



Board Agenda Item #	IV E – Discussion Item
Date:	July 18, 2019
To:	Magnolia Board of Directors
From:	Alfredo Rubalcava, CEO & Superintendent
Lead:	Nanie Montijo, Chief Finance Officer and Karl Yoder, DMS
RE:	May 2019 Financial Reports

**Discussion item.**

- Back office service provider presents monthly financial reports for all school sites, MERF and a consolidated MPS report.
- Highlights of the activities recorded for the month are presented and included in the financial packet provided to all board members and also made available online

**Financial Highlights:**

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



# May 2019 Monthly Financial Update (Actuals through 5/31/19)



# May 2019 Financial Update: Executive Summary

- Year-to-date trending through May has continued to show positive trending since Second Interim:
  - **Revenues are on track (\$2k below year-to-date budget)**
  - **Expenditures are \$736k less than year-to-date budget**
  - **Net impact = \$734k ahead of year-to-date budget so far (last month was \$531k ahead)**
- We continue to see spending on materials and 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.

# May 2019 Financial Update: Executive Summary

<b>MSA - Consolidated</b>	<b>2nd Interim Budget</b>	<b>Year-to-Date Budget (through May 2019)</b>	<b>Year-to-Date Actuals (through May 2019)</b>	<b>Variance from YTD Budget</b>	<b>Primary Reasons For Variance (see budget detail for all changes)</b>
<b>SUMMARY</b>					
<b>Revenues</b>					
LCFF Entitlement	39,822,616	33,725,001	33,587,551	(137,450)	Normal variances (should end up on track)
Federal Revenues	3,540,557	2,341,609	2,366,648	25,040	Normal variances (should end up on track)
Other State Revenues	6,418,492	4,616,446	4,638,959	22,513	Normal variances (should end up on track)
Other Local Revenues	6,498,077	6,260,108	6,348,139	88,031	Normal variances (should end up on track)
<b>Total Revenues</b>	<b>56,279,742</b>	<b>46,943,163</b>	<b>46,941,297</b>	<b>(1,866)</b>	
<b>Expenditures</b>					
Salaries & Benefits	32,863,312	28,070,686	28,103,833	33,147	Normal variance
Books and Supplies	2,486,246	2,032,632	1,705,504	(327,128)	Spending is running lower than budgeted
Services and Operating Exp.	20,937,545	13,754,177	13,265,207	(488,971)	Spending is running lower than budgeted
Depreciation & Cap Outlay	1,929,045	779,832	819,372	39,540	Normal variance
Other Outflows	595,203	668,529	676,309	7,780	Normal variance
<b>Total Expenditures</b>	<b>58,811,350</b>	<b>45,305,857</b>	<b>44,570,225</b>	<b>(735,631)</b>	
<b>Net Revenues</b>	<b>(2,531,609)</b>	<b>1,637,306</b>	<b>2,371,071</b>	<b>733,765</b>	

April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date												Annual Budget							
MSA Consolidated	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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		-
<b>SUMMARY</b>																				
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	2,939,468	33,587,551	33,725,001	(137,450)	41,793,952	39,822,616	39,822,616	-	6,235,065	84%
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	121,354	401,154	12,314	2,366,648	2,341,609	25,040	4,016,521	3,540,557	3,626,028	85,471	1,259,379	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	332,918	4,638,959	4,616,446	22,513	6,100,356	6,418,492	6,043,257	(375,235)	1,404,299	77%
Other Local Revenues	181,873	1,414,399	142,686	799,504	578,443	572,168	202,809	900,574	559,730	492,663	503,290	6,348,139	6,260,108	88,031	6,425,437	6,498,077	6,621,870	123,793	273,732	96%
<b>Total Revenue</b>	<b>1,079,581</b>	<b>3,638,235</b>	<b>2,835,945</b>	<b>5,506,084</b>	<b>4,565,095</b>	<b>3,990,246</b>	<b>5,967,656</b>	<b>4,859,159</b>	<b>6,224,331</b>	<b>4,486,974</b>	<b>3,787,990</b>	<b>46,941,297</b>	<b>46,943,163</b>	<b>(1,866)</b>	<b>58,336,266</b>	<b>56,279,742</b>	<b>56,113,771</b>	<b>(165,970)</b>	<b>9,172,475</b>	<b>84%</b>
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	1,424,719	15,390,896	15,420,048	(29,152)	18,152,479	17,515,957	17,407,143	(108,815)	2,016,246	88%
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	557,258	543,275	5,666,212	5,630,474	35,738	5,546,494	6,635,954	6,636,501	547	970,290	85%
Benefits	229,686	783,285	521,457	667,398	620,316	387,778	1,001,857	419,791	514,612	627,830	1,256,343	7,046,725	7,020,165	26,561	8,353,618	8,711,400	8,699,296	(12,104)	1,652,571	81%
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	559,707	(177,649)	1,705,504	2,032,632	(327,128)	3,462,686	2,486,246	2,287,464	(198,782)	581,960	75%
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	1,534,461	1,335,793	1,597,154	13,265,207	13,754,177	(488,971)	19,218,942	20,937,545	20,936,994	(550)	7,671,788	63%
Depreciation & Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	89,018	819,372	779,832	39,540	1,005,243	1,929,045	2,724,267	795,222	1,904,895	30%
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	45,312	676,309	668,529	7,780	873,946	595,203	595,203	-	(81,106)	114%
<b>Total Expenditures</b>	<b>1,969,703</b>	<b>4,557,097</b>	<b>4,312,124</b>	<b>4,660,241</b>	<b>4,026,069</b>	<b>3,624,800</b>	<b>3,890,204</b>	<b>4,081,918</b>	<b>3,993,714</b>	<b>4,659,812</b>	<b>4,778,172</b>	<b>44,570,225</b>	<b>45,305,857</b>	<b>(735,631)</b>	<b>56,613,408</b>	<b>58,811,350</b>	<b>59,286,868</b>	<b>475,518</b>	<b>14,716,643</b>	<b>75%</b>
<b>Net Revenues</b>												<b>2,371,071</b>	<b>1,637,306</b>	<b>733,765</b>	<b>1,722,858</b>	<b>(2,531,609)</b>	<b>(3,173,097)</b>		<b>(641,488)</b>	<b>(5,544,168)</b>
Fund Balance																				
Beginning Balance (Audited)																	26,993,791			
Net Revenues																	<u>(3,173,097)</u>			
<b>Ending Fund Balance</b>																	<b><u>(3,173,097)</u></b>			
Components of Ending Fund Balance																				
Available For Economic Uncertainty																	14,237,137	24.0% of Expenditures		
Restricted Balances																	1,071,654	1.8% of Expenditures		
Net Fixed Assets																	8,511,903	14.4% of Expenditures		
<b>Ending Fund Balance</b>																	<b>23,820,694</b>	<b>40.2% of Expenditures</b>		



April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date											Annual Budget									
MSA Consolidated	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>REVENUE DETAIL</b>																				
<b>LCFF Entitlement</b>																					
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	2,224,170	20,606,550	20,679,942	(73,392)	27,327,807	24,971,893	24,971,893	-	4,365,343	83%	
8012 EPA Entitlement	-	-	54,332	633,714	-	54,332	1,202,509	176,394	1,236,274	-	-	3,357,555	3,403,849	(46,294)	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)	(17,979)	(21,866)	(716)	(21,150)	-	-	-	-	21,866	-	
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	733,277	9,645,312	9,641,926	3,386	10,738,369	10,695,044	10,695,044	-	1,049,732	90%	
<b>SUBTOTAL - LCFF Entitlement</b>	<b>736,660</b>	<b>2,144,053</b>	<b>2,348,354</b>	<b>4,047,756</b>	<b>3,047,043</b>	<b>3,063,293</b>	<b>4,228,349</b>	<b>3,562,796</b>	<b>4,528,641</b>	<b>2,941,139</b>	<b>2,939,468</b>	<b>33,587,551</b>	<b>33,725,001</b>	<b>(137,450)</b>	<b>41,793,952</b>	<b>39,822,616</b>	<b>39,822,616</b>	<b>-</b>	<b>6,235,065</b>	<b>84%</b>	
<b>Federal Revenue</b>																					
8181 SpEd - Revenue	12,745	25,489	16,993	16,993	16,993	16,993	62,443	29,839	11,444	75,796	12,314	298,042	229,776	68,266	562,031	562,031	647,502	-	85,471	349,460	46%
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	2,111,833	(43,226)	2,293,412	2,978,526	2,978,526	-	-	909,919	69%
<b>SUBTOTAL - Federal Revenue</b>	<b>55,268</b>	<b>4,175</b>	<b>(2,376)</b>	<b>64,799</b>	<b>418,802</b>	<b>29,354</b>	<b>1,155,460</b>	<b>106,345</b>	<b>121,354</b>	<b>401,154</b>	<b>12,314</b>	<b>2,366,648</b>	<b>2,341,609</b>	<b>25,040</b>	<b>4,016,521</b>	<b>3,540,557</b>	<b>3,626,028</b>	<b>85,471</b>	<b>1,259,379</b>	<b>65%</b>	
<b>Other State Revenue</b>																					
8311 SpEd Revenue	99,588	75,608	180,898	164,526	161,617	208,572	162,989	88,541	356,231	181,678	176,586	1,856,835	1,830,031	26,803	2,148,623	2,260,653	2,188,172	-	(72,481)	331,337	85%
8520 SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	101,077	-	-	-	-	-	-
8550 MandCstReimburs	-	-	-	-	-	88,206	99,997	185,600	-	-	-	373,803	368,203	5,600	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	549,780	(44,342)	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	156,333	1,902,883	1,868,431	34,452	1,694,312	2,599,037	2,296,283	-	(302,754)	393,401	83%
<b>SUBTOTAL - Other State Revenue</b>	<b>105,779</b>	<b>75,608</b>	<b>347,283</b>	<b>594,025</b>	<b>520,807</b>	<b>325,431</b>	<b>381,039</b>	<b>289,444</b>	<b>1,014,606</b>	<b>652,019</b>	<b>332,918</b>	<b>4,638,959</b>	<b>4,616,446</b>	<b>22,513</b>	<b>6,100,356</b>	<b>6,418,492</b>	<b>6,043,257</b>	<b>(375,235)</b>	<b>1,404,299</b>	<b>77%</b>	
<b>Local Revenue</b>																					
8600 Other Local Revenue	-	-	25,000	-	-	-	(25,000)	86,469	149,222	-	-	235,691	236,000	(309)	-	252,422	266,836	-	14,414	31,145	88%
8634 StudentLunchFee	0	-	728	(0)	-	0	(0)	25,006	23	-	-	25,756	30,128	(4,371)	47,940	-	16,551	-	16,551	(9,205)	156%
8650 Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)	2,500	2,500	2,500	-	-	2,500	0%
8660 Interest	869	362	1,308	425	649	1,629	914	953	594	1,304	727	9,733	5,870	3,863	4,376	9,376	9,376	-	-	(357)	104%
8698 OthRev-Suspense	2,458	(2,351)	0	-	-	-	(0)	0	-	-	-	107	21	85	-	-	-	-	-	(107)	-
8699 Other Revenue	15,638	447,258	(394,557)	297,704	22,132	41,548	83,693	46,264	95,122	35,289	61,341	751,431	672,811	78,620	362,557	484,981	577,809	-	92,828	(173,622)	130%
8701 CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	911,932	911,932	-	994,835	994,835	994,835	-	-	82,903	92%
8702 CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	823,984	823,984	-	898,892	898,892	898,892	-	-	74,908	92%
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	82,592	908,512	908,512	-	991,104	991,104	991,104	-	-	82,592	92%
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	6,471	71,186	71,186	-	77,657	77,657	77,657	-	-	6,471	92%
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	8,604	94,649	94,649	-	103,253	103,253	103,253	-	-	8,604	92%
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	3,871	42,581	42,581	-	46,452	46,452	46,452	-	-	3,871	92%
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	41,399	455,386	455,386	-	496,785	496,785	496,785	-	-	41,399	92%
8708 CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	908,816	908,816	-	991,436	991,436	991,436	-	-	82,620	92%
8709 CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	33,681	370,489	401,042	(30,553)	997,937	404,170	404,170	-	-	33,681	92%
8712 CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	375,571	375,571	-	409,714	409,714	409,714	-	-	34,143	92%
8791 SpEd Revenue (Local)	1,581	4,867	-	-	-	-	-	-	-	-	-	6,448	1,290	5,159	-	45,000	45,000	-	-	38,552	14%
8802 Private Donations/Grants	1,581	-	-	-	-	-	227,919	(25,000)	1,500	-	(3,500)	202,500	206,100	(3,600)	-	229,500	229,500	-	-	27,000	88%
8803 Fundraising	1,581	-	-	-	-	-	58,023	-	-	-	-	59,604	59,921	(317)	-	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	(6,469)	93,762	52,308	41,454	-	-	-	-	-	(93,762)	-
<b>SUBTOTAL - Local Revenue</b>	<b>181,873</b>	<b>1,414,399</b>	<b>142,686</b>	<b>799,504</b>	<b>578,443</b>	<b>572,168</b>	<b>202,809</b>	<b>900,574</b>	<b>559,730</b>	<b>492,663</b>	<b>503,290</b>	<b>6,348,139</b>	<b>6,260,108</b>	<b>88,031</b>	<b>6,425,437</b>	<b>6,498,077</b>	<b>6,621,870</b>	<b>123,793</b>	<b>273,732</b>	<b>96%</b>	
<b>TOTAL REVENUE</b>	<b>1,079,581</b>	<b>3,638,235</b>	<b>2,835,945</b>	<b>5,506,084</b>	<b>4,565,095</b>	<b>3,990,246</b>	<b>5,967,656</b>	<b>4,859,159</b>	<b>6,224,331</b>	<b>4,486,974</b>	<b>3,787,990</b>	<b>46,941,297</b>	<b>46,943,163</b>	<b>(1,866)</b>	<b>58,336,266</b>	<b>56,279,742</b>	<b>56,113,771</b>	<b>(165,970)</b>	<b>9,172,475</b>	<b>84%</b>	



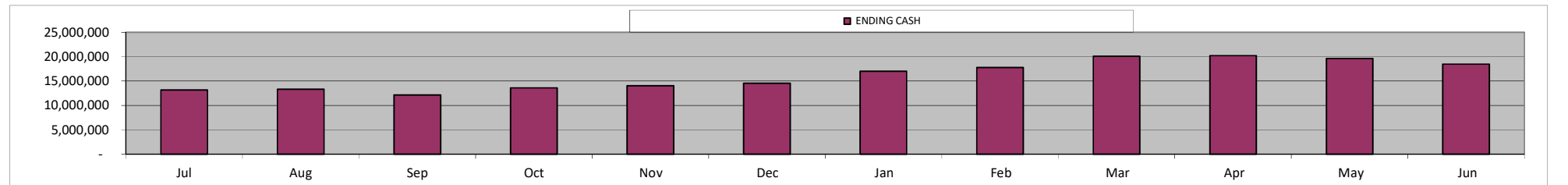
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date										Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA Consolidated</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	142,938	961,395	507,281	507,281	507,281	507,281	(109,840)	518,553	518,553	451,192	451,192	4,963,107	4,973,660	(10,553)	6,008,065	5,414,298	5,414,298	-	451,191	92%
5205	Conference Fees	678	-	-	-	1,165	1,400	450	7,474	(3,296)	750	635	9,257	26,541	(17,284)	89,070	60,109	59,109	(1,000)	49,852	16%
5210	MilesParkTolls	2,178	4,267	2,991	5,830	5,445	3,186	6,935	609	6,505	5,436	6,701	50,083	47,483	2,600	142,425	138,725	140,475	1,750	90,392	36%
5215	TravConferences	-	-	-	-	-	21	889	(367)	-	1,161	445	2,148	2,705	(557)	6,061	17,761	17,761	-	15,613	12%
5220	TraLodging	-	20	879	2,062	279	142	1,461	4,002	4,034	(957)	95	12,016	34,823	(22,807)	119,485	153,907	170,994	17,087	158,977	7%
5300	DuesMemberships	75	6,913	10,258	89	168	51,570	4,947	7,131	8,343	1,816	1,761	93,072	140,323	(47,251)	107,349	162,448	162,148	(300)	69,075	57%
5400	Other Insurance	54,193	18,066	21,740	28,795	18,064	-	20,009	16,119	40,819	18,064	(1,945)	233,924	254,295	(20,370)	274,731	274,731	276,993	2,262	43,069	84%
5500	OpsHousekeeping	2,270	5,079	6,554	16,996	9,182	20,099	10,579	13,020	14,950	15,626	19,562	133,916	131,857	2,060	270,376	214,321	227,266	12,945	93,350	59%
5510	Gas & Electric	3,689	30,166	25,902	31,000	21,342	5,296	20,934	18,647	34,951	15,227	66,631	273,787	286,433	(12,646)	317,926	302,926	365,326	62,400	91,540	75%
5610	Rent & Leases	79,609	264,984	311,101	354,695	169,692	49,722	392,019	125,250	441,376	385,114	458,256	3,031,817	3,102,685	(70,868)	3,904,429	3,894,223	3,595,542	(298,681)	563,726	84%
5620	EquipmentLeases	8,296	14,730	18,004	16,715	15,789	12,287	16,240	19,675	19,586	10,387	10,302	162,011	175,076	(13,065)	210,739	224,739	236,959	12,220	74,948	68%
5630	Reps&MaintBldg	-	33,577	26,679	12,872	9,792	15,420	6,571	3,620	2,708	247	9,626	121,113	137,485	(16,372)	275,114	200,290	191,640	(8,650)	70,527	63%
5800	ProfessServices	10,284	51,034	90,685	68,447	82,321	17,255	40,382	36,894	41,095	28,468	32,780	499,446	579,955	(80,510)	2,112,509	1,059,737	997,357	(62,381)	497,911	50%
5810	Legal	1,919	15,775	44,678	85,539	11,933	32,829	25,359	2,830	12,903	2,044	26,027	261,837	271,504	(9,667)	518,899	858,745	827,345	(31,400)	565,508	32%
5811	Property Tax	-	-	-	-	3,393	-	-	-	-	-	-	3,393	6,108	(2,715)	-	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	49,306	419,206	442,043	(22,837)	648,393	412,082	420,040	7,957	834	100%
5814	SchPrgAcadComps	-	694	225	2,100	998	220	2,311	1,458	4,063	2,007	457	14,532	34,318	(19,786)	62,253	57,253	50,393	(6,860)	35,861	29%
5819	SchlProgs-Other	-	7,600	6,873	1,421	1,932	4,586	7,621	2,395	3,149	40,576	38,009	114,160	89,563	24,597	92,983	103,976	226,228	122,251	112,067	50%
5820	Audit & CPA	-	875	-	148	-	58,669	700	4,863	-	2,380	-	67,635	101,847	(34,212)	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	415,520	(32,592)	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	51,837	170,023	140,668	29,355	203,840	226,202	275,320	49,119	105,297	62%
5836	FieldTrip Trans	-	9,579	6,386	6,386	6,386	3,193	6,386	10,667	10,341	10,624	8,474	78,422	93,860	(15,438)	63,860	92,215	92,839	624	14,417	84%
5840	MarkngStdtRecrt	-	270	16,898	14,536	3,284	12,534	12,252	9,668	7,943	4,769	22,704	104,857	117,880	(13,023)	191,799	182,588	211,733	29,145	106,876	50%
5850	Oversight Fees	6,161	18,806	54,840	(36,377)	8,214	8,214	14,527	14,375	11,451	15,754	9,442	125,407	123,049	2,357	418,674	418,674	418,674	-	293,267	30%
5857	Payroll Fees	-	1,873	-	-	1,669	15,561	11,794	15,426	13,470	26,340	86,133	78,095	8,038	208,366	205,730	202,510	(3,220)	116,378	43%	
5860	Service Fees	7,910	307	(5,160)	3,704	225	435	525	58	166	965	2,659	11,794	15,513	(3,719)	33,492	37,756	38,180	424	26,386	31%
5861	Prior Year Services	-	-	-	-	-	12,224	5,956	-	-	-	-	18,180	27,959	(9,779)	-	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	21,551	93,217	112,896	(19,679)	224,534	242,953	224,477	(18,476)	131,260	42%
5864	Prof Dev-Other	-	1,677	11,016	10,094	17,805	2,607	39,358	19,493	7,963	26,100	46,611	182,724	124,708	58,016	420,692	368,022	359,738	(8,284)	177,014	51%
5869	SpEd Ctrct Inst	12,337	750	5,444	6,646	23,355	12,742	119,643	89,839	83,032	71,082	69,501	494,369	527,172	(32,803)	-	969,806	970,630	824	476,261	51%
5872	SpEd Fees	10,110	10,110	6,740	(0)	-	0	(3,519)	(0)	-	-	-	23,441	39,049	(15,608)	-	278,743	278,743	-	255,302	8%
5875	StaffRecruiting	-	1,223	173	3,288	245	575	-	1,272	294	882	7,952	9,176	(1,224)	15,309	15,396	15,396	-	7,444	52%	
5884	Substitutes	-	10,257	59,732	32,855	84,729	40,434	31,115	109,692	111,456	67,398	140,286	687,954	740,591	(52,638)	480,700	649,014	868,936	219,922	180,982	79%
5890	OthSvcsNon-Inst	3,388	-	5,815	2,197	4,874	-	10,533	20,149	2,358	1,057	908	51,281	67,238	(15,958)	231,904	2,191,251	2,175,506	(15,745)	2,124,225	2%
5900	Communications	655	1,732	145	2,556	1,500	-	5,438	1,060	-	1,017	708	14,812	18,818	(4,006)	108,733	52,689	52,985	296	38,173	28%
5920	TelecomInternet	6,317	8,598	11,005	7,102	2,992	8,734	14,736	8,474	20,116	8,353	6,960	103,388	90,945	12,443	502,422	79,057	141,765	62,708	38,377	73%
5930	PostageDelivery	-	6,460	652	3,354	504	13	8,407	31	802	665	5,148	26,037	54,349	(28,312)	84,330	82,728	82,728	-	56,691	31%
5940	Technology	-	7,796	5,400	21,164	15,234	4,864	18,731	32,502	10,906	5,930	13,305	135,831	117,989	17,843	216,765	594,262	438,774	(155,488)	302,942	31%
<b>SUBTOTAL - Services &amp; Operatic</b>		<b>355,890</b>	<b>1,601,449</b>	<b>1,325,122</b>	<b>1,376,559</b>	<b>1,115,911</b>	<b>956,591</b>	<b>834,437</b>	<b>1,231,839</b>	<b>1,534,461</b>	<b>1,335,793</b>	<b>1,597,154</b>	<b>13,265,207</b>	<b>13,754,177</b>	<b>(488,971)</b>	<b>19,218,942</b>	<b>20,937,545</b>	<b>20,936,994</b>	<b>(550)</b>	<b>7,671,788</b>	<b>63%</b>



April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>MSA Consolidated</b>																						
<b>Capital Outlay &amp; Depreciation</b>																						
6100	Site Imp (Pre-Capitalization)	-	12,800	-	-	-	-	7,819	83,021	2,065	24,517	-	130,222	126,619	3,603	-	677,569	1,248,169		570,600	1,117,947	10%
6400	EquipFixed	-	-	5,845	22,233	39,396	-	62,864	1,225	6,459	15,860	70,489	224,370	176,540	47,831	-	246,233	475,541		229,308	251,171	47%
6900	Depreciation	-	-	-	335,081	-	-	-	45,092	47,550	18,528	18,528	464,779	476,673	(11,894)	1,005,243	1,005,243	1,000,556		(4,687)	535,777	46%
<b>SUBTOTAL - Cap Outlay &amp; Depre</b>		-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	89,018	819,372	779,832	39,540	1,005,243	1,929,045	2,724,267		795,222	1,904,895	30%
<b>Other Outflows</b>																						
7299	Encroachment	-	10,110	(40,996)	13,479	13,480	13,480	17,357	23,676	9,080	9,770	9,770	79,206	71,359	7,847	278,743	-	0		0	(79,206)	0%
7438	InterestExpense	43,042	45,056	129,934	45,056	-	80,597	27,486	104,277	-	86,114	35,542	597,103	597,170	(67)	595,203	595,203	595,203		-	(1,900)	100%
<b>SUBTOTAL - Other Outflows</b>		43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	45,312	676,309	668,529	7,780	873,946	595,203	595,203		0	(81,106)	114%
<b>TOTAL EXPENSES</b>		1,969,703	4,557,097	4,312,124	4,660,241	4,026,069	3,624,800	3,890,204	4,081,918	3,993,714	4,659,812	4,778,172	44,570,225	45,305,857	(735,631)	56,613,408	58,811,350	59,286,868		475,518	14,716,643	75%

**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	ACTUALS	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>13,516,040</b>	<b>13,160,445</b>	<b>13,322,204</b>	<b>12,142,436</b>	<b>13,603,311</b>	<b>14,045,272</b>	<b>14,537,762</b>	<b>16,994,251</b>	<b>17,763,501</b>	<b>20,106,652</b>	<b>20,198,971</b>	<b>19,608,008</b>		
<b>Revenue</b>														
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	2,939,468	3,002,239	230,587	<b>36,820,377</b>
Federal Revenue	55,268	4,175	(2,376)	64,799	418,802	29,354	1,155,460	106,345	121,354	401,154	12,314	84,025	1,005,859	<b>3,456,532</b>
Other State Revenues	105,779	75,608	347,283	594,025	520,807	325,431	381,039	289,444	1,014,606	652,019	332,918	454,216	871,101	<b>5,964,276</b>
Other Local Revenues	181,873	1,414,399	142,686	799,504	578,443	572,168	202,809	900,574	559,730	492,663	503,290	442,609	(734,628)	<b>6,056,119</b>
<b>Total Revenue</b>	<b>1,079,581</b>	<b>3,638,235</b>	<b>2,835,945</b>	<b>5,506,084</b>	<b>4,565,095</b>	<b>3,990,246</b>	<b>5,967,656</b>	<b>4,859,159</b>	<b>6,224,331</b>	<b>4,486,974</b>	<b>3,787,990</b>	<b>3,983,088</b>	<b>1,372,919</b>	<b>52,297,304</b>
<b>Expenses</b>														
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	1,424,719	1,428,360	633,916	<b>17,453,172</b>
Classified Salaries	376,694	478,137	552,036	537,056	518,951	540,653	513,151	525,623	523,377	557,258	543,275	676,221	483,787	<b>6,826,220</b>
Benefits	229,686	783,285	521,457	667,398	620,316	404,149	1,001,857	419,791	514,612	627,830	1,256,343	1,403,509	770,623	<b>9,220,857</b>
Books and Supplies	8,535	207,482	335,221	184,714	268,102	186,319	6,038	205,643	(78,607)	559,707	(177,649)	232,258	(323,508)	<b>1,614,254</b>
Services and Operations	355,890	1,601,449	1,325,122	1,376,559	1,115,911	956,591	834,437	1,231,839	1,534,461	1,335,793	1,597,154	1,530,358	5,389,459	<b>20,185,024</b>
Depreciation / Cap Outlay	-	12,800	5,845	357,314	39,396	-	70,683	129,338	56,074	58,905	89,018	28,750	1,823,899	<b>2,672,021</b>
Other Outflows	43,042	55,165	88,938	58,535	13,480	94,077	44,844	127,953	9,080	95,885	45,312	47,112	(274,438)	<b>448,984</b>
<b>Total Expenses</b>	<b>1,969,703</b>	<b>4,557,097</b>	<b>4,312,124</b>	<b>4,660,241</b>	<b>4,026,069</b>	<b>3,641,171</b>	<b>3,890,204</b>	<b>4,081,918</b>	<b>3,993,714</b>	<b>4,659,812</b>	<b>4,778,172</b>	<b>5,346,568</b>	<b>8,503,738</b>	<b>58,420,532</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	1,696,073	1,308,230	148,515	191,918	111,488	27,174	5,810	-	427,965	47,711	-	-	-	<b>3,964,884</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	475,820	(44,660)	23,256	(3,662)	-	-	-	<b>450,754</b>
Other Assets/Accrual Adj	218,092	261,413	98,728	200,110	108,773	128,835	325,242	(242,353)	(346,747)	183,519	262,995	-	-	<b>1,198,608</b>
Fixed Assets	-	-	-	222,430	(27,162)	34,018	(198,237)	248,314	(78,959)	303	161,262	24,536	-	<b>386,506</b>
Due To (From)	(102,094)	(315,616)	(283,756)	(82,105)	(89,770)	(89,770)	-	-	(100,000)	(100,000)	(100,000)	186,486	-	<b>(1,076,625)</b>
Expenses - Prior Year Accruals	(1,316,953)	(202,943)	(4,666)	-	-	-	-	-	-	-	-	-	-	<b>(1,524,562)</b>
Accounts Payable - Current Year	-	(9,872)	404,314	38,200	(244,872)	6,180	(266,577)	(2,105)	262,356	100,307	37,983	-	-	<b>325,915</b>
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	-	<b>523,606</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	(111,204)	-	-	(7,500)	(7,500)	(11,667)	(119,816)	(7,500)	(7,500)	(7,500)	-	<b>(280,187)</b>
<b>Total Other Transactions</b>	<b>534,527</b>	<b>1,080,621</b>	<b>296,410</b>	<b>615,033</b>	<b>(97,065)</b>	<b>143,415</b>	<b>379,036</b>	<b>(7,991)</b>	<b>112,534</b>	<b>265,158</b>	<b>399,219</b>	<b>248,001</b>		<b>3,968,898</b>
<b>Total Change in Cash</b>	<b>(355,595)</b>	<b>161,759</b>	<b>(1,179,768)</b>	<b>1,460,875</b>	<b>441,961</b>	<b>492,490</b>	<b>2,456,489</b>	<b>769,250</b>	<b>2,343,151</b>	<b>92,320</b>	<b>(590,963)</b>	<b>(1,115,479)</b>		<b>(2,154,329)</b>
<b>ENDING CASH</b>	<b>13,160,445</b>	<b>13,322,204</b>	<b>12,142,436</b>	<b>13,603,311</b>	<b>14,045,272</b>	<b>14,537,762</b>	<b>16,994,251</b>	<b>17,763,501</b>	<b>20,106,652</b>	<b>20,198,971</b>	<b>19,608,008</b>	<b>18,492,530</b>	<<< = 116 days cash	



## MSA-1 Executive Summary

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### SUMMARY OF RESULTS

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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

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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)

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**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)

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

Salaries and Benefits costs are \$112,500 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 (\$212,130) 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 (\$281,994) 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 \$84,548 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through May 31, 2019												Year To Date			Annual Budget										
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-							
<b>SUMMARY</b>																									
<b>Revenue</b>																									
LCFF Entitlement	75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	502,042	502,042	5,282,423	5,284,081	(1,658)	6,879,059	6,427,154	6,427,154	-	1,144,731	82%					
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	-	567,545	551,629	15,916	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	116,339	1,051,460	1,063,199	(11,739)	1,388,951	1,372,354	1,061,811	(310,544)	10,351	99%					
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	4,730	3,526	334,323	351,347	(17,024)	64,182	324,392	330,070	5,678	(4,253)	101%					
<b>Total Revenue</b>	<b>94,663</b>	<b>345,443</b>	<b>381,722</b>	<b>688,171</b>	<b>632,773</b>	<b>507,147</b>	<b>1,267,359</b>	<b>659,387</b>	<b>1,111,905</b>	<b>925,271</b>	<b>621,907</b>	<b>7,235,750</b>	<b>7,250,255</b>	<b>(14,505)</b>	<b>9,510,606</b>	<b>9,338,993</b>	<b>9,041,918</b>	<b>(297,076)</b>	<b>1,806,167</b>	<b>80%</b>					
<b>Expenditures</b>																									
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	230,360	225,401	2,487,418	2,495,492	(8,074)	2,788,888	2,716,938	2,794,438	77,500	307,020	89%					
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	62,841	62,716	604,749	569,791	34,958	610,005	721,660	756,660	35,000	151,911	80%					
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	92,905	160,758	989,397	956,443	32,954	1,187,476	1,228,220	1,228,220	-	238,823	81%					
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	73,272	10,467	313,310	348,177	(34,867)	577,771	568,980	356,850	(212,130)	43,541	88%					
Services and Operating Exp.	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	265,882	310,444	2,612,965	2,676,276	(63,312)	3,592,319	3,599,223	3,317,229	(281,994)	704,264	79%					
Depreciation & Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	5,956	5,956	71,361	71,581	(220)	71,472	394,383	478,931	84,548	407,571	15%					
Other Outflows	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	-	-	15,494	-	-	-	-	-					
<b>Total Expenditures</b>	<b>238,463</b>	<b>813,779</b>	<b>663,795</b>	<b>675,003</b>	<b>680,024</b>	<b>626,676</b>	<b>626,248</b>	<b>633,710</b>	<b>614,541</b>	<b>731,217</b>	<b>775,743</b>	<b>7,079,199</b>	<b>7,117,760</b>	<b>(38,561)</b>	<b>8,843,426</b>	<b>9,229,404</b>	<b>8,932,328</b>	<b>(297,076)</b>	<b>1,853,129</b>	<b>79%</b>					
<b>Net Revenues</b>												<b>156,551</b>	<b>132,495</b>	<b>24,056</b>	<b>667,180</b>	<b>109,589</b>	<b>109,589</b>	<b>-</b>	<b>(46,962)</b>						
<b>Fund Balance</b>																					<b>Fund Balance</b>				
Beginning Balance (Audited)																					Beginning Balance (Audited)			4,811,844	
Net Revenues																					Net Revenues			109,589	
<b>Ending Fund Balance</b>																					<b>Ending Fund Balance</b>			<b>4,921,433</b>	
<b>Components of Ending Fund Balance</b>																					<b>Components of Fund Bal.</b>				
Available For Economic Uncertainty																					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
<b>Ending Fund Balance</b>																					<b>Ending Fund Balance</b>			<b>4,921,433</b>	<b>55.1% of Expenditures</b>



April 2019 Monthly Update Actuals through May 31, 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	May Actuals											
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	-	192,222	192,222	345,999	345,999	345,999	345,999	411,195	411,195	411,195	3,348,024	3,351,440	(3,416)	4,740,643	4,196,773	4,196,773	-	848,749	80%	
8012	EPA Entitlement	-	-	210,479	-	-	210,480	-	279,710	-	-	700,669	695,959	4,710	788,145	848,599	848,599	-	147,930	83%	
8019	Prior Year Adjustments	8	-	-	-	-	-	-	1,670	(1,540)	(1,540)	(1,402)	8	(1,410)	-	-	-	-	1,402	-	
8096	InLieuPropTaxes	75,690	151,381	100,920	100,920	100,921	100,921	100,921	176,611	142,073	92,387	92,387	1,235,132	1,236,674	(1,542)	1,350,271	1,381,782	1,381,782	-	146,650	89%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>75,698</b>	<b>343,603</b>	<b>293,142</b>	<b>657,398</b>	<b>446,920</b>	<b>446,920</b>	<b>657,400</b>	<b>522,610</b>	<b>834,648</b>	<b>502,042</b>	<b>502,042</b>	<b>5,282,423</b>	<b>5,284,081</b>	<b>(1,658)</b>	<b>6,879,059</b>	<b>6,427,154</b>	<b>6,427,154</b>	<b>-</b>	<b>1,144,731</b>	<b>82%</b>
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	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	551,629	15,916	838,835	1,147,218	1,147,218	-	579,673	49%
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>1,840</b>	<b>-</b>	<b>-</b>	<b>78,178</b>	<b>-</b>	<b>351,611</b>	<b>29,533</b>	<b>-</b>	<b>106,383</b>	<b>-</b>	<b>567,545</b>	<b>551,629</b>	<b>15,916</b>	<b>1,178,414</b>	<b>1,215,093</b>	<b>1,222,883</b>	<b>7,790</b>	<b>655,338</b>	<b>46%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	12,965	-	36,302	23,337	23,337	23,337	-	57,860	28,930	28,930	258,335	253,287	5,048	319,485	319,485	311,695	(7,790)	53,360	83%	
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	22,737	-	-	-	-	-	
8550	MandCstReimburs	-	-	-	-	-	16,472	-	34,653	-	-	-	-	-	51,472	195,780	112,699	-	61,574	45%	
8560	StateLotteryRev	-	-	-	-	-	27,536	-	-	39,575	-	67,111	82,609	(15,498)	118,736	118,736	118,736	-	51,625	57%	
8590	AllOthStateRev	-	-	50,000	-	71,184	-	4,647	15,840	202,197	243,612	87,409	674,889	675,831	(942)	732,213	821,434	518,681	(302,754)	(156,208)	130%
<b>SUBTOTAL - Other State Revenue</b>		<b>12,965</b>	<b>-</b>	<b>86,302</b>	<b>23,337</b>	<b>94,521</b>	<b>39,809</b>	<b>55,520</b>	<b>50,493</b>	<b>260,057</b>	<b>312,116</b>	<b>116,339</b>	<b>1,051,460</b>	<b>1,063,199</b>	<b>(11,739)</b>	<b>1,388,951</b>	<b>1,372,354</b>	<b>1,061,811</b>	<b>(310,544)</b>	<b>10,351</b>	<b>99%</b>
<b>Local Revenue</b>																					
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	11,401	81,600	95,097	(13,497)	55,000	70,000	75,678	5,678	(5,922)	108%
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	-	(3,500)	202,500	206,100	(3,600)	-	204,500	204,500	-	2,000	99%	
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8999	Revenues-Susp	-	-	-	(0)	13,155	20,418	(33,423)	50,522	(42,266)	(0)	(4,375)	4,031	150	3,881	-	-	-	-	(4,031)	-
<b>SUBTOTAL - Local Revenue</b>		<b>6,000</b>	<b>-</b>	<b>2,278</b>	<b>7,435</b>	<b>13,155</b>	<b>20,418</b>	<b>202,829</b>	<b>56,751</b>	<b>17,200</b>	<b>4,730</b>	<b>3,526</b>	<b>334,323</b>	<b>351,347</b>	<b>(17,024)</b>	<b>64,182</b>	<b>324,392</b>	<b>330,070</b>	<b>5,678</b>	<b>(4,253)</b>	<b>101%</b>
<b>TOTAL REVENUE</b>		<b>94,663</b>	<b>345,443</b>	<b>381,722</b>	<b>688,171</b>	<b>632,773</b>	<b>507,147</b>	<b>1,267,359</b>	<b>659,387</b>	<b>1,111,905</b>	<b>925,271</b>	<b>621,907</b>	<b>7,235,750</b>	<b>7,250,255</b>	<b>(14,505)</b>	<b>9,510,606</b>	<b>9,338,993</b>	<b>9,041,918</b>	<b>(297,076)</b>	<b>1,806,167</b>	<b>80%</b>



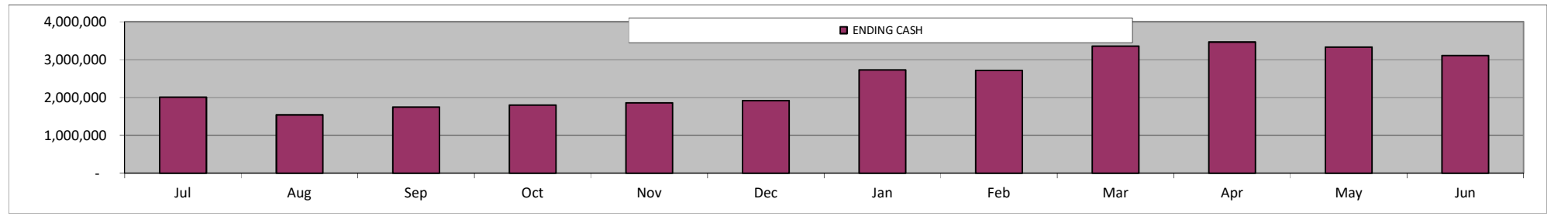
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA 1</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	911,932	911,932	-	994,835	994,835	994,835	-	82,903	92%	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	
5210	MilesParkTolls	-	-	194	660	23	-	46	36	142	94	246	1,440	1,370	71	5,000	-	2,000	2,000	560	72%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220	TraLodging	-	-	-	223	-	136	-	540	-	-	419	1,318	4,585	(3,267)	2,000	2,601	6,601	4,000	5,283	20%
5300	DuesMemberships	-	1,728	(352)	14	93	5,920	511	0	103	484	-	8,502	9,664	(1,162)	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	41,976	(6,265)	33,449	33,449	35,711	2,262	-	100%
5500	OpsHousekeeping	546	2,683	2,453	10,063	1,780	11,741	6,070	7,777	2,512	9,450	11,011	66,087	58,160	7,927	75,000	60,000	73,145	13,145	7,058	90%
5510	Gas & Electric	-	8,223	4,976	6,796	4,990	2,075	4,442	4,273	7,585	2,858	53,181	99,399	90,503	8,896	100,000	70,000	114,400	44,400	15,001	87%
5610	Rent & Leases	-	127,658	117,658	117,658	118,408	119,343	119,343	117,658	115,974	117,658	117,658	1,189,018	1,197,439	(8,421)	1,387,132	1,387,132	1,084,378	(302,754)	(104,640)	110%
5620	EquipmentLeases	1,139	5,800	2,912	3,942	1,594	4,531	3,971	3,729	4,036	2,128	4,210	37,991	45,390	(7,398)	29,025	37,025	41,745	4,720	3,754	91%
5630	Reps&MaintBldng	-	2,700	14,749	3,314	4,333	12,279	2,770	3,160	1,765	(3,597)	2,540	44,012	46,372	(2,359)	69,540	59,580	59,580	-	15,568	74%
5800	ProfessServices	-	4,518	2,280	2,308	8,482	-	3,000	1,916	-	-	(3,000)	19,504	30,230	(10,726)	226,297	95,025	67,717	(27,308)	48,213	29%
5810	Legal	-	-	275	5,900	-	-	(5,900)	-	-	-	-	275	1,832	(1,557)	20,059	20,059	8,059	(12,000)	7,784	3%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	253	682	-	1,000	1,915	3,850	6,363	(2,513)	109,513	9,237	11,487	2,250	7,637	34%
5814	SchPrgAcadComps	-	-	-	335	-	-	250	-	1,697	850	200	3,332	1,919	1,413	15,000	10,000	5,000	(5,000)	1,668	67%
5819	SchLProgs-Other	-	-	288	-	-	750	-	700	-	19,328	4,645	25,711	31,469	(5,758)	35,000	35,750	63,750	28,000	38,039	40%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	10,999	(10,999)	13,749	13,749	13,749	-	13,749	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	-	604	1,469	-	1,150	2,660	1,974	1,905	4,083	13,844	25,393	(11,549)	30,000	30,000	41,558	11,558	27,714	33%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtrRecrt	-	45	2,483	-	-	2,294	1,750	2,626	600	86	3,900	13,784	17,592	(3,808)	15,059	15,059	27,559	12,500	13,775	50%
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,791	68,791	68,791	-	68,791	0%
5857	Payroll Fees	-	-	-	-	-	-	1,816	1,770	2,073	1,509	1,491	8,659	15,153	(6,494)	25,750	26,050	25,330	(720)	16,671	34%
5860	Service Fees	2,025	-	(1,993)	(0)	-	-	-	-	-	-	-	32	1,861	(1,828)	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	12,766	(564)	20,000	27,686	26,186	(1,500)	13,984	47%
5864	Prof Dev-Other	-	1,377	-	-	9,000	-	9,088	-	7,375	5,000	-	31,840	34,465	(2,625)	58,000	54,939	52,439	(2,500)	20,599	61%
5869	SpEd Ctrct Inst	-	-	-	-	-	-	9,673	-	2,943	8,128	14,849	35,592	37,887	(2,294)	-	100,025	100,025	-	64,433	36%
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	1,950	32,607	22,530	10,077	30,900	30,900	35,900	5,000	3,293	91%
5890	OthSvcsNon-Inst	-	-	2,025	-	853	-	-	2,559	-	-	-	5,438	2,878	2,559	116,809	305,426	303,081	(2,345)	297,643	2%
5900	Communications	-	-	-	46	-	-	-	-	-	-	-	46	46	-	5,000	-	46	46	-	100%
5920	TelecomInternet	-	958	487	1,251	125	-	(126)	125	729	762	732	5,044	2,660	2,383	63,405	5,000	5,000	-	(44)	101%
5930	PostageDelivery	-	1,009	-	504	-	-	606	-	554	-	1,074	3,746	11,121	(7,375)	15,000	15,000	15,000	-	11,254	25%
5940	Technology	-	-	-	-	-	-	1,437	2,692	-	-	1,437	5,566	1,437	4,129	-	63,405	5,657	(57,748)	91	98%
<b>SUBTOTAL - Services &amp; Operations</b>		<b>11,951</b>	<b>325,251</b>	<b>240,732</b>	<b>245,821</b>	<b>239,035</b>	<b>244,072</b>	<b>246,220</b>	<b>239,674</b>	<b>243,882</b>	<b>265,882</b>	<b>310,444</b>	<b>2,612,965</b>	<b>2,676,276</b>	<b>(63,312)</b>	<b>3,592,319</b>	<b>3,599,223</b>	<b>3,317,229</b>	<b>(281,994)</b>	<b>704,264</b>	<b>79%</b>

April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA 1	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>Capital Outlay &amp; Depreciation</b>																				
6100 Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	298,911	254,511	(44,400)	254,511	0%	
6400 EquipFixed	-	-	5,845	-	-	-	-	-	-	-	-	5,845	5,845	-	-	24,000	152,948	128,948	147,104	4%	
6900 Depreciation	-	-	-	23,824	-	-	-	23,824	5,956	5,956	5,956	65,516	65,736	(220)	71,472	71,472	71,472	-	5,956	92%	
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>	<b>-</b>	<b>-</b>	<b>5,845</b>	<b>23,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,824</b>	<b>5,956</b>	<b>5,956</b>	<b>5,956</b>	<b>71,361</b>	<b>71,581</b>	<b>(220)</b>	<b>71,472</b>	<b>394,383</b>	<b>478,931</b>	<b>84,548</b>	<b>407,571</b>	<b>15%</b>	
<b>Other Outflows</b>																					
7299 Encroachment	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	-	-	15,494	-	-	-	-	-	
7438 InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>(3,519)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL EXPENDITURES</b>	<b>238,463</b>	<b>813,779</b>	<b>663,795</b>	<b>675,003</b>	<b>680,024</b>	<b>626,676</b>	<b>626,248</b>	<b>633,710</b>	<b>614,541</b>	<b>731,217</b>	<b>775,743</b>	<b>7,079,199</b>	<b>7,117,760</b>	<b>(38,561)</b>	<b>8,843,426</b>	<b>9,229,404</b>	<b>8,932,328</b>	<b>(297,076)</b>	<b>1,853,129</b>	<b>79%</b>	



**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	ACTUALS	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>2,044,087</b>	<b>2,006,322</b>	<b>1,539,322</b>	<b>1,747,358</b>	<b>1,802,665</b>	<b>1,859,728</b>	<b>1,918,331</b>	<b>2,729,114</b>	<b>2,712,372</b>	<b>3,357,571</b>	<b>3,463,212</b>	<b>3,330,631</b>	<b>3,107,557</b>	
<b>Revenue</b>														
LCFF Entitlement	75,698	343,603	293,142	657,398	446,920	446,920	657,400	522,610	834,648	502,042	502,042	411,000	322,731	<b>6,016,154</b>
Federal Revenue	-	1,840	-	-	78,178	-	351,611	29,533	-	106,383	-	30,000	587,548	<b>1,185,093</b>
Other State Revenues	12,965	-	86,302	23,337	94,521	39,809	55,520	50,493	260,057	312,116	116,339	137,536	45,822	<b>1,234,818</b>
Other Local Revenues	6,000	-	2,278	7,435	13,155	20,418	202,829	56,751	17,200	4,730	3,526	25,400	(60,731)	<b>298,992</b>
<b>Total Revenue</b>	<b>94,663</b>	<b>345,443</b>	<b>381,722</b>	<b>688,171</b>	<b>632,773</b>	<b>507,147</b>	<b>1,267,359</b>	<b>659,387</b>	<b>1,111,905</b>	<b>925,271</b>	<b>621,907</b>	<b>603,936</b>	<b>895,370</b>	<b>8,735,057</b>
<b>Expenses</b>														
Certificated Salaries	154,335	268,954	231,137	229,542	228,277	230,399	215,181	233,275	240,558	230,360	225,401	248,137	125,990	<b>2,861,545</b>
Classified Salaries	42,241	44,889	60,287	51,294	50,226	57,086	56,662	59,776	56,731	62,841	62,716	60,764	126,104	<b>791,617</b>
Benefits	28,667	107,975	89,460	56,165	132,547	58,077	133,161	62,630	67,052	92,905	160,758	152,181	119,596	<b>1,261,174</b>
Books and Supplies	1,270	66,710	39,854	68,356	29,939	37,041	(28,494)	14,532	362	73,272	10,467	10,462	(72,292)	<b>251,480</b>
Services and Operations	11,951	325,251	240,732	245,821	239,035	244,072	246,220	239,674	243,882	265,882	310,444	353,856	374,096	<b>3,340,917</b>
Depreciation / Cap Outlay	-	-	5,845	23,824	-	-	-	23,824	5,956	5,956	5,956	5,956	371,974	<b>449,291</b>
Other Outflows	-	-	(3,519)	-	-	-	3,519	-	-	-	-	-	-	<b>-</b>
<b>Total Expenses</b>	<b>238,463</b>	<b>813,779</b>	<b>663,795</b>	<b>675,003</b>	<b>680,024</b>	<b>626,676</b>	<b>626,248</b>	<b>633,710</b>	<b>614,541</b>	<b>731,217</b>	<b>775,743</b>	<b>831,356</b>	<b>1,045,469</b>	<b>8,956,024</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	394,636	143,578	7,398	(15,567)	10,951	(22,637)	-	-	-	-	-	-	-	<b>518,359</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	475,820	(44,660)	23,256	(3,662)	-	-	-	<b>450,754</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	23,824	-	-	-	-	-	-	-	-	-	<b>23,824</b>
Due To (From)	(115,465)	(46,305)	406,014	-	-	-	-	-	-	-	-	-	-	<b>244,244</b>
Expenses - Prior Year Accruals	(177,482)	(100,283)	(4,666)	-	-	-	-	-	-	-	-	-	-	<b>(282,431)</b>
Accounts Payable - Current Year	-	-	77,017	29,536	89,017	196,423	(310,494)	(2,105)	120,233	(89,098)	16,909	-	-	<b>127,437</b>
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	-	<b>52,152</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>106,035</b>	<b>1,336</b>	<b>490,109</b>	<b>42,139</b>	<b>104,314</b>	<b>178,132</b>	<b>169,672</b>	<b>(42,419)</b>	<b>147,835</b>	<b>(88,414)</b>	<b>21,255</b>	<b>4,346</b>	<b>-</b>	<b>1,134,339</b>
<b>Total Change in Cash</b>	<b>(37,765)</b>	<b>(467,000)</b>	<b>208,036</b>	<b>55,307</b>	<b>57,063</b>	<b>58,603</b>	<b>810,783</b>	<b>(16,742)</b>	<b>645,199</b>	<b>105,641</b>	<b>(132,581)</b>	<b>(223,074)</b>	<b>-</b>	<b>913,372</b>
<b>ENDING CASH</b>	<b>2,006,322</b>	<b>1,539,322</b>	<b>1,747,358</b>	<b>1,802,665</b>	<b>1,859,728</b>	<b>1,918,331</b>	<b>2,729,114</b>	<b>2,712,372</b>	<b>3,357,571</b>	<b>3,463,212</b>	<b>3,330,631</b>	<b>3,107,557</b>	<b>3,107,557</b>	<<< = 127 days cash



## 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 \$1,189, 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 \$1,189 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 (\$2,108), 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 (\$57,293) lower than in the Second Interim, reflecting budget adjustments to address changes in enrollment and other factors.

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

Books & Supplies costs are projected at (\$2,340) 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 \$19,413 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 \$38,112 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date											Annual Budget								
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-	
<b>SUMMARY</b>																				
<b>Revenue</b>																				
LCCF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	329,740	329,740	3,920,404	3,936,586	(16,182)	4,916,902	4,679,290	4,679,290	-	758,886	84%
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	18,229	321,480	329,803	(8,323)	539,656	497,517	490,760	(6,757)	169,279	66%
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	3,718	5,372	82,290	66,515	15,775	33,343	94,185	95,374	1,189	13,084	86%
<b>Total Revenue</b>	<b>74,753</b>	<b>287,421</b>	<b>273,078</b>	<b>564,050</b>	<b>446,803</b>	<b>397,991</b>	<b>690,018</b>	<b>540,242</b>	<b>482,777</b>	<b>444,320</b>	<b>353,341</b>	<b>4,554,794</b>	<b>4,555,748</b>	<b>(954)</b>	<b>5,989,282</b>	<b>5,583,050</b>	<b>5,584,239</b>	<b>1,189</b>	<b>1,029,445</b>	<b>82%</b>
<b>Expenditures</b>																				
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	164,525	171,470	1,852,292	1,834,838	17,455	2,166,303	2,064,742	2,027,450	(37,293)	175,157	91%
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	40,778	80,473	457,399	454,684	2,715	438,606	614,405	614,405	-	157,005	74%
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	70,864	134,128	764,338	754,605	9,733	978,684	1,008,649	988,649	(20,000)	224,311	77%
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	76,280	(37,260)	202,834	263,310	(60,476)	426,947	256,744	254,404	(2,340)	51,569	80%
Services and Operating Exp.	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	117,146	155,774	1,337,641	1,343,586	(5,945)	1,737,696	1,892,581	1,911,995	19,413	574,354	70%
Depreciation & Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	5,790	5,790	63,694	63,161	533	69,484	69,484	107,596	38,112	43,902	59%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-
<b>Total Expenditures</b>	<b>170,510</b>	<b>570,987</b>	<b>414,679</b>	<b>474,705</b>	<b>408,604</b>	<b>363,793</b>	<b>440,736</b>	<b>399,591</b>	<b>448,836</b>	<b>475,381</b>	<b>510,376</b>	<b>4,678,199</b>	<b>4,714,184</b>	<b>(35,985)</b>	<b>5,829,868</b>	<b>5,906,605</b>	<b>5,904,498</b>	<b>(2,108)</b>	<b>1,226,299</b>	<b>79%</b>
<b>Net Revenues</b>												<b>(123,405)</b>	<b>(158,437)</b>	<b>35,032</b>	<b>159,414</b>	<b>(323,555)</b>	<b>(320,258)</b>	<b>3,297</b>	<b>(196,853)</b>	
<b>Fund Balance</b>																				
Beginning Balance (Audited)																1,117,230				
Net Revenues																(320,258)				
<b>Ending Fund Balance</b>																<b>796,972</b>				
<b>Components of Ending Fund Balance</b>																				
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		
<b>Ending Fund Balance</b>																<b>796,972</b>		<b>13.5% of Expenditures</b>		



April 2019 Monthly Update Actuals through May 31, 2019												Year To Date			Annual Budget						
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	-	156,037	156,037	280,866	280,866	280,866	280,866	280,866	262,930	262,930	2,505,194	2,559,002	(53,808)	3,378,044	3,049,043	3,049,043	-	543,849	82%	
8012	EPA Entitlement	-	-	-	173,539	-	-	173,540	-	157,908	-	504,987	520,619	(15,632)	559,149	611,657	611,657	-	106,670	83%	
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	1,533	(1,294)	(1,055)	-	(1,055)	-	-	-	-	1,055	-	
8096	InLieuPropTaxes	63,824	127,648	85,099	85,099	85,099	85,099	148,923	9,183	68,104	68,104	911,278	856,965	54,313	979,709	1,018,590	1,018,590	-	107,312	89%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>63,824</b>	<b>283,685</b>	<b>241,136</b>	<b>539,504</b>	<b>365,965</b>	<b>365,965</b>	<b>539,505</b>	<b>429,789</b>	<b>431,554</b>	<b>329,740</b>	<b>3,920,404</b>	<b>3,936,586</b>	<b>(16,182)</b>	<b>4,916,902</b>	<b>4,679,290</b>	<b>4,679,290</b>	<b>-</b>	<b>758,886</b>	<b>84%</b>	
<b>Federal Revenue</b>																					
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%	
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,269</b>	<b>96,574</b>	<b>11,351</b>	<b>6,904</b>	<b>59,521</b>	<b>-</b>	<b>230,619</b>	<b>222,843</b>	<b>7,776</b>	<b>499,381</b>	<b>312,059</b>	<b>318,816</b>	<b>6,757</b>	<b>88,197</b>	<b>72%</b>	
<b>Other State Revenue</b>																					
8311	SpEd Revenue	10,929	-	30,601	19,672	19,672	19,672	-	36,458	18,229	18,229	193,134	170,218	22,916	231,807	231,807	225,050	(6,757)	31,916	86%	
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	69,436	(13,179)	86,151	86,151	86,151	-	29,893	65%	
8590	AllOthStateRev	-	-	-	-	-	2,795	27,720	-	-	-	30,515	47,795	(17,280)	38,277	86,064	86,064	-	55,549	35%	
<b>SUBTOTAL - Other State Revenue</b>		<b>10,929</b>	<b>-</b>	<b>30,601</b>	<b>19,672</b>	<b>19,672</b>	<b>32,026</b>	<b>45,612</b>	<b>56,940</b>	<b>36,458</b>	<b>51,341</b>	<b>321,480</b>	<b>329,803</b>	<b>(8,323)</b>	<b>539,656</b>	<b>497,517</b>	<b>490,760</b>	<b>(6,757)</b>	<b>169,279</b>	<b>66%</b>	
<b>Local Revenue</b>																					
8600	Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,837	28,700	(2,137)	28,700	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	5,473	73,854	63,691	10,163	30,135	63,348	66,674	3,326	(7,179)	111%
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	747	2,989	-	-	-	-	-	(3,736)	
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8803	Fundraising	-	-	-	-	-	1,000	-	-	-	-	1,000	200	800	-	-	-	-	-	(1,000)	
8999	Revenues-Susp	-	-	1,341	(1,341)	4,897	(2,105)	(916)	33,899	(33,017)	1,043	(101)	3,701	1,877	1,824	-	-	-	-	(3,701)	
<b>SUBTOTAL - Local Revenue</b>		<b>0</b>	<b>3,736</b>	<b>1,341</b>	<b>4,874</b>	<b>4,897</b>	<b>-</b>	<b>8,327</b>	<b>42,163</b>	<b>7,861</b>	<b>3,718</b>	<b>82,290</b>	<b>66,515</b>	<b>15,775</b>	<b>33,343</b>	<b>94,185</b>	<b>95,374</b>	<b>1,189</b>	<b>13,084</b>	<b>86%</b>	
<b>TOTAL REVENUE</b>		<b>74,753</b>	<b>287,421</b>	<b>273,078</b>	<b>564,050</b>	<b>446,803</b>	<b>397,991</b>	<b>690,018</b>	<b>540,242</b>	<b>482,777</b>	<b>444,320</b>	<b>4,554,794</b>	<b>4,555,748</b>	<b>(954)</b>	<b>5,989,282</b>	<b>5,583,050</b>	<b>5,584,239</b>	<b>1,189</b>	<b>1,029,445</b>	<b>82%</b>	

April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date													Annual Budget						
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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

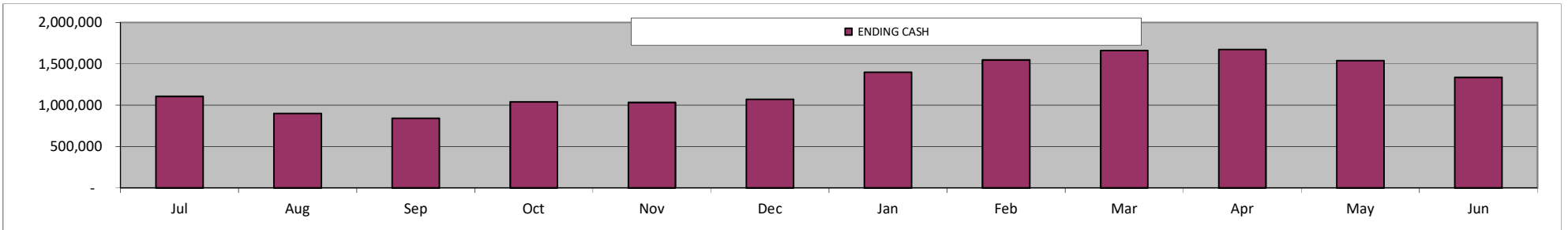
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	72,261	145,044	163,050	151,600	149,820	152,332	141,577	144,743	137,829	136,515	143,660	1,538,431	1,522,181	16,250	1,740,983	1,782,935	1,745,642	(37,293)	207,211	88%
1300	Cert Adminis	40,493	27,610	27,610	28,310	27,704	22,879	27,610	27,814	28,010	28,010	27,810	313,861	312,657	1,204	425,320	281,807	281,807	-	(32,054)	111%
<b>SUBTOTAL - Certificated Salaries</b>		<b>112,754</b>	<b>172,654</b>	<b>190,660</b>	<b>179,910</b>	<b>177,524</b>	<b>175,212</b>	<b>169,187</b>	<b>172,558</b>	<b>165,839</b>	<b>164,525</b>	<b>171,470</b>	<b>1,852,292</b>	<b>1,834,838</b>	<b>17,455</b>	<b>2,166,303</b>	<b>2,064,742</b>	<b>2,027,450</b>	<b>(37,293)</b>	<b>175,157</b>	<b>91%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	10,583	34,933	11,678	11,429	11,353	12,692	12,128	11,511	11,085	12,192	55,045	194,629	191,179	3,451	167,840	252,713	252,713	-	58,084	77%
2900	OtherClassStaff	4,172	23,616	27,794	27,396	25,728	28,149	25,330	20,941	25,631	28,585	25,428	262,770	263,505	(735)	270,766	361,692	361,692	-	98,921	73%
<b>SUBTOTAL - Classified Salaries</b>		<b>14,755</b>	<b>58,550</b>	<b>39,473</b>	<b>38,824</b>	<b>37,081</b>	<b>40,842</b>	<b>37,457</b>	<b>32,452</b>	<b>36,716</b>	<b>40,778</b>	<b>80,473</b>	<b>457,399</b>	<b>454,684</b>	<b>2,715</b>	<b>438,606</b>	<b>614,405</b>	<b>614,405</b>	<b>-</b>	<b>157,005</b>	<b>74%</b>
<b>Employee Benefits</b>																					
3101	STRS	7,689	28,059	29,110	29,241	27,455	28,500	27,454	28,068	26,948	26,692	27,337	286,553	297,124	(10,571)	330,913	335,594	335,594	-	49,042	85%
3202	PERS	2,546	6,361	7,010	6,863	6,421	6,978	6,547	5,686	6,446	7,228	6,515	68,601	55,187	13,415	79,221	84,177	84,177	-	15,575	81%
3301	OASDI/Med	2,756	5,231	5,769	5,573	5,396	5,650	5,321	4,962	5,201	5,483	5,272	56,615	48,899	7,716	73,252	73,118	73,118	-	16,503	77%
3401	HlthWelfare	-	53,200	28,661	-	6,999	2,452	81,741	2,094	30,189	29,681	94,654	329,670	333,053	(3,383)	464,124	486,275	466,275	(20,000)	136,606	71%
3501	UnemployIns	-	285	-	282	261	-	0	323	49	-	351	1,551	828	722	1,533	1,533	1,533	-	(18)	101%
3601	WorkersCmp	5,338	1,779	1,779	1,779	1,779	-	1,779	1,779	3,558	1,779	-	21,349	19,267	2,082	29,331	27,642	27,642	-	6,293	77%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	248	(248)	310	310	310	-	310	0%
<b>SUBTOTAL - Employee Benefits</b>		<b>18,329</b>	<b>94,916</b>	<b>72,329</b>	<b>43,738</b>	<b>48,311</b>	<b>43,580</b>	<b>122,842</b>	<b>42,913</b>	<b>72,390</b>	<b>70,864</b>	<b>134,128</b>	<b>764,338</b>	<b>754,605</b>	<b>9,733</b>	<b>978,684</b>	<b>1,008,649</b>	<b>988,649</b>	<b>(20,000)</b>	<b>224,311</b>	<b>77%</b>
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	50,219	(617)	7,032	-	-	571	-	-	-	13,968	71,173	100,551	(29,379)	25,000	81,500	125,356	43,856	54,183	57%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-
4310	Ins Mats & Sups	-	1,742	533	2,142	706	2,771	1,307	928	374	-	448	10,951	25,326	(14,375)	30,000	60,072	31,108	(28,964)	20,156	35%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	309	156	104	188	3,397	743	954	1,204	850	7,904	5,830	2,075	10,000	9,000	10,000	1,000	2,096	79%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	502	(502)	-	628	628	-	628	0%
4340	Educat Software	-	-	7,598	2,572	390	-	4,950	12,025	-	-	-	27,535	19,025	8,510	57,982	42,429	31,929	(10,500)	4,394	86%
4345	NonInstStdntSup	1,246	545	-	-	-	-	961	-	1,894	688	2,638	7,971	8,712	(741)	10,000	15,337	15,422	85	7,451	52%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	1,398	-	-	-	-	-	-	1,430	2,828	3,136	(308)	-	-	5,000	5,000	2,172	57%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4410	ClssrmFrmEqp<5k	-	(396)	-	-	-	-	10,950	(0)	-	-	-	10,554	11,026	(472)	10,000	10,000	11,144	1,144	590	95%
4430	OffceFurnEqp<5k	-	-	-	-	-	-	4,613	777	-	-	-	5,390	5,101	289	6,000	6,000	6,000	-	610	90%
4440	Computers <\$5k	-	-	-	-	-	-	139	-	-	-	-	139	8,528	(8,388)	15,625	10,625	10,625	-	10,486	1%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	(11)	-	-	-	-	-	-	-	-	-	(11)	7	(18)	247,340	-	11	11	23	-100%
4720	Food:Other Food	-	(578)	-	203	52	10	1,088	78	329	197	1,493	2,871	4,222	(1,351)	10,000	21,153	7,180	(13,973)	4,309	40%
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	(58,085)	55,529	71,342	(15,814)	-	-	-	-	(55,529)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>1,246</b>	<b>76,776</b>	<b>14,451</b>	<b>48,086</b>	<b>38,667</b>	<b>7,340</b>	<b>(8,934)</b>	<b>16,571</b>	<b>(30,389)</b>	<b>76,280</b>	<b>(37,260)</b>	<b>202,834</b>	<b>263,310</b>	<b>(60,476)</b>	<b>426,947</b>	<b>256,744</b>	<b>254,404</b>	<b>(2,340)</b>	<b>51,569</b>	<b>80%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>MSA 2</b>																						
<b>Services &amp; Other Operating Expenses</b>																						
5101	CMO Fees	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	823,984	823,984	-	898,892	898,892	898,892	-	74,908	92%		
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	3,200	(3,200)	6,000	3,000	4,000	1,000	4,000	0%		
5210	MilesParkTolls	-	-	-	-	-	-	-	325	-	67	392	487	(95)	-	-	1,000	1,000	608	39%		
5215	TravConferences	-	-	-	-	-	21	-	-	-	534	-	555	777	(222)	2,500	1,500	1,500	-	945	37%	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	10,080	(10,080)	-	-	12,600	12,600	12,600	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	19,135	4,336	27,746	27,746	27,746	-	4,275	85%		
5500	OpsHousekeeping	-	-	-	3,994	3,383	5,269	1,238	41	7,857	1,078	5,154	28,013	16,273	11,741	17,510	26,000	31,000	5,000	2,987	90%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	-	41,944	-	-	-	-	52,430	10,486	10,486	115,347	146,139	(30,792)	164,833	125,833	125,833	-	10,486	92%	
5620	EquipmentLeases	1,081	1,162	1,290	2,346	3,162	1,762	2,573	2,014	3,700	1,285	2,099	22,474	14,597	7,877	20,000	24,000	24,000	-	1,526	94%	
5630	Reps&MaintBldng	-	(742)	-	4,995	1,700	2,850	2,796	-	130	-	2,316	14,046	19,362	(5,316)	28,749	28,749	23,749	(5,000)	9,703	59%	
5800	ProfessServices	-	2,775	5,863	2,280	6,216	700	4,001	-	1,406	350	405	23,998	24,759	(761)	165,215	42,854	31,303	(11,551)	7,305	77%	
5810	Legal	-	9,278	2,860	-	-	-	-	-	-	-	368	12,505	18,134	(5,629)	20,000	20,000	20,000	-	7,495	63%	
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	1,318	-	279	1,597	2,203	(606)	2,000	2,000	4,350	2,350	2,753	37%	
5814	SchPrgAcadComps	-	694	-	-	423	-	1,276	0	1,076	100	-	3,568	10,738	(7,170)	12,000	14,000	14,000	-	10,432	25%	
5819	SchlProgs-Other	-	(50)	3,990	-	109	-	1,008	1,950	-	11,391	3,200	21,599	11,510	10,088	10,000	10,372	29,665	19,293	8,067	73%	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	8,000	(8,000)	10,000	10,000	10,000	-	10,000	0%	
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835	Field Trips	-	-	805	1,332	529	-	-	9,750	3,087	658	5,626	21,787	6,296	15,490	20,000	25,000	26,325	1,325	4,538	83%	
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdtRecrt	-	-	-	-	-	3,200	-	3,182	-	-	3,449	9,831	7,335	2,496	20,000	10,000	15,000	5,000	5,169	66%	
5850	Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,169	49,169	49,169	-	49,169	0%	
5857	Payroll Fees	-	-	-	-	-	-	1,833	1,080	(1,083)	(464)	3,625	4,992	1,833	3,159	21,000	17,300	17,300	-	12,308	29%	
5860	Service Fees	1,820	-	(1,809)	142	-	-	(0)	0	-	-	-	153	1,231	(1,077)	1,500	1,500	1,500	-	1,347	10%	
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	-	1,135	105	-	204	3,900	-	584	5,929	2,575	3,353	11,442	15,342	7,342	(8,000)	1,413	81%		
5864	Prof Dev-Other	-	(1,077)	-	-	1,109	(0)	16,775	2,145	1,105	-	10,536	30,593	16,807	13,786	75,500	51,100	43,100	(8,000)	12,507	71%	
5869	SpEd Ctctc Inst	12,337	750	-	1,589	-	-	-	11,500	(374)	-	102	25,904	24,329	1,574	-	74,175	74,175	-	48,271	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	30,498	113,354	125,735	(12,381)	76,000	94,853	123,849	28,996	10,495	92%	
5890	OthSvcsNon-Inst	-	-	1,820	-	817	-	-	2,450	-	250	49	5,386	2,637	2,749	23,405	252,814	246,814	(6,000)	241,428	2%	
5900	Communications	-	-	-	-	-	-	2,886	-	-	-	2,886	4,577	(1,691)	4,635	5,000	5,000	-	2,114	58%		
5920	TelecomInternet	2,372	958	780	166	-	166	166	332	-	-	43	4,984	6,730	(1,745)	36,600	4,635	7,635	3,000	2,651	65%	
5930	PostageDelivery	-	1,569	-	1,604	-	-	-	-	134	-	1,022	4,330	5,310	(980)	7,000	7,000	7,000	-	2,670	62%	
5940	Technology	-	-	-	-	-	-	958	3,650	4,999	-	958	10,565	986	9,580	-	31,600	10,600	(21,000)	35	100%	
<b>SUBTOTAL - Services &amp; Operations</b>		<b>23,426</b>	<b>168,091</b>	<b>97,766</b>	<b>140,986</b>	<b>107,021</b>	<b>96,819</b>	<b>120,184</b>	<b>135,098</b>	<b>175,328</b>	<b>117,146</b>	<b>155,774</b>	<b>1,337,641</b>	<b>1,343,586</b>	<b>(5,945)</b>	<b>1,737,696</b>	<b>1,892,581</b>	<b>1,911,995</b>	<b>19,413</b>	<b>574,354</b>	<b>70%</b>	

April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA 2	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>Capital Outlay &amp; Depreciation</b>																				
6100 Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6900 Depreciation	-	-	-	23,161	-	-	-	-	28,952	5,790	5,790	63,694	63,161	533	69,484	69,484	69,484	38,112	-	38,112	0%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>	-	-	-	23,161	-	-	-	-	28,952	5,790	5,790	63,694	63,161	533	69,484	69,484	107,596	38,112	-	43,902	59%
<b>Other Outflows</b>																					
7299 Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-	-
7438 InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,147	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	170,510	570,987	414,679	474,705	408,604	363,793	440,736	399,591	448,836	475,381	510,376	4,678,199	4,714,184	(35,985)	5,829,868	5,906,605	5,904,498	(2,108)	1,226,299	79%	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-2</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,094,844</b>	<b>1,105,744</b>	<b>900,319</b>	<b>843,319</b>	<b>1,038,950</b>	<b>1,032,618</b>	<b>1,072,038</b>	<b>1,396,976</b>	<b>1,546,213</b>	<b>1,661,063</b>	<b>1,673,021</b>	<b>1,540,178</b>	<b>1,335,759</b>	
<b>Revenue</b>														
LCFF Entitlement	63,824	283,685	241,136	539,504	365,965	365,965	539,505	429,789	431,554	329,740	329,740	325,866	107,154	<b>4,353,424</b>
Federal Revenue	-	-	-	-	56,269	-	96,574	11,351	6,904	59,521	-	-	81,440	<b>312,059</b>
Other State Revenues	10,929	-	30,601	19,672	19,672	32,026	45,612	56,940	36,458	51,341	18,229	33,145	109,745	<b>464,371</b>
Other Local Revenues	0	3,736	1,341	4,874	4,897	-	8,327	42,163	7,861	3,718	5,372	(947)	13,789	<b>95,132</b>
<b>Total Revenue</b>	<b>74,753</b>	<b>287,421</b>	<b>273,078</b>	<b>564,050</b>	<b>446,803</b>	<b>397,991</b>	<b>690,018</b>	<b>540,242</b>	<b>482,777</b>	<b>444,320</b>	<b>353,341</b>	<b>358,064</b>	<b>312,128</b>	<b>5,224,986</b>
<b>Expenses</b>														
Certificated Salaries	112,754	172,654	190,660	179,910	177,524	175,212	169,187	172,558	165,839	164,525	171,470	127,610	65,002	<b>2,044,904</b>
Classified Salaries	14,755	58,550	39,473	38,824	37,081	40,842	37,457	32,452	36,716	40,778	80,473	75,330	122,263	<b>654,992</b>
Benefits	18,329	94,916	72,329	43,738	48,311	43,580	122,842	42,913	72,390	70,864	134,128	157,736	116,307	<b>1,038,382</b>
Books and Supplies	1,246	76,776	14,451	48,086	38,667	7,340	(8,934)	16,571	(30,389)	76,280	(37,260)	21,420	(70,326)	<b>153,928</b>
Services and Operations	23,426	168,091	97,766	140,986	107,021	96,819	120,184	135,098	175,328	117,146	155,774	188,973	379,436	<b>1,906,050</b>
Depreciation / Cap Outlay	-	-	-	23,161	-	-	-	-	28,952	5,790	5,790	-	2,070	<b>65,764</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Expenses</b>	<b>170,510</b>	<b>570,987</b>	<b>414,679</b>	<b>474,705</b>	<b>408,604</b>	<b>363,793</b>	<b>440,736</b>	<b>399,591</b>	<b>448,836</b>	<b>475,381</b>	<b>510,376</b>	<b>571,069</b>	<b>614,752</b>	<b>5,864,020</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	322,166	109,405	26,315	34,925	365	-	-	-	-	-	-	-	-	<b>493,176</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	23,161	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	2,374	<b>42,151</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Expenses - Prior Year Accruals	(221,720)	(29,866)	-	-	-	-	-	-	-	-	-	-	-	<b>(251,586)</b>
Accounts Payable - Current Year	-	(7,610)	52,074	41,988	(53,482)	(3,363)	67,071	-	72,324	34,433	15,606	-	-	<b>219,040</b>
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	<b>74,544</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>106,658</b>	<b>78,141</b>	<b>84,601</b>	<b>106,286</b>	<b>(44,532)</b>	<b>5,223</b>	<b>75,656</b>	<b>8,586</b>	<b>80,910</b>	<b>43,019</b>	<b>24,192</b>	<b>8,586</b>	<b>-</b>	<b>577,325</b>
<b>Total Change in Cash</b>	<b>10,900</b>	<b>(205,426)</b>	<b>(57,000)</b>	<b>195,631</b>	<b>(6,332)</b>	<b>39,420</b>	<b>324,939</b>	<b>149,237</b>	<b>114,850</b>	<b>11,958</b>	<b>(132,843)</b>	<b>(204,419)</b>	<b>-</b>	<b>(61,710)</b>
<b>ENDING CASH</b>	<b>1,105,744</b>	<b>900,319</b>	<b>843,319</b>	<b>1,038,950</b>	<b>1,032,618</b>	<b>1,072,038</b>	<b>1,396,976</b>	<b>1,546,213</b>	<b>1,661,063</b>	<b>1,673,021</b>	<b>1,540,178</b>	<b>1,335,759</b>		<<< = 83 days cash





## 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 26 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 \$4,508, 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 \$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 \$4,508 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 \$4,508, 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 (\$81,171) 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 \$1,003 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 \$84,676 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 May 31, 2019)												Year To Date			Annual Budget						
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-		
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCCF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	409,749	409,749	4,301,693	4,316,113	(14,420)	4,907,330	5,237,289	5,237,289	-	935,596	82%	
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	24,994	528,704	529,773	(1,069)	656,427	705,630	699,102	(6,528)	170,398	76%	
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	2,276	-	77,424	75,582	1,843	58,869	106,919	111,427	4,508	34,003	69%	
<b>Total Revenue</b>	<b>75,362</b>	<b>280,979</b>	<b>319,443</b>	<b>552,462</b>	<b>503,003</b>	<b>392,591</b>	<b>723,748</b>	<b>532,146</b>	<b>779,319</b>	<b>507,714</b>	<b>434,743</b>	<b>5,101,512</b>	<b>5,115,593</b>	<b>(14,082)</b>	<b>6,096,349</b>	<b>6,321,411</b>	<b>6,325,919</b>	<b>4,508</b>	<b>1,224,407</b>	<b>81%</b>	
<b>Expenditures</b>																					
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	166,618	164,298	1,729,606	1,738,518	(8,912)	2,018,348	2,076,799	1,995,628	(81,171)	266,022	87%	
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	61,235	59,341	618,410	607,571	10,839	493,048	626,277	626,277	-	7,868	99%	
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	72,533	119,089	763,172	793,806	(30,634)	888,593	964,699	964,699	-	201,527	79%	
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	65,958	(35,486)	181,101	213,146	(32,045)	386,564	228,258	229,261	1,003	48,159	79%	
Services and Operating Exp.	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	112,085	182,542	1,667,757	1,693,093	(25,336)	2,130,019	2,661,326	2,746,002	84,676	1,078,245	61%	
Depreciation & Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	5,317	77,581	81,087	(3,506)	63,804	83,804	83,804	-	6,224	93%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>287,585</b>	<b>414,655</b>	<b>568,798</b>	<b>570,033</b>	<b>456,115</b>	<b>403,426</b>	<b>465,138</b>	<b>495,220</b>	<b>397,810</b>	<b>483,747</b>	<b>495,101</b>	<b>5,037,628</b>	<b>5,127,221</b>	<b>(89,593)</b>	<b>5,992,096</b>	<b>6,641,163</b>	<b>6,645,671</b>	<b>4,508</b>	<b>1,608,044</b>	<b>76%</b>	
<b>Net Revenues</b>												<b>63,884</b>	<b>(11,628)</b>	<b>75,512</b>	<b>104,253</b>	<b>(319,752)</b>	<b>(319,752)</b>	<b>0</b>	<b>(383,636)</b>		
<b>Fund Balance</b>																					
Beginning Balance (Audited)																	1,063,717				
Net Revenues																	(319,752)				
<b>Ending Fund Balance</b>																	<b>743,965</b>				
<b>Components of Ending Fund Balance</b>																					
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			
<b>Ending Fund Balance</b>																	<b>743,965</b>	<b>11.2% of Expenditures</b>			



April 2019 Monthly Update Actuals through May 31, 2019)													Year To Date			Annual Budget					
MSA 3	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>REVENUE DETAIL</b>																				
<b>LCFF Entitlement</b>																					
8011	State Aid	-	152,080	152,080	272,707	273,743	273,743	273,743	273,743	332,137	332,137	332,137	2,668,250	2,668,096	154	3,324,404	3,353,289	3,353,289	-	685,039	80%
8012	EPA Entitlement	-	-	-	172,592	-	-	172,592	-	235,955	-	-	581,139	595,184	(14,045)	572,645	703,828	703,828	-	122,689	83%
8019	Prior Year Adjustments	-	-	-	-	-	-	-	78	(1,295)	(1,295)	(2,512)	-	(2,512)	-	-	-	-	-	2,512	-
8096	InLieupropTaxes	63,914	127,827	85,218	85,218	85,218	85,218	149,132	130,036	78,907	78,907	1,054,816	1,052,833	1,983	1,010,281	1,180,172	1,180,172	-	125,356	89%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>63,914</b>	<b>279,907</b>	<b>237,298</b>	<b>530,517</b>	<b>358,961</b>	<b>358,961</b>	<b>531,553</b>	<b>422,875</b>	<b>698,206</b>	<b>409,749</b>	<b>4,301,693</b>	<b>4,316,113</b>	<b>(14,420)</b>	<b>4,907,330</b>	<b>5,237,289</b>	<b>5,237,289</b>	<b>-</b>	<b>935,596</b>	<b>82%</b>	
<b>Federal Revenue</b>																					
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%
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>1,036</b>	<b>46,844</b>	<b>-</b>	<b>96,246</b>	<b>11,368</b>	<b>1,050</b>	<b>37,147</b>	<b>-</b>	<b>193,691</b>	<b>194,126</b>	<b>(435)</b>	<b>473,723</b>	<b>271,573</b>	<b>278,101</b>	<b>6,528</b>	<b>84,410</b>	<b>70%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	10,948	-	30,655	19,707	19,707	19,707	-	49,988	24,994	24,994	220,407	232,995	(12,588)	239,041	308,346	301,818	(6,528)	81,411	73%	
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	19,643	-	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	12,578	-	29,263	-	-	-	-	-	41,841	42,578	(737)	163,990	93,834	93,834	-
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%
<b>SUBTOTAL - Other State Revenue</b>		<b>10,948</b>	<b>-</b>	<b>80,655</b>	<b>19,707</b>	<b>93,309</b>	<b>32,285</b>	<b>72,984</b>	<b>56,983</b>	<b>78,297</b>	<b>58,542</b>	<b>24,994</b>	<b>528,704</b>	<b>529,773</b>	<b>(1,069)</b>	<b>656,427</b>	<b>705,630</b>	<b>699,102</b>	<b>(6,528)</b>	<b>170,398</b>	<b>76%</b>
<b>Local Revenue</b>																					
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	43,825	2,576	54,599	74,695	79,203	4,508	32,803	59%
8701	CMO Fee - MSA-1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8702	CMO Fee - MSA-2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8703	CMO Fee - MSA-3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8704	CMO Fee - MSA-4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8705	CMO Fee - MSA-5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8706	CMO Fee - MSA-6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8707	CMO Fee - MSA-7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8708	CMO Fee - MSA-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8709	CMO Fee - MSA-SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8712	CMO Fee - MSA-SD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8791	SpEd Revenue (Local)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8802	Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8803	Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8999	Revenues-Susp	-	-	1,490	(1,490)	2,951	307	(1,501)	(1,587)	(170)	-	-	1,757	(1,757)	-	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>500</b>	<b>1,072</b>	<b>1,490</b>	<b>1,201</b>	<b>3,889</b>	<b>1,345</b>	<b>22,964</b>	<b>40,920</b>	<b>1,767</b>	<b>2,276</b>	<b>-</b>	<b>77,424</b>	<b>75,582</b>	<b>1,843</b>	<b>58,869</b>	<b>106,919</b>	<b>111,427</b>	<b>4,508</b>	<b>34,003</b>	<b>69%</b>
<b>TOTAL REVENUE</b>		<b>75,362</b>	<b>280,979</b>	<b>319,443</b>	<b>552,462</b>	<b>503,003</b>	<b>392,591</b>	<b>723,748</b>	<b>532,146</b>	<b>779,319</b>	<b>507,714</b>	<b>434,743</b>	<b>5,101,512</b>	<b>5,115,593</b>	<b>(14,082)</b>	<b>6,096,349</b>	<b>6,321,411</b>	<b>6,325,919</b>	<b>4,508</b>	<b>1,224,407</b>	<b>81%</b>



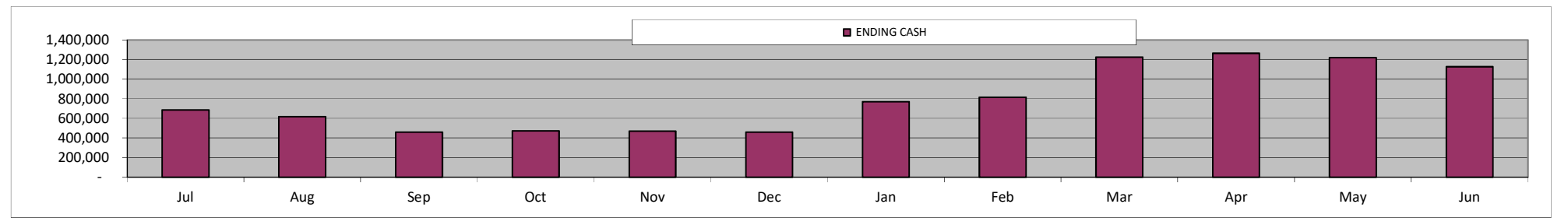
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA 3</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	82,592	908,512	908,512	-	991,104	991,104	991,104	-	82,592	92%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	30	-	-	9	-	-	139	-	-	177	1,692	(1,515)	2,244	2,244	2,244	-	2,067	8%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	-	649	-	-	-	-	(324)	324	3,461	(3,137)	515	840	3,840	3,000	3,516	8%
5300	DuesMemberships	-	-	3,273	-	-	5,060	-	-	-	312	400	9,045	9,337	(292)	10,300	10,300	10,300	-	1,255	88%
5450	Other Insurance	5,553	1,851	1,851	1,851	1,851	-	1,851	1,851	3,702	1,851	-	22,212	19,285	2,927	27,808	27,808	27,808	-	5,596	80%
5500	OpsHousekeeping	-	-	112	-	179	-	-	-	-	-	(160)	132	4,306	(4,174)	5,150	5,150	5,150	-	5,018	3%
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	2,095	17,296	15,113	2,183	16,068	16,068	20,068	4,000	2,772	86%
5630	Reps&MaintBldg	-	-	-	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	-	1,480	35,552	26,802	8,750	167,268	55,405	52,405	(3,000)	16,852	68%
5810	Legal	1,919	-	2,408	66,500	-	4,182	5,900	441	2,463	1,747	229	85,789	104,509	(18,720)	35,000	168,972	168,972	-	83,183	51%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	22,647	22,647	11,323	11,323	11,323	11,323	11,323	11,323	11,323	124,557	124,557	-	113,234	113,234	113,234	-	(11,323)	110%
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	2,588	20,451	14,996	5,455	20,000	16,750	33,655	16,905	13,204	61%
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	660	23,124	31,991	(8,866)	20,000	36,120	41,120	5,000	17,996	56%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	225	1,064	(520)	1,100	-	-	1,000	600	-	1,641	5,110	1,869	3,241	10,000	10,000	10,000	-	4,890	51%
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	787	3,298	4,987	(1,689)	25,714	26,014	26,014	-	22,716	13%
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	11,193	18,277	3,933	14,344	15,000	44,963	44,963	-	26,686	41%
5864	Prof Dev-Other	-	-	3,500	(3,160)	420	360	75	6,447	3,588	-	11,045	22,275	3,375	18,900	30,000	29,000	25,000	(4,000)	2,725	89%
5869	SpEd Ctrct Inst	-	-	1,133	-	-	-	9,345	7,350	12,436	-	20,468	50,732	64,095	(13,363)	-	118,815	118,815	-	68,083	43%
5872	SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875	StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	247	309	309	-	309	0%
5884	Substitutes	-	-	12,787	5,716	9,708	21,265	12,926	48,600	4,520	2,369	32,253	150,143	172,402	(22,259)	77,000	162,862	225,533	62,671	75,390	67%
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	-	-	-	15	1,856	3,617	(1,760)	9,962	4,075	4,075	-	2,219	46%
5920	TelecomInternet	944	2,042	4,584	2,151	1,205	-	1,776	3,422	3,410	2,296	2,294	24,124	17,812	6,312	49,991	23,512	30,512	7,000	6,388	79%
5930	PostageDelivery	-	-	543	-	504	-	504	-	-	-	1,007	2,557	5,021	(2,464)	6,896	6,896	6,896	-	4,339	37%
5940	Technology	-	-	-	-	-	-	479	7,024	479	479	958	9,419	12,440	(3,020)	-	33,370	24,370	(9,000)	14,951	39%
<b>SUBTOTAL - Services &amp; Operations</b>		<b>101,302</b>	<b>106,848</b>	<b>275,002</b>	<b>180,154</b>	<b>116,933</b>	<b>127,831</b>	<b>142,358</b>	<b>190,042</b>	<b>132,661</b>	<b>112,085</b>	<b>182,542</b>	<b>1,667,757</b>	<b>1,693,093</b>	<b>(25,336)</b>	<b>2,130,019</b>	<b>2,661,326</b>	<b>2,746,002</b>	<b>84,676</b>	<b>1,078,245</b>	<b>61%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 3</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	11,829	7,264	-	-	-	-	-	19,093	19,819	(725)	-	20,000	20,000	-	-	907	95%
6900	Depreciation	-	-	-	21,268	-	-	-	21,268	5,317	5,317	58,487	61,268	(2,781)	63,804	63,804	63,804	-	5,317	92%	
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	77,581	81,087	(3,506)	63,804	83,804	83,804	-	6,224	93%	
<b>Other Outflows</b>																					
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	11,720	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		287,585	414,655	568,798	570,033	456,115	403,426	465,138	495,220	397,810	483,747	495,101	5,037,628	5,127,221	(89,593)	5,992,096	6,641,163	6,645,671	4,508	1,608,044	76%

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-3</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>740,137</b>	<b>685,675</b>	<b>618,049</b>	<b>459,260</b>	<b>473,250</b>	<b>469,275</b>	<b>459,609</b>	<b>769,503</b>	<b>816,544</b>	<b>1,223,355</b>	<b>1,263,374</b>	<b>1,218,934</b>	<b>1,126,185</b>	
<b>Revenue</b>														
LCFF Entitlement	63,914	279,907	237,298	530,517	358,961	358,961	531,553	422,875	698,206	409,749	409,749	405,000	125,596	<b>4,832,289</b>
Federal Revenue	-	-	-	1,036	46,844	-	96,246	11,368	1,050	37,147	-	-	77,882	<b>271,573</b>
Other State Revenues	10,948	-	80,655	19,707	93,309	32,285	72,984	56,983	78,297	58,542	24,994	40,000	96,926	<b>665,630</b>
Other Local Revenues	500	1,072	1,490	1,201	3,889	1,345	22,964	40,920	1,767	2,276	-	-	29,495	<b>106,919</b>
<b>Total Revenue</b>	<b>75,362</b>	<b>280,979</b>	<b>319,443</b>	<b>552,462</b>	<b>503,003</b>	<b>392,591</b>	<b>723,748</b>	<b>532,146</b>	<b>779,319</b>	<b>507,714</b>	<b>434,743</b>	<b>445,000</b>	<b>329,899</b>	<b>5,876,411</b>
<b>Expenses</b>														
Certificated Salaries	102,550	171,817	163,609	167,236	150,421	163,239	158,558	164,014	157,247	166,618	164,298	167,772	89,338	<b>1,986,716</b>
Classified Salaries	50,923	49,722	54,572	63,889	58,563	56,307	54,719	55,209	53,931	61,235	59,341	54,719	(52,926)	<b>620,203</b>
Benefits	29,878	85,914	46,486	100,737	47,047	44,740	118,072	44,906	53,771	72,533	119,089	155,184	55,710	<b>974,065</b>
Books and Supplies	2,932	355	29,129	24,920	75,888	11,310	(8,569)	19,781	(5,117)	65,958	(35,486)	20,697	(104,583)	<b>97,216</b>
Services and Operations	101,302	106,848	275,002	180,154	116,933	127,831	142,358	190,042	132,661	112,085	182,542	149,310	903,598	<b>2,720,666</b>
Depreciation / Cap Outlay	-	-	-	33,098	7,264	-	-	21,268	5,317	5,317	5,317	181	2,536	<b>80,298</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Expenses</b>	<b>287,585</b>	<b>414,655</b>	<b>568,798</b>	<b>570,033</b>	<b>456,115</b>	<b>403,426</b>	<b>465,138</b>	<b>495,220</b>	<b>397,810</b>	<b>483,747</b>	<b>495,101</b>	<b>547,864</b>	<b>893,673</b>	<b>6,479,165</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	259,541	92,029	21,780	41,178	11,323	-	-	-	-	-	-	-	-	<b>425,851</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	21,715	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	5,317	<b>64,251</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Expenses - Prior Year Accruals	(106,577)	(30,777)	-	-	-	-	-	-	-	-	-	-	-	<b>(137,354)</b>
Accounts Payable - Current Year	-	-	63,987	(36,129)	(72,301)	(8,946)	41,169	-	15,186	5,936	5,802	-	-	<b>14,704</b>
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	<b>57,576</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>157,762</b>	<b>66,050</b>	<b>90,565</b>	<b>31,562</b>	<b>(50,863)</b>	<b>1,169</b>	<b>51,284</b>	<b>10,115</b>	<b>25,301</b>	<b>16,051</b>	<b>15,917</b>	<b>10,115</b>	<b>10,115</b>	<b>425,028</b>
<b>Total Change in Cash</b>	<b>(54,462)</b>	<b>(67,626)</b>	<b>(158,789)</b>	<b>13,990</b>	<b>(3,975)</b>	<b>(9,666)</b>	<b>309,894</b>	<b>47,041</b>	<b>406,811</b>	<b>40,019</b>	<b>(44,440)</b>	<b>(92,749)</b>	<b>(92,749)</b>	<b>(177,726)</b>

<b>ENDING CASH</b>	<b>685,675</b>	<b>618,049</b>	<b>459,260</b>	<b>473,250</b>	<b>469,275</b>	<b>459,609</b>	<b>769,503</b>	<b>816,544</b>	<b>1,223,355</b>	<b>1,263,374</b>	<b>1,218,934</b>	<b>1,126,185</b>	<<< = 63 days cash	
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## 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 30.8% of annual expenditures.

### CASH FLOW

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

The lowest projected ending cash balance this fiscal year is \$1,304,746, which represents 171 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 \$12,677, or 0.6% 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 \$12,000 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 \$22,677, or 0.8% 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 (\$10,012) 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 \$22,261 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 \$8,228 higher than in the Second Interim, reflecting updated depreciation and capital outlay projections.





April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date											Annual Budget									
MSA 4	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-			
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCCF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	103,691	103,691	1,473,244	1,470,010	3,234	1,920,178	1,828,438	1,828,438	-	355,194	81%	
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	3,636	-	96,168	90,977	5,191	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	5,175	31,998	22,604	9,394	7,396	70,759	82,759	12,000	50,761	39%	
<b>Total Revenue</b>	<b>63,082</b>	<b>101,342</b>	<b>102,636</b>	<b>230,150</b>	<b>169,595</b>	<b>172,416</b>	<b>281,548</b>	<b>198,268</b>	<b>243,317</b>	<b>119,298</b>	<b>108,866</b>	<b>1,790,518</b>	<b>1,760,540</b>	<b>29,979</b>	<b>2,280,825</b>	<b>2,223,924</b>	<b>2,236,601</b>	<b>12,677</b>	<b>446,082</b>	<b>80%</b>	
<b>Expenditures</b>																					
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	62,978	68,628	777,501	760,214	17,287	949,845	1,001,697	1,001,697	-	224,195	78%	
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	17,417	(15,189)	121,470	141,199	(19,729)	69,781	170,738	172,938	2,200	51,468	70%	
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	24,164	39,721	283,221	288,967	(5,746)	354,746	428,944	428,944	-	145,723	66%	
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	25,216	(15,146)	85,526	100,702	(15,175)	143,475	119,347	109,335	(10,012)	23,808	78%	
Services and Operating Exp.	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	27,230	54,303	374,659	394,637	(19,979)	797,040	1,071,406	1,093,666	22,261	719,008	34%	
Depreciation & Cap Outlay	-	-	-	6,437	-	-	-	-	-	-	735	7,172	6,437	735	19,312	19,312	27,540	8,228	20,367	26%	
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)	-	
<b>Total Expenditures</b>	<b>55,071</b>	<b>144,301</b>	<b>203,600</b>	<b>160,245</b>	<b>183,345</b>	<b>140,700</b>	<b>179,848</b>	<b>149,421</b>	<b>159,316</b>	<b>157,005</b>	<b>133,052</b>	<b>1,665,902</b>	<b>1,703,309</b>	<b>(37,407)</b>	<b>2,360,563</b>	<b>2,811,443</b>	<b>2,834,120</b>	<b>22,677</b>	<b>1,168,218</b>	<b>59%</b>	
<b>Net Revenues</b>												<b>124,616</b>	<b>57,231</b>	<b>67,385</b>	<b>(79,738)</b>	<b>(587,519)</b>	<b>(597,519)</b>	<b>(10,000)</b>	<b>(722,135)</b>		
<b>Fund Balance</b>																					
Beginning Balance (Audited)														<b>Fund Balance</b>							
Net Revenues																1,470,514					
<b>Ending Fund Balance</b>																<b>872,995</b>					
<b>Components of Ending Fund Balance</b>																					
Available For Economic Uncertainty																811,382		28.6% of Expenditures			
Restricted Balances																21,591		0.8% of Expenditures			
Net Fixed Assets																40,021		1.4% of Expenditures			
<b>Ending Fund Balance</b>																<b>872,995</b>		<b>30.8% of Expenditures</b>			



April 2019 Monthly Update Actuals through May 31, 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	
												Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	-	59,666	59,666	106,898	107,399	107,399	107,399	107,399	103,887	103,887	103,887	967,487	948,427	19,060	1,317,941	1,183,426	1,183,426	-	215,939	82%
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)	(196)	512	-	512	-	-	-	-	(512)	-
8096	InLieuPropTaxes	24,302	48,603	32,402	32,402	32,402	32,402	32,402	56,704	9,612	-	-	301,232	314,916	(13,684)	378,713	397,910	397,910	-	96,678	76%
<b>SUBTOTAL - LCFF Entitlement</b>		<b>24,302</b>	<b>108,269</b>	<b>92,068</b>	<b>139,300</b>	<b>139,801</b>	<b>139,801</b>	<b>276,468</b>	<b>164,103</b>	<b>181,749</b>	<b>103,691</b>	<b>103,691</b>	<b>1,473,244</b>	<b>1,470,010</b>	<b>3,234</b>	<b>1,920,178</b>	<b>1,828,438</b>	<b>1,828,438</b>	<b>-</b>	<b>355,194</b>	<b>81%</b>
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	1,998	3,997	2,664	2,664	2,664	2,664	2,731	4,679	1,875	-	-	25,937	25,518	419	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%
<b>SUBTOTAL - Federal Revenue</b>		<b>25,153</b>	<b>(19,158)</b>	<b>2,664</b>	<b>2,664</b>	<b>20,968</b>	<b>2,664</b>	<b>49,886</b>	<b>5,815</b>	<b>1,875</b>	<b>3,636</b>	<b>-</b>	<b>96,168</b>	<b>90,977</b>	<b>5,191</b>	<b>155,404</b>	<b>131,364</b>	<b>131,364</b>	<b>-</b>	<b>35,196</b>	<b>73%</b>
<b>Other State Revenue</b>																					
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%
<b>SUBTOTAL - Other State Revenue</b>		<b>5,928</b>	<b>11,855</b>	<b>7,903</b>	<b>87,163</b>	<b>7,903</b>	<b>21,280</b>	<b>(44,806)</b>	<b>28,196</b>	<b>51,765</b>	<b>11,919</b>	<b>-</b>	<b>189,108</b>	<b>176,948</b>	<b>12,160</b>	<b>197,847</b>	<b>193,363</b>	<b>194,040</b>	<b>677</b>	<b>4,932</b>	<b>97%</b>
<b>Local Revenue</b>																					
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	-	(0)	26,771	22,604	4,167	5,909	24,559	36,559	12,000	9,788	73%
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	5,175	5,227	-	5,227	-	-	-	-	(5,227)	-
<b>SUBTOTAL - Local Revenue</b>		<b>7,700</b>	<b>375</b>	<b>-</b>	<b>1,022</b>	<b>922</b>	<b>8,670</b>	<b>(0)</b>	<b>154</b>	<b>7,928</b>	<b>52</b>	<b>5,175</b>	<b>31,998</b>	<b>22,604</b>	<b>9,394</b>	<b>7,396</b>	<b>70,759</b>	<b>82,759</b>	<b>12,000</b>	<b>50,761</b>	<b>39%</b>
<b>TOTAL REVENUE</b>		<b>63,082</b>	<b>101,342</b>	<b>102,636</b>	<b>230,150</b>	<b>169,595</b>	<b>172,416</b>	<b>281,548</b>	<b>198,268</b>	<b>243,317</b>	<b>119,298</b>	<b>108,866</b>	<b>1,790,518</b>	<b>1,760,540</b>	<b>29,979</b>	<b>2,280,825</b>	<b>2,223,924</b>	<b>2,236,601</b>	<b>12,677</b>	<b>446,082</b>	<b>80%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date										Annual Budget									
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 4</b>																					
<b>EXPENDITURES DETAIL</b>																					
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	16,075	56,867	65,452	64,678	65,098	64,664	64,694	59,267	56,218	49,028	51,150	613,191	597,528	15,663	776,333	828,185	828,185	-	214,994	74%
1300	Cert Adminis	15,271	17,581	14,426	14,426	14,426	14,426	14,426	13,950	13,950	13,950	17,479	164,311	162,686	1,625	173,512	173,512	173,512	-	9,201	95%
<b>SUBTOTAL - Certificated Salaries</b>		<b>31,346</b>	<b>74,448</b>	<b>79,878</b>	<b>79,104</b>	<b>79,524</b>	<b>79,090</b>	<b>79,120</b>	<b>73,217</b>	<b>70,168</b>	<b>62,978</b>	<b>68,628</b>	<b>777,501</b>	<b>760,214</b>	<b>17,287</b>	<b>949,845</b>	<b>1,001,697</b>	<b>1,001,697</b>	<b>-</b>	<b>224,195</b>	<b>78%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	3,331	5,177	5,887	6,012	5,508	5,673	5,274	6,138	4,941	3,944	50	51,933	57,957	(6,024)	41,998	59,659	59,659	-	7,726	87%
2900	OtherClassStaff	-	4,372	8,809	8,794	8,302	8,436	8,906	9,971	13,711	13,473	(15,239)	69,537	83,242	(13,705)	27,783	111,079	113,279	2,200	43,742	61%
<b>SUBTOTAL - Classified Salaries</b>		<b>3,331</b>	<b>9,549</b>	<b>14,696</b>	<b>14,806</b>	<b>13,810</b>	<b>14,109</b>	<b>14,180</b>	<b>16,109</b>	<b>18,652</b>	<b>17,417</b>	<b>(15,189)</b>	<b>121,470</b>	<b>141,199</b>	<b>(19,729)</b>	<b>69,781</b>	<b>170,738</b>	<b>172,938</b>	<b>2,200</b>	<b>51,468</b>	<b>70%</b>
<b>Employee Benefits</b>																					
3101	STRS	3,044	11,485	12,844	12,874	13,307	13,157	12,976	12,383	12,287	10,992	6,261	121,612	134,032	(12,420)	147,744	189,542	189,542	-	67,931	64%
3202	PERS	575	958	1,207	1,239	1,051	1,073	1,189	1,408	1,037	1,365	1,316	12,417	7,441	4,976	12,604	12,604	12,604	-	187	99%
3301	OASDI/Med	802	2,071	2,501	2,477	2,437	2,483	2,489	2,491	2,799	2,081	110	22,742	17,976	4,766	21,735	26,135	26,135	-	3,393	87%
3401	HlthWelfare	-	16,961	4,264	15,140	6,530	-	28,380	1,092	2,602	8,874	31,951	115,793	121,275	(5,482)	160,358	188,358	188,358	-	72,565	61%
3501	UnemployIns	-	110	-	104	-	-	(0)	139	-	-	134	487	214	273	615	615	615	-	128	79%
3601	WorkersComp	2,555	852	852	852	852	-	852	852	1,704	852	(52)	10,171	7,863	2,308	11,481	11,481	11,481	-	1,310	89%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	167	(167)	209	209	209	-	209	0%
<b>SUBTOTAL - Employee Benefits</b>		<b>6,976</b>	<b>32,437</b>	<b>21,668</b>	<b>32,686</b>	<b>24,177</b>	<b>16,713</b>	<b>45,886</b>	<b>18,365</b>	<b>20,429</b>	<b>24,164</b>	<b>39,721</b>	<b>283,221</b>	<b>288,967</b>	<b>(5,746)</b>	<b>354,746</b>	<b>428,944</b>	<b>428,944</b>	<b>-</b>	<b>145,723</b>	<b>66%</b>
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	5,445	-	-	-	1,336	-	-	-	-	6,781	11,051	(4,270)	17,118	17,118	12,118	(5,000)	5,337	56%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4310	Ins Mats & Sups	-	-	-	-	18	750	119	-	-	1,625	(829)	1,683	887	796	25,000	46,015	41,003	(5,012)	39,320	4%
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	201	578	1,072	464	-	355	342	876	-	1,061	4,949	4,150	798	11,000	6,800	6,800	-	1,851	73%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	800	(800)	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	-	536	797	40	758	5,000	6,200	6,200	-	5,403	13%
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	ClsrmFrmEq<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4430	OfficeFurnEq<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	49,129	-	-	-	-	-
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	-	-	-	1,600	(1,600)	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	(15,914)	47,928	59,709	(11,781)	-	-	-	-	(47,928)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>1,469</b>	<b>5,148</b>	<b>24,002</b>	<b>6,426</b>	<b>19,977</b>	<b>4,451</b>	<b>10,248</b>	<b>2,045</b>	<b>1,689</b>	<b>25,216</b>	<b>(15,146)</b>	<b>85,526</b>	<b>100,702</b>	<b>(15,175)</b>	<b>143,475</b>	<b>119,347</b>	<b>109,335</b>	<b>(10,012)</b>	<b>23,808</b>	<b>78%</b>

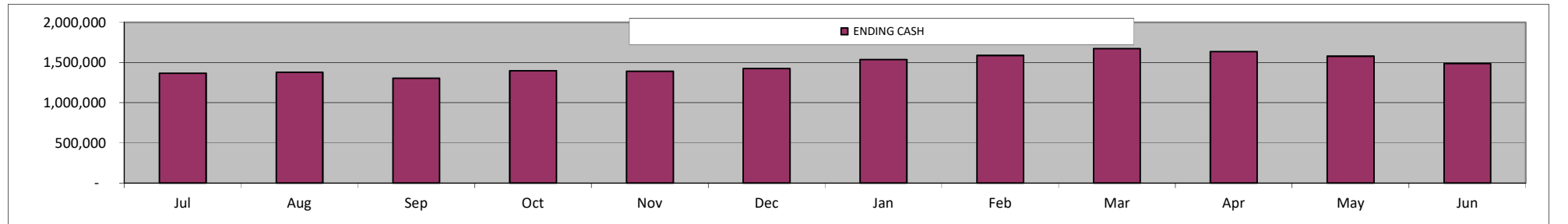
April 2019 Monthly Update Actuals through May 31, 2019)	Year To Date											Annual Budget									
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
<b>MSA 4</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	71,186	71,186	-	77,657	77,657	77,657	-	6,471	92%	
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	2,000	-	(2,000)	-	-	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5215	TravConferences	-	-	-	-	-	627	(367)	-	627	445	1,332	627	704	2,000	14,700	14,700	-	13,368	9%	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,715	10,715	(1,000)	10,715	0%	
5300	DuesMemberships	-	-	1,020	-	-	1,760	972	-	-	-	3,752	4,404	(652)	4,567	4,567	4,567	-	815	82%	
5450	Other Insurance	2,133	711	711	711	-	711	711	1,422	711	-	8,532	7,881	651	11,273	11,273	11,273	-	2,741	76%	
5500	OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	525	(525)	656	656	-	656	0%	
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	4,155	-	409	-	1,707	558	-	5,558	12,386	14,564	(2,178)	172,340	187,740	187,740	-	175,354	7%	
5620	EquipmentLeases	377	377	4,665	840	2,258	1,050	978	602	535	377	(4,473)	7,586	22,184	(14,597)	22,134	22,134	-	14,547	34%	
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	1,600	(1,600)	7,000	7,000	2,000	2,000	0%	
5800	ProfessServices	-	-	9,380	484	8,300	-	8,300	576	-	-	27,040	18,164	8,876	186,833	91,913	63,913	(28,000)	36,873	42%	
5810	Legal	-	-	612	-	-	3,625	-	-	400	-	951	5,588	4,237	1,351	25,000	25,000	25,000	-	19,412	22%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	-	(1,000)	-	
5814	SchPrgAcadComps	-	-	-	450	325	-	-	-	-	1,057	-	1,832	1,709	123	5,000	5,000	3,000	(2,000)	1,168	61%
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	5,900	5,900	1,750	14,534	12,784	8,634	41%
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	857	9,362	7,567	1,794	5,000	7,200	14,200	7,000	4,838	66%
5836	FieldTrip Trans	-	9,579	6,386	6,386	6,386	3,193	6,386	6,386	6,386	6,386	63,860	63,860	-	63,860	63,860	63,860	-	-	100%	
5840	MarkngStdtrcrt	-	-	-	-	1,092	3,000	-	-	-	-	-	-	-	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	31,841	(17,397)	19,202	19,202	19,202	-	4,757	75%	
5857	Payroll Fees	-	-	-	-	-	-	(581)	689	700	703	59	1,570	(581)	2,151	10,044	10,044	10,044	-	8,474	16%
5860	Service Fees	-	-	(22)	-	-	-	-	-	-	-	-	(22)	433	(455)	546	546	546	-	568	-4%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863	Prof Developmnt	-	-	250	890	1,275	-	519	2,326	25	-	5,314	10,599	2,934	7,665	29,865	24,865	18,470	(6,394)	7,871	57%
5864	Prof Dev-Other	-	-	5,914	341	6,000	-	-	-	-	-	(3,990)	8,265	12,255	(3,990)	20,000	19,800	23,871	4,071	15,606	35%
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	28,799	86,721	83,511	3,210	34,705	59,705	103,505	43,800	16,784	84%
5890	OthSvcsNon-Inst	-	-	-	-	786	-	-	-	2,358	-	590	3,734	20,786	(17,052)	11,596	257,482	257,482	-	253,748	1%
5900	Communications	-	-	-	-	-	-	860	-	448	-	1,308	788	520	4,450	2,293	2,293	-	985	57%	
5920	TelecomInternet	355	354	356	358	368	-	1,974	(891)	366	1,999	368	5,606	2,840	2,766	55,750	4,450	4,450	-	(1,157)	126%
5930	PostageDelivery	-	-	-	-	-	-	521	-	-	32	521	1,074	1,832	(759)	2,713	2,713	-	1,639	40%	
5940	Technology	-	-	-	-	-	-	1,734	2,692	274	-	548	5,248	1,734	3,514	-	33,457	33,457	-	28,209	16%
<b>SUBTOTAL - Services &amp; Operations</b>		<b>11,950</b>	<b>21,134</b>	<b>62,299</b>	<b>18,672</b>	<b>43,744</b>	<b>24,222</b>	<b>28,243</b>	<b>35,973</b>	<b>46,890</b>	<b>27,230</b>	<b>54,303</b>	<b>374,659</b>	<b>394,637</b>	<b>(19,979)</b>	<b>797,040</b>	<b>1,071,406</b>	<b>1,093,666</b>	<b>22,261</b>	<b>719,008</b>	<b>34%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 4</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	-	735	735	-	735	-	-	8,228	8,228	7,493	9%
6900	Depreciation	-	-	-	6,437	-	-	-	-	-	-	6,437	6,437	-	19,312	19,312	19,312	-	-	12,874	33%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	6,437	-	-	-	-	-	-	735	7,172	6,437	735	19,312	19,312	27,540	8,228	20,367	26%
<b>Other Outflows</b>																					
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	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)	-	
<b>TOTAL EXPENDITURES</b>		55,071	144,301	203,600	160,245	183,345	140,700	179,848	149,421	159,316	157,005	133,052	1,665,902	1,703,309	(37,407)	2,360,563	2,811,443	2,834,120	22,677	1,168,218	59%

**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	ACTUALS	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>1,336,770</b>	<b>1,368,119</b>	<b>1,378,127</b>	<b>1,304,746</b>	<b>1,397,922</b>	<b>1,391,148</b>	<b>1,425,660</b>	<b>1,537,128</b>	<b>1,588,770</b>	<b>1,673,569</b>	<b>1,637,862</b>	<b>1,578,024</b>	<b>1,488,486</b>	
<b>Revenue</b>														
LCFF Entitlement	24,302	108,269	92,068	139,300	139,801	139,801	276,468	164,103	181,749	103,691	103,691	115,000	125,194	1,713,438
Federal Revenue	25,153	(19,158)	2,664	2,664	20,968	2,664	49,886	5,815	1,875	3,636	-	1,534	32,128	129,830
Other State Revenues	5,928	11,855	7,903	87,163	7,903	21,280	(44,806)	28,196	51,765	11,919	-	-	4,256	193,363
Other Local Revenues	7,700	375	-	1,022	922	8,670	(0)	154	7,928	52	5,175	0	38,761	70,759
<b>Total Revenue</b>	<b>63,082</b>	<b>101,342</b>	<b>102,636</b>	<b>230,150</b>	<b>169,595</b>	<b>172,416</b>	<b>281,548</b>	<b>198,268</b>	<b>243,317</b>	<b>119,298</b>	<b>108,866</b>	<b>116,534</b>	<b>200,338</b>	<b>2,107,390</b>
<b>Expenses</b>														
Certificated Salaries	31,346	74,448	79,878	79,104	79,524	79,090	79,120	73,217	70,168	62,978	68,628	64,426	177,057	1,018,984
Classified Salaries	3,331	9,549	14,696	14,806	13,810	14,109	14,180	16,109	18,652	17,417	(15,189)	14,180	17,559	153,209
Benefits	6,976	32,437	21,668	32,686	24,177	16,713	45,886	18,365	20,429	24,164	39,721	64,606	125,371	473,199
Books and Supplies	1,469	5,148	24,002	6,426	19,977	4,451	10,248	2,045	1,689	25,216	(15,146)	2,038	(33,405)	54,159
Services and Operations	11,950	21,134	62,299	18,672	43,744	24,222	28,243	35,973	46,890	27,230	54,303	63,618	615,411	1,053,688
Depreciation / Cap Outlay	-	-	-	6,437	-	-	-	-	-	-	735	-	21,102	28,275
Other Outflows	-	1,585	1,057	2,114	2,114	2,114	2,170	3,712	1,487	-	-	-	(11,153)	5,200
<b>Total Expenses</b>	<b>55,071</b>	<b>144,301</b>	<b>203,600</b>	<b>160,245</b>	<b>183,345</b>	<b>140,700</b>	<b>179,848</b>	<b>149,421</b>	<b>159,316</b>	<b>157,005</b>	<b>133,052</b>	<b>208,867</b>	<b>911,944</b>	<b>2,786,713</b>
<b>Other Transactions Affecting Cash</b>														
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)	(38,448)	-	-	(8,408)
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)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>23,338</b>	<b>52,967</b>	<b>27,582</b>	<b>23,272</b>	<b>6,975</b>	<b>2,795</b>	<b>9,768</b>	<b>2,795</b>	<b>797</b>	<b>2,000</b>	<b>(35,653)</b>	<b>2,795</b>		<b>119,433</b>
<b>Total Change in Cash</b>	<b>31,349</b>	<b>10,008</b>	<b>(73,382)</b>	<b>93,177</b>	<b>(6,774)</b>	<b>34,512</b>	<b>111,468</b>	<b>51,642</b>	<b>84,799</b>	<b>(35,707)</b>	<b>(59,838)</b>	<b>(89,538)</b>		<b>(559,890)</b>

<b>ENDING CASH</b>	<b>1,368,119</b>	<b>1,378,127</b>	<b>1,304,746</b>	<b>1,397,922</b>	<b>1,391,148</b>	<b>1,425,660</b>	<b>1,537,128</b>	<b>1,588,770</b>	<b>1,673,569</b>	<b>1,637,862</b>	<b>1,578,024</b>	<b>1,488,486</b>	<<= 195 days cash	
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## MSA-5 Executive Summary

### SUMMARY OF RESULTS

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

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

This will allow MSA-5 to end this fiscal year with a balance of \$1,778,299, which is 56.7% 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 190 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 (\$22,300) 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 \$46,306 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 \$27,994 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 May 31, 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	May 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	-	
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCOFF Entitlement	28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	208,075	208,075	2,076,072	2,079,715	(3,643)	2,431,167	2,547,726	2,547,726	-	471,654	81%	
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	23,631	205,185	224,036	(18,851)	263,878	293,170	290,157	(3,013)	84,972	71%	
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	1,637	13,936	21,371	(1,848)	23,219	1,000	4,200	11,200	7,000	(10,171)	191%	
<b>Total Revenue</b>	<b>37,263</b>	<b>121,828</b>	<b>141,604</b>	<b>239,966</b>	<b>212,514</b>	<b>122,834</b>	<b>272,929</b>	<b>279,775</b>	<b>461,913</b>	<b>268,629</b>	<b>245,642</b>	<b>2,404,898</b>	<b>2,403,755</b>	<b>1,143</b>	<b>2,852,114</b>	<b>3,010,833</b>	<b>3,017,833</b>	<b>7,000</b>	<b>612,935</b>	<b>80%</b>	
<b>Expenditures</b>																					
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	102,873	100,561	1,040,997	1,064,121	(23,124)	1,171,673	1,139,695	1,139,695	-	98,698	91%	
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	25,152	16,363	220,532	222,478	(1,946)	157,231	269,141	246,841	(22,300)	26,309	89%	
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,545	48,415	393,636	376,411	17,225	495,114	502,935	502,935	-	109,299	78%	
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	30,126	34,700	190,550	213,491	(22,941)	238,640	189,421	235,728	46,306	45,178	81%	
Services and Operating Exp.	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	45,067	53,825	446,040	497,898	(51,858)	697,742	944,094	972,088	27,994	526,048	46%	
Depreciation & Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	1,465	20,187	34,837	36,739	(1,902)	17,579	37,579	37,579	-	2,743	93%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-	
<b>Total Expenditures</b>	<b>87,096</b>	<b>155,119</b>	<b>219,312</b>	<b>256,055</b>	<b>205,336</b>	<b>168,125</b>	<b>225,107</b>	<b>286,937</b>	<b>205,225</b>	<b>244,228</b>	<b>274,051</b>	<b>2,326,591</b>	<b>2,411,138</b>	<b>(84,547)</b>	<b>2,820,978</b>	<b>3,082,866</b>	<b>3,134,866</b>	<b>52,000</b>	<b>808,275</b>	<b>74%</b>	
<b>Net Revenues</b>												<b>78,307</b>	<b>(7,383)</b>	<b>85,690</b>	<b>31,136</b>	<b>(72,033)</b>	<b>(117,033)</b>	<b>(45,000)</b>	<b>(195,340)</b>		
<b>Fund Balance</b>																					
Beginning Balance (Audited)														<b>Fund Balance</b>		Beginning Balance (Audited)		1,895,332			
Net Revenues																Net Revenues		(117,033)			
<b>Ending Fund Balance</b>																<b>Ending Fund Balance</b>		<b>1,778,299</b>			
<b>Components of Ending Fund Balance</b>																					
Available For Economic Uncertainty																Available For Econ. Uncert.		1,667,025		53.2% of Expenditures	
Restricted Balances																Restricted Balances		43,982		1.4% of Expenditures	
Net Fixed Assets																Net Fixed Assets		67,292		2.1% of Expenditures	
<b>Ending Fund Balance</b>																<b>Ending Fund Balance</b>		<b>1,778,299</b>		<b>56.7% of Expenditures</b>	





April 2019 Monthly Update Actuals through May 31, 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	May 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						
	<b>REVENUE DETAIL</b>																									
<b>LCFF Entitlement</b>																										
8011 State Aid	-	65,819	103,452	118,475	118,475	118,475	135,425	118,475	170,685	170,685	170,685	1,290,651	1,290,121	530	1,648,493	1,641,734	1,641,734	-	351,083	79%						
8012 EPA Entitlement	-	-	-	77,104	-	-	77,104	-	124,890	-	-	279,098	279,208	(110)	282,755	338,007	338,007	-	58,909	83%						
8019 Prior Year Adjustments	-	-	-	-	-	-	-	-	27	(586)	(586)	(1,145)	-	(1,145)	-	-	-	-	1,145	-						
8096 InLieuPropTaxes	28,614	57,228	38,152	38,152	38,152	-	(0)	143,071	88,145	37,976	37,976	507,468	510,386	(2,918)	499,919	567,985	567,985	-	60,517	89%						
<b>SUBTOTAL - LCFF Entitlement</b>	<b>28,614</b>	<b>123,047</b>	<b>141,604</b>	<b>233,731</b>	<b>156,627</b>	<b>118,475</b>	<b>212,529</b>	<b>261,546</b>	<b>383,747</b>	<b>208,075</b>	<b>208,075</b>	<b>2,076,072</b>	<b>2,079,715</b>	<b>(3,643)</b>	<b>2,431,167</b>	<b>2,547,726</b>	<b>2,547,726</b>	-	<b>471,654</b>	<b>81%</b>						
<b>Federal Revenue</b>																										
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%						
<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,659</b>	<b>-</b>	<b>53,193</b>	<b>5,090</b>	<b>-</b>	<b>20,328</b>	<b>-</b>	<b>102,270</b>	<b>101,852</b>	<b>418</b>	<b>156,069</b>	<b>165,737</b>	<b>168,750</b>	<b>3,013</b>	<b>66,480</b>	<b>61%</b>						
<b>Other State Revenue</b>																										
8311 SpEd Revenue	-	-	-	-	-	-	-	-	46,144	23,631	23,631	93,406	108,746	(15,340)	118,285	118,285	115,272	(3,013)	21,866	81%						
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%						
<b>SUBTOTAL - Other State Revenue</b>	<b>6,191</b>	<b>-</b>	<b>-</b>	<b>6,206</b>	<b>19,165</b>	<b>4,359</b>	<b>19,308</b>	<b>13,101</b>	<b>74,635</b>	<b>38,590</b>	<b>23,631</b>	<b>205,185</b>	<b>224,036</b>	<b>(18,851)</b>	<b>263,878</b>	<b>293,170</b>	<b>290,157</b>	<b>(3,013)</b>	<b>84,972</b>	<b>71%</b>						
<b>Local Revenue</b>																										
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	21	86	-	-	-	-	(107)	-						
8699 Other Revenue	-	-	-	28	-	463	(0)	0	3,569	1,152	12,506	17,717	(2,596)	20,313	1,000	3,000	10,000	7,000	(7,717)	177%						
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	226	905	-	-	-	-	(1,131)	-						
8802 Private Donations/Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
8803 Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-						
8999 Revenues-Susp	-	-	-	-	13,063	(463)	(12,101)	38	(38)	485	1,430	2,415	500	1,915	-	-	-	-	(2,415)	-						
<b>SUBTOTAL - Local Revenue</b>	<b>2,458</b>	<b>(1,219)</b>	<b>0</b>	<b>28</b>	<b>13,063</b>	<b>(0)</b>	<b>(12,101)</b>	<b>38</b>	<b>3,531</b>	<b>1,637</b>	<b>13,936</b>	<b>21,371</b>	<b>(1,848)</b>	<b>23,219</b>	<b>1,000</b>	<b>4,200</b>	<b>11,200</b>	<b>7,000</b>	<b>(10,171)</b>	<b>191%</b>						
<b>TOTAL REVENUE</b>	<b>37,263</b>	<b>121,828</b>	<b>141,604</b>	<b>239,966</b>	<b>212,514</b>	<b>122,834</b>	<b>272,929</b>	<b>279,775</b>	<b>461,913</b>	<b>268,629</b>	<b>245,642</b>	<b>2,404,898</b>	<b>2,403,755</b>	<b>1,143</b>	<b>2,852,114</b>	<b>3,010,833</b>	<b>3,017,833</b>	<b>7,000</b>	<b>612,935</b>	<b>80%</b>						

April 2019 Monthly Update Actuals through May 31, 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	May 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	
	<b>EXPENDITURES DETAIL</b>																				
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	22,511	77,393	84,098	83,279	87,116	87,807	77,074	84,357	85,181	85,189	83,521	857,525	886,915	(29,390)	982,993	951,015	951,015	-	93,490	90%
1300	Cert Adminis	21,390	15,390	15,390	15,712	16,384	15,990	15,390	15,912	17,190	17,684	17,040	183,472	177,206	6,266	188,680	188,680	188,680	-	5,208	97%
<b>SUBTOTAL - Certificated Salaries</b>		<b>43,901</b>	<b>92,783</b>	<b>99,488</b>	<b>98,991</b>	<b>103,500</b>	<b>103,797</b>	<b>92,464</b>	<b>100,269</b>	<b>102,371</b>	<b>102,873</b>	<b>100,561</b>	<b>1,040,997</b>	<b>1,064,121</b>	<b>(23,124)</b>	<b>1,171,673</b>	<b>1,139,695</b>	<b>1,139,695</b>	<b>-</b>	<b>98,698</b>	<b>91%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	11,197	(10,286)	11,197	11,197	11,197	11,197	12,308	12,815	12,778	12,727	(30,921)	65,408	70,316	(4,908)	86,990	108,184	87,184	(21,000)	21,777	75%
2900	OtherClassStaff	5,138	10,644	12,334	13,141	10,457	10,151	9,393	12,528	11,632	12,426	47,283	155,125	152,163	2,962	70,241	160,957	159,657	(1,300)	4,533	97%
<b>SUBTOTAL - Classified Salaries</b>		<b>16,335</b>	<b>357</b>	<b>23,531</b>	<b>24,338</b>	<b>21,654</b>	<b>21,348</b>	<b>21,700</b>	<b>25,343</b>	<b>24,410</b>	<b>25,152</b>	<b>16,363</b>	<b>220,532</b>	<b>222,478</b>	<b>(1,946)</b>	<b>157,231</b>	<b>269,141</b>	<b>246,841</b>	<b>(22,300)</b>	<b>26,309</b>	<b>89%</b>
<b>Employee Benefits</b>																					
3101	STRS	4,234	15,081	16,172	16,116	15,305	16,737	15,029	16,299	16,642	16,723	21,658	169,995	203,062	(33,067)	180,567	180,967	180,967	-	10,972	94%
3202	PERS	2,864	3,519	3,676	3,698	3,439	3,395	3,426	3,924	3,763	3,787	3,955	39,446	17,841	21,604	28,226	31,726	31,726	-	(7,720)	124%
3301	OASDI/Med	1,885	3,110	3,240	3,295	3,155	3,136	2,998	3,390	3,345	3,409	6,052	37,016	20,659	16,357	32,895	36,816	36,816	-	(200)	101%
3401	HlthWelfare	1,013	25,283	12,783	19,346	16,534	1,273	27,420	1,037	370	14,804	16,537	136,400	123,905	12,495	237,664	237,664	237,664	-	101,264	57%
3501	UnemployIns	-	144	-	149	-	-	-	373	28	-	213	907	293	614	799	799	799	-	(109)	114%
3601	WorkersComp	2,467	822	822	822	822	-	822	822	1,644	822	-	9,865	10,656	(791)	14,963	14,963	14,963	-	5,098	66%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	7	0	-	-	7	(6)	13	-	-	-	-	(7)	-
<b>SUBTOTAL - Employee Benefits</b>		<b>12,463</b>	<b>47,959</b>	<b>36,694</b>	<b>43,426</b>	<b>39,254</b>	<b>24,541</b>	<b>49,695</b>	<b>25,852</b>	<b>25,792</b>	<b>39,545</b>	<b>48,415</b>	<b>393,636</b>	<b>376,411</b>	<b>17,225</b>	<b>495,114</b>	<b>502,935</b>	<b>502,935</b>	<b>-</b>	<b>109,299</b>	<b>78%</b>
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	26,545	-	-	-	-	-	-	-	-	26,545	29,309	(2,764)	20,000	30,000	30,000	-	3,455	88%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	4,000	(4,000)	5,000	5,000	5,000	-	5,000	0%
4310	Ins Mats & Sups	-	-	999	-	-	-	-	-	-	2,586	-	3,586	15,078	(11,492)	13,446	19,377	21,183	1,806	17,598	17%
4315	OthSupplies	-	-	-	-	-	-	-	479	-	-	-	479	97	382	-	600	600	-	121	80%
4320	Office Supplies	-	60	79	191	96	1,508	1,891	78	93	448	1,057	5,500	8,623	(3,123)	12,500	11,500	11,500	-	6,000	48%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4335	PE Supplies	-	-	-	-	-	-	-	-	732	-	-	732	214	518	-	-	1,000	1,000	268	73%
4340	Educat Software	-	750	4,540	-	2,876	-	10,664	11,575	450	-	2,529	33,384	27,173	6,212	43,865	43,813	43,813	-	10,429	76%
4345	NonInstStdntSup	-	-	2,801	-	-	-	-	-	-	-	-	2,801	4,562	(1,761)	2,000	4,002	5,002	1,000	2,201	56%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	800	(800)	1,000	1,000	1,000	-	1,000	0%
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)	-	2,000	500	(1,500)	500	0%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	103	(103)	11,329	1,129	129	(1,000)	129	0%
4410	ClassrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)	2,500	2,500	2,500	-	2,500	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	715	-	-	-	715	1,828	(1,113)	5,000	3,000	3,000	-	2,285	24%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	4,000	(4,000)	5,000	5,000	5,000	-	5,000	0%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	25,459	25,935	-	-	-	30,972	82,365	35,566	46,799	115,000	50,000	95,000	45,000	12,635	87%
4720	Food:Other Food	-	-	-	-	-	-	-	-	-	312	-	312	3,351	(3,039)	2,000	4,500	4,500	-	4,188	7%
4990	Prior Year Exp	-	-	-	-	-	-	-	-	-	-	-	-	4,800	(4,800)	-	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	142	34,129	71,587	(37,457)	-	-	-	-	(34,129)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>-</b>	<b>3,644</b>	<b>35,184</b>	<b>3,316</b>	<b>4,870</b>	<b>3,619</b>	<b>33,064</b>	<b>40,873</b>	<b>1,153</b>	<b>30,126</b>	<b>34,700</b>	<b>190,550</b>	<b>213,491</b>	<b>(22,941)</b>	<b>238,640</b>	<b>189,421</b>	<b>235,728</b>	<b>46,306</b>	<b>45,178</b>	<b>81%</b>

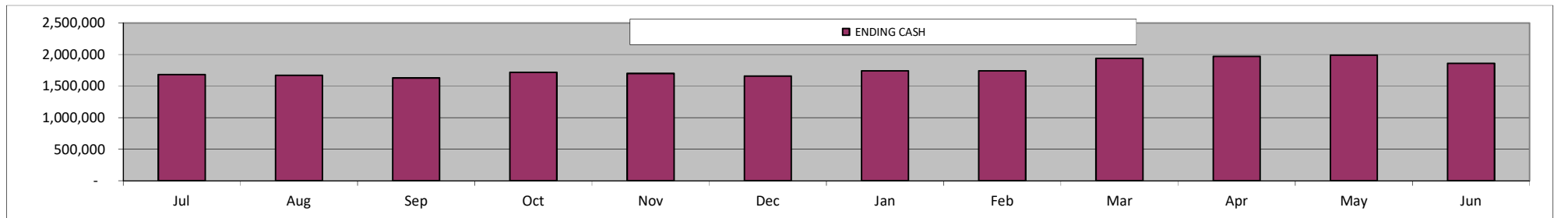
April 2019 Monthly Update Actuals through May 31, 2019)													Year To Date			Annual Budget					
MSA 5	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
<b>Services &amp; Other Operating Expenses</b>																					
5101 CMO Fees	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	8,604	94,649	94,649	-	103,253	103,253	103,253	-	8,604	92%	
5205 Conference Fees	678	-	-	-	-	-	-	-	-	-	-	678	1,736	(1,058)	2,000	2,000	2,000	-	1,322	34%	
5210 MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5215 TravConferences	-	-	-	-	-	-	261	-	-	-	-	261	852	(591)	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	3,930	820	5,000	5,000	5,000	-	250	95%	
5450 Other Insurance	1,607	536	536	536	536	-	536	536	1,072	536	-	6,431	8,611	(2,180)	11,836	11,836	11,836	-	5,405	54%	
5500 OpsHousekeeping	-	-	-	-	-	-	-	-	-	-	-	-	412	(412)	515	515	515	-	515	0%	
5510 Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610 Rent & Leases	789	-	-	61,667	-	-	-	59,025	15,086	15,086	15,086	166,739	182,456	(15,716)	185,000	185,000	185,000	-	18,261	90%	
5620 EquipmentLeases	398	366	323	299	656	195	260	1,872	915	431	702	6,417	2,497	3,920	18,432	18,432	18,432	-	12,015	35%	
5630 Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000	0%	
5800 ProfessServices	-	-	2,126	708	2,420	-	2,169	-	1,692	-	-	9,115	10,313	(1,198)	121,071	12,728	12,728	-	3,613	72%	
5810 Legal	-	-	-	-	-	-	98	340	40	-	-	478	3,716	(3,238)	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	2,948	2,948	32,432	60,639	(28,206)	29,484	29,484	29,484	-	(2,948)	110%	
5814 SchPrgAcadComps	-	-	-	-	-	220	-	-	-	-	-	220	220	-	5,000	5,000	5,000	-	4,780	4%	
5819 SchIProgs-Other	-	-	-	-	21	-	1,070	-	-	600	975	2,665	1,091	1,575	3,600	3,600	3,600	-	935	74%	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,334	8,334	8,334	-	8,334	0%	
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	446	-	700	389	-	-	(500)	2,742	3,295	7,072	1,535	5,537	10,000	9,000	13,400	4,400	6,328	53%	
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840 MarkngStdtRecrt	-	-	-	-	1,092	-	-	-	6,107	-	-	7,199	4,133	3,066	7,500	9,500	11,000	1,500	3,801	65%	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,292	24,292	24,292	-	24,292	0%	
5857 Payroll Fees	-	-	-	-	-	-	1,307	808	822	827	2,613	6,377	4,236	2,141	10,038	10,038	10,038	-	3,661	64%	
5860 Service Fees	1,864	-	4	-	-	-	-	-	-	-	-	1,868	863	1,005	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	-	-	1,488	3,099	1,511	1,588	10,000	10,000	9,639	(361)	6,540	32%	
5864 Prof Dev-Other	-	-	1,377	191	159	-	782	3,750	-	1,235	3,795	11,288	2,509	8,780	20,085	20,085	20,085	-	8,797	56%	
5869 SpEd Ctrct Inst	-	-	-	1,673	3,758	-	-	875	3,291	10,471	-	20,068	22,421	(2,353)	-	40,212	41,306	1,094	21,238	49%	
5872 SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	42,998	-	42,998	0%	
5875 StaffRecruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884 Substitutes	-	141	3,396	-	13,676	-	480	12,059	2,938	-	12,817	45,508	70,165	(24,657)	20,686	30,686	51,686	21,000	6,178	88%	
5890 OthSvcsNon-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 TelecomInternet	457	426	425	423	482	-	964	490	486	534	533	5,222	9,158	(3,936)	53,079	4,323	12,697	8,374	7,475	41%	
5930 PostageDelivery	-	302	-	-	-	13	343	-	36	32	147	873	2,265	(1,392)	2,882	2,882	2,882	-	2,009	30%	
5940 Technology	-	-	-	-	-	-	1,231	-	274	-	821	2,326	1,231	1,095	-	52,284	43,910	(8,374)	41,584	5%	
<b>SUBTOTAL - Services &amp; Operations</b>	<b>14,397</b>	<b>10,376</b>	<b>24,415</b>	<b>80,125</b>	<b>36,057</b>	<b>14,821</b>	<b>28,183</b>	<b>94,599</b>	<b>44,174</b>	<b>45,067</b>	<b>53,825</b>	<b>446,040</b>	<b>497,898</b>	<b>(51,858)</b>	<b>697,742</b>	<b>944,094</b>	<b>972,088</b>	<b>27,994</b>	<b>526,048</b>	<b>46%</b>	

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 5</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	-	18,722	18,722	20,000	(1,278)	-	20,000	20,000	-	1,278	94%	
6900	Depreciation	-	-	-	5,860	-	-	-	-	7,325	1,465	1,465	16,114	16,739	(624)	17,579	17,579	17,579	-	1,465	92%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	5,860	-	-	-	-	7,325	1,465	20,187	34,837	36,739	(1,902)	17,579	37,579	37,579	-	2,743	93%
<b>Other Outflows</b>																					
7299	Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,998	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		87,096	155,119	219,312	256,055	205,336	168,125	225,107	286,937	205,225	244,228	274,051	2,326,591	2,411,138	(84,547)	2,820,978	3,082,866	3,134,866	52,000	808,275	74%

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-5</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,731,955</b>	<b>1,683,567</b>	<b>1,671,800</b>	<b>1,631,086</b>	<b>1,718,557</b>	<b>1,701,739</b>	<b>1,660,593</b>	<b>1,744,074</b>	<b>1,742,871</b>	<b>1,939,637</b>	<b>1,970,157</b>	<b>1,990,548</b>	<b>1,861,017</b>	
<b>Revenue</b>														
LCFF Entitlement	28,614	123,047	141,604	233,731	156,627	118,475	212,529	261,546	383,747	208,075	208,075	220,000	31,654	<b>2,327,726</b>
Federal Revenue	-	-	-	-	23,659	-	53,193	5,090	-	20,328	-	-	63,467	<b>165,737</b>
Other State Revenues	6,191	-	-	6,206	19,165	4,359	19,308	13,101	74,635	38,590	23,631	50,000	(12,015)	<b>243,170</b>
Other Local Revenues	2,458	(1,219)	0	28	13,063	(0)	(12,101)	38	3,531	1,637	13,936	(248)	(16,675)	<b>4,448</b>
<b>Total Revenue</b>	<b>37,263</b>	<b>121,828</b>	<b>141,604</b>	<b>239,966</b>	<b>212,514</b>	<b>122,834</b>	<b>272,929</b>	<b>279,775</b>	<b>461,913</b>	<b>268,629</b>	<b>245,642</b>	<b>269,752</b>	<b>66,431</b>	<b>2,741,081</b>
<b>Expenses</b>														
Certificated Salaries	43,901	92,783	99,488	98,991	103,500	103,797	92,464	100,269	102,371	102,873	100,561	115,390	(39,816)	<b>1,116,571</b>
Classified Salaries	16,335	357	23,531	24,338	21,654	21,348	21,700	25,343	24,410	25,152	16,363	80,000	11,149	<b>311,681</b>
Benefits	12,463	47,959	36,694	43,426	39,254	24,541	49,695	25,852	25,792	39,545	48,415	49,434	77,090	<b>520,160</b>
Books and Supplies	-	3,644	35,184	3,316	4,870	3,619	33,064	40,873	1,153	30,126	34,700	55,861	(33,625)	<b>212,786</b>
Services and Operations	14,397	10,376	24,415	80,125	36,057	14,821	28,183	94,599	44,174	45,067	53,825	84,263	389,927	<b>920,230</b>
Depreciation / Cap Outlay	-	-	-	5,860	-	-	-	-	7,325	1,465	20,187	20,293	548	<b>55,677</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Expenses</b>	<b>87,096</b>	<b>155,119</b>	<b>219,312</b>	<b>256,055</b>	<b>205,336</b>	<b>168,125</b>	<b>225,107</b>	<b>286,937</b>	<b>205,225</b>	<b>244,228</b>	<b>274,051</b>	<b>405,242</b>	<b>405,273</b>	<b>3,137,106</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	74,941	40,102	-	25,903	2,948	-	-	-	-	-	-	-	-	<b>143,894</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	5,860	1,465	1,465	1,465	1,465	1,465	1,465	1,465	1,465	-	<b>17,579</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Expenses - Prior Year Accruals	(77,989)	(20,810)	-	-	-	-	-	-	-	-	-	-	-	<b>(98,800)</b>
Accounts Payable - Current Year	-	(2,262)	32,499	67,304	(32,903)	(1,814)	29,699	-	(65,882)	160	42,841	-	-	<b>69,644</b>
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	-	<b>53,928</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>1,446</b>	<b>21,524</b>	<b>36,993</b>	<b>103,561</b>	<b>(23,996)</b>	<b>4,145</b>	<b>35,658</b>	<b>5,959</b>	<b>(59,923)</b>	<b>6,119</b>	<b>48,800</b>	<b>5,959</b>	<b>-</b>	<b>186,245</b>
<b>Total Change in Cash</b>	<b>(48,388)</b>	<b>(11,767)</b>	<b>(40,714)</b>	<b>87,471</b>	<b>(16,818)</b>	<b>(41,146)</b>	<b>83,481</b>	<b>(1,203)</b>	<b>196,766</b>	<b>30,520</b>	<b>20,391</b>	<b>(129,531)</b>	<b>-</b>	<b>(209,780)</b>

<b>ENDING CASH</b>	<b>1,683,567</b>	<b>1,671,800</b>	<b>1,631,086</b>	<b>1,718,557</b>	<b>1,701,739</b>	<b>1,660,593</b>	<b>1,744,074</b>	<b>1,742,871</b>	<b>1,939,637</b>	<b>1,970,157</b>	<b>1,990,548</b>	<b>1,861,017</b>	<<< = 217 days cash
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## 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 83.9% 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 \$1,396,392, which represents 268 days of operating costs on average.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$10,338, or 0.5% 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 \$5,338 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 \$10,338, or 0.5% of Second Interim expenses)

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

Salaries and Benefits costs are (\$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 \$3,213 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 \$10,331 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 (\$206) lower than in the Second Interim, reflecting updated depreciation and capital outlay projections.



April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-		
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCCF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	101,441	101,441	1,190,149	1,199,172	(9,024)	1,464,746	1,482,738	1,482,738	-	292,589	80%	
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	12,660	2,068	96,406	93,420	2,986	166,466	126,006	126,006	-	29,600	77%	
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	17,230	27,511	284,866	242,743	42,122	249,668	311,339	316,678	5,338	31,812	90%	
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	220	800	12,932	17,197	(4,265)	15,000	16,200	21,200	5,000	8,268	61%	
<b>Total Revenue</b>	<b>29,780</b>	<b>107,462</b>	<b>80,305</b>	<b>183,631</b>	<b>145,113</b>	<b>136,384</b>	<b>236,121</b>	<b>177,148</b>	<b>225,038</b>	<b>131,551</b>	<b>131,820</b>	<b>1,584,352</b>	<b>1,552,532</b>	<b>31,820</b>	<b>1,895,880</b>	<b>1,936,283</b>	<b>1,946,622</b>	<b>10,338</b>	<b>362,269</b>	<b>81%</b>	
<b>Expenditures</b>																					
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	59,957	59,395	643,150	648,286	(5,135)	723,179	713,967	713,967	-	70,816	90%	
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	10,268	9,866	98,855	92,919	5,936	111,000	124,194	124,194	-	25,339	80%	
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	29,436	40,532	238,115	238,543	(428)	341,933	340,503	337,503	(3,000)	99,388	71%	
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	1,905	5,838	67,371	80,113	(12,742)	149,590	93,430	96,643	3,213	29,272	70%	
Services and Operating Exp.	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	24,630	53,389	337,556	347,045	(9,489)	473,140	624,706	635,037	10,331	297,481	53%	
Depreciation & Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	-	-	11,978	15,519	(3,541)	16,557	23,222	23,017	(206)	11,038	52%	
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	1,641	8,872	1,287	7,586	22,690	-	-	-	(8,872)	-	
<b>Total Expenditures</b>	<b>57,542</b>	<b>139,634</b>	<b>118,278</b>	<b>141,663</b>	<b>127,805</b>	<b>102,623</b>	<b>145,966</b>	<b>145,891</b>	<b>128,000</b>	<b>127,836</b>	<b>170,661</b>	<b>1,405,898</b>	<b>1,423,712</b>	<b>(17,814)</b>	<b>1,838,089</b>	<b>1,920,023</b>	<b>1,930,361</b>	<b>10,338</b>	<b>524,463</b>	<b>73%</b>	
<b>Net Revenues</b>												<b>178,454</b>	<b>128,820</b>	<b>49,634</b>	<b>57,791</b>	<b>16,261</b>	<b>16,261</b>	<b>(0)</b>	<b>(162,193)</b>		
<b>Fund Balance</b>																					
Beginning Balance (Audited)																	1,603,898				
Net Revenues																	16,261				
<b>Ending Fund Balance</b>																	<b>1,620,159</b>				
<b>Components of Ending Fund Balance</b>																					
Available For Economic Uncertainty																	1,557,617			80.7% of Expenditures	
Restricted Balances																	40,071			2.1% of Expenditures	
Net Fixed Assets																	22,471			1.2% of Expenditures	
<b>Ending Fund Balance</b>																	<b>1,620,159</b>			<b>83.9% of Expenditures</b>	



April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA 6	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>REVENUE DETAIL</b>																				
<b>LCFF Entitlement</b>																					
8011	State Aid	-	47,902	47,902	86,223	86,223	86,223	86,223	77,948	77,948	77,948	760,763	756,696	4,067	963,048	921,576	921,576	-	160,813	83%	
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)	(443)	(870)	-	(870)	-	-	-	-	870	-	
8096	InLieuPropTaxes	22,456	44,912	29,941	29,941	29,941	29,941	52,397	2,884	23,936	23,936	320,229	327,074	(6,846)	325,916	358,004	358,004	-	37,775	89%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>22,456</b>	<b>92,814</b>	<b>77,843</b>	<b>116,164</b>	<b>116,164</b>	<b>173,865</b>	<b>138,620</b>	<b>133,174</b>	<b>101,441</b>	<b>101,441</b>	<b>1,190,149</b>	<b>1,199,172</b>	<b>(9,024)</b>	<b>1,464,746</b>	<b>1,482,738</b>	<b>1,482,738</b>	-	<b>292,589</b>	<b>80%</b>	
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	1,847	3,693	2,462	2,462	2,462	2,523	4,323	1,101	2,068	2,068	27,471	19,071	8,400	28,921	28,921	28,921	-	1,450	95%	
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%
<b>SUBTOTAL - Federal Revenue</b>		<b>1,847</b>	<b>3,693</b>	<b>2,462</b>	<b>2,462</b>	<b>20,499</b>	<b>2,462</b>	<b>38,835</b>	<b>8,317</b>	<b>1,101</b>	<b>12,660</b>	<b>2,068</b>	<b>96,406</b>	<b>93,420</b>	<b>2,986</b>	<b>166,466</b>	<b>126,006</b>	<b>126,006</b>	-	<b>29,600</b>	<b>77%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	5,477	10,955	-	7,303	7,303	14,174	7,502	12,829	3,269	6,474	6,136	81,422	78,757	2,664	84,525	91,190	96,528	5,338	15,107	84%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	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	15,990	96	28,658	28,658	28,658	-	12,572	56%	
8590	AllOthStateRev	-	-	-	57,701	-	-	10,589	-	84,878	-	21,375	174,543	145,463	29,080	76,950	160,409	160,409	-	(14,135)	109%
<b>SUBTOTAL - Other State Revenue</b>		<b>5,477</b>	<b>10,955</b>	<b>-</b>	<b>65,004</b>	<b>7,303</b>	<b>16,707</b>	<b>23,421</b>	<b>23,111</b>	<b>88,147</b>	<b>17,230</b>	<b>27,511</b>	<b>284,866</b>	<b>242,743</b>	<b>42,122</b>	<b>249,668</b>	<b>311,339</b>	<b>316,678</b>	<b>5,338</b>	<b>31,812</b>	<b>90%</b>
<b>Local Revenue</b>																					
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	3,415	12,932	17,197	(4,265)	15,000	15,000	20,000	5,000	7,068	65%	
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)	0	-	0	-	-	-	-	-	(0)	
<b>SUBTOTAL - Local Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>1,147</b>	<b>1,050</b>	<b>-</b>	<b>7,100</b>	<b>2,615</b>	<b>220</b>	<b>800</b>	<b>12,932</b>	<b>17,197</b>	<b>(4,265)</b>	<b>15,000</b>	<b>16,200</b>	<b>21,200</b>	<b>5,000</b>	<b>8,268</b>	<b>61%</b>
<b>TOTAL REVENUE</b>		<b>29,780</b>	<b>107,462</b>	<b>80,305</b>	<b>183,631</b>	<b>145,113</b>	<b>136,384</b>	<b>236,121</b>	<b>177,148</b>	<b>225,038</b>	<b>131,551</b>	<b>1,584,352</b>	<b>1,552,532</b>	<b>31,820</b>	<b>1,895,880</b>	<b>1,936,283</b>	<b>1,946,622</b>	<b>10,338</b>	<b>362,269</b>	<b>81%</b>	





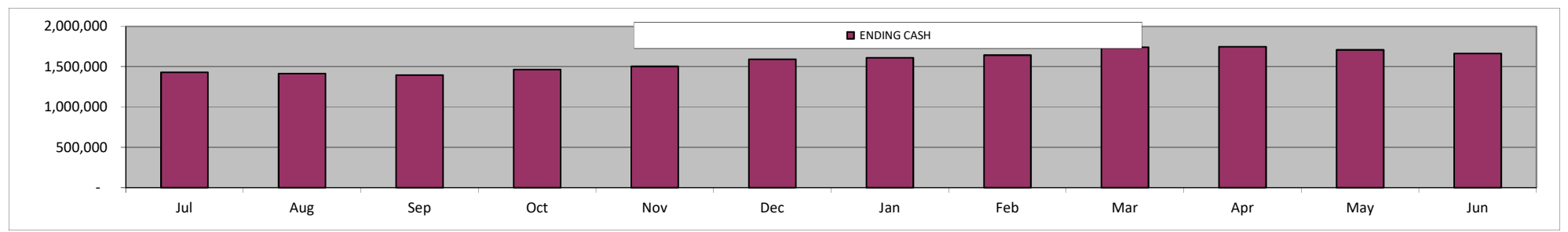
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA 6</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	42,581	42,581	-	46,452	46,452	46,452	-	3,871	92%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5210	MilesParkTolls	-	-	84	198	630	104	0	0	37	31	-	1,085	1,384	(299)	1,545	1,545	1,545	-	460	70%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	449	(449)	561	561	561	-	561	0%
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	1,024	(1,024)	1,000	1,280	1,280	-	1,280	0%
5300	DuesMemberships	-	970	900	-	-	-	2,025	33	1,550	-	-	5,478	3,902	1,575	1,937	5,487	5,487	-	9	100%
5450	Other Insurance	1,553	518	518	518	518	-	518	518	1,036	518	-	6,215	7,788	(1,573)	10,771	10,771	10,771	-	4,556	58%
5500	OpsHousekeeping	-	-	-	312	-	-	156	0	189	-	568	1,225	1,087	138	2,000	2,000	2,000	-	775	61%
5510	Gas & Electric	317	57	21	570	511	0	493	71	925	24	43	3,033	5,888	(2,855)	7,931	7,931	7,931	-	4,898	38%
5610	Rent & Leases	-	19,000	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	104,500	104,500	-	114,000	114,000	114,000	-	9,500	92%
5620	EquipmentLeases	-	-	419	437	420	214	570	382	499	214	573	3,729	3,151	577	5,092	5,092	5,092	-	1,364	73%
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	1,600	(1,600)	2,000	2,000	2,000	-	2,000	0%
5800	ProfessServices	-	6,825	907	4,828	6,125	-	8,307	-	7,797	974	548	36,311	46,992	(10,682)	86,753	49,188	60,820	11,632	24,509	60%
5810	Legal	-	-	83	568	-	-	4,729	-	-	-	5,369	10,748	5,379	5,369	20,000	20,000	20,000	-	9,253	54%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-
5814	SchPrgAcadComps	-	-	-	-	-	-	-	116	-	-	-	116	708	(592)	1,000	1,000	1,000	-	885	12%
5819	SchlProgs-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-	10,000	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	1,700	7,706	14,684	(6,978)	10,000	14,067	13,175	(892)	5,469	58%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdtRecrt	-	-	-	1,317	-	-	7,160	2,160	-	-	8,061	18,698	8,477	10,221	18,000	15,000	19,000	4,000	302	98%
5850	Oversight Fees	870	1,480	1,160	1,160	1,160	1,160	1,160	2,030	1,275	1,038	1,038	13,529	9,930	3,599	15,756	15,756	15,756	-	2,227	86%
5857	Payroll Fees	-	-	-	-	-	-	987	614	624	635	635	3,494	6,867	(3,373)	10,844	10,844	10,844	-	7,350	32%
5860	Service Fees	-	-	3	1,148	-	-	0	(0)	-	-	-	1,152	2,254	(1,103)	530	2,530	2,530	-	1,378	46%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	-	-	-	-	-	-	1,871	975	-	-	2,846	99	2,747	2,000	5,720	2,970	(2,750)	124	96%
5864	Prof Dev-Other	-	-	-	-	-	-	-	12	-	-	15,000	15,012	-	15,012	23,000	15,450	19,254	3,804	4,243	78%
5869	SpEd Ctrot Inst	-	-	-	-	3,188	-	-	15,340	-	3,251	4,619	26,399	26,880	(482)	-	56,077	56,014	(63)	29,615	47%
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	1,761	8,539	9,116	(577)	16,000	16,000	16,000	-	7,461	53%
5890	OthSvcsNon-Inst	-	-	-	-	767	-	-	2,300	-	-	-	3,066	20,767	(17,700)	10,943	121,240	115,840	(5,400)	112,774	3%
5900	Communications	-	-	-	1,575	-	-	-	200	-	-	-	1,775	1,755	20	3,090	2,000	2,000	-	225	89%
5920	TelecomInternet	842	784	811	812	812	0	2,153	1,239	1,193	1,168	104	9,916	8,751	1,165	39,161	13,090	13,090	-	3,174	76%
5930	PostageDelivery	-	-	-	403	-	-	451	-	-	-	-	853	4,171	(3,317)	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%
<b>SUBTOTAL - Services &amp; Operations</b>		<b>8,918</b>	<b>37,457</b>	<b>19,254</b>	<b>28,732</b>	<b>29,757</b>	<b>15,445</b>	<b>44,009</b>	<b>44,787</b>	<b>31,177</b>	<b>24,630</b>	<b>53,389</b>	<b>337,556</b>	<b>347,045</b>	<b>(9,489)</b>	<b>473,140</b>	<b>624,706</b>	<b>635,037</b>	<b>10,331</b>	<b>297,481</b>	<b>53%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 6</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	-	-	-	-	6,459	-	-	6,459	10,000	(3,541)	-	6,665	6,459	(206)	-	100%
6900	Depreciation	-	-	-	5,519	-	-	-	-	-	-	-	5,519	5,519	-	16,557	16,557	16,557	-	11,038	33%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	5,519	-	-	-	-	6,459	-	-	11,978	15,519	(3,541)	16,557	23,222	23,017	(206)	11,038	52%
<b>Other Outflows</b>																					
7299	Encroachment	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	1,641	8,872	1,287	7,586	22,690	-	-	-	(8,872)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	1,641	8,872	1,287	7,586	22,690	-	-	-	(8,872)	-
<b>TOTAL EXPENDITURES</b>		57,542	139,634	118,278	141,663	127,805	102,623	145,966	145,891	128,000	127,836	170,661	1,405,898	1,423,712	(17,814)	1,838,089	1,920,023	1,930,361	10,338	524,463	73%

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-6</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,442,531</b>	<b>1,431,964</b>	<b>1,415,240</b>	<b>1,396,392</b>	<b>1,464,610</b>	<b>1,503,878</b>	<b>1,592,794</b>	<b>1,609,394</b>	<b>1,643,373</b>	<b>1,741,992</b>	<b>1,746,864</b>	<b>1,709,467</b>	<b>1,665,101</b>	
<b>Revenue</b>														
LCFF Entitlement	22,456	92,814	77,843	116,164	116,164	116,164	173,865	138,620	133,174	101,441	101,441	109,000	74,589	<b>1,373,738</b>
Federal Revenue	1,847	3,693	2,462	2,462	20,499	2,462	38,835	8,317	1,101	12,660	2,068	290	29,020	<b>125,716</b>
Other State Revenues	5,477	10,955	-	65,004	7,303	16,707	23,421	23,111	88,147	17,230	27,511	5,330	15,814	<b>306,009</b>
Other Local Revenues	-	-	-	0	1,147	1,050	-	7,100	2,615	220	800	-	3,268	<b>16,200</b>
<b>Total Revenue</b>	<b>29,780</b>	<b>107,462</b>	<b>80,305</b>	<b>183,631</b>	<b>145,113</b>	<b>136,384</b>	<b>236,121</b>	<b>177,148</b>	<b>225,038</b>	<b>131,551</b>	<b>131,820</b>	<b>114,620</b>	<b>122,691</b>	<b>1,821,663</b>
<b>Expenses</b>														
Certificated Salaries	37,902	59,182	63,807	60,015	60,340	60,065	59,307	61,015	62,165	59,957	59,395	63,902	1,779	<b>708,831</b>
Classified Salaries	3,601	8,533	9,361	9,485	8,521	8,589	9,066	10,779	10,787	10,268	9,866	8,941	22,334	<b>130,130</b>
Benefits	5,601	25,830	15,462	31,292	23,132	13,356	23,028	14,801	15,646	29,436	40,532	24,625	74,335	<b>337,075</b>
Books and Supplies	1,520	7,166	18,437	4,667	4,102	3,215	8,551	11,078	891	1,905	5,838	10,373	6,157	<b>83,901</b>
Services and Operations	8,918	37,457	19,254	28,732	29,757	15,445	44,009	44,787	31,177	24,630	53,389	53,868	234,124	<b>625,548</b>
Depreciation / Cap Outlay	-	-	-	5,519	-	-	-	-	6,459	-	-	-	(2,503)	<b>9,476</b>
Other Outflows	-	1,465	(8,042)	1,953	1,953	1,953	2,005	3,430	874	1,641	1,641	-	(1,287)	<b>7,586</b>
<b>Total Expenses</b>	<b>57,542</b>	<b>139,634</b>	<b>118,278</b>	<b>141,663</b>	<b>127,805</b>	<b>102,623</b>	<b>145,966</b>	<b>145,891</b>	<b>128,000</b>	<b>127,836</b>	<b>170,661</b>	<b>161,708</b>	<b>334,941</b>	<b>1,902,547</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	55,255	24,396	-	11,190	19,238	52,435	-	-	-	-	-	-	-	<b>162,513</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	5,519	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	-	<b>16,557</b>
Due To (From)	-	-	-	7,665	-	-	-	-	-	-	-	-	-	<b>7,665</b>
Expenses - Prior Year Accruals	(39,402)	(10,291)	-	-	-	-	-	-	-	-	-	-	-	<b>(49,693)</b>
Accounts Payable - Current Year	-	-	17,784	534	-	-	(76,278)	-	(1,141)	(1,564)	(1,278)	-	-	<b>(61,942)</b>
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	-	<b>16,104</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>17,195</b>	<b>15,447</b>	<b>19,126</b>	<b>26,250</b>	<b>21,959</b>	<b>55,156</b>	<b>(73,556)</b>	<b>2,722</b>	<b>1,581</b>	<b>1,157</b>	<b>1,444</b>	<b>2,722</b>	<b>-</b>	<b>91,204</b>
<b>Total Change in Cash</b>	<b>(10,567)</b>	<b>(16,725)</b>	<b>(18,847)</b>	<b>68,218</b>	<b>39,268</b>	<b>88,917</b>	<b>16,600</b>	<b>33,979</b>	<b>98,619</b>	<b>4,872</b>	<b>(37,397)</b>	<b>(44,366)</b>	<b>-</b>	<b>10,320</b>

**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**   **1,709,467**   **1,665,101**      <<< = 319 days cash



## MSA-7 Executive Summary

### SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$283,799).

This is an decrease of (\$6,036) 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 \$1,214,397, which is 28.2% 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 \$836,866, which represents 70 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 \$20,078, or 0.5% of Second Interim expenses)

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

Salaries and Benefits costs are (\$30,363) 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 (\$15,603) 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 \$30,318 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 May 31, 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	May 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	-			
<b>SUMMARY</b>																						
<b>Revenue</b>																						
LCCF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	208,762	208,762	2,320,836	2,320,193	643	2,757,763	2,794,305	2,794,305	-	473,469	83%		
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	36,638	3,871	303,047	300,554	2,494	249,020	444,804	444,804	-	141,757	68%		
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	34,544	59,037	603,291	597,354	5,938	672,875	720,162	723,249	3,087	119,958	83%		
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	1,748	1,021	64,653	40,994	23,658	27,052	48,773	59,728	10,955	(4,924)	108%		
<b>Total Revenue</b>	<b>76,949</b>	<b>190,126</b>	<b>122,106</b>	<b>325,689</b>	<b>354,403</b>	<b>242,863</b>	<b>529,595</b>	<b>422,396</b>	<b>473,319</b>	<b>281,693</b>	<b>272,690</b>	<b>3,291,828</b>	<b>3,259,095</b>	<b>32,733</b>	<b>3,706,710</b>	<b>4,008,045</b>	<b>4,022,087</b>	<b>14,042</b>	<b>730,259</b>	<b>82%</b>		
<b>Expenditures</b>																						
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	91,394	87,600	994,800	997,748	(2,948)	1,135,377	1,185,835	1,167,835	(18,000)	173,035	85%		
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	34,516	35,073	317,931	304,054	13,877	269,611	381,786	369,423	(12,363)	51,492	86%		
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	27,083	131,774	471,295	488,406	(17,111)	473,427	499,364	499,364	-	28,069	94%		
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	42,046	(34,388)	92,860	102,405	(9,545)	227,293	166,162	150,559	(15,603)	57,699	62%		
Services and Operating Exp.	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	101,431	135,410	1,202,086	1,177,371	24,715	1,442,279	1,673,671	1,703,989	30,318	501,903	71%		
Depreciation & Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	-	32,486	142,148	113,943	28,206	15,987	378,990	414,715	35,726	272,567	34%		
Other Outflows	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	3,072	20,956	25,318	(4,361)	42,987	-	-	-	(20,956)	-		
<b>Total Expenditures</b>	<b>188,123</b>	<b>251,661</b>	<b>299,516</b>	<b>300,392</b>	<b>309,002</b>	<b>267,243</b>	<b>318,001</b>	<b>352,285</b>	<b>265,287</b>	<b>299,542</b>	<b>391,027</b>	<b>3,242,078</b>	<b>3,209,245</b>	<b>32,833</b>	<b>3,606,961</b>	<b>4,285,808</b>	<b>4,305,886</b>	<b>20,078</b>	<b>1,063,808</b>	<b>75%</b>		
<b>Net Revenues</b>													<b>49,750</b>	<b>49,850</b>	<b>(100)</b>	<b>99,749</b>	<b>(277,763)</b>	<b>(283,799)</b>	<b>(6,036)</b>	<b>(333,549)</b>		
<b>Fund Balance</b>																						
Beginning Balance (Audited)																						
Net Revenues																						
<b>Ending Fund Balance</b>																						
<b>Components of Ending Fund Balance</b>																						
Available For Economic Uncertainty																						
Restricted Balances																						
Net Fixed Assets																						
<b>Ending Fund Balance</b>																						



April 2019 Monthly Update		Year To Date											Annual Budget								
Actuals through May 31, 2019)																					
MSA 7	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>REVENUE DETAIL</b>																				
<b>LCFF Entitlement</b>																					
8011	State Aid	-	83,987	83,987	151,176	151,176	151,176	151,176	151,176	164,734	164,734	164,734	1,418,056	1,422,678	(4,622)	1,817,619	1,755,504	1,755,504	-	337,448	81%
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)	(788)	(828)	-	-	(828)	-	-	-	-	828	-
8096	InLieuPropTaxes	39,774	79,549	53,032	53,032	53,032	53,032	92,806	32,427	44,816	44,816	599,349	599,484	(135)	617,485	670,286	670,286	-	70,937	89%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>39,774</b>	<b>163,536</b>	<b>137,019</b>	<b>204,208</b>	<b>204,208</b>	<b>402,239</b>	<b>243,982</b>	<b>304,137</b>	<b>208,762</b>	<b>208,762</b>	<b>2,320,836</b>	<b>2,320,193</b>	<b>643</b>	<b>2,757,763</b>	<b>2,794,305</b>	<b>2,794,305</b>	-	<b>473,469</b>	<b>83%</b>	
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	3,271	6,541	4,361	4,361	4,361	4,469	7,658	4,310	3,871	3,871	51,435	34,412	17,023	54,794	54,794	54,794	-	3,359	94%	
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%
<b>SUBTOTAL - Federal Revenue</b>		<b>22,640</b>	<b>6,541</b>	<b>(15,009)</b>	<b>4,361</b>	<b>30,540</b>	<b>4,361</b>	<b>194,432</b>	<b>9,517</b>	<b>5,155</b>	<b>36,638</b>	<b>3,871</b>	<b>303,047</b>	<b>300,554</b>	<b>2,494</b>	<b>249,020</b>	<b>444,804</b>	<b>444,804</b>	-	<b>141,757</b>	<b>68%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	9,702	19,403	-	12,935	12,935	24,559	13,288	22,722	12,789	14,575	11,488	154,396	140,823	13,574	160,141	171,416	174,503	3,087	20,107	88%
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	37,152	(4,799)	54,298	54,298	54,298	-	21,945	60%
8590	AllOthStateRev	-	-	-	99,015	106,470	-	(90,593)	-	226,188	-	47,549	388,629	389,892	(1,263)	353,566	439,395	439,395	-	50,766	88%
<b>SUBTOTAL - Other State Revenue</b>		<b>9,702</b>	<b>19,403</b>	-	<b>111,950</b>	<b>119,405</b>	<b>29,046</b>	<b>(64,921)</b>	<b>46,148</b>	<b>238,977</b>	<b>34,544</b>	<b>59,037</b>	<b>603,291</b>	<b>597,354</b>	<b>5,938</b>	<b>672,875</b>	<b>720,162</b>	<b>723,249</b>	<b>3,087</b>	<b>119,958</b>	<b>83%</b>
<b>Local Revenue</b>																					
8600	Other Local Revenue	-	-	-	-	-	-	30,439	-	-	-	30,439	30,000	439	-	31,639	31,639	-	-	1,200	96%
8634	StudentLunchFee	-	-	-	-	-	-	-	23	-	-	23	(18)	41	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	1,021	32,610	10,673	21,936	16,492	17,134	28,089	10,955	(4,521)	116%
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	316	1,265	-	-	-	-	-	(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)	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>4,833</b>	<b>646</b>	<b>95</b>	<b>5,169</b>	<b>249</b>	<b>5,248</b>	<b>(2,155)</b>	<b>122,748</b>	<b>(74,950)</b>	<b>1,748</b>	<b>1,021</b>	<b>64,653</b>	<b>40,994</b>	<b>23,658</b>	<b>27,052</b>	<b>48,773</b>	<b>59,728</b>	<b>10,955</b>	<b>(4,924)</b>	<b>108%</b>
<b>TOTAL REVENUE</b>		<b>76,949</b>	<b>190,126</b>	<b>122,106</b>	<b>325,689</b>	<b>354,403</b>	<b>242,863</b>	<b>529,595</b>	<b>422,396</b>	<b>473,319</b>	<b>281,693</b>	<b>272,690</b>	<b>3,291,828</b>	<b>3,259,095</b>	<b>32,733</b>	<b>3,706,710</b>	<b>4,008,045</b>	<b>4,022,087</b>	<b>14,042</b>	<b>730,259</b>	<b>82%</b>

April 2019 Monthly Update Actuals through May 31, 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	May 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
		<b>EXPENDITURES DETAIL</b>																			
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	50,150	76,481	77,224	76,746	78,296	77,146	76,146	77,646	78,422	76,556	72,762	817,575	820,523	(2,948)	951,321	993,772	975,772	(18,000)	158,197	84%
1300	Cert Adminis	28,845	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	14,838	177,225	177,225	-	184,056	192,063	192,063	-	14,838	92%
<b>SUBTOTAL - Certificated Salaries</b>		<b>78,995</b>	<b>91,319</b>	<b>92,062</b>	<b>91,584</b>	<b>93,134</b>	<b>91,984</b>	<b>90,984</b>	<b>92,484</b>	<b>93,260</b>	<b>91,394</b>	<b>87,600</b>	<b>994,800</b>	<b>997,748</b>	<b>(2,948)</b>	<b>1,135,377</b>	<b>1,185,835</b>	<b>1,167,835</b>	<b>(18,000)</b>	<b>173,035</b>	<b>85%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	8,368	10,211	14,097	14,176	11,361	12,050	12,007	13,423	12,569	13,625	13,981	135,868	130,298	5,570	83,167	147,511	147,511	-	11,643	92%
2900	OtherClassStaff	8,281	9,377	15,851	16,896	15,410	16,752	18,238	19,436	19,839	20,891	21,092	182,063	173,756	8,307	186,444	234,275	221,912	(12,363)	39,849	82%
<b>SUBTOTAL - Classified Salaries</b>		<b>16,649</b>	<b>19,588</b>	<b>29,948</b>	<b>31,072</b>	<b>26,771</b>	<b>28,802</b>	<b>30,245</b>	<b>32,859</b>	<b>32,408</b>	<b>34,516</b>	<b>35,073</b>	<b>317,931</b>	<b>304,054</b>	<b>13,877</b>	<b>269,611</b>	<b>381,786</b>	<b>369,423</b>	<b>(12,363)</b>	<b>51,492</b>	<b>86%</b>
<b>Employee Benefits</b>																					
3101	STRS	6,689	15,177	15,256	15,318	14,914	15,495	15,140	15,032	15,158	14,686	14,115	156,982	178,270	(21,288)	170,885	185,237	185,237	-	28,255	85%
3202	PERS	1,523	3,386	4,445	4,560	3,771	4,167	4,832	5,497	5,437	5,897	5,854	49,367	46,011	3,356	48,036	55,030	55,030	-	5,663	90%
3301	OASDI/Med	2,417	2,814	3,509	3,536	3,180	3,323	3,506	3,851	3,828	3,962	3,949	37,874	36,307	1,567	42,403	46,973	46,973	-	9,099	81%
3401	HlthWelfare	-	25,203	2,059	27,757	15,506	986	26,748	1,235	3,462	1,340	107,856	212,152	216,753	(4,602)	195,412	195,412	195,412	-	(16,740)	109%
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	10,739	3,637	15,820	15,820	15,820	-	1,444	91%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	2	3	2	-	-	(0)	7	(4)	11	-	-	-	-	(7)	-
<b>SUBTOTAL - Employee Benefits</b>		<b>14,223</b>	<b>47,944</b>	<b>26,467</b>	<b>52,533</b>	<b>38,569</b>	<b>23,971</b>	<b>51,425</b>	<b>26,997</b>	<b>30,311</b>	<b>27,083</b>	<b>131,774</b>	<b>471,295</b>	<b>488,406</b>	<b>(17,111)</b>	<b>473,427</b>	<b>499,364</b>	<b>499,364</b>	<b>-</b>	<b>28,069</b>	<b>94%</b>
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	13,270	28	-	7,691	-	2,796	-	-	-	23,784	31,531	(7,746)	28,840	27,440	50,139	22,699	26,355	47%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	412	(412)	1,030	1,030	1,030	-	1,030	0%
4310	Ins Mats & Sups	-	-	371	146	856	150	-	0	40	368	630	2,563	3,759	(1,196)	6,369	40,378	8,150	(32,227)	5,588	31%
4315	OthSupplies	-	-	-	613	-	-	127	0	118	100	-	958	2,213	(1,255)	-	16,672	4,641	(12,031)	3,683	21%
4320	Office Supplies	-	-	1,915	1,081	335	-	1,033	2,509	228	-	1,603	8,703	4,482	4,221	12,000	9,000	9,000	-	297	97%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	400	(400)	1,000	1,000	1,000	-	1,000	0%
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	26	-	50	75	1,206	(1,130)	3,090	3,090	3,090	-	3,015	2%
4335	PE Supplies	-	-	-	-	-	1,207	-	-	-	-	-	1,207	1,548	(341)	2,060	2,060	2,060	-	853	59%
4340	Educat Software	-	375	2,851	3,985	3,692	-	2,188	-	450	-	895	14,435	15,165	(730)	19,248	19,623	19,623	-	5,189	74%
4345	NonInstStdntSup	-	-	-	22	-	-	211	-	25	(25)	1,706	1,939	5,936	(3,996)	1,545	2,745	16,195	13,450	14,256	12%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	560	560	765	(205)	2,472	2,472	2,472	-	1,912	23%
4350	Cust. Supplies	-	-	1,585	1,571	714	0	918	779	1,761	-	-	7,328	5,952	1,376	8,240	8,240	10,240	2,000	2,912	72%
4351	Yearbook	-	-	-	-	-	-	849	-	-	-	-	849	1,551	(702)	783	2,603	2,603	-	1,754	33%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4400	NonCapEquip-Gen	-	-	-	-	-	-	-	-	-	-	-	-	1,720	(1,720)	10,300	4,300	4,300	-	4,300	0%
4410	ClssrmFrmEqp<5k	-	-	-	-	4,809	-	-	-	-	-	87	4,896	4,124	772	3,184	3,184	3,184	-	(1,712)	154%
4430	OfficeFumEqp<5k	-	-	12	685	-	-	427	-	-	-	1,455	2,580	1,720	859	5,056	4,068	4,068	-	1,488	63%
4440	Computers <\$5k	-	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	12,000	3,000	3,000	-	3,000	0%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	108,016	-	-	-	-	-
4720	Food:Other Food	-	-	768	-	-	-	406	0	1,615	1	-	2,790	2,363	427	2,060	15,257	5,763	(9,494)	2,973	48%
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	(41,374)	20,193	16,359	3,834	-	-	-	-	(20,193)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>-</b>	<b>2,265</b>	<b>41,000</b>	<b>(4,242)</b>	<b>18,944</b>	<b>17,422</b>	<b>3,935</b>	<b>6,692</b>	<b>(816)</b>	<b>42,046</b>	<b>(34,388)</b>	<b>92,860</b>	<b>102,405</b>	<b>(9,545)</b>	<b>227,293</b>	<b>166,162</b>	<b>150,559</b>	<b>(15,603)</b>	<b>57,699</b>	<b>62%</b>



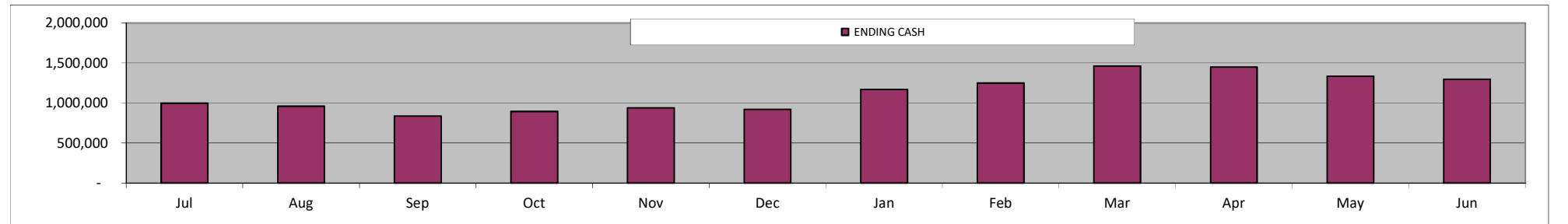
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA 7</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	41,399	455,386	455,386	-	496,785	496,785	496,785	-	41,399	92%
5205	Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	(824)	1,030	1,030	1,030	-	1,030	0%
5210	MilesParkTolls	-	-	139	-	327	166	248	17	252	194	287	1,630	1,224	406	2,060	2,060	2,060	-	430	79%
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220	TraLodging	-	-	-	-	139	-	(0)	0	-	-	-	139	1,500	(1,361)	1,310	1,310	1,840	530	1,701	8%
5300	DuesMemberships	-	-	1,650	-	-	2,880	81	-	324	-	-	4,935	7,255	(2,320)	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	11,761	8,638	18,102	18,102	18,102	-	(2,297)	113%
5500	OpsHousekeeping	-	300	1,498	525	586	-	270	1,758	175	1,991	1,428	8,532	4,594	3,938	10,300	10,300	10,300	-	1,768	83%
5510	Gas & Electric	1,970	6,166	3,144	5,909	4,253	3,057	7,836	4,676	5,120	3,092	3,450	48,673	41,392	7,280	59,995	59,995	59,995	-	11,323	81%
5610	Rent & Leases	23,390	23,390	23,390	23,390	25,286	21,493	25,340	21,493	23,417	23,417	23,417	257,420	267,038	(9,618)	281,134	281,134	281,134	-	23,714	92%
5620	EquipmentLeases	370	603	1,359	1,200	567	1,078	533	1,075	567	904	842	9,098	6,953	2,144	8,652	10,652	10,652	-	1,554	85%
5630	Reps&MaintBldng	-	7,351	2,430	(1,500)	385	-	-	-	577	250	4,770	14,262	9,400	4,862	11,330	11,330	15,180	3,850	918	94%
5800	ProfessServices	-	-	6,775	270	1,800	0	7,824	800	373	-	6,218	24,060	16,669	7,391	159,113	54,360	60,396	6,036	36,336	40%
5810	Legal	-	-	-	4,764	-	-	-	-	-	-	17	4,781	7,900	(3,119)	15,000	8,700	8,700	-	3,920	55%
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813	SchPrgAftSchool	-	-	32,760	32,760	16,380	16,380	16,380	16,380	16,380	16,380	16,380	180,180	180,180	-	168,714	168,714	168,714	-	(11,466)	107%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	200	-	-	200	4,640	(4,440)	6,000	6,000	6,000	-	5,800	3%
5819	SchlProgs-Other	-	-	-	-	23	-	-	-	-	31	3,277	3,331	3,560	(229)	4,120	4,120	7,751	3,631	4,420	43%
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	5,191	(5,191)	6,489	6,489	6,489	-	6,489	0%
5825	DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835	Field Trips	-	-	426	973	389	-	370	808	2,315	-	-	5,280	4,525	755	8,240	8,240	8,240	-	2,960	64%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840	MarkngStdRecrt	-	-	-	1,092	-	-	-	600	-	-	526	2,218	5,718	(3,500)	10,000	8,000	8,000	-	5,782	28%
5850	Oversight Fees	1,540	2,755	2,053	2,053	2,053	2,053	3,592	3,600	1,956	1,956	25,663	22,770	2,893	27,578	27,578	27,578	-	1,914	93%	
5857	Payroll Fees	-	-	-	-	-	-	1,446	885	900	906	365	4,502	9,998	(5,496)	14,891	15,191	15,191	-	10,689	30%
5860	Service Fees	-	-	-	-	-	-	-	-	-	-	7	7	2,365	(2,358)	2,963	2,963	2,963	-	2,956	0%
5861	Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863	Prof Developmnt	-	315	-	1,005	-	-	1,866	45	-	640	-	3,871	8,361	(4,490)	7,900	7,900	10,340	2,440	6,469	37%
5864	Prof Dev-Other	-	1,377	-	45	-	-	1,188	-	2,790	300	2,487	8,187	13,900	(5,713)	14,200	23,620	22,300	(1,320)	14,113	37%
5869	SpEd Ctrct Inst	-	-	-	-	14,122	12,742	12,452	525	1,050	4,963	20,197	66,050	39,316	26,735	-	143,048	142,841	(206)	76,791	46%
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	6,858	30,742	26,260	4,482	46,350	26,858	44,858	18,000	14,116	69%
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	10	255	141	114	4,120	-	250	250	(5)	102%
5920	TelecomInternet	278	-	-	-	332	1,923	332	-	-	241	-	3,107	3,344	(238)	32,863	4,120	4,120	-	1,013	75%
5930	PostageDelivery	-	-	25	-	-	612	46	42	-	94	-	818	2,948	(2,130)	3,708	3,708	3,708	-	2,890	22%
5940	Technology	-	-	-	-	-	1,705	2,692	274	274	548	-	5,493	1,705	3,787	-	31,505	30,613	(892)	25,120	18%
<b>SUBTOTAL - Services &amp; Operations</b>		<b>78,255</b>	<b>87,950</b>	<b>121,244</b>	<b>120,656</b>	<b>115,857</b>	<b>101,604</b>	<b>130,042</b>	<b>102,931</b>	<b>106,705</b>	<b>101,431</b>	<b>135,410</b>	<b>1,202,086</b>	<b>1,177,371</b>	<b>24,715</b>	<b>1,442,279</b>	<b>1,673,671</b>	<b>1,703,989</b>	<b>30,318</b>	<b>501,903</b>	<b>71%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 7</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
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	-	32,486	45,979	12,268	33,711	-	13,568	49,294	35,726	3,315	93%	
6900	Depreciation	-	-	-	5,329	-	-	-	-	-	-	5,329	13,856	(8,527)	15,987	15,987	15,987	-	10,658	33%	
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	5,329	12,268	-	7,819	84,246	-	32,486	142,148	113,943	28,206	15,987	378,990	414,715	35,726	272,567	34%	
<b>Other Outflows</b>																					
7299	Encroachment	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	20,956	25,318	(4,361)	42,987	-	-	-	(20,956)	-	
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>SUBTOTAL - Other Outflows</b>		-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	20,956	25,318	(4,361)	42,987	-	-	-	(20,956)	-	
<b>TOTAL EXPENDITURES</b>		188,123	251,661	299,516	300,392	309,002	267,243	318,001	352,285	265,287	299,542	391,027	3,242,078	3,209,245	32,833	3,606,961	4,285,808	4,305,886	20,078	1,063,808	75%

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-7</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,269,979</b>	<b>997,385</b>	<b>958,746</b>	<b>836,866</b>	<b>893,849</b>	<b>938,670</b>	<b>919,344</b>	<b>1,170,679</b>	<b>1,249,141</b>	<b>1,460,832</b>	<b>1,448,474</b>	<b>1,334,030</b>	<b>1,296,753</b>	
<b>Revenue</b>														
LCFF Entitlement	39,774	163,536	137,019	204,208	204,208	204,208	402,239	243,982	304,137	208,762	208,762	225,000	23,469	<b>2,569,305</b>
Federal Revenue	22,640	6,541	(15,009)	4,361	30,540	4,361	194,432	9,517	5,155	36,638	3,871	672	140,413	<b>444,132</b>
Other State Revenues	9,702	19,403	-	111,950	119,405	29,046	(64,921)	46,148	238,977	34,544	59,037	62,384	(7,897)	<b>657,778</b>
Other Local Revenues	4,833	646	95	5,169	249	5,248	(2,155)	122,748	(74,950)	1,748	1,021	(321)	(15,238)	<b>49,094</b>
<b>Total Revenue</b>	<b>76,949</b>	<b>190,126</b>	<b>122,106</b>	<b>325,689</b>	<b>354,403</b>	<b>242,863</b>	<b>529,595</b>	<b>422,396</b>	<b>473,319</b>	<b>281,693</b>	<b>272,690</b>	<b>287,735</b>	<b>140,746</b>	<b>3,720,309</b>
<b>Expenses</b>														
Certificated Salaries	78,995	91,319	92,062	91,584	93,134	91,984	90,984	92,484	93,260	91,394	87,600	91,922	78,166	<b>1,164,887</b>
Classified Salaries	16,649	19,588	29,948	31,072	26,771	28,802	30,245	32,859	32,408	34,516	35,073	30,245	35,124	<b>383,300</b>
Benefits	14,223	47,944	26,467	52,533	38,569	23,971	51,425	26,997	30,311	27,083	131,774	98,625	(22,668)	<b>547,253</b>
Books and Supplies	-	2,265	41,000	(4,242)	18,944	17,422	3,935	6,692	(816)	42,046	(34,388)	-	12,575	<b>105,435</b>
Services and Operations	78,255	87,950	121,244	120,656	115,857	101,604	130,042	102,931	106,705	101,431	135,410	105,441	421,178	<b>1,728,705</b>
Depreciation / Cap Outlay	-	-	-	5,329	12,268	-	7,819	84,246	-	-	32,486	2,132	298,641	<b>442,921</b>
Other Outflows	-	2,594	(11,206)	3,459	3,459	3,459	3,551	6,076	3,419	3,072	3,072	5,000	(30,318)	<b>(4,361)</b>
<b>Total Expenses</b>	<b>188,123</b>	<b>251,661</b>	<b>299,516</b>	<b>300,392</b>	<b>309,002</b>	<b>267,243</b>	<b>318,001</b>	<b>352,285</b>	<b>265,287</b>	<b>299,542</b>	<b>391,027</b>	<b>333,364</b>	<b>792,699</b>	<b>4,368,140</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	78,791	47,901	19,369	21,074	46,103	-	-	-	-	-	-	-	-	<b>213,238</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	5,329	2,956	2,956	2,956	2,956	2,956	2,956	-	2,956	-	<b>26,020</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Expenses - Prior Year Accruals	(245,607)	(30,401)	-	-	-	-	-	-	-	-	-	-	-	<b>(276,008)</b>
Accounts Payable - Current Year	-	-	30,765	(112)	(55,035)	(3,299)	31,389	-	(4,692)	(2,861)	(1,503)	-	-	<b>(5,349)</b>
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	-	<b>64,752</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>(161,420)</b>	<b>22,896</b>	<b>55,530</b>	<b>31,687</b>	<b>(580)</b>	<b>5,053</b>	<b>39,741</b>	<b>8,352</b>	<b>3,659</b>	<b>5,491</b>	<b>3,893</b>	<b>8,352</b>	<b>-</b>	<b>22,653</b>
<b>Total Change in Cash</b>	<b>(272,594)</b>	<b>(38,639)</b>	<b>(121,880)</b>	<b>56,983</b>	<b>44,821</b>	<b>(19,326)</b>	<b>251,335</b>	<b>78,462</b>	<b>211,691</b>	<b>(12,358)</b>	<b>(114,444)</b>	<b>(37,277)</b>	<b>-</b>	<b>(625,178)</b>

<b>ENDING CASH</b>	<b>997,385</b>	<b>958,746</b>	<b>836,866</b>	<b>893,849</b>	<b>938,670</b>	<b>919,344</b>	<b>1,170,679</b>	<b>1,249,141</b>	<b>1,460,832</b>	<b>1,448,474</b>	<b>1,334,030</b>	<b>1,296,753</b>	<<< = 108 days cash
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## 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 76.4% 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 \$1,274,611, which represents 86 days of operating costs on average.

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

### SIGNIFICANT CHANGES IN REVENUE (Total change from Second Interim = increase of \$10,488, 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 \$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 \$3,888 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 \$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 \$14,488, 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 (\$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 (\$22,270) lower than in the Second Interim, due primarily to removal of Lunch Program costs (Object 4710).

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

Services & Operating costs are projected to be \$35,758 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 May 31, 2019)												Year To Date			Annual Budget									
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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								
<b>SUMMARY</b>																								
<b>Revenue</b>																								
LCCF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	328,707	328,707	3,945,530	4,026,216	(80,686)	4,837,159	4,702,634	4,702,634	-	757,104	84%				
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	59,384	6,374	335,739	376,584	(40,845)	322,588	335,233	335,233	-	(506)	100%				
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	55,574	18,914	486,383	468,481	17,901	667,832	638,242	642,129	3,888	155,747	76%				
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%				
<b>Total Revenue</b>	<b>91,756</b>	<b>333,719</b>	<b>250,933</b>	<b>622,416</b>	<b>543,361</b>	<b>421,093</b>	<b>690,243</b>	<b>566,781</b>	<b>490,744</b>	<b>454,476</b>	<b>353,996</b>	<b>4,819,518</b>	<b>4,905,574</b>	<b>(86,056)</b>	<b>5,831,579</b>	<b>5,718,636</b>	<b>5,729,124</b>	<b>10,488</b>	<b>909,605</b>	<b>84%</b>				
<b>Expenditures</b>																								
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	153,107	151,090	1,518,572	1,528,190	(9,617)	1,867,308	1,573,185	1,553,185	(20,000)	34,613	98%				
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,198	41,937	463,684	480,833	(17,149)	346,000	452,015	452,015	-	(11,669)	103%				
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	66,432	107,697	667,294	616,948	50,346	779,314	817,928	817,928	-	150,633	82%				
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	57,429	(32,323)	193,828	252,957	(59,128)	429,408	342,586	320,317	(22,270)	126,488	61%				
Services and Operating Exp.	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	115,475	128,266	1,381,402	1,497,175	(115,773)	2,004,944	2,232,703	2,268,461	35,758	887,059	61%				
Depreciation & Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	-	18,546	87,921	69,375	18,546	87,817	129,817	150,817	21,000	62,896	58%				
Other Outflows	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	5,058	33,025	33,602	(577)	72,628	-	-	-	(33,025)	-				
<b>Total Expenditures</b>	<b>149,267</b>	<b>449,957</b>	<b>355,510</b>	<b>411,494</b>	<b>411,703</b>	<b>382,769</b>	<b>536,125</b>	<b>387,079</b>	<b>395,854</b>	<b>445,697</b>	<b>420,271</b>	<b>4,345,727</b>	<b>4,479,079</b>	<b>(133,352)</b>	<b>5,587,420</b>	<b>5,548,234</b>	<b>5,562,722</b>	<b>14,488</b>	<b>1,216,994</b>	<b>78%</b>				
<b>Net Revenues</b>												<b>473,791</b>	<b>426,495</b>	<b>47,296</b>	<b>244,159</b>	<b>170,402</b>	<b>166,402</b>	<b>(4,000)</b>	<b>(307,389)</b>					
<b>Fund Balance</b>																					<b>Fund Balance</b>			
Beginning Balance (Audited)																					Beginning Balance (Audited)	4,083,717		
Net Revenues																					Net Revenues	166,402		
<b>Ending Fund Balance</b>																					<b>Ending Fund Balance</b>	<b>4,250,119</b>		
<b>Components of Ending Fund Balance</b>																					<b>Components of Fund Bal.</b>			
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	
<b>Ending Fund Balance</b>																					<b>Ending Fund Balance</b>	<b>4,250,119</b>	<b>76.4% of Expenditures</b>	



April 2019 Monthly Update Actuals through May 31, 2019													Year To Date			Annual Budget					
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	-	152,152	152,152	273,873	273,873	273,873	273,873	256,282	256,282	256,282	2,442,515	2,495,288	(52,773)	3,233,832	2,970,949	2,970,949	-	528,434	82%	
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)	(1,365)	(2,691)	-	(2,691)	-	-	-	-	2,691	-	
8096	InLieuPropTaxes	68,456	136,913	91,275	91,275	91,275	91,275	159,732	18,126	73,790	73,790	987,185	1,001,746	(14,561)	1,040,540	1,103,640	1,103,640	-	116,455	89%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>68,456</b>	<b>289,065</b>	<b>243,427</b>	<b>365,148</b>	<b>365,148</b>	<b>541,542</b>	<b>609,999</b>	<b>440,180</b>	<b>328,707</b>	<b>328,707</b>	<b>3,945,530</b>	<b>4,026,216</b>	<b>(80,686)</b>	<b>4,837,159</b>	<b>4,702,634</b>	<b>4,702,634</b>	-	<b>757,104</b>	<b>84%</b>	
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	5,629	11,258	7,506	7,506	7,506	7,692	13,180	4,158	6,374	6,374	84,689	60,719	23,970	92,335	92,335	92,335	-	7,646	92%	
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8290	All Other Federal Revenue	-	-	-	46,770	59,543	-	79,552	12,175	-	53,010	251,050	315,865	(64,815)	230,253	242,898	242,898	-	(8,152)	103%	
<b>SUBTOTAL - Federal Revenue</b>		<b>5,629</b>	<b>11,258</b>	<b>7,506</b>	<b>54,276</b>	<b>67,049</b>	<b>7,506</b>	<b>87,244</b>	<b>25,355</b>	<b>4,158</b>	<b>59,384</b>	<b>335,739</b>	<b>376,584</b>	<b>(40,845)</b>	<b>322,588</b>	<b>335,233</b>	<b>335,233</b>	-	<b>(506)</b>	<b>100%</b>	
<b>Other State Revenue</b>																					
8311	SpEd Revenue	16,698	33,395	-	25,173	22,264	43,626	22,870	39,108	9,430	20,582	18,914	252,059	244,025	8,033	269,858	287,758	291,645	3,888	39,587	86%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	66,322	(9,222)	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%
<b>SUBTOTAL - Other State Revenue</b>		<b>16,698</b>	<b>33,395</b>	<b>-</b>	<b>201,567</b>	<b>111,033</b>	<b>51,348</b>	<b>60,226</b>	<b>(105,944)</b>	<b>43,572</b>	<b>55,574</b>	<b>18,914</b>	<b>486,383</b>	<b>468,481</b>	<b>17,901</b>	<b>667,832</b>	<b>638,242</b>	<b>642,129</b>	<b>3,888</b>	<b>155,747</b>	<b>76%</b>
<b>Local Revenue</b>																					
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)	-	
<b>SUBTOTAL - Local Revenue</b>		<b>973</b>	<b>0</b>	<b>(0)</b>	<b>1,425</b>	<b>131</b>	<b>(2,909)</b>	<b>1,231</b>	<b>37,372</b>	<b>2,833</b>	<b>10,811</b>	<b>51,867</b>	<b>34,293</b>	<b>17,574</b>	<b>4,000</b>	<b>42,527</b>	<b>49,127</b>	<b>6,600</b>	<b>(2,740)</b>	<b>106%</b>	
<b>TOTAL REVENUE</b>		<b>91,756</b>	<b>333,719</b>	<b>250,933</b>	<b>622,416</b>	<b>543,361</b>	<b>421,093</b>	<b>690,243</b>	<b>566,781</b>	<b>490,744</b>	<b>454,476</b>	<b>4,819,518</b>	<b>4,905,574</b>	<b>(86,056)</b>	<b>5,831,579</b>	<b>5,718,636</b>	<b>5,729,124</b>	<b>10,488</b>	<b>909,605</b>	<b>84%</b>	

April 2019 Monthly Update Actuals through May 31, 2019													Year To Date			Annual Budget					
MSA 8	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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**

<b>Certificated Salaries</b>																					
1100	TeacherSalaries	45,234	106,977	118,416	124,175	123,668	118,614	113,498	120,400	120,354	126,331	124,194	1,241,860	1,250,582	(8,721)	1,529,852	1,243,724	1,223,724	(20,000)	(18,136)	101%
1300	Cert Adminis	45,202	20,496	20,906	21,086	20,986	20,586	20,346	26,656	26,776	26,776	26,896	276,712	277,608	(896)	337,456	329,461	329,461	-	52,749	84%
<b>SUBTOTAL - Certificated Salaries</b>		<b>90,436</b>	<b>127,473</b>	<b>139,322</b>	<b>145,261</b>	<b>144,654</b>	<b>139,200</b>	<b>133,844</b>	<b>147,056</b>	<b>147,130</b>	<b>153,107</b>	<b>151,090</b>	<b>1,518,572</b>	<b>1,528,190</b>	<b>(9,617)</b>	<b>1,867,308</b>	<b>1,573,185</b>	<b>1,553,185</b>	<b>(20,000)</b>	<b>34,613</b>	<b>98%</b>

<b>Classified Salaries</b>																					
2400	Clerical & Tech	10,367	15,256	20,386	21,026	23,144	25,005	27,513	24,878	21,566	23,157	15,657	227,954	252,747	(24,793)	120,411	232,675	232,675	-	4,721	98%
2900	OtherClassStaff	12,982	23,938	21,515	22,585	17,379	22,855	21,366	20,540	21,249	25,041	26,280	235,730	228,086	7,645	225,589	219,340	219,340	-	(16,391)	107%
<b>SUBTOTAL - Classified Salaries</b>		<b>23,349</b>	<b>39,194</b>	<b>41,901</b>	<b>43,612</b>	<b>40,522</b>	<b>47,860</b>	<b>48,879</b>	<b>45,418</b>	<b>42,814</b>	<b>48,198</b>	<b>41,937</b>	<b>463,684</b>	<b>480,833</b>	<b>(17,149)</b>	<b>346,000</b>	<b>452,015</b>	<b>452,015</b>	<b>-</b>	<b>(11,669)</b>	<b>103%</b>

<b>Employee Benefits</b>																					
3101	STRS	7,359	20,630	22,608	23,447	22,868	23,301	23,015	24,497	23,892	25,154	24,129	240,899	261,228	(20,329)	278,507	285,900	285,900	-	45,001	84%
3202	PERS	4,014	6,538	6,963	6,595	6,916	7,221	8,443	6,987	6,245	7,798	7,187	74,908	44,731	30,177	62,495	72,460	72,460	-	(2,449)	103%
3301	OASDI/Med	3,086	4,808	5,216	5,155	5,188	5,378	5,274	5,326	5,140	5,783	5,263	55,615	44,372	11,243	63,253	68,450	68,450	-	12,835	81%
3401	Hlth/Welfare	-	31,360	1,052	57,693	30,856	2,097	46,177	1,935	3,525	25,714	71,076	271,487	249,236	22,250	348,355	364,413	364,413	-	92,926	74%
3501	UnemployIns	-	(6)	-	230	-	-	(0)	280	42	-	42	589	225	364	1,295	1,295	1,295	-	706	46%
3601	WorkersCmp	5,949	1,983	1,983	1,983	1,983	-	1,983	1,983	3,966	1,983	-	23,796	16,765	7,031	24,922	24,922	24,922	-	1,126	95%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	391	(391)	489	489	489	-	489	0%
<b>SUBTOTAL - Employee Benefits</b>		<b>20,408</b>	<b>65,313</b>	<b>37,822</b>	<b>95,103</b>	<b>67,812</b>	<b>37,997</b>	<b>84,892</b>	<b>41,009</b>	<b>42,810</b>	<b>66,432</b>	<b>107,697</b>	<b>667,294</b>	<b>616,948</b>	<b>50,346</b>	<b>779,314</b>	<b>817,928</b>	<b>817,928</b>	<b>-</b>	<b>150,633</b>	<b>82%</b>

<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	9,826	(473)	-	-	-	4,476	0	-	-	-	13,830	14,286	(456)	51,500	18,500	14,400	(4,100)	570	96%
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	1,102	(1,102)	1,030	1,377	1,377	-	1,377	0%
4310	Ins Mats & Sups	-	-	2,886	140	-	130	1,303	1,834	1,878	888	6,184	15,243	4,459	10,784	46,268	75,841	72,756	(3,085)	57,513	21%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	305	2,980	178	173	1,017	419	328	546	168	935	7,049	5,234	1,815	6,901	6,901	7,251	350	202	97%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	4,000	(4,000)	7,725	5,000	5,000	-	5,000	0%
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	1,200	(1,200)	2,575	1,500	1,500	-	1,500	0%
4340	Educat Software	-	4,608	6,950	-	-	-	-	17,905	450	-	-	29,912	25,730	4,183	51,974	51,627	47,627	(4,000)	17,715	63%
4345	NonInstStdntSup	-	-	-	-	-	107	1,737	155	-	-	-	1,999	5,325	(3,326)	5,150	6,350	6,350	-	4,351	31%
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	62	62	3,950	(3,888)	5,150	5,000	5,000	-	4,938	1%
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	1,085	1,085	800	285	1,545	1,000	2,085	1,085	1,000	52%
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	424	(424)	530	530	530	-	530	0%
4400	NonCapEquip-Gen	-	-	3,624	-	11	-	-	-	5	4,842	-	8,482	7,336	1,146	11,330	13,100	13,108	8	4,626	65%
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	624	(624)	1,030	1,030	780	(250)	780	0%
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	706	1,278	1,984	2,436	(452)	5,150	5,150	5,029	(121)	3,045	39%
4440	Computers <\$5k	-	-	-	-	2,889	-	-	-	-	-	-	2,889	5,738	(2,849)	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	22	3,269	6,449	(3,181)	5,150	12,230	9,073	(3,158)	5,804	36%
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	(41,890)	42,462	102,708	(60,247)	-	-	-	-	(42,462)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>11</b>	<b>15,885</b>	<b>45,796</b>	<b>(17,306)</b>	<b>7,401</b>	<b>48,087</b>	<b>35,400</b>	<b>24,068</b>	<b>9,380</b>	<b>57,429</b>	<b>(32,323)</b>	<b>193,828</b>	<b>252,957</b>	<b>(59,128)</b>	<b>429,408</b>	<b>342,586</b>	<b>320,317</b>	<b>(22,270)</b>	<b>126,488</b>	<b>61%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA 8</b>																					
<b>Services &amp; Other Operating Expenses</b>																					
5101	CMO Fees	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	908,816	908,816	-	991,436	991,436	991,436	-	82,620	92%	
5205	Conference Fees	-	-	-	-	-	1,400	-	-	-	-	1,400	8,520	(7,120)	10,300	10,300	10,300	-	8,900	14%	
5210	MilesParkTolls	-	-	-	-	-	-	-	-	-	-	-	3,960	(3,960)	5,150	4,950	4,950	-	4,950	0%	
5215	TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220	TraLodging	-	-	-	-	-	-	-	-	-	-	-	8,240	(8,240)	10,300	10,300	10,300	-	10,300	0%	
5300	DuesMemberships	-	3,045	-	-	-	-	-	4,700	-	-	7,745	13,045	(5,300)	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	28,740	(5,257)	31,196	31,196	31,196	-	7,713	75%	
5500	OpsHousekeeping	37	37	37	295	37	37	37	76	1,680	14	(121)	2,163	10,515	(8,352)	36,050	36,050	36,050	-	33,887	6%
5510	Gas & Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5610	Rent & Leases	-	-	-	-	-	-	98,358	-	-	-	98,358	98,358	-	304,830	304,830	304,830	-	206,472	32%	
5620	EquipmentLeases	196	1,491	1,018	196	1,088	1,032	236	232	1,091	391	243	7,213	5,257	1,957	17,441	17,441	-	10,228	41%	
5630	Reps&MaintBldng	-	-	-	-	-	-	-	-	-	-	-	-	-	3,090	2,226	2,226	-	2,226	0%	
5800	ProfessServices	-	3,225	2,125	1,625	6,511	-	-	350	3,378	4,075	2,442	23,730	53,486	(29,755)	101,281	44,631	46,561	1,930	22,831	51%
5810	Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	13,390	10,000	10,000	-	10,000	0%	
5811	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5813	SchPrgAftSchool	-	2,250	83	-	260	-	473	-	358	-	-	3,423	6,639	(3,217)	136,568	3,533	7,891	4,358	4,468	43%
5814	SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	494	(494)	618	618	618	-	618	0%	
5819	SchlProgs-Other	-	-	-	-	-	-	705	491	-	7,050	8,246	363	7,883	1,030	1,230	8,700	7,470	454	95%	
5820	Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	12,731	(12,731)	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	-	3,956	15,534	12,111	3,423	20,600	20,000	24,000	4,000	8,466	65%
5836	FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5840	MarkngStdtRecrt	-	-	-	-	-	-	-	-	-	3,060	3,060	4,144	(1,084)	8,240	8,240	8,240	-	5,180	37%	
5850	Oversight Fees	2,723	5,446	3,631	3,631	3,631	3,631	3,631	6,354	4,468	3,291	3,291	43,730	29,754	13,975	48,017	48,017	-	4,287	91%	
5857	Payroll Fees	-	-	-	-	-	3,741	53	870	(92)	1,153	5,724	13,594	(7,870)	17,741	18,041	18,041	-	12,317	32%	
5860	Service Fees	-	-	5	990	-	0	(0)	-	-	345	-	1,339	1,026	313	515	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	43,099	(34,845)	8,549	8,549	8,888	339	634	93%
5864	Prof Dev-Other	-	-	225	2,040	780	147	780	3,330	480	12,000	1,200	20,982	13,315	7,667	43,000	33,000	32,661	(339)	11,679	64%
5869	SpEd Ctrct Inst	-	-	2,448	3,384	-	-	6,409	-	9,685	-	9,266	31,192	30,147	1,045	-	53,575	53,575	-	22,383	58%
5872	SpEd Fees	4,465	4,465	2,977	-	-	-	-	-	-	-	-	11,908	11,908	-	-	72,628	72,628	-	60,720	16%
5875	Staff Recruiting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5884	Substitutes	-	8,502	11,093	11,633	22,711	5,043	2,462	16,414	20,181	8,246	12,460	118,745	131,170	(12,425)	69,059	125,059	143,059	18,000	24,314	83%
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	2,321	(720)	3,000	2,626	2,626	-	1,026	61%
5920	TelecomInternet	-	-	-	-	8,235	3,793	-	11,236	-	-	-	23,265	21,796	1,469	74,154	(21,000)	35,474	56,474	12,209	66%
5930	PostageDelivery	-	1,251	-	209	-	-	571	-	-	-	1,099	3,130	9,415	(6,285)	12,360	12,360	12,360	-	9,230	25%
5940	Technology	-	-	-	-	-	2,052	-	274	274	548	3,147	11,578	(8,431)	-	71,528	15,054	(56,474)	11,907	21%	
<b>SUBTOTAL - Services &amp; Operations</b>		<b>15,063</b>	<b>197,627</b>	<b>109,956</b>	<b>109,599</b>	<b>125,496</b>	<b>103,672</b>	<b>206,758</b>	<b>119,071</b>	<b>150,420</b>	<b>115,475</b>	<b>128,266</b>	<b>1,381,402</b>	<b>1,497,175</b>	<b>(115,773)</b>	<b>2,004,944</b>	<b>2,232,703</b>	<b>2,268,461</b>	<b>35,758</b>	<b>887,059</b>	<b>61%</b>

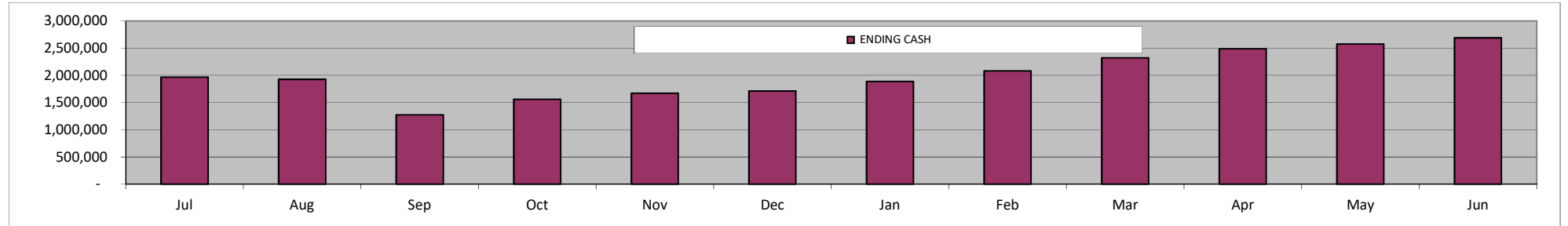


April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
<b>MSA 8</b>																					
<b>Capital Outlay &amp; Depreciation</b>																					
6100	Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400	EquipFixed	-	-	-	-	19,864	-	20,239	(0)	-	-	18,546	58,649	40,103	18,546	-	42,000	63,000	21,000	4,351	93%
6900	Depreciation	-	-	-	29,272	-	-	-	-	-	-	-	29,272	29,272	-	87,817	87,817	87,817	-	58,544	33%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	29,272	19,864	-	20,239	(0)	-	-	18,546	87,921	69,375	18,546	87,817	129,817	150,817	21,000	62,896	58%
<b>Other Outflows</b>																					
7299	Encroachment	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	5,058	33,025	33,602	(577)	72,628	-	-	-	(33,025)	-
7438	InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>		-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	5,058	33,025	33,602	(577)	72,628	-	-	-	(33,025)	-
<b>TOTAL EXPENDITURES</b>		149,267	449,957	355,510	411,494	411,703	382,769	536,125	387,079	395,854	445,697	420,271	4,345,727	4,479,079	(133,352)	5,587,420	5,548,234	5,562,722	14,488	1,216,994	78%

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-8</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>1,907,434</b>	<b>1,966,153</b>	<b>1,927,984</b>	<b>1,274,611</b>	<b>1,562,588</b>	<b>1,672,045</b>	<b>1,715,031</b>	<b>1,889,234</b>	<b>2,084,325</b>	<b>2,322,930</b>	<b>2,489,305</b>	<b>2,576,154</b>	<b>2,688,662</b>	
<b>Revenue</b>														
LCFF Entitlement	68,456	289,065	243,427	365,148	365,148	365,148	541,542	609,999	440,180	328,707	328,707	363,873	29,358	<b>4,338,761</b>
Federal Revenue	5,629	11,258	7,506	54,276	67,049	7,506	87,244	25,355	4,158	59,384	6,374	51,529	(103,564)	<b>283,704</b>
Other State Revenues	16,698	33,395	-	201,567	111,033	51,348	60,226	(105,944)	43,572	55,574	18,914	22,107	107,645	<b>616,134</b>
Other Local Revenues	973	0	(0)	1,425	131	(2,909)	1,231	37,372	2,833	10,811	-	-	(9,340)	<b>42,527</b>
<b>Total Revenue</b>	<b>91,756</b>	<b>333,719</b>	<b>250,933</b>	<b>622,416</b>	<b>543,361</b>	<b>421,093</b>	<b>690,243</b>	<b>566,781</b>	<b>490,744</b>	<b>454,476</b>	<b>353,996</b>	<b>437,510</b>	<b>24,099</b>	<b>5,281,126</b>
<b>Expenses</b>														
Certificated Salaries	90,436	127,473	139,322	145,261	144,654	139,200	133,844	147,056	147,130	153,107	151,090	152,000	(127,005)	<b>1,543,568</b>
Classified Salaries	23,349	39,194	41,901	43,612	40,522	47,860	48,879	45,418	42,814	48,198	41,937	48,879	(77,697)	<b>434,866</b>
Benefits	20,408	65,313	37,822	95,103	67,812	37,997	84,892	41,009	42,810	66,432	107,697	92,400	108,580	<b>868,274</b>
Books and Supplies	11	15,885	45,796	(17,306)	7,401	48,087	35,400	24,068	9,380	57,429	(32,323)	31,000	36,360	<b>261,189</b>
Services and Operations	15,063	197,627	109,956	109,599	125,496	103,672	206,758	119,071	150,420	115,475	128,266	196,485	574,801	<b>2,152,688</b>
Depreciation / Cap Outlay	-	-	-	29,272	19,864	-	20,239	(0)	-	-	18,546	-	81,441	<b>169,362</b>
Other Outflows	-	4,465	(19,287)	5,954	5,954	5,954	6,112	10,457	3,299	5,058	5,058	6,112	(39,714)	<b>(577)</b>
<b>Total Expenses</b>	<b>149,267</b>	<b>449,957</b>	<b>355,510</b>	<b>411,494</b>	<b>411,703</b>	<b>382,769</b>	<b>536,125</b>	<b>387,079</b>	<b>395,854</b>	<b>445,697</b>	<b>420,271</b>	<b>526,876</b>	<b>556,766</b>	<b>5,429,370</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	186,633	95,118	-	41,872	16,380	-	-	-	-	-	-	-	-	<b>340,004</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Fixed Assets	-	-	-	29,272	10,318	10,318	10,318	10,318	10,318	10,318	150,000	10,318	-	<b>251,499</b>
Due To (From)	-	-	(600,000)	-	-	-	-	-	-	-	-	186,486	-	<b>(413,514)</b>
Expenses - Prior Year Accruals	(70,404)	(17,049)	-	-	-	-	-	-	-	-	-	-	-	<b>(87,454)</b>
Accounts Payable - Current Year	-	-	46,133	840	(53,970)	(10,726)	4,696	-	128,327	142,207	(1,947)	-	-	<b>255,560</b>
Summer Holdback for Teachers	-	-	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	5,071	-	<b>50,710</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>116,229</b>	<b>78,069</b>	<b>(548,796)</b>	<b>77,055</b>	<b>(22,201)</b>	<b>4,663</b>	<b>20,085</b>	<b>15,389</b>	<b>143,716</b>	<b>157,596</b>	<b>153,124</b>	<b>201,875</b>	<b>-</b>	<b>396,804</b>
<b>Total Change in Cash</b>	<b>58,719</b>	<b>(38,169)</b>	<b>(653,373)</b>	<b>287,977</b>	<b>109,457</b>	<b>42,986</b>	<b>174,203</b>	<b>195,091</b>	<b>238,605</b>	<b>166,375</b>	<b>86,849</b>	<b>112,508</b>	<b>-</b>	<b>248,560</b>

**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**    **2,576,154**    **2,688,662**    <<= 181 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 75.2% 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 \$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 \$31,804, 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 \$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 \$31,804 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 \$631,804, or 7.4% 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 (\$18,955) 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 (\$16,446) 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 \$61,205 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 \$606,000 higher than in the Second Interim, reflecting updated capital outlay projections.

April 2019 Monthly Update Actuals through May 31, 2019													Year To Date			Annual Budget					
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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			
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	543,661	671,454	518,001	521,820	6,292,306	6,310,114	(17,808)	7,954,976	6,951,482	6,951,482	-	659,176	91%	
Federal Revenue	-	-	-	-	74,796	-	170,263	-	89,333	65,456	-	399,848	380,087	19,761	680,878	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	26,304	577,909	582,690	(4,782)	872,239	1,060,252	1,004,665	(55,587)	426,757	58%	
Other Local Revenues	369	362	2,098	12,645	9,105	2,764	61,441	6,729	52,451	9,892	4,368	162,223	158,584	3,639	77,199	154,278	186,082	31,804	23,859	87%	
<b>Total Revenue</b>	<b>288,136</b>	<b>284,529</b>	<b>638,718</b>	<b>1,051,696</b>	<b>754,486</b>	<b>728,308</b>	<b>1,014,524</b>	<b>579,728</b>	<b>920,016</b>	<b>619,653</b>	<b>552,492</b>	<b>7,432,285</b>	<b>7,431,475</b>	<b>810</b>	<b>9,585,092</b>	<b>8,593,713</b>	<b>8,625,517</b>	<b>31,804</b>	<b>1,193,232</b>	<b>86%</b>	
<b>Expenditures</b>																					
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	216,822	216,059	2,489,204	2,495,179	(5,975)	3,288,170	3,099,081	3,081,122	(17,959)	591,918	81%	
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	64,425	63,683	715,687	718,856	(3,169)	697,489	773,092	773,092	-	57,405	93%	
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	91,650	164,102	1,068,966	1,079,197	(10,232)	1,385,003	1,414,118	1,413,122	(996)	344,157	76%	
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	74,162	(52,786)	160,291	156,632	3,660	657,369	293,164	276,718	(16,446)	116,426	58%	
Services and Operating Exp.	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	137,191	89,485	1,078,756	1,181,474	(102,718)	2,156,391	1,720,776	1,781,980	61,205	703,224	61%	
Depreciation & Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	9,537	-	253,249	252,648	602	597,067	677,067	1,283,067	606,000	1,029,818	20%	
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	35,542	597,104	597,170	(67)	614,912	595,203	595,203	-	(1,900)	100%	
<b>Total Expenditures</b>	<b>293,661</b>	<b>817,772</b>	<b>720,036</b>	<b>832,112</b>	<b>560,545</b>	<b>603,341</b>	<b>109,329</b>	<b>585,111</b>	<b>541,087</b>	<b>784,178</b>	<b>516,086</b>	<b>6,363,257</b>	<b>6,481,156</b>	<b>(117,899)</b>	<b>9,396,401</b>	<b>8,572,501</b>	<b>9,204,305</b>	<b>631,804</b>	<b>2,841,048</b>	<b>69%</b>	
<b>Net Revenues</b>												<b>1,069,028</b>	<b>950,319</b>	<b>118,709</b>	<b>188,691</b>	<b>21,212</b>	<b>(578,788)</b>	<b>(600,000)</b>	<b>(1,647,816)</b>		
<b>Fund Balance</b>																					
Beginning Balance (Audited)																	7,502,296				
Net Revenues																	(578,788)				
<b>Ending Fund Balance</b>																	<b>6,923,508</b>				
<b>Components of Ending Fund Balance</b>																					
Available For Economic Uncertainty																	(188,274)			-2.0% of Expenditures	
Restricted Balances																	171,237			1.9% of Expenditures	
Net Fixed Assets																	6,940,545			75.4% of Expenditures	
<b>Ending Fund Balance</b>																	<b>6,923,508</b>			<b>75.2% of Expenditures</b>	



April 2019 Monthly Update												Year To Date			Annual Budget						
Actuals through May 31, 2019)																					
MSA SA												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	May Actuals											
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	270,445	270,445	486,802	486,802	486,802	486,802	486,801	395,969	395,969	395,969	395,969	4,558,774	4,554,900	3,874	5,887,539	5,065,922	5,065,922	-	507,148	90%
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)	(4,912)	(19,646)	-	(19,646)	-	-	-	-	19,646	-
8096	InLieuPropTaxes	-	13,721	-	521,070	152,604	152,604	152,604	152,604	253,888	126,944	130,763	1,656,803	1,650,415	6,388	1,919,405	1,756,866	1,756,866	-	100,063	94%
	<b>SUBTOTAL - LCFF Entitlement</b>	<b>270,445</b>	<b>284,166</b>	<b>521,735</b>	<b>1,007,872</b>	<b>639,406</b>	<b>674,339</b>	<b>639,405</b>	<b>543,661</b>	<b>671,454</b>	<b>518,001</b>	<b>521,820</b>	<b>6,292,306</b>	<b>6,310,114</b>	<b>(17,808)</b>	<b>7,954,976</b>	<b>6,951,482</b>	<b>6,951,482</b>	<b>-</b>	<b>659,176</b>	<b>91%</b>
<b>Federal Revenue</b>																					
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%
	<b>SUBTOTAL - Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,796</b>	<b>-</b>	<b>170,263</b>	<b>-</b>	<b>89,333</b>	<b>65,456</b>	<b>-</b>	<b>399,848</b>	<b>380,087</b>	<b>19,761</b>	<b>680,678</b>	<b>427,701</b>	<b>483,288</b>	<b>55,587</b>	<b>83,440</b>	<b>83%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	17,322	-	48,501	31,179	31,179	31,179	-	52,608	26,304	26,304	-	295,755	315,539	(19,784)	386,364	386,364	330,777	(55,587)	35,022	89%
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%
	<b>SUBTOTAL - Other State Revenue</b>	<b>17,322</b>	<b>-</b>	<b>114,885</b>	<b>31,179</b>	<b>31,179</b>	<b>51,205</b>	<b>143,414</b>	<b>29,338</b>	<b>106,778</b>	<b>26,304</b>	<b>26,304</b>	<b>577,909</b>	<b>582,690</b>	<b>(4,782)</b>	<b>872,239</b>	<b>1,060,252</b>	<b>1,004,665</b>	<b>(55,587)</b>	<b>426,757</b>	<b>58%</b>
<b>Local Revenue</b>																					
8600	Other Local Revenue	-	-	-	-	-	-	-	36,311	-	-	-	36,311	36,000	311	-	36,311	36,311	-	-	100%
8634	StudentLunchFee	-	-	728	(0)	-	0	-	0	-	-	-	728	146	582	19,232	-	-	-	(728)	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	369	362	479	374	649	968	746	953	594	683	727	6,904	1,925	4,979	4,376	4,376	4,376	-	(2,528)	158%
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	0	-	890	12,271	8,456	1,796	2,092	5,776	15,546	9,209	3,640	59,677	60,793	(1,116)	53,591	53,591	85,395	31,804	25,718	70%
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	59,721	(1,117)	-	60,000	60,000	-	1,396	98%
8999	Revenues-Susp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>SUBTOTAL - Local Revenue</b>	<b>369</b>	<b>362</b>	<b>2,098</b>	<b>12,645</b>	<b>9,105</b>	<b>2,764</b>	<b>61,441</b>	<b>6,729</b>	<b>52,451</b>	<b>9,892</b>	<b>4,368</b>	<b>162,223</b>	<b>158,584</b>	<b>3,639</b>	<b>77,199</b>	<b>154,278</b>	<b>186,082</b>	<b>31,804</b>	<b>23,859</b>	<b>87%</b>
<b>TOTAL REVENUE</b>		<b>288,136</b>	<b>284,529</b>	<b>638,718</b>	<b>1,051,696</b>	<b>754,486</b>	<b>728,308</b>	<b>1,014,524</b>	<b>579,728</b>	<b>920,016</b>	<b>619,653</b>	<b>552,492</b>	<b>7,432,285</b>	<b>7,431,475</b>	<b>810</b>	<b>9,585,092</b>	<b>8,593,713</b>	<b>8,625,517</b>	<b>31,804</b>	<b>1,193,232</b>	<b>86%</b>

April 2019 Monthly Update Actuals through May 31, 2019												Year To Date				Annual Budget					
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>EXPENDITURES DETAIL</b>																					
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	102,215	192,299	201,592	204,220	191,396	189,949	202,915	181,767	180,737	177,352	176,739	2,001,180	2,004,585	(3,405)	2,646,248	2,467,091	2,449,132	(17,959)	447,952	82%
1300	Cert Adminis	59,670	46,468	45,154	43,840	45,154	45,154	45,154	39,320	39,320	39,470	39,320	488,024	490,594	(2,570)	641,922	631,989	631,989	-	143,965	77%
<b>SUBTOTAL - Certificated Salaries</b>		<b>161,885</b>	<b>238,767</b>	<b>246,746</b>	<b>248,060</b>	<b>236,550</b>	<b>235,103</b>	<b>248,069</b>	<b>221,087</b>	<b>220,057</b>	<b>216,822</b>	<b>216,059</b>	<b>2,489,204</b>	<b>2,495,179</b>	<b>(5,975)</b>	<b>3,288,170</b>	<b>3,099,081</b>	<b>3,081,122</b>	<b>(17,959)</b>	<b>591,918</b>	<b>81%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	16,403	21,644	20,892	20,492	19,904	22,567	17,665	17,260	18,528	18,244	17,691	211,291	210,229	1,062	278,368	268,440	268,440	-	57,149	79%
2900	OtherClassStaff	25,856	47,892	56,273	55,494	55,491	53,936	28,421	45,778	43,082	46,180	45,992	504,396	508,627	(4,231)	419,121	504,652	504,652	-	255	100%
<b>SUBTOTAL - Classified Salaries</b>		<b>42,260</b>	<b>69,536</b>	<b>77,165</b>	<b>75,986</b>	<b>75,394</b>	<b>76,503</b>	<b>46,087</b>	<b>63,038</b>	<b>61,610</b>	<b>64,425</b>	<b>63,683</b>	<b>715,687</b>	<b>718,856</b>	<b>(3,169)</b>	<b>697,489</b>	<b>773,092</b>	<b>773,092</b>	<b>-</b>	<b>57,405</b>	<b>93%</b>
<b>Employee Benefits</b>																					
3101	STRS	10,429	40,315	40,770	41,032	38,241	38,960	37,178	35,818	35,838	34,328	34,400	387,311	394,826	(7,515)	505,321	507,060	507,060	-	119,749	76%
3202	PERS	5,263	10,171	12,243	11,642	11,791	11,701	12,742	10,656	10,332	11,827	11,497	119,865	126,523	(6,658)	92,125	114,423	114,423	-	(5,442)	105%
3301	OASDI/Med	5,436	8,319	9,022	8,950	8,734	8,888	9,011	7,997	7,873	8,313	8,234	90,777	80,647	10,131	112,459	118,635	118,635	-	27,858	77%
3401	HlthWelfare	2,985	70,908	18,060	54,692	41,180	618	83,672	2,998	6,851	33,499	108,570	424,034	432,116	(8,082)	607,060	610,494	610,494	-	186,460	69%
3501	Unemploym	-	472	-	417	-	-	0	417	74	-	1,402	2,780	888	1,892	2,502	2,502	2,502	-	(278)	111%
3601	WorkersCmp	11,052	3,682	3,683	3,683	3,683	-	3,683	3,683	7,366	3,683	-	44,198	44,198	-	44,879	40,347	40,347	-	(3,851)	110%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,658	20,658	19,662	(996)	19,662	0%
<b>SUBTOTAL - Employee Benefits</b>		<b>35,166</b>	<b>133,866</b>	<b>83,777</b>	<b>120,416</b>	<b>103,629</b>	<b>60,168</b>	<b>146,287</b>	<b>61,570</b>	<b>68,334</b>	<b>91,650</b>	<b>164,102</b>	<b>1,068,966</b>	<b>1,079,197</b>	<b>(10,232)</b>	<b>1,385,003</b>	<b>1,414,118</b>	<b>1,413,122</b>	<b>(996)</b>	<b>344,157</b>	<b>76%</b>
<b>Books &amp; Supplies</b>																					
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	20,073	(14,900)	5,311	5,311	5,311	-	138	97%
4310	Ins Mats & Sups	-	87	179	16	279	2,104	428	1,691	183	853	(361)	5,459	5,920	(461)	70,000	77,021	75,021	(2,000)	69,562	7%
4315	OthSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	975	1,994	545	387	94	772	2,364	194	(345)	1,057	8,037	6,566	1,471	13,664	13,664	13,664	-	5,627	59%
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	16	-	-	16	-	16	5,311	2,311	2,320	9	2,304	1%
4335	PE Supplies	-	-	-	47	-	-	-	-	670	-	-	717	93	623	25,000	35,000	23,420	(11,580)	22,703	3%
4340	Educat Software	-	5,714	10,333	4,172	-	-	6,895	12,030	450	-	-	39,594	38,182	1,412	80,648	61,365	61,365	-	21,771	65%
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	424	52	36	512	-	512	7,500	5,000	5,000	-	4,488	10%
4346	TeacherSupplies	-	-	-	1	338	197	732	52	40	1,908	3,268	1,073	2,195	10,621	10,621	10,621	-	7,353	31%	
4350	Cust. Supplies	-	-	-	2,466	1,440	3,240	548	4,713	86	3,694	96	16,282	15,388	893	21,343	21,343	21,343	-	5,061	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	9,460	5,312	7,888	17%
4440	Computers <\$5k	-	-	174	-	-	-	-	-	-	-	900	1,075	174	900	2,655	2,655	4,655	2,000	3,580	23%
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	5,063	-	5,063	-	5,063	-	17,000	5,063	(11,937)	-	100%
4710	Food	-	-	-	-	-	-	41	-	-	-	-	41	-	41	357,547	-	-	-	(41)	-
4720	Food:Other Food	-	-	392	-	-	-	(25)	0	0	-	-	367	342	25	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	(56,421)	47,660	42,495	5,165	-	-	-	-	(47,660)	-
<b>SUBTOTAL - Books and Supplies</b>		<b>87</b>	<b>13,835</b>	<b>13,072</b>	<b>14,245</b>	<b>15,863</b>	<b>27,897</b>	<b>2,662</b>	<b>52,779</b>	<b>(1,526)</b>	<b>74,162</b>	<b>(52,786)</b>	<b>160,291</b>	<b>156,632</b>	<b>3,660</b>	<b>657,369</b>	<b>293,164</b>	<b>276,718</b>	<b>(16,446)</b>	<b>116,426</b>	<b>58%</b>

April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>Services &amp; Other Operating Expenses</b>																				
5101 CMO Fees	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	33,681	370,489	381,042	(10,553)	997,937	404,170	404,170	-	33,681	92%	
5205 Conference Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-	-	-	-	-	
5210 MilesParkTolls	-	-	179	195	346	-	-	-	-	77	138	935	1,295	(360)	3,000	10,500	10,000	(500)	9,065	9%	
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5220 TraLodging	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	5,000	-	5,000	0%	
5300 DuesMemberships	-	-	450	-	-	1,020	-	6,760	-	-	-	8,230	22,058	(13,828)	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	33,862	(4,036)	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	1,317	18,095	18,671	(576)	40,000	40,000	40,000	-	21,905	45%	
5510 Gas & Electric	-	11,726	11,090	9,602	5,419	-	7,697	4,744	7,419	4,682	5,368	67,746	72,579	(4,833)	120,000	120,000	120,000	-	52,254	56%	
5610 Rent & Leases	-	-	-	-	-	772	-	-	-	-	-	772	1,390	(618)	-	-	772	772	-	100%	
5620 EquipmentLeases	2,214	2,532	3,207	3,127	4,087	346	4,004	6,243	4,944	2,858	2,789	36,352	45,427	(9,075)	50,286	50,286	50,286	-	13,934	72%	
5630 Reps&MaintBldng	-	24,268	9,400	1,755	831	-	-	461	(0)	2,772	-	39,487	45,844	(6,357)	85,000	50,000	50,000	-	10,513	79%	
5800 ProfessServices	-	-	16,752	1,476	5,535	30	4,404	(350)	-	-	-	27,847	42,827	(14,980)	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	13,703	92,008	80,852	11,156	15,000	235,664	235,664	-	143,656	39%	
5811 Property Tax	-	-	-	-	3,393	-	-	-	-	-	-	3,393	6,108	(2,715)	-	3,393	3,393	-	-	100%	
5813 SchPrgAftSchool	-	-	-	-	-	-	-	540	-	-	-	540	-	540	5,500	5,500	5,500	-	4,960	10%	
5814 SchPrgAcadComps	-	-	-	815	-	-	785	-	-	-	-	1,600	2,880	(1,280)	11,000	11,000	11,000	-	9,400	15%	
5819 SchIProgs-Other	-	-	-	1,421	-	2,589	5,198	966	-	3,071	9,856	23,101	16,574	6,527	7,100	19,271	48,439	29,168	25,338	48%	
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,684	11,684	11,684	-	11,684	0%	
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5835 Field Trips	-	-	450	2,955	-	-	2,636	200	173	838	7,251	6,129	1,122	35,000	2,636	10,897	8,261	3,646	67%		
5836 FieldTrip Trans	-	-	-	-	-	-	4,281	3,955	4,238	2,088	14,562	30,000	(15,438)	-	28,355	28,979	624	14,417	50%		
5840 MarkngStdtRecrt	-	-	8,860	10,610	-	-	100	540	-	-	-	20,111	35,047	(14,937)	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	7,087	23,526	11,817	11,709	35,900	36,150	36,150	-	12,624	65%	
5860 Service Fees	231	307	577	201	225	435	525	58	123	621	144	3,447	4,071	(624)	2,932	2,932	3,356	424	(91)	103%	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5863 Prof Developmnt	-	-	604	2,365	-	136	(202)	-	-	601	775	4,278	5,224	(946)	30,418	19,044	19,044	-	14,766	22%	
5864 Prof Dev-Other	-	-	85	337	-	5,000	2,310	-	5,190	-	12,922	9,760	3,162	70,682	73,803	73,803	-	60,881	18%		
5869 SpEd Ctrct Inst	-	-	-	-	-	-	76,182	35,146	28,021	44,269	(0)	183,618	222,365	(38,746)	-	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	10,745	76,830	76,679	152	85,000	77,091	96,546	19,455	19,716	80%	
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	-	3,000	0%	
5900 Communications	-	-	-	-	-	-	-	-	-	10	-	10	-	10	3,090	1,725	1,725	-	1,715	1%	
5920 TelecomInternet	-	-	479	958	-	-	-	-	1,454	-	-	2,891	2,587	304	73,161	3,090	3,090	-	199	94%	
5930 PostageDelivery	-	1,101	85	635	-	0	300	635	36	49	-	2,842	2,938	(96)	10,621	10,606	10,606	-	7,764	27%	
5940 Technology	-	-	-	-	-	-	1,916	2,692	479	-	958	6,045	3,449	2,597	-	5,000	8,000	3,000	1,955	76%	
<b>SUBTOTAL - Services &amp; Operations</b>	<b>11,222</b>	<b>316,712</b>	<b>169,341</b>	<b>129,327</b>	<b>129,109</b>	<b>123,071</b>	<b>(403,886)</b>	<b>186,637</b>	<b>190,547</b>	<b>137,191</b>	<b>89,485</b>	<b>1,078,756</b>	<b>1,181,474</b>	<b>(102,718)</b>	<b>2,156,391</b>	<b>1,720,776</b>	<b>1,781,980</b>	<b>61,205</b>	<b>703,224</b>	<b>61%</b>	

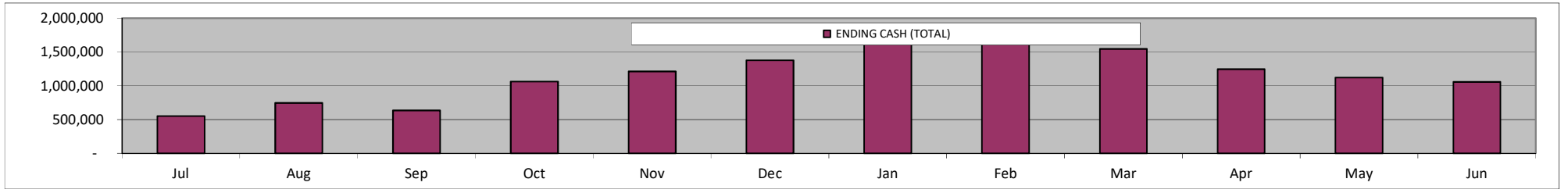
April 2019 Monthly Update Actuals through May 31, 2019													Year To Date			Annual Budget					
MSA SA	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as %	
																				of Second Interim	
<b>Capital Outlay &amp; Depreciation</b>																					
6100	-	-	-	-	-	-	-	-	2,065	9,537	-	11,602	11,000	602	-	-	600,000	600,000	588,398	2%	
6400	-	-	-	-	-	-	42,625	-	-	-	-	42,625	42,625	-	-	80,000	86,000	6,000	43,375	50%	
6900	-	-	-	199,022	-	-	-	-	-	-	-	199,022	199,022	-	597,067	597,067	597,067	-	398,045	33%	
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>		-	-	-	199,022	-	42,625	-	2,065	9,537	-	253,249	252,648	602	597,067	677,067	1,283,067	606,000	1,029,818	20%	
<b>Other Outflows</b>																					
7299	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,709	-	-	-	-	-	
7438	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	35,542	597,104	597,170	(67)	595,203	595,203	595,203	-	(1,900)	100%	
<b>SUBTOTAL - Other Outflows</b>		43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	35,542	597,104	597,170	(67)	614,912	595,203	595,203	-	(1,900)	100%
<b>TOTAL EXPENDITURES</b>		293,574	788,551	765,092	832,112	560,545	603,341	109,329	585,111	541,087	784,178	516,086	6,363,257	6,481,156	(117,899)	9,396,401	8,572,501	9,204,305	631,804	2,841,048	69%



**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	ACTUALS	BUDGET	BUDGET	
<b>BEGINNING CASH</b>	<b>708,858</b>	<b>351,947</b>	<b>412,369</b>	<b>317,008</b>	<b>433,301</b>	<b>522,760</b>	<b>714,327</b>	<b>766,445</b>	<b>942,374</b>	<b>883,934</b>	<b>717,289</b>	<b>593,665</b>	<b>527,993</b>	
<b>Revenue</b>														
LCFF Entitlement	270,445	284,166	521,735	1,007,872	639,406	674,339	639,405	543,661	671,454	518,001	521,820	595,000	(530,824)	<b>6,356,482</b>
Federal Revenue	-	-	-	-	74,796	-	170,263	-	89,333	65,456	-	-	27,853	<b>427,701</b>
Other State Revenues	17,322	-	114,885	31,179	31,179	51,205	143,414	29,338	106,778	26,304	26,304	50,000	382,344	<b>1,010,252</b>
Other Local Revenues	369	362	2,098	12,645	9,105	2,764	61,441	6,729	52,451	9,892	4,368	279	(7,852)	<b>154,650</b>
<b>Total Revenue</b>	<b>288,136</b>	<b>284,529</b>	<b>638,718</b>	<b>1,051,696</b>	<b>754,486</b>	<b>728,308</b>	<b>1,014,524</b>	<b>579,728</b>	<b>920,016</b>	<b>619,653</b>	<b>552,492</b>	<b>645,279</b>	<b>(128,479)</b>	<b>7,949,085</b>
<b>Expenses</b>														
Certificated Salaries	161,885	238,767	246,746	248,060	236,550	235,103	248,069	221,087	220,057	216,822	216,059	220,000	365,942	<b>3,075,146</b>
Classified Salaries	42,260	69,536	77,165	75,986	75,394	76,503	46,087	63,038	61,610	64,425	63,683	117,665	2,806	<b>836,159</b>
Benefits	35,166	133,866	83,777	120,416	103,629	60,168	146,287	61,570	68,334	91,650	164,102	191,997	221,928	<b>1,482,891</b>
Books and Supplies	87	13,835	13,072	14,245	15,863	27,897	2,662	52,779	(1,526)	74,162	(52,786)	15,986	44,100	<b>220,377</b>
Services and Operations	11,222	316,712	169,341	129,327	129,109	123,071	(403,886)	186,637	190,547	137,191	89,485	127,450	433,056	<b>1,639,263</b>
Depreciation / Cap Outlay	-	-	-	199,022	-	-	42,625	-	2,065	9,537	-	-	1,030,420	<b>1,283,669</b>
Other Outflows	43,042	45,056	129,934	45,056	-	80,597	27,486	-	-	190,392	35,542	36,000	(191,967)	<b>441,137</b>
<b>Total Expenses</b>	<b>293,661</b>	<b>817,772</b>	<b>720,036</b>	<b>832,112</b>	<b>560,545</b>	<b>603,341</b>	<b>109,329</b>	<b>585,111</b>	<b>541,087</b>	<b>784,178</b>	<b>516,086</b>	<b>709,099</b>	<b>1,906,286</b>	<b>8,978,641</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	95,827	690,775	57,262	5,356	-	(2,624)	5,810	-	-	-	-	-	-	<b>852,406</b>
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	(58,177)	-	-	<b>192,497</b>
Fixed Assets	-	-	-	85,926	(61,180)	-	(232,255)	223,778	(103,495)	(55,073)	-	-	-	<b>(142,299)</b>
Due To (From)	-	(269,311)	(89,770)	(89,770)	(89,770)	(89,770)	-	-	(100,000)	(100,000)	(100,000)	-	-	<b>(928,391)</b>
Expenses - Prior Year Accruals	(247,069)	51,649	-	-	-	-	-	-	-	-	-	-	-	<b>(195,420)</b>
Accounts Payable - Current Year	-	-	9,144	4,549	1,409	1,980	-	-	-	-	-	-	-	<b>17,082</b>
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	<b>67,764</b>
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)	<b>(280,187)</b>
<b>Total Other Transactions</b>	<b>90,854</b>	<b>726,690</b>	<b>(30,193)</b>	<b>208,928</b>	<b>(43,304)</b>	<b>36,568</b>	<b>(620,822)</b>	<b>(42,465)</b>	<b>(443,875)</b>	<b>(137,048)</b>	<b>(160,030)</b>	<b>(1,853)</b>	<b>(416,548)</b>	
<b>Total Change in Cash</b>	<b>85,330</b>	<b>193,447</b>	<b>(111,511)</b>	<b>428,512</b>	<b>150,637</b>	<b>161,535</b>	<b>284,373</b>	<b>(47,849)</b>	<b>(64,945)</b>	<b>(301,572)</b>	<b>(123,624)</b>	<b>(65,672)</b>	<b>#####</b>	
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	593,665	527,993		
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		
<b>ENDING CASH (TOTAL)</b>	<b>552,078</b>	<b>745,525</b>	<b>634,014</b>	<b>1,062,526</b>	<b>1,213,164</b>	<b>1,374,698</b>	<b>1,659,071</b>	<b>1,611,222</b>	<b>1,546,277</b>	<b>1,244,705</b>	<b>1,121,081</b>	<b>1,055,409</b>		

<<< = 43 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 \$139,491, which represents 11 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 (\$1,990) 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 (\$833) 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 \$6,867 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 May 31, 2019)													Year To Date			Annual Budget					
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	-			
<b>SUMMARY</b>																					
<b>Revenue</b>																					
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,842	225,611	449,791	230,930	225,440	2,784,895	2,782,801	2,094	3,724,672	3,171,560	3,171,560	-	386,665	88%	
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	17,960	390,574	401,418	(10,844)	590,983	626,463	620,667	(5,796)	230,093	63%	
Other Local Revenues	500	-	828	6,421	12,739	28,301	7,339	-	32,082	4,193	6,287	98,690	89,865	8,825	79,331	144,662	150,620	5,958	51,930	66%	
<b>Total Revenue</b>	<b>89,296</b>	<b>175,960</b>	<b>390,844</b>	<b>288,572</b>	<b>283,897</b>	<b>361,338</b>	<b>348,638</b>	<b>316,690</b>	<b>529,571</b>	<b>280,982</b>	<b>249,687</b>	<b>3,315,474</b>	<b>3,303,621</b>	<b>11,853</b>	<b>4,529,764</b>	<b>4,053,672</b>	<b>4,059,630</b>	<b>5,958</b>	<b>744,156</b>	<b>82%</b>	
<b>Expenditures</b>																					
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	128,423	132,837	1,389,093	1,389,201	(108)	1,664,407	1,559,448	1,547,556	(11,892)	158,463	90%	
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	32,280	30,613	326,208	308,580	17,628	238,576	398,672	396,682	(1,990)	70,474	82%	
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	55,124	97,809	581,931	577,557	4,374	696,366	723,079	734,971	11,892	153,040	79%	
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	45,686	(24,882)	83,615	114,314	(30,699)	136,427	119,388	118,555	(833)	34,940	71%	
Services and Operating Exp.	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	312,781	309,604	343,111	1,600,147	1,684,812	(84,665)	1,736,112	1,993,280	2,000,147	6,867	400,001	80%	
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)	-	(0)	12,006	-	-	-	0	-	
<b>Total Expenditures</b>	<b>189,058</b>	<b>411,153</b>	<b>350,807</b>	<b>353,584</b>	<b>282,885</b>	<b>143,483</b>	<b>439,767</b>	<b>307,717</b>	<b>484,227</b>	<b>497,679</b>	<b>579,489</b>	<b>4,039,850</b>	<b>4,132,480</b>	<b>(92,630)</b>	<b>4,529,541</b>	<b>4,897,738</b>	<b>4,903,596</b>	<b>5,858</b>	<b>863,746</b>	<b>82%</b>	
<b>Net Revenues</b>												<b>(724,376)</b>	<b>(828,859)</b>	<b>104,483</b>	<b>223</b>	<b>(844,066)</b>	<b>(843,966)</b>	<b>100</b>	<b>(119,590)</b>		
<b>Fund Balance</b>															<b>Fund Balance</b>						
Beginning Balance (Audited)															Beginning Balance (Audited)						
Net Revenues															Net Revenues						
<b>Ending Fund Balance</b>															<b>Ending Fund Balance</b>						
<b>Components of Ending Fund Balance</b>															<b>Components of Fund Bal.</b>						
Available For Economic Uncertainty															Available For Econ. Uncert.						
Restricted Balances															Restricted Balances						
Net Fixed Assets															Net Fixed Assets						
<b>Ending Fund Balance</b>															<b>Ending Fund Balance</b>						



April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	40,408	41,202	74,958	74,234	74,164	74,164	74,164	48,403	48,403	48,333	48,403	646,836	633,294	13,542	1,016,244	833,677	833,677	-	186,841	78%
8012	EPA Entitlement	-	-	19,399	-	-	19,399	-	-	19,669	-	-	58,467	58,798	(331)	92,299	78,074	78,074	-	19,607	75%
8019	Prior Year Adjustments	-	-	(794)	-	-	70	-	(2,470)	16,525	-	(5,560)	7,771	(724)	8,495	-	-	-	-	(7,771)	-
8096	InLieuPropTaxes	38,768	134,758	269,517	179,678	179,678	179,678	179,678	365,194	182,597	182,597	2,071,821	2,091,433	(19,612)	2,616,129	2,259,809	2,259,809	-	187,988	92%	
<b>SUBTOTAL - LCFF Entitlement</b>		<b>79,176</b>	<b>175,960</b>	<b>363,080</b>	<b>253,912</b>	<b>253,842</b>	<b>273,311</b>	<b>253,842</b>	<b>225,611</b>	<b>449,791</b>	<b>230,930</b>	<b>225,440</b>	<b>2,784,895</b>	<b>2,782,801</b>	<b>2,094</b>	<b>3,724,672</b>	<b>3,171,560</b>	<b>3,171,560</b>	<b>-</b>	<b>386,665</b>	<b>88%</b>
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,500	50,500	56,296	5,796	56,296	0%
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	33,724	-	-	-	-	-
8290	All Other Federal Revenue	-	-	-	-	-	12,361	17,176	-	11,778	-	-	41,315	29,537	11,778	50,554	60,487	60,487	-	19,172	68%
<b>SUBTOTAL - Federal Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,361</b>	<b>17,176</b>	<b>-</b>	<b>11,778</b>	<b>-</b>	<b>-</b>	<b>41,315</b>	<b>29,537</b>	<b>11,778</b>	<b>134,778</b>	<b>110,987</b>	<b>116,783</b>	<b>5,796</b>	<b>75,468</b>	<b>35%</b>
<b>Other State Revenue</b>																					
8311	SpEd Revenue	9,620	-	26,936	17,316	17,316	17,316	17,316	-	35,920	17,960	17,960	177,660	155,820	21,840	240,900	240,900	235,104	(5,796)	57,444	76%
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,172	-	-	-	-	-
8550	MandCstReimburs	-	-	-	-	-	6,336	35,703	-	-	-	-	42,039	42,039	-	139,401	77,741	77,741	-	35,702	54%
8560	StateLotteryRev	-	-	-	10,923	-	-	16,375	-	-	27,900	-	55,198	87,298	(32,101)	89,530	89,530	89,530	-	34,332	62%
8590	AllOthStateRev	-	-	-	-	-	23,713	886	91,079	-	-	(0)	115,678	116,261	(583)	118,980	218,292	218,292	-	102,614	53%
<b>SUBTOTAL - Other State Revenue</b>		<b>9,620</b>	<b>-</b>	<b>26,936</b>	<b>28,239</b>	<b>17,316</b>	<b>47,365</b>	<b>70,280</b>	<b>91,079</b>	<b>35,920</b>	<b>45,860</b>	<b>17,960</b>	<b>390,574</b>	<b>401,418</b>	<b>(10,844)</b>	<b>590,983</b>	<b>626,463</b>	<b>620,667</b>	<b>(5,796)</b>	<b>230,093</b>	<b>63%</b>
<b>Local Revenue</b>																					
8600	Other Local Revenue	-	-	-	-	-	-	-	29,392	-	-	-	29,392	30,000	(608)	-	29,392	29,392	-	-	100%
8634	StudentLunchFee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	2,000	(2,000)	2,500	2,500	2,500	-	2,500	0%
8660	Interest	500	-	828	52	-	661	168	-	-	621	-	2,829	3,945	(1,116)	-	5,000	5,000	-	2,171	57%
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	-	-	-	6,370	12,739	27,641	7,171	-	-	273	12,275	66,469	53,920	12,548	76,831	107,770	113,728	5,958	47,259	58%
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	-	-	-	-	-	-	-	2,690	3,299	(5,989)	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Local Revenue</b>		<b>500</b>	<b>-</b>	<b>828</b>	<b>6,421</b>	<b>12,739</b>	<b>28,301</b>	<b>7,339</b>	<b>-</b>	<b>32,082</b>	<b>4,193</b>	<b>6,287</b>	<b>98,690</b>	<b>89,865</b>	<b>8,825</b>	<b>79,331</b>	<b>144,662</b>	<b>150,620</b>	<b>5,958</b>	<b>51,930</b>	<b>66%</b>
<b>TOTAL REVENUE</b>		<b>89,296</b>	<b>175,960</b>	<b>390,844</b>	<b>288,572</b>	<b>283,897</b>	<b>361,338</b>	<b>348,638</b>	<b>316,690</b>	<b>529,571</b>	<b>280,982</b>	<b>249,687</b>	<b>3,315,474</b>	<b>3,303,621</b>	<b>11,853</b>	<b>4,529,764</b>	<b>4,053,672</b>	<b>4,059,630</b>	<b>5,958</b>	<b>744,156</b>	<b>82%</b>

April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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
<b>MSA SD</b>																					
<b>EXPENDITURES DETAIL</b>																					
<b>Certificated Salaries</b>																					
1100	TeacherSalaries	42,300	93,718	95,189	98,202	95,151	100,454	91,640	95,917	94,423	94,648	98,755	1,000,397	1,002,102	(1,705)	1,238,279	1,137,941	1,126,049	(11,892)	125,652	89%
1300	Cert Adminis	52,640	33,460	33,397	33,382	33,460	33,460	33,460	33,460	34,120	33,775	34,083	388,697	387,099	1,598	426,128	421,507	421,507	-	32,811	92%
<b>SUBTOTAL - Certificated Salaries</b>		<b>94,940</b>	<b>127,178</b>	<b>128,586</b>	<b>131,584</b>	<b>128,611</b>	<b>133,914</b>	<b>125,100</b>	<b>129,377</b>	<b>128,543</b>	<b>128,423</b>	<b>132,837</b>	<b>1,389,093</b>	<b>1,389,201</b>	<b>(108)</b>	<b>1,664,407</b>	<b>1,559,448</b>	<b>1,547,556</b>	<b>(11,892)</b>	<b>158,463</b>	<b>90%</b>
<b>Classified Salaries</b>																					
2400	Clerical & Tech	9,337	10,575	10,631	10,308	12,099	12,522	16,136	10,154	10,070	10,763	10,245	122,840	111,518	11,322	59,644	160,228	160,228	-	37,388	77%
2900	OtherClassStaff	15,716	16,900	19,175	17,703	16,740	18,405	18,485	19,428	18,933	21,516	20,369	203,368	197,062	6,306	178,932	238,443	236,453	(1,990)	33,085	86%
<b>SUBTOTAL - Classified Salaries</b>		<b>25,053</b>	<b>27,475</b>	<b>29,806</b>	<b>28,011</b>	<b>28,839</b>	<b>30,927</b>	<b>34,620</b>	<b>29,581</b>	<b>29,003</b>	<b>32,280</b>	<b>30,613</b>	<b>326,208</b>	<b>308,580</b>	<b>17,628</b>	<b>238,576</b>	<b>398,672</b>	<b>396,682</b>	<b>(1,990)</b>	<b>70,474</b>	<b>82%</b>
<b>Employee Benefits</b>																					
3101	STRS	8,442	21,222	21,001	21,481	21,325	20,534	19,063	21,572	21,470	21,479	22,115	219,706	221,759	(2,053)	248,164	254,538	266,430	11,892	46,724	82%
3202	PERS	2,354	4,574	4,874	4,787	4,622	4,797	4,991	4,637	4,464	4,981	4,642	49,724	50,961	(1,238)	36,329	36,329	36,329	-	(13,394)	137%
3301	OASDI/Med	2,915	3,571	3,855	3,772	3,687	3,840	3,802	3,691	3,624	3,831	3,784	40,373	35,079	5,293	51,069	52,419	52,419	-	12,046	77%
3401	HlthWelfare	1,487	36,777	24,075	402	25,370	1,586	42,903	(491)	30,028	23,468	67,226	252,830	252,600	230	337,971	356,960	356,960	-	104,131	71%
3501	UnemployIns	-	217	-	216	150	(0)	-	-	699	-	42	1,325	584	741	1,141	1,141	1,141	-	(184)	116%
3601	WorkersCmp	4,088	1,363	1,364	1,364	1,364	-	1,364	1,364	4,339	1,364	-	17,974	16,363	1,611	21,428	21,428	21,428	-	3,453	84%
3701	Other Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3901	OthBenes	-	-	-	-	-	-	-	-	-	-	-	-	212	(212)	264	264	264	-	264	0%
<b>SUBTOTAL - Employee Benefits</b>		<b>19,286</b>	<b>67,724</b>	<b>55,169</b>	<b>32,022</b>	<b>56,519</b>	<b>30,758</b>	<b>72,122</b>	<b>30,773</b>	<b>64,625</b>	<b>55,124</b>	<b>97,809</b>	<b>581,931</b>	<b>577,557</b>	<b>4,374</b>	<b>696,366</b>	<b>723,079</b>	<b>734,971</b>	<b>11,892</b>	<b>153,040</b>	<b>79%</b>
<b>Books &amp; Supplies</b>																					
4100	Text&CoreCurric	-	-	(1,001)	-	-	-	-	-	-	-	-	(1,001)	(1,001)	-	5,150	5,150	5,150	-	6,151	-19%
4200	BooksOthRefMats	-	-	-	-	-	193	197	(98)	-	-	-	292	387	(94)	5,150	2,150	2,150	-	1,858	14%
4310	Ins Mats & Sups	-	-	-	2,336	-	1,000	6,969	(2,780)	-	1,714	-	9,238	6,672	2,566	30,000	52,421	42,912	(9,509)	33,674	22%
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4320	Office Supplies	-	-	677	549	200	20	4,549	3,082	148	341	355	9,922	11,314	(1,392)	9,270	12,270	14,270	2,000	4,348	70%
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	13,632	275	13,654	14,029	15,897	1,868	1,990	87%
4345	NonInstStdntSup	-	-	74	-	5	-	(0)	6,205	(3,137)	538	27	3,712	85	3,628	6,365	6,365	6,365	-	2,653	58%
4346	TeacherSupplies	-	-	-	-	-	83	0	99	-	-	-	182	166	16	2,500	2,500	1,250	(1,250)	1,068	15%
4350	Cust. Supplies	-	-	-	-	-	121	-	153	1,099	-	703	2,076	242	1,834	6,365	6,365	6,365	-	4,289	33%
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	339	3,667	4,580	(913)	6,896	9,056	9,056	-	5,389	40%
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	(28,021)	32,773	78,238	(45,465)	-	-	-	-	-	(32,773)
<b>SUBTOTAL - Books and Supplies</b>		<b>-</b>	<b>13,908</b>	<b>19,806</b>	<b>30,617</b>	<b>5,657</b>	<b>10,272</b>	<b>17,842</b>	<b>15,434</b>	<b>(50,724)</b>	<b>45,686</b>	<b>(24,882)</b>	<b>83,615</b>	<b>114,314</b>	<b>(30,699)</b>	<b>136,427</b>	<b>119,388</b>	<b>118,555</b>	<b>(833)</b>	<b>34,940</b>	<b>71%</b>

**April 2019 Monthly Update**  
Actuals through May 31, 2019)

**Year To Date**

**Annual Budget**

**MSA SD**

**Services & Other Operating Expenses**

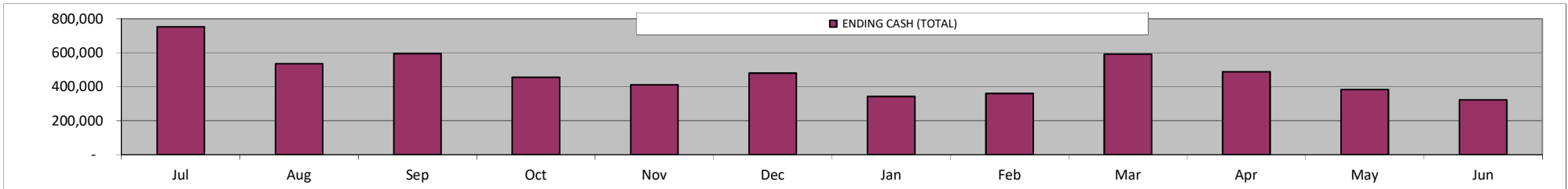
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim
5101 CMO Fees	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	375,571	375,571	-	409,714	409,714	409,714	-	34,143	92%
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	329	2,839	3,914	(1,075)	7,426	2,426	4,676	2,250	1,838	61%
5215 TravConferences	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5220 TraLodging	-	-	76	1,839	(0)	0	(0)	0	2,495	545	-	4,955	3,447	1,507	7,210	6,210	6,210	-	1,255	80%
5300 DuesMemberships	-	-	1,020	-	-	4,100	95	189	(94)	-	-	5,309	9,387	(4,078)	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	18,763	1,340	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	365	9,670	17,314	(7,645)	56,650	18,650	14,650	(4,000)	4,981	66%
5510 Gas & Electric	301	3,995	7,773	8,123	6,169	164	467	4,883	13,903	4,571	4,588	54,937	76,070	(21,134)	30,000	45,000	63,000	18,000	8,063	87%
5610 Rent & Leases	39,480	79,480	59,480	59,480	-	(115,850)	124,276	(98,516)	208,967	208,967	245,313	811,076	846,345	(35,269)	713,760	724,784	724,784	-	(86,292)	112%
5620 EquipmentLeases	-	700	1,479	1,250	350	1,148	1,697	1,454	1,056	350	937	10,423	11,365	(942)	10,609	10,609	13,109	2,500	2,687	80%
5630 Reps&MaintBldng	-	-	100	2,387	2,543	291	1,005	-	237	823	-	7,385	11,386	(4,001)	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	26,542	(10,492)	80,660	26,584	26,584	-	10,534	60%
5810 Legal	-	-	728	-	2,260	-	-	-	-	-	-	2,987	5,377	(2,390)	15,450	15,350	7,250	(8,100)	4,263	41%
5811 Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813 SchPrgAftSchool	-	-	-	-	-	-	8,187	-	6,961	41,018	16,460	72,626	61,461	11,165	79,380	79,380	79,380	-	6,754	91%
5814 SchPrgAcadComps	-	-	-	-	86	-	-	1,342	1,090	-	257	2,775	10,120	(7,345)	4,635	2,635	2,775	140	-	100%
5819 SchlProgs-Other	-	-	-	-	-	-	-	504	2,134	-	518	3,157	10,000	(6,843)	1,133	1,133	6,133	5,000	2,976	51%
5820 Audit & CPA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,609	10,609	10,609	-	10,609	0%
5825 DMSBusinessSvcs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5835 Field Trips	-	-	-	-	-	-	-	1,707	6,097	-	30,823	38,627	10,000	28,627	45,000	48,939	57,406	8,467	18,779	67%
5836 FieldTrip Trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5840 MarkngStdtRecrt	-	-	991	-	-	-	(0)	0	96	3,466	-	4,553	11,387	(6,835)	15,000	18,847	18,847	-	14,294	24%
5850 Oversight Fees	-	7,068	2,035	-	-	-	6,312	-	-	9,469	3,156	28,040	28,754	(714)	37,247	37,247	37,247	-	9,207	75%
5857 Payroll Fees	-	-	-	-	-	-	235	920	935	951	1,527	4,568	10,329	(5,762)	16,444	16,058	13,558	(2,500)	8,990	34%
5860 Service Fees	-	-	33	-	-	-	-	-	43	-	-	76	59	17	1,061	1,061	1,061	-	985	7%
5861 Prior Year Services	-	-	-	-	-	12,224	-	-	-	-	-	12,224	22,003	(9,779)	-	12,224	12,224	-	-	100%
5863 Prof Developmnt	-	-	-	-	-	-	1,421	9,224	351	-	282	11,278	21,989	(10,711)	12,360	12,360	12,110	(250)	832	93%
5864 Prof Dev-Other	-	-	-	-	-	-	-	-	-	-	38	38	-	38	15,725	8,725	8,725	-	8,687	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	2,146	24,765	23,024	1,741	25,000	25,000	25,000	-	235	99%
5890 OthSvcsNon-Inst	-	-	-	-	-	-	538	2,302	-	807	269	3,917	969	2,948	1,500	244,216	244,216	-	240,299	2%
5900 Communications	-	-	-	280	-	-	-	-	-	-	-	280	504	(224)	35,063	1,225	1,225	-	945	23%
5920 TelecomInternet	1,068	3,076	3,083	280	(0)	0	-	2,714	1,985	140	1,228	13,573	10,198	3,375	24,258	33,838	21,698	(12,140)	8,125	63%
5930 PostageDelivery	-	579	-	-	-	-	2,521	-	-	552	184	3,835	5,117	(1,281)	5,150	5,150	5,150	-	1,315	74%
5940 Technology	-	-	-	-	-	-	1,734	2,128	274	274	548	4,957	3,121	1,836	-	24,258	24,258	-	19,301	20%
<b>SUBTOTAL - Services &amp; Operations</b>	<b>49,780</b>	<b>162,068</b>	<b>117,439</b>	<b>116,134</b>	<b>63,259</b>	<b>(62,387)</b>	<b>190,083</b>	<b>(1,725)</b>	<b>312,781</b>	<b>309,604</b>	<b>343,111</b>	<b>1,600,147</b>	<b>1,684,812</b>	<b>(84,665)</b>	<b>1,736,112</b>	<b>1,993,280</b>	<b>2,000,147</b>	<b>6,867</b>	<b>400,001</b>	<b>80%</b>

April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA SD	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>Capital Outlay &amp; Depreciation</b>																				
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%	
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>	<b>-</b>	<b>12,800</b>	<b>-</b>	<b>15,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,840</b>	<b>-</b>	<b>58,856</b>	<b>58,016</b>	<b>840</b>	<b>45,647</b>	<b>103,871</b>	<b>105,685</b>	<b>1,813</b>	<b>46,829</b>	<b>56%</b>	
<b>Other Outflows</b>																					
7299 Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,006	-	-	-	-	-	-
7438 InterestExpense	-	-	-	-	-	-	-	104,277	-	(104,277)	0	(0)	-	(0)	-	-	-	-	0	-	-
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,277</b>	<b>-</b>	<b>(104,277)</b>	<b>0</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>12,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>146,045</b>	<b>375,207</b>	<b>326,225</b>	<b>353,584</b>	<b>282,885</b>	<b>143,483</b>	<b>439,767</b>	<b>307,717</b>	<b>484,227</b>	<b>497,679</b>	<b>579,489</b>	<b>4,039,850</b>	<b>4,132,480</b>	<b>(92,630)</b>	<b>4,529,541</b>	<b>4,897,738</b>	<b>4,903,596</b>	<b>5,858</b>	<b>863,746</b>	<b>82%</b>	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MSA-SD</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>764,391</b>	<b>416,675</b>	<b>360,904</b>	<b>376,285</b>	<b>382,489</b>	<b>339,893</b>	<b>357,034</b>	<b>232,374</b>	<b>208,699</b>	<b>400,313</b>	<b>304,721</b>	<b>200,981</b>	<b>139,491</b>	
<b>Revenue</b>														
LCFF Entitlement	79,176	175,960	363,080	253,912	253,842	273,311	253,842	225,611	449,791	230,930	225,440	232,500	(78,335)	<b>2,939,060</b>
Federal Revenue	-	-	-	-	-	12,361	17,176	-	11,778	-	-	-	69,672	<b>110,987</b>
Other State Revenues	9,620	-	26,936	28,239	17,316	47,365	70,280	91,079	35,920	45,860	17,960	53,713	128,463	<b>572,750</b>
Other Local Revenues	500	-	828	6,421	12,739	28,301	7,339	-	32,082	4,193	6,287	934	44,104	<b>143,728</b>
<b>Total Revenue</b>	<b>89,296</b>	<b>175,960</b>	<b>390,844</b>	<b>288,572</b>	<b>283,897</b>	<b>361,338</b>	<b>348,638</b>	<b>316,690</b>	<b>529,571</b>	<b>280,982</b>	<b>249,687</b>	<b>287,147</b>	<b>163,904</b>	<b>3,766,525</b>
<b>Expenses</b>														
Certificated Salaries	94,940	127,178	128,586	131,584	128,611	133,914	125,100	129,377	128,543	128,423	132,837	129,822	28,533	<b>1,547,448</b>
Classified Salaries	25,053	27,475	29,806	28,011	28,839	30,927	34,620	29,581	29,003	32,280	30,613	25,962	62,139	<b>414,310</b>
Benefits	19,286	67,724	55,169	32,022	56,519	30,758	72,122	30,773	64,625	55,124	97,809	88,817	38,597	<b>709,345</b>
Books and Supplies	-	13,908	19,806	30,617	5,657	10,272	17,842	15,434	(50,724)	45,686	(24,882)	4,053	188	<b>87,857</b>
Services and Operations	49,780	162,068	117,439	116,134	63,259	(62,387)	190,083	(1,725)	312,781	309,604	343,111	104,970	(79,634)	<b>1,625,482</b>
Depreciation / Cap Outlay	-	12,800	-	15,216	-	-	-	-	-	30,840	-	-	17,669	<b>76,525</b>
Other Outflows	-	-	-	-	-	-	-	104,277	-	(104,277)	0	-	-	<b>(0)</b>
<b>Total Expenses</b>	<b>189,058</b>	<b>411,153</b>	<b>350,807</b>	<b>353,584</b>	<b>282,885</b>	<b>143,483</b>	<b>439,767</b>	<b>307,717</b>	<b>484,227</b>	<b>497,679</b>	<b>579,489</b>	<b>353,624</b>	<b>67,492</b>	<b>4,460,967</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	155,268	(352)	16,391	11,803	-	-	-	-	427,965	47,711	-	-	-	<b>658,786</b>
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Other Assets/Accrual Adj	(18,357)	13,483	-	2,890	8,182	-	-	3,909	(246,092)	16,550	221,076	-	-	<b>1,641</b>
Fixed Assets	-	-	-	15,216	9,482	9,482	9,482	-	-	30,840	-	-	-	<b>74,502</b>
Due To (From)	13,371	-	-	-	-	-	-	-	-	-	-	-	-	<b>13,371</b>
Expenses - Prior Year Accruals	(67,214)	-	-	-	-	-	-	-	-	-	-	-	-	<b>(67,214)</b>
Accounts Payable - Current Year	-	-	(1,416)	(109,718)	(67,607)	(164,074)	(60,802)	-	-	11,889	-	-	-	<b>(391,728)</b>
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	-	<b>59,844</b>
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>-</b>
<b>Total Other Transactions</b>	<b>88,055</b>	<b>18,118</b>	<b>19,962</b>	<b>(74,822)</b>	<b>(44,956)</b>	<b>(149,605)</b>	<b>(46,333)</b>	<b>8,896</b>	<b>186,860</b>	<b>111,977</b>	<b>226,063</b>	<b>4,987</b>		<b>349,201</b>
<b>Total Change in Cash</b>	<b>(11,707)</b>	<b>(217,075)</b>	<b>59,999</b>	<b>(139,834)</b>	<b>(43,944)</b>	<b>68,250</b>	<b>(137,463)</b>	<b>17,869</b>	<b>232,203</b>	<b>(104,720)</b>	<b>(103,740)</b>	<b>(61,490)</b>		<b>(345,240)</b>
<b>ENDING CASH (Local Bank 9120)</b>	<b>416,675</b>	<b>360,904</b>	<b>376,285</b>	<b>382,489</b>	<b>339,893</b>	<b>357,034</b>	<b>232,374</b>	<b>208,699</b>	<b>400,313</b>	<b>304,721</b>	<b>200,981</b>	<b>139,491</b>		
<b>ENDING CASH (County Treas. &amp; Other)</b>	<b>336,009</b>	<b>174,705</b>	<b>219,324</b>	<b>73,286</b>	<b>71,938</b>	<b>123,046</b>	<b>110,244</b>	<b>151,788</b>	<b>192,377</b>	<b>183,249</b>	<b>183,249</b>	<b>183,249</b>		
<b>ENDING CASH (TOTAL)</b>	<b>752,684</b>	<b>535,609</b>	<b>595,609</b>	<b>455,775</b>	<b>411,831</b>	<b>480,080</b>	<b>342,618</b>	<b>360,487</b>	<b>592,690</b>	<b>487,970</b>	<b>384,230</b>	<b>322,740</b>		

<<< = 26 days cash





## MERF Executive Summary

### SUMMARY OF RESULTS

This latest Current Forecast update projects a budget deficit of (\$404,233).

This is an increase of \$20,151 from the original Second Interim Budget projected deficit of (\$424,384).

This will allow MERF to end this fiscal year with a balance of \$389,728, which is 6.6% 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 22 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 \$33,102, or 0.6% 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 = increase of \$12,951, 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 \$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 \$30,330 higher than in the Second Interim, due to targeted budget adjustments (see detail).

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

Services & Operating costs are projected to be (\$17,379) 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 May 31, 2019												Year To Date			Annual Budget					
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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:																			
<b>SUMMARY</b>																				
<b>Revenue</b>																				
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	462,806	5,410,367	5,404,975	5,393	6,058,065	5,491,181	5,524,283	33,102	113,916	98%
<b>Total Revenue</b>	<b>158,541</b>	<b>1,409,427</b>	<b>134,556</b>	<b>759,283</b>	<b>519,146</b>	<b>507,281</b>	<b>(87,067)</b>	<b>586,598</b>	<b>506,412</b>	<b>453,385</b>	<b>462,806</b>	<b>5,410,367</b>	<b>5,404,975</b>	<b>5,393</b>	<b>6,058,065</b>	<b>5,491,181</b>	<b>5,524,283</b>	<b>33,102</b>	<b>113,916</b>	<b>98%</b>
<b>Expenditures</b>																				
Certificated Salaries	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	468,262	468,262	-	378,982	384,571	384,571	-	(83,691)	122%
Classified Salaries	138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	160,148	158,399	1,721,285	1,729,508	(8,223)	2,115,146	2,103,974	2,103,974	-	382,689	82%
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	58,096	212,318	825,359	849,281	(23,922)	772,961	782,961	782,961	-	(42,398)	105%
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	67,627	3,615	134,217	187,386	(53,169)	89,201	108,765	139,095	30,330	4,878	96%
Services and Operating Exp.	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	80,052	90,604	1,226,198	1,260,809	(34,611)	2,451,260	2,523,779	2,506,400	(17,379)	1,280,201	49%
Depreciation & Cap Outlay	-	-	-	10,575	-	-	-	-	-	-	-	10,575	11,327	(752)	515	11,515	11,515	-	940	92%
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>253,328</b>	<b>388,081</b>	<b>397,794</b>	<b>484,954</b>	<b>400,705</b>	<b>438,992</b>	<b>403,939</b>	<b>338,956</b>	<b>353,531</b>	<b>413,302</b>	<b>512,315</b>	<b>4,385,896</b>	<b>4,506,573</b>	<b>(120,677)</b>	<b>5,808,065</b>	<b>5,915,565</b>	<b>5,928,516</b>	<b>12,951</b>	<b>1,542,620</b>	<b>74%</b>
<b>Net Revenues</b>												<b>1,024,471</b>	<b>898,402</b>	<b>126,069</b>	<b>250,000</b>	<b>(424,384)</b>	<b>(404,233)</b>	<b>20,151</b>	<b>(1,428,704)</b>	
<b>Fund Balance</b>												<b>Fund Balance</b>								
Beginning Balance (Audited)												Beginning Balance (Audited)								
Net Revenues												Net Revenues								
<b>Ending Fund Balance</b>												<b>Ending Fund Balance</b>								
<b>Components of Ending Fund Balance</b>												<b>Components of Fund Bal.</b>								
Available For Economic Uncertainty												Available For Econ. Uncert.								
Restricted Balances												Restricted Balances								
Net Fixed Assets												Net Fixed Assets								
<b>Ending Fund Balance</b>												<b>Ending Fund Balance</b>								



April 2019 Monthly Update Actuals through May 31, 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
Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals											
<b>REVENUE DETAIL</b>																					
<b>LCFF Entitlement</b>																					
8011	State Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8012	EPA Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8019	Prior Year Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8096	InLieuPropTaxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>SUBTOTAL - LCFF Entitlement</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Federal Revenue</b>																					
8181	SpEd - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8220	SchLunchFederal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8290	All Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>SUBTOTAL - Federal Revenue</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Other State Revenue</b>																					
8311	SpEd Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8520	SchoolNutrState	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8550	MandCstReimburs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8560	StateLotteryRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
8590	AllOthStateRev	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>SUBTOTAL - Other State Revenue</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Local Revenue</b>																					
8600	Other Local Revenue	-	-	25,000	-	-	-	(25,000)	25,006	-	-	-	25,006	25,000	6	-	-	16,551	16,551	(8,455)	151%
8600	StudentLunchFee	-	-	-	-	-	-	-	25,006	-	-	-	25,006	30,000	(4,994)	-	-	16,551	16,551	(8,455)	151%
8650	Leases & Rentals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8660	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8698	OthRev-Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8699	Other Revenue	375	445,540	(397,725)	254,606	-	-	1,883	-	424	2,194	11,609	318,906	308,444	10,461	50,000	51,883	51,883	-	(267,023)	615%
8701	CMO Fee - MSA-1	-	165,806	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	82,903	911,932	911,932	-	994,835	994,835	994,835	-	82,903	92%
8702	CMO Fee - MSA-2	-	149,815	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	74,908	823,984	823,984	-	898,892	898,892	898,892	-	74,908	92%
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	82,592	908,512	908,512	-	991,104	991,104	991,104	-	82,592	92%
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	6,471	71,186	71,186	-	77,657	77,657	77,657	-	6,471	92%
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	8,604	94,649	94,649	-	103,253	103,253	103,253	-	8,604	92%
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	3,871	42,581	42,581	-	46,452	46,452	46,452	-	3,871	92%
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	41,399	455,386	455,386	-	496,785	496,785	496,785	-	41,399	92%
8708	CMO Fee - MSA-8	-	165,239	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	82,620	908,816	908,816	-	991,436	991,436	991,436	-	82,620	92%
8709	CMO Fee - MSA-SA	-	269,311	89,770	89,770	89,770	89,770	(527,350)	101,042	101,042	33,681	33,681	370,489	401,042	(30,553)	997,937	404,170	404,170	-	33,681	92%
8712	CMO Fee - MSA-SD	-	68,286	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	34,143	375,571	375,571	-	409,714	409,714	409,714	-	34,143	92%
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)	-	5	78,343	47,870	30,473	-	-	-	-	(78,343)	-
<b>SUBTOTAL - Local Revenue</b>		158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	462,806	5,410,367	5,404,975	5,393	6,058,065	5,491,181	5,524,283	33,102	113,916	98%
<b>TOTAL REVENUE</b>		158,541	1,409,427	134,556	759,283	519,146	507,281	(87,067)	586,598	506,412	453,385	462,806	5,410,367	5,404,975	5,393	6,058,065	5,491,181	5,524,283	33,102	113,916	98%

April 2019 Monthly Update Actuals through May 31, 2019												Year To Date			Annual Budget							
MSA MERF		Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
<b>EXPENDITURES DETAIL</b>																						
<b>Certificated Salaries</b>																						
1100	TeacherSalaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1300	Cert Admins	46,813	(5,797)	48,213	47,379	47,379	47,379	47,379	47,379	47,379	47,379	47,379	468,262	468,262	-	378,982	384,571	384,571	-	(83,691)	122%	
<b>SUBTOTAL - Certificated Salaries</b>		<b>46,813</b>	<b>(5,797)</b>	<b>48,213</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>47,379</b>	<b>468,262</b>	<b>468,262</b>	<b>-</b>	<b>378,982</b>	<b>384,571</b>	<b>384,571</b>	<b>-</b>	<b>(83,691)</b>	<b>122%</b>	
<b>Classified Salaries</b>																						
2400	Clerical & Tech	106,667	104,367	120,362	104,805	105,573	111,082	112,186	107,709	106,881	107,299	106,881	1,193,812	1,213,787	(19,975)	1,855,793	1,855,062	1,855,062	-	661,250	64%	
2900	OtherClassStaff	31,531	46,379	50,933	50,933	51,996	47,200	47,350	47,350	49,434	52,850	51,518	527,474	515,722	11,752	259,353	248,912	248,912	-	(278,562)	212%	
<b>SUBTOTAL - Classified Salaries</b>		<b>138,198</b>	<b>150,746</b>	<b>171,295</b>	<b>155,738</b>	<b>157,569</b>	<b>158,281</b>	<b>159,536</b>	<b>155,059</b>	<b>156,315</b>	<b>160,148</b>	<b>158,399</b>	<b>1,721,285</b>	<b>1,729,508</b>	<b>(8,223)</b>	<b>2,115,146</b>	<b>2,103,974</b>	<b>2,103,974</b>	<b>-</b>	<b>382,689</b>	<b>82%</b>	
<b>Employee Benefits</b>																						
3101	STRS	10,071	13,233	13,498	14,082	14,374	14,526	14,806	14,479	14,479	14,479	141,937	279,964	287,700	(7,737)	94,038	94,038	94,038	-	(185,926)	298%	
3202	PERS	4,036	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	4,165	45,687	42,380	3,306	49,981	49,981	49,981	-	4,294	91%	
3301	OASDI/Med	9,531	9,991	10,079	8,782	8,397	8,388	10,154	9,862	10,036	10,327	10,195	105,742	102,946	2,796	141,870	141,870	141,870	-	36,128	75%	
3401	HlthWelfare	1,539	37,102	(41)	24,070	4,337	1,700	70,162	1,643	21,278	21,301	25,462	208,553	209,229	(677)	292,748	302,748	302,748	-	94,195	69%	
3501	UnemployIns	635	667	-	-	-	283	9,278	875	123	246	44	12,152	12,354	(202)	11,919	11,919	11,919	-	(233)	102%	
3601	WorkersComp	8,586	2,862	2,862	2,862	2,862	-	5,724	4,710	(1,354)	2,863	(2,477)	29,501	48,654	(19,153)	28,088	28,088	28,088	-	(1,413)	105%	
3701	Other Retirement	-	-	-	-	-	16,371	35,340	9,387	-	-	28,280	89,378	91,371	(1,993)	-	-	-	-	-	(89,378)	-
3901	OthBenes	4,292	5,388	5,561	5,320	5,186	4,812	4,818	4,856	4,726	4,714	4,711	54,383	54,646	(263)	154,317	154,317	154,317	-	99,934	35%	
<b>SUBTOTAL - Employee Benefits</b>		<b>38,690</b>	<b>73,406</b>	<b>36,124</b>	<b>59,281</b>	<b>39,320</b>	<b>50,247</b>	<b>154,447</b>	<b>49,977</b>	<b>53,453</b>	<b>58,096</b>	<b>212,318</b>	<b>825,359</b>	<b>849,281</b>	<b>(23,922)</b>	<b>772,961</b>	<b>782,961</b>	<b>782,961</b>	<b>-</b>	<b>(42,398)</b>	<b>105%</b>	
<b>Books &amp; Supplies</b>																						
4100	Text&CoreCurric	-	-	-	-	-	-	-	-	-	-	-	-	841	(841)	1,051	1,051	1,051	-	1,051	0%	
4200	BooksOthRefMats	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4310	Ins Mats & Sups	-	-	-	136	-	-	-	-	81	-	-	217	8,343	(8,126)	5,500	5,500	10,475	4,975	10,258	2%	
4315	OthrSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4320	Office Supplies	-	135	1,069	1,727	435	193	3,329	590	98	2,719	951	11,245	25,411	(14,166)	34,000	34,400	34,400	-	23,155	33%	
4325	ProfDevMat&Sups	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4326	Arts&MusicSupps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4335	PE Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4340	Educat Software	-	-	-	-	-	-	-	-	-	-	245	245	7,804	(7,559)	9,000	9,000	10,000	1,000	9,755	2%	
4345	NonInstStdntSup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4346	TeacherSupplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4350	Cust. Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4351	Yearbook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4390	Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4400	NonCapEquip-Gen	-	-	-	1,334	-	-	4,527	-	-	-	-	5,861	12,269	(6,408)	1,500	8,971	13,871	4,900	8,010	42%	
4410	ClssrmFrmEqp<5k	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4430	OfficeFurnEqp<5k	-	-	-	-	-	-	-	-	-	-	1,880	1,880	96	1,784	-	2,000	2,000	-	120	94%	
4440	Computers <\$5k	-	-	-	1,110	-	-	287	0	-	-	-	1,397	13,212	(11,815)	5,000	7,310	16,165	8,855	14,768	9%	
4460	Fixed Asset Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4710	Food	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4720	Food:Other Food	-	165	133	382	566	-	7,675	(105)	5,829	535	1,229	16,408	36,701	(20,293)	33,150	40,533	51,133	10,600	34,725	32%	
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	(690)	96,965	82,709	14,255	-	-	-	-	(96,965)	-	
<b>SUBTOTAL - Books and Supplies</b>		<b>-</b>	<b>1,790</b>	<b>54,489</b>	<b>5,628</b>	<b>46,793</b>	<b>15,664</b>	<b>(59,666)</b>	<b>1,789</b>	<b>(3,511)</b>	<b>67,627</b>	<b>3,615</b>	<b>134,217</b>	<b>187,386</b>	<b>(53,169)</b>	<b>89,201</b>	<b>108,765</b>	<b>139,095</b>	<b>30,330</b>	<b>4,878</b>	<b>96%</b>	

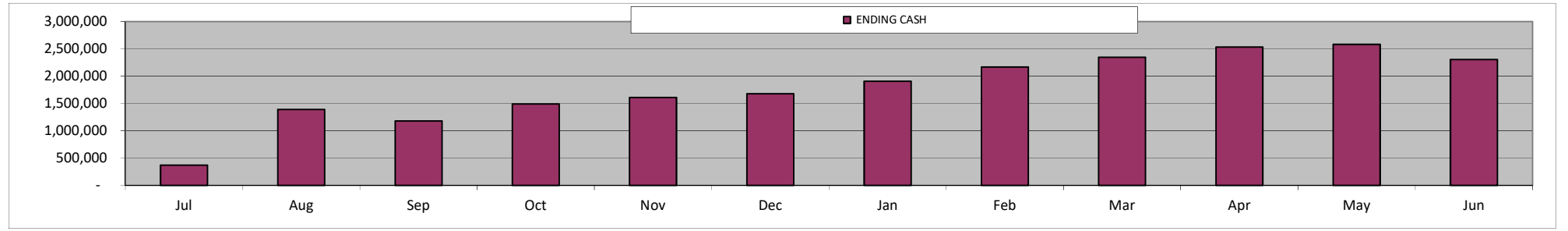
April 2019 Monthly Update Actuals through May 31, 2019)		Year To Date											Annual Budget								
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Actuals	Actual YTD	2nd Interim Budget YTD	Variance	Adopted July 1 Budget	2nd Interim Budget	Current Forecast	Change Since 2nd Interim	Second Interim Remaining	Actuals as % of Second Interim	
	<b>Services &amp; Other Operating Expenses</b>																				
5101 CMO Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5205 Conference Fees	-	-	-	-	1,165	-	450	-	-	750	635	3,000	12,261	(9,261)	37,950	36,990	36,990	-	33,990	8%	
5210 MilesParkTolls	2,178	4,267	2,341	3,208	4,020	2,811	5,987	557	5,610	4,974	5,634	41,585	32,157	9,428	116,000	115,000	112,000	(3,000)	70,415	37%	
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	112,246	(2,404)	107,326	4%	
5300 DuesMemberships	75	150	1,017	75	75	24,000	1,264	150	1,760	-	1,361	29,927	51,941	(22,015)	10,900	62,573	62,873	300	32,947	48%	
5450 Other Insurance	5,834	1,945	5,621	12,472	1,945	-	3,890	(0)	5,834	1,945	(1,945)	37,541	56,493	(18,952)	40,000	40,000	40,000	-	2,459	94%	
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	-	31,238	162,685	131,931	30,754	176,200	178,570	179,770	1,200	17,085	90%	
5620 EquipmentLeases	286	286	286	286	286	286	286	286	286	575	286	3,432	3,143	289	13,000	13,000	14,000	1,000	10,568	25%	
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	24,688	256,239	283,170	(26,931)	548,750	534,100	521,980	(12,120)	265,741	49%	
5810 Legal	-	4,707	15,747	7,807	4,508	5,022	1,779	1,717	-	-	5,392	46,679	39,570	7,109	335,000	330,000	318,700	(11,300)	272,021	15%	
5811 Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5813 SchPrgAftSchool	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5814 SchPrgAcadComps	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5819 SchlProgs-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 DMSBusiness Svcs	-	103,404	-	69,130	34,468	34,468	35,332	35,332	35,332	35,463	-	382,928	415,520	(32,592)	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 MarkngStdRecrt	-	-	3,500	2,036	-	4,040	3,342	-	-	1,217	2,067	16,202	18,085	(1,884)	58,000	57,827	63,972	6,145	47,770	25%	
5850 Oversight Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5857 Payroll Fees	-	-	-	-	-	-	(76)	912	5,781	5,806	7,001	19,424	(137)	19,561	20,000	20,000	20,000	-	576	97%	
5860 Service Fees	-	-	-	146	-	-	-	-	-	-	2,508	2,654	263	2,391	20,000	19,400	19,400	-	16,746	14%	
5861 Prior Year Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5863 Prof Developmnt	-	150	960	180	5,100	25	3,989	525	-	380	1,275	12,584	10,404	2,180	77,000	66,525	64,525	(2,000)	51,941	20%	
5864 Prof Dev-Other	-	-	-	10,552	-	2,100	5,670	1,500	-	-	1,500	21,322	18,322	3,000	50,500	38,500	38,500	-	17,178	55%	
5869 SpEd Ctrct Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5872 SpEd Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5875 StaffRecruiting	-	1,223	173	3,288	245	575	-	-	1,272	294	882	7,952	8,929	(977)	15,000	15,087	15,087	-	7,135	53%	
5884 Substitutes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	3,000	3,000	0%	-
5890 OthSvcsNon-Inst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5900 Communications	655	657	100	655	-	-	891	-	-	359	683	4,001	4,275	(274)	32,000	32,950	32,950	-	28,949	12%	
5920 TelecomInternet	-	-	-	703	-	-	2,113	711	711	-	1,418	5,655	5,069	587	-	4,000	4,000	-	(1,655)	141%	
5930 PostageDelivery	-	649	(0)	-	-	-	1,979	(649)	-	-	-	1,979	4,211	(2,232)	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	5,983	79,142	79,079	63	216,765	220,694	215,694	(5,000)	136,552	37%	
<b>SUBTOTAL - Services &amp; Operations</b>	<b>29,627</b>	<b>167,935</b>	<b>87,673</b>	<b>206,354</b>	<b>109,643</b>	<b>167,421</b>	<b>102,242</b>	<b>84,751</b>	<b>99,895</b>	<b>80,052</b>	<b>90,604</b>	<b>1,226,198</b>	<b>1,260,809</b>	<b>(34,611)</b>	<b>2,451,260</b>	<b>2,523,779</b>	<b>2,506,400</b>	<b>(17,379)</b>	<b>1,280,201</b>	<b>49%</b>	

April 2019 Monthly Update Actuals through May 31, 2019)												Year To Date			Annual Budget						
MSA MERF	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May 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	
	<b>Capital Outlay &amp; Depreciation</b>																				
6100 Site Imp (Pre-Capitalization)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6400 EquipFixed	-	-	-	10,403	-	-	-	-	-	-	-	10,403	10,881	(477)	-	11,000	11,000	-	-	597	95%
6900 Depreciation	-	-	-	172	-	-	-	-	-	-	-	172	446	(275)	515	515	515	-	-	343	33%
<b>SUBTOTAL - Cap Outlay &amp; Dep.</b>	-	-	-	<b>10,575</b>	-	-	-	-	-	-	-	<b>10,575</b>	<b>11,327</b>	<b>(752)</b>	<b>515</b>	<b>11,515</b>	<b>11,515</b>	-	-	<b>940</b>	<b>92%</b>
<b>Other Outflows</b>																					
7299 Encroachment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7438 InterestExpense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL - Other Outflows</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>253,328</b>	<b>388,081</b>	<b>397,794</b>	<b>484,954</b>	<b>400,705</b>	<b>438,992</b>	<b>403,939</b>	<b>338,956</b>	<b>353,531</b>	<b>413,302</b>	<b>512,315</b>	<b>4,385,896</b>	<b>4,506,573</b>	<b>(120,677)</b>	<b>5,808,065</b>	<b>5,915,565</b>	<b>5,928,516</b>	<b>12,951</b>	<b>1,542,620</b>	<b>74%</b>	

**Monthly Update - Monthly Cash Flow (Actuals + Projections)**

<b>MERF</b>	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Accruals	<b>TOTAL</b>
	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>BUDGET</b>	<b>BUDGET</b>	
<b>BEGINNING CASH</b>	<b>475,054</b>	<b>368,643</b>	<b>1,389,372</b>	<b>1,177,066</b>	<b>1,490,509</b>	<b>1,609,067</b>	<b>1,677,474</b>	<b>1,904,350</b>	<b>2,166,072</b>	<b>2,344,626</b>	<b>2,531,918</b>	<b>2,582,622</b>	<b>2,302,750</b>	
<b>Revenue</b>														
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	462,806	417,511	(754,208)	<b>5,073,670</b>
<b>Total Revenue</b>	<b>158,541</b>	<b>1,409,427</b>	<b>134,556</b>	<b>759,283</b>	<b>519,146</b>	<b>507,281</b>	<b>(87,067)</b>	<b>586,598</b>	<b>506,412</b>	<b>453,385</b>	<b>462,806</b>	<b>417,511</b>	<b>(754,208)</b>	<b>5,073,670</b>
<b>Expenses</b>														
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)	<b>384,571</b>
Classified Salaries	138,198	150,746	171,295	155,738	157,569	158,281	159,536	155,059	156,315	160,148	158,399	159,536	214,930	<b>2,095,751</b>
Benefits	38,690	73,406	36,124	59,281	39,320	50,247	154,447	49,977	53,453	58,096	212,318	327,904	(144,224)	<b>1,009,039</b>
Books and Supplies	-	1,790	54,489	5,628	46,793	15,664	(59,666)	1,789	(3,511)	67,627	3,615	60,369	(108,659)	<b>85,927</b>
Services and Operations	29,627	167,935	87,673	206,354	109,643	167,421	102,242	84,751	99,895	80,052	90,604	102,124	1,143,467	<b>2,471,788</b>
Depreciation / Cap Outlay	-	-	-	10,575	-	-	-	-	-	-	-	188	-	<b>10,763</b>
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>253,328</b>	<b>388,081</b>	<b>397,794</b>	<b>484,954</b>	<b>400,705</b>	<b>438,992</b>	<b>403,939</b>	<b>338,956</b>	<b>353,531</b>	<b>413,302</b>	<b>512,315</b>	<b>697,500</b>	<b>974,443</b>	<b>6,057,839</b>
<b>Other Transactions Affecting Cash</b>														
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets/Accrual Adj	-	-	-	-	-	-	717,765	13,962	25,556	147,091	100,096	-	-	<b>1,004,470</b>
Fixed Assets	-	-	-	171	118	118	118	118	118	118	118	118	118	<b>1,111</b>
Due To (From)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses - Prior Year Accruals	(11,625)	(617)	-	-	-	-	-	-	-	-	-	-	-	<b>(12,242)</b>
Accounts Payable - Current Year	-	-	50,931	38,944	-	-	-	-	-	-	-	-	-	<b>89,875</b>
Summer Holdback for Teachers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Current)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans Payable (Long Term)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Transactions</b>	<b>(11,625)</b>	<b>(617)</b>	<b>50,931</b>	<b>39,115</b>	<b>118</b>	<b>118</b>	<b>717,883</b>	<b>14,079</b>	<b>25,674</b>	<b>147,208</b>	<b>100,213</b>	<b>118</b>		<b>1,083,214</b>
<b>Total Change in Cash</b>	<b>(106,411)</b>	<b>1,020,730</b>	<b>(212,307)</b>	<b>313,443</b>	<b>118,558</b>	<b>68,406</b>	<b>226,876</b>	<b>261,722</b>	<b>178,554</b>	<b>187,292</b>	<b>50,704</b>	<b>(279,872)</b>		<b>99,045</b>

<b>ENDING CASH</b>	<b>368,643</b>	<b>1,389,372</b>	<b>1,177,066</b>	<b>1,490,509</b>	<b>1,609,067</b>	<b>1,677,474</b>	<b>1,904,350</b>	<b>2,166,072</b>	<b>2,344,626</b>	<b>2,531,918</b>	<b>2,582,622</b>	<b>2,302,750</b>	<<= 139 days cash	
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# QUESTIONS & COMMENTS

