-	251,260	48%
3501	UnemployIns	-	285	-	282	261	-	0	323	49	-	1,200	828	372	1,533	1,533	1,533	-	333	78%
3601	WorkersComp	5,338	1,779	1,779	1,779	1,779	-	1,779	1,779	3,558	1,779	21,349	18,009	3,340	29,331	27,642	27,642	-	6,293	77%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	186	(186)	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	70,864	630,210	614,876	15,334	978,684	1,008,649	1,008,649	-	378,439	62%
Books & Supplies																				
4100	Text&CoreCurric	-	50,219	(617)	7,032	-	-	571	-	-	-	57,205	67,495	(10,291)	25,000	81,500	74,356	(7,144)	17,151	77%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-
4310	Ins Mats & Sups	-	1,742	533	2,142	706	2,771	1,307	928	374	-	10,503	30,109	(19,606)	30,000	60,072	45,349	(14,723)	34,846	23%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	309	156	104	188	3,397	743	954	1,204	7,054	5,920	1,134	10,000	9,000	10,000	1,000	2,946	71%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	377	(377)	-	628	628	-	628	0%
4340	Educat Software	-	-	7,598	2,572	390	-	4,950	12,025	-	-	27,535	24,147	3,389	57,982	42,429	41,929	(500)	14,394	66%
4345	NonInstStdntSup	1,246	545	-	-	-	-	961	-	1,894	688	5,333	8,969	(3,636)	10,000	15,337	15,696	359	10,363	34%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	1,398	-	-	-	-	-	-	1,398	3,559	(2,161)	-	-	5,000	5,000	3,602	28%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClsrmFrmEqp<5k	-	(396)	-	-	-	-	10,950	(0)	-	-	10,554	10,908	(354)	10,000	10,000	11,144	1,144	590	95%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	4,613	777	-	-	5,390	4,979	411	6,000	6,000	6,000	-	610	90%
4440	Computers <\$5k	-	-	-	-	-	-	139	-	-	-	139	6,431	(6,291)	15,625	10,625	10,625	-	10,486	1%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	(11)	-	-	-	-	-	-	-	-	(11)	2	(14)	247,340	-	11	11	23	-100%
4720	Food:Other Food	-	(578)	-	203	52	10	1,088	78	329	197	1,379	3,633	(2,254)	10,000	21,153	6,141	(15,011)	4,762	22%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	25,256	6,628	34,583	37,415	4,371	(36,910)	2,020	(33,939)	74,190	113,614	111,342	2,271	-	-	-	-	(113,614)	-
SUBTOTAL - Books and Supplies		1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	76,280	240,094	277,872	(37,778)	426,947	256,744	226,880	(29,864)	(13,214)	106%

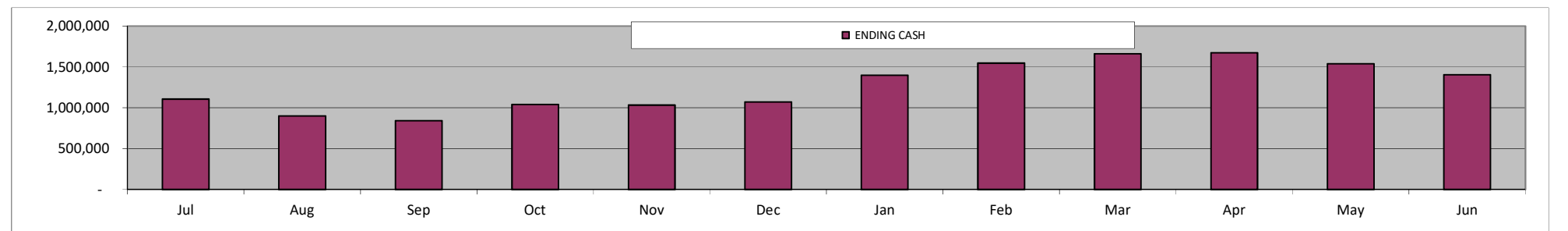
April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget									
		MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																					
5101	CMO Fees	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	749,077	749,077	-	898,892	898,892	898,892	-	149,815	83%	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	2,400	(2,400)	6,000	3,000	4,000	1,000	4,000	0%	
5210	MilesParkTolls	-	-	-	-	-	-	-	325	-	-	325	405	(80)	-	-	1,000	1,000	675	32%	
5215	TravConferences	-	-	-	-	-	21	-	-	-	534	555	588	(33)	2,500	1,500	1,500	-	945	37%	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	8,400	(8,400)	-	-	14,000	14,000	14,000	0%	
5300	DuesMemberships	-	1,020	-	-	-	4,380	-	-	-	-	5,400	5,400	-	6,000	6,000	5,400	(600)	-	100%	
5450	Other Insurance	5,816	1,939	1,939	2,143	1,939	-	1,939	1,939	3,878	1,939	23,471	18,280	5,191	27,746	27,746	27,746	-	4,275	85%	
5500	OpsHousekeeping	-	-	-	3,994	3,383	5,269	1,238	41	7,857	1,078	22,860	18,768	4,092	17,510	26,000	31,000	5,000	8,140	74%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	-	41,944	-	-	-	-	52,430	10,486	104,861	100,333	4,528	164,833	125,833	125,833	-	20,972	83%	
5620	EquipmentLeases	1,081	1,162	1,290	2,346	3,162	1,762	2,573	2,014	3,700	1,285	20,375	15,551	4,824	20,000	24,000	24,000	-	3,625	85%	
5630	Reps&MaintBldg	-	(742)	-	4,995	1,700	2,850	2,796	-	130	-	11,729	18,811	(7,082)	28,749	28,749	23,749	(5,000)	12,020	49%	
5800	ProfessServices	-	2,775	5,863	2,280	6,216	700	4,001	-	1,406	350	23,592	29,781	(6,189)	165,215	42,854	43,454	600	19,862	54%	
5810	Legal	-	9,278	2,860	-	-	-	-	-	-	-	12,138	16,855	(4,718)	20,000	20,000	20,000	-	7,863	61%	
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	1,318	-	1,318	1,819	(501)	2,000	2,000	4,350	2,350	3,032	30%	
5814	SchPrgAcadComps	-	694	-	-	423	-	1,276	0	1,076	100	3,568	8,652	(5,083)	12,000	14,000	14,000	-	10,432	25%	
5819	SchlProgs-Other	-	(50)	3,990	-	109	-	1,008	1,950	-	11,391	18,398	8,881	9,517	10,000	10,372	24,772	14,400	6,374	74%	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	6,000	(6,000)	10,000	10,000	10,000	-	10,000	0%
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	805	1,332	529	-	-	9,750	3,087	658	16,161	7,438	8,722	20,000	25,000	24,114	(886)	7,954	67%	
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdtRecrt	-	-	-	-	-	3,200	-	3,182	-	-	6,382	5,371	1,011	20,000	10,000	10,000	-	3,618	64%	
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	49,169	49,169	49,169	-	49,169	0%	
5857	Payroll Fees	-	-	-	-	-	-	1,833	1,080	(1,083)	(464)	1,367	1,833	(466)	21,000	17,300	17,300	-	15,933	8%	
5860	Service Fees	1,820	-	(1,809)	142	-	-	(0)	0	-	-	153	961	(808)	1,500	1,500	1,500	-	1,347	10%	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	-	1,135	105	-	204	3,900	-	-	5,345	6,843	(1,498)	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	16,807	3,250	75,500	51,100	51,100	-	31,043	39%	
5869	SpEd Ctrct Inst	12,337	750	-	1,589	-	-	-	11,500	(374)	-	25,802	24,350	1,452	-	74,175	74,175	-	48,373	35%	
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	(2,429)	-	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	14,630	82,856	81,335	1,520	76,000	94,853	94,853	-	11,997	87%	
5890	Oth Svcs Non-Inst	-	-	1,820	-	817	-	-	2,450	-	250	5,336	2,637	2,700	23,405	252,814	252,814	-	247,478	2%	
5900	Communications	-	-	-	-	-	-	2,886	-	-	-	2,886	4,154	(1,268)	4,635	5,000	5,000	-	2,114	58%	
5920	TelecomInternet	2,372	958	780	166	-	166	166	332	-	-	4,942	4,425	516	36,600	4,635	4,635	-	(307)	107%	
5930	PostageDelivery	-	1,569	-	1,604	-	-	-	-	134	-	3,307	5,389	(2,082)	7,000	7,000	7,000	-	3,693	47%	
5940	Technology	-	-	-	-	-	-	958	3,650	4,999	-	9,607	14,154	(4,546)	-	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	117,146	1,181,867	1,188,127	(6,261)	1,737,696	1,892,581	1,923,446	30,864	741,579	61%	

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900	Depreciation	-	-	-	23,161	-	-	-	-	28,952	5,790	57,904	57,903	0	69,484	69,484	69,484	-	11,581	83%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	23,161	-	-	-	-	28,952	5,790	57,904	57,903	0	69,484	69,484	69,484	-	11,581	83%
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	475,381	4,167,823	4,176,527	(8,704)	5,829,868	5,906,605	5,904,309	(2,297)	1,736,485	71%

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	ACTUALS	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	1,673,021	1,538,733	1,404,445	
Revenue														
LCFF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	329,740	435,450	435,450	217,725	4,679,290
Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	59,521	32,576	32,576	16,288	312,059
Other State Revenues	10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	51,341	77,706	77,706	38,853	497,517
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	3,718	6,907	6,907	3,453	94,185
Total Revenue	74,753	287,421	273,078	564,050	446,803	397,991	690,018	540,242	482,777	444,320	552,639	552,639	276,319	5,583,050
Expenses														
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	164,525	153,568	153,568	95,914	2,083,872
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	40,778	94,991	94,991	45,068	611,977
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	70,864	151,375	151,375	91,022	1,023,983
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	76,280	6,660	6,660	(64,312)	189,102
Services and Operations	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	117,146	284,286	284,286	166,747	1,917,185
Depreciation / Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	5,790	4,632	4,632	2,316	69,484
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	475,381	695,513	695,513	336,755	5,895,604
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/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	23,161	2,374	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	6,212	(7,610)	52,074	41,988	(53,482)	(3,363)	67,071	-	72,324	34,433	-	-	-	203,434
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	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	43,019	8,586	8,586	8,586	561,719
Total Change in Cash	10,900	(205,426)	(57,000)	195,631	(6,332)	39,420	324,939	149,237	114,850	11,958	(134,288)	(134,288)		249,165

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	1,673,021	1,538,733	1,404,445	<<< = 87 days cash	
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April 2019 Monthly Update Actuals through April 30, 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	Apr 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:																489	489	-		
SUMMARY																				
Revenue																				
LCCF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	409,749	3,891,943	3,911,113	(19,170)	4,907,330	5,237,289	5,237,289	-	1,345,346	74%	
Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	37,147	193,691	194,126	(435)	473,723	271,573	278,101	6,528	84,410	70%	
Other State Revenues	10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	58,542	503,710	499,770	3,939	656,427	705,630	699,102	(6,528)	195,392	72%	
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	2,276	77,424	74,723	2,701	58,869	106,919	109,281	2,362	31,857	71%	
Total Revenue	75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	507,714	4,666,768	4,679,733	(12,964)	6,096,349	6,321,411	6,323,773	2,362	1,657,005	74%	
Expenditures																				
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	166,618	1,565,309	1,570,746	(5,437)	2,018,348	2,076,799	2,066,799	(10,000)	501,490	76%	
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	61,235	559,069	538,227	20,843	493,048	626,277	626,277	-	67,208	89%	
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	72,533	644,083	635,590	8,494	888,593	964,699	964,699	-	320,616	67%	
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	65,958	216,588	236,748	(20,160)	386,564	228,258	220,761	(7,497)	4,173	98%	
Services and Operating Exp.	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	112,085	1,485,215	1,507,017	(21,802)	2,130,019	2,661,326	2,681,185	19,859	1,195,970	55%	
Depreciation & Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	72,264	80,905	(8,642)	63,804	83,804	83,804	-	11,541	86%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-	-
Total Expenditures	287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	483,747	4,542,527	4,569,233	(26,706)	5,992,096	6,641,163	6,643,525	2,362	2,100,998	68%	
Net Revenues											124,241	110,500	13,741	104,253	(319,752)	(319,752)	0	(443,993)		
Fund Balance																				
Beginning Balance (Audited)																1,063,717				
Net Revenues																(319,752)				
Ending Fund Balance																743,965				
Components of Ending Fund Balance																				
Available For Economic Uncertainty																692,706	10.4% of Expenditures			
Restricted Balances																18,400	0.3% of Expenditures			
Net Fixed Assets																32,859	0.5% of Expenditures			
Ending Fund Balance																743,965	11.2% of Expenditures			



MSA-3 Executive Summary

SUMMARY OF RESULTS

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

This is an increase 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 = increase of \$2,362, 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 \$6,528 higher 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 (\$6,528) 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 \$2,362 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 \$2,362, 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 (\$7,497) 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 \$19,859 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.



April 2019 Monthly Update Actuals through April 30, 2019)											Year To Date			Annual Budget						
MSA 3											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	-	152,080	152,080	272,707	273,743	273,743	273,743	273,743	332,137	332,137	2,336,113	2,338,096	(1,983)	3,324,404	3,353,289	3,353,289	-	1,017,176	70%
8012	EPA Entitlement	-	-	-	172,592	-	-	-	-	172,592	-	581,139	595,184	(14,045)	572,645	703,828	703,828	-	122,689	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	78	(1,295)	(1,217)	-	(1,217)	-	-	-	-	1,217	-
8096	InLieuPropTaxes	63,914	127,827	85,218	85,218	85,218	85,218	85,218	149,132	130,036	78,907	975,908	977,833	(1,925)	1,010,281	1,180,172	1,180,172	-	204,264	83%
SUBTOTAL - LCFF Entitlement		63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	409,749	3,891,943	3,911,113	(19,170)	4,907,330	5,237,289	5,237,289	-	1,345,346	74%
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	56,875	56,875	63,403	6,528	63,403	0%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	210,830	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	37,147	193,691	194,126	(435)	206,018	214,698	214,698	-	21,007	90%
SUBTOTAL - Federal Revenue		-	-	-	1,036	46,844	-	96,246	11,368	1,050	37,147	193,691	194,126	(435)	473,723	271,573	278,101	6,528	84,410	70%
Other State Revenue																				
8311	SpEd Revenue	10,948	-	30,655	19,707	19,707	19,707	19,707	-	49,988	24,994	195,413	202,993	(7,580)	239,041	308,346	301,818	(6,528)	106,405	65%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-	19,643	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	-	12,578	-	29,263	-	41,841	42,578	(737)	163,990	93,834	93,834	-	51,993	45%
8560	StateLotteryRev	-	-	-	-	-	-	25,816	-	-	33,548	59,364	51,632	7,732	88,839	88,839	88,839	-	29,475	67%
8590	AllOthStateRev	-	-	50,000	-	73,602	-	27,461	27,720	28,309	-	207,092	202,567	4,525	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	58,542	503,710	499,770	3,939	656,427	705,630	699,102	(6,528)	195,392	72%
Local Revenue																				
8600	Other Local Revenue	-	-	-	-	-	-	-	31,024	-	-	31,024	30,000	1,024	-	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	2,276	46,401	42,966	3,434	54,599	74,695	77,057	2,362	30,657	60%
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	2,276	77,424	74,723	2,701	58,869	106,919	109,281	2,362	31,857	71%
TOTAL REVENUE		75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	507,714	4,666,768	4,679,733	(12,964)	6,096,349	6,321,411	6,323,773	2,362	1,657,005	74%

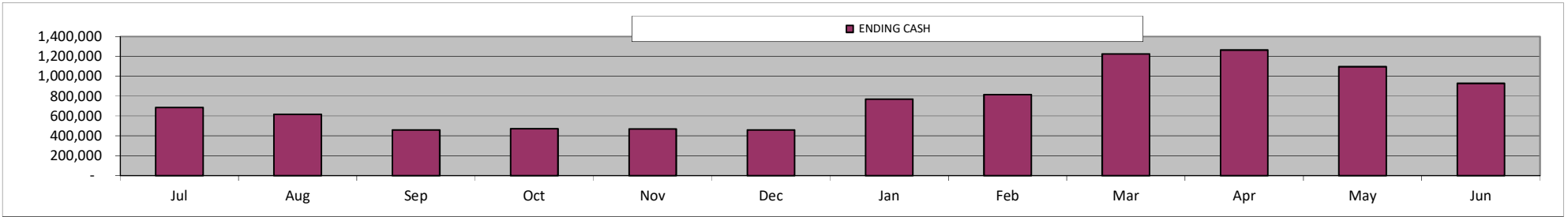
April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date											Annual Budget							
MSA 3		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																				
Certificated Salaries																				
1100	TeacherSalaries	51,469	125,909	129,197	130,424	126,533	126,527	127,605	125,443	122,535	131,406	1,197,048	1,200,980	(3,932)	1,681,876	1,621,936	1,621,936	-	424,888	74%
1300	Cert Adminis	51,081	45,908	34,412	36,812	23,888	36,712	30,953	38,571	34,712	35,212	368,261	369,766	(1,505)	336,472	454,863	444,863	(10,000)	76,602	83%
SUBTOTAL - Certificated Salaries		102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	166,618	1,565,309	1,570,746	(5,437)	2,018,348	2,076,799	2,066,799	(10,000)	501,490	76%
Classified Salaries																				
2400	Clerical & Tech	20,247	16,615	18,944	23,500	17,901	19,109	21,632	22,778	22,557	25,352	208,634	202,844	5,790	164,833	189,254	189,254	-	(19,380)	110%
2900	OtherClassStaff	30,677	33,107	35,629	40,389	40,662	37,198	33,087	32,431	31,374	35,883	308,435	335,383	15,052	328,215	437,023	437,023	-	86,588	80%
SUBTOTAL - Classified Salaries		50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	61,235	559,069	538,227	20,843	493,048	626,277	626,277	-	67,208	89%
Employee Benefits																				
3101	STRS	10,231	26,112	26,587	27,924	26,805	26,539	25,655	26,653	25,563	27,077	249,144	256,195	(7,051)	308,115	340,002	340,002	-	90,858	73%
3202	PERS	8,135	8,539	8,802	9,222	7,063	9,084	9,460	9,065	8,747	9,568	87,686	85,845	1,842	89,054	101,534	101,534	-	13,848	86%
3301	OASDI/Med	5,380	6,925	6,533	6,995	6,381	6,660	6,376	6,587	6,390	7,084	65,311	65,534	(223)	74,781	78,520	78,520	-	13,209	83%
3401	HlthWelfare	-	41,889	2,509	54,252	4,308	2,458	74,523	-	7,156	26,760	213,855	209,939	3,916	386,892	414,892	414,892	-	201,037	52%
3501	UnemployIns	-	383	-	296	446	-	550	51	296	-	1,726	601	1,125	601	2,473	2,473	-	747	70%
3601	WorkersComp	6,132	2,044	2,044	2,044	2,044	-	2,044	2,044	5,864	2,044	26,304	16,936	9,368	28,278	27,278	27,278	-	974	96%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	22	10	3	-	-	14	7	-	-	56	15	40	-	-	-	-	(56)	-
SUBTOTAL - Employee Benefits		29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	72,533	644,083	635,590	8,494	888,593	964,699	964,699	-	320,616	67%
Books & Supplies																				
4100	Text&CoreCurric	-	-	416	-	18,761	0	1,489	283	-	-	20,948	28,343	(7,394)	25,000	38,244	33,744	(4,500)	12,796	62%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	2,400	(2,400)	4,000	4,000	4,000	-	4,000	0%
4310	Ins Mats & Sups	-	-	4,229	28	-	4,832	-	4,063	635	3,987	17,774	18,979	(1,204)	26,500	73,219	67,222	(5,997)	49,447	26%
4315	OthrSupplies	-	-	-	-	-	-	-	1,750	-	-	1,750	1,350	400	-	4,000	4,000	-	2,250	44%
4320	Office Supplies	-	(1,978)	153	1,524	330	(0)	5,016	(3,743)	170	208	1,680	29	1,651	11,000	11,000	11,000	-	9,320	15%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	300	(300)	500	500	500	-	500	0%
4326	Arts&MusicSupps	-	-	-	-	-	-	-	146	-	-	146	812	(666)	1,500	1,500	1,500	-	1,354	10%
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	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	48,432	3,262	54,310	57,633	57,633	-	5,939	90%
4345	NonInstStdntSup	447	-	2,332	2,694	17	-	0	(0)	-	-	5,490	7,236	(1,746)	7,000	8,400	8,400	-	2,910	65%
4346	TeacherSupplies	-	-	168	-	55	-	-	-	105	-	327	626	(299)	1,000	1,000	1,000	-	673	33%
4350	Cust. Supplies	-	-	197	-	-	-	-	-	-	-	197	259	(62)	300	300	300	-	103	66%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	300	(300)	500	500	500	-	500	0%
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	3,492	(3,492)	7,120	5,820	5,820	-	5,820	0%
4410	ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	780	(780)	-	1,300	1,300	-	1,300	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	2,485	-	-	-	-	-	(0)	0	-	-	2,485	6,755	(4,270)	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	6,093	(3,143)	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)	61,763	111,145	109,362	1,783	-	-	-	-	(111,145)	-
SUBTOTAL - Books and Supplies		2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	65,958	216,588	236,748	(20,160)	386,564	228,258	220,761	(7,497)	4,173	98%

April 2019 Monthly Update Actuals through April 30, 2019												Year To Date			Annual Budget					
MSA 3												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	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	825,920	825,920	-	991,104	991,104	991,104	-	165,184	83%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	30	-	-	-	9	-	139	-	177	1,279	(1,101)	2,244	2,244	2,244	-	2,067	8%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	-	-	-	-	649	649	2,564	(1,915)	515	840	3,840	3,000	3,191	17%
5300	DuesMemberships	-	-	3,273	-	-	-	5,060	-	-	-	8,645	9,326	(681)	10,300	10,300	10,300	-	1,655	84%
5450	Other Insurance	5,553	1,851	1,851	1,851	1,851	-	1,851	1,851	3,702	1,851	22,212	18,166	4,046	27,808	27,808	27,808	-	5,596	80%
5500	OpsHousekeeping	-	-	112	-	179	-	-	-	-	-	292	3,207	(2,915)	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	407,301	2,101	293,786	28%
5620	EquipmentLeases	2,237	1,413	1,045	2,793	1,321	643	1,132	1,787	1,668	1,162	15,201	13,980	1,221	16,068	16,068	20,068	4,000	4,867	76%
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	1,747	85,560	98,609	(13,049)	35,000	168,972	168,972	-	83,412	51%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	22,647	22,647	11,323	11,323	11,323	11,323	11,323	11,323	113,234	113,234	-	113,234	113,234	113,234	-	-	100%
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	6,155	17,863	14,651	3,212	20,000	16,750	31,509	14,759	13,646	57%
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	266	22,465	21,991	474	20,000	36,120	41,120	5,000	18,655	55%
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	1,134	2,511	3,990	(1,479)	25,714	26,014	26,014	-	23,503	10%
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	399	7,084	3,933	3,151	15,000	44,963	44,963	-	37,879	16%
5864	Prof Dev-Other	-	-	3,500	(3,160)	420	360	75	6,447	3,588	-	11,230	9,457	1,773	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	48,188	(17,924)	-	118,815	118,815	-	88,551	25%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	7,032	(7,032)	-	11,720	11,720	-	11,720	0%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	185	(185)	309	309	309	-	309	0%
5884	Substitutes	-	-	12,787	5,716	9,708	21,265	12,926	48,600	4,520	2,369	117,891	117,402	489	77,000	162,862	162,862	-	44,971	72%
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	3,182	(1,340)	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	2,296	21,830	13,711	8,119	49,991	23,512	23,512	-	1,682	93%
5930	PostageDelivery	-	-	543	-	504	-	504	-	-	-	1,550	4,757	(3,208)	6,896	6,896	6,896	-	5,346	22%
5940	Technology	-	-	-	-	-	-	479	7,024	479	479	8,461	14,224	(5,763)	-	33,370	31,370	(2,000)	22,909	27%
SUBTOTAL - Services & Operations		101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	112,085	1,485,215	1,507,017	(21,802)	2,130,019	2,661,326	2,681,185	19,859	1,195,970	55%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	11,829	7,264	-	-	-	-	-	19,093	19,637	(544)	-	20,000	20,000	-	907	95%
6900	Depreciation	-	-	-	21,268	-	-	-	21,268	5,317	5,317	53,170	61,268	(8,098)	63,804	63,804	63,804	-	10,634	83%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	72,264	80,905	(8,642)	63,804	83,804	83,804	-	11,541	86%
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	483,747	4,542,527	4,569,233	(26,706)	5,992,096	6,641,163	6,643,525	2,362	2,100,998	68%

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	ACTUALS	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	1,263,374	1,095,892	928,409	
Revenue														
LCFF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	409,749	538,138	538,138	269,069	5,237,289
Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	37,147	31,153	31,153	15,576	271,573
Other State Revenues	10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	58,542	80,768	80,768	40,384	705,630
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	2,276	11,798	11,798	5,899	106,919
Total Revenue	75,362	280,979	319,443	552,462	503,003	392,591	723,748	532,146	779,319	507,714	661,857	661,857	330,929	6,321,411
Expenses														
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	166,618	204,596	204,596	86,861	2,061,362
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	61,235	26,883	26,883	34,284	647,120
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	72,533	128,246	128,246	72,617	973,192
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	65,958	4,668	4,668	(25,323)	200,601
Services and Operations	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	112,085	470,444	470,444	233,279	2,659,383
Depreciation / Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	4,616	4,616	(6,334)	75,162
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	483,747	839,455	839,455	395,384	6,616,820
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/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	5,936	-	-	-	8,902
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	16,051	10,115	10,115	10,115	419,226
Total Change in Cash	(54,462)	(67,626)	(158,789)	13,990	(3,975)	(9,666)	309,894	47,041	406,811	40,019	(167,482)	(167,482)		123,817
ENDING CASH	685,675	618,049	459,260	473,250	469,275	459,609	769,503	816,544	1,223,355	1,263,374	1,095,892	928,409		<<< = 51 days cash



April 2019 Monthly Update Actuals through April 30, 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	Apr 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:															165	165	-				
SUMMARY																						
Revenue																						
LCOFF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	103,691	1,369,553	1,355,010	14,543	1,920,178	1,828,438	1,828,438	-	458,885	75%			
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	3,636	96,168	89,444	6,725	155,404	131,364	131,364	-	35,196	73%			
Other State Revenues	5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	11,919	189,108	176,948	12,160	197,847	193,363	194,040	677	4,932	97%			
Other Local Revenues	7,700	375	-	1,022	922	8,670	(0)	154	7,928	52	26,823	17,804	9,019	7,396	70,759	70,759	-	43,936	38%			
Total Revenue	63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	119,298	1,681,652	1,639,206	42,446	2,280,825	2,223,924	2,224,601	677	542,949	76%			
Expenditures																						
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	62,978	708,873	695,788	13,085	949,845	1,001,697	1,001,697	-	292,824	71%			
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	17,417	136,659	127,019	9,639	69,781	170,738	172,938	2,200	36,279	79%			
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	24,164	243,501	228,942	14,558	354,746	428,944	428,944	-	185,444	57%			
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	25,216	100,672	92,935	7,737	143,475	119,347	111,563	(7,784)	10,890	90%			
Services and Operating Exp.	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	27,230	320,356	347,583	(27,227)	797,040	1,071,406	1,079,666	8,261	759,310	30%			
Depreciation & Cap Outlay	-	-	-	6,437	-	-	-	-	-	-	6,437	6,437	-	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	11,153	5,200	26,365	-	-	-	(16,352)	-			
Total Expenditures	55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	157,005	1,532,850	1,509,857	22,993	2,360,563	2,811,443	2,822,120	10,677	1,289,269	54%			
Net Revenues											148,802	129,348	19,453	(79,738)	(587,519)	(597,519)	(10,000)	(746,321)				
Fund Balance																						
Beginning Balance (Audited)														Fund Balance								
Net Revenues														Beginning Balance (Audited)			1,470,514					
Ending Fund Balance														Net Revenues			(597,519)					
Components of Ending Fund Balance																						
Available For Economic Uncertainty														Ending Fund Balance			872,995					
Restricted Balances														Components of Fund Bal.								
Net Fixed Assets														Available For Econ. Uncert.			811,382			28.8% of Expenditures		
Ending Fund Balance														Restricted Balances			21,591			0.8% of Expenditures		
														Net Fixed Assets			40,021			1.4% of Expenditures		
														Ending Fund Balance			872,995			30.9% of Expenditures		



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 \$1,054,396, which represents 135 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 \$677, 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 \$677 higher 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 \$10,677, 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 \$2,200 higher 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 (\$7,784) 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 \$8,261 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 \$8,000 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through April 30, 2019)											Year To Date			Annual Budget															
MSA 4											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	103,887	863,600	848,427	15,173	1,317,941	1,183,426	1,183,426	-	319,826	73%									
8012	EPA Entitlement	-	-	-	-	-	-	136,667	-	67,346	-	204,013	206,667	(2,654)	223,524	247,102	247,102	-	43,089	83%									
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	904	(196)	708	-	708	-	-	-	-	(708)	-									
8096	InLieuPropTaxes	24,302	48,603	32,402	32,402	32,402	32,402	32,402	56,704	9,612	-	301,232	299,916	1,316	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	103,691	1,369,553	1,355,010	14,543	1,920,178	1,828,438	1,828,438	-	458,885	75%
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	23,985	1,953	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	-	3,636	70,231	65,459	4,772	86,110	97,758	97,758	-	27,527	72%									
SUBTOTAL - Federal Revenue											25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	3,636	96,168	89,444	6,725	155,404	131,364	131,364	-	35,196	73%
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	129,820	441	98,217	105,102	105,779	677	(24,483)	123%									
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	2,481	-	-	-	-	-									
8550	MandCstReimburs	-	-	-	-	-	6,279	-	14,313	-	-	20,592	21,279	(687)	63,847	37,175	37,175	-	16,583	55%									
8560	StateLotteryRev	-	-	-	68,334	-	-	(62,216)	0	-	11,919	18,037	6,118	11,919	33,302	33,302	33,302	-	15,265	54%									
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	11,919	189,108	176,948	12,160	197,847	193,363	194,040	677	4,932	97%
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	45,000	-	45,000	0%									
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8999	Revenues-Susp	-	375	-	(375)	922	(1,349)	427	154	(154)	52	52	-	52	-	-	-	-	(52)	-									
SUBTOTAL - Local Revenue											7,700	375	-	1,022	922	8,670	(0)	154	7,928	52	26,823	17,804	9,019	7,396	70,759	70,759	-	43,936	38%
TOTAL REVENUE											63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	119,298	1,681,652	1,639,206	42,446	2,280,825	2,223,924	2,224,601	677	542,949	76%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	49,028	562,041	547,528	14,513	776,333	828,185	828,185	-	266,144	68%
1300	Cert Adminis	15,271	17,581	14,426	14,426	14,426	14,426	14,426	13,950	13,950	13,950	146,832	148,260	(1,428)	173,512	173,512	173,512	-	26,680	85%
SUBTOTAL - Certificated Salaries		31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	62,978	708,873	695,788	13,085	949,845	1,001,697	1,001,697	-	292,824	71%
Classified Salaries																				
2400	Clerical & Tech	3,331	5,177	5,887	6,012	5,508	5,673	5,274	6,138	4,941	3,944	51,883	52,683	(800)	41,998	59,659	59,659	-	7,776	87%
2900	OtherClassStaff	-	4,372	8,809	8,794	8,302	8,436	8,906	9,971	13,711	13,473	84,775	74,336	10,439	27,783	111,079	113,279	2,200	28,504	75%
SUBTOTAL - Classified Salaries		3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	17,417	136,659	127,019	9,639	69,781	170,738	172,938	2,200	36,279	79%
Employee Benefits																				
3101	STRS	3,044	11,485	12,844	12,874	13,307	13,157	12,976	12,383	12,287	10,992	115,350	124,203	(8,852)	147,744	189,542	189,542	-	74,192	61%
3202	PERS	575	958	1,207	1,239	1,051	1,073	1,189	1,408	1,037	1,365	11,101	8,193	2,907	12,604	12,604	12,604	-	1,503	88%
3301	OASDI/Med	802	2,071	2,501	2,477	2,437	2,483	2,489	2,491	2,799	2,081	22,632	17,363	5,269	21,735	26,135	26,135	-	3,503	87%
3401	HlthWelfare	-	16,961	4,264	15,140	6,530	-	28,380	1,092	2,602	8,874	83,843	71,275	12,568	160,358	188,358	188,358	-	104,516	45%
3501	UnemployIns	-	110	-	104	-	-	(0)	139	-	-	353	214	139	615	615	615	-	263	57%
3601	WorkersComp	2,555	852	852	852	852	-	852	852	1,704	852	10,223	7,570	2,653	11,481	11,481	11,481	-	1,258	89%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	125	(125)	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	24,164	243,501	228,942	14,558	354,746	428,944	428,944	-	185,444	57%
Books & Supplies																				
4100	Text&CoreCurric	-	-	5,445	-	-	-	1,336	-	-	-	6,781	9,983	(3,202)	17,118	17,118	12,118	(5,000)	5,337	56%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	18	750	119	-	-	1,625	2,512	887	1,625	25,000	46,015	43,231	(2,784)	40,719	6%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	201	578	1,072	464	-	355	342	876	-	3,887	4,417	(530)	11,000	6,800	6,800	-	2,913	57%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	600	(600)	1,000	1,000	1,000	-	1,000	0%
4340	Educat Software	-	375	6,281	2,411	2,297	-	6,731	-	450	-	18,545	18,095	450	33,228	30,396	30,396	-	11,851	61%
4345	NonInstStdntSup	-	-	40	-	-	-	-	-	222	-	261	40	222	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	4,369	473	-	9,818	9,818	-	4,975	49%
4410	ClsrmFmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	49,129	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	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	23,591	63,842	53,344	10,499	-	-	-	-	(63,842)	-
SUBTOTAL - Books and Supplies		1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	25,216	100,672	92,935	7,737	143,475	119,347	111,563	(7,784)	10,890	90%

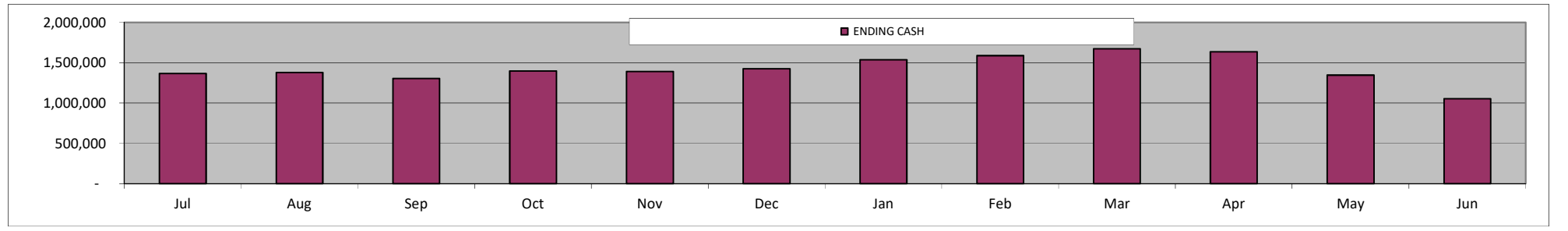
April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 4												Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																				
5101	CMO Fees	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	64,714	64,714	-	77,657	77,657	77,657	-	12,943	83%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	(2,000)	-	-
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5215	TravConferences	-	-	-	-	-	-	627	(367)	-	627	887	627	260	2,000	14,700	14,700	-	13,813	6%
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,715	11,715	-	11,715	0%
5300	DuesMemberships	-	-	1,020	-	-	1,760	972	-	-	-	3,752	4,241	(489)	4,567	4,567	4,567	-	815	82%
5450	Other Insurance	2,133	711	711	711	711	-	711	711	1,422	711	8,532	7,332	1,200	11,273	11,273	11,273	-	2,741	76%
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	394	(394)	656	656	656	-	656	0%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5610	Rent & Leases	-	-	4,155	-	-	409	-	1,707	558	-	6,828	9,564	(2,736)	172,340	187,740	187,740	-	180,912	4%
5620	EquipmentLeases	377	377	4,665	840	2,258	1,050	978	602	535	377	12,059	16,590	(4,531)	22,134	22,134	22,134	-	10,074	54%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	7,000	7,000	2,000	(5,000)	2,000	0%
5800	ProfessServices	-	-	9,380	484	8,300	-	-	8,300	576	-	27,040	38,164	(11,124)	186,833	91,913	91,913	-	64,873	29%
5810	Legal	-	-	612	-	-	3,625	-	-	400	-	4,637	4,237	400	25,000	25,000	25,000	-	20,363	19%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	(1,000)	-	-
5814	SchPrgAcadComps	-	-	-	450	325	-	-	-	-	1,057	1,832	1,476	357	5,000	5,000	3,000	(2,000)	1,168	61%
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,750	2,534	784	2,534	0%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	10,850	10,850	10,850	-	10,850	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	2,150	370	198	-	979	-	1,244	3,564	8,505	5,314	3,191	5,000	7,200	11,200	4,000	2,695	76%
5836	FieldTrip Trans	-	-	9,579	6,386	6,386	3,193	6,386	6,386	6,386	6,386	57,474	57,474	-	63,860	63,860	63,860	-	6,386	90%
5840	MarkngStdtRecrt	-	-	-	-	1,092	3,000	-	-	-	-	4,092	4,092	-	10,000	10,000	10,000	-	5,908	41%
5850	Oversight Fees	1,028	2,056	1,371	1,371	1,371	1,371	1,371	2,399	2,107	-	14,445	21,841	(7,397)	19,202	19,202	19,202	-	4,757	75%
5857	Payroll Fees	-	-	-	-	-	-	(581)	689	700	703	1,511	(581)	2,092	10,044	10,044	10,044	-	8,533	15%
5860	Service Fees	-	-	(22)	-	-	-	-	-	-	-	(22)	319	(341)	546	546	546	-	568	-4%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	250	890	1,275	-	519	2,326	25	-	5,285	2,934	2,351	29,865	24,865	22,541	(2,323)	17,256	23%
5864	Prof Dev-Other	-	-	5,914	341	6,000	-	-	-	-	-	12,255	12,255	-	20,000	19,800	19,800	-	7,545	62%
5869	SpEd Ctrct Inst	-	-	1,569	-	2,287	-	5,581	-	-	-	9,437	9,437	-	-	54,470	54,470	-	45,033	17%
5872	SpEd Fees	1,585	1,585	1,057	-	-	-	-	-	-	-	4,227	4,227	-	-	26,365	26,365	-	22,137	16%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	16,253	-	5,915	3,343	-	4,088	23,469	4,855	57,922	63,511	(5,589)	34,705	59,705	75,505	15,800	17,583	77%
5890	OthSvcsNon-Inst	-	-	-	-	786	-	-	-	2,358	-	3,144	10,786	(7,642)	11,596	257,482	257,482	-	254,338	1%
5900	Communications	-	-	-	-	-	-	860	-	448	-	1,308	591	717	4,450	2,293	2,293	-	985	57%
5920	TelecomInternet	355	354	356	358	368	-	1,974	(891)	366	1,999	5,238	3,292	1,947	55,750	4,450	4,450	-	(789)	118%
5930	PostageDelivery	-	-	-	-	-	-	521	-	-	32	553	1,817	(1,265)	2,713	2,713	2,713	-	2,160	20%
5940	Technology	-	-	-	-	-	-	1,734	2,692	274	-	4,700	1,734	2,966	-	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	27,230	320,356	347,583	(27,227)	797,040	1,071,406	1,079,666	8,261	759,310	30%

April 2019 Monthly Update Actuals through April 30, 2019)	Year To Date										Annual Budget								
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																			
Capital Outlay & Depreciation																			
6100 Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	8,000	8,000	0%
6900 Depreciation	-	-	-	6,437	-	-	-	-	-	-	6,437	6,437	-	19,312	19,312	19,312	-	12,874	33%
SUBTOTAL - Cap Outlay & Dep.	-	-	-	6,437	-	-	-	-	-	-	6,437	6,437	-	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	11,153	5,200	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	11,153	5,200	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	157,005	1,532,850	1,509,857	22,993	2,360,563	2,811,443	2,822,120	10,677	1,289,269	54%

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	ACTUALS	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	1,637,862	1,346,129	1,054,396	
Revenue														
LCFF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	103,691	183,554	183,554	91,777	1,828,438
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	3,636	14,078	14,078	7,039	131,364
Other State Revenues	5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	11,919	1,702	1,702	851	193,363
Other Local Revenues	7,700	375	-	1,022	922	8,670	(0)	154	7,928	52	17,574	17,574	8,787	70,759
Total Revenue	63,082	101,342	102,636	230,150	169,595	172,416	281,548	198,268	243,317	119,298	216,909	216,909	108,454	2,223,924
Expenses														
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	62,978	117,130	117,130	71,650	1,014,782
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	17,417	13,632	13,632	18,655	182,578
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	24,164	74,177	74,177	51,647	443,503
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	25,216	7,470	7,470	3,688	119,300
Services and Operations	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	27,230	300,420	300,420	131,244	1,052,440
Depreciation / Cap Outlay	-	-	-	6,437	-	-	-	-	-	-	5,150	5,150	10,575	27,312
Other Outflows	-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	-	(6,541)	(6,541)	1,929	5,200
Total Expenses	55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	157,005	511,437	511,437	289,388	2,845,113
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	73,015	65,278	-	14,184	4,180	-	-	-	-	-	-	-	-	156,657
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(795)	-	-	-	30,040
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	2,000	2,795	2,795	2,795	157,881
Total Change in Cash	31,349	10,008	(73,382)	93,177	(6,774)	34,512	111,468	51,642	84,799	(35,707)	(291,733)	(291,733)		(463,307)

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	1,637,862	1,346,129	1,054,396	<<< = 135 days cash	
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April 2019 Monthly Update Actuals through April 30, 2019)	Year To Date											Annual Budget									
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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	208,075	1,867,997	1,895,252	(27,255)	2,431,167	2,547,726	2,547,726	-	679,729	73%		
Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	20,328	102,270	101,852	418	156,069	165,737	168,750	3,013	66,480	61%		
Other State Revenues	6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	38,590	181,554	183,489	(1,934)	263,878	293,170	290,157	(3,013)	108,603	63%		
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	1,637	7,435	3,402	4,033	1,000	4,200	11,200	7,000	3,765	66%		
Total Revenue	37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	268,629	2,159,256	2,183,994	(24,738)	2,852,114	3,010,833	3,017,833	7,000	858,577	72%		
Expenditures																					
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	102,873	940,436	948,731	(8,295)	1,171,673	1,139,695	1,139,695	-	199,259	83%		
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	25,152	204,169	197,276	6,893	157,231	269,141	267,841	(1,300)	63,672	76%		
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,545	345,221	344,951	270	495,114	502,935	502,935	-	157,714	69%		
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	30,126	155,849	179,561	(23,712)	238,640	189,421	237,628	48,206	81,778	66%		
Services and Operating Exp.	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	45,067	392,215	407,238	(15,023)	697,742	944,094	949,188	5,094	556,973	41%		
Depreciation & Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	1,465	14,649	7,618	7,032	17,579	37,579	37,579	-	22,930	39%		
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-		
Total Expenditures	87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	244,228	2,052,540	2,085,376	(32,836)	2,820,978	3,082,866	3,134,866	52,000	1,082,326	65%		
Net Revenues												106,716	98,619	8,097	31,136	(72,033)	(117,033)	(45,000)	(223,749)		
Fund Balance																					
Beginning Balance (Audited)														Fund Balance							
Net Revenues																1,895,332					
Ending Fund Balance																<u>1,778,299</u>					
Components of Ending Fund Balance																					
Available For Economic Uncertainty																1,667,025		53.2% of Expenditures			
Restricted Balances																43,982		1.4% of Expenditures			
Net Fixed Assets																67,292		2.1% of Expenditures			
Ending Fund Balance																1,778,299		56.7% of Expenditures			



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 56.7% 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 192 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 \$7,000, or 0.2% 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 \$3,013 higher 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 (\$3,013) 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 \$7,000 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 \$52,000, or 1.7% 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 (\$1,300) 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 \$48,206 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 \$5,094 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.



April 2019 Monthly Update Actuals through April 30, 2019)											Year To Date			Annual Budget															
MSA 5											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	-	65,819	103,452	118,475	118,475	118,475	135,425	118,475	170,685	170,685	1,119,966	1,120,121	(155)	1,648,493	1,641,734	1,641,734	-	521,768	68%									
8012	EPA Entitlement	-	-	-	77,104	-	-	77,104	-	124,890	-	279,098	308,416	(29,318)	282,755	338,007	338,007	-	58,909	83%									
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	27	(586)	(559)	-	(559)	-	-	-	-	559	-									
8096	InLieuPropTaxes	28,614	57,228	38,152	38,152	38,152	-	(0)	143,071	88,145	37,976	469,492	466,715	2,777	499,919	567,985	567,985	-	98,493	83%									
SUBTOTAL - LCFF Entitlement											28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	208,075	1,867,997	1,895,252	(27,255)	2,431,167	2,547,726	2,547,726	-	679,729	73%
Federal Revenue																													
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	26,250	26,250	29,263	3,013	29,263	0%									
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8290	All Other Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	20,328	102,270	101,852	418	129,819	139,487	139,487	-	37,217	73%									
SUBTOTAL - Federal Revenue											-	-	-	-	-	23,659	53,193	5,090	-	20,328	102,270	101,852	418	156,069	165,737	168,750	3,013	66,480	61%
Other State Revenue																													
8311	SpEd Revenue	-	-	-	-	-	-	-	-	46,144	23,631	69,775	68,199	1,576	118,285	118,285	115,272	(3,013)	45,497	61%									
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8550	MandCstReimburs	-	-	-	-	4,359	-	13,101	-	-	-	17,460	19,359	(1,899)	72,149	40,737	40,737	-	23,277	43%									
8560	StateLotteryRev	-	-	-	-	-	-	14,913	-	-	14,959	29,872	29,826	45	43,960	43,960	43,960	-	14,088	68%									
8590	AllOthStateRev	6,191	-	-	6,206	19,165	-	4,395	-	28,491	-	64,448	66,105	(1,657)	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	38,590	181,554	183,489	(1,934)	263,878	293,170	290,157	(3,013)	108,603	63%
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	43	64	-	-	-	-	(107)	-									
8699	Other Revenue	-	-	-	28	-	463	(0)	0	3,569	1,152	5,212	2,406	2,805	1,000	3,000	10,000	7,000	4,788	52%									
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	453	679	-	-	-	-	(1,131)	-									
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
8999	Revenues-Susp	-	-	-	-	13,063	(463)	(12,101)	38	(38)	485	985	500	485	-	-	-	-	(985)	-									
SUBTOTAL - Local Revenue											2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	1,637	7,435	3,402	4,033	1,000	4,200	11,200	7,000	3,765	66%
TOTAL REVENUE											37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	268,629	2,159,256	2,183,994	(24,738)	2,852,114	3,010,833	3,017,833	7,000	858,577	72%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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	85,189	774,004	786,915	(12,911)	982,993	951,015	951,015	-	177,011	81%
1300	Cert Adminis	21,390	15,390	15,390	15,712	16,384	15,990	15,390	15,912	17,190	17,684	166,432	161,816	4,616	188,680	188,680	188,680	-	22,248	88%
SUBTOTAL - Certificated Salaries		43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	102,873	940,436	948,731	(8,295)	1,171,673	1,139,695	1,139,695	-	199,259	83%
Classified Salaries																				
2400	Clerical & Tech	11,197	(10,286)	11,197	11,197	11,197	11,197	12,308	12,815	12,778	12,727	96,328	94,931	1,397	86,990	108,184	108,184	-	11,856	89%
2900	OtherClassStaff	5,138	10,644	12,334	13,141	10,457	10,151	9,393	12,528	11,632	12,426	107,841	102,345	5,496	70,241	160,957	159,657	(1,300)	51,816	68%
SUBTOTAL - Classified Salaries		16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	25,152	204,169	197,276	6,893	157,231	269,141	267,841	(1,300)	63,672	76%
Employee Benefits																				
3101	STRS	4,234	15,081	16,172	16,116	15,305	16,737	15,029	16,299	16,642	16,723	148,337	161,725	(13,388)	180,567	180,967	180,967	-	32,630	82%
3202	PERS	2,864	3,519	3,676	3,698	3,439	3,395	3,426	3,924	3,763	3,787	35,490	21,759	13,732	28,226	31,726	31,726	-	(3,765)	112%
3301	OASDI/Med	1,885	3,110	3,240	3,295	3,155	3,136	2,998	3,390	3,345	3,409	30,964	24,330	6,634	32,895	36,816	36,816	-	5,852	84%
3401	HlthWelfare	1,013	25,283	12,783	19,346	16,534	1,273	27,420	1,037	370	14,804	119,863	127,212	(7,349)	237,664	237,664	237,664	-	117,801	50%
3501	UnemployIns	-	144	-	149	-	-	-	373	28	-	695	293	401	799	799	799	-	104	87%
3601	WorkersComp	2,467	822	822	822	822	-	822	822	1,644	822	9,865	9,636	229	14,963	14,963	14,963	-	5,098	66%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	7	0	-	7	(4)	11	-	-	-	-	(7)	-
SUBTOTAL - Employee Benefits		12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,545	345,221	344,951	270	495,114	502,935	502,935	-	157,714	69%
Books & Supplies																				
4100	Text&CoreCurric	-	-	26,545	-	-	-	-	-	-	-	26,545	28,618	(2,073)	20,000	30,000	30,000	-	3,455	88%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	5,000	5,000	5,000	-	5,000	0%
4310	Ins Mats & Sups	-	-	999	-	-	-	-	-	-	2,586	3,586	12,398	(8,812)	13,446	19,377	22,583	3,206	18,998	16%
4315	OthrSupplies	-	-	-	-	-	-	-	479	-	-	479	73	407	-	600	600	-	121	80%
4320	Office Supplies	-	60	79	191	96	1,508	1,891	78	93	448	4,444	8,057	(3,614)	12,500	11,500	11,500	-	7,056	39%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	732	161	571	-	-	1,000	1,000	268	73%
4340	Educat Software	-	750	4,540	-	2,876	-	10,664	11,575	450	-	30,855	26,605	4,250	43,865	43,813	43,813	-	12,958	70%
4345	NonInstStdntSup	-	-	2,801	-	-	-	-	-	-	-	2,801	3,522	(720)	2,000	4,002	4,002	-	1,201	70%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	600	(600)	1,000	1,000	1,000	-	1,000	0%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	-	2,000	2,000	-	2,000	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	78	(78)	11,329	1,129	129	(1,000)	129	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)	2,500	2,500	2,500	-	2,500	0%
4430	OfficeFrmEqp<5k	-	-	-	-	-	-	-	715	-	-	715	1,371	(656)	5,000	3,000	3,000	-	2,285	24%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	5,000	5,000	5,000	-	5,000	0%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	25,459	25,935	-	-	51,393	51,623	(229)	115,000	50,000	95,000	45,000	43,607	54%
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	312	312	2,513	(2,201)	2,000	4,500	4,500	-	4,188	7%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	3,600	(3,600)	-	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)	26,780	33,987	31,644	2,343	-	-	-	-	(33,987)	-
SUBTOTAL - Books and Supplies		-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	30,126	155,849	179,561	(23,712)	238,640	189,421	237,628	48,206	81,778	66%

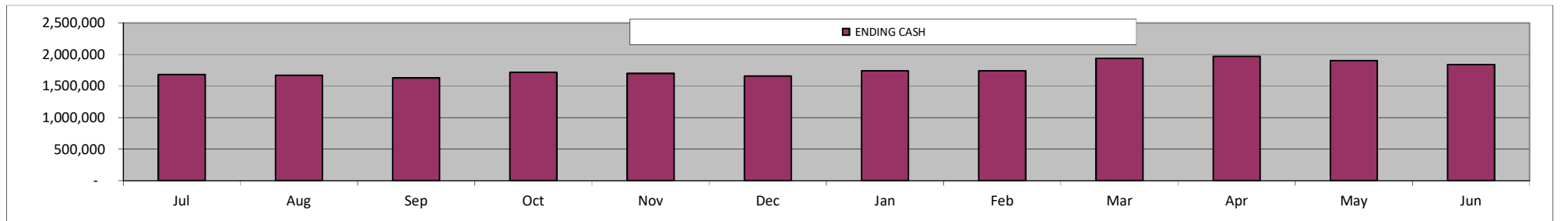
April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
Services & Other Operating Expenses																				
5101	CMO Fees	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	86,044	86,044	-	103,253	103,253	103,253	-	17,209	83%	
5205	Conference Fees	678	-	-	-	-	-	-	-	-	678	1,471	(793)	2,000	2,000	2,000	-	1,322	34%	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5215	TravConferences	-	-	-	-	-	261	-	-	-	261	705	(443)	1,000	1,000	1,000	-	739	26%	
5220	TraLodging	-	-	-	-	-	-	-	361	-	361	0	360	-	-	361	361	0	100%	
5300	DuesMemberships	-	-	1,280	-	2,450	-	-	-	1,020	4,750	3,880	870	5,000	5,000	5,000	-	250	95%	
5450	Other Insurance	1,607	536	536	536	536	536	536	1,072	536	6,431	7,530	(1,099)	11,836	11,836	11,836	-	5,405	54%	
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	309	(309)	515	515	515	-	515	0%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	789	-	-	61,667	-	-	59,025	15,086	15,086	151,653	152,456	(803)	185,000	185,000	185,000	-	33,347	82%	
5620	EquipmentLeases	398	366	323	299	656	195	260	1,872	915	431	2,497	3,218	18,432	18,432	18,432	-	12,717	31%	
5630	Reps&MaintBldg	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000	0%	
5800	ProfessServices	-	-	2,126	708	2,420	2,169	-	1,692	-	9,115	9,591	(475)	121,071	12,728	12,728	-	3,613	72%	
5810	Legal	-	-	-	-	-	98	340	40	-	478	2,811	(2,333)	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	29,484	50,639	(21,155)	29,484	29,484	29,484	-	-	100%	
5814	SchPrgAcadComps	-	-	-	-	-	220	-	-	-	220	-	-	5,000	5,000	5,000	-	4,780	4%	
5819	SchlProgs-Other	-	-	-	-	21	1,070	-	-	600	1,691	1,091	600	3,600	3,600	3,600	-	1,909	47%	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	8,334	8,334	8,334	-	8,334	0%	
5825	DMSBusiness Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	446	-	700	389	-	-	(500)	2,742	3,777	1,535	2,242	10,000	9,000	13,000	4,000	9,223	29%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdRecrt	-	-	-	-	1,092	-	-	-	6,107	-	7,199	2,473	4,726	7,500	9,500	9,500	-	2,301	76%
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	24,292	24,292	24,292	-	24,292	0%	
5857	Payroll Fees	-	-	-	-	-	1,307	808	822	827	3,765	5,071	(1,307)	10,038	10,038	10,038	-	6,273	38%	
5860	Service Fees	1,864	-	4	-	-	-	-	-	-	1,868	1,114	754	612	612	612	-	(1,256)	305%	
5861	Prior Year Services	-	-	-	-	-	5,956	-	-	-	5,956	5,956	-	-	11,855	11,855	-	5,899	50%	
5863	Prof Developmnt	-	-	-	127	1,005	-	379	100	-	1,611	1,511	100	10,000	10,000	9,639	(361)	8,028	17%	
5864	Prof Dev-Other	-	-	1,377	191	159	-	782	3,750	-	1,235	7,493	2,509	4,985	20,085	20,085	20,085	-	12,592	37%
5869	SpEd Ctrct Inst	-	-	-	1,673	3,758	-	-	875	3,291	10,471	20,068	18,173	1,895	-	40,212	41,306	1,094	21,238	49%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	42,998	-	42,998	0%
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884	Substitutes	-	141	3,396	-	13,676	-	480	12,059	2,938	32,690	41,892	(9,201)	20,686	30,686	30,686	-	(2,004)	107%	
5890	Oth Svcs Non-Inst	-	-	-	-	-	-	-	3,193	-	3,193	-	3,193	24,720	273,350	273,350	-	270,157	1%	
5900	Communications	-	-	-	-	-	795	-	-	-	795	795	-	4,323	795	795	-	-	100%	
5920	Telecom Internet	457	426	425	423	482	-	964	490	486	534	4,689	3,783	905	53,079	4,323	5,697	1,374	1,008	82%
5930	Postage Delivery	-	302	-	-	-	13	343	-	36	32	726	1,951	(1,226)	2,882	2,882	-	2,156	25%	
5940	Technology	-	-	-	-	-	1,231	-	274	-	1,504	1,231	274	-	52,284	50,910	(1,374)	49,406	3%	
SUBTOTAL - Services & Operations		14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	45,067	392,215	407,238	(15,023)	697,742	944,094	949,188	5,094	556,973	41%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date											Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	-	-	20,000	0%
6900	Depreciation	-	-	-	5,860	-	-	-	-	7,325	1,465	14,649	7,618	7,032	17,579	17,579	17,579	-	2,930	83%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	5,860	-	-	-	-	7,325	1,465	14,649	7,618	7,032	17,579	37,579	37,579	-	22,930	39%
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	244,228	2,052,540	2,085,376	(32,836)	2,820,978	3,082,866	3,134,866	52,000	1,082,326	65%

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	ACTUALS	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	1,970,157	1,904,616	1,839,075	
Revenue														
LCFF Entitlement	28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	208,075	271,892	271,892	135,946	2,547,726
Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	20,328	25,387	25,387	12,693	165,737
Other State Revenues	6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	38,590	44,646	44,646	22,323	293,170
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	1,637	(1,294)	(1,294)	(647)	4,200
Total Revenue	37,263	121,828	141,604	239,966	212,514	122,834	272,929	279,775	461,913	268,629	340,631	340,631	170,315	3,010,833
Expenses														
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	102,873	79,704	79,704	31,557	1,131,400
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	25,152	25,989	25,989	18,588	274,735
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,545	63,086	63,086	31,812	503,205
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	30,126	13,429	13,429	31,209	213,916
Services and Operations	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	45,067	220,752	220,752	100,446	934,165
Depreciation / Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	1,465	9,172	9,172	11,618	44,611
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	244,228	412,131	412,131	225,230	3,102,031
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	74,941	40,102	-	25,903	2,948	-	-	-	-	-	-	-	-	143,894
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(2,262)	32,499	67,304	(32,903)	(1,814)	29,699	-	(65,882)	160	-	-	-	26,802
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)	6,119	5,959	5,959	5,959	143,404
Total Change in Cash	(48,388)	(11,767)	(40,714)	87,471	(16,818)	(41,146)	83,481	(1,203)	196,766	30,520	(65,541)	(65,541)		52,206

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	1,970,157	1,904,616	1,839,075	<<< = 216 days cash	
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April 2019 Monthly Update Actuals through April 30, 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	Apr 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:																148	148	-		
SUMMARY																				
Revenue																				
LCOFF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	101,441	1,088,707	1,090,172	(1,465)	1,464,746	1,482,738	1,482,738	-	394,031	73%	
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	12,660	94,339	94,371	(32)	166,466	126,006	126,006	-	31,667	75%	
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	17,230	257,355	242,143	15,212	249,668	311,339	311,678	338	54,323	83%	
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	220	12,132	17,197	(5,065)	15,000	16,200	21,200	5,000	9,068	57%	
Total Revenue	29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	131,551	1,452,533	1,443,882	8,650	1,895,880	1,936,283	1,941,622	5,338	489,089	75%	
Expenditures																				
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	59,957	583,755	584,384	(629)	723,179	713,967	713,967	-	130,212	82%	
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	10,268	88,990	87,463	1,526	111,000	124,194	124,194	-	35,205	72%	
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	29,436	197,583	215,908	(18,324)	341,933	340,503	337,503	(3,000)	139,920	59%	
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	1,905	61,532	72,290	(10,757)	149,590	93,430	96,493	3,063	34,961	64%	
Services and Operating Exp.	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	24,630	284,167	300,432	(16,265)	473,140	624,706	639,643	14,937	355,476	44%	
Depreciation & Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	-	11,978	15,519	(3,541)	16,557	23,222	13,560	(9,662)	1,582	88%	
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	7,232	51,287	(44,055)	22,690	-	-	-	(7,232)	-	
Total Expenditures	57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	127,836	1,235,237	1,327,282	(92,045)	1,838,089	1,920,023	1,925,361	5,338	690,124	64%	
Net Revenues											217,295	116,601	100,695	57,791	16,261	16,261	(0)	(201,035)		
Fund Balance																				
Beginning Balance (Audited)																1,603,898				
Net Revenues																16,261				
Ending Fund Balance																1,620,159				
Components of Ending Fund Balance																				
Available For Economic Uncertainty																1,557,617	80.9% of Expenditures			
Restricted Balances																40,071	2.1% of Expenditures			
Net Fixed Assets																22,471	1.2% of Expenditures			
Ending Fund Balance																1,620,159	84.1% of Expenditures			



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 84.1% 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 \$1,396,392, which represents 278 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 \$5,338, 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 \$338 higher 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 \$5,338, 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 \$3,063 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 \$14,937 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 (\$9,662) lower than in the Second Interim, reflecting updated depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
REVENUE DETAIL																				
LCFF Entitlement																				
8011	State Aid	-	47,902	47,902	86,223	86,223	86,223	86,223	77,948	77,948	682,815	677,696	5,119	963,048	921,576	921,576	-	238,761	74%	
8012	EPA Entitlement	-	-	-	-	-	57,701	-	52,326	-	110,027	115,402	(5,375)	175,782	203,158	203,158	-	93,131	54%	
8019	Prior Year Adjustments	-	-	-	-	-	-	-	16	(443)	(427)	-	(427)	-	-	-	-	427	-	
8096	InLieuPropTaxes	22,456	44,912	29,941	29,941	29,941	29,941	52,397	2,884	23,936	296,292	297,074	(782)	325,916	358,004	358,004	-	61,712	83%	
SUBTOTAL - LCFF Entitlement		22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	1,088,707	1,090,172	(1,465)	1,464,746	1,482,738	1,482,738	-	394,031	73%	
Federal Revenue																				
8181	SpEd - Revenue	1,847	3,693	2,462	2,462	2,462	2,523	4,323	1,101	2,068	25,404	20,022	5,382	28,921	28,921	28,921	-	3,517	88%	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	50,307	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	18,037	-	36,312	3,994	-	10,592	68,935	74,349	(5,414)	87,238	97,085	97,085	-	28,150	71%
SUBTOTAL - Federal Revenue		1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	12,660	94,339	94,371	(32)	166,466	126,006	126,006	-	31,667	75%
Other State Revenue																				
8311	SpEd Revenue	5,477	10,955	-	7,303	7,303	14,174	7,502	12,829	3,269	6,474	75,286	79,212	(3,926)	84,525	91,190	91,528	338	16,242	82%
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	-	-	10,756	16,086	10,660	5,426	28,658	28,658	28,658	-	12,572	56%	
8590	AllOthStateRev	-	-	-	57,701	-	-	10,589	-	84,878	-	153,168	149,738	3,430	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	17,230	257,355	242,143	15,212	249,668	311,339	311,678	338	54,323	83%
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)	220	9,517	17,197	(7,680)	15,000	15,000	20,000	5,000	10,483	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	-	-	0	1,147	(97)	(1,050)	(7,100)	9,715	-	2,615	-	2,615	-	-	-	-	(2,615)	-	
SUBTOTAL - Local Revenue		-	-	-	0	1,147	1,050	-	7,100	2,615	220	12,132	17,197	(5,065)	15,000	16,200	21,200	5,000	9,068	57%
TOTAL REVENUE		29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	131,551	1,452,533	1,443,882	8,650	1,895,880	1,936,283	1,941,622	5,338	489,089	75%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	20,000	45,280	49,905	46,113	46,438	46,163	45,405	47,063	48,113	46,055	440,535	441,364	(829)	550,355	541,143	541,143	-	100,608	81%
1300	Cert Adminis	17,902	13,902	13,902	13,902	13,902	13,902	13,902	13,952	14,052	13,902	143,220	143,020	200	172,824	172,824	172,824	-	29,604	83%
SUBTOTAL - Certificated Salaries		37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	59,957	583,755	584,384	(629)	723,179	713,967	713,967	-	130,212	82%
Classified Salaries																				
2400	Clerical & Tech	3,244	4,166	4,080	4,720	4,173	4,292	4,212	4,323	4,785	4,316	42,311	41,523	788	45,000	48,062	48,062	-	5,752	88%
2900	OtherClassStaff	356	4,367	5,281	4,766	4,347	4,297	4,855	6,456	6,002	5,952	46,679	45,941	738	66,000	76,132	76,132	-	29,453	61%
SUBTOTAL - Classified Salaries		3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	10,268	88,990	87,463	1,526	111,000	124,194	124,194	-	35,205	72%
Employee Benefits																				
3101	STRS	1,926	9,635	9,737	9,770	9,063	9,779	9,655	9,933	10,120	9,761	89,380	97,910	(8,530)	110,560	110,960	110,960	-	21,580	81%
3202	PERS	650	1,505	1,635	1,524	1,158	1,478	1,576	1,728	1,622	1,768	14,642	12,877	1,765	20,049	20,229	20,229	-	5,587	72%
3301	OASDI/Med	823	1,507	1,638	1,593	1,524	1,525	1,550	1,706	1,723	1,652	15,240	14,233	1,007	21,709	22,029	22,029	-	6,790	69%
3401	HlthWelfare	-	12,349	1,718	17,579	10,653	575	9,513	600	712	15,521	69,222	80,926	(11,704)	173,809	171,479	168,479	(3,000)	99,257	41%
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	734	8,808	6,223	2,585	9,393	9,393	9,393	-	585	94%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	3,548	(3,548)	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	29,436	197,583	215,908	(18,324)	341,933	340,503	337,503	(3,000)	139,920	59%
Books & Supplies																				
4100	Text&CoreCurric	-	-	7,016	140	-	-	2,875	-	-	-	10,031	19,462	(9,431)	25,750	25,750	25,750	-	15,719	39%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	637	(637)	1,061	1,061	1,061	-	1,061	0%
4310	Ins Mats & Sups	-	-	840	-	149	-	304	7,068	-	-	8,360	6,885	1,475	7,185	17,918	17,681	(237)	9,321	47%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	173	171	129	137	-	717	1,539	227	-	3,093	3,671	(578)	10,000	7,000	7,000	-	3,907	44%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	766	-	-	-	766	1,243	(476)	1,500	1,560	1,560	-	794	49%
4340	Educat Software	-	375	-	3,969	1,979	-	1,988	9,075	450	-	17,836	10,984	6,852	21,916	22,291	22,291	-	4,455	80%
4345	NonInstStdntSup	-	-	-	-	-	-	1,201	657	-	-	1,858	2,542	(683)	2,652	3,792	4,092	300	2,234	45%
4346	TeacherSupplies	-	-	46	-	-	-	-	54	-	-	100	1,865	(1,766)	1,132	3,132	3,132	-	3,032	3%
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	900	(900)	1,500	1,500	1,500	-	1,500	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	(2,000)	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	600	(600)	1,000	1,000	1,000	-	1,000	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)	2,500	2,500	2,500	-	2,500	0%
4440	Computers <\$5k	-	-	-	-	-	-	752	-	-	-	752	4,102	(3,350)	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	1,278	(817)	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	1,905	18,275	16,621	1,654	-	-	-	-	(18,275)	-
SUBTOTAL - Books and Supplies		1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	1,905	61,532	72,290	(10,757)	149,590	93,430	96,493	3,063	34,961	64%

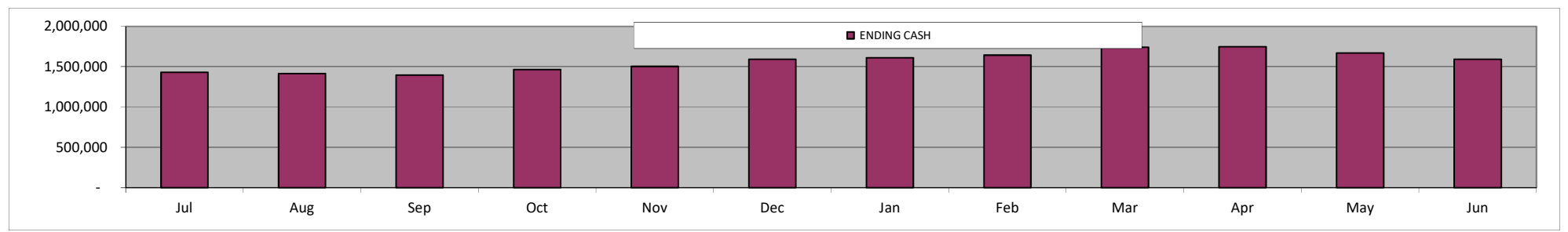
April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 6												Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																				
5101	CMO Fees	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	38,710	38,710	-	46,452	46,452	46,452	-	7,742	83%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	84	198	630	104	0	0	37	31	1,085	1,292	(207)	1,545	1,545	1,545	-	460	70%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	337	(337)	561	561	561	-	561	0%
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	768	(768)	1,000	1,280	1,280	-	1,280	0%
5300	DuesMemberships	-	970	900	-	-	-	2,025	33	1,550	-	5,478	3,900	1,577	1,937	5,487	5,487	-	9	100%
5450	Other Insurance	1,553	518	518	518	518	-	518	518	1,036	518	6,215	6,877	(662)	10,771	10,771	10,771	-	4,556	58%
5500	OpsHousekeeping	-	-	-	312	-	-	156	0	189	-	657	1,273	(616)	2,000	2,000	2,000	-	1,343	33%
5510	Gas & Electric	317	57	21	570	511	0	493	71	925	24	2,989	4,934	(1,945)	7,931	7,931	7,931	-	4,942	38%
5610	Rent & Leases	-	19,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	95,000	95,000	-	114,000	114,000	114,000	-	19,000	83%
5620	EquipmentLeases	-	-	419	437	420	214	570	382	499	214	3,156	3,222	(66)	5,092	5,092	5,092	-	1,936	62%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	2,000	2,000	2,000	-	2,000	0%
5800	ProfessServices	-	6,825	907	4,828	6,125	-	8,307	-	7,797	974	35,763	36,992	(1,229)	86,753	49,188	60,820	11,632	25,057	59%
5810	Legal	-	-	83	568	-	-	4,729	-	-	-	5,379	5,379	-	20,000	20,000	20,000	-	14,621	27%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	116	531	(415)	1,000	1,000	1,000	-	885	12%
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,300	300	10,300	0%
5820	Audit & CPA	-	875	-	148	-	-	700	0	-	-	1,723	1,723	-	4,774	4,774	4,774	-	3,051	36%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	1,368	1,318	-	-	1,085	690	1,545	6,006	8,685	(2,679)	10,000	14,067	15,135	1,068	9,129	40%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	1,317	-	-	7,160	2,160	-	-	10,637	8,477	2,160	18,000	15,000	17,000	2,000	6,363	63%
5850	Oversight Fees	870	1,480	1,160	1,160	1,160	1,160	1,160	2,030	1,275	1,038	12,491	10,107	2,384	15,756	15,756	15,756	-	3,265	79%
5857	Payroll Fees	-	-	-	-	-	-	987	614	624	635	2,859	5,777	(2,918)	10,844	10,844	10,844	-	7,985	26%
5860	Service Fees	-	-	3	1,148	-	-	0	(0)	-	-	1,152	1,979	(827)	530	2,530	2,530	-	1,378	46%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	-	-	1,871	975	-	2,846	1,724	1,122	2,000	5,720	5,720	-	2,874	50%
5864	Prof Dev-Other	-	-	-	-	-	-	-	12	-	-	12	-	12	23,000	15,450	15,450	-	15,439	0%
5869	SpEd Ctrct Inst	-	-	-	-	3,188	-	-	15,340	-	3,251	21,780	23,729	(1,949)	-	56,077	56,014	(63)	34,234	39%
5872	SpEd Fees	1,465	1,465	977	(0)	-	0	-	(0)	-	-	3,906	3,906	-	-	22,690	22,690	-	18,784	17%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	1,614	-	-	939	595	-	754	1,015	1,861	6,778	8,681	(1,903)	16,000	16,000	16,000	-	9,222	42%
5890	OthSvcsNon-Inst	-	-	-	-	767	-	-	2,300	-	-	3,066	10,767	(7,700)	10,943	121,240	121,240	-	118,174	3%
5900	Communications	-	-	-	1,575	-	-	-	200	-	-	1,775	1,710	65	3,090	2,000	2,000	-	225	89%
5920	TelecomInternet	842	784	811	812	812	0	2,153	1,239	1,193	1,168	9,812	8,179	1,633	39,161	13,090	13,090	-	3,278	75%
5930	PostageDelivery	-	-	-	403	-	-	451	-	-	-	853	3,341	(2,488)	5,000	5,000	5,000	-	4,147	17%
5940	Technology	-	-	-	-	-	-	1,231	2,692	-	-	3,923	1,231	2,692	-	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	24,630	284,167	300,432	(16,265)	473,140	624,706	639,643	14,937	355,476	44%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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	10,000	(3,541)	-	6,665	(2,997)	(9,662)	(9,456)	-216%
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	15,519	(3,541)	16,557	23,222	13,560	(9,662)	1,582	88%
Other Outflows																				
7299	Encroachment	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	7,232	51,287	(44,055)	22,690	-	-	-	(7,232)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	7,232	51,287	(44,055)	22,690	-	-	-	(7,232)	-
TOTAL EXPENDITURES		57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	127,836	1,235,237	1,327,282	(92,045)	1,838,089	1,920,023	1,925,361	5,338	690,124	64%

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	ACTUALS	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	1,746,864	1,669,172	1,591,480	
Revenue														
LCFF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	101,441	157,612	157,612	78,806	1,482,738
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	12,660	12,667	12,667	6,333	126,006
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	17,230	21,594	21,594	10,797	311,339
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	220	1,627	1,627	814	16,200
Total Revenue	29,780	107,462	80,305	183,631	145,113	136,384	236,121	177,148	225,038	131,551	193,500	193,500	96,750	1,936,283
Expenses														
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	59,957	52,085	52,085	25,414	713,338
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	10,268	14,082	14,082	8,567	125,721
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	29,436	57,168	57,168	7,260	319,179
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	1,905	12,759	12,759	(1,315)	85,736
Services and Operations	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	24,630	136,216	136,216	66,780	623,378
Depreciation / Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	-	4,498	4,498	(10,954)	10,020
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	(2,893)	(2,893)	(45,501)	(44,055)
Total Expenses	57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	127,836	273,914	273,914	50,251	1,833,316
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/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(1,564)	-	-	-	(60,665)
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	1,157	2,722	2,722	92,481	
Total Change in Cash	(10,567)	(16,725)	(18,847)	68,218	39,268	88,917	16,600	33,979	98,619	4,872	(77,692)	(77,692)		195,448

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** **1,746,864** **1,669,172** **1,591,480** <<< = 317 days cash



April 2019 Monthly Update Actuals through April 30, 2019)	Year To Date											Annual Budget								
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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:															278	278	-		
SUMMARY																				
Revenue																				
LCOFF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	208,762	2,112,075	2,095,193	16,881	2,757,763	2,794,305	2,794,305	-	682,230	76%	
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	36,638	299,176	302,205	(3,029)	249,020	444,804	444,804	-	145,628	67%	
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	34,544	544,255	534,970	9,285	672,875	720,162	723,249	3,087	178,995	75%	
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	1,748	63,632	41,723	21,909	27,052	48,773	59,728	10,955	(3,904)	107%	
Total Revenue	76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	281,693	3,019,137	2,974,091	45,047	3,706,710	4,008,045	4,022,087	14,042	1,002,949	75%	
Expenditures																				
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	91,394	907,200	905,827	1,374	1,135,377	1,185,835	1,185,835	-	278,635	77%	
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	34,516	282,858	273,810	9,049	269,611	381,786	369,423	(12,363)	86,565	77%	
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	27,083	339,522	389,781	(50,260)	473,427	499,364	499,364	-	159,842	68%	
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	42,046	127,248	125,183	2,064	227,293	166,162	149,821	(16,340)	22,574	85%	
Services and Operating Exp.	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	101,431	1,066,676	1,076,750	(10,074)	1,442,279	1,673,671	1,680,691	7,020	614,014	63%	
Depreciation & Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	-	109,662	111,811	(2,149)	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	3,072	17,885	20,318	(2,433)	42,987	-	-	-	(17,885)	-	
Total Expenditures	188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	299,542	2,851,051	2,903,480	(52,429)	3,606,961	4,285,808	4,299,850	14,042	1,448,799	66%	
Net Revenues												168,087	70,611	97,476	99,749	(277,763)	(277,763)	0	(445,850)	
Fund Balance																				
Beginning Balance (Audited)														Fund Balance						
Net Revenues																1,498,196				
Ending Fund Balance																(277,763)				
Components of Ending Fund Balance																1,220,433				
Available For Economic Uncertainty																1,027,480		23.9% of Expenditures		
Restricted Balances																30,185		0.7% of Expenditures		
Net Fixed Assets																162,768		3.8% of Expenditures		
Ending Fund Balance																1,220,433		28.4% of Expenditures		



MSA-7 Executive Summary

SUMMARY OF RESULTS

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

This is an increase 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 \$14,042, or 0.4% 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 \$3,087 higher 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 \$14,042, 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 (\$12,363) 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 (\$16,340) 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 \$7,020 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.



April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
REVENUE DETAIL																				
LCFF Entitlement																				
8011	State Aid	-	83,987	83,987	151,176	151,176	151,176	151,176	164,734	164,734	1,253,322	1,222,678	30,644	1,817,619	1,755,504	1,755,504	-	502,182	71%	
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	(788)	(40)	-	(40)	-	-	-	-	40	-	
8096	InLieuPropTaxes	39,774	79,549	53,032	53,032	53,032	53,032	92,806	32,427	44,816	554,534	574,484	(19,951)	617,485	670,286	670,286	-	115,752	83%	
SUBTOTAL - LCFF Entitlement		39,774	163,536	137,019	204,208	204,208	402,239	243,982	304,137	208,762	2,112,075	2,095,193	16,881	2,757,763	2,794,305	2,794,305	-	682,230	76%	
Federal Revenue																				
8181	SpEd - Revenue	3,271	6,541	4,361	4,361	4,361	4,469	7,658	4,310	3,871	47,563	36,063	11,500	54,794	54,794	54,794	-	7,231	87%	
8220	SchLunchFederal	19,369	-	(19,369)	-	-	-	-	-	-	-	-	-	80,273	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	-	26,179	189,963	1,859	845	32,767	251,613	266,142	(14,529)	113,953	390,010	390,010	-	138,397	65%	
SUBTOTAL - Federal Revenue		22,640	6,541	(15,009)	4,361	30,540	194,432	9,517	5,155	36,638	299,176	302,205	(3,029)	249,020	444,804	444,804	-	145,628	67%	
Other State Revenue																				
8311	SpEd Revenue	9,702	19,403	-	12,935	12,935	24,559	13,288	22,722	12,789	14,575	142,909	140,823	2,086	160,141	171,416	174,503	3,087	31,595	82%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	6,152	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	4,487	-	23,426	-	-	-	27,913	29,487	(1,574)	98,718	55,053	55,053	-	27,140	51%
8560	StateLotteryRev	-	-	-	-	-	12,384	-	-	19,969	32,353	24,768	7,585	54,298	54,298	54,298	-	21,945	60%	
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	34,544	544,255	534,970	9,285	672,875	720,162	723,249	3,087	178,995	75%
Local Revenue																				
8600	Other Local Revenue	-	-	-	-	-	-	30,439	-	-	30,439	30,000	439	-	31,639	31,639	-	1,200	96%	
8634	StudentLunchFee	-	-	-	-	-	-	-	23	-	23	(14)	36	10,560	-	-	-	(23)	-	
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8699	Other Revenue	90	646	-	5,264	-	249	6,232	312	17,047	1,748	31,589	11,082	20,508	16,492	17,134	28,089	10,955	(3,500)	112%
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	632	949	-	-	-	-	-	(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)	1,748	63,632	41,723	21,909	27,052	48,773	59,728	10,955	(3,904)	107%
TOTAL REVENUE		76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	281,693	3,019,137	2,974,091	45,047	3,706,710	4,008,045	4,022,087	14,042	1,002,949	75%

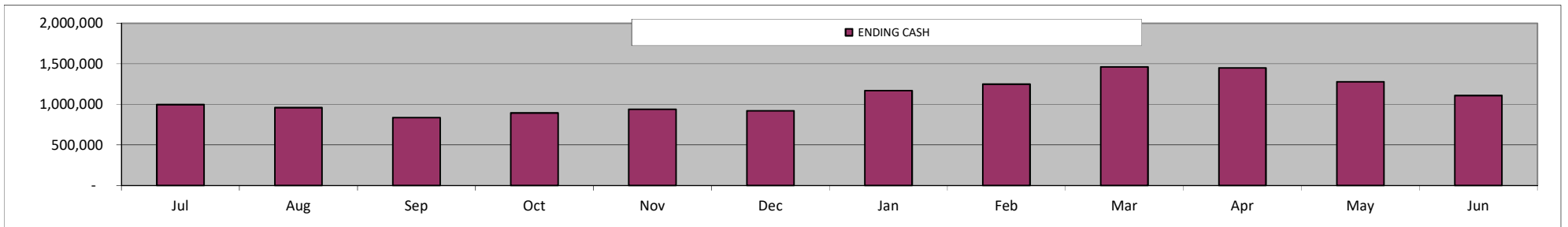
April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 7												Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
EXPENDITURES DETAIL																				
Certificated Salaries																				
1100	TeacherSalaries	50,150	76,481	77,224	76,746	78,296	77,146	76,146	77,646	78,422	76,556	744,813	743,439	1,374	951,321	993,772	993,772	-	248,959	75%
1300	Cert Adminis	28,845	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	162,387	162,387	-	184,056	192,063	192,063	-	29,676	85%
SUBTOTAL - Certificated Salaries		78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	91,394	907,200	905,827	1,374	1,135,377	1,185,835	1,185,835	-	278,635	77%
Classified Salaries																				
2400	Clerical & Tech	8,368	10,211	14,097	14,176	11,361	12,050	12,007	13,423	12,569	13,625	121,888	118,291	3,596	83,167	147,511	147,511	-	25,624	83%
2900	OtherClassStaff	8,281	9,377	15,851	16,896	15,410	16,752	18,238	19,436	19,839	20,891	160,971	155,518	5,452	186,444	234,275	221,912	(12,363)	60,941	73%
SUBTOTAL - Classified Salaries		16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	34,516	282,858	273,810	9,049	269,611	381,786	369,423	(12,363)	86,565	77%
Employee Benefits																				
3101	STRS	6,689	15,177	15,256	15,318	14,914	15,495	15,140	15,032	15,158	14,686	142,867	153,270	(10,403)	170,885	185,237	185,237	-	42,370	77%
3202	PERS	1,523	3,386	4,445	4,560	3,771	4,167	4,832	5,497	5,437	5,897	43,513	41,179	2,334	48,036	55,030	55,030	-	11,517	79%
3301	OASDI/Med	2,417	2,814	3,509	3,536	3,180	3,323	3,506	3,851	3,828	3,962	33,924	32,801	1,123	42,403	46,973	46,973	-	13,049	72%
3401	HlthWelfare	-	25,203	2,059	27,757	15,506	986	26,748	1,235	3,462	1,340	104,296	151,753	(47,457)	195,412	195,412	195,412	-	91,116	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	1,198	14,376	10,450	3,926	15,820	15,820	15,820	-	1,444	91%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	2	3	2	-	7	(2)	9	-	-	-	-	(7)	-
SUBTOTAL - Employee Benefits		14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	27,083	339,522	389,781	(50,260)	473,427	499,364	499,364	-	159,842	68%
Books & Supplies																				
4100	Text&CoreCurric	-	-	13,270	28	-	7,691	-	2,796	-	-	23,784	36,802	(13,017)	28,840	27,440	50,139	22,699	26,355	47%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	618	(618)	1,030	1,030	1,030	-	1,030	0%
4310	Ins Mats & Sups	-	-	371	146	856	150	-	0	40	368	1,932	5,465	(3,532)	6,369	40,378	8,500	(31,877)	6,568	23%
4315	OthrSupplies	-	-	-	613	-	-	-	127	0	118	958	3,100	(2,142)	-	16,672	4,891	(11,781)	3,933	20%
4320	Office Supplies	-	-	1,915	1,081	335	-	1,033	2,509	228	-	7,100	5,503	1,597	12,000	9,000	9,000	-	1,900	79%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	600	(600)	1,000	1,000	1,000	-	1,000	0%
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	26	-	26	1,839	(1,813)	3,090	3,090	3,090	-	3,064	1%
4335	PE Supplies	-	-	-	-	-	1,207	-	-	-	-	1,207	1,719	(512)	2,060	2,060	2,060	-	853	59%
4340	Educat Software	-	375	2,851	3,985	3,692	-	2,188	-	450	-	13,540	16,740	(3,200)	19,248	19,623	19,623	-	6,084	69%
4345	NonInstStdntSup	-	-	-	22	-	-	211	-	25	(25)	233	9,158	(8,925)	1,545	2,745	15,108	12,363	14,875	2%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	1,483	(1,483)	2,472	2,472	2,472	-	2,472	0%
4350	Cust. Supplies	-	-	1,585	1,571	714	0	918	779	1,761	-	7,328	6,535	794	8,240	8,240	10,240	2,000	2,912	72%
4351	Yearbook	-	-	-	-	-	-	849	-	-	-	849	1,901	(1,052)	783	2,603	2,603	-	1,754	33%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	2,580	(2,580)	10,300	4,300	4,300	-	4,300	0%
4410	ClsrmFrmEqp<5k	-	-	-	-	4,809	-	-	-	-	-	4,809	3,834	975	3,184	3,184	3,184	-	(1,625)	151%
4430	OfficeFurnEqp<5k	-	-	12	685	-	-	427	-	-	-	1,125	2,891	(1,766)	5,056	4,068	4,068	-	2,943	28%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	1,800	(1,800)	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	1	2,790	2,808	(18)	2,060	15,257	5,513	(9,744)	2,723	51%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	1,890	20,229	(12,372)	8,538	8,375	(2,224)	608	(5,080)	41,602	61,567	19,809	41,758	-	-	-	-	(61,567)	-
SUBTOTAL - Books and Supplies		-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	42,046	127,248	125,183	2,064	227,293	166,162	149,821	(16,340)	22,574	85%

April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 7												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	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	413,987	413,987	-	496,785	496,785	496,785	-	82,798	83%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	618	(618)	1,030	1,030	1,030	-	1,030	0%
5210	MilesParkTolls	-	-	139	-	327	166	248	17	252	194	1,343	1,311	32	2,060	2,060	2,060	-	717	65%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	139	-	(0)	0	-	-	139	1,160	(1,021)	1,310	1,310	1,840	530	1,701	8%
5300	DuesMemberships	-	-	1,650	-	-	2,880	81	-	324	-	4,935	6,594	(1,659)	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	1,700	20,399	12,221	8,178	18,102	18,102	18,102	-	(2,297)	113%
5500	OpsHousekeeping	-	300	1,498	525	586	-	270	1,758	175	1,991	7,104	5,097	2,007	10,300	10,300	10,300	-	3,196	69%
5510	Gas & Electric	1,970	6,166	3,144	5,909	4,253	3,057	7,836	4,676	5,120	3,092	45,222	41,198	4,024	59,995	59,995	59,995	-	14,773	75%
5610	Rent & Leases	23,390	23,390	23,390	23,390	25,286	21,493	25,340	21,493	23,417	23,417	234,004	241,698	(7,694)	281,134	281,134	281,134	-	47,130	83%
5620	EquipmentLeases	370	603	1,359	1,200	567	1,078	533	1,075	567	904	8,256	7,147	1,108	8,652	10,652	10,652	-	2,396	78%
5630	Reps&MaintBldg	-	7,351	2,430	(1,500)	385	-	-	-	577	250	9,493	11,868	(2,376)	11,330	11,330	14,830	3,500	5,337	64%
5800	ProfessServices	-	-	6,775	270	1,800	0	7,824	800	373	-	17,842	16,669	1,173	159,113	54,360	54,360	-	36,518	33%
5810	Legal	-	-	-	4,764	-	-	-	-	-	-	4,764	7,126	(2,362)	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	16,380	163,800	163,800	-	168,714	168,714	168,714	-	4,914	97%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	200	-	200	3,480	(3,280)	6,000	6,000	6,000	-	5,800	3%
5819	SchlProgs-Other	-	-	-	-	23	-	-	-	-	31	54	4,432	(4,378)	4,120	4,120	7,401	3,281	7,347	1%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	3,893	(3,893)	6,489	6,489	6,489	-	6,489	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	426	973	389	-	370	808	2,315	-	5,280	3,933	1,347	8,240	8,240	8,240	-	2,960	64%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	1,092	-	-	-	600	-	-	1,692	4,877	(3,185)	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	1,956	23,707	20,717	2,990	27,578	27,578	27,578	-	3,870	86%
5857	Payroll Fees	-	-	-	-	-	-	1,446	885	900	906	4,137	8,079	(3,942)	14,891	15,191	15,191	-	11,054	27%
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	-	1,778	(1,778)	2,963	2,963	2,963	-	2,963	0%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	315	-	1,005	-	-	1,866	45	-	-	3,231	7,522	(4,291)	7,900	7,900	10,457	2,557	7,226	31%
5864	Prof Dev-Other	-	1,377	-	45	-	-	1,188	-	2,790	300	5,700	13,362	(7,662)	14,200	23,620	23,620	-	17,920	24%
5869	SpEd Ctrct Inst	-	-	-	-	14,122	12,742	12,452	525	1,050	4,963	45,853	39,316	6,538	-	143,048	142,841	(206)	96,988	32%
5872	SpEd Fees	2,594	2,594	1,730	-	-	-	-	-	-	-	6,919	6,919	-	-	42,987	42,987	-	36,068	16%
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5884	Substitutes	-	-	723	3,847	5,680	0	4,717	1,789	3,552	3,576	23,884	16,752	7,133	46,350	26,858	26,858	-	2,974	89%
5890	OthSvcsNon-Inst	1,616	-	-	1,225	791	-	-	2,318	-	-	5,950	3,632	2,318	11,092	178,632	176,632	(2,000)	170,681	3%
5900	Communications	-	-	45	-	-	-	100	-	-	100	245	148	97	4,120	-	250	250	5	98%
5920	TelecomInternet	278	-	-	-	-	332	1,923	332	-	-	2,866	3,286	(420)	32,863	4,120	4,120	-	1,254	70%
5930	PostageDelivery	-	-	25	-	-	-	612	46	42	-	725	2,427	(1,702)	3,708	3,708	3,708	-	2,983	20%
5940	Technology	-	-	-	-	-	-	1,705	2,692	274	274	4,945	1,705	3,240	-	31,505	30,613	(892)	25,668	16%
SUBTOTAL - Services & Operations		78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	101,431	1,066,676	1,076,750	(10,074)	1,442,279	1,673,671	1,680,691	7,020	614,014	63%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date											Annual Budget							
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	7,819	83,021	-	-	90,840	87,819	3,021	-	349,434	349,434	-	258,594	26%
6400	EquipFixed	-	-	-	-	12,268	-	-	1,225	-	-	13,493	12,268	1,225	-	13,568	49,294	35,726	35,801	27%
6900	Depreciation	-	-	-	5,329	-	-	-	-	-	-	5,329	11,724	(6,395)	15,987	15,987	15,987	-	10,658	33%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	5,329	12,268	-	7,819	84,246	-	-	109,662	111,811	(2,149)	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	3,072	17,885	20,318	(2,433)	42,987	-	-	-	(17,885)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	17,885	20,318	(2,433)	42,987	-	-	-	(17,885)	-
TOTAL EXPENDITURES		188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	299,542	2,851,051	2,903,480	(52,429)	3,606,961	4,285,808	4,299,850	14,042	1,448,799	66%

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	1,448,474	1,278,486	1,108,498	
Revenue														
LCFF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	208,762	272,892	272,892	136,446	2,794,305
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	36,638	58,251	58,251	29,126	444,804
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	34,544	70,363	70,363	35,181	720,162
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	1,748	(5,943)	(5,943)	(2,972)	48,773
Total Revenue	76,949	190,126	122,106	325,689	354,403	242,863	529,595	422,396	473,319	281,693	395,563	395,563	197,781	4,008,045
Expenses														
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	91,394	111,454	111,454	57,101	1,187,209
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	34,516	39,571	39,571	16,471	378,472
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	27,083	63,937	63,937	(18,291)	449,104
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	42,046	15,566	15,566	(6,493)	151,886
Services and Operations	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	101,431	242,798	242,798	118,344	1,670,616
Depreciation / Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	-	107,731	107,731	87,443	412,567
Other Outflows	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	(7,154)	(7,154)	(6,010)	(2,433)
Total Expenses	188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	299,542	573,903	573,903	248,564	4,247,420
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/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	5,329	2,956	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)	(2,861)	-	-	-	(3,846)
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	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	5,491	8,352	8,352	8,352	27,112
Total Change in Cash	(272,594)	(38,639)	(121,880)	56,983	44,821	(19,326)	251,335	78,462	211,691	(12,358)	(169,988)	(169,988)		(212,264)
ENDING CASH	997,385	958,746	836,866	893,849	938,670	919,344	1,170,679	1,249,141	1,460,832	1,448,474	1,278,486	1,108,498		<<< = 95 days cash



April 2019 Monthly Update Actuals through April 30, 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	Apr 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																					
LCCF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	328,707	3,616,822	3,662,343	(45,520)	4,837,159	4,702,634	4,702,634	-	1,085,812	77%		
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	59,384	329,364	328,879	485	322,588	335,233	335,233	-	5,869	98%		
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	55,574	467,468	446,374	21,094	667,832	638,242	638,242	-	170,773	73%		
Other Local Revenues	973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	10,811	51,867	34,293	17,574	4,000	42,527	49,127	6,600	(2,740)	106%		
Total Revenue	91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	454,476	4,465,522	4,471,889	(6,367)	5,831,579	5,718,636	5,725,236	6,600	1,259,714	78%		
Expenditures																					
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	153,107	1,367,483	1,376,190	(8,707)	1,867,308	1,573,185	1,553,185	(20,000)	185,703	88%		
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,198	421,747	431,954	(10,207)	346,000	452,015	452,015	-	30,268	93%		
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	66,432	559,597	541,669	17,928	779,314	817,928	817,928	-	258,331	68%		
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	57,429	226,151	220,925	5,227	429,408	342,586	317,229	(25,358)	91,078	71%		
Services and Operating Exp.	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	115,475	1,253,136	1,323,635	(70,499)	2,004,944	2,232,703	2,267,661	34,958	1,014,524	55%		
Depreciation & Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	-	69,375	69,375	-	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	5,058	27,967	27,490	478	72,628	-	-	-	(27,967)	-		
Total Expenditures	149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	445,697	3,925,456	3,991,237	(65,781)	5,587,420	5,548,234	5,558,834	10,600	1,633,377	71%		
Net Revenues												540,066	480,652	59,413	244,159	170,402	166,402	(4,000)	(373,664)		
Fund Balance												Fund Balance									
Beginning Balance (Audited)												Beginning Balance (Audited)								4,083,717	
Net Revenues												Net Revenues								166,402	
Ending Fund Balance												Ending Fund Balance								4,250,119	
Components of Ending Fund Balance												Components of Fund Bal.									
Available For Economic Uncertainty												Available For Econ. Uncert.								4,008,067	72.1% of Expenditures
Restricted Balances												Restricted Balances								105,117	1.9% of Expenditures
Net Fixed Assets												Net Fixed Assets								136,935	2.5% of Expenditures
Ending Fund Balance												Ending Fund Balance								4,250,119	76.5% of Expenditures



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 85 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 \$6,600, 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 \$6,600 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 \$10,600, or 0.2% 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 (\$20,000) 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 (\$25,358) 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 \$34,958 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.



April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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 8																				
REVENUE DETAIL																				
LCFF Entitlement																				
8011	State Aid	-	152,152	152,152	273,873	273,873	273,873	273,873	273,873	256,282	256,282	2,186,233	2,221,415	(35,182)	3,233,832	2,970,949	2,970,949	-	784,716	74%
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	(1,365)	(1,326)	-	(1,326)	-	-	-	-	1,326	-
8096	InLieuPropTaxes	68,456	136,913	91,275	91,275	91,275	91,275	91,275	159,732	18,126	73,790	913,394	911,746	1,649	1,040,540	1,103,640	1,103,640	-	190,246	83%
SUBTOTAL - LCFF Entitlement		68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	328,707	3,616,822	3,662,343	(45,520)	4,837,159	4,702,634	4,702,634	-	1,085,812	77%
Federal Revenue																				
8181	SpEd - Revenue	5,629	11,258	7,506	7,506	7,506	7,506	7,692	13,180	4,158	6,374	78,314	63,014	15,300	92,335	92,335	92,335	-	14,021	85%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	46,770	59,543	-	79,552	12,175	-	53,010	251,050	265,865	(14,815)	230,253	242,898	242,898	-	(8,152)	103%
SUBTOTAL - Federal Revenue		5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	59,384	329,364	328,879	485	322,588	335,233	335,233	-	5,869	98%
Other State Revenue																				
8311	SpEd Revenue	16,698	33,395	-	25,173	22,264	43,626	22,870	39,108	9,430	20,582	233,144	244,025	(10,881)	269,858	287,758	287,758	-	54,613	81%
8520	SchoolNtrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	7,722	-	31,342	-	-	-	39,064	37,722	1,342	169,906	94,752	94,752	-	55,688	41%
8560	StateLotteryRev	-	-	-	-	-	-	22,107	-	-	34,992	57,100	44,214	12,885	91,500	91,500	91,500	-	34,400	62%
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	55,574	467,468	446,374	21,094	667,832	638,242	638,242	-	170,773	73%
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	10,811	-	14,495	(838)	15,333	4,000	4,000	10,600	6,600	(3,895)	137%
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	10,811	51,867	34,293	17,574	4,000	42,527	49,127	6,600	(2,740)	106%
TOTAL REVENUE		91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	454,476	4,465,522	4,471,889	(6,367)	5,831,579	5,718,636	5,725,236	6,600	1,259,714	78%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	126,331	1,117,667	1,125,582	(7,915)	1,529,852	1,243,724	1,223,724	(20,000)	106,058	91%
1300	Cert Adminis	45,202	20,496	20,906	21,086	20,986	20,586	20,346	26,656	26,776	26,776	249,816	250,608	(792)	337,456	329,461	329,461	-	79,645	76%
SUBTOTAL - Certificated Salaries		90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	153,107	1,367,483	1,376,190	(8,707)	1,867,308	1,573,185	1,553,185	(20,000)	185,703	88%
Classified Salaries																				
2400	Clerical & Tech	10,367	15,256	20,386	21,026	23,144	25,005	27,513	24,878	21,566	23,157	212,297	225,234	(12,938)	120,411	232,675	232,675	-	20,378	91%
2900	OtherClassStaff	12,982	23,938	21,515	22,585	17,379	22,855	21,366	20,540	21,249	25,041	209,450	206,720	2,731	225,589	219,340	219,340	-	9,890	95%
SUBTOTAL - Classified Salaries		23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,198	421,747	431,954	(10,207)	346,000	452,015	452,015	-	30,268	93%
Employee Benefits																				
3101	STRS	7,359	20,630	22,608	23,447	22,868	23,301	23,015	24,497	23,892	25,154	216,770	220,879	(4,109)	278,507	285,900	285,900	-	69,129	76%
3202	PERS	4,014	6,538	6,963	6,595	6,916	7,221	8,443	6,987	6,245	7,798	67,721	49,533	18,188	62,495	72,460	72,460	-	4,738	93%
3301	OASDI/Med	3,086	4,808	5,216	5,155	5,188	5,378	5,274	5,326	5,140	5,783	50,352	44,962	5,390	63,253	68,450	68,450	-	18,098	74%
3401	HlthWelfare	-	31,360	1,052	57,693	30,856	2,097	46,177	1,935	3,525	25,714	200,410	209,236	(8,826)	348,355	364,413	364,413	-	164,002	55%
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	1,983	23,796	16,540	7,256	24,922	24,922	24,922	-	1,126	95%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	293	(293)	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	66,432	559,597	541,669	17,928	779,314	817,928	817,928	-	258,331	68%
Books & Supplies																				
4100	Text&CoreCurric	-	9,826	(473)	-	-	-	4,476	0	-	-	13,830	14,172	(342)	51,500	18,500	14,400	(4,100)	570	96%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	826	(826)	1,030	1,377	1,377	-	1,377	0%
4310	Ins Mats & Sups	-	-	2,886	140	-	130	1,303	1,834	1,878	888	9,059	4,459	4,600	46,268	75,841	74,771	(1,070)	65,712	12%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	305	2,980	178	173	1,017	419	328	546	168	6,115	5,754	360	6,901	6,901	7,251	350	1,136	84%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	7,725	5,000	5,000	-	5,000	0%
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	900	(900)	2,575	1,500	1,500	-	1,500	0%
4340	Educat Software	-	4,608	6,950	-	-	-	-	17,905	450	-	29,912	22,187	7,726	51,974	51,627	47,627	(4,000)	17,715	63%
4345	NonInstStdntSup	-	-	-	-	-	107	1,737	155	-	-	1,999	4,455	(2,456)	5,150	6,350	6,350	-	4,351	31%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	3,000	(3,000)	5,150	5,000	5,000	-	5,000	0%
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	1,242	(1,242)	1,545	1,000	2,070	1,070	2,070	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	318	(318)	530	530	530	-	530	0%
4400	NonCapEquip-Gen	-	-	3,624	-	11	-	-	-	5	4,842	8,482	4,005	4,477	11,330	13,100	9,100	(4,000)	618	93%
4410	ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	468	(468)	1,030	1,030	780	(250)	780	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	706	706	706	2,666	(1,960)	5,150	5,150	5,150	-	4,444	14%
4440	Computers <\$5k	-	-	-	-	2,889	-	-	-	-	-	2,889	5,026	(2,137)	15,450	15,450	6,450	(9,000)	3,561	45%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	61,156	(0)	4,405	-	65,562	61,156	4,405	210,950	122,000	122,000	-	56,438	54%
4720	Food:Other Food	-	-	369	224	334	888	(8)	-	960	480	3,246	4,582	(1,336)	5,150	12,230	7,873	(4,358)	4,626	41%
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	50,343	84,351	82,708	1,643	-	-	-	-	(84,351)	-
SUBTOTAL - Books and Supplies		11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	57,429	226,161	220,925	5,227	429,408	342,586	317,229	(25,358)	91,078	71%

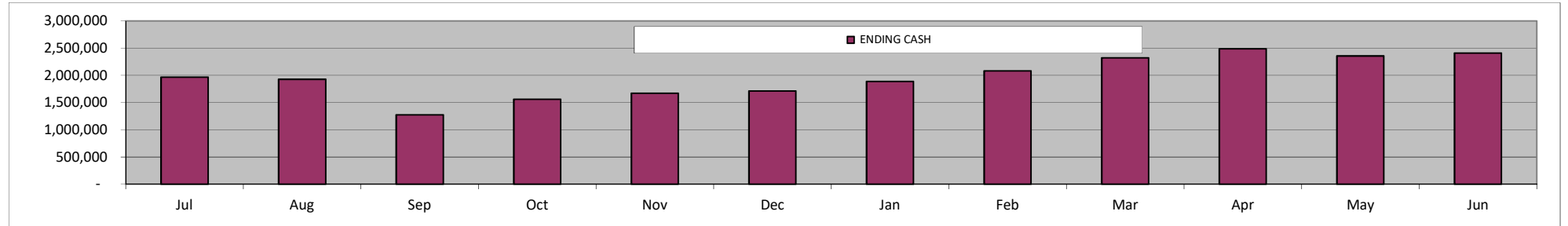
April 2019 Monthly Update Actuals through April 30, 2019)												Year To Date			Annual Budget					
MSA 8												Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																				
5101	CMO Fees	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	826,197	826,197	-	991,436	991,436	991,436	-	165,239	83%	
5205	Conference Fees	-	-	-	-	-	1,400	-	-	-	1,400	6,740	(5,340)	10,300	10,300	10,300	-	8,900	14%	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	2,970	(2,970)	5,150	4,950	4,950	-	4,950	0%	
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	6,180	(6,180)	10,300	10,300	10,300	-	10,300	0%	
5300	DuesMemberships	-	3,045	-	-	-	-	-	4,700	-	7,745	8,045	(300)	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	1,957	23,483	23,740	(257)	31,196	31,196	-	7,713	75%	
5500	OpsHousekeeping	37	37	37	295	37	37	37	76	1,680	14	2,284	5,515	(3,231)	36,050	36,050	-	33,766	6%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	-	-	-	-	98,358	-	-	-	98,358	98,358	-	304,830	304,830	-	206,472	32%	
5620	EquipmentLeases	196	1,491	1,018	196	1,088	1,032	236	232	1,091	391	6,970	5,257	1,714	17,441	17,441	-	10,471	40%	
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	3,090	2,226	-	2,226	0%	
5800	ProfessServices	-	3,225	2,125	1,625	6,511	-	-	350	3,378	4,075	21,288	33,486	(12,197)	101,281	44,631	46,561	1,930	25,273	46%
5810	Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	13,390	10,000	10,000	-	10,000	0%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	2,250	83	-	260	-	473	-	358	-	3,423	5,746	(2,323)	136,568	3,533	7,891	4,358	4,468	43%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	371	(371)	618	618	618	-	618	0%
5819	SchlProgs-Other	-	-	-	-	-	-	-	705	491	-	1,196	4,022	(2,826)	1,030	1,230	7,900	6,670	6,704	15%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	9,548	(9,548)	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	12,792	(1,213)	20,600	20,000	24,000	4,000	12,422	48%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	-	-	4,944	(4,944)	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	3,291	40,438	30,872	9,566	48,017	48,017	-	7,579	84%	
5857	Payroll Fees	-	-	-	-	-	-	3,741	53	870	(92)	4,571	11,823	(7,251)	17,741	18,041	18,041	-	13,470	25%
5860	Service Fees	-	-	5	990	-	0	-	(0)	-	345	1,339	1,018	321	515	1,379	1,379	-	39	97%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	250	1,020	-	1,500	75	1,280	1,875	2,254	8,254	22,963	(14,709)	8,549	8,549	8,549	-	295	97%
5864	Prof Dev-Other	-	-	225	2,040	780	147	780	3,330	480	12,000	19,782	11,903	7,879	43,000	33,000	33,000	-	13,218	60%
5869	SpEd Ctrct Inst	-	-	2,448	3,384	-	-	6,409	-	9,685	-	21,926	31,230	(9,304)	-	53,575	53,575	-	31,649	41%
5872	SpEd Fees	4,465	4,465	2,977	-	-	-	-	-	-	-	11,908	11,908	-	-	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	8,246	106,285	106,154	132	69,059	125,059	143,059	18,000	36,774	74%
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	-	-	-	-	-	100	1,600	2,116	(515)	3,000	2,626	2,626	-	1,026	61%
5920	TelecomInternet	-	-	-	-	8,235	3,793	-	11,236	-	-	23,265	19,354	3,911	74,154	(21,000)	35,474	56,474	12,209	66%
5930	PostageDelivery	-	1,251	-	209	-	-	571	-	-	-	2,031	8,229	(6,197)	12,360	12,360	12,360	-	10,329	16%
5940	Technology	-	-	-	-	-	2,052	-	274	274	2,599	9,525	(6,925)	-	71,528	15,054	15,054	(56,474)	12,455	17%
SUBTOTAL - Services & Operations		15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	115,475	1,253,136	1,323,635	(70,499)	2,004,944	2,232,703	2,267,661	34,958	1,014,524	55%

April 2019 Monthly Update Actuals through April 30, 2019												Year To Date			Annual Budget					
MSA 8												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	40,103	-	-	42,000	63,000	21,000	22,897	64%
6900	Depreciation	-	-	-	29,272	-	-	-	-	-	-	29,272	29,272	-	87,817	87,817	87,817	-	58,544	33%
SUBTOTAL - Cap Outlay & Dep.		-	-	-	29,272	19,864	-	20,239	(0)	-	-	69,375	69,375	-	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	5,058	27,967	27,490	478	72,628	-	-	-	(27,967)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Other Outflows		-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	27,967	27,490	478	72,628	-	-	-	(27,967)	-
TOTAL EXPENDITURES		149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	445,697	3,925,456	3,991,237	(65,781)	5,587,420	5,548,234	5,558,834	10,600	1,633,377	71%

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	ACTUALS	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	2,489,305	2,356,829	2,410,838	
Revenue														
LCFF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	328,707	434,325	434,325	217,162	4,702,634
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	59,384	2,348	2,348	1,174	335,233
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	55,574	68,309	68,309	34,155	638,242
Other Local Revenues	973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	10,811	(3,736)	(3,736)	(1,868)	42,527
Total Revenue	91,756	333,719	250,933	622,416	543,361	421,093	690,243	566,781	490,744	454,476	501,245	501,245	250,623	5,718,636
Expenses														
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	153,107	82,281	82,281	12,433	1,544,478
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,198	12,107	12,107	(4,153)	441,808
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	66,432	103,332	103,332	69,594	835,856
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	57,429	46,574	46,574	3,156	322,456
Services and Operations	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	115,475	391,827	391,827	160,372	2,197,162
Depreciation / Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	-	24,177	24,177	33,088	150,817
Other Outflows	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	(11,187)	(11,187)	(5,116)	478
Total Expenses	149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	445,697	649,111	649,111	269,375	5,493,053
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	186,633	95,118	-	41,872	16,380	-	-	-	-	-	-	-	-	340,004
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	-	-	-	29,272	10,318	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	142,207	-	-	-	257,507
Summer Holdback for Teachers	-	-	5,071	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	157,596	15,389	201,875	259,070	259,070
Total Change in Cash	58,719	(38,169)	(653,373)	287,977	109,457	42,986	174,203	195,091	238,605	166,375	(132,476)	54,010		484,652

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** **2,489,305** **2,356,829** **2,410,838** <<< = 160 days cash



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 75.3% 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 \$317,008, 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 \$18,521, or 0.2% 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 \$55,587 higher 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 (\$55,587) 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 \$18,521 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 \$618,521, or 7.2% 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 (\$250) 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 \$18,771 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.

April 2019 Monthly Update Actuals through April 30, 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	Apr 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:															643	643	-			
SUMMARY																				
Revenue																				
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	543,661	671,454	518,001	5,770,486	5,715,114	55,372	7,954,976	6,951,482	6,951,482	-	1,180,996	83%	
Federal Revenue	-	-	-	-	74,796	-	170,263	-	89,333	65,456	399,848	380,087	19,761	680,678	427,701	483,288	55,587	83,440	83%	
Other State Revenues	17,322	-	114,885	31,179	31,179	51,205	143,414	29,338	106,778	26,304	551,605	532,690	18,914	872,239	1,060,252	1,004,665	(55,587)	453,061	55%	
Other Local Revenues	369	362	2,098	12,645	9,105	2,764	61,441	6,729	52,451	9,892	157,855	155,535	2,320	77,199	154,278	172,799	18,521	14,944	91%	
Total Revenue	288,136	284,529	638,718	1,051,696	754,486	728,308	1,014,524	579,728	920,016	619,653	6,879,793	6,783,426	96,367	9,585,092	8,593,713	8,612,234	18,521	1,732,441	80%	
Expenditures																				
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	216,822	2,273,145	2,275,179	(2,034)	3,288,170	3,099,081	3,099,081	-	825,936	73%	
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	64,425	652,004	627,835	24,169	697,489	773,092	773,092	-	121,088	84%	
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	91,650	904,863	905,901	(1,038)	1,385,003	1,414,118	1,414,118	-	509,255	64%	
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	74,162	213,077	200,645	12,431	657,369	293,164	292,914	(250)	79,837	73%	
Services and Operating Exp.	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	137,191	989,271	1,054,024	(64,753)	2,156,391	1,720,776	1,739,547	18,771	750,276	57%	
Depreciation & Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	9,537	253,249	241,648	11,602	597,067	677,067	1,277,067	600,000	1,023,818	20%	
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	561,562	561,170	392	614,912	595,203	595,203	-	33,641	94%	
Total Expenditures	293,661	817,772	720,036	832,112	560,545	603,341	109,329	585,111	541,087	784,178	5,847,171	5,866,402	(19,231)	9,396,401	8,572,501	9,191,022	618,521	3,343,851	64%	
Net Revenues											1,032,623	917,024	115,599	188,691	21,212	(578,788)	(600,000)	(1,611,410)		
Fund Balance																				
Beginning Balance (Audited)											Fund Balance									
Net Revenues											Beginning Balance (Audited) 7,502,296									
Ending Fund Balance											Net Revenues (578,788)									
											Ending Fund Balance 6,923,508									
Components of Ending Fund Balance											Components of Fund Bal.									
Available For Economic Uncertainty											Available For Econ. Uncert. (188,274) -2.0% of Expenditures									
Restricted Balances											Restricted Balances 171,237 1.9% of Expenditures									
Net Fixed Assets											Net Fixed Assets 6,940,545 75.5% of Expenditures									
Ending Fund Balance											Ending Fund Balance 6,923,508 75.3% of Expenditures									



April 2019 Monthly Update Actuals through April 30, 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	Apr 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	395,969	395,969	395,969	4,162,806	4,159,900	2,906	5,887,539	5,065,922	5,065,922	-	903,116	82%
8012	EPA Entitlement	-	-	34,933	-	-	34,933	-	-	26,509	-	96,375	104,799	(8,424)	148,032	128,694	128,694	-	32,319	75%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	(4,912)	(4,912)	(4,912)	(14,735)	-	(14,735)	-	-	-	-	14,735	-
8096	InLieuPropTaxes	-	13,721	-	521,070	152,604	152,604	152,604	152,604	253,888	126,944	1,526,040	1,450,415	75,625	1,919,405	1,756,866	1,756,866	-	230,826	87%
SUBTOTAL - LCFF Entitlement		270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	543,661	671,454	518,001	5,770,486	5,715,114	55,372	7,954,976	6,951,482	6,951,482	-	1,180,996	83%
Federal Revenue																				
8181	SpEd - Revenue	-	-	-	-	-	45,028	-	-	63,482	-	108,510	90,056	18,454	92,000	92,000	147,587	55,587	39,077	74%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	276,286	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	74,796	-	125,235	-	89,333	1,974	291,338	290,031	1,307	312,392	335,701	335,701	-	44,363	87%
SUBTOTAL - Federal Revenue		-	-	-	-	74,796	-	170,263	-	89,333	65,456	399,848	380,087	19,761	680,678	427,701	483,288	55,587	83,440	83%
Other State Revenue																				
8311	SpEd Revenue	17,322	-	48,501	31,179	31,179	31,179	31,179	-	52,608	26,304	269,451	265,539	3,912	386,364	386,364	330,777	(55,587)	61,326	81%
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	-	54,170	-	114,061	103,396	10,664	143,591	143,591	143,591	-	29,531	79%
8590	AllOthStateRev	-	-	50,000	-	-	4,940	4,435	29,338	-	-	88,713	84,375	4,338	63,360	386,628	386,628	-	297,915	23%
SUBTOTAL - Other State Revenue		17,322	-	114,885	31,179	31,179	51,205	143,414	29,338	106,778	26,304	551,605	532,690	18,914	872,239	1,060,252	1,004,665	(55,587)	453,061	55%
Local Revenue																				
8600	Other Local Revenue	-	-	-	-	-	-	-	36,311	-	-	36,311	36,000	311	-	36,311	36,311	-	-	100%
8634	StudentLunchFee	-	-	728	(0)	-	0	-	0	-	-	728	291	437	19,232	-	-	-	(728)	-
8650	Leases &Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	369	362	479	374	649	968	746	953	594	683	6,176	2,867	3,310	4,376	4,376	4,376	-	(1,800)	141%
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	0	-	890	12,271	8,456	1,796	2,092	5,776	15,546	9,209	56,036	56,936	(899)	53,591	53,591	72,112	18,521	16,076	78%
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	59,441	(838)	-	60,000	60,000	-	1,396	98%
8999	Revenues-Susp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL - Local Revenue		369	362	2,098	12,645	9,105	2,764	61,441	6,729	52,451	9,892	157,855	155,535	2,320	77,199	154,278	172,799	18,521	14,944	91%
TOTAL REVENUE		288,136	284,529	638,718	1,051,696	754,486	728,308	1,014,524	579,728	920,016	619,653	6,879,793	6,783,426	96,367	9,585,092	8,593,713	8,612,234	18,521	1,732,441	80%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	177,352	1,824,441	1,824,585	(144)	2,646,248	2,467,091	2,467,091	-	642,650	74%
1300	Cert Adminis	59,670	46,468	45,154	43,840	45,154	45,154	45,154	39,320	39,320	39,470	448,704	450,594	(1,890)	641,922	631,989	631,989	-	183,285	71%
SUBTOTAL - Certificated Salaries		161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	216,822	2,273,145	2,275,179	(2,034)	3,288,170	3,099,081	3,099,081	-	825,936	73%
Classified Salaries																				
2400	Clerical & Tech	16,403	21,644	20,892	20,492	19,904	22,567	17,665	17,260	18,528	18,244	193,600	184,472	9,128	278,368	268,440	268,440	-	74,840	72%
2900	OtherClassStaff	25,856	47,892	56,273	55,494	55,491	53,936	28,421	45,778	43,082	46,180	458,404	443,364	15,041	419,121	504,652	504,652	-	46,247	91%
SUBTOTAL - Classified Salaries		42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	64,425	652,004	627,835	24,169	697,489	773,092	773,092	-	121,088	84%
Employee Benefits																				
3101	STRS	10,429	40,315	40,770	41,032	38,241	38,960	37,178	35,818	35,838	34,328	352,911	358,586	(5,675)	505,321	507,060	507,060	-	154,149	70%
3202	PERS	5,263	10,171	12,243	11,642	11,791	11,701	12,742	10,656	10,332	11,827	108,369	113,781	(5,412)	92,125	114,423	114,423	-	6,055	95%
3301	OASDI/Med	5,436	8,319	9,022	8,950	8,734	8,888	9,011	7,997	7,873	8,313	82,543	80,016	2,527	112,459	118,635	118,635	-	36,092	70%
3401	HlthWelfare	2,985	70,908	18,060	54,692	41,180	618	83,672	2,998	6,851	33,499	315,464	312,116	3,348	607,060	610,494	610,494	-	295,030	52%
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	3,683	44,198	40,515	3,683	44,879	40,347	40,347	-	(3,851)	110%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	-	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	91,650	904,863	905,901	(1,038)	1,385,003	1,414,118	1,414,118	-	509,255	64%
Books & Supplies																				
4100	Text&CoreCurric	-	-	-	-	1,324	-	24,132	0	-	-	25,456	26,324	(868)	22,121	28,324	28,324	-	2,868	90%
4200	BooksOthRefMats	-	-	-	-	49	-	4,992	-	132	-	5,173	10,073	(4,900)	5,311	5,311	5,311	-	138	97%
4310	Ins Mats & Sups	-	87	179	16	279	2,104	428	1,691	183	853	5,820	5,213	607	70,000	77,021	75,021	(2,000)	69,201	8%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	975	1,994	545	387	94	772	2,364	194	(345)	6,980	6,116	864	13,664	13,664	13,664	-	6,684	51%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	16	16	-	16	5,311	2,311	2,311	-	2,295	1%
4335	PE Supplies	-	-	-	47	-	-	-	-	-	670	717	82	635	25,000	35,000	35,000	-	34,283	2%
4340	Educat Software	-	5,714	10,333	4,172	-	-	6,895	12,030	450	-	39,594	35,415	4,179	80,648	61,365	61,365	-	21,771	65%
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	424	52	476	-	476	7,500	5,000	5,000	-	4,524	10%
4346	TeacherSupplies	-	-	-	-	1	338	197	732	52	40	1,360	939	421	10,621	10,621	10,621	-	9,261	13%
4350	Cust. Supplies	-	-	-	2,466	1,440	3,240	548	4,713	86	3,694	16,186	13,465	2,721	21,343	21,343	21,343	-	5,157	76%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000	5,000	5,000	-	5,000	0%
4410	ClsrmFrmEqp<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	7,655	5,000	7,481	2%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	5,063	5,063	-	5,063	17,000	12,000	(5,000)	6,937	42%	
4710	Food	-	-	-	-	-	-	-	41	-	-	41	-	41	357,547	-	-	-	(41)	-
4720	Food:Other Food	-	-	392	-	-	-	(25)	0	0	-	367	348	19	8,000	4,400	6,150	1,750	5,783	6%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	87	7,060	(0)	6,998	13,707	20,796	(6,153)	514	(2,914)	63,987	104,082	102,495	1,586	-	-	-	-	(104,082)	-
SUBTOTAL - Books and Supplies		87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	74,162	213,077	200,645	12,431	657,369	293,164	292,914	(250)	79,837	73%

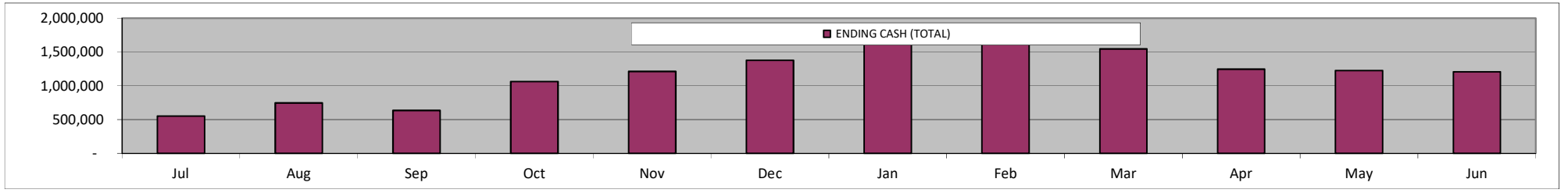
April 2019 Monthly Update Actuals through April 30, 2019											Year To Date			Annual Budget					
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as %
																			of Second Interim
Services & Other Operating Expenses																			
5101 CMO Fees	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	336,808	341,042	(4,234)	997,937	404,170	404,170	-	67,362	83%
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-
5210 MilesParkTolls	-	-	179	195	346	-	-	-	-	77	797	1,151	(354)	3,000	10,500	10,500	-	9,703	8%
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
5300 DuesMemberships	-	-	450	-	-	1,020	-	6,760	-	-	8,230	12,058	(3,828)	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	2,485	29,826	28,862	964	40,000	40,000	40,000	-	10,174	75%
5500 OpsHousekeeping	1,317	1,317	1,317	1,317	1,907	3,053	1,317	1,317	1,317	2,602	16,778	16,889	(111)	40,000	40,000	40,000	-	23,222	42%
5510 Gas & Electric	-	11,726	11,090	9,602	5,419	-	7,697	4,744	7,419	4,682	62,378	65,817	(3,440)	120,000	120,000	120,000	-	57,622	52%
5610 Rent & Leases	-	-	-	-	-	772	-	-	-	-	772	1,235	(463)	-	-	-	-	(772)	-
5620 EquipmentLeases	2,214	2,532	3,207	3,127	4,087	346	4,004	6,243	4,944	2,858	33,563	35,427	(1,864)	50,286	50,286	50,286	-	16,723	67%
5630 Reps&MaintBldng	-	24,268	9,400	1,755	831	-	-	461	(0)	2,772	39,487	43,447	(3,959)	85,000	50,000	50,000	-	10,513	79%
5800 ProfessServices	-	-	16,752	1,476	5,535	30	-	4,404	(350)	-	27,847	38,069	(10,222)	269,267	52,950	52,950	-	25,103	53%
5810 Legal	-	1,791	21,966	-	5,165	20,000	18,754	333	10,000	297	78,305	80,852	(2,547)	15,000	235,664	235,664	-	157,359	33%
5811 Property Tax	-	-	-	-	3,393	-	-	-	-	-	3,393	5,430	(2,036)	-	-	3,393	-	-	100%
5813 SchPrgAftSchool	-	-	-	-	-	-	-	540	-	-	540	-	540	5,500	5,500	5,500	-	4,960	10%
5814 SchPrgAcadComps	-	-	-	815	-	-	785	-	-	-	1,600	2,560	(960)	11,000	11,000	11,000	-	9,400	15%
5819 SchlProgs-Other	-	-	-	1,421	-	2,589	5,198	966	-	3,071	13,246	14,733	(1,487)	7,100	19,271	35,157	15,886	21,911	38%
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	11,684	11,684	11,684	-	11,684	0%
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	450	2,955	-	-	2,636	200	173	6,413	5,448	965	35,000	2,636	4,897	2,261	(1,517)	131%
5836 FieldTrip Trans	-	-	-	-	-	-	-	4,281	3,955	4,238	12,474	15,000	(2,526)	-	28,355	28,979	624	16,505	43%
5840 MarkngStdTRecrt	-	-	8,860	10,610	-	-	-	100	540	-	20,111	31,153	(11,042)	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	1,555	16,439	10,712	5,728	35,900	36,150	36,150	-	19,711	45%
5860 Service Fees	231	307	577	201	225	435	525	58	123	621	3,303	3,679	(375)	2,932	2,932	2,932	-	(371)	113%
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	-	-	604	2,365	-	136	(202)	-	-	601	3,503	4,644	(1,140)	30,418	19,044	19,044	-	15,541	18%
5864 Prof Dev-Other	-	-	-	85	337	-	5,000	2,310	-	5,190	12,922	8,675	4,247	70,682	73,803	73,803	-	60,881	18%
5869 SpEd Ctrct Inst	-	-	-	-	-	-	76,182	35,146	28,021	44,269	183,618	202,365	(18,746)	-	242,435	242,435	-	58,816	76%
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	26,507	66,086	76,679	(10,593)	85,000	77,091	77,091	-	11,005	86%
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000	0%
5900 Communications	-	-	-	-	-	-	-	-	-	10	10	10	10	3,090	1,725	1,725	-	1,715	1%
5920 TelecomInternet	-	-	479	958	-	-	-	-	-	1,454	2,891	2,299	592	73,161	3,090	3,090	-	199	94%
5930 PostageDelivery	-	1,101	85	635	-	0	300	635	36	49	2,842	2,733	108	10,621	10,606	10,606	-	7,764	27%
5940 Technology	-	-	-	-	-	-	1,916	2,692	479	-	5,087	3,066	2,022	-	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	137,191	989,271	1,054,024	(64,753)	2,156,391	1,720,776	1,739,547	18,771	750,276	57%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	9,537	11,602	-	11,602	-	-	600,000	600,000	588,398	2%	
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	9,537	253,249	241,648	11,602	597,067	677,067	1,277,067	600,000	1,023,818	20%	
Other Outflows																				
7299 Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	19,709	-	-	-	-	-	-
7438 InterestExpense	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	561,562	561,170	392	595,203	595,203	595,203	-	33,641	94%	
SUBTOTAL - Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	561,562	561,170	392	614,912	595,203	595,203	-	33,641	94%	
TOTAL EXPENDITURES	293,574	788,551	765,092	832,112	560,545	603,341	109,329	585,111	541,087	784,178	5,847,171	5,866,402	(19,231)	9,396,401	8,572,501	9,191,022	618,521	3,343,851	64%	

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	ACTUALS	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	708,858	351,947	412,369	317,008	433,301	522,760	714,327	766,445	942,374	883,934	717,289	698,393	679,498	
Revenue														
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	543,661	671,454	518,001	472,399	472,399	236,199	6,951,482
Federal Revenue	-	-	-	-	74,796	-	170,263	-	89,333	65,456	11,141	11,141	5,571	427,701
Other State Revenues	17,322	-	114,885	31,179	31,179	51,205	143,414	29,338	106,778	26,304	203,459	203,459	101,730	1,060,252
Other Local Revenues	369	362	2,098	12,645	9,105	2,764	61,441	6,729	52,451	9,892	559	559	(4,694)	154,278
Total Revenue	288,136	284,529	638,718	1,051,696	754,486	728,308	1,014,524	579,728	920,016	619,653	687,557	687,557	338,805	8,593,713
Expenses														
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	216,822	219,322	219,322	385,258	3,097,046
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	64,425	63,024	63,024	19,208	797,261
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	91,650	73,851	73,851	360,515	1,413,081
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	74,162	32,035	32,035	28,199	305,345
Services and Operations	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	137,191	292,602	292,602	100,319	1,674,793
Depreciation / Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	9,537	10,309	10,309	1,014,801	1,288,669
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	13,457	13,457	7,120	595,595
Total Expenses	293,661	817,772	720,036	832,112	560,545	603,341	109,329	585,111	541,087	784,178	704,600	704,600	1,915,420	9,171,790
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	236,449	247,930	98,728	197,220	100,590	128,835	(392,524)	(260,224)	(126,211)	19,878	-	-	-	250,673
Fixed Assets	-	-	-	85,926	(61,180)	-	(232,255)	223,778	(103,495)	(55,073)	-	-	-	(142,299)
Due To (From)	-	(269,311)	(89,770)	(89,770)	(89,770)	(89,770)	-	-	(100,000)	(100,000)	-	-	-	(828,391)
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)	(7,500)	(280,187)
Total Other Transactions	90,854	726,690	(30,193)	208,928	(43,304)	36,568	(620,822)	(42,465)	(443,875)	(137,048)	(1,853)	(1,853)	(258,372)	
Total Change in Cash	85,330	193,447	(111,511)	428,512	150,637	161,535	284,373	(47,849)	(64,945)	(301,572)	(18,896)	(18,896)		(836,449)
ENDING CASH (Local Bank 9120)	351,947	412,369	317,008	433,301	522,760	714,327	766,445	942,374	883,934	717,289	698,393	679,498		
ENDING CASH (County Treas. & Other)	200,131	333,156	317,006	629,225	690,404	660,371	892,626	668,848	662,343	527,416	527,416	527,416		
ENDING CASH (TOTAL)	552,078	745,525	634,014	1,062,526	1,213,164	1,374,698	1,659,071	1,611,222	1,546,277	1,244,705	1,225,809	1,206,914		

<<< = 48 days cash



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 \$208,699, which represents 16 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 \$5,796 higher 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 (\$5,796) 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 \$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 \$1,813 higher than in the Second Interim, reflecting stable depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through April 30, 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	Apr 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:																390	390	-		
SUMMARY																				
Revenue																				
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,842	225,611	449,791	230,930	2,559,455	2,550,301	9,154	3,724,672	3,171,560	3,171,560	-	612,105	81%	
Federal Revenue	-	-	-	-	-	12,361	17,176	-	11,778	-	41,315	29,537	11,778	134,778	110,987	116,783	5,796	75,468	35%	
Other State Revenues	9,620	-	26,936	28,239	17,316	47,365	70,280	91,079	35,920	45,860	372,615	347,705	24,910	590,983	626,463	620,667	(5,796)	248,052	60%	
Other Local Revenues	500	-	828	6,421	12,739	28,301	7,339	-	32,082	4,193	92,403	88,931	3,472	79,331	144,662	150,620	5,958	58,217	61%	
Total Revenue	89,296	175,960	390,844	288,572	283,897	361,338	348,638	316,690	529,571	280,982	3,065,788	3,016,474	49,314	4,529,764	4,053,672	4,059,630	5,958	993,842	76%	
Expenditures																				
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	128,423	1,256,256	1,259,379	(3,123)	1,664,407	1,559,448	1,559,448	-	303,192	81%	
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	32,280	295,595	288,765	6,830	238,576	398,672	398,672	-	103,077	74%	
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	55,124	484,122	495,100	(10,978)	696,366	723,079	723,079	-	238,957	67%	
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	45,686	108,497	110,261	(1,764)	136,427	119,388	119,075	(313)	10,577	91%	
Services and Operating Exp.	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	309,604	1,048,069	1,088,840	(40,771)	1,736,112	1,993,280	1,997,638	4,358	949,570	52%	
Depreciation & Cap Outlay	-	12,800	-	15,216	-	-	-	-	-	30,840	58,856	58,016	840	45,647	103,871	105,685	1,813	46,829	56%	
Other Outflows	-	-	-	-	-	-	-	104,277	-	(104,277)	(0)	-	(0)	12,006	-	-	-	0	-	
Total Expenditures	189,058	411,153	350,807	353,584	282,885	143,483	439,767	307,717	275,260	497,679	3,251,394	3,300,360	(48,966)	4,529,541	4,897,738	4,903,596	5,858	1,652,202	66%	
Net Revenues											(185,606)	(283,886)	98,280	223	(844,066)	(843,966)	100	(658,360)		
Fund Balance																				
Beginning Balance (Audited)													Fund Balance		Beginning Balance (Audited)		1,153,086			
Net Revenues															Net Revenues		(843,966)			
Ending Fund Balance															Ending Fund Balance		309,120			
Components of Ending Fund Balance																				
Available For Economic Uncertainty															Available For Econ. Uncert.		21,801		0.4% of Expenditures	
Restricted Balances															Restricted Balances		7,645		0.2% of Expenditures	
Net Fixed Assets															Net Fixed Assets		279,674		5.7% of Expenditures	
Ending Fund Balance															Ending Fund Balance		309,120		6.3% of Expenditures	



April 2019 Monthly Update Actuals through April 30, 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	Apr 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	40,408	41,202	74,958	74,234	74,164	74,164	74,164	48,403	48,403	48,333	598,433	588,294	10,139	1,016,244	833,677	833,677	-	235,244	72%
8012	-	-	19,399	-	-	19,399	-	-	19,669	-	58,467	58,798	(331)	92,299	78,074	78,074	-	19,607	75%
8019	-	-	(794)	-	-	70	-	(2,470)	16,525	-	13,331	(724)	14,055	-	-	-	-	(13,331)	-
8096	38,768	134,758	269,517	179,678	179,678	179,678	179,678	365,194	182,597	-	1,889,224	1,903,933	(14,709)	2,616,129	2,259,809	2,259,809	-	370,585	84%
SUBTOTAL - LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,842	225,611	449,791	230,930	2,559,455	2,550,301	9,154	3,724,672	3,171,560	3,171,560	-	612,105	81%
Federal Revenue																			
8181	-	-	-	-	-	-	-	-	-	-	-	-	-	50,500	50,500	56,296	5,796	56,296	0%
8220	-	-	-	-	-	-	-	-	-	-	-	-	-	33,724	-	-	-	-	-
8290	-	-	-	-	-	12,361	17,176	-	11,778	-	41,315	29,537	11,778	50,554	60,487	60,487	-	19,172	68%
SUBTOTAL - Federal Revenue	-	-	-	-	-	12,361	17,176	-	11,778	-	41,315	29,537	11,778	134,778	110,987	116,783	5,796	75,468	35%
Other State Revenue																			
8311	9,620	-	26,936	17,316	17,316	17,316	17,316	-	35,920	17,960	159,700	155,820	3,880	240,900	240,900	235,104	(5,796)	75,404	68%
8520	-	-	-	-	-	-	-	-	-	-	-	-	-	2,172	-	-	-	-	-
8550	-	-	-	-	-	6,336	35,703	-	-	-	42,039	42,039	-	139,401	77,741	77,741	-	35,702	54%
8560	-	-	-	10,923	-	-	16,375	-	-	27,900	55,198	57,298	(2,101)	89,530	89,530	89,530	-	34,332	62%
8590	-	-	-	-	-	23,713	886	91,079	-	-	115,678	92,548	23,130	118,980	218,292	218,292	-	102,614	53%
SUBTOTAL - Other State Revenue	9,620	-	26,936	28,239	17,316	47,365	70,280	91,079	35,920	45,860	372,615	347,705	24,910	590,983	626,463	620,667	(5,796)	248,052	60%
Local Revenue																			
8600	-	-	-	-	-	-	-	29,392	-	-	29,392	30,000	(608)	-	29,392	29,392	-	-	100%
8634	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	-	-	-	-	-	-	-	-	-	-	-	1,500	(1,500)	2,500	2,500	2,500	-	2,500	0%
8660	500	-	828	52	-	661	168	-	-	621	2,829	3,511	(682)	-	5,000	5,000	-	2,171	57%
8698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	-	-	-	6,370	12,739	27,641	7,171	-	-	273	54,193	53,920	273	76,831	107,770	113,728	5,958	59,535	48%
8701	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	-	-	-	-	-	-	-	2,690	3,299	-	5,989	-	5,989	-	-	-	-	(5,989)	-
SUBTOTAL - Local Revenue	500	-	828	6,421	12,739	28,301	7,339	-	32,082	4,193	92,403	88,931	3,472	79,331	144,662	150,620	5,958	58,217	61%
TOTAL REVENUE	89,296	175,960	390,844	288,572	283,897	361,338	348,638	316,690	529,571	280,982	3,065,788	3,016,474	49,314	4,529,764	4,053,672	4,059,630	5,958	993,842	76%

April 2019 Monthly Update Actuals through April 30, 2019											Year To Date			Annual Budget						
MSA SD											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	94,648	901,642	905,740	(4,098)	1,238,279	1,137,941	1,137,941	-	236,299	79%
1300	Cert Adminis	52,640	33,460	33,397	33,382	33,460	33,460	33,460	33,460	34,120	33,775	354,614	353,639	975	426,128	421,507	421,507	-	66,893	84%
SUBTOTAL - Certificated Salaries		94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	128,423	1,256,256	1,259,379	(3,123)	1,664,407	1,559,448	1,559,448	-	303,192	81%
Classified Salaries																				
2400	Clerical & Tech	9,337	10,575	10,631	10,308	12,099	12,522	16,136	10,154	10,070	10,763	112,595	110,188	2,407	59,644	160,228	160,228	-	47,633	70%
2900	OtherClassStaff	15,716	16,900	19,175	17,703	16,740	18,405	18,485	19,428	18,933	21,516	182,999	178,577	4,422	178,932	238,443	238,443	-	55,444	77%
SUBTOTAL - Classified Salaries		25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	32,280	295,595	288,765	6,830	238,576	398,672	398,672	-	103,077	74%
Employee Benefits																				
3101	STRS	8,442	21,222	21,001	21,481	21,325	20,534	19,063	21,572	21,470	21,479	197,591	205,848	(8,257)	248,164	254,538	254,538	-	56,946	78%
3202	PERS	2,354	4,574	4,874	4,787	4,622	4,797	4,991	4,637	4,464	4,981	45,082	45,971	(889)	36,329	36,329	36,329	-	(8,752)	124%
3301	OASDI/Med	2,915	3,571	3,855	3,772	3,687	3,840	3,802	3,691	3,624	3,831	36,589	34,940	1,649	51,069	52,419	52,419	-	15,830	70%
3401	HlthWelfare	1,487	36,777	24,075	402	25,370	1,586	42,903	(491)	30,028	23,468	185,604	192,600	(6,996)	337,971	356,960	356,960	-	171,357	52%
3501	UnemployIns	-	217	-	216	150	(0)	-	699	-	-	1,283	584	699	1,141	1,141	1,141	-	(142)	112%
3601	WorkersCmp	4,088	1,363	1,364	1,364	1,364	-	1,364	1,364	4,339	1,364	17,974	14,999	2,975	21,428	21,428	21,428	-	3,453	84%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	159	(159)	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	55,124	484,122	495,100	(10,978)	696,366	723,079	723,079	-	238,957	67%
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	338	(46)	5,150	2,150	2,150	-	1,858	14%
4310	Ins Mats & Sups	-	-	-	-	2,336	-	1,000	6,969	(2,780)	-	7,524	5,838	1,686	30,000	52,421	47,421	(5,000)	39,897	16%
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	677	549	200	20	4,549	3,082	148	341	9,566	9,984	(418)	9,270	12,270	12,270	-	2,704	78%
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	12,385	1,522	13,654	14,029	13,907	(122)	-	100%
4345	NonInstStdntSup	-	-	74	-	5	-	(0)	6,205	(3,137)	538	3,685	83	3,601	6,365	6,365	6,365	-	2,680	58%
4346	TeacherSupplies	-	-	-	-	-	83	0	99	-	-	182	145	36	2,500	2,500	1,250	(1,250)	1,068	15%
4350	Cust. Supplies	-	-	-	-	-	121	-	153	1,099	-	1,373	212	1,161	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	8,058	6,058	1,642	80%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	40,670	-	-	-	-	-
4720	Food:Other Food	-	-	242	2,044	0	(0)	125	-	530	386	3,328	4,038	(710)	6,896	9,056	9,056	-	5,728	37%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	13,533	16,531	28,025	3,115	10,047	6,987	(10,677)	(51,189)	44,422	60,793	78,238	(17,445)	-	-	-	-	(60,793)	-
SUBTOTAL - Books and Supplies		-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	45,686	108,497	110,261	(1,764)	136,427	119,388	119,075	(313)	10,577	91%

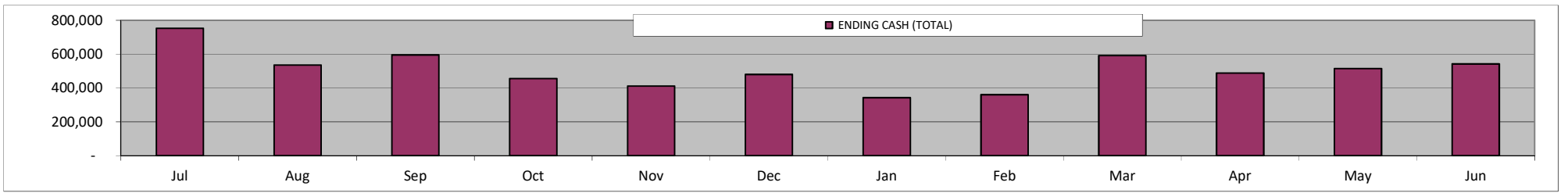
April 2019 Monthly Update Actuals through April 30, 2019												Year To Date			Annual Budget					
MSA SD												Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
Services & Other Operating Expenses																				373,666
5101	CMO Fees	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	341,428	341,428	-	409,714	409,714	409,714	-	68,286	83%
5205	Conference Fees	-	-	-	-	-	-	-	7,474	(3,296)	-	4,179	-	4,179	4,790	4,790	4,790	-	611	87%
5210	MilesParkTolls	-	-	25	1,570	99	95	654	0	-	66	2,509	2,544	(35)	7,426	2,426	2,676	250	167	94%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	76	1,839	(0)	0	(0)	0	2,495	545	4,955	3,064	1,891	7,210	6,210	6,210	-	1,255	80%
5300	DuesMemberships	-	-	1,020	-	-	4,100	95	189	(94)	-	5,309	8,344	(3,035)	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	1,675	20,103	17,423	2,680	22,550	22,550	22,550	-	2,447	89%
5500	OpsHousekeeping	371	742	1,137	491	1,309	-	1,493	2,051	1,220	491	9,304	12,314	(3,010)	56,650	18,650	14,650	(4,000)	5,346	64%
5510	Gas & Electric	301	3,995	7,773	8,123	6,169	164	467	4,883	13,903	4,571	50,349	56,070	(5,722)	30,000	45,000	53,000	8,000	2,651	95%
5610	Rent & Leases	39,480	79,480	59,480	59,480	-	(115,850)	124,276	(98,516)	-	208,967	356,796	356,345	451	713,760	724,784	724,784	-	367,988	49%
5620	EquipmentLeases	-	700	1,479	1,250	350	1,148	1,697	1,454	-	350	9,485	10,180	(695)	10,609	10,609	13,109	2,500	3,624	72%
5630	Reps&MaintBldng	-	-	100	2,387	2,543	291	1,005	-	237	823	7,385	10,121	(2,736)	42,000	19,000	16,500	(2,500)	9,115	45%
5800	ProfessServices	3,534	(3,534)	1,740	3,982	8,999	25	-	-	1,305	-	16,050	23,593	(7,543)	80,660	26,584	26,584	-	10,534	60%
5810	Legal	-	-	728	-	2,260	-	-	-	-	-	2,987	4,779	(1,792)	15,450	15,350	7,250	(8,100)	4,263	41%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	8,187	-	6,961	41,018	56,166	61,461	(5,295)	79,380	79,380	79,380	-	23,214	71%
5814	SchPrgAcadComps	-	-	-	-	86	-	-	1,342	1,090	-	2,518	5,120	(2,602)	4,635	2,635	2,635	-	117	96%
5819	SchlProgs-Other	-	-	-	-	-	-	-	504	2,134	-	2,638	5,000	(2,362)	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	5,000	2,804	45,000	48,939	54,897	5,958	47,093	14%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdRecrt	-	-	991	-	-	-	(0)	0	96	3,466	4,553	6,387	(1,835)	15,000	18,847	18,847	-	14,294	24%
5850	Oversight Fees	-	7,068	2,035	-	-	-	6,312	-	-	9,469	24,884	23,754	1,130	37,247	37,247	37,247	-	12,363	67%
5857	Payroll Fees	-	-	-	-	-	-	235	920	935	951	3,041	5,329	(2,288)	16,444	16,058	13,558	(2,500)	10,517	22%
5860	Service Fees	-	-	33	-	-	-	-	-	43	-	76	52	23	1,061	1,061	1,061	-	985	7%
5861	Prior Year Services	-	-	-	-	-	12,224	-	-	-	-	12,224	19,558	(7,334)	-	12,224	12,224	-	-	100%
5863	Prof Developmnt	-	-	-	-	-	-	1,421	9,224	351	-	10,996	21,989	(10,993)	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	50,295	(4,918)	-	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	1,298	22,619	20,466	2,153	25,000	25,000	25,000	-	2,381	90%
5890	OthSvcsNon-Inst	-	-	-	-	-	-	538	2,302	-	807	3,648	861	2,787	1,500	244,216	244,216	-	240,568	1%
5900	Communications	-	-	-	280	-	-	-	-	-	-	280	448	(168)	35,063	1,225	1,225	-	945	23%
5920	TelecomInternet	1,068	3,076	3,083	280	(0)	0	-	2,714	1,985	140	12,345	9,525	2,820	24,258	33,838	33,838	-	21,492	36%
5930	PostageDelivery	-	579	-	-	-	-	2,521	-	-	552	3,652	4,613	(961)	5,150	5,150	5,150	-	1,498	71%
5940	Technology	-	-	-	-	-	-	1,734	2,128	274	274	4,409	2,774	1,635	-	24,258	24,258	-	19,849	18%
SUBTOTAL - Services & Operations		49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	309,604	1,048,069	1,088,840	(40,771)	1,736,112	1,993,280	1,997,638	4,358	949,570	52%

April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr 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																				
Capital Outlay & Depreciation																				
6100	Site Imp (Pre-Capitalization)	-	12,800	-	-	-	-	-	-	-	14,980	27,780	27,800	(20)	-	29,224	44,224	15,000	16,444	63%
6400	EquipFixed	-	-	-	-	-	-	-	-	-	15,860	15,860	15,000	860	-	29,000	20,500	(8,500)	4,640	77%
6900	Depreciation	-	-	-	15,216	-	-	-	-	-	-	15,216	15,216	-	45,647	45,647	40,961	(4,687)	25,745	37%
SUBTOTAL - Cap Outlay & Dep.		-	12,800	-	15,216	-	-	-	-	-	30,840	58,856	58,016	840	45,647	103,871	105,685	1,813	46,829	56%
Other Outflows																				
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	12,006	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	104,277	-	(104,277)	(0)	-	(0)	-	-	-	-	0	-
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	104,277	-	(104,277)	(0)	-	(0)	12,006	-	-	-	0	-
TOTAL EXPENDITURES		146,045	375,207	326,225	353,584	282,885	143,483	439,767	307,717	275,260	497,679	3,251,394	3,300,360	(48,966)	4,529,541	4,897,738	4,903,596	5,858	1,652,202	66%

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	ACTUALS	BUDGET	BUDGET	BUDGET	
BEGINNING CASH	764,391	416,675	360,904	376,285	382,489	339,893	357,034	232,374	208,699	400,313	304,721	331,740	358,759	
Revenue														
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,842	225,611	449,791	230,930	244,842	244,842	122,421	3,171,560
Federal Revenue	-	-	-	-	-	12,361	17,176	-	11,778	-	27,869	27,869	13,934	110,987
Other State Revenues	9,620	-	26,936	28,239	17,316	47,365	70,280	91,079	35,920	45,860	101,539	101,539	50,770	626,463
Other Local Revenues	500	-	828	6,421	12,739	28,301	7,339	-	32,082	4,193	20,904	20,904	10,452	144,662
Total Revenue	89,296	175,960	390,844	288,572	283,897	361,338	348,638	316,690	529,571	280,982	395,154	395,154	197,577	4,053,672
Expenses														
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	128,423	128,781	128,781	42,507	1,556,325
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	32,280	30,288	30,288	49,331	405,502
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	55,124	50,174	50,174	127,632	712,102
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	45,686	3,465	3,465	1,883	117,311
Services and Operations	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	103,814	309,604	160,414	160,414	587,971	1,956,867
Depreciation / Cap Outlay	-	12,800	-	15,216	-	-	-	-	-	30,840	5,834	5,834	36,002	106,525
Other Outflows	-	-	-	-	-	-	-	104,277	-	(104,277)	-	-	-	(0)
Total Expenses	189,058	411,153	350,807	353,584	282,885	143,483	439,767	307,717	275,260	497,679	378,956	378,956	845,325	4,854,630
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	155,268	(352)	16,391	11,803	-	-	-	-	427,965	47,711	-	-	-	658,786
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	(18,357)	13,483	-	2,890	8,182	-	-	3,909	(455,059)	16,550	-	-	-	(428,402)
Fixed Assets	-	-	-	15,216	9,482	9,482	9,482	-	-	30,840	5,834	5,834	-	86,169
Due To (From)	13,371	-	-	-	-	-	-	-	-	-	-	-	-	13,371
Expenses - Prior Year Accruals	(67,214)	-	-	-	-	-	-	-	-	-	-	-	-	(67,214)
Accounts Payable - Current Year	-	-	(1,416)	(109,718)	(67,607)	(164,074)	(60,802)	-	-	11,889	-	-	-	(391,728)
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)	8,896	(22,107)	111,977	10,821	10,821	(69,174)	(69,174)
Total Change in Cash	(11,707)	(217,075)	59,999	(139,834)	(43,944)	68,250	(137,463)	17,869	232,203	(104,720)	27,019	27,019	(870,132)	(870,132)
ENDING CASH (Local Bank 9120)	416,675	360,904	376,285	382,489	339,893	357,034	232,374	208,699	400,313	304,721	331,740	358,759		
ENDING CASH (County Treas. & Other)	336,009	174,705	219,324	73,286	71,938	123,046	110,244	151,788	192,377	183,249	183,249	183,249		
ENDING CASH (TOTAL)	752,684	535,609	595,609	455,775	411,831	480,080	342,618	360,487	592,690	487,970	514,988	542,007		

<<< = 41 days cash



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 \$16,500 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 (\$20,100) 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.



April 2019 Monthly Update Actuals through April 30, 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	Apr 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:																						
SUMMARY																						
Revenue																						
LCOFF 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	453,385	4,947,562	4,987,464	(39,902)	6,058,065	5,491,181	5,491,181	-	543,619	90%			
Total Revenue	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	4,947,562	4,987,464	(39,902)	6,058,065	5,491,181	5,491,181	-	543,619	90%			
Expenditures																						
Certificated Salaries	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	420,883	420,883	-	378,982	384,571	384,571	-	(36,312)	109%			
Classified Salaries	138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	160,148	1,562,886	1,569,972	(7,086)	2,115,146	2,103,974	2,103,974	-	541,088	74%			
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	58,096	613,041	626,249	(13,208)	772,961	782,961	782,961	-	169,920	78%			
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	67,627	130,602	121,026	9,576	89,201	108,765	125,265	16,500	(5,337)	104%			
Services and Operating Exp.	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	80,052	1,135,594	1,158,686	(23,092)	2,451,260	2,523,779	2,503,679	(20,100)	1,368,084	45%			
Depreciation & Cap Outlay	-	-	-	10,575	-	-	-	-	-	-	10,575	11,139	(564)	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	413,302	3,873,581	3,907,954	(34,373)	5,808,065	5,915,565	5,911,965	(3,600)	2,038,384	66%			
Net Revenues												1,073,980	1,079,510	(5,529)	250,000	(424,384)	(420,784)	3,600	(1,494,764)			
Fund Balance																						
Beginning Balance (Audited)																		793,961				
Net Revenues																		(420,784)				
Ending Fund Balance																		373,177				
Components of Ending Fund Balance																						
Available For Economic Uncertainty																		356,559	6.0% of Expenditures			
Restricted Balances																		-	0.0% of Expenditures			
Net Fixed Assets																		16,618	0.3% of Expenditures			
Ending Fund Balance																		373,177	6.3% of Expenditures			



April 2019 Monthly Update Actuals through April 30, 2019												Year To Date			Annual Budget															
MSA MERF												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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
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	2,194	307,296	308,444	(1,148)	50,000	51,883	51,883	-	(255,413)	592%										
8701	CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	829,029	829,029	-	994,835	994,835	994,835	-	165,806	83%										
8702	CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	749,077	749,077	-	898,892	898,892	898,892	-	149,815	83%										
8703	CMO Fee - MSA-3	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	825,920	825,920	-	991,104	991,104	991,104	-	165,184	83%										
8704	CMO Fee - MSA-4	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	64,714	64,714	-	77,657	77,657	77,657	-	12,943	83%										
8705	CMO Fee - MSA-5	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	86,044	86,044	-	103,253	103,253	103,253	-	17,209	83%										
8706	CMO Fee - MSA-6	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	38,710	38,710	-	46,452	46,452	46,452	-	7,742	83%										
8707	CMO Fee - MSA-7	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	413,987	413,987	-	496,785	496,785	496,785	-	82,798	83%										
8708	CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	826,197	826,197	-	991,436	991,436	991,436	-	165,239	83%										
8709	CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	336,808	401,042	(64,234)	997,937	404,170	404,170	-	67,362	83%										
8712	CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	341,428	341,428	-	409,714	409,714	409,714	-	68,286	83%										
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	47,870	30,468	-	-	-	-	(78,338)	-										
SUBTOTAL - Local Revenue												158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	4,947,562	4,987,464	(39,902)	6,058,065	5,491,181	5,491,181	-	543,619	90%
TOTAL REVENUE												158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	4,947,562	4,987,464	(39,902)	6,058,065	5,491,181	5,491,181	-	543,619	90%

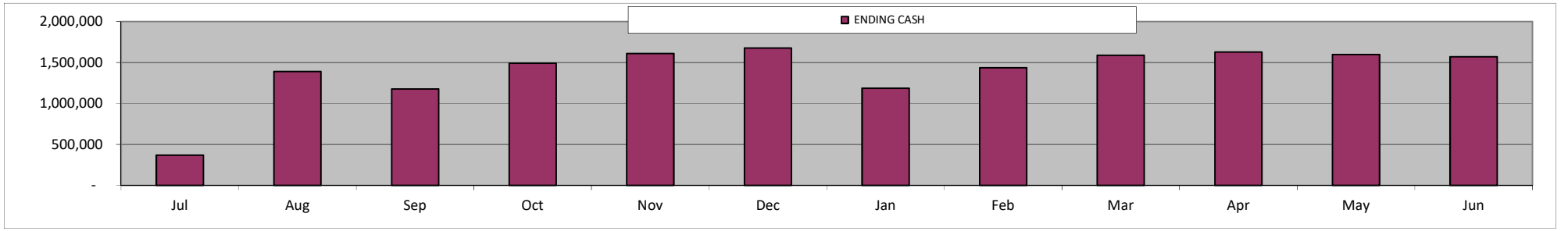
April 2019 Monthly Update Actuals through April 30, 2019)		Year To Date										Annual Budget								
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd 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	47,379	420,883	420,883	-	378,982	384,571	384,571	-	(36,312)	109%
SUBTOTAL - Certificated Salaries		46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	420,883	420,883	-	378,982	384,571	384,571	-	(36,312)	109%
Classified Salaries																				
2400	Clerical & Tech	106,667	104,367	120,362	104,805	105,573	111,082	112,186	107,709	106,881	107,299	1,086,930	1,101,600	(14,670)	1,855,793	1,855,062	1,855,062	-	768,132	59%
2900	OtherClassStaff	31,531	46,379	50,933	50,933	51,996	47,200	47,350	47,350	49,434	52,850	475,956	468,372	7,584	259,353	248,912	248,912	-	(227,044)	191%
SUBTOTAL - Classified Salaries		138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	160,148	1,562,886	1,569,972	(7,086)	2,115,146	2,103,974	2,103,974	-	541,088	74%
Employee Benefits																				
3101	STRS	10,071	13,233	13,498	14,082	14,374	14,526	14,806	14,479	14,479	14,479	138,027	126,994	11,033	94,038	94,038	94,038	-	(43,989)	147%
3202	PERS	4,036	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	41,522	34,102	7,420	49,981	49,981	49,981	-	8,459	83%
3301	OASDI/Med	9,531	9,991	10,079	8,782	8,397	8,388	10,154	9,862	10,036	10,327	95,547	93,116	2,431	141,870	141,870	141,870	-	46,323	67%
3401	HlthWelfare	1,539	37,102	(41)	24,070	4,337	1,700	70,162	1,643	21,278	21,301	183,090	188,868	(5,778)	292,748	302,748	302,748	-	119,658	60%
3501	Unemploy/Ins	635	667	-	-	-	283	9,278	875	123	246	12,108	38,699	(26,591)	11,919	11,919	11,919	-	(189)	102%
3601	WorkersCmp	8,586	2,862	2,862	2,862	2,862	-	5,724	4,710	(1,354)	2,863	31,977	42,930	(10,952)	28,088	28,088	28,088	-	(3,889)	114%
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	4,714	49,672	49,829	(156)	154,317	154,317	154,317	-	104,645	32%
SUBTOTAL - Employee Benefits		38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	58,096	613,041	626,249	(13,208)	772,961	782,961	782,961	-	169,920	78%
Books & Supplies																				
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	631	(631)	1,051	1,051	1,051	-	1,051	0%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	136	-	-	-	-	81	-	217	3,306	(3,089)	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	2,719	10,294	21,351	(11,057)	34,000	34,400	34,400	-	24,106	30%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	-	5,400	(5,400)	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	10,667	(4,806)	1,500	8,971	13,871	4,900	8,010	42%
4410	ClsrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	-	2,000	2,000	-	2,000	0%
4440	Computers <\$5k	-	-	-	1,110	-	-	287	0	-	-	1,397	4,945	(3,548)	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	535	15,179	31,093	(15,915)	33,150	40,533	52,133	11,600	36,954	29%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4999	Misc Exp-Suspense	-	1,490	53,288	938	45,793	15,471	(75,484)	1,304	(9,518)	64,373	97,655	42,433	55,221	-	-	-	-	(97,655)	-
SUBTOTAL - Books and Supplies		-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	67,627	130,602	121,026	9,576	89,201	108,765	125,265	16,500	(5,337)	104%

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5205 Conference Fees	-	-	-	-	1,165	-	450	-	-	750	2,365	7,261	(4,896)	37,950	36,990	36,990	-	34,625	6%	
5210 MilesParkTolls	2,178	4,267	2,341	3,208	4,020	2,811	5,987	557	5,610	4,974	35,952	32,157	3,794	116,000	115,000	112,000	(3,000)	76,048	32%	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	-	20	802	-	140	6	812	3,462	1,179	(1,502)	4,920	2,485	2,435	92,150	114,650	108,050	(6,600)	103,130	5%	
5300 DuesMemberships	75	150	1,017	75	75	24,000	1,264	150	1,760	-	28,565	41,941	(13,376)	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	1,945	39,486	46,493	(7,007)	40,000	40,000	40,000	-	514	99%	
5500 OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	-	26,545	15,000	13,800	(1,200)	13,800	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	179,770	1,200	48,323	73%	
5620 EquipmentLeases	286	286	286	286	286	286	286	286	575	286	3,146	2,857	289	13,000	13,000	14,000	1,000	10,854	22%	
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	23,070	231,551	243,170	(11,619)	548,750	534,100	513,955	(20,145)	282,404	45%	
5810 Legal	-	4,707	15,747	7,807	4,508	5,022	1,779	1,717	-	-	41,287	39,570	1,717	335,000	330,000	328,700	(1,300)	287,413	13%	
5811 Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813 SchPrgAffSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819 SchIPrgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5820 Audit & CPA	-	-	-	-	-	58,669	-	4,863	-	2,380	65,912	63,202	2,709	50,000	70,000	78,000	8,000	12,088	85%	
5825 DMSBusinessSvcs	-	103,404	-	69,130	34,468	34,468	35,332	35,332	35,332	35,463	382,928	380,841	2,088	500,000	500,000	500,000	-	117,072	77%	
5835 Field Trips	-	-	-	20,437	-	-	-	-	-	-	20,437	20,437	-	-	25,000	25,000	-	4,563	82%	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840 MarkngStdtRecrt	-	-	3,500	2,036	-	4,040	3,342	-	-	1,217	14,135	18,085	(3,950)	58,000	57,827	63,972	6,145	49,837	22%	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5857 Payroll Fees	-	-	-	-	-	-	(76)	912	5,781	5,806	12,423	(122)	12,545	20,000	20,000	20,000	-	7,577	62%	
5860 Service Fees	-	-	-	146	-	-	-	-	-	-	146	234	(88)	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	-	380	11,309	10,404	905	77,000	66,525	64,525	(2,000)	53,216	18%	
5864 Prof Dev-Other	-	-	-	10,552	-	2,100	5,670	1,500	-	-	19,822	18,322	1,500	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	294	7,070	8,073	(1,003)	15,000	15,087	15,087	-	8,017	47%	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	655	657	100	655	-	-	891	-	-	359	3,317	3,946	(628)	32,000	32,950	32,950	-	29,633	10%	
5920 TelecomInternet	-	-	-	703	-	-	2,113	711	711	-	4,238	4,506	(268)	-	4,000	4,000	-	(238)	106%	
5930 PostageDelivery	-	649	(0)	-	-	-	1,979	(649)	-	-	1,979	3,815	(1,837)	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	4,630	73,159	79,079	(5,919)	216,765	220,694	218,194	(2,500)	145,035	34%	
SUBTOTAL - Services & Operations	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	80,052	1,135,594	1,158,686	(23,092)	2,451,260	2,523,779	2,503,679	(20,100)	1,368,084	45%	

April 2019 Monthly Update Actuals through April 30, 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	Apr 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	-	-	-	10,403	-	-	-	-	-	-	10,403	10,761	(358)	-	11,000	11,000	-	597	95%	
6900 Depreciation	-	-	-	172	-	-	-	-	-	-	172	378	(206)	515	515	515	-	343	33%	
SUBTOTAL - Cap Outlay & Dep.	-	-	-	10,575	-	-	-	-	-	-	10,575	11,139	(564)	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	413,302	3,873,581	3,907,954	(34,373)	5,808,065	5,915,565	5,911,965	(3,600)	2,038,384	66%	

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	ACTUALS	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	1,627,544	1,598,307	1,569,070	
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	453,385	339,618	339,618	(135,616)	5,491,181
Total Revenue	158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	339,618	339,618	(135,616)	5,491,181
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	160,148	157,174	157,174	219,654	2,096,888
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	58,096	53,842	53,842	49,028	769,753
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	67,627	21,968	21,968	(39,697)	134,842
Services and Operations	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	80,052	88,233	88,233	1,168,528	2,480,587
Depreciation / Cap Outlay	-	-	-	10,575	-	-	-	-	-	-	376	376	(376)	10,951
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	253,328	388,081	397,794	484,954	400,705	438,992	403,939	338,956	353,531	413,302	368,972	368,972	1,266,066	5,877,592
Other Transactions Affecting Cash														
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	40,201	(29,237)	(29,237)		(307,667)
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	1,627,544	1,598,307	1,569,070		<< = 97 days cash





QUESTIONS & COMMENTS

