



Business and Development Specialists
for Charter Schools

MEMORANDUM

TO: Caprice Young, CEO, Magnolia Public Schools
FROM: EdTec
SUBJECT: January 2018 Financial Presentation
DATE: 02/28/2018

SUMMARY OF RESULTS – Board Approved Budget vs. Current Forecast

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
SUMMARY											
Revenue											
LCFF Entitlement	2,856,535	2,817,084	3,605,399	17,708,052	38,117,866	36,623,406	36,450,839	(172,566)	18,742,787	49%	
Federal Revenue	141,249	180,146	448,892	1,282,059	4,008,196	4,165,717	4,259,324	93,607	2,977,265	30%	
Other State Revenues	125,756	2,376,510	505,065	3,454,698	4,320,287	4,851,178	6,699,536	1,848,358	3,244,838	52%	
Local Revenues	425,803	631,117	602,354	3,906,307	6,843,121	6,968,246	7,019,546	51,301	3,113,239	56%	
Fundraising and Grants	30,534	40,668	13,491	263,481	218,766	334,622	370,083	35,461	106,602	71%	
Total Revenue	3,579,876	6,045,524	5,175,202	26,614,598	53,508,235	52,943,169	54,799,329	1,856,160	28,184,731	49%	
Expenses											
Compensation and Benefits	2,234,727	2,390,276	2,209,108	14,835,012	27,669,640	27,394,485	27,446,330	(51,844)	12,611,318	54%	
Books and Supplies	184,109	207,216	114,307	1,293,296	3,378,007	3,452,274	5,211,532	(1,759,258)	3,918,235	25%	
Services and Other Operating Expenditures	926,269	1,595,366	1,158,478	8,765,804	19,443,993	19,177,725	19,393,627	(215,902)	10,627,824	45%	
Depreciation	9,880	56,547	51,777	437,015	957,438	965,796	964,695	1,101	527,680	45%	
Other Outflows	40,228	38,068	(60,591)	104,774	173,107	173,107	173,107	-	68,333	61%	
Total Expenses	3,395,212	4,287,472	3,473,079	25,435,901	51,622,185	51,163,387	53,189,291	(2,025,904)	27,753,390	48%	
Operating Income	184,663	1,758,052	1,702,123	1,178,697	1,886,051	1,779,782	1,610,038	(169,744)	431,341		
Fund Balance											
Beginning Balance (Unaudited)					21,757,882	21,757,882	21,757,882				
Audit Adjustment					-	-	(440,274)				
Operating Income					1,886,051	1,779,782	1,610,038				
Ending Fund Balance					23,643,933	23,537,664	22,927,646				

Consolidated Net Income is forecasted for the year at \$1,610,038; This is a \$169.7K decrease from the revised (1st interim) board approved budget.

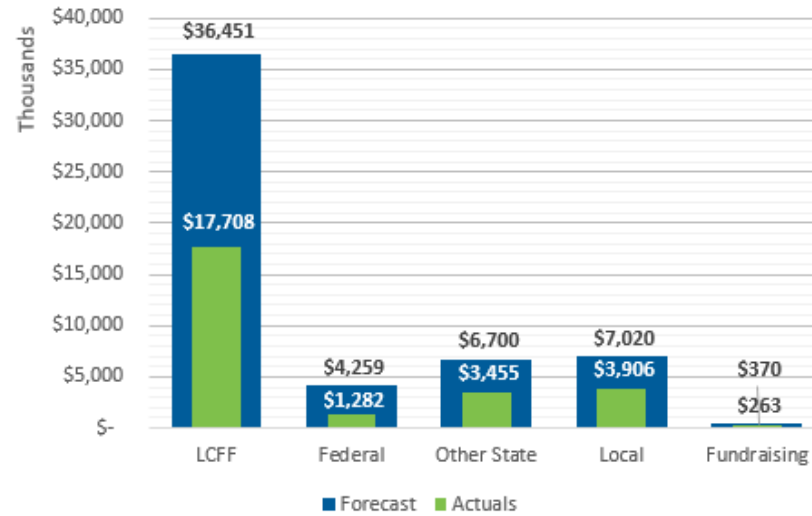
Primary drivers of this change are:

- Net reduction of -23 in ADA per cumulative actuals and updated forecast
- Erate revenues – received more than budgeted
- Option 3 SpEd grant revenues received by LAUSD schools, not budgeted

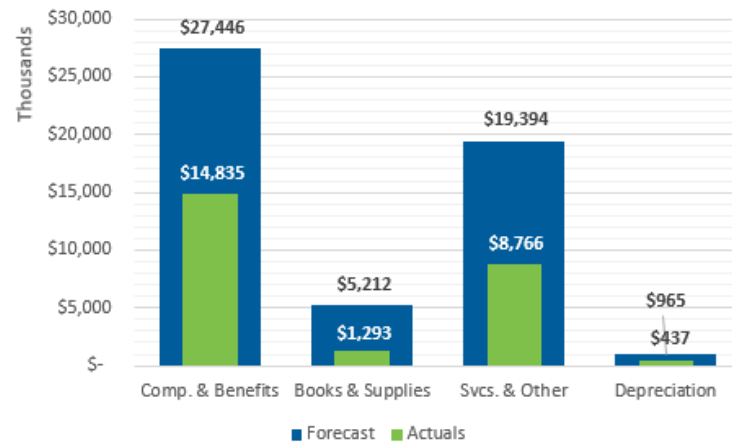
2nd Interim forecast by site:

	Jan Forecast											Total
	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	
SUMMARY												
Revenue												
LCFF Entitlement	5,505,533	4,540,508	4,404,123	1,697,825	1,958,592	1,490,511	2,574,310	4,525,841	6,793,513	2,960,085	-	36,450,839
Federal Revenue	1,166,901	523,143	516,116	240,169	246,483	175,551	251,998	336,842	662,529	131,511	8,082	4,259,324
Other State Revenues	1,299,057	646,947	749,119	374,018	423,857	288,267	802,711	840,876	638,830	635,855	-	6,699,536
Local Revenues	76,325	38,679	45,366	26,946	148,604	8,630	53,111	42,972	56,723	75,435	6,446,755	7,019,546
Fundraising and Grants	58,185	23,464	14,735	5,517	2,017	14,749	12,898	22,236	48,358	33,051	134,875	370,083
Total Revenue	8,106,001	5,772,741	5,729,459	2,344,475	2,779,553	1,977,707	3,695,027	5,768,767	8,199,952	3,835,935	6,589,712	54,799,329
Expenses												
Compensation and Benefits	3,551,674	3,179,649	2,884,881	1,085,264	1,460,085	1,182,176	1,672,036	2,754,796	4,493,395	2,199,260	2,983,114	27,446,330
Books and Supplies	763,511	620,818	629,654	380,027	484,210	196,445	419,268	643,235	677,539	330,564	66,261	5,211,532
Services and Other Operating Expenditures	2,924,353	1,827,005	2,099,505	835,279	709,346	514,556	1,469,252	2,206,121	2,324,944	1,437,066	3,046,200	19,393,627
Depreciation	153,345	51,413	19,096	15,656	18,908	28,726	44,909	96,064	505,350	30,295	933	964,695
Other Outflows	-	-	-	-	-	-	-	-	173,107	-	-	173,107
Total Expenses	7,392,883	5,678,885	5,633,136	2,316,226	2,672,550	1,921,903	3,605,465	5,700,216	8,174,335	3,997,185	6,096,508	53,189,291
Operating Income	713,118	93,856	96,323	28,249	107,003	55,804	89,561	68,551	25,617	(161,249)	493,204	1,610,038
Fund Balance												
Beginning Balance (Unaudited)	3,592,121	986,884	659,803	917,537	1,212,490	1,119,974	901,012	3,045,002	7,875,025	1,189,492	258,542	21,757,882
Audit Adjustment	(205,846)	(89,798)	(27,842)	112,622	163,067	138,947	111,318	321,397	1,987	59,194	(1,025,320)	(440,274)
Beginning Balance (Audited)	3,386,275	897,086	631,961	1,030,159	1,375,557	1,258,921	1,012,330	3,366,399	7,877,012	1,248,686	(766,778)	21,317,608
Operating Income	713,118	93,856	96,323	28,249	107,003	55,804	89,561	68,551	25,617	(161,249)	493,204	1,610,038
Ending Fund Balance	4,099,394	990,942	728,284	1,058,408	1,482,560	1,314,725	1,101,891	3,434,950	7,902,629	1,087,437	(273,575)	22,927,646
Total Revenue Per ADA	15,480	12,909	13,172	14,022	13,870	12,408	13,479	12,231	11,543	9,854		14,504
Total Expenses Per ADA	14,118	12,699	12,950	13,853	13,336	12,058	13,152	12,086	11,507	10,268		14,078
Operating Income Per ADA	1,362	210	221	169	534	350	327	145	36	(414)		426

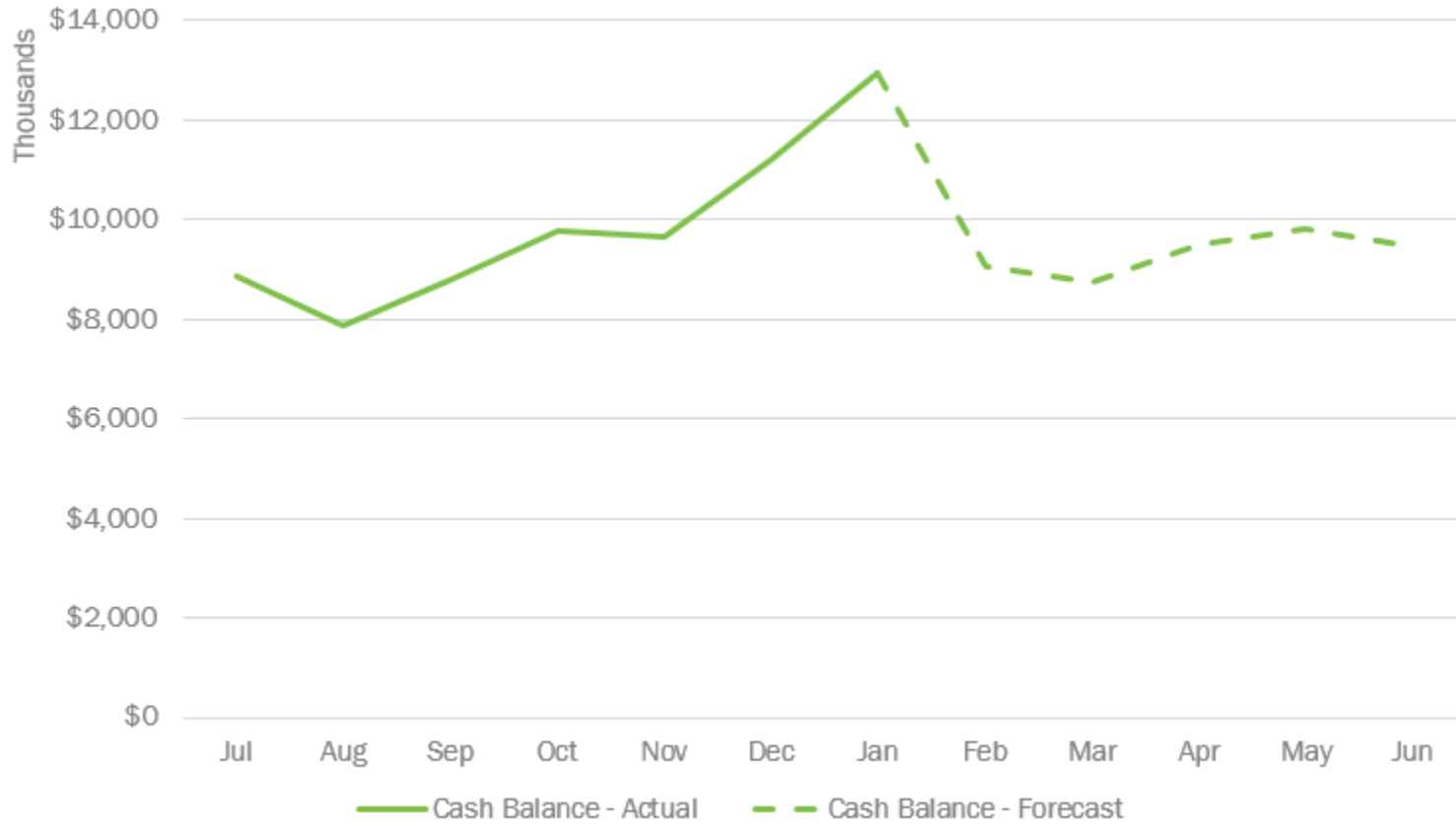
FORECAST VS. ACTUALS – REVENUES



FORECAST VS. ACTUALS – EXPENSES



CASH FLOW SUMMARY



The ending cash balance at 01/31/18 was \$12.9M, and the projected ending cash balance at 6/30/18 is \$9.5M.

Below is a schedule of forecasted net operating reserves and amounts available for operations.

	MERF	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	TOTAL	
Net Assets - Unaudited 6/30/17	258,542	3,592,121	986,884	659,803	917,537	1,212,490	1,119,974	901,012	3,045,002	7,875,025	1,189,492	21,757,882	
Audit adjustments (AJEs):	(1,025,320)	(205,846)	(89,798)	(27,842)	112,622	163,067	138,947	111,318	321,397	1,987	59,194	(440,274)	
Net Assets - after AJEs 6/30/17	(766,778)	3,386,275	897,086	631,961	1,030,159	1,375,557	1,258,921	1,012,330	3,366,399	7,877,012	1,248,686	21,317,608	
Net Income FY17-18, Forecasted	493,204	713,118	93,856	96,323	28,249	107,003	55,804	89,561	68,551	25,617	(161,249)	1,610,038	
Net Assets 6/30/18, Forecasted	(273,574)	4,099,393	990,942	728,284	1,058,408	1,482,560	1,314,725	1,101,891	3,434,950	7,902,629	1,087,437	22,927,646	
Less:													
Invested in fixed assets	17,123	39,497	133,322	76,786	47,204	31,623	45,409	25,115	157,582	17,604,215	288,700	18,466,575	
Net of related debt		-								(8,597,964)	(151,806)	(8,749,770)	
Invested in other long-term assets	-	161,923	-	-	-	-	-	-	-	75,554	198,191	435,668	
Reserve for economic Uncertainties	5.0%	304,825	369,644	283,944	281,657	115,811	133,628	96,095	180,273	285,011	408,717	2,659,465	
Restricted:													
Prop 39 Clean Energy	2013-14	-	53,188	48,992	48,907	47,167	53,216	51,109	52,741	57,367	-	51,160	463,848
Educator Effectiveness Grant	2015-16	-	18,193	13,778	3,093	13,404	493	-	-	-	3,567	27,331	79,859
College Readiness	2016-17	-	61,502	45,860	61,324	62,733	-	-	-	-	34,208	-	265,627
NSLP	2016-17	-	33,347	-	-	-	-	3,203	-	-	-	-	36,550
Title I	2016-17	-	-	-	-	-	17,151	-	-	-	-	-	17,151
Prop 1D	2015-16	-	-	-	-	-	-	-	-	95,590	106,607	202,197	
Total Net assets invested or reserved	321,948	737,294	525,896	471,767	286,320	236,111	195,816	258,129	499,960	9,623,886	720,042	13,877,170	
Net Assets available for operations	(595,522)	3,362,099	465,046	256,517	772,088	1,246,449	1,118,909	843,762	2,934,990	(1,721,257)	367,395	9,050,476	
	-9.77%	45.48%	8.19%	4.55%	33.33%	46.64%	58.22%	23.40%	51.49%	-21.06%	9.19%	17.02%	

ACCOMPLISHMENTS

- Draft FY18-19 budget scenarios delivered for personnel committee discussions
- Budget assumptions templates sent to all principals
- Winter CARS reporting completed for all sites (due 2/28)

OPPORTUNITIES AND RISKS

STRS/PERS Corrections (financial impact unknown)

MPS management believes there are prior year STRS and PERS eligibility inaccuracies which, when corrected, would result in additional expense for the organization. Further analysis is needed to determine the order of magnitude of this potential liability. Any known errors related to current year eligibility or rate variances have been corrected.

Result: MERF's consultant completed the analysis and submitted corrections for one site, MSA-San Diego. Amounts have been included in the FY17-18 budgets for each site for the estimated cost of this consulting, but not for the cost of the errors and any resulting penalties or interest. These amounts, once known, will need to be added to the revised budgets. The known MSA-SD expense has been added to the November forecast. MPS is bringing a proposal to the Board at the February meeting to address the STRS corrections. A solution for PERS corrections is still pending.

ADA ANALYSIS

Six schools experienced a reduction in ADA in the 2nd interim forecast. ADA is a primary driver of revenue and has resulted in a negative impact on revenue for these schools. Revenues in the enclosed 2nd interim forecasts have been adjusted to reflect the ADA amounts highlighted below. Overall reduction in ADA from 1st interim budgets to 2nd interim forecasts is -23.24.

	2nd interim										
	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	Total
P1 enrollment - Revised Budget (2nd interim)	542	468	458	176	206	160	287	484	727	408	3,916
Approved Budget Enrollment (=Dec17 Forecast)	543	470	461	176	210	163	292	488	737	405	3,945
Enrollment Variance	(1)	(2)	(3)	(0)	(4)	(3)	(5)	(4)	(10)	3	(29)
ADA - Revised Budget (2nd interim):	523.64	447.18	434.98	167.20	200.46	159.39	274.15	471.65	710.22	389.29	3,778.16
ADA per Approved Budget	522.34	451.20	443.02	170.73	197.98	158.11	280.32	479.34	707.52	390.83	3,801.40
ADA Variance	1.29	(4.02)	(8.04)	(3.53)	2.47	1.28	(6.17)	(7.69)	2.70	(1.53)	(23.24)
ADA Variance %	0%	-1%	-2%	-2.1%	1%	1%	-2%	-2%	0%	0%	-0.61%
Calc of ADA - Revised Budget (2nd Interim):											
ADA per P1*	528.58	452.32	444.17	168.08	200.13	158.04	278.38	474.13	703.82	393.56	3,801.20
Adjusted per historical P2 change	-0.93%	-1.14%	-2.07%	-0.52%	0.16%	0.86%	-1.52%	-0.52%	0.91%	-1.08%	
Proposed ADA - Revised Budget (2nd interim)	523.64	447.18	434.98	167.20	200.46	159.39	274.15	471.65	710.22	389.29	3,778.16

*MSA-1 and MSA-2 P1 ADA were understated due to days closed due to fires. Will be updated at P2 - use actual cumulative ADA counts for calculating ADA for budget; MSA-8 P1 report not received - using actuals per monthly reports

MAGNOLIA SCIENCE ACADEMY – 1

	Actual			YTD	Budget						
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY											
Revenue											
LCFF Entitlement	416,623	416,623	594,810	2,674,764	5,459,002	5,484,674	5,505,533	20,859	2,830,769	49%	
Federal Revenue	108,000	(80,670)	99,704	221,684	1,088,351	1,135,781	1,166,901	31,120	945,217	19%	
Other State Revenues	1,704	270,408	145,554	427,151	890,794	1,058,131	1,299,057	240,926	871,905	33%	
Local Revenues	760	245	448	15,500	69,650	69,650	76,325	6,675	60,825	20%	
Fundraising and Grants	6,499	3,660	8,555	41,299	65,000	68,185	58,185	(10,000)	16,886	71%	
Total Revenue	533,586	610,265	849,071	3,380,400	7,572,797	7,816,421	8,106,001	289,580	4,725,601	42%	
Expenses											
Compensation and Benefits	298,301	376,159	303,811	1,947,532	3,515,834	3,547,324	3,551,674	(4,351)	1,604,142	55%	
Books and Supplies	28,353	28,385	12,671	166,528	514,102	528,813	763,511	(234,698)	596,983	22%	
Services and Other Operating Expenditures	193,633	259,702	(4,001)	1,205,506	3,276,235	2,876,940	2,924,353	(47,413)	1,718,846	41%	
Depreciation	(46,667)	-	-	7,007	153,345	153,345	153,345	-	146,338	5%	
Other Outflows	3,597	(3,597)	243	243	-	-	-	-	(243)		
Total Expenses	477,217	660,649	312,723	3,326,816	7,459,516	7,106,422	7,392,883	(286,461)	4,066,066	45%	
Operating Income	56,370	(50,384)	536,347	53,583	113,281	710,000	713,118	3,119	659,535		
Fund Balance											
Beginning Balance (Unaudited)					3,592,121	3,592,121	3,592,121				
Audit Adjustment					-	-	(205,846)				
Operating Income					113,281	710,000	713,118				
Ending Fund Balance					3,705,403	4,302,121	4,099,394				

SUMMARY OF RESULTS

Forecasting a net income of **\$713,118**; This is an increase of \$3,118 from the 1st interim budget, primarily due to an increase in ADA of +1.3

FORECAST CHANGES

LCFF Revenues (+\$20,859)

Increase due to increased ADA at P-1 (+1.3) as forecasted for the year.

Federal Revenue (+\$31,120)

Adjustment to E-rate revenue received that was not budgeted.

Other State Revenues (+\$240,926)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and increase in ADA plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$6,675)

Increases in Other Local Revenue came from Summer program revenue adjustment to match invoice.

Fundraising and Grants (-\$10,000)

Decreased Donations per actual revenue received.

Compensation (-\$4,351)

Minor salary adjustments for actuals positions/contracted salaries

Books and Supplies (-\$234,698)

Added estimate for Prop 39 Clean Energy grant (equal to revenue), and adjusted other food costs per actual spending.

Other Operating Expenses (-\$47,413)

Increase in Other operating expenses was due to interest paid on Sherman Way property loan for 3 months not previously budgeted for (original assumption was that bond transaction would close in June).

MAGNOLIA SCIENCE ACADEMY -2

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)		% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget) Remaining	2nd Interim (Proposed Revised Budget) Spent	
SUMMARY										
Revenue										
LCFF Entitlement	332,720	332,720	478,313	2,149,678	4,724,787	4,574,891	4,540,508	(34,383)	2,390,829	47%
Federal Revenue	-	25,832	53,708	144,227	454,654	514,733	523,143	8,410	378,916	28%
Other State Revenues	-	255,171	23,277	292,578	359,588	415,325	646,947	231,622	354,369	45%
Local Revenues	-	22,928	(22,186)	4,681	58,680	37,173	38,679	1,506	33,998	12%
Fundraising and Grants	936	4,028	86	14,919	20,550	23,464	23,464	-	8,546	64%
Total Revenue	333,656	640,679	533,198	2,606,083	5,618,259	5,565,586	5,772,741	207,155	3,166,658	45%
Expenses										
Compensation and Benefits	249,082	277,609	257,941	1,653,101	3,110,910	3,179,649	3,179,649	(0)	1,526,548	52%
Books and Supplies	53,051	66,549	(11,432)	177,278	400,942	384,759	620,818	(236,058)	443,540	29%
Services and Other Operating Expenditures	148,821	147,180	10,356	774,840	1,923,796	1,851,605	1,827,005	24,600	1,052,165	42%
Depreciation	4,696	4,696	4,696	32,870	51,413	51,413	51,413	0	18,543	64%
Other Outflows	-	-	3,750	3,750	-	-	-	-	(3,750)	-
Total Expenses	455,650	496,034	265,311	2,641,840	5,487,060	5,467,426	5,678,885	(211,459)	3,037,045	47%
Operating Income	(121,994)	144,645	267,887	(35,757)	131,198	98,160	93,856	(4,304)	129,613	
Fund Balance										
Beginning Balance (Unaudited)					986,884	986,884	986,884			
Audit Adjustment					-	-	(89,798)			
Operating Income					131,198	98,160	93,856			
Ending Fund Balance					1,118,082	1,085,044	990,942			

SUMMARY OF RESULTS

Forecasting a net income of **\$93,856**; This is a decrease of \$4,305 from the 1st interim budget, primarily due to a decrease in ADA of -4.02

FORECAST CHANGES

LCFF Revenues (-\$34,383)

Decrease due to decreased ADA at P-1 as forecasted (-4.02) for the year.

Federal Revenue (+\$8,410)

Adjustment to E-rate revenue received that was not budgeted.

Other State Revenues (+\$231,622)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and decreased due to decreased ADA.

Other Local Revenue (+\$1,506)

Decreases in Other Local Revenue came from Summer program revenue adjustment which was offset by food service sales actuals coming in higher than budgeted.

Books and Supplies (-\$236,058)

Added estimate for Prop 39 Clean Energy grant (equal to revenue)

Other Operating Expenses (+\$24,600)

Decrease in other operating expenses a result of removing trailer rentals – not expected to occur this year

MAGNOLIA SCIENCE ACADEMY -3

	Actual			YTD Actual YTD	Budget						
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.		2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining		
SUMMARY											
Revenue											
LCFF Entitlement	332,619	332,619	476,738	2,145,695	4,463,366	4,481,571	4,404,123	(77,448)	2,258,428	49%	
Federal Revenue	-	19,674	36,280	105,681	485,007	516,116	516,116	-	410,435	20%	
Other State Revenues	-	327,961	24,459	363,734	447,300	523,834	749,119	225,285	385,385	49%	
Local Revenues	1,233	6,840	8,024	21,103	40,578	40,578	45,366	4,788	24,263	47%	
Fundraising and Grants	6,728	3,566	604	12,230	19,617	13,575	14,735	1,160	2,505	83%	
Total Revenue	340,581	690,661	546,105	2,648,442	5,455,868	5,575,674	5,729,459	153,785	3,081,017	46%	
Expenses											
Compensation and Benefits	236,045	263,734	242,788	1,590,857	2,824,322	2,834,932	2,884,881	(49,949)	1,294,024	55%	
Books and Supplies	35,166	14,882	12,550	135,019	434,314	455,677	629,654	(173,978)	494,636	21%	
Services and Other Operating Expenditures	145,182	176,148	169,795	998,772	2,058,008	2,111,108	2,099,505	11,603	1,100,732	48%	
Depreciation	3,183	3,183	6,579	29,751	19,096	20,196	19,096	1,100	(10,654)	156%	
Other Outflows	-	-	1,189	1,189	-	-	-	-	(1,189)		
Total Expenses	419,575	457,947	432,901	2,755,588	5,335,741	5,421,913	5,633,136	(211,223)	2,877,548	49%	
Operating Income	(78,994)	232,714	113,205	(107,146)	120,127	153,761	96,323	(57,438)	203,469		
Fund Balance											
Beginning Balance (Unaudited)					659,803	659,803	659,803				
Audit Adjustment					-	-	(27,842)				
Operating Income					120,127	153,761	96,323				
Ending Fund Balance					779,930	813,564	728,284				

SUMMARY OF RESULTS

Forecasting a net income of **\$96,323**; This is a decrease of \$57,428 from the 1st interim budget, primarily due to a decrease in ADA of -8.04

FORECAST CHANGES

LCFF Revenues (-\$77,448)

Decrease due to decreased ADA at P-1 as forecasted (-8.04) for the year.

Other State Revenues (+\$225,285)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies), and other State revenues decreased due to decreased ADA.

Other Local Revenue (+\$4,788)

Increased in Other Local Revenue came from Field Trips and Local Revenue for actuals that came in higher than budgeted. This was offset by the Summer Program revenue adjustment.

Fundraising and Grants (+\$1,160)

Increased Fundraising for actuals that came in higher than budgeted.

Compensation and benefits (-\$49,949)

Added positions per review with CFO, offset by reduced food expenses per actuals

Books and Supplies (-\$173,978)

Added estimate for Prop 39 Clean Energy grant (equal to revenue), offset by decrease in instructional materials and supplies adjustments per actual spending.

Other Operating Expenses (+\$11,603)

Decrease in other operating expenses due to reduction of budgeted instructional consultants and professional services (+\$19k), offset by increased prior year expenses not accrued (-\$7k)

MAGNOLIA SCIENCE ACADEMY - 4

	Actual			YTD Actual YTD	Budget					
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)		% 2nd Interim (Proposed Budget) Spent
								Remaining		
SUMMARY										
Revenue										
LCFF Entitlement	141,654	141,654	206,244	920,934	1,875,756	1,731,925	1,697,825	(34,100)	776,891	54%
Federal Revenue	9,411	13,948	22,860	75,372	259,640	234,372	240,169	5,798	164,798	31%
Other State Revenues	8,538	233,236	21,006	298,792	150,859	166,940	374,018	207,078	75,226	80%
Local Revenues	318	-	6,768	8,590	22,035	22,385	26,946	4,561	18,356	32%
Fundraising and Grants	741	-	1,761	4,289	3,000	4,017	5,517	1,500	1,228	78%
Total Revenue	160,661	388,837	258,638	1,307,976	2,311,290	2,159,639	2,344,475	184,836	1,036,499	56%
Expenses										
Compensation and Benefits	80,447	107,337	91,401	568,798	1,337,560	1,085,264	1,085,264	0	516,466	52%
Books and Supplies	17,781	2,127	655	44,157	113,174	169,842	380,027	(210,185)	335,869	12%
Services and Other Operating Expenditures	49,426	94,264	47,831	337,492	789,378	829,185	835,279	(6,094)	497,788	40%
Depreciation	1,305	1,305	1,305	17,520	15,656	15,656	15,656	-	(1,864)	112%
Other Outflows	1,603	(1,603)	-	-	-	-	-	-	-	-
Total Expenses	150,563	203,430	141,192	967,967	2,255,768	2,099,947	2,316,226	(216,279)	1,348,259	42%
Operating Income	10,099	185,407	117,446	340,009	55,522	59,692	28,249	(31,442)	(311,760)	
Fund Balance										
Beginning Balance (Unaudited)					917,537	917,537	917,537			
Audit Adjustment					-	-	112,622			
Operating Income					55,522	59,692	28,249			
Ending Fund Balance					973,059	977,229	1,058,408			

SUMMARY OF RESULTS

Forecasting a net income of **\$28,249**; This is a decrease of \$31,442 from the 1st interim budget, primarily due to a decrease in ADA of -3.4

FORECAST CHANGES

LCFF Revenues (-\$34,100)

Decreased due to decreased ADA at P-1 as forecasted (-3.4) for the year.

Other Federal Revenues (+\$5,798)

Received prior year CSFIG grant funds in excess of budget.

Other State Revenues (+\$207,078)

Other State revenues increased due to addition of Prop 39 Clean Energy grant funding received, not budgeted (corresponding expenses added under Books and Supplies) and prior year revenues in excess of what was accrued, and other State revenues decreased due to ADA decrease.

Other Local Revenue (+\$4,561)

Increases in Other Local Revenue came from \$6.6k Option 3 SpEd grant not budgeted, offset by reduced Summer program revenue to match invoice submitted.

Fundraising and Grants (+\$1,500)

Increased Fundraising for actuals that came in higher than budgeted.

Books and Supplies (-\$210,185)

Added estimate for Prop 39 Clean Energy grant (equal to revenue)

Other Operating Expenses (-\$6,094)

Adjusted equipment leases per actuals.

MAGNOLIA SCIENCE ACADEMY - 5

	Actual			YTD Actual YTD	Budget					
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	%2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	130,184	130,184	193,933	898,555	1,939,936	1,929,828	1,958,592	28,765	1,060,037	46%
Federal Revenue	9,117	9,117	44,990	85,658	226,461	247,827	246,483	(1,345)	160,825	35%
Other State Revenues	8,553	228,630	21,513	295,689	180,136	210,305	423,857	213,552	128,168	70%
Local Revenues	-	-	10,708	11,725	28,536	136,178	148,604	12,426	136,879	8%
Fundraising and Grants	-	-	-	-	1,000	2,017	2,017	-	2,017	0%
Total Revenue	147,854	367,931	271,145	1,291,627	2,376,069	2,526,155	2,779,553	253,398	1,487,926	46%
Expenses										
Compensation and Benefits	128,516	113,230	115,778	776,983	1,399,666	1,461,162	1,460,085	1,078	683,102	53%
Books and Supplies	2,879	269	5,454	89,217	225,109	274,711	484,210	(209,500)	394,993	18%
Services and Other Operating Expenditures	36,947	61,203	63,668	265,068	675,372	702,081	709,346	(7,265)	444,278	37%
Depreciation	1,433	1,433	3,777	18,894	11,400	18,908	18,908	-	15	100%
Other Outflows	-	-	-	-	-	-	-	-	-	-
Total Expenses	169,776	176,136	188,677	1,150,161	2,311,546	2,456,862	2,672,550	(215,688)	1,522,388	43%
Operating Income	(21,921)	191,796	82,468	141,465	64,523	69,292	107,003	37,710	(34,462)	
Fund Balance										
Beginning Balance (Unaudited)					1,212,490	1,212,490	1,212,490			
Audit Adjustment					-	-	163,067			
Operating Income					64,523	69,292	107,003			
Ending Fund Balance					1,277,013	1,281,783	1,482,560			

SUMMARY OF RESULTS

Forecasting a net income of **\$107,003**; This is an increase of \$37,710 from the 1st interim budget, primarily due to an increase in ADA of +2.47

FORECAST CHANGES

LCFF Revenues (+\$28,765)

Increase due to increased ADA at P-1 as forecasted (+2.47) for the year.

Federal Revenue (-\$1,345)

Minor adjustment to E-rate revenue

Other State Revenues (+\$213,552)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$12,426)

Increases in Other Local Revenue came from \$10.7k Option 3 SpEd grant not budgeted and Summer program revenue adjustment.

Compensation (+\$1,078)

Minor pay adjustment for classified staff member and related benefits.

Books and Supplies (-\$209,500)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$204k) and textbooks adjusted per actual spending.

Other Operating Expenses (-\$7,265)

Increase in Other operating expenses was due to adjustment of leases to match actual contracts and spending for the year.

MAGNOLIA SCIENCE ACADEMY - 6

	Actual			YTD Actual YTD	Budget			1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	%2nd Interim (Proposed Revised Budget) Spent
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)			
SUMMARY										
Revenue										
LCFF Entitlement	120,684	120,684	174,850	787,334	1,574,417	1,476,568	1,490,511	13,942	703,176	53%
Federal Revenue	2,681	12,831	27,875	73,251	170,405	175,300	175,551	251	102,300	42%
Other State Revenues	7,836	85,054	49,561	175,863	220,619	221,334	288,267	66,933	112,404	61%
Local Revenues	-	4,019	2,463	8,630	-	1,200	8,630	7,430	0	100%
Fundraising and Grants	1,862	2,772	1,631	11,352	15,000	14,749	14,749	-	3,397	77%
Total Revenue	133,063	225,360	256,380	1,056,430	1,980,442	1,889,151	1,977,707	88,556	921,277	53%
Expenses										
Compensation and Benefits	95,263	78,711	72,397	563,198	1,173,022	1,182,176	1,182,176	-	618,978	48%
Books and Supplies	14,099	9,939	(242)	47,403	127,250	129,346	196,445	(67,099)	149,042	24%
Services and Other Operating Expenditures	48,844	20,669	59,257	254,339	509,765	514,219	514,556	(336)	260,217	49%
Depreciation	1,648	1,648	498	11,537	28,726	28,726	28,726	-	17,189	40%
Other Outflows	-	-	-	-	-	-	-	-	-	-
Total Expenses	159,854	110,967	131,911	876,478	1,838,764	1,854,468	1,921,903	(67,435)	1,045,425	46%
Operating Income	(26,791)	114,394	124,469	179,953	141,678	34,684	55,804	21,121	(124,148)	
Fund Balance										
Beginning Balance (Unaudited)					1,119,974	1,119,974	1,119,974			
Audit Adjustment					-	-	138,947			
Operating Income					141,678	34,684	55,804			
Ending Fund Balance					1,261,652	1,154,658	1,314,725			

SUMMARY OF RESULTS

Forecasting a net income of **\$55,804**; This is an increase of \$21,121 from the 1st interim budget, primarily due to an increase in ADA of +1.28.

FORECAST CHANGES

LCFF Entitlement (+\$13,942)

Increase due to increased ADA at P-1 as forecasted (+1.28) for the year.

Federal Revenue (+\$251)

Minor e-rate adjustment

Other State Revenues (+\$66,933)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), plus minor prior year state revenues received in excess of what was accrued.

Other Local Revenue (+\$7,430)

Increases in Other Local Revenue came from \$6.5k Option 3 SpEd grant not budgeted and other local revenue adjustment.

Books and Supplies (-\$67,099)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$61k) and Office Supplies, Classroom Furniture and Teacher Supplies adjusted per actual spending.

Services and Other Operating Expenditures (-\$336)

Special Ed Encroachment and District Oversight Fees adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - 7

	Actual			YTD Actual YTD	Budget					
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	%2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	201,794	201,794	288,574	1,307,760	2,658,045	2,628,620	2,574,310	(54,310)	1,266,550	51%
Federal Revenue	4,434	18,331	54,231	125,055	235,853	253,209	251,998	(1,211)	126,943	50%
Other State Revenues	12,958	350,387	97,288	516,261	564,241	593,416	802,711	209,295	286,450	64%
Local Revenues	692	1,272	8,838	16,228	53,168	37,408	53,111	15,702	36,883	31%
Fundraising and Grants	991	2,689	254	8,900	11,000	12,898	12,898	-	3,998	69%
Total Revenue	220,868	574,474	449,185	1,974,203	3,522,307	3,525,550	3,695,027	169,477	1,720,824	53%
Expenses										
Compensation and Benefits	128,871	152,902	135,428	911,798	1,682,985	1,672,274	1,672,036	238	760,238	55%
Books and Supplies	11,263	15,353	1,110	94,381	188,317	203,550	419,268	(215,717)	324,886	23%
Services and Other Operating Expenditures	46,212	112,245	127,359	796,505	1,551,087	1,469,029	1,469,252	(223)	672,747	54%
Depreciation	1,691	1,691	(2,793)	11,834	45,159	44,909	44,909	0	33,075	26%
Other Outflows	-	-	(786)	(786)	-	-	-	-	786	
Total Expenses	188,037	282,191	260,319	1,813,732	3,467,548	3,389,763	3,605,465	(215,702)	1,791,733	50%
Operating Income	32,831	292,283	188,866	160,471	54,759	135,787	89,561	(46,225)	(70,909)	
Fund Balance										
Beginning Balance (Unaudited)					901,012	901,012	901,012			
Audit Adjustment					-	-	111,318			
Operating Income					54,759	135,787	89,561			
Ending Fund Balance					955,771	1,036,799	1,101,891			

SUMMARY OF RESULTS

Forecasting a net income of **\$89,561**; This is a decrease of **-\$46,225** from the 1st interim budget, primarily due to a decrease in ADA of **-6.17**.

FORECAST CHANGES

LCFF Entitlement (-\$54,310)

Decrease due to decreased ADA at P-1 as forecasted (-6.17) for the year.

Federal Revenue (-\$1,211)

Decrease in the Special Education – Entitlement, ADA driven

Other State Revenues (+\$209,295)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), other minor decreases in Special Education-Entitlement, and State Lottery revenue (ADA driven)

Other Local Revenue (+\$15,702)

Increases in Other Local Revenue came from \$8.1k Option 3 SpEd grant not budgeted. Increase in Summer Program \$5.6K and other local revenue \$1.8K.

Compensation and Benefits (+\$238)

Small adjustment per actuals

Books and Supplies (-\$215,717)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$212k) and Nonclassroom related furniture and instructional materials adjusted to actuals.

Services and Other Operating Expenditures (-\$223)

Rent adjusted to meet actuals (-\$3K) Special Ed Encroachment, District Oversight Fees, Prior Year Actuals adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - 8

	Actual			YTD Actual YTD	Budget					
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	%2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	352,544	352,544	506,639	2,286,460	4,656,757	4,594,558	4,525,841	(68,717)	2,239,381	51%
Federal Revenue	7,606	7,606	38,188	145,837	304,497	338,348	336,842	(1,506)	191,005	43%
Other State Revenues	22,230	280,460	51,611	457,184	528,197	610,544	840,876	230,331	383,692	54%
Local Revenues	-	23	14,491	16,751	34,273	34,273	42,972	8,699	26,222	39%
Fundraising and Grants	708	996	-	10,460	20,000	22,236	22,236	-	11,777	47%
Total Revenue	383,088	641,629	610,930	2,916,690	5,543,724	5,599,960	5,768,767	168,807	2,852,077	51%
Expenses										
Compensation and Benefits	206,254	203,496	194,666	1,334,569	2,782,961	2,727,429	2,754,796	(27,367)	1,420,227	48%
Books and Supplies	12,742	50,423	2,529	136,080	426,715	433,350	643,235	(209,885)	507,155	21%
Services and Other Operating Expenditures	118,655	180,169	155,698	967,597	2,090,297	2,207,990	2,206,121	1,869	1,238,524	44%
Depreciation	5,650	5,650	774	39,553	96,064	96,064	96,064	-	56,511	41%
Other Outflows	-	-	-	-	-	-	-	-	-	-
Total Expenses	343,301	439,739	353,667	2,477,800	5,396,037	5,464,833	5,700,216	(235,383)	3,222,416	43%
Operating Income	39,787	201,890	257,263	438,891	147,687	135,127	68,551	(66,576)	(370,340)	

SUMMARY OF RESULTS

Forecasting a net income of **\$68,551**; This is a decrease of **-\$66,576** from the 1st interim budget, primarily due to a decrease in ADA of **-7.69**.

FORECAST CHANGES

LCFF Entitlement (-\$68,717)

Decrease due to decreased ADA at P-1 as forecasted (-7.69) for the year.

Federal Revenue (-\$1,506)

Decrease in the Special Education – Entitlement

Other State Revenues (+\$230,331)

Other State revenues increased due to unbudgeted receipt of Prop 39 Clean Energy Revenue (offset by expenses of same amount), other minor decreases in Special Education-Entitlement, and State Lotto revenue

Other Local Revenue (+\$8,699)

Increase in Other Local Revenue came from \$14k Option 3 SpEd grant not budgeted; increase in other local revenue \$2K. Decrease in Summer Program \$8K.

Compensation and Benefits (-\$27,367)

Increase due to adjustment of teacher salaries and benefits per actual current contracts.

Books and Supplies (-\$209,885)

Books and supplies increased primarily due to unbudgeted Prop 39 Clean Energy grant received, estimated to be fully expended by 6/30/18 (\$226k) and Educational Software (-\$18K),

Instructional Materials (-2.4K), Office Supplies (-\$8K) adjusted to actuals. Student Food Services (\$45K) adjusted to projections for remainder of the year.

Services and Other Operating Expenditures (+\$1,869)

Special Ed Encroachment and District Oversight Fees adjusted per actual spending.

MAGNOLIA SCIENCE ACADEMY - SA

	Actual			YTD	Budget						
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY											
Revenue											
LCFF Entitlement	603,908	518,610	488,074	3,026,407	7,467,687	6,751,562	6,793,513	41,950	3,767,106	45%	
Federal Revenue	-	145,394	54,025	267,738	658,206	618,521	662,529	44,008	394,790	40%	
Other State Revenues	39,528	102,587	29,141	255,430	585,070	626,911	638,830	11,919	383,400	40%	
Local Revenues	2,551	4,138	275	20,176	64,612	67,812	56,723	(11,088)	36,547	36%	
Fundraising and Grants	12,069	4,448	-	25,783	32,446	37,258	48,358	11,100	22,575	53%	
Total Revenue	658,057	775,177	571,515	3,595,535	8,808,020	8,102,063	8,199,952	97,889	4,604,417	44%	
Expenses											
Compensation and Benefits	405,030	384,040	396,124	2,641,718	4,576,489	4,497,127	4,493,395	3,731	1,851,677	59%	
Books and Supplies	3,948	10,460	77,853	351,363	733,114	679,040	677,539	1,501	326,176	52%	
Services and Other Operating Expenditures	(10,203)	189,870	314,359	1,154,902	2,490,994	2,221,823	2,324,944	(103,121)	1,170,042	50%	
Depreciation	33,103	33,103	33,103	231,720	505,350	505,350	505,350	-	273,630	46%	
Other Outflows	35,028	40,363	(75,391)	87,070	173,107	173,107	173,107	-	86,038	50%	
Total Expenses	466,906	657,836	746,048	4,466,773	8,479,055	8,076,447	8,174,335	(97,888)	3,707,562	55%	
Operating Income	191,151	117,341	(174,533)	(871,238)	328,966	25,616	25,617	0	896,855		
Fund Balance											
Beginning Balance (Unaudited)					7,875,025	7,875,025	7,875,025				
Audit Adjustment					-	-	1,987				
Operating Income					328,966	25,616	25,617				
Ending Fund Balance					8,203,991	7,900,642	7,902,629				

SUMMARY OF RESULTS

Forecasting a net income of **\$25,617**; No change from the 1st interim budget.

FORECAST CHANGES

LCFF Entitlement (+\$41,950)

Increase due to increased ADA at P-1 as forecasted (+2.7) for the year.

Federal Revenue (+\$44,008)

Increase in Other Federal revenue for increased E-Rate, received more than budgeted.

Other State Revenues (+\$11,919)

Other State revenues increased due to prior year lottery adjustment and the increase in ADA

Other Local Revenue (-\$11,088)

Increase in Other Local revenue is due to the summer program adjustment.

Fundraising and Grants (+\$11,100)

Increase in fundraising due to higher than budgeted donations received.

Compensation and Benefits (+\$3,731)

Decrease in compensation and benefits due to truing up of new hire salaries and benefits, and terminations in January.

Books and Supplies (+\$1,501)

Books and supplies decreased primarily due to underspending in non instructional materials and supplies.

Services and Other Operating Expenditures (-\$103,121)

Increase in expenses largely due to adjusting down cuts in miscellaneous operating expenses that were included in the 1st interim budget, cuts partially distributed to various line items and offset by revenue increased due to ADA.

MAGNOLIA SCIENCE ACADEMY - SD

	Actual			YTD Actual YTD	Budget					
	Nov	Dec	Jan		Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	223,803	269,651	197,223	1,510,465	3,298,113	2,969,208	2,960,085	(9,124)	1,449,620	51%
Federal Revenue	-	7,325	9,707	29,476	125,122	131,511	131,511	-	102,035	22%
Other State Revenues	24,409	242,617	41,655	372,016	393,481	424,437	635,855	211,418	263,838	59%
Local Revenues	162	5,100	1,174	23,094	78,739	78,739	75,435	(3,304)	52,341	31%
Fundraising and Grants	-	17,908	-	29,876	31,153	33,051	33,051	-	3,175	90%
Total Revenue	248,374	542,600	249,759	1,964,927	3,926,609	3,636,946	3,835,935	198,990	1,871,008	51%
Expenses										
Compensation and Benefits	179,954	215,373	158,340	1,183,901	2,210,402	2,199,259	2,199,260	(0)	1,015,358	54%
Books and Supplies	5,901	6,951	10,613	37,664	144,548	127,765	330,564	(202,799)	292,900	11%
Services and Other Operating Expenditures	68,071	90,985	120,421	694,747	1,352,286	1,424,179	1,437,066	(12,887)	742,319	48%
Depreciation	3,718	3,718	3,718	35,489	30,295	30,295	30,295	-	(5,194)	117%
Other Outflows	-	2,065	8,541	10,606	-	-	-	-	(10,606)	
Total Expenses	257,644	319,092	301,634	1,962,407	3,737,532	3,781,498	3,997,185	(215,687)	2,034,778	49%
Operating Income	(9,270)	223,508	(51,874)	2,520	189,077	(144,552)	(161,249)	(16,697)	(163,770)	
Fund Balance										
Beginning Balance (Unaudited)					1,189,492	1,189,492	1,189,492			
Audit Adjustment					-	-	59,194			
Operating Income					189,077	(144,552)	(161,249)			
Ending Fund Balance					1,378,569	1,044,940	1,087,437			

SUMMARY OF RESULTS

Forecasting a net income of **(-\$161,249)**; This is a decrease of -\$16,697 from the 1st interim budget, primarily due to a decrease in ADA of -1.53.

FORECAST CHANGES

LCFF Entitlement (-\$9,124)

Decrease due to decrease in ADA at P-1 as forecasted (-1.53) for the year.

Other State Revenues (+\$211,418)

Other State revenues increased due to receipt of Prop 39 Clean Energy funds that were not budgeted (corresponding increase to books and supplies expense).

Other Local Revenue (-\$3,304)

Decrease in Other Local revenue is due to the summer program adjustment to match invoice.

Books and Supplies (-\$202,799)

Books and supplies increased due to an increase in estimated Prop 39 Clean Energy grant expenses not budgeted (matches added revenue)

Services and Other Operating Expenditures (-\$12,887)

Increase in expenses largely due communications being higher than budgeted (\$9K), and prior year expenses (\$2.2K) and fines and penalties (\$1.2K) coming in slightly higher than budgeted.

MERF

	Actual			YTD	Budget						
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY											
Revenue											
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	757	7,325	8,082	-	-	8,082	8,082	0	100%	-
Other State Revenues	-	-	-	-	-	-	-	-	-	-	-
Local Revenues	420,087	586,553	572,551	3,761,030	6,392,850	6,442,850	6,446,755	3,905	2,685,725	58%	-
Fundraising and Grants	-	600	600	104,374	-	103,174	134,875	31,701	30,501	77%	-
Total Revenue	420,087	587,910	580,475	3,873,485	6,392,850	6,546,024	6,589,712	43,688	2,716,226	59%	
Expenses											
Compensation and Benefits	226,964	217,684	238,820	1,660,940	3,055,489	3,007,889	2,983,114	24,776	1,322,174	56%	-
Books and Supplies	(1,076)	1,879	2,544	14,206	70,421	65,421	66,261	(840)	52,055	21%	-
Services and Other Operating Expenditures	80,681	262,930	95,350	1,317,651	2,726,775	2,969,566	3,046,200	(76,634)	1,728,549	43%	-
Depreciation	120	120	120	840	933	933	933	-	93	90%	-
Other Outflows	-	840	1,862	2,702	-	-	-	-	(2,702)	-	-
Total Expenses	306,689	483,453	338,697	2,996,339	5,853,618	6,043,809	6,096,508	(52,699)	3,100,169	49%	
Operating Income	113,397	104,457	241,779	877,146	539,232	502,214	493,204	(9,011)	(383,943)		
Fund Balance											
Beginning Balance (Unaudited)					258,542	258,542	258,542				
Audit Adjustment					-	-	(1,025,320)				
Operating Income					539,232	502,214	493,204				
Ending Fund Balance					797,774	760,756	(273,575)				

SUMMARY OF RESULTS

Forecasting a net income of **\$493,204**; a decrease of **-\$9,011** from the 1st interim budget.

FORECAST CHANGES

Federal Revenue (+\$8,082)

Federal revenue increased for actuals for E-Rates being higher than budgeted.

Other Local Revenue (+\$3,905)

Increase in other local revenue due to interest income received and not budgeted

Fundraising and Grants (+\$31,701)

Increased for anticipated in-kind donation, to fund additional professional development.

Compensation and Benefits (+\$24,776)

Decrease due departure of SpEd coordinator (position filled with contracted worker) and truing up actual pay and timing of hiring new employees and related benefits, offset by payment of prior year STRS underpayments on MSA-SD.

Services and Other Operating Expenditures (-\$76,634)

Increase in expenses largely due to an increase in special education contractor (\$45K) for the departure of Victoria Marzouk. There was also a large increase in professional development expenses (\$31K) for the year, tied to additional grants received for same amount.

2018-19 Budget Development Process



Beginning in early 2018 to prepare for approval in May/June

WHEN	WHAT	KEY INPUTS / NOTES
January – February	Early work to develop assumptions	<ul style="list-style-type: none">▪ Revenue assumptions updated (EdTec; Governor’s Proposal)▪ Budget templates distributed for Principal/Leadership input (2/20)
March	Budget assumptions gathered	<ul style="list-style-type: none">▪ Enrollment & staffing plan (school leadership)▪ Department leads and principals compile assumptions for budget meetings
April	Meetings with Principals	<ul style="list-style-type: none">▪ Budget meetings conducted with each site (wk of 4/9)▪ Budgets compared to LCAP drafts and updated▪ Preliminary budget drafts completed and distributed for review
May	Budget review / Revisions	<ul style="list-style-type: none">▪ Board feedback – preliminary drafts presented▪ Updates on any areas of uncertainty▪ May State Budget revision, if possible
June board meeting	Board approval	<ul style="list-style-type: none">▪ Final budget proposal is presented▪ Board votes – subsequent submission to Authorizers
June	State budget is passed	<ul style="list-style-type: none">▪ Changes communicated over summer

Exhibits

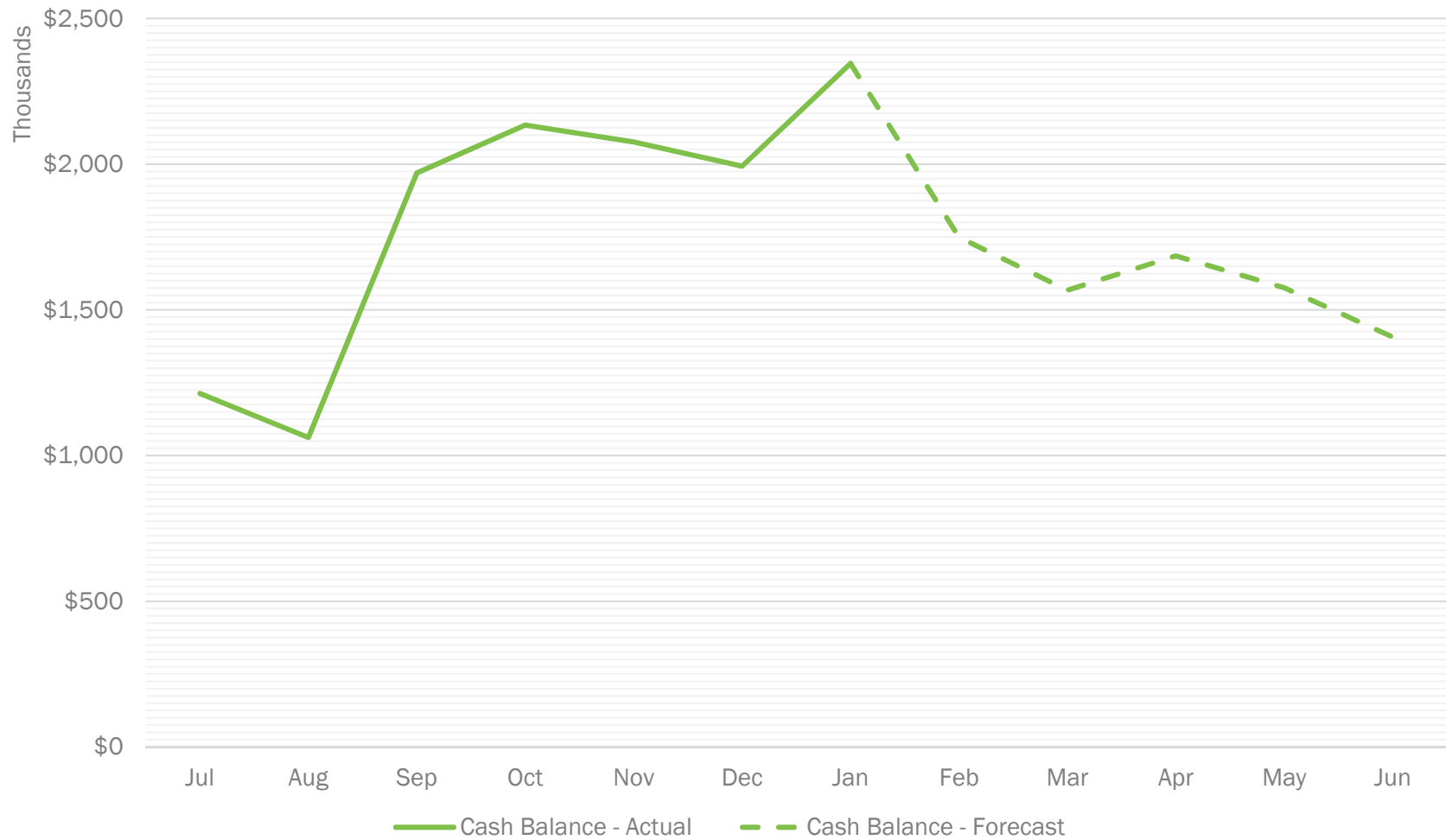
edtec 



MSA-1 Monthly Cash Balance



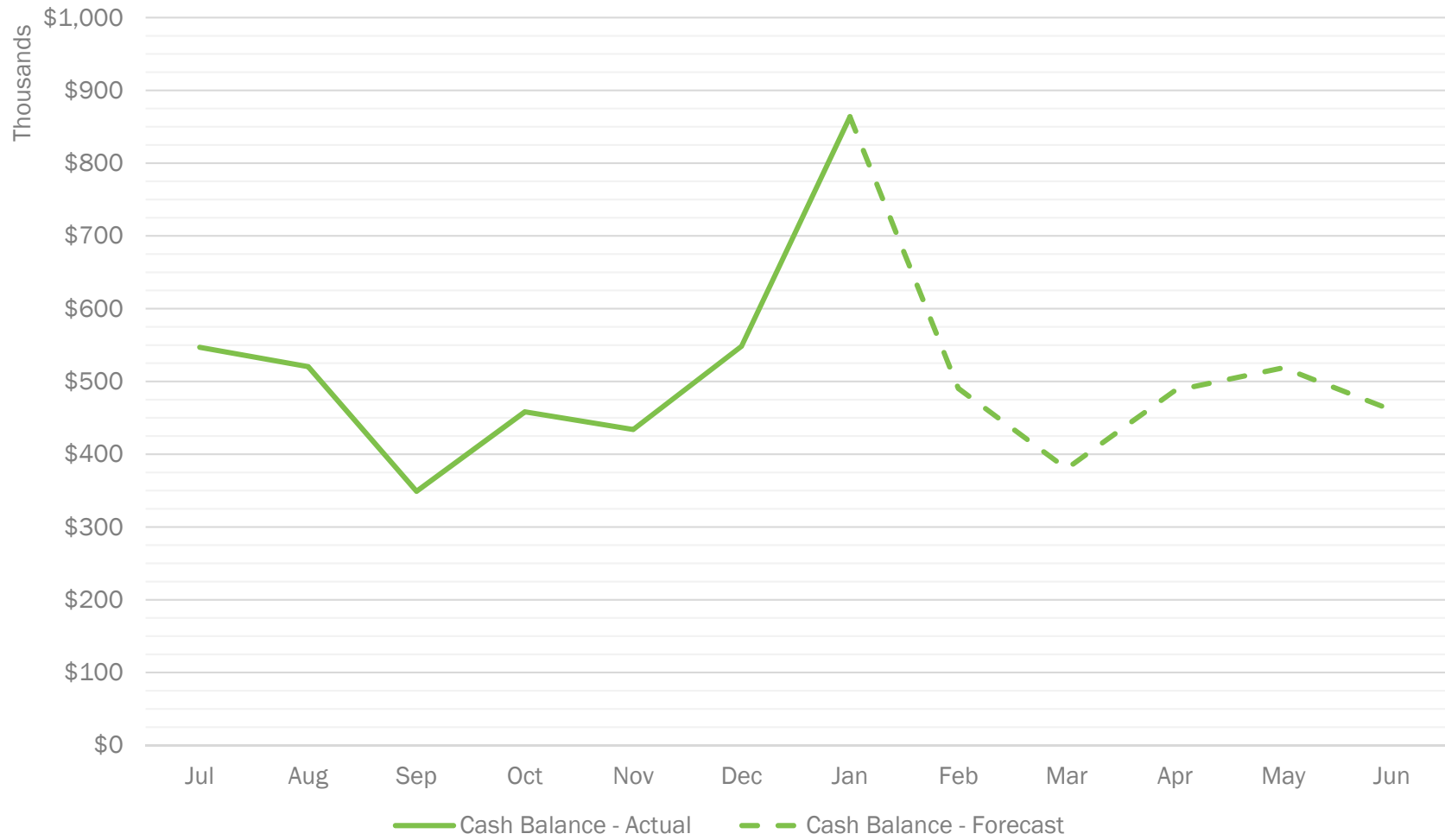
Projected ending cash balance at 6/30/18 is \$1.4M



MSA-2 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$461K



MSA-3 Monthly Cash Balance



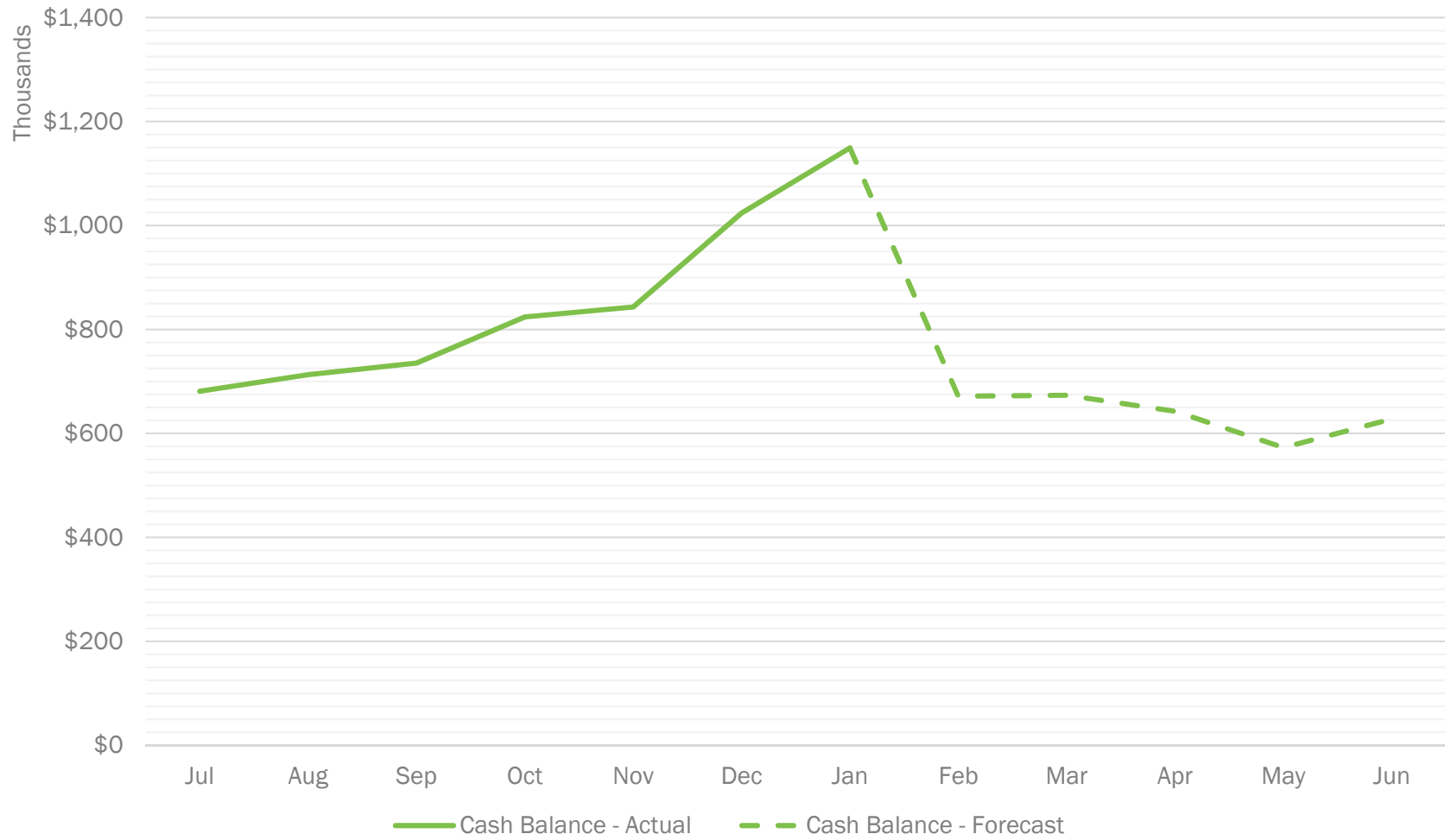
Projected ending cash balance at 6/30/18 is \$426K



MSA-4 Monthly Cash Balance



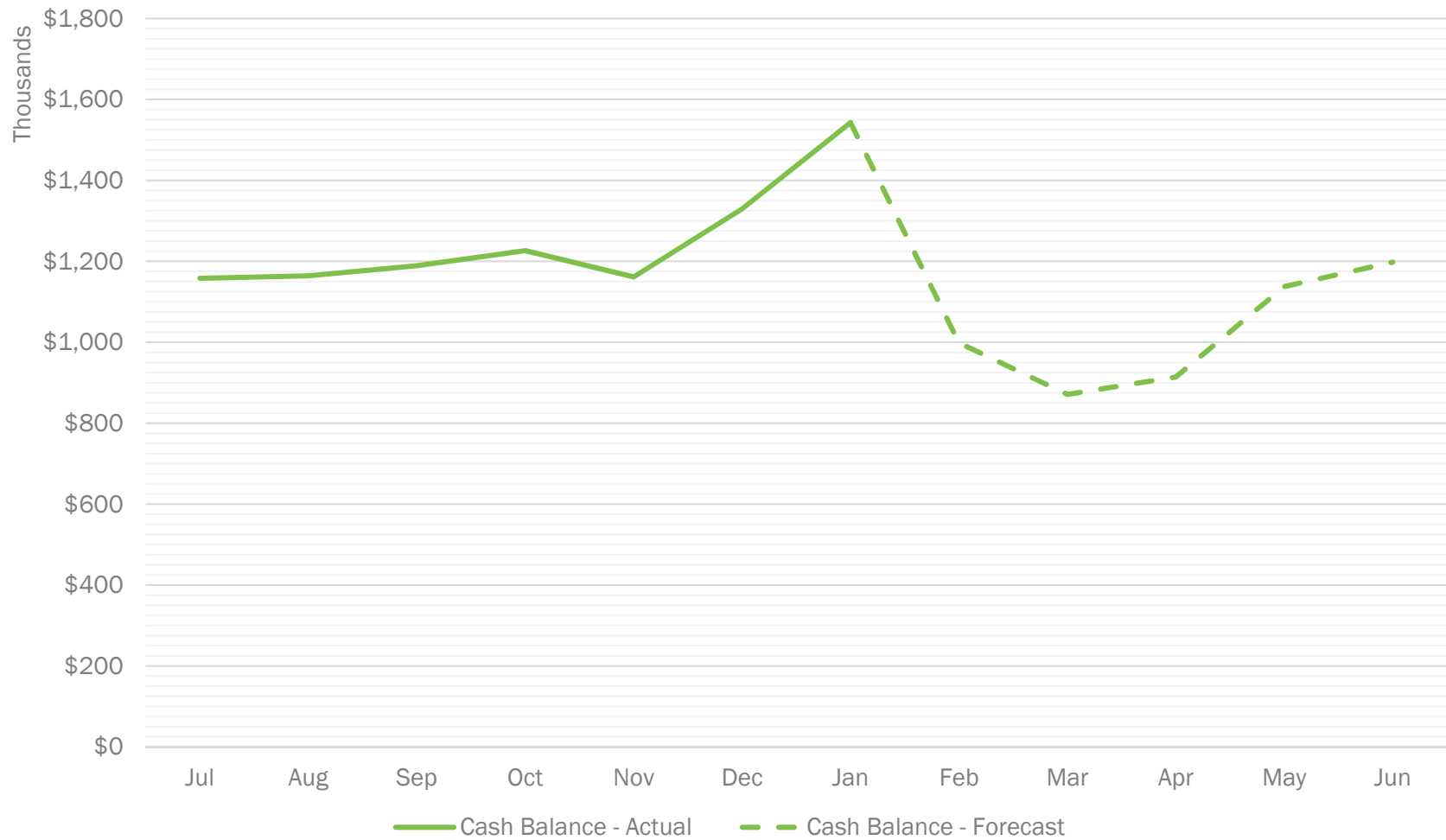
Projected ending cash balance at 6/30/18 is \$628K



MSA-5 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$1.2M



MSA-6 Monthly Cash Balance



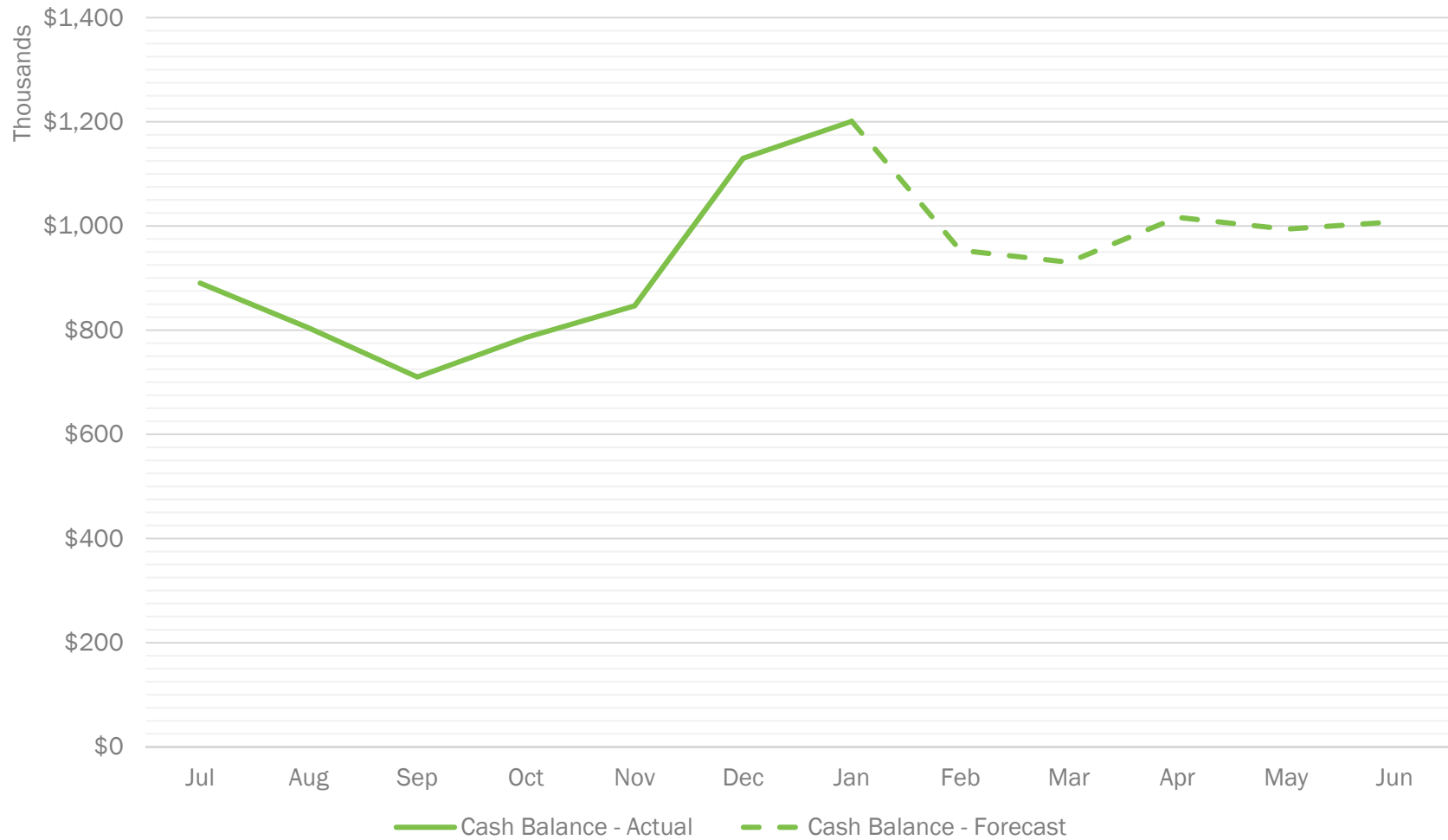
Projected ending cash balance at 6/30/18 is \$1M



MSA-7 Monthly Cash Balance



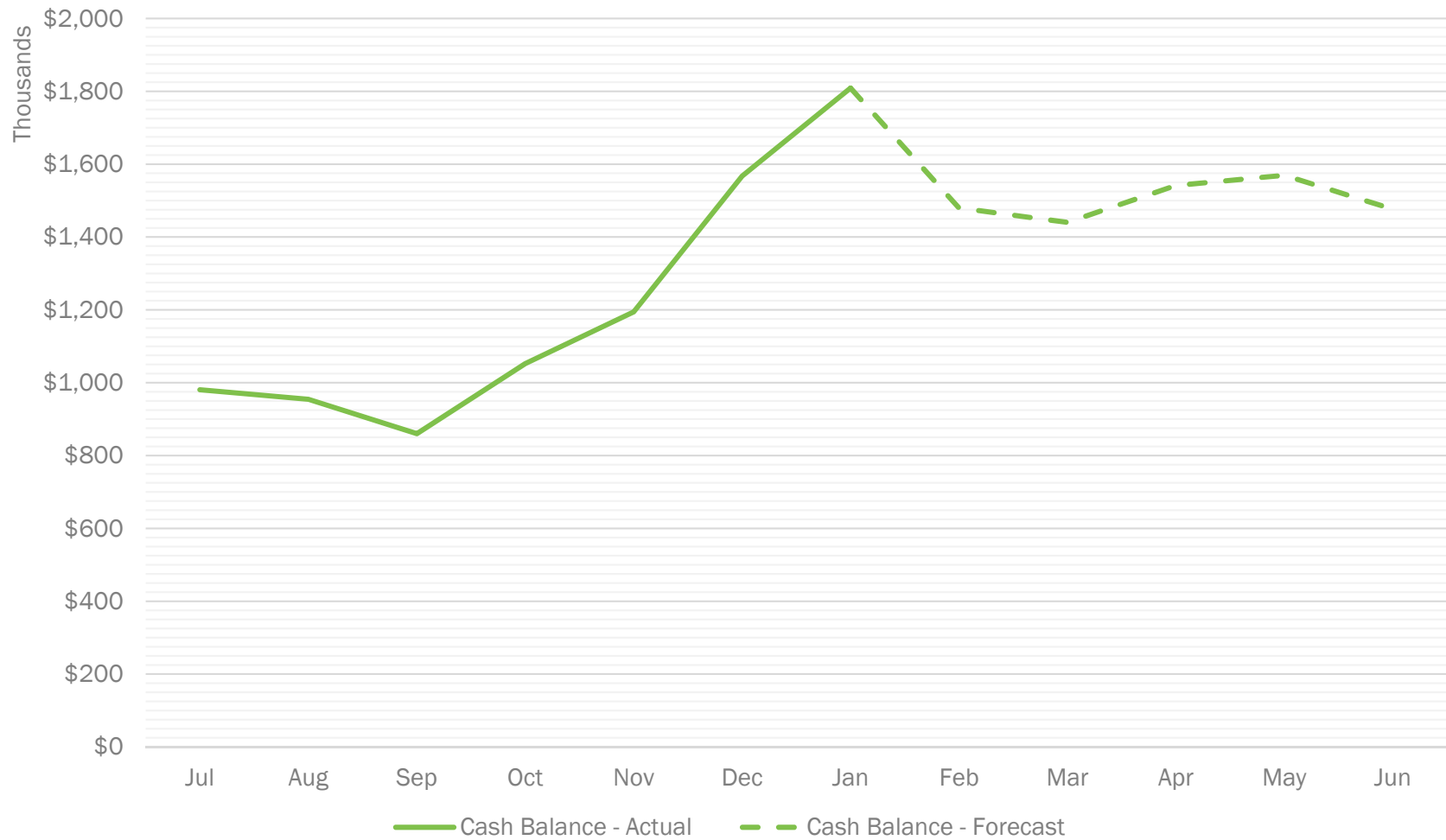
Projected ending cash balance at 6/30/18 is \$1M



MSA-8 Monthly Cash Balance



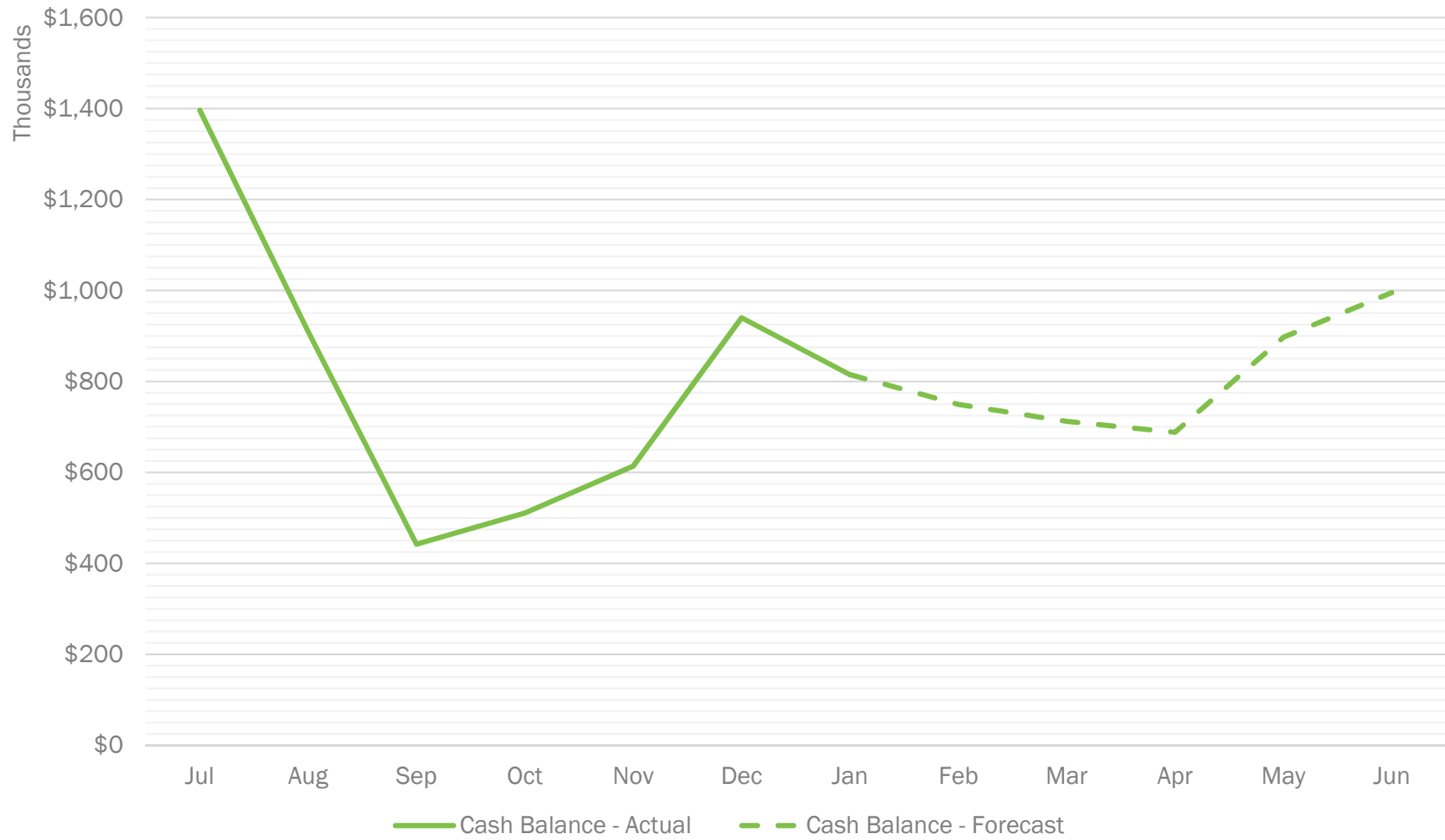
Projected ending cash balance at 6/30/18 is \$1.5M



MSA-SA Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$995K



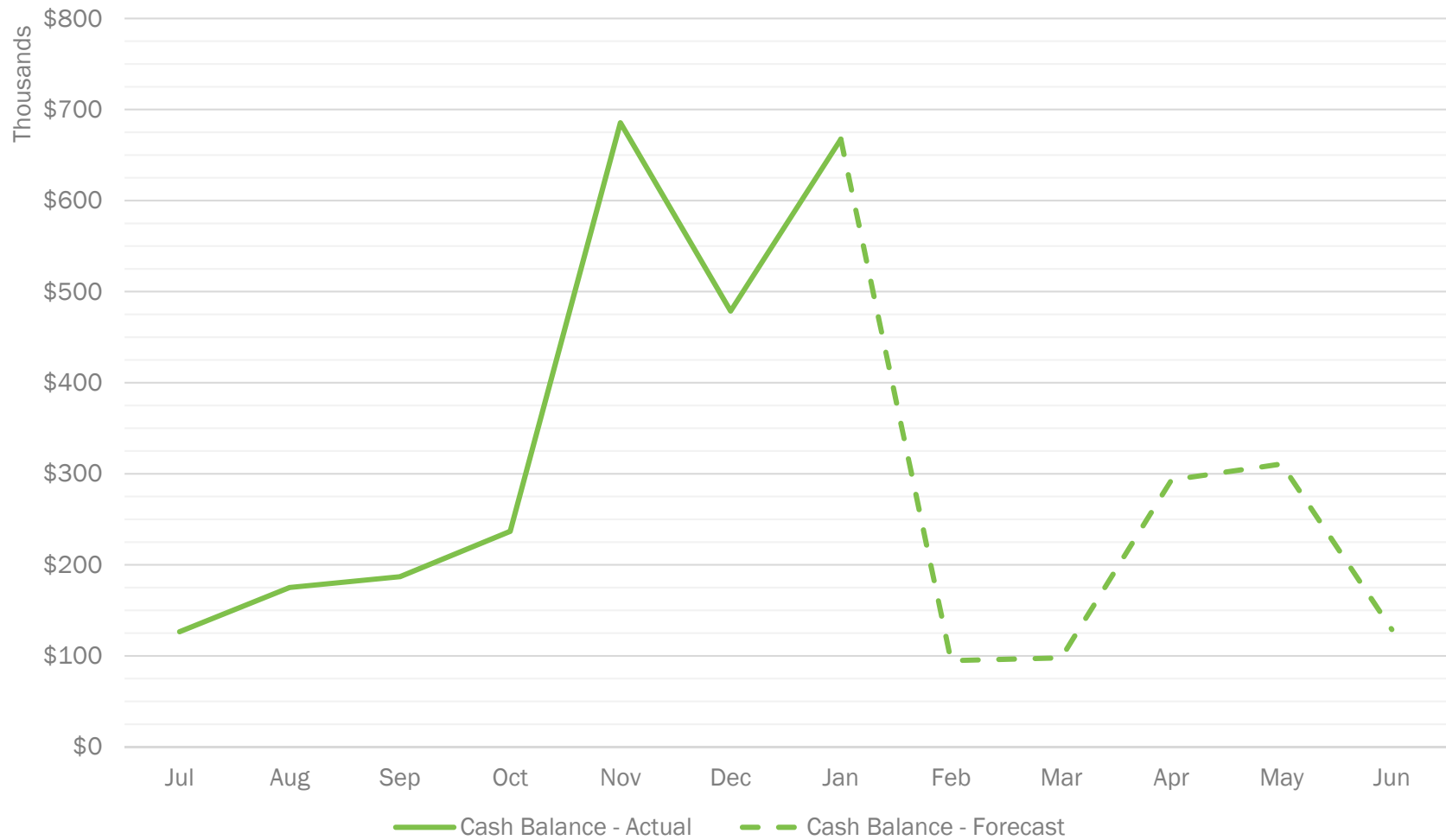
MSA-SD Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$753K



MERF Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$129K



January 2018 Balance Sheet



	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	Total
1/31/2018												
Assets												
Cash Balances	\$ 2,345,414	\$ 863,721	\$ 520,758	\$ 1,149,140	\$ 1,542,695	\$ 1,113,104	\$ 1,200,970	\$ 1,808,810	\$ 814,911	\$ 911,576	\$ 616,994	\$ 12,888,094
Accounts Receivable	328,168	1,180	3,479	-	1,129	-	2,544	2,996	3,440	748,083	(829,742)	261,276
Deposits & Prepaid expenses	-	-	-	-	6,547	-	4,000	72,759	19,690	45,000	1,034,012	1,182,008
Fixed Assets, Net	331,576	123,930	70,420	44,594	28,757	45,179	26,217	151,158	17,538,009	281,263	16,883	18,657,987
Intercompany Receivable	725,067	145,988	15,004	203,744	3,498	300,000	-	1,820,866	35,549	315,823	3,063,232	6,628,771
Total Assets	\$3,730,224	\$1,134,819	\$609,662	\$1,397,477	\$1,582,627	\$1,458,283	\$1,233,731	\$3,856,589	\$18,411,599	\$2,301,745	\$ 3,901,378	\$ 39,618,135
Liabilities & Equity												
AP & Accrued Expenses	\$ 176,647	\$ 253,293	\$ 54,709	\$ 24,358	\$ 57,516	\$ 20,613	\$ 58,605	\$ 46,913	\$ 485,249	\$ 64,850	\$ 986,565	\$ 2,229,318
Intercompany Balances Payable	113,717	20,199	30,135	2,954	8,091	-	2,325	4,387	2,322,612	833,883	2,854,800	6,193,103
Loans and other payables	-	-	-	-	-	-	-	-	8,597,965	151,806	-	8,749,771
Temporarily Restricted	166,231	108,630	113,324	123,304	70,860	54,312	52,741	57,367	133,365	185,098	-	1,065,233
Beginning Net Assets - Unaudited	3,220,046	788,453	518,640	906,852	1,304,695	1,204,605	959,589	3,309,032	7,743,646	1,063,588	(766,777)	20,252,369
Net Income (Loss) to Date	53,583	(35,757)	(107,146)	340,009	141,465	178,753	160,471	438,891	(871,238)	2,520	826,790	1,128,341
Total Liabilities & Equity	\$3,730,224	\$1,134,819	\$609,662	\$1,397,477	\$1,582,626	\$1,458,283	\$1,233,731	\$3,856,589	\$18,411,599	\$2,301,745	\$ 3,901,378	\$ 39,618,135

FY18 vs FY17 Balance Sheet



	1/31/2018	6/30/2017 (Audited)	YTD Change
Assets			
Cash Balances	\$ 12,888,094	\$ 8,913,830	\$ 3,974,264
Accounts Receivable	261,276	3,194,412	(2,933,136)
Prepays Deposits	1,182,008	1,684,847	(502,839)
Fixed Assets, Net	18,657,987	22,493,305	(3,835,318)
Intercompany Receivable	6,628,771	8,707,925	(2,079,155)
Total Assets	\$39,618,135	\$44,994,320	\$(5,376,185)
Liabilities & Equity			
AP & Accrued Expenses	\$ 2,229,318	\$ 3,212,491	\$ (983,173)
Deferred Revenue	-	72,500	(72,500)
Intercompany Balances Payable	6,193,103	8,707,925	(2,514,822)
Loans and other payables	8,749,771	11,683,796	(2,934,025)
Temporarily Restricted	1,065,233	1,065,233	-
Beginning Net Assets	20,252,369	19,629,073	623,295
Net Income (Loss) to Date	1,128,341	623,302	505,040
Total Liabilities & Equity	\$39,618,135	\$44,994,320	\$(5,376,185)

Intercompany Balances

Total cumulative intercompany payable/receivable was \$6.2M at 01/31

		Due To/From All Sites (excluding CMO Fees)*												
		Due To												
		MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SC	MSA-SD	MERF	Total Due To
Due From	MSA-1		13,359	6,532	2,186	-	-	-	-	(56,491)	-	-	89,386	54,971
	MSA-2	1,374		8,400	1,490	3,210	-	-	-	-	-	2,420	3,305	20,199
	MSA-3	-	-		-	-	-	-	318	2,387	-	2,411	25,018	30,135
	MSA-4	-	-	-		-	-	-	-	2,954	-	-	-	2,954
	MSA-5	-	-	-	-		-	-	-	-	-	5,233	-	5,233
	MSA-6	-	-	-	-	-		-	-	-	-	-	-	-
	MSA-7	-	1,424	-	-	-	-		-	901	-	-	-	2,325
	MSA-8	-	-	-	-	-	-	-		-	-	-	4,387	4,387
	MSA-SA	75,554	-	-	-	288	-	-	-		-	-	2,305,516	2,381,358
	MSA-SC	-	-	-	-	-	-	-	-	-		-	-	-
	MSA-SD	198,191	-	72	-	-	-	-	-	-	-		635,620	833,883
	MERF	288,026	131,205	-	200,068	-	300,000	-	1,820,548	10,244	-	107,587	-	2,857,678
Total Due From	563,145	145,988	15,004	203,744	3,498	300,000	-	1,820,866	(40,005)	-	117,652	3,063,232	6,193,123	
Total Due To	(54,971)	(20,199)	(30,135)	(2,954)	(5,233)	-	(2,325)	(4,387)	(2,381,358)	-	(833,883)	(2,857,678)		
Net Balance	508,173	125,788	(15,131)	200,790	(1,735)	300,000	(2,325)	1,816,479	(2,421,363)	-	(716,231)	205,555		

Intercompany Balances



Total FY17-18 intercompany payable/receivable was \$1.3M at 01/31

		Due To/From All Sites (excluding CMO Fees)*												
		Due To												
		MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SC	MSA-SD	MERF	Total Due To
Due From	MSA-1		1,310	-	-	-	-	-	-	-	-	-	30,640	31,951
	MSA-2	1,374		-	8,400	1,030	-	-	-	-	-	-	-	10,804
	MSA-3	-	-		-	-	-	-	318	-	-	-	-	318
	MSA-4	-	-	-		-	-	-	-	-	-	-	-	-
	MSA-5	-	-	-	-		-	-	-	-	-	-	-	-
	MSA-6	-	-	-	-	-		-	-	-	-	-	-	-
	MSA-7	-	1,424	-	-	-	-		-	901	-	-	-	2,325
	MSA-8	-	-	-	-	-	-	-		-	-	-	-	-
	MSA-SA	75,554	-	-	-	288	-	-	-		-	-	214,121	289,963
	MSA-SC	-	-	-	-	-	-	-	-	-		-	-	-
	MSA-SD	198,191	-	-	72	-	-	-	-	-	-		630,859	829,122
	MERF	55,267	-	68	-	-	-	-	-	2,424	-	106,627	-	164,386
	Total Due From	330,386	2,735	68	8,472	1,318	-	-	318	3,326	-	106,627	875,621	1,328,870
Total Due To	(31,951)	(10,804)	(318)	-	-	-	(2,325)	-	(289,963)	-	(829,122)	(164,386)		
Net Balance	298,435	(8,070)	(250)	8,472	1,318	-	(2,325)	318	(286,638)	-	(722,495)	711,234		

*This includes board approved loans and all other expenses and allocations

MSA-1
 Budget vs. Actual - Restricted and Unrestricted
 As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	2,674,764	5,484,674	2,809,910	2,674,764	5,484,674	2,809,910
Federal Revenue	161,126	1,054,064	892,938	60,558	81,717	21,159	221,684	1,135,781	914,097
Other State Revenues	346,718	889,281	542,563	80,433	168,850	88,417	427,151	1,058,131	630,980
Local Revenues	7,354	109,029	101,675	8,146	(39,379)	(47,525)	15,500	69,650	54,150
Fundraising and Grants	29,490	-	(29,490)	11,809	68,185	56,376	41,299	68,185	26,886
Total Revenue	544,688	2,052,374	1,507,686	2,835,711	5,764,047	2,928,336	3,380,400	7,816,421	4,436,021
Expenses									
Compensation and Benefits	256,504	621,617	365,113	1,691,028	2,925,707	1,234,679	1,947,532	3,547,324	1,599,792
Books and Supplies	133,549	330,169	196,620	32,978	198,644	165,666	166,528	528,813	362,285
Services and Other Operating Expenditures	132,693	763,199	630,506	1,072,814	2,113,741	1,040,927	1,205,506	2,876,940	1,671,434
Depreciation	-	-	-	-	153,345	153,345	-	153,345	153,345
Other Outflows	-	-	-	243	-	(243)	243	-	(243)
Total Expenses	522,747	1,714,985	1,192,238	2,797,062	5,391,437	2,594,374	3,319,809	7,106,422	3,786,613
Operating Income	21,942	337,389	315,447	38,649	372,611	333,962	60,591	710,000	649,409
Capital Expenditures									
Capex	7,007	556,876	549,869	-	-	-	7,007	556,876	549,869

MSA-2
 Budget vs. Actual - Restricted and Unrestricted
 As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	2,149,678	4,574,891	2,425,213	2,149,678	4,574,891	2,425,213
Federal Revenue	129,397	492,533	363,136	14,830	22,200	7,370	144,227	514,733	370,506
Other State Revenues	225,019	303,927	78,908	67,559	111,398	43,839	292,578	415,325	122,747
Local Revenues	4,681	155,886	151,205	-	(118,713)	(118,713)	4,681	37,173	32,492
Fundraising and Grants	14,448	-	(14,448)	470	23,464	22,994	14,919	23,464	8,545
Total Revenue	373,545	952,346	578,801	2,232,538	4,613,240	2,380,702	2,606,083	5,565,586	2,959,503
Expenses									
Compensation and Benefits	227,092	528,812	301,720	1,426,009	2,650,837	1,224,828	1,653,101	3,179,649	1,526,548
Books and Supplies	92,959	284,105	191,146	84,320	100,654	16,334	177,278	384,759	207,481
Services and Other Operating Expenditures	67,886	186,448	118,562	711,035	1,665,157	954,122	778,921	1,851,605	1,072,684
Depreciation	-	(0)	(0)	32,870	51,413	18,543	32,870	51,413	18,543
Total Expenses	387,937	999,365	611,428	2,257,984	4,468,061	2,210,077	2,645,921	5,467,426	2,821,505
Operating Income	(14,392)	(47,019)	(32,627)	(25,446)	145,179	170,625	(39,839)	98,160	137,999
Capital Expenditures									
Capex	4,083	54,436	50,353	(4,083)	15,000	19,083	-	69,436	69,436

MSA-3

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	0	0	2,145,695	4,481,571	2,335,876	2,145,695	4,481,571	2,335,876
Federal Revenue	97,387	492,122	394,735	8,294	23,994	15,700	105,681	516,116	410,435
Other State Revenues	296,617	415,770	119,153	67,117	108,064	40,947	363,734	523,834	160,100
Local Revenues	10,309	267,098	256,789	6,498	(226,520)	(233,018)	16,807	40,578	23,771
Fundraising and Grants	12,228	-	(12,228)	2	13,575	13,573	12,230	13,575	1,345
Total Revenue	416,541	1,174,990	758,449	2,227,606	4,400,684	2,173,078	2,644,146	5,575,674	2,931,528
Expenses									
Compensation and Benefits	269,594	524,350	254,757	1,321,264	2,310,582	989,318	1,590,857	2,834,932	1,244,075
Books and Supplies	59,109	322,864	263,755	75,910	132,813	56,903	135,019	455,677	320,658
Services and Other Operating Expenditures	105,415	299,760	194,345	897,438	1,811,348	913,910	1,002,854	2,111,108	1,108,254
Depreciation	-	(0)	(0)	22,279	20,196	(2,083)	22,279	20,196	(2,083)
Other Outflows	-	-	-	1,189	-	(1,189)	1,189	-	(1,189)
Total Expenses	434,118	1,146,974	712,856	2,318,080	4,274,939	1,956,860	2,752,198	5,421,913	2,669,715
Operating Income	(17,577)	28,016	45,594	(90,474)	125,745	216,219	(108,051)	153,761	261,812
Capital Expenditures									
Capex	7,472	54,341	46,869	-	40,000	40,000	7,472	94,341	86,869

MSA-4

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	920,934	1,731,925	810,991	920,934	1,731,925	810,991
Federal Revenue	75,101	211,901	136,800	271	22,471	22,200	75,372	234,372	159,000
Other State Revenues	272,177	124,965	(147,212)	26,615	41,975	15,360	298,792	166,940	(131,852)
Local Revenues	8,590	101,658	93,068	-	(79,273)	(79,273)	8,590	22,385	13,795
Fundraising and Grants	4,289	-	(4,289)	-	4,017	4,017	4,289	4,017	(272)
Total Revenue	360,155	438,524	78,368	947,821	1,721,115	773,294	1,307,976	2,159,639	851,663
Expenses									
Compensation and Benefits	77,670	183,139	105,469	491,128	902,125	410,997	568,798	1,085,264	516,466
Books and Supplies	17,588	73,449	55,861	26,569	96,393	69,824	44,157	169,842	125,685
Services and Other Operating Expenditures	64,894	237,002	172,108	276,679	592,183	315,504	341,573	829,185	487,612
Depreciation	-	-	-	9,135	15,656	6,521	9,135	15,656	6,521
Total Expenses	160,152	493,590	333,437	803,511	1,606,357	802,846	963,664	2,099,947	1,136,284
Operating Income	200,003	(55,066)	(255,069)	144,310	114,758	(29,552)	344,313	59,692	(284,621)
Capital Expenditures									
Capex	8,385	52,408	44,023	-	-	-	8,385	52,408	44,023

MSA-5

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	898,555	1,929,828	1,031,272	898,555	1,929,828	1,031,272
Federal Revenue	70,542	245,347	174,805	15,116	2,480	(12,636)	85,658	247,827	162,169
Other State Revenues	271,933	170,994	(100,939)	23,756	39,311	15,555	295,689	210,305	(85,384)
Local Revenues	11,725	32,948	21,223	-	103,230	103,230	11,725	136,178	124,453
Fundraising and Grants	-	-	-	-	2,017	2,017	-	2,017	2,017
Total Revenue	354,200	449,289	95,089	937,427	2,076,865	1,139,438	1,291,627	2,526,154	1,234,528
Expenses									
Compensation and Benefits	78,963	173,376	94,413	699,636	1,287,786	588,150	778,599	1,461,162	682,563
Books and Supplies	25,638	35,131	9,493	63,579	239,580	176,001	89,217	274,711	185,494
Services and Other Operating Expenditures	69,715	258,426	188,711	197,818	443,655	245,837	267,534	702,081	434,547
Depreciation	-	0	0	10,031	18,908	8,877	10,031	18,908	8,877
Other Outflows	-	-	-	-	-	-	-	-	-
Total Expenses	174,317	466,933	292,617	971,064	1,989,929	1,018,865	1,145,381	2,456,862	1,311,482
Operating Income	179,883	(17,644)	(197,527)	(33,637)	86,936	120,573	146,246	69,292	(76,954)
Capital Expenditures									
Capex	6,519	53,216	46,697	2,344	-	(2,344)	8,863	53,216	44,353

MSA-6

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	787,334	1,476,568	689,234	787,334	1,476,568	689,234
Federal Revenue	47,803	153,100	105,297	25,447	22,200	(3,247)	73,251	175,300	102,050
Other State Revenues	152,077	185,693	33,616	23,786	35,641	11,855	175,863	221,334	45,471
Local Revenues	7,430	14,448	7,018	-	(13,248)	(13,248)	7,430	1,200	(6,230)
Fundraising and Grants	11,180	-	(11,180)	172	14,749	14,577	11,352	14,749	3,397
Total Revenue	218,491	353,241	134,750	836,739	1,535,910	699,171	1,055,230	1,889,151	833,921
Expenses									
Compensation and Benefits	46,198	130,887	84,689	517,001	1,051,289	534,288	563,198	1,182,176	618,978
Books and Supplies	19,501	87,407	67,906	27,903	41,939	14,036	47,403	129,346	81,943
Services and Other Operating Expenditures	33,261	134,947	101,686	225,160	379,272	154,112	258,421	514,219	255,799
Depreciation	-	-	-	11,537	28,726	17,189	11,537	28,726	17,189
Other Outflows	-	-	-	-	-	-	-	-	-
Total Expenses	98,959	353,241	254,282	781,600	1,501,226	719,626	880,559	1,854,467	973,908
Operating Income	119,532	(0)	(119,532)	55,139	34,684	(20,455)	174,671	34,684	(139,987)
Capital Expenditures									
Capex	3,066	51,109	48,043	(3,066)	-	3,066	-	51,109	51,109

MSA-7

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	(0)	(0)	1,307,760	2,628,620	1,320,860	1,307,760	2,628,620	1,320,860
Federal Revenue	100,216	253,209	152,993	24,838	-	(24,838)	125,055	253,209	128,154
Other State Revenues	477,176	505,726	28,550	39,085	87,690	48,605	516,261	593,416	77,155
Local Revenues	15,882	85,194	69,312	-	(47,786)	(47,786)	15,882	37,408	21,526
Fundraising and Grants	8,900	(0)	(8,900)	-	12,898	12,898	8,900	12,898	3,998
Total Revenue	602,174	844,128	241,954	1,371,683	2,681,422	1,309,739	1,973,857	3,525,550	1,551,693
Expenses									
Compensation and Benefits	118,147	240,357	122,210	793,651	1,431,917	638,266	911,798	1,672,274	760,476
Books and Supplies	41,086	112,376	71,290	53,296	91,174	37,878	94,381	203,550	109,169
Services and Other Operating Expenditures	146,166	491,394	345,228	654,421	977,635	323,214	800,587	1,469,029	668,443
Depreciation	-	1	1	11,834	44,909	33,075	11,834	44,910	33,076
Total Expenses	305,399	844,128	538,729	1,512,415	2,545,635	1,033,220	1,817,814	3,389,763	1,571,949
Operating Income	296,774	0	(296,774)	(140,731)	135,787	276,518	156,043	135,787	(20,256)
Capital Expenditures									
Capex	-	52,741	52,741	-	40,000	40,000	-	92,741	92,741

MSA-8

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	2,286,460	4,594,558	2,308,099	2,286,460	4,594,558	2,308,099
Federal Revenue	145,837	338,348	192,511	-	-	-	145,837	338,348	192,511
Other State Revenues	387,823	460,912	73,089	69,360	149,632	80,272	457,184	610,544	153,360
Local Revenues	16,751	65,834	49,083	-	(31,561)	(31,561)	16,751	34,273	17,522
Fundraising and Grants	10,460	(0)	(10,460)	-	22,236	22,236	10,460	22,236	11,776
Total Revenue	560,870	865,093	304,223	2,355,820	4,734,866	2,379,046	2,916,690	5,599,959	2,683,269
Expenses									
Compensation and Benefits	242,400	482,016	239,616	1,092,169	2,245,413	1,153,244	1,334,569	2,727,429	1,392,860
Books and Supplies	45,282	81,811	36,529	90,798	351,539	260,741	136,080	433,350	297,270
Services and Other Operating Expenditures	136,430	301,266	164,836	835,249	1,906,724	1,071,475	971,679	2,207,990	1,236,311
Depreciation	-	-	-	39,553	96,064	56,511	39,553	96,064	56,511
Total Expenses	424,112	865,093	440,981	2,057,769	4,599,740	2,541,971	2,481,881	5,464,833	2,982,952
Operating Income	136,758	0	(136,758)	298,051	135,126	(162,925)	434,809	135,126	(299,683)
Capital Expenditures									
Capex	4,876	57,367	52,491	(4,876)	30,000	34,876	-	87,367	87,367

MSA-SA

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	3,026,407	6,751,562	3,725,156	3,026,407	6,751,562	3,725,156
Federal Revenue	206,689	618,521	411,832	61,049	-	(61,049)	267,738	618,521	350,783
Other State Revenues	167,674	420,259	252,584	87,756	206,652	118,897	255,430	626,911	371,481
Local Revenues	16,147	241,003	224,856	4,028	(173,191)	(177,219)	20,176	67,812	47,636
Fundraising and Grants	25,783	-	(25,783)	-	37,258	37,258	25,783	37,258	11,475
Total Revenue	416,294	1,279,783	863,489	3,179,240	6,822,282	3,643,042	3,595,534	8,102,064	4,506,531
Expenses									
Compensation and Benefits	420,653	658,290	237,637	2,221,066	3,838,837	1,617,771	2,641,718	4,497,127	1,855,408
Books and Supplies	158,552	383,152	224,600	192,811	295,888	103,077	351,363	679,040	327,677
Services and Other Operating Expenditures	81,123	276,116	194,994	1,077,861	1,945,707	867,846	1,158,984	2,221,823	1,062,840
Depreciation	-	0	0	231,720	505,350	273,630	231,720	505,350	273,631
Other Outflows	-	0	0	87,070	173,107	86,038	87,070	173,108	86,038
Total Expenses	660,327	1,317,559	657,232	3,810,527	6,758,889	2,948,362	4,470,855	8,076,448	3,605,594
Operating Income	(244,034)	(37,776)	206,257	(631,287)	63,393	694,680	(875,321)	25,616	900,937
Capital Expenditures									
Capex	-	-	-	-	124,000	124,000	-	124,000	124,000

MSA-SD

Budget vs. Actual - Restricted and Unrestricted

As of Jan FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining	Actual YTD	Approved Budget (1st Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	-	-	-	1,510,465	2,969,208	1,458,743	1,510,465	2,969,208	1,458,743
Federal Revenue	19,406	131,511	112,105	10,070	-	(10,070)	29,476	131,511	102,035
Other State Revenues	314,302	293,221	(21,081)	57,715	131,216	73,502	372,016	424,437	52,421
Local Revenues	20,918	4,070	(16,848)	1,549	74,669	73,120	22,467	78,739	56,272
Fundraising and Grants	29,876	-	(29,876)	-	33,051	33,051	29,876	33,051	3,175
Total Revenue	384,501	428,801	44,300	1,579,798	3,208,144	1,628,346	1,964,300	3,636,946	1,672,646
Expenses									
Compensation and Benefits	109,194	220,691	111,497	1,074,707	1,978,569	903,862	1,183,901	2,199,260	1,015,358
Books and Supplies	9,077	43,879	34,802	28,586	83,886	55,300	37,664	127,765	90,101
Services and Other Operating Expenditures	70,462	188,040	117,578	628,366	1,236,139	607,773	698,828	1,424,179	725,351
Depreciation	-	0	0	26,028	30,295	4,267	26,028	30,295	4,267
Total Expenses	188,733	452,610	263,877	1,768,294	3,328,889	1,560,595	1,957,027	3,781,499	1,824,472
Operating Income	195,768	(23,808)	(219,577)	(188,495)	(120,745)	67,751	7,273	(144,553)	(151,826)
Capital Expenditures									
Capex	9,461	51,160	41,699	-	-	-	9,461	51,160	41,699

**MSA-1
Income Statement
As of Jan FY2018**

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	416,623	416,623	594,810	2,674,764	5,459,002	5,484,674	5,505,533	20,859	2,830,769	49%
Federal Revenue	108,000	(80,670)	99,704	221,684	1,088,351	1,135,781	1,166,901	31,120	945,217	19%
Other State Revenues	1,704	270,408	145,554	427,151	890,794	1,058,131	1,299,057	240,926	871,905	33%
Local Revenues	760	245	448	15,500	69,650	69,650	76,325	6,675	60,825	20%
Fundraising and Grants	6,499	3,660	8,555	41,299	65,000	68,185	58,185	(10,000)	16,886	71%
Total Revenue	533,586	610,265	849,071	3,380,400	7,572,797	7,816,421	8,106,001	289,580	4,725,601	42%
Expenses										
Compensation and Benefits	298,301	376,159	303,811	1,947,532	3,515,834	3,547,324	3,551,674	(4,351)	1,604,142	55%
Books and Supplies	28,353	28,385	12,671	166,528	514,102	528,813	763,511	(234,698)	596,983	22%
Services and Other Operating Expenditures	193,633	259,702	(4,001)	1,205,506	3,276,235	2,876,940	2,924,353	(47,413)	1,718,846	41%
Depreciation	(46,667)	-	-	7,007	153,345	153,345	153,345	-	146,338	5%
Other Outflows	3,597	(3,597)	243	243	-	-	-	-	(243)	
Total Expenses	477,217	660,649	312,723	3,326,816	7,459,516	7,106,422	7,392,883	(286,461)	4,066,066	45%
Operating Income	56,370	(50,384)	536,347	53,583	113,281	710,000	713,118	3,119	659,535	
Fund Balance										
Beginning Balance (Unaudited)					3,592,121	3,592,121	3,592,121			
Audit Adjustment					-	-	(205,846)			
Operating Income					113,281	710,000	713,118			
Ending Fund Balance					3,705,403	4,302,121	4,099,394			

MSA-1
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					85	88	88	-		
7-8					160	168	168	-		
9-12					295	287	287	-		
Total Enrolled					540	543	543	-		
ADA %										
4-6					95.9%	95.9%	95.9%	0.0%		
7-8					97.0%	97.0%	97.0%	0.0%		
9-12					95.8%	95.8%	96.3%	0.5%		
Average ADA %					96.2%	96.2%	96.4%	0.2%		
ADA										
4-6					81.53	84.41	84.41	-		
7-8					155.18	162.94	162.94	-		
9-12					282.66	275.00	276.29	1.30		
Total ADA					519.37	522.34	523.64	1.30		

**MSA-1
Income Statement
As of Jan FY2018**

		Actual			YTD	Budget					
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE											
LCFF Entitlement											
8011	Charter Schools LCFF - State Aid	328,266	328,266	328,266	1,677,804	3,652,173	3,673,487	3,689,855	16,368	2,012,051	45%
8012	Education Protection Account Entitlement	-	-	178,187	356,374	704,485	702,536	704,278	1,742	347,904	51%
8096	Charter Schools in Lieu of Property Taxes	88,357	88,357	88,357	640,586	1,102,345	1,108,651	1,111,400	2,749	470,813	58%
SUBTOTAL - LCFF Entitlement		416,623	416,623	594,810	2,674,764	5,459,002	5,484,674	5,505,533	20,859	2,830,769	49%
Federal Revenue											
8181	Special Education - Entitlement	-	-	-	-	67,625	67,625	67,625	-	67,625	0%
8220	Child Nutrition Programs	-	20,073	25,058	45,131	232,339	232,339	232,339	-	187,207	19%
8291	Title I	-	-	34,980	92,069	185,886	228,355	228,355	-	136,286	40%
8292	Title II	-	-	-	6,402	29,415	25,745	25,745	-	19,343	25%
8293	Title III	-	-	17,110	17,110	50,886	59,103	59,103	-	41,993	29%
8296	Other Federal Revenue	-	-	29,813	59,251	522,200	522,200	552,013	29,813	492,762	11%
8297	PY Federal - Not Accrued	108,000	(108,000)	-	1,721	-	414	1,721	1,307	0	100%
SUBTOTAL - Federal Revenue		108,000	(80,670)	99,704	221,684	1,088,351	1,135,781	1,166,901	31,120	945,217	19%
Other State Revenue											
8319	Other State Apportionments - Prior Years	1,704	-	406	11,595	-	-	11,595	11,595	(0)	100%
8381	Special Education - Entitlement (State)	-	-	-	-	266,958	268,485	269,151	666	269,151	0%
8520	Child Nutrition - State	-	1,671	2,103	3,774	19,443	19,443	19,443	-	15,669	19%
8545	School Facilities Apportionments	-	-	113,114	113,114	389,530	466,767	467,925	1,157	354,811	24%
8550	Mandated Cost Reimbursements	-	41,647	-	41,647	15,171	92,588	92,754	167	51,107	45%
8560	State Lottery Revenue	-	-	29,931	29,931	99,693	101,335	101,586	251	71,655	29%
8593	Prop 39 Clean Energy	-	227,090	-	227,090	-	-	227,090	227,090	-	100%
8596	ASES	-	-	-	-	100,000	109,513	109,513	-	109,513	0%
SUBTOTAL - Other State Revenue		1,704	270,408	145,554	427,151	890,794	1,058,131	1,299,057	240,926	871,905	33%
Local Revenue											
8634	Food Service Sales	760	245	448	4,168	7,852	7,852	7,852	-	3,684	53%
8682	Summer Program	-	-	-	-	31,798	31,798	38,473	6,675	38,473	0%
8690	Other Local Revenue	-	-	-	11,332	30,000	30,000	30,000	-	18,668	38%
8910	Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%
SUBTOTAL - Local Revenue		760	245	448	15,500	69,650	69,650	76,325	6,675	60,825	20%
Fundraising and Grants											
8802	Donations - Private	-	-	13	9,919	30,000	33,185	23,185	(10,000)	13,266	43%
8803	Fundraising	6,499	3,660	8,542	31,380	35,000	35,000	35,000	-	3,620	90%
SUBTOTAL - Fundraising and Grants		6,499	3,660	8,555	41,299	65,000	68,185	58,185	(10,000)	16,886	71%
TOTAL REVENUE		533,586	610,265	849,071	3,380,400	7,572,797	7,816,421	8,106,001	289,580	4,725,601	42%

**MSA-1
Income Statement
As of Jan FY2018**

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100 Teachers Salaries	159,202	160,049	155,166	961,419	1,795,223	1,826,374	1,826,374	0	864,955	53%	
1300 Certificated Supervisor & Administrator Salaries	33,589	55,184	32,514	256,863	466,687	449,717	494,657	(44,940)	237,795	52%	
SUBTOTAL - Certificated Salaries	192,791	215,233	187,680	1,218,282	2,261,910	2,276,092	2,321,031	(44,940)	1,102,749	52%	
Classified Salaries											
2400 Classified Clerical & Office Salaries	11,503	10,382	12,334	82,587	180,035	184,300	139,360	44,940	56,773	59%	
2900 Classified Other Salaries	22,448	20,952	23,119	138,193	214,840	222,696	222,696	-	84,503	62%	
SUBTOTAL - Classified Salaries	33,952	31,334	35,453	220,780	394,875	406,996	362,056	44,940	141,276	61%	
Employee Benefits											
3100 STRS	27,620	30,911	26,952	174,655	312,448	314,116	314,116	0	139,460	56%	
3200 PERS	5,005	4,691	5,165	30,909	54,365	60,547	60,547	-	29,637	51%	
3300 OASDI-Medicare-Alternative	5,370	5,495	5,411	34,437	68,997	70,293	70,293	0	35,857	49%	
3400 Health & Welfare Benefits	33,559	83,260	30,113	241,468	362,486	362,486	366,837	(4,351)	125,368	66%	
3500 Unemployment Insurance	4	326	8,381	9,864	28,428	26,583	26,583	-	16,718	37%	
3600 Workers Comp Insurance	-	4,909	4,656	17,136	29,915	30,212	30,212	0	13,076	57%	
3900 Other Employee Benefits	-	-	-	-	2,411	-	-	-	-	-	
SUBTOTAL - Employee Benefits	71,558	129,592	80,677	508,470	859,049	864,235	868,586	(4,351)	360,117	59%	
Books & Supplies											
4200 Books & Other Reference Materials	-	-	-	1,601	10,000	10,000	10,000	-	8,399	16%	
4315 Custodial Supplies	1,305	512	1,183	5,776	20,000	20,000	20,000	-	14,224	29%	
4320 Educational Software	-	(2,739)	-	42,930	43,000	57,711	57,711	-	14,780	74%	
4325 Instructional Materials & Supplies	335	6,307	4,318	18,213	55,000	55,000	61,648	(6,648)	43,435	30%	
4326 Art & Music Supplies	-	-	-	1,395	10,000	10,000	6,000	4,000	4,605	23%	
4330 Office Supplies	791	-	427	4,810	6,750	6,750	6,750	-	1,940	71%	
4345 Non Instructional Student Materials & Supplies	57	-	-	1,949	10,000	10,000	10,000	-	8,051	19%	
4346 Teacher Supplies	157	33	-	506	5,000	5,000	5,000	-	4,494	10%	
4361 PY Supplies Expenses (not accrued)	-	-	-	2,650	-	-	2,650	(2,650)	-	100%	
4400 Noncapitalized Equipment	-	-	-	-	25,256	25,256	252,346	(227,090)	252,346	0%	
4410 Classroom Furniture, Equipment & Supplies	-	-	-	1,310	-	-	1,310	(1,310)	(0)	100%	
4420 Computers (individual items less than \$5k)	-	-	-	5,087	15,500	15,500	15,500	-	10,413	33%	
4430 Non Classroom Related Furniture, Equipment & Supplies	-	-	-	1,387	20,000	20,000	20,000	-	18,613	7%	
4700 Food	-	(18,909)	-	(18,909)	285,597	-	-	-	18,909	-	
4710 Student Food Services	25,593	41,104	6,742	90,700	-	285,597	285,597	-	194,897	32%	
4720 Other Food	116	2,077	-	7,122	8,000	8,000	9,000	(1,000)	1,878	79%	
SUBTOTAL - Books and Supplies	28,353	28,385	12,671	166,528	514,102	528,813	763,511	(234,698)	596,983	22%	
Services & Other Operating Expenses											
5101 CMO Fees	-	-	-	-	1,047,567	-	-	-	-	-	
5210 Conference Fees	1,200	-	-	1,200	12,500	12,500	12,500	-	11,300	10%	

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim	2nd Interim	1st Interim	2nd Interim	% 2nd Interim
						(Proposed Revised Budget)	(Proposed Revised Budget)	(Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	(Proposed Revised Budget) Remaining	(Proposed Revised Budget) Spent
5215 Travel - Mileage, Parking, Tolls	174	1,357	62	2,108	2,000	2,000	3,000	(1,000)	892	70%
5220 Travel and Lodging	-	-	-	-	2,000	2,000	1,000	1,000	1,000	0%
5300 Dues & Memberships	204	224	4,328	6,467	7,500	7,500	7,500	-	1,033	86%
5450 Insurance - Other	-	4,656	-	17,324	32,970	30,408	30,408	-	13,084	57%
5500 Operations & Housekeeping	5,147	4,508	75	25,509	50,000	50,000	50,000	-	24,491	51%
5510 Utilities - Gas and Electric	4,607	2,513	146	22,027	60,000	60,000	60,000	-	37,973	37%
5605 Equipment Leases	1,198	5,040	1,573	14,499	20,000	20,000	21,704	(1,704)	7,205	67%
5610 Rent	83,306	82,411	36,911	405,760	1,278,598	827,844	827,844	-	422,085	49%
5615 Repairs and Maintenance - Building	2,780	2,508	90	12,583	50,000	50,000	50,000	-	37,417	25%
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	2,000	2,000	2,000	-	2,000	0%
5803 Accounting Fees	-	-	-	-	10,281	10,281	10,281	-	10,281	0%
5809 Banking Fees	-	-	-	-	1,500	1,500	1,500	-	1,500	0%
5813 School Programs - After School Program	-	9,757	10,951	65,708	100,000	109,513	109,513	-	43,805	60%
5814 School Programs - Academic Competitions	93	1,610	-	3,273	10,000	10,000	10,000	-	6,727	33%
5819 School Programs - Other	5,265	7,139	547	15,876	28,787	28,787	28,787	-	12,911	55%
5820 Consultants - Non Instructional	2,708	-	-	2,708	15,421	15,421	15,421	-	12,714	18%
5822 Other Professional Services	-	7,895	2,958	34,885	99,237	112,893	112,893	-	78,009	31%
5824 District Oversight Fees	-	-	-	-	54,590	54,847	55,055	(209)	55,055	0%
5830 Field Trips Expenses	1,196	914	-	6,111	25,000	25,000	25,000	-	18,889	24%
5833 Fines and Penalties	2	65	-	68	303	303	303	-	235	22%
5843 Interest - Loans Less than 1 Year	-	-	45,500	45,500	-	-	45,500	(45,500)	-	100%
5845 Legal Fees	-	-	-	-	15,000	15,000	15,000	-	15,000	0%
5851 Marketing and Student Recruiting	-	-	909	2,224	15,000	15,000	15,000	-	12,776	15%
5857 Payroll Fees	1,229	1,254	1,746	8,725	25,000	25,000	25,000	-	16,275	35%
5858 CMO Fees Expense	87,297	102,136	89,770	628,393	-	1,077,245	1,077,245	0	448,852	58%
5861 Prior Yr Exp (not accrued)	(1,498)	632	(231,352)	(228,065)	-	6,296	6,296	-	234,361	-3622%
5863 Professional Development	2,330	10,500	-	16,412	30,000	30,000	30,000	-	13,588	55%
5864 Professional Development - Tuition Reimbursement	-	103	2,072	9,591	52,250	52,250	52,250	-	42,660	18%
5869 Special Education Contract Instructors	12,746	8,299	4,117	30,006	82,000	82,000	82,000	-	51,994	37%
5872 Special Education Encroachment	-	-	-	-	22,672	15,980	15,980	-	15,980	0%
5884 Substitutes	3,305	4,680	-	7,985	30,000	30,000	30,000	-	22,015	27%
5887 Technology Services	958	999	999	40,859	78,500	79,812	79,812	-	38,953	51%
5898 Bad Debt Expense	-	-	-	(0)	2,559	2,559	2,559	-	2,559	0%
5899 Miscellaneous Operating Expenses	-	-	-	-	0	0	0	-	0	0%
5900 Communications	(21,779)	-	24,044	4,439	3,000	3,000	3,000	-	(1,439)	148%
5915 Postage and Delivery	1,166	504	554	3,334	10,000	10,000	10,000	-	6,666	33%
SUBTOTAL - Services & Other Operating Exp.	193,633	259,702	(4,001)	1,205,506	3,276,235	2,876,940	2,924,353	(47,413)	1,718,846	41%
Capital Outlay & Depreciation										
6200 Buildings & Improvement of Buildings	-	-	-	7,007	-	-	-	-	(7,007)	
6900 Depreciation	(46,667)	-	-	-	153,345	153,345	153,345	-	153,345	0%
SUBTOTAL - Capital Outlay & Depreciation	(46,667)	-	-	7,007	153,345	153,345	153,345	-	146,338	5%
Other Outflows										
7999 Uncategorized Expense	3,597	(3,597)	243	243	-	-	-	-	(243)	
SUBTOTAL - Other Outflows	3,597	(3,597)	243	243	-	-	-	-	(243)	

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Income Statement
As of Jan FY2018

Actual			YTD	Budget					
Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Proposed Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
477,217	660,649	312,723	3,326,816	7,459,516	7,106,422	7,392,883	(286,461)	4,066,066	45%

MSA-2
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	332,720	332,720	478,313	2,149,678	4,724,787	4,574,891	4,540,508	(34,383)	2,390,829	47%
Federal Revenue	-	25,832	53,708	144,227	454,654	514,733	523,143	8,410	378,916	28%
Other State Revenues	-	255,171	23,277	292,578	359,588	415,325	646,947	231,622	354,369	45%
Local Revenues	-	22,928	(22,186)	4,681	58,680	37,173	38,679	1,506	33,998	12%
Fundraising and Grants	936	4,028	86	14,919	20,550	23,464	23,464	-	8,546	64%
Total Revenue	333,656	640,679	533,198	2,606,083	5,618,259	5,565,586	5,772,741	207,155	3,166,658	45%
Expenses										
Compensation and Benefits	249,082	277,609	257,941	1,653,101	3,110,910	3,179,649	3,179,649	(0)	1,526,548	52%
Books and Supplies	53,051	66,549	(11,432)	177,278	400,942	384,759	620,818	(236,058)	443,540	29%
Services and Other Operating Expenditures	148,821	147,180	10,356	774,840	1,923,796	1,851,605	1,827,005	24,600	1,052,165	42%
Depreciation	4,696	4,696	4,696	32,870	51,413	51,413	51,413	0	18,543	64%
Other Outflows	-	-	3,750	3,750	-	-	-	-	(3,750)	
Total Expenses	455,650	496,034	265,311	2,641,840	5,487,060	5,467,426	5,678,885	(211,459)	3,037,045	47%
Operating Income	(121,994)	144,645	267,887	(35,757)	131,198	98,160	93,856	(4,304)	129,613	
Fund Balance										
Beginning Balance (Unaudited)					986,884	986,884	986,884			
Audit Adjustment					-	-	(89,798)			
Operating Income					131,198	98,160	93,856			
Ending Fund Balance					1,118,082	1,085,044	990,942			

MSA-2
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					100	100	100	-		
7-8					180	178	178	-		
9-12					205	192	192	-		
Total Enrolled					485	470	470	-		
ADA %										
4-6					96.0%	96.0%	95.5%	-0.5%		
7-8					96.0%	96.0%	95.5%	-0.5%		
9-12					96.0%	96.0%	94.6%	-1.4%		
Average ADA %					96.0%	96.0%	95.1%	-0.9%		
ADA										
4-6					96.00	96.00	95.50	(0.50)		
7-8					172.80	170.88	169.99	(0.89)		
9-12					196.80	184.32	181.69	(2.63)		
Total ADA					465.60	451.20	447.18	(4.02)		

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools LCFF - State Aid	258,886	258,886	258,886	1,323,196	3,119,056	3,023,871	3,003,307	(20,564)	1,680,111	44%
8012 Education Protection Account Entitlement	-	-	145,593	291,185	617,518	593,370	588,083	(5,287)	296,898	50%
8096 Charter Schools in Lieu of Property Taxes	73,834	73,834	73,834	535,297	988,213	957,649	949,117	(8,532)	413,820	56%
SUBTOTAL - LCFF Entitlement	332,720	332,720	478,313	2,149,678	4,724,787	4,574,891	4,540,508	(34,383)	2,390,829	47%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	57,250	57,250	57,250	-	57,250	0%
8220 Child Nutrition Programs	-	18,575	27,904	46,479	204,441	204,441	204,441	(0)	157,962	23%
8291 Title I	-	-	25,804	77,823	147,067	208,077	208,077	-	130,254	37%
8292 Title II	-	-	-	5,095	23,695	22,765	22,765	-	17,670	22%
8296 Other Federal Revenue	-	7,258	-	14,830	22,200	22,200	30,610	8,410	15,780	48%
SUBTOTAL - Federal Revenue	-	25,832	53,708	144,227	454,654	514,733	523,143	8,410	378,916	28%
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	-	(4,491)	9,639	-	323	14,130	13,807	4,491	68%
8381 Special Education - Entitlement (State)	-	-	-	-	239,318	231,917	229,851	(2,066)	229,851	0%
8520 Child Nutrition - State	-	1,745	2,752	4,497	20,081	20,081	20,081	0	15,584	22%
8550 Mandated Cost Reimbursements	-	32,904	-	32,904	10,817	75,472	75,611	139	42,707	44%
8560 State Lottery Revenue	-	-	25,016	25,016	89,371	87,533	86,753	(780)	61,737	29%
8593 Prop 39 Clean Energy	-	220,522	-	220,522	-	-	220,522	220,522	-	100%
SUBTOTAL - Other State Revenue	-	255,171	23,277	292,578	359,588	415,325	646,947	231,622	354,369	45%
Local Revenue										
8634 Food Service Sales	-	722	20	1,767	425	425	2,000	1,575	233	88%
8682 Summer Program	-	-	-	-	36,748	36,748	33,765	(2,983)	33,765	0%
8690 Other Local Revenue	-	-	-	2,914	21,507	-	2,914	2,914	(0)	100%
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%
SUBTOTAL - Local Revenue	-	22,928	(22,186)	4,681	58,680	37,173	38,679	1,506	33,998	12%
Fundraising and Grants										
8801 Donations - Parents	-	-	-	-	550	550	-	(550)	-	-
8802 Donations - Private	-	-	-	-	5,000	7,914	2,914	(5,000)	2,914	0%
8803 Fundraising	936	4,028	86	14,919	15,000	15,000	20,550	5,550	5,631	73%
SUBTOTAL - Fundraising and Grants	936	4,028	86	14,919	20,550	23,464	23,464	-	8,546	64%
TOTAL REVENUE	333,656	640,679	533,198	2,606,083	5,618,259	5,565,586	5,772,741	207,155	3,166,658	45%

MSA-2
Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	136,898	141,012	137,918	849,598	1,400,113	1,562,835	1,562,835	(0)	713,237	54%
1300	Certificated Supervisor & Administrator Salaries	26,390	26,390	26,390	184,732	556,444	389,684	389,684	-	204,952	47%
	SUBTOTAL - Certificated Salaries	163,288	167,402	164,308	1,034,330	1,956,557	1,952,519	1,952,519	(0)	918,188	53%
Classified Salaries											
2400	Classified Clerical & Office Salaries	10,410	9,991	10,556	71,224	153,750	163,302	163,302	-	92,078	44%
2900	Classified Other Salaries	18,762	18,181	18,984	119,098	168,000	220,020	220,020	-	100,922	54%
	SUBTOTAL - Classified Salaries	29,172	28,172	29,540	190,322	321,750	383,322	383,322	-	193,001	50%
Employee Benefits											
3100	STRS	23,154	24,113	24,214	148,948	275,743	274,511	274,511	(0)	125,563	54%
3200	PERS	4,440	4,329	4,399	28,755	49,971	59,534	59,534	-	30,779	48%
3300	OASDI-Medicare-Alternative	4,591	4,570	4,630	29,500	55,815	60,745	60,745	(0)	31,246	49%
3400	Health & Welfare Benefits	22,594	47,179	26,905	202,777	420,974	420,974	420,974	-	218,197	48%
3500	Unemployment Insurance	96	98	97	639	4,139	1,434	1,441	(7)	802	44%
3600	Workers Comp Insurance	1,747	1,747	3,849	17,831	25,654	26,302	26,302	(0)	8,471	68%
3900	Other Employee Benefits	-	-	-	-	308	308	301	7	301	0%
	SUBTOTAL - Employee Benefits	56,622	82,035	64,093	428,449	832,603	843,808	843,808	(0)	415,359	51%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	10,944	20,000	20,000	20,000	-	9,056	55%
4200	Books & Other Reference Materials	-	1,331	-	1,331	-	-	-	-	(1,331)	
4320	Educational Software	-	5,413	1,090	38,939	35,000	37,818	44,321	(6,503)	5,382	88%
4325	Instructional Materials & Supplies	940	3,247	999	16,694	25,000	19,000	25,034	(6,034)	8,340	67%
4326	Art & Music Supplies	-	-	-	(0)	-	-	-	-	0	
4330	Office Supplies	1,373	1,439	258	4,483	5,000	5,000	5,000	-	517	90%
4335	PE Supplies	-	417	-	417	-	-	418	(418)	1	100%
4345	Non Instructional Student Materials & Supplies	-	-	-	1,033	9,500	9,500	9,500	-	8,467	11%
4361	PY Supplies Expenses (not accrued)	-	-	-	1,921	-	-	1,921	(1,921)	(0)	100%
4400	Noncapitalized Equipment	-	110	-	110	25,000	15,000	235,522	(220,522)	235,412	0%
4410	Classroom Furniture, Equipment & Supplies	-	1,767	-	1,767	7,000	7,000	7,000	-	5,233	25%
4420	Computers (individual items less than \$5k)	-	-	-	9,517	7,000	10,000	10,000	-	483	95%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	200	398	10,000	6,000	6,000	-	5,602	7%
4700	Food	-	-	-	-	247,442	-	-	-	-	
4710	Student Food Services	50,627	51,646	(13,979)	88,294	-	247,442	248,102	(660)	159,808	36%
4720	Other Food	111	1,179	-	1,431	10,000	8,000	8,000	-	6,569	18%
	SUBTOTAL - Books and Supplies	53,051	66,549	(11,432)	177,278	400,942	384,759	620,818	(236,058)	443,540	29%
Services & Other Operating Expenses											
5101	CMO Fees	-	-	-	-	1,047,567	-	-	-	-	
5210	Conference Fees	-	-	-	-	6,000	6,000	6,000	-	6,000	0%
5215	Travel - Mileage, Parking, Tolls	163	-	-	231	2,500	2,500	2,500	-	2,269	9%

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.	2nd Interim (Proposed Revised Budget)	% 2nd Interim (Proposed Revised Budget) Spent	
								2nd Interim (Proposed Revised Budget)	Remaining		
5300 Dues & Memberships	-	-	3,880	5,010	6,000	6,000	6,000	-	990	84%	
5450 Insurance - Other	2,102	2,102	-	10,510	23,664	25,224	25,224	-	14,714	42%	
5500 Operations & Housekeeping	2,963	2,897	690	8,473	-	-	1,924	(1,924)	(6,549)	440%	
5605 Equipment Leases	535	2,752	924	10,523	13,390	13,390	16,390	(3,000)	5,867	64%	
5610 Rent	-	-	-	-	24,000	24,000	-	24,000	-	-	
5611 Prop 39 Related Costs	-	-	-	-	149,352	149,352	149,352	0	149,352	0%	
5615 Repairs and Maintenance - Building	2,855	1,192	-	15,770	5,000	15,000	17,000	(2,000)	1,230	93%	
5617 Repairs and Maintenance - Other Equipment	-	2,560	2,200	4,760	-	-	5,000	(5,000)	240	95%	
5803 Accounting Fees	-	-	-	-	8,000	8,000	8,000	-	8,000	0%	
5809 Banking Fees	-	-	-	215	1,030	1,030	1,030	-	815	21%	
5813 School Programs - After School Program	1,965	-	-	1,965	1,653	1,653	1,966	(313)	1	100%	
5814 School Programs - Academic Competitions	90	276	86	6,490	1,557	6,200	6,491	(291)	1	100%	
5819 School Programs - Other	3,075	374	-	4,801	6,180	6,180	6,180	-	1,379	78%	
5820 Consultants - Non Instructional	2,417	-	-	2,417	23,000	18,000	18,000	-	15,584	13%	
5822 Other Professional Services	120	5,519	628	30,373	84,714	49,044	49,044	-	18,670	62%	
5824 District Oversight Fees	-	-	-	-	47,248	45,749	45,405	344	45,405	0%	
5830 Field Trips Expenses	1,476	50	939	3,317	20,600	10,600	10,600	-	7,283	31%	
5833 Fines and Penalties	-	702	-	702	-	-	703	(703)	1	100%	
5845 Legal Fees	-	-	81	3,611	20,000	20,000	20,000	-	16,389	18%	
5851 Marketing and Student Recruiting	-	-	-	7,170	24,720	19,000	19,000	-	11,830	38%	
5857 Payroll Fees	1,061	1,078	1,519	8,794	21,967	21,967	20,660	1,307	11,866	43%	
5858 CMO Fees Expense	87,297	102,136	-	538,623	-	1,077,245	1,077,245	0	538,623	50%	
5861 Prior Yr Exp (not accrued)	4,939	(706)	(15,159)	(345)	-	12,503	345	12,158	689	-100%	
5863 Professional Development	2,047	-	-	5,947	35,000	15,000	15,000	-	9,053	40%	
5864 Professional Development - Tuition Reimbursement	1,417	2,634	-	4,051	50,500	45,500	45,500	-	41,449	9%	
5869 Special Education Contract Instructors	21,572	-	3,178	30,080	150,000	120,000	120,000	-	89,920	25%	
5872 Special Education Encroachment	338	-	-	338	20,122	11,829	11,809	20	11,471	3%	
5884 Substitutes	3,915	22,392	7,555	34,543	48,000	48,000	48,000	-	13,457	72%	
5887 Technology Services	14,769	2,292	2,417	39,603	72,250	62,858	62,858	-	23,255	63%	
5898 Bad Debt Expense	-	-	-	(1)	-	-	(1)	1	-	100%	
5900 Communications	(6,998)	(1,070)	-	(8,023)	3,000	3,000	3,000	-	11,023	-267%	
5915 Postage and Delivery	706	-	1,417	4,893	6,781	6,781	6,781	-	1,888	72%	
SUBTOTAL - Services & Other Operating Exp.	148,821	147,180	10,356	774,840	1,923,796	1,851,605	1,827,005	24,600	1,052,165	42%	
Capital Outlay & Depreciation											
6900 Depreciation	4,696	4,696	4,696	32,870	51,413	51,413	51,413	0	18,543	64%	
SUBTOTAL - Capital Outlay & Depreciation	4,696	4,696	4,696	32,870	51,413	51,413	51,413	0	18,543	64%	
Other Outflows											
7999 Uncategorized Expense	-	-	3,750	3,750	-	-	-	-	(3,750)		
SUBTOTAL - Other Outflows	-	-	3,750	3,750	-	-	-	-	(3,750)		
TOTAL EXPENSES	455,650	496,034	265,311	2,641,840	5,487,060	5,467,426	5,678,885	(211,459)	3,037,045	47%	

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	332,619	332,619	476,738	2,145,695	4,463,366	4,481,571	4,404,123	(77,448)	2,258,428	49%
Federal Revenue	-	19,674	36,280	105,681	485,007	516,116	516,116	-	410,435	20%
Other State Revenues	-	327,961	24,459	363,734	447,300	523,834	749,119	225,285	385,385	49%
Local Revenues	1,233	6,840	8,024	21,103	40,578	40,578	45,366	4,788	24,263	47%
Fundraising and Grants	6,728	3,566	604	12,230	19,617	13,575	14,735	1,160	2,505	83%
Total Revenue	340,581	690,661	546,105	2,648,442	5,455,868	5,575,674	5,729,459	153,785	3,081,017	46%
Expenses										
Compensation and Benefits	236,045	263,734	242,788	1,590,857	2,824,322	2,834,932	2,884,881	(49,949)	1,294,024	55%
Books and Supplies	35,166	14,882	12,550	135,019	434,314	455,677	629,654	(173,978)	494,636	21%
Services and Other Operating Expenditures	145,182	176,148	169,795	998,772	2,058,008	2,111,108	2,099,505	11,603	1,100,732	48%
Depreciation	3,183	3,183	6,579	29,751	19,096	20,196	19,096	1,100	(10,654)	156%
Other Outflows	-	-	1,189	1,189	-	-	-	-	(1,189)	
Total Expenses	419,575	457,947	432,901	2,755,588	5,335,741	5,421,913	5,633,136	(211,223)	2,877,548	49%
Operating Income	(78,994)	232,714	113,205	(107,146)	120,127	153,761	96,323	(57,438)	203,469	
Fund Balance										
Beginning Balance (Unaudited)					659,803	659,803	659,803			
Audit Adjustment					-	-	(27,842)			
Operating Income					120,127	153,761	96,323			
Ending Fund Balance					779,930	813,564	728,284			

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					90	88	88	-		
7-8					185	178	178	-		
9-12					185	195	195	-		
Total Enrolled					460	461	461	-		
ADA %										
4-6					96.1%	96.1%	95.0%	-1.1%		
7-8					96.1%	96.1%	95.0%	-1.1%		
9-12					96.1%	96.1%	93.5%	-2.6%		
Average ADA %					96.1%	96.1%	94.4%	-1.7%		
ADA										
4-6					86.49	84.57	83.60	(0.97)		
7-8					177.79	171.06	169.10	(1.96)		
9-12					177.79	187.40	182.28	(5.12)		
Total ADA					442.06	443.02	434.98	(8.04)		

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As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
REVENUE											
LCFF Entitlement											
8011 Charter Schools LCFF - State Aid	259,028	259,028	259,028	1,323,920	2,942,837	2,962,661	2,912,781	(49,879)	1,588,861	45%	
8012 Education Protection Account Entitlement	-	-	144,119	288,238	582,279	578,620	568,118	(10,502)	279,880	51%	
8096 Charter Schools in Lieu of Property Taxes	73,591	73,591	73,591	533,537	938,250	940,290	923,223	(17,067)	389,687	58%	
SUBTOTAL - LCFF Entitlement	332,619	332,619	476,738	2,145,695	4,463,366	4,481,571	4,404,123	(77,448)	2,258,428	49%	
Federal Revenue											
8181 Special Education - Entitlement	-	-	-	-	57,500	57,500	57,500	-	57,500	0%	
8220 Child Nutrition Programs	-	12,417	12,933	25,350	242,790	242,790	242,790	-	217,440	10%	
8291 Title I	-	-	23,347	66,233	140,237	171,545	171,545	-	105,312	39%	
8292 Title II	-	-	-	5,046	22,280	20,287	20,287	-	15,241	25%	
8296 Other Federal Revenue	-	7,258	-	7,258	22,200	22,200	22,200	-	14,942	33%	
8297 PY Federal - Not Accrued	-	-	-	1,794	-	1,794	1,794	-	-	100%	
SUBTOTAL - Federal Revenue	-	19,674	36,280	105,681	485,007	516,116	516,116	-	410,435	20%	
Other State Revenue											
8319 Other State Apportionments - Prior Years	-	-	(1,359)	9,955	-	869	11,313	10,444	1,359	88%	
8381 Special Education - Entitlement (State)	-	-	-	-	227,219	227,713	223,580	(4,133)	223,580	0%	
8520 Child Nutrition - State	-	1,045	1,078	2,123	20,725	20,725	20,725	-	18,602	10%	
8550 Mandated Cost Reimbursements	-	32,919	-	32,919	10,903	75,347	75,486	139	42,567	44%	
8560 State Lottery Revenue	-	-	24,740	24,740	84,853	85,946	84,386	(1,560)	59,646	29%	
8593 Prop 39 Clean Energy	-	220,395	-	220,395	-	-	220,395	220,395	-	100%	
8596 ASES	-	73,602	-	73,602	103,600	113,234	113,234	-	39,632	65%	
SUBTOTAL - Other State Revenue	-	327,961	24,459	363,734	447,300	523,834	749,119	225,285	385,385	49%	
Local Revenue											
8634 Food Service Sales	916	344	-	2,181	1,270	1,270	4,270	3,000	2,089	51%	
8682 Summer Program	-	-	-	-	34,158	34,158	25,422	(8,736)	25,422	0%	
8690 Other Local Revenue	18	-	-	3,402	5,150	4,450	4,450	-	1,048	76%	
8693 Field Trips	-	2,200	3,000	5,200	-	-	5,200	5,200	-	100%	
8699 All Other Local Revenue	300	-	5,024	6,024	-	700	6,024	5,324	(0)	100%	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%	
8999 Uncategorized Revenue	-	4,296	-	4,296	-	-	-	-	(4,296)		
SUBTOTAL - Local Revenue	1,233	6,840	8,024	21,103	40,578	40,578	45,366	4,788	24,263	47%	
Fundraising and Grants											
8801 Donations - Parents	-	-	-	-	1,957	1,000	-	(1,000)	-		
8802 Donations - Private	-	-	-	70	4,179	2,575	2,575	-	2,505	3%	
8803 Fundraising	6,728	3,566	604	12,160	13,481	10,000	12,160	2,160	(0)	100%	
SUBTOTAL - Fundraising and Grants	6,728	3,566	604	12,230	19,617	13,575	14,735	1,160	2,505	83%	
TOTAL REVENUE	340,581	690,661	546,105	2,648,442	5,455,868	5,575,674	5,729,459	153,785	3,081,017	46%	

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	105,314	108,485	104,750	663,065	1,394,762	1,314,659	1,314,659	-	651,594	50%
1300	Certificated Supervisor & Administrator Salaries	26,810	27,260	27,160	183,209	426,823	300,953	300,953	-	117,744	61%
	SUBTOTAL - Certificated Salaries	132,123	135,745	131,910	846,274	1,821,584	1,615,612	1,615,612	-	769,338	52%
Classified Salaries											
2400	Classified Clerical & Office Salaries	17,894	17,498	21,766	119,891	145,000	194,236	194,236	-	74,345	62%
2900	Classified Other Salaries	32,235	31,529	29,305	210,678	183,386	339,117	369,117	(30,000)	158,439	57%
	SUBTOTAL - Classified Salaries	50,129	49,027	51,071	330,569	328,386	533,353	563,353	(30,000)	232,784	59%
Employee Benefits											
3100	STRS	19,001	17,730	18,991	119,864	253,256	223,712	223,135	577	103,271	54%
3200	PERS	7,389	7,154	7,413	48,618	51,002	82,315	86,974	(4,659)	38,357	56%
3300	OASDI-Medicare-Alternative	5,747	6,009	5,816	38,504	55,659	68,275	70,818	(2,543)	32,315	54%
3400	Health & Welfare Benefits	19,558	44,625	23,381	183,754	285,053	285,053	296,922	(11,869)	113,168	62%
3500	Unemployment Insurance	91	1,437	91	2,036	4,075	1,315	1,350	(35)	(686)	151%
3600	Workers Comp Insurance	2,007	2,007	4,114	21,129	24,209	24,197	24,535	(338)	3,406	86%
3900	Other Employee Benefits	-	-	-	109	1,098	1,098	2,180	(1,082)	2,071	5%
	SUBTOTAL - Employee Benefits	53,792	78,962	59,806	414,013	674,352	685,967	705,916	(19,949)	291,902	59%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	15,774	10,000	20,000	20,000	-	4,226	79%
4200	Books & Other Reference Materials	-	-	-	748	3,500	3,500	3,500	-	2,752	21%
4315	Custodial Supplies	-	-	-	-	300	300	300	-	300	0%
4320	Educational Software	-	10,924	-	23,069	17,000	42,963	42,963	-	19,894	54%
4325	Instructional Materials & Supplies	-	48	889	5,058	30,000	30,000	30,583	(583)	25,525	17%
4326	Art & Music Supplies	-	-	-	81	5,000	5,000	5,000	-	4,919	2%
4330	Office Supplies	2,039	1,656	463	8,299	10,000	10,000	10,000	-	1,701	83%
4335	PE Supplies	-	-	-	498	1,000	1,000	1,000	-	502	50%
4340	Professional Development Supplies	-	-	-	-	250	250	250	-	250	0%
4345	Non Instructional Student Materials & Supplies	-	-	-	1,380	10,000	6,000	6,000	-	4,620	23%
4350	Uniforms	-	790	-	790	5,000	1,000	1,000	-	210	79%
4361	PY Supplies Expenses (not accrued)	-	-	-	(576)	-	-	-	-	576	-
4400	Noncapitalized Equipment	-	-	-	7,405	18,000	18,000	238,395	(220,395)	230,990	3%
4410	Classroom Furniture, Equipment & Supplies	1,034	213	-	5,145	5,000	5,000	5,200	(200)	55	99%
4420	Computers (individual items less than \$5k)	733	-	-	7,910	15,000	8,400	8,400	-	490	94%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	2,111	5,000	5,000	4,800	200	2,689	44%
4700	Food	-	-	-	-	291,264	-	-	-	-	-
4710	Student Food Services	31,359	-	11,198	53,389	-	291,264	244,264	47,000	190,875	22%
4720	Other Food	-	1,251	-	3,938	8,000	8,000	8,000	-	4,062	49%
	SUBTOTAL - Books and Supplies	35,166	14,882	12,550	135,019	434,314	455,677	629,654	(173,978)	494,636	21%
Services & Other Operating Expenses											

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	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.	2nd Interim (Proposed Revised Budget)	% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget)	Remaining	
5101 CMO Fees	-	-	-	-	949,358	-	-	-	-	-
5210 Conference Fees	-	-	-	-	3,000	3,000	3,000	-	3,000	0%
5215 Travel - Mileage, Parking, Tolls	22	-	96	118	4,120	4,120	4,120	-	4,002	3%
5220 Travel and Lodging	-	-	-	-	500	500	500	-	500	0%
5300 Dues & Memberships	160	-	4,113	5,243	10,000	10,000	10,000	-	4,757	52%
5450 Insurance - Other	2,107	2,107	-	10,534	23,497	25,280	25,280	-	14,746	42%
5500 Operations & Housekeeping	-	-	-	1,044	5,000	5,000	5,000	-	3,956	21%
5605 Equipment Leases	2,370	718	1,342	8,059	15,600	15,600	15,600	-	7,541	52%
5611 Prop 39 Related Costs	31,297	31,297	31,297	97,766	318,990	290,380	290,380	-	192,614	34%
5615 Repairs and Maintenance - Building	-	-	-	43	10,500	10,500	10,500	-	10,457	0%
5617 Repairs and Maintenance - Other Equipment	-	-	-	1,681	1,500	3,000	3,000	-	1,319	56%
5803 Accounting Fees	-	-	-	-	10,300	10,300	10,300	-	10,300	0%
5809 Banking Fees	-	-	-	-	500	500	500	-	500	0%
5813 School Programs - After School Program	8,783	11,323	11,323	76,429	103,600	113,234	113,234	-	36,805	67%
5814 School Programs - Academic Competitions	-	-	-	-	800	800	800	-	800	0%
5819 School Programs - Other	397	2,198	-	2,970	20,000	20,000	20,000	-	17,030	15%
5820 Consultants - Non Instructional	2,373	-	-	2,373	25,000	25,000	15,000	10,000	12,628	16%
5822 Other Professional Services	(190)	21,762	369	67,592	117,596	137,252	129,152	8,100	61,560	52%
5824 District Oversight Fees	-	-	-	-	44,634	44,816	44,041	774	44,041	0%
5830 Field Trips Expenses	379	889	-	1,654	20,000	20,000	20,300	(300)	18,647	8%
5833 Fines and Penalties	-	51	-	61	-	10	61	(51)	1	99%
5845 Legal Fees	-	-	-	-	20,000	25,000	25,000	-	25,000	0%
5851 Marketing and Student Recruiting	1,059	875	1,000	8,862	15,450	15,450	15,450	-	6,588	57%
5857 Payroll Fees	972	1,026	1,558	8,536	24,720	24,720	24,720	-	16,184	35%
5858 CMO Fees Expense	79,113	81,354	81,354	558,275	-	976,253	976,253	(0)	417,979	57%
5861 Prior Yr Exp (not accrued)	3,692	509	590	9,530	-	50,425	57,385	(6,960)	47,855	17%
5863 Professional Development	-	50	-	619	51,000	19,875	19,875	-	19,256	3%
5864 Professional Development - Tuition Reimbursement	-	-	-	3,000	13,000	11,000	11,000	-	8,000	27%
5869 Special Education Contract Instructors	-	-	5,386	9,089	60,255	60,255	60,255	-	51,166	15%
5872 Special Education Encroachment	-	-	-	-	19,293	11,304	11,264	40	11,264	0%
5875 Staff Recruiting	-	-	-	-	300	300	300	-	300	0%
5884 Substitutes	8,651	19,192	26,587	79,527	85,000	85,000	85,000	-	5,473	94%
5887 Technology Services	2,593	1,545	3,391	37,473	74,800	75,867	75,867	-	38,395	49%
5898 Bad Debt Expense	-	-	-	0	-	-	-	-	(0)	
5900 Communications	901	1,251	886	6,281	3,000	9,672	9,672	-	3,391	65%
5915 Postage and Delivery	504	-	504	2,014	6,695	6,695	6,695	-	4,681	30%
SUBTOTAL - Services & Other Operating Exp.	145,182	176,148	169,795	998,772	2,058,008	2,111,108	2,099,505	11,603	1,100,732	48%
Capital Outlay & Depreciation										
6200 Buildings & Improvement of Buildings	-	-	3,396	7,472	-	-	-	-	(7,472)	
6900 Depreciation	3,183	3,183	3,183	22,279	19,096	20,196	19,096	1,100	(3,183)	117%
SUBTOTAL - Capital Outlay & Depreciation	3,183	3,183	6,579	29,751	19,096	20,196	19,096	1,100	(10,654)	156%
Other Outflows										
7999 Uncategorized Expense	-	-	1,189	1,189	-	-	-	-	(1,189)	
SUBTOTAL - Other Outflows	-	-	1,189	1,189	-	-	-	-	(1,189)	

MSA-3
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining
TOTAL EXPENSES	419,575	457,947	432,901	2,755,588	5,335,741	5,421,913	5,633,136	(211,223)	2,877,548	49%

MSA-4
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	141,654	141,654	206,244	920,934	1,875,756	1,731,925	1,697,825	(34,100)	776,891	54%
Federal Revenue	9,411	13,948	22,860	75,372	259,640	234,372	240,169	5,798	164,798	31%
Other State Revenues	8,538	233,236	21,006	298,792	150,859	166,940	374,018	207,078	75,226	80%
Local Revenues	318	-	6,768	8,590	22,035	22,385	26,946	4,561	18,356	32%
Fundraising and Grants	741	-	1,761	4,289	3,000	4,017	5,517	1,500	1,228	78%
Total Revenue	160,661	388,837	258,638	1,307,976	2,311,290	2,159,639	2,344,475	184,836	1,036,499	56%
Expenses										
Compensation and Benefits	80,447	107,337	91,401	568,798	1,337,560	1,085,264	1,085,264	0	516,466	52%
Books and Supplies	17,781	2,127	655	44,157	113,174	169,842	380,027	(210,185)	335,869	12%
Services and Other Operating Expenditures	49,426	94,264	47,831	337,492	789,378	829,185	835,279	(6,094)	497,788	40%
Depreciation	1,305	1,305	1,305	17,520	15,656	15,656	15,656	-	(1,864)	112%
Other Outflows	1,603	(1,603)	-	-	-	-	-	-	-	-
Total Expenses	150,563	203,430	141,192	967,967	2,255,768	2,099,947	2,316,226	(216,279)	1,348,259	42%
Operating Income	10,099	185,407	117,446	340,009	55,522	59,692	28,249	(31,442)	(311,760)	
Fund Balance										
Beginning Balance (Unaudited)					917,537	917,537	917,537			
Audit Adjustment					-	-	112,622			
Operating Income					55,522	59,692	28,249			
Ending Fund Balance					973,059	977,229	1,058,408			

MSA-4
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					17	4	4	-		
7-8					54	43	43	-		
9-12					122	129	129	-		
Total Enrolled					193	176	176	-		
ADA %										
4-6					91.6%	91.6%	91.6%	0.0%		
7-8					97.3%	97.3%	97.0%	-0.3%		
9-12					97.1%	97.1%	94.4%	-2.7%		
Average ADA %					96.7%	97.0%	95.0%	-2.0%		
ADA										
4-6					15.57	3.66	3.66	-		
7-8					52.52	41.82	41.71	(0.11)		
9-12					118.45	125.25	121.83	(3.42)		
Total ADA					186.54	170.73	167.20	(3.53)		

MSA-4
Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
REVENUE											
LCFF Entitlement											
8011 Charter Schools LCFF - State Aid	109,980	109,980	109,980	562,120	1,223,980	1,137,362	1,115,559	(21,802)	553,439	50%	
8012 Education Protection Account Entitlement	-	-	64,590	129,180	255,854	232,195	227,392	(4,803)	98,212	57%	
8096 Charter Schools in Lieu of Property Taxes	31,674	31,674	31,674	229,634	395,922	362,369	354,874	(7,495)	125,239	65%	
SUBTOTAL - LCFF Entitlement	141,654	141,654	206,244	920,934	1,875,756	1,731,925	1,697,825	(34,100)	776,891	54%	
Federal Revenue											
8181 Special Education - Entitlement	2,922	2,922	2,922	21,181	36,535	33,424	32,733	(691)	11,552	65%	
8220 Child Nutrition Programs	-	4,537	6,791	11,329	34,703	34,703	34,703	-	23,374	33%	
8291 Title I	-	-	6,658	21,260	52,532	58,408	58,408	-	37,148	36%	
8292 Title II	-	-	-	1,864	8,713	7,494	7,494	-	5,630	25%	
8296 Other Federal Revenue	-	12,978	-	12,978	127,158	100,072	100,072	-	87,094	13%	
8297 PY Federal - Not Accrued	-	-	-	271	-	271	271	-	-	100%	
8299 All Other Federal Revenue	6,489	(6,489)	6,489	6,489	-	-	6,489	6,489	-	100%	
SUBTOTAL - Federal Revenue	9,411	13,948	22,860	75,372	259,640	234,372	240,169	5,798	164,798	31%	
Other State Revenue											
8319 Other State Apportionments - Prior Years	-	-	1,127	851	-	-	851	851	-	100%	
8381 Special Education - Entitlement (State)	8,538	8,538	8,538	61,904	106,683	97,686	95,665	(2,020)	33,761	65%	
8520 Child Nutrition - State	-	365	572	937	2,412	2,412	2,412	-	1,476	39%	
8550 Mandated Cost Reimbursements	-	15,459	-	15,459	5,958	33,721	33,780	60	18,321	46%	
8560 State Lottery Revenue	-	-	10,769	10,769	35,806	33,122	32,437	(685)	21,668	33%	
8593 Prop 39 Clean Energy	-	208,873	-	208,873	-	-	208,873	208,873	-	100%	
SUBTOTAL - Other State Revenue	8,538	233,236	21,006	298,792	150,859	166,940	374,018	207,078	75,226	80%	
Local Revenue											
8634 Food Service Sales	318	-	178	983	137	487	1,487	1,000	504	66%	
8682 Summer Program	-	-	-	-	21,898	21,898	17,852	(4,046)	17,852	0%	
8690 Other Local Revenue	-	-	-	1,017	-	-	1,017	1,017	-	100%	
8715 Option 3	-	-	6,590	6,590	-	-	6,590	6,590	-	100%	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%	
SUBTOTAL - Local Revenue	318	-	6,768	8,590	22,035	22,385	26,946	4,561	18,356	32%	
Fundraising and Grants											
8802 Donations - Private	-	-	-	-	-	1,017	1,017	-	1,017	0%	
8803 Fundraising	741	-	1,761	4,289	3,000	3,000	4,500	1,500	211	95%	
SUBTOTAL - Fundraising and Grants	741	-	1,761	4,289	3,000	4,017	5,517	1,500	1,228	78%	
TOTAL REVENUE	160,661	388,837	258,638	1,307,976	2,311,290	2,159,639	2,344,475	184,836	1,036,499	56%	

MSA-4
Income Statement
As of Jan FY2018

		Actual			YTD	Budget					
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	48,899	49,707	46,725	295,752	634,333	559,381	559,380	0	263,629	53%
1300	Certificated Supervisor & Administrator Salaries	13,918	13,918	13,918	97,429	296,672	179,021	179,021	-	81,592	54%
SUBTOTAL - Certificated Salaries		62,817	63,625	60,643	393,181	931,005	738,402	738,401	0	345,221	53%
Classified Salaries											
2400	Classified Clerical & Office Salaries	3,661	8,588	8,622	34,619	84,500	59,891	59,891	(0)	25,272	58%
2900	Classified Other Salaries	2,300	2,206	1,984	11,577	24,000	24,066	24,066	-	12,488	48%
SUBTOTAL - Classified Salaries		5,960	10,793	10,606	46,196	108,500	83,957	83,957	(0)	37,761	55%
Employee Benefits											
3100	STRS	8,302	7,114	7,989	46,435	131,063	102,694	102,694	0	56,258	45%
3200	PERS	733	1,449	1,469	6,291	9,940	13,039	13,039	(0)	6,748	48%
3300	OASDI-Medicare-Alternative	1,604	1,985	1,927	10,457	23,209	18,787	18,787	(0)	8,330	56%
3400	Health & Welfare Benefits	996	20,644	7,041	55,939	118,450	118,450	118,450	-	62,511	47%
3500	Unemployment Insurance	34	37	36	229	3,520	508	474	34	246	48%
3600	Workers Comp Insurance	-	1,690	1,690	10,071	11,705	9,260	9,260	0	(811)	109%
3900	Other Employee Benefits	-	-	-	0	169	169	203	(34)	202	0%
SUBTOTAL - Employee Benefits		11,669	32,919	20,152	129,422	298,055	262,906	262,906	(0)	133,484	49%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	7,361	13,000	13,000	13,000	-	5,639	57%
4320	Educational Software	-	-	-	11,133	15,150	26,480	26,480	-	15,347	42%
4325	Instructional Materials & Supplies	2,620	-	-	2,733	20,000	30,000	30,563	(563)	27,830	9%
4326	Art & Music Supplies	25	-	-	25	-	-	25	(25)	-	100%
4330	Office Supplies	(1,386)	1,927	572	4,774	5,000	15,000	14,724	276	9,950	32%
4335	PE Supplies	-	-	-	-	-	5,000	5,000	-	5,000	0%
4345	Non Instructional Student Materials & Supplies	-	-	-	245	9,000	9,000	9,000	-	8,755	3%
4361	PY Supplies Expenses (not accrued)	-	-	-	(337)	-	-	-	-	337	-
4400	Noncapitalized Equipment	-	-	-	-	-	-	208,873	(208,873)	208,873	0%
4410	Classroom Furniture, Equipment & Supplies	-	200	84	635	5,047	25,000	25,000	-	24,365	3%
4700	Food	-	-	-	-	40,977	-	1,000	(1,000)	1,000	0%
4710	Student Food Services	16,523	-	-	16,523	-	41,362	41,362	(0)	24,839	40%
4720	Other Food	-	-	-	1,065	5,000	5,000	5,000	-	3,935	21%
SUBTOTAL - Books and Supplies		17,781	2,127	655	44,157	113,174	169,842	380,027	(210,185)	335,869	12%
Services & Other Operating Expenses											
5101	CMO Fees	-	-	-	-	78,568	-	-	-	-	-
5200	Travel & Conferences	-	-	-	-	4,120	4,120	4,070	50	4,070	0%
5210	Conference Fees	-	-	-	-	5,150	5,150	5,150	-	5,150	0%
5215	Travel - Mileage, Parking, Tolls	50	-	-	50	-	-	50	(50)	-	100%
5300	Dues & Memberships	-	-	1,544	2,514	4,434	4,434	4,434	-	1,920	57%
5450	Insurance - Other	-	1,690	-	4,252	11,388	10,248	10,248	-	5,996	41%

MSA-4
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.	2nd Interim (Proposed Revised Budget)	% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget)	Remaining	
5500 Operations & Housekeeping	-	-	-	65	498	498	498	-	433	13%
5605 Equipment Leases	3,476	651	838	10,115	15,000	15,000	21,489	(6,489)	11,374	47%
5610 Rent	-	-	16,491	16,491	-	-	-	-	(16,491)	
5611 Prop 39 Related Costs	16,491	16,491	-	35,241	147,310	131,925	131,925	-	96,684	27%
5615 Repairs and Maintenance - Building	-	-	-	-	2,000	2,000	2,000	-	2,000	0%
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	-	5,000	5,000	-	5,000	0%
5803 Accounting Fees	-	-	-	-	8,240	8,240	8,240	-	8,240	0%
5809 Banking Fees	-	-	-	-	530	530	530	-	530	0%
5813 School Programs - After School Program	-	162	-	162	2,060	2,060	2,060	-	1,899	8%
5814 School Programs - Academic Competitions	-	325	-	800	3,000	5,000	5,000	-	4,200	16%
5819 School Programs - Other	957	-	-	1,057	1,545	1,545	1,545	-	488	68%
5820 Consultants - Non Instructional	3,365	-	-	3,365	9,802	9,802	9,802	-	6,437	34%
5822 Other Professional Services	1,123	30,602	2,630	55,444	76,854	100,674	100,674	-	45,230	55%
5824 District Oversight Fees	1,462	1,462	1,462	10,600	18,758	17,319	16,978	341	6,378	62%
5830 Field Trips Expenses	-	-	-	-	10,000	10,000	10,000	-	10,000	0%
5845 Legal Fees	-	-	-	-	25,000	25,000	25,000	-	25,000	0%
5851 Marketing and Student Recruiting	-	-	-	1,261	10,000	7,000	7,000	-	5,739	18%
5857 Payroll Fees	623	2,668	880	6,480	9,888	9,888	9,888	-	3,408	66%
5858 CMO Fees Expense	7,475	6,733	6,733	47,129	-	80,793	80,793	(0)	33,664	58%
5861 Prior Yr Exp (not accrued)	-	(72)	-	417	-	-	489	(489)	72	85%
5863 Professional Development	-	400	125	1,040	25,620	25,620	25,620	-	24,580	4%
5864 Professional Development - Tuition Reimbursement	-	-	-	-	30,000	25,000	25,000	-	25,000	0%
5869 Special Education Contract Instructors	-	-	-	13,698	89,610	89,610	89,610	-	75,912	15%
5872 Special Education Encroachment	2,292	2,292	2,292	16,617	28,644	26,222	25,680	542	9,063	65%
5884 Substitutes	3,501	20,553	1,842	41,408	30,000	70,950	70,950	-	29,542	58%
5887 Technology Services	2,110	2,110	3,420	24,992	67,290	67,176	67,176	-	42,184	37%
5893 Transportation - Student	6,145	7,319	9,218	41,119	69,010	62,000	62,000	-	20,881	66%
5898 Bad Debt Expense	-	-	-	1	-	1	1	-	-	100%
5900 Communications	357	357	357	2,133	3,000	4,320	4,320	-	2,187	49%
5915 Postage and Delivery	-	521	-	1,042	2,060	2,060	2,060	-	1,018	51%
SUBTOTAL - Services & Other Operating Exp.	49,426	94,264	47,831	337,492	789,378	829,185	835,279	(6,094)	497,788	40%
Capital Outlay & Depreciation										
6200 Buildings & Improvement of Buildings	-	-	-	8,385	-	-	-	-	(8,385)	
6900 Depreciation	1,305	1,305	1,305	9,135	15,656	15,656	15,656	-	6,521	58%
SUBTOTAL - Capital Outlay & Depreciation	1,305	1,305	1,305	17,520	15,656	15,656	15,656	-	(1,864)	112%
Other Outflows										
SUBTOTAL - Other Outflows	1,603	(1,603)	-	-	-	-	-	-	-	
TOTAL EXPENSES	150,563	203,430	141,192	967,967	2,255,768	2,099,947	2,316,226	(216,279)	1,348,259	42%

MSA-5
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	130,184	130,184	193,933	898,555	1,939,936	1,929,828	1,958,592	28,765	1,060,037	46%
Federal Revenue	9,117	9,117	44,990	85,658	226,461	247,827	246,483	(1,345)	160,825	35%
Other State Revenues	8,553	228,630	21,513	295,689	180,136	210,305	423,857	213,552	128,168	70%
Local Revenues	-	-	10,708	11,725	28,536	136,178	148,604	12,426	136,879	8%
Fundraising and Grants	-	-	-	-	1,000	2,017	2,017	-	2,017	0%
Total Revenue	147,854	367,931	271,145	1,291,627	2,376,069	2,526,155	2,779,553	253,398	1,487,926	46%
Expenses										
Compensation and Benefits	128,516	113,230	117,394	778,599	1,399,666	1,461,162	1,460,085	1,078	681,486	53%
Books and Supplies	2,879	269	5,454	89,217	225,109	274,711	484,210	(209,500)	394,993	18%
Services and Other Operating Expenditures	36,947	61,203	62,052	263,452	675,372	702,081	709,346	(7,265)	445,894	37%
Depreciation	1,433	1,433	3,777	18,894	11,400	18,908	18,908	-	15	100%
Other Outflows	-	-	-	-	-	-	-	-	-	-
Total Expenses	169,776	176,136	188,677	1,150,161	2,311,546	2,456,862	2,672,550	(215,688)	1,522,388	43%
Operating Income	(21,921)	191,796	82,468	141,465	64,523	69,292	107,003	37,710	(34,462)	
Fund Balance										
Beginning Balance (Unaudited)					1,212,490	1,212,490	1,212,490			
Audit Adjustment					-	-	163,067			
Operating Income					64,523	69,292	107,003			
Ending Fund Balance					1,277,013	1,281,783	1,482,560			

MSA-5
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					50	61	61	-		
7-8					105	107	107	-		
9-12					55	42	45	3		
Total Enrolled					210	210	213	3		
ADA %										
4-6					95.1%	95.1%	95.1%	0.0%		
7-8					94.0%	94.0%	93.7%	-0.3%		
9-12					93.8%	93.8%	93.6%	-0.2%		
Average ADA %					94.2%	94.3%	94.1%	-0.2%		
ADA										
4-6					47.56	58.02	58.02	-		
7-8					98.68	100.56	100.26	(0.30)		
9-12					51.59	39.40	42.12	2.72		
Total ADA					197.83	197.98	200.40	2.42		

**MSA-5
Income Statement
As of Jan FY2018**

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools LCFF - State Aid	98,458	98,458	103,726	551,576	1,260,016	1,251,591	1,272,064	20,473	720,488	43%
8012 Education Protection Account Entitlement	-	-	58,481	116,963	260,027	258,027	261,182	3,154	144,219	45%
8096 Charter Schools in Lieu of Property Taxes	31,726	31,726	31,726	230,016	419,893	420,210	425,347	5,137	195,331	54%
SUBTOTAL - LCFF Entitlement	130,184	130,184	193,933	898,555	1,939,936	1,929,828	1,958,592	28,765	1,060,037	46%
Federal Revenue										
8181 Special Education - Entitlement	2,926	2,926	2,926	21,216	38,747	38,759	39,233	474	18,017	54%
8291 Title I	-	-	20,757	28,756	83,269	96,012	96,012	-	67,256	30%
8292 Title II	-	-	-	1,997	7,948	8,550	8,550	-	6,553	23%
8296 Other Federal Revenue	-	12,382	15,116	27,498	96,497	104,506	96,497	(8,010)	68,999	28%
8299 All Other Federal Revenue	6,191	(6,191)	6,191	6,191	-	-	6,191	6,191	-	100%
SUBTOTAL - Federal Revenue	9,117	9,117	44,990	85,658	226,461	247,827	246,483	(1,345)	160,825	35%
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	-	2,799	3,444	-	28	3,444	3,416	0	100%
8381 Special Education - Entitlement (State)	8,553	8,553	8,553	62,007	113,142	113,278	114,663	1,385	52,656	54%
8550 Mandated Cost Reimbursements	-	11,852	-	11,852	2,932	29,106	29,163	56	17,311	41%
8560 State Lottery Revenue	-	-	10,161	10,161	37,974	38,409	38,878	470	28,717	26%
8593 Prop 39 Clean Energy	-	208,225	-	208,225	-	-	208,225	208,225	-	100%
8596 ASES	-	-	-	-	26,088	29,484	29,484	-	29,484	0%
SUBTOTAL - Other State Revenue	8,553	228,630	21,513	295,689	180,136	210,305	423,857	213,552	128,168	70%
Local Revenue										
8682 Summer Program	-	-	-	-	17,178	17,178	17,880	702	17,880	0%
8690 Other Local Revenue	-	-	-	1,017	11,358	-	1,017	1,017	-	100%
8714 SpEd Option 3	-	-	-	-	-	119,000	119,000	-	119,000	0%
8715 Option 3	-	-	10,708	10,708	-	-	10,708	10,708	(0)	100%
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%
SUBTOTAL - Local Revenue	-	-	10,708	11,725	28,536	136,178	148,604	12,426	136,879	8%
Fundraising and Grants										
8802 Donations - Private	-	-	-	-	-	1,017	1,017	-	1,017	0%
8803 Fundraising	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
SUBTOTAL - Fundraising and Grants	-	-	-	-	1,000	2,017	2,017	-	2,017	0%
TOTAL REVENUE	147,854	367,931	271,145	1,291,627	2,376,069	2,526,155	2,779,553	253,398	1,487,926	46%

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	67,520	60,773	59,498	378,602	732,541	730,827	730,827	-	352,225	52%
1300	Certificated Supervisor & Administrator Salaries	15,833	15,683	14,583	105,183	165,000	195,000	195,000	-	89,817	54%
	SUBTOTAL - Certificated Salaries	83,353	76,456	74,081	483,785	897,541	925,827	925,827	-	442,042	52%
Classified Salaries											
2400	Classified Clerical & Office Salaries	10,383	10,292	13,046	68,107	72,466	82,848	82,848	-	14,741	82%
2900	Classified Other Salaries	3,521	4,971	3,247	23,339	40,950	48,465	47,595	870	24,256	49%
	SUBTOTAL - Classified Salaries	13,904	15,264	16,293	91,445	113,416	131,313	130,443	870	38,998	70%
Employee Benefits											
3100	STRS	12,006	10,799	10,668	69,425	124,318	128,400	128,400	-	58,975	54%
3200	PERS	2,022	2,028	2,443	13,544	17,615	20,394	20,259	135	6,715	67%
3300	OASDI-Medicare-Alternative	2,386	2,371	2,427	14,663	23,924	25,703	25,636	67	10,974	57%
3400	Health & Welfare Benefits	13,659	5,459	13,228	98,974	206,568	215,568	215,568	-	116,594	46%
3500	Unemployment Insurance	378	46	45	301	3,505	659	663	(4)	362	45%
3600	Workers Comp Insurance	808	808	(1,792)	6,462	11,383	11,903	11,894	10	5,432	54%
3900	Other Employee Benefits	-	-	-	-	1,395	1,395	1,395	-	1,395	0%
	SUBTOTAL - Employee Benefits	31,259	21,511	27,019	203,369	388,709	404,022	403,815	207	200,447	50%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	18,220	22,000	15,000	18,220	(3,220)	-	100%
4200	Books & Other Reference Materials	-	-	-	-	5,500	5,500	5,500	-	5,500	0%
4315	Custodial Supplies	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
4320	Educational Software	-	-	4,625	28,916	45,000	50,000	50,000	-	21,084	58%
4325	Instructional Materials & Supplies	1,527	-	-	10,059	11,000	47,482	45,536	1,946	35,477	22%
4326	Art & Music Supplies	-	-	-	-	-	2,000	2,000	-	2,000	0%
4330	Office Supplies	1,408	261	829	6,225	5,000	10,000	10,000	-	3,775	62%
4335	PE Supplies	-	-	-	-	-	2,000	2,000	-	2,000	0%
4345	Non Instructional Student Materials & Supplies	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
4350	Uniforms	-	-	-	-	-	3,150	3,150	-	3,150	0%
4351	Yearbook	-	-	-	-	-	1,500	1,500	-	1,500	0%
4400	Noncapitalized Equipment	-	-	-	-	6,000	6,000	210,564	(204,564)	210,564	0%
4410	Classroom Furniture, Equipment & Supplies	(56)	-	-	183	1,030	2,500	2,500	-	2,317	7%
4420	Computers (individual items less than \$5k)	-	-	-	3,661	-	-	3,661	(3,661)	-	100%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	8	-	3,008	7,000	7,000	7,000	-	3,992	43%
4700	Food	-	-	-	-	112,579	-	-	-	-	-
4710	Student Food Services	-	-	-	18,458	-	112,579	112,579	-	94,121	16%
4720	Other Food	-	-	-	487	4,000	4,000	4,000	-	3,513	12%
	SUBTOTAL - Books and Supplies	2,879	269	5,454	89,217	225,109	274,711	484,210	(209,500)	394,993	18%
Services & Other Operating Expenses											
5101	CMO Fees	-	-	-	-	78,568	-	-	-	-	-

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Income Statement
As of Jan FY2018**

		Actual			YTD	Budget					
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
5200	Travel & Conferences	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
5210	Conference Fees	-	-	-	-	5,000	5,000	5,000	-	5,000	0%
5215	Travel - Mileage, Parking, Tolls	-	28	-	84	1,000	1,000	1,000	-	916	8%
5300	Dues & Memberships	-	-	848	1,818	5,000	5,000	5,000	-	3,182	36%
5450	Insurance - Other	897	897	3,497	8,877	7,214	10,760	10,760	-	1,883	83%
5500	Operations & Housekeeping	-	-	-	293	-	500	500	-	207	59%
5605	Equipment Leases	202	202	863	2,740	6,600	6,600	12,791	(6,191)	10,051	21%
5611	Prop 39 Related Costs	14,899	14,899	14,899	44,698	150,132	119,195	119,195	-	74,497	38%
5615	Repairs and Maintenance - Building	-	-	56	56	10,000	10,000	10,000	-	9,944	1%
5617	Repairs and Maintenance - Other Equipment	-	-	-	(1,440)	3,470	3,470	3,470	-	4,910	-41%
5803	Accounting Fees	-	-	-	-	5,783	5,783	5,783	-	5,783	0%
5809	Banking Fees	-	-	-	-	424	424	424	-	424	0%
5813	School Programs - After School Program	7,826	3,967	2,948	14,742	26,088	29,484	29,484	-	14,742	50%
5814	School Programs - Academic Competitions	-	109	-	109	639	2,000	2,000	-	1,891	5%
5819	School Programs - Other	-	-	-	-	391	391	391	-	391	0%
5820	Consultants - Non Instructional	1,542	-	-	3,890	30,000	30,000	30,000	-	26,110	13%
5822	Other Professional Services	3,235	-	-	25,452	26,000	66,843	56,843	10,000	31,392	45%
5824	District Oversight Fees	1,409	1,409	1,409	10,218	19,399	19,298	19,586	(288)	9,368	52%
5830	Field Trips Expenses	435	-	1,275	2,246	5,000	10,000	10,000	-	7,754	22%
5845	Legal Fees	-	-	-	-	25,000	25,000	25,000	-	25,000	0%
5851	Marketing and Student Recruiting	1,841	712	-	2,553	10,000	10,000	10,000	-	7,448	26%
5857	Payroll Fees	717	716	985	4,998	8,000	8,000	8,000	-	3,002	62%
5858	CMO Fees Expense	14,022	6,733	6,733	53,677	-	80,793	80,793	(0)	27,117	66%
5861	Prior Yr Exp (not accrued)	(2,071)	39	-	(1,243)	-	373	788	(415)	2,031	-158%
5863	Professional Development	-	199	-	2,909	37,100	37,100	37,100	-	34,191	8%
5864	Professional Development - Tuition Reimbursement	-	-	-	-	22,500	22,500	22,500	-	22,500	0%
5869	Special Education Contract Instructors	-	24,016	5,320	38,063	75,184	75,184	75,184	-	37,122	51%
5872	Special Education Encroachment	2,296	2,296	2,296	16,645	30,378	30,407	30,779	(372)	14,135	54%
5875	Staff Recruiting	-	-	-	-	2,000	2,000	2,000	-	2,000	0%
5884	Substitutes	1,694	3,695	4,620	14,391	15,000	15,000	25,000	(10,000)	10,610	58%
5887	Technology Services	2,397	799	799	14,180	59,500	59,973	59,973	-	45,792	24%
5898	Bad Debt Expense	-	-	-	-	0	-	-	-	-	-
5900	Communications	(14,727)	391	15,503	2,532	3,000	3,000	3,000	-	468	84%
5915	Postage and Delivery	332	95	-	967	2,000	2,000	2,000	-	1,033	48%
SUBTOTAL - Services & Other Operating Exp.		36,947	61,203	62,052	263,452	675,372	702,081	709,346	(7,265)	445,894	37%
Capital Outlay & Depreciation											
6200	Buildings & Improvement of Buildings	-	-	-	6,519	-	-	-	-	(6,519)	
6410	Computers (capitalizable items)	-	-	2,344	2,344	-	-	-	-	(2,344)	
6900	Depreciation	1,433	1,433	1,433	10,031	11,400	18,908	18,908	-	8,877	53%
SUBTOTAL - Capital Outlay & Depreciation		1,433	1,433	3,777	18,894	11,400	18,908	18,908	-	15	100%
Other Outflows											
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES		169,776	176,136	188,677	1,150,161	2,311,546	2,456,862	2,672,550	(215,688)	1,522,388	43%

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Income Statement
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	Actual			YTD	Budget							
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY												
Revenue												
LCFF Entitlement	120,684	120,684	174,850	787,334	1,574,417	1,476,568	1,490,511	13,942	(83,906)	703,176	53%	
Federal Revenue	2,681	12,831	27,875	73,251	170,405	175,300	175,551	251	5,146	102,300	42%	
Other State Revenues	7,836	85,054	49,561	175,863	220,619	221,334	288,267	66,933	67,647	112,404	61%	
Local Revenues	-	4,019	1,263	7,430	-	1,200	8,630	7,430	8,630	1,200	86%	
Fundraising and Grants	1,862	2,772	1,631	11,352	15,000	14,749	14,749	-	(251)	3,397	77%	
Total Revenue	133,063	225,360	255,180	1,055,230	1,980,442	1,889,151	1,977,707	88,556	(2,734)	922,477	53%	
Expenses												
Compensation and Benefits	95,263	78,711	72,397	563,198	1,173,022	1,182,176	1,182,176	-	(9,154)	618,978	48%	
Books and Supplies	14,099	9,939	(242)	47,403	127,250	129,346	196,445	(67,099)	(69,195)	149,042	24%	
Services and Other Operating Expenditures	48,844	20,669	59,257	254,339	509,765	514,219	514,556	(336)	(4,790)	260,217	49%	
Depreciation	1,648	1,648	498	11,537	28,726	28,726	28,726	-	-	17,189	40%	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	159,854	110,967	131,911	876,478	1,838,764	1,854,468	1,921,903	(67,435)	(83,140)	1,045,425	46%	
Operating Income	(26,791)	114,394	123,269	178,753	141,678	34,684	55,804	21,121	(85,874)	(122,948)		
Fund Balance												
Beginning Balance (Unaudited)					1,119,974	1,119,974	1,119,974					
Audit Adjustment					-	-	138,947					
Operating Income					141,678	34,684	55,804					
Ending Fund Balance					1,261,652	1,154,658	1,314,725					

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Income Statement
As of Jan FY2018**

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS											
Enrollment Summary											
4-6					60	48	48	-	(12)		
7-8					114	115	116	1	2		
Total Enrolled					174	163	164	1	(10)		
ADA %											
4-6					97.0%	97.0%	97.2%	0.2%	0.2%		
7-8					97.0%	97.0%	97.2%	0.2%	0.2%		
Average ADA %					97.0%	97.0%	97.2%	0.2%	0.2%		
ADA											
4-6					58.20	46.56	46.65	0.09	(11.55)		
7-8					110.58	111.55	112.74	1.19	2.16		
Total ADA					168.78	158.11	159.39	1.28	(9.39)		

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	Actual			YTD	Budget							
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE												
LCFF Entitlement												
8011 Charter Schools LCFF - State Aid	91,617	91,617	91,617	468,264	1,004,648	944,492	954,121	9,629	(50,527)	485,857	49%	
8012 Education Protection Account Entitlement	-	-	54,166	108,332	211,542	196,496	198,089	1,593	(13,453)	89,757	55%	
8096 Charter Schools in Lieu of Property Taxes	29,067	29,067	29,067	210,738	358,227	335,581	338,301	2,720	(19,926)	127,562	62%	
SUBTOTAL - LCFF Entitlement	120,684	120,684	174,850	787,334	1,574,417	1,476,568	1,490,511	13,942	(83,906)	703,176	53%	
Federal Revenue												
8181 Special Education - Entitlement	2,681	2,681	2,681	19,438	33,057	30,953	31,204	251	(1,853)	11,766	62%	
8220 Child Nutrition Programs	-	2,826	3,499	6,324	54,279	54,279	54,279	-	-	47,955	12%	
8291 Title I	-	-	5,370	20,200	52,283	60,463	60,463	-	8,180	40,263	33%	
8292 Title II	-	-	-	1,841	8,586	7,405	7,405	-	(1,181)	5,564	25%	
8296 Other Federal Revenue	-	7,325	16,325	25,447	22,200	22,200	22,200	-	-	(3,247)	115%	
SUBTOTAL - Federal Revenue	2,681	12,831	27,875	73,251	170,405	175,300	175,551	251	5,146	102,300	42%	
Other State Revenue												
8319 Other State Apportionments - Prior Years	-	-	2,662	2,772	-	110	110	-	110	(2,662)	2520%	
8381 Special Education - Entitlement (State)	7,836	7,836	7,836	56,810	96,526	90,464	91,197	733	(5,329)	34,388	62%	
8520 Child Nutrition - State	-	193	264	456	3,800	3,800	3,800	-	-	3,343	12%	
8545 School Facilities Apportionments	-	-	28,915	28,915	85,500	68,400	68,400	-	(17,100)	39,485	42%	
8550 Mandated Cost Reimbursements	-	11,129	-	11,129	2,397	27,887	27,942	55	25,545	16,813	40%	
8560 State Lottery Revenue	-	-	9,885	9,885	32,397	30,673	30,922	249	(1,475)	21,037	32%	
8593 Prop 39 Clean Energy	-	65,896	-	65,896	-	-	65,896	65,896	65,896	-	100%	
SUBTOTAL - Other State Revenue	7,836	85,054	49,561	175,863	220,619	221,334	288,267	66,933	67,647	112,404	61%	
Local Revenue												
8690 Other Local Revenue	-	-	(1,200)	949	-	1,200	2,149	949	2,149	1,200	44%	
8715 Option 3	-	-	6,482	6,482	-	-	6,482	6,482	6,482	-	100%	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0	0%	
SUBTOTAL - Local Revenue	-	4,019	1,263	7,430	-	1,200	8,630	7,430	8,630	1,200	86%	
Fundraising and Grants												
8802 Donations - Private	-	1,115	172	3,887	5,000	5,949	5,949	-	949	2,062	65%	
8803 Fundraising	1,862	1,657	1,459	7,465	10,000	8,800	8,800	-	(1,200)	1,335	85%	
SUBTOTAL - Fundraising and Grants	1,862	2,772	1,631	11,352	15,000	14,749	14,749	-	(251)	3,397	77%	
TOTAL REVENUE	133,063	225,360	255,180	1,055,230	1,980,442	1,889,151	1,977,707	88,556	(2,734)	922,477	53%	

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Income Statement
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		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	46,650	42,365	41,005	268,021	406,727	526,350	526,350	-	(119,623)	258,330	51%
1300	Certificated Supervisor & Administrator Salaries	13,833	14,693	14,693	103,569	311,075	175,824	175,824	-	135,251	72,255	59%
SUBTOTAL - Certificated Salaries		60,483	57,058	55,699	371,589	717,802	702,174	702,174	-	15,628	330,585	53%
Classified Salaries												
2400	Classified Clerical & Office Salaries	3,625	3,868	3,957	26,294	120,575	64,404	64,404	-	56,171	38,110	41%
2900	Classified Other Salaries	4,477	4,821	4,147	31,205	19,200	95,040	95,040	-	(75,840)	63,835	33%
SUBTOTAL - Classified Salaries		8,102	8,689	8,104	57,499	139,775	159,444	159,444	-	(19,669)	101,945	36%
Employee Benefits												
3100	STRS	8,728	7,753	8,037	53,139	101,450	98,618	98,618	-	2,832	45,479	54%
3200	PERS	1,238	1,288	1,252	8,718	15,496	24,763	24,763	-	(9,267)	16,045	35%
3300	OASDI-Medicare-Alternative	1,493	1,488	1,424	9,767	22,015	23,541	23,541	-	(1,526)	13,774	41%
3400	Health & Welfare Benefits	8,240	392	392	54,708	157,651	157,651	157,651	-	-	102,942	35%
3500	Unemployment Insurance	34	(47)	32	134	3,429	535	542	(7)	2,886	408	25%
3600	Workers Comp Insurance	721	1,537	(2,543)	6,488	9,656	9,702	9,702	-	(46)	3,214	67%
3900	Other Employee Benefits	601	553	-	1,155	5,748	5,748	5,741	7	7	4,586	20%
SUBTOTAL - Employee Benefits		26,677	12,964	8,594	134,110	315,445	320,558	320,558	-	(5,113)	186,449	42%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	3,510	25,000	25,000	25,000	-	-	21,490	14%
4200	Books & Other Reference Materials	-	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
4320	Educational Software	-	-	-	12,131	14,420	14,420	14,420	(0)	(0)	2,289	84%
4325	Instructional Materials & Supplies	259	2,025	204	5,623	4,740	6,740	6,976	(236)	(2,236)	1,353	81%
4330	Office Supplies	1,799	3,442	2,412	8,169	5,000	8,000	12,200	(4,200)	(7,200)	4,031	67%
4335	PE Supplies	-	-	-	-	2,060	2,060	2,060	-	-	2,060	0%
4345	Non Instructional Student Materials & Supplies	118	201	-	319	2,575	2,575	2,575	-	-	2,256	12%
4346	Teacher Supplies	-	-	-	1,099	1,030	1,030	1,599	(569)	(569)	500	69%
4400	Noncapitalized Equipment	-	-	-	-	1,000	-	61,102	(61,102)	(60,102)	61,102	0%
4410	Classroom Furniture, Equipment & Supplies	228	66	-	1,052	2,060	60	1,052	(992)	1,008	(0)	100%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	2,029	-	3,000	3,000	-	(3,000)	971	68%
4700	Food	-	-	-	-	66,790	-	-	-	66,790	-	-
4710	Student Food Services	11,278	4,019	(2,938)	12,359	-	63,886	63,886	-	(63,886)	51,527	19%
4720	Other Food	417	186	80	1,112	1,545	1,545	1,545	-	-	433	72%
SUBTOTAL - Books and Supplies		14,099	9,939	(242)	47,403	127,250	129,346	196,445	(67,099)	(69,195)	149,042	24%
Services & Other Operating Expenses												
5101	CMO Fees	-	-	-	-	78,568	-	-	-	78,568	-	-
5210	Conference Fees	225	-	-	225	1,030	1,030	632	398	398	407	36%
5215	Travel - Mileage, Parking, Tolls	-	422	-	454	1,500	1,500	1,500	-	-	1,046	30%
5220	Travel and Lodging	697	(389)	-	308	-	-	398	(398)	(398)	90	77%
5300	Dues & Memberships	-	-	1,304	1,304	1,881	1,881	1,881	-	-	577	69%
5450	Insurance - Other	816	-	4,080	7,344	10,133	9,792	9,792	-	341	2,448	75%
5500	Operations & Housekeeping	13	171	178	363	4,120	4,120	4,120	-	-	3,757	9%
5510	Utilities - Gas and Electric	3,393	23	982	5,512	7,700	7,700	7,700	-	-	2,188	72%
5605	Equipment Leases	602	1,371	575	3,460	4,944	4,944	4,944	-	-	1,484	70%
5610	Rent	9,500	9,500	9,500	76,000	114,000	114,000	114,000	-	-	38,000	67%

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Income Statement
As of Jan FY2018

		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
5615	Repairs and Maintenance - Building	-	-	-	-	17,060	17,060	16,337	723	723	16,337	0%
5803	Accounting Fees	-	-	-	-	4,635	4,635	4,635	-	-	4,635	0%
5809	Banking Fees	-	-	-	-	515	515	515	-	-	515	0%
5819	School Programs - Other	-	-	-	470	3,000	3,000	3,000	-	-	2,530	16%
5820	Consultants - Non Instructional	1,464	-	-	1,464	8,240	8,240	8,240	-	-	6,776	18%
5822	Other Professional Services	3,413	1,644	184	9,344	27,596	27,596	27,596	-	-	18,252	34%
5824	District Oversight Fees	1,242	1,242	1,242	9,002	15,744	14,766	14,905	(139)	839	5,903	60%
5830	Field Trips Expenses	1,431	-	-	3,427	10,300	15,300	15,300	-	(5,000)	11,873	22%
5833	Fines and Penalties	-	723	-	723	-	-	723	(723)	(723)	(0)	100%
5845	Legal Fees	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
5851	Marketing and Student Recruiting	-	-	-	1,077	18,540	9,284	9,284	-	9,256	8,207	12%
5857	Payroll Fees	614	622	859	4,897	10,403	10,403	10,403	-	-	5,506	47%
5858	CMO Fees Expense	14,022	6,733	6,733	53,677	-	80,793	80,793	-	(80,793)	27,117	66%
5861	Prior Yr Exp (not accrued)	96	(121)	(669)	2,688	-	3,400	3,400	(0)	(3,400)	712	79%
5863	Professional Development	-	100	89	2,262	15,000	18,000	18,000	-	(3,000)	15,738	13%
5864	Professional Development - Tuition Reimbursement	-	-	-	-	25,000	28,000	28,000	-	(3,000)	28,000	0%
5869	Special Education Contract Instructors	5,346	9,899	1,653	16,898	35,000	35,000	35,000	-	-	18,102	48%
5872	Special Education Encroachment	2,103	2,103	2,103	15,250	25,917	24,283	24,480	(197)	1,436	9,231	62%
5884	Substitutes	2,173	320	803	3,296	15,000	15,000	15,000	-	-	11,704	22%
5887	Technology Services	1,497	2,435	499	17,915	41,820	41,857	41,857	-	(37)	23,942	43%
5898	Bad Debt Expense	-	-	12,220	12,220	0	0	0	-	-	(12,219)	11863602%
5900	Communications	196	(16,129)	16,521	3,553	3,000	3,000	3,000	-	-	(553)	118%
5915	Postage and Delivery	-	-	403	1,208	4,120	4,120	4,120	-	-	2,913	29%
SUBTOTAL - Services & Other Operating Exp.		48,844	20,669	59,257	254,339	509,765	514,219	514,556	(336)	(4,790)	260,217	49%
Capital Outlay & Depreciation												
6900	Depreciation	1,648	1,648	1,648	11,537	28,726	28,726	28,726	-	-	17,189	40%
SUBTOTAL - Capital Outlay & Depreciation		1,648	1,648	498	11,537	28,726	28,726	28,726	-	-	17,189	40%
Other Outflows												
SUBTOTAL - Other Outflows		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES		159,854	110,967	131,911	876,478	1,838,764	1,854,468	1,921,903	(67,435)	(83,140)	1,045,425	46%

MSA-7
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	201,794	201,794	288,574	1,307,760	2,658,045	2,628,620	2,574,310	(54,310)	1,266,550	51%
Federal Revenue	4,434	18,331	54,231	125,055	235,853	253,209	251,998	(1,211)	126,943	50%
Other State Revenues	12,958	350,387	97,288	516,261	564,241	593,416	802,711	209,295	286,450	64%
Local Revenues	692	1,272	8,838	16,228	53,168	37,408	53,111	15,702	36,883	31%
Fundraising and Grants	991	2,689	254	8,900	11,000	12,898	12,898	-	3,998	69%
Total Revenue	220,868	574,474	449,185	1,974,203	3,522,307	3,525,550	3,695,027	169,477	1,720,824	53%
Expenses										
Compensation and Benefits	128,871	152,902	135,428	911,798	1,682,985	1,672,274	1,672,036	238	760,238	55%
Books and Supplies	11,263	15,353	1,110	94,381	188,317	203,550	419,268	(215,717)	324,886	23%
Services and Other Operating Expenditures	46,212	112,245	127,359	796,505	1,551,087	1,469,029	1,469,252	(223)	672,747	54%
Depreciation	1,691	1,691	(2,793)	11,834	45,159	44,909	44,909	0	33,075	26%
Other Outflows	-	-	(786)	(786)	-	-	-	-	786	
Total Expenses	188,037	282,191	260,319	1,813,732	3,467,548	3,389,763	3,605,465	(215,702)	1,791,733	50%
Operating Income	32,831	292,283	188,866	160,471	54,759	135,787	89,561	(46,225)	(70,909)	
Fund Balance										
Beginning Balance (Unaudited)					901,012	901,012	901,012			
Audit Adjustment					-	-	111,318			
Operating Income					54,759	135,787	89,561			
Ending Fund Balance					955,771	1,036,799	1,101,891			

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
K-3					165	163	163	-		
4-6					130	129	123	(6)		
Total Enrolled					295	292	286	(6)		
ADA %										
K-3					96.0%	96.0%	95.9%	-0.1%		
4-6					96.0%	96.0%	95.9%	-0.1%		
Average ADA %					96.0%	96.0%	95.9%	-0.1%		
ADA										
K-3					158.40	156.48	156.24	(0.24)		
4-6					124.80	123.84	117.90	(5.94)		
Total ADA					283.20	280.32	274.14	(6.18)		

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As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
REVENUE											
LCFF Entitlement											
8011 Charter Schools LCFF - State Aid	153,726	153,726	153,726	785,710	1,713,079	1,696,136	1,662,389	(33,747)	876,679	47%	
8012 Education Protection Account Entitlement	-	-	86,780	173,560	343,888	337,518	330,075	(7,443)	156,515	53%	
8096 Charter Schools in Lieu of Property Taxes	48,068	48,068	48,068	348,490	601,078	594,965	581,845	(13,120)	233,355	60%	
SUBTOTAL - LCFF Entitlement	201,794	201,794	288,574	1,307,760	2,658,045	2,628,620	2,574,310	(54,310)	1,266,550	51%	
Federal Revenue											
8181 Special Education - Entitlement	4,434	4,434	4,434	32,144	55,467	54,878	53,668	(1,210)	21,524	60%	
8220 Child Nutrition Programs	-	6,640	9,624	16,264	78,624	78,624	78,624	(0)	62,360	21%	
8291 Title I	-	-	26,365	48,857	72,015	91,635	91,635	-	42,778	53%	
8292 Title II	-	-	14	2,952	13,491	11,815	11,815	-	8,863	25%	
8296 Other Federal Revenue	-	7,258	13,794	24,838	16,256	16,256	16,256	-	(8,582)	153%	
SUBTOTAL - Federal Revenue	4,434	18,331	54,231	125,055	235,853	253,209	251,998	(1,211)	126,943	50%	
Other State Revenue											
8319 Other State Apportionments - Prior Years	-	-	4,047	4,604	-	557	557	-	(4,047)	827%	
8381 Special Education - Entitlement (State)	12,958	12,958	12,958	93,944	161,963	160,388	156,851	(3,537)	62,907	60%	
8520 Child Nutrition - State	-	516	745	1,262	6,152	6,152	6,152	(0)	4,890	21%	
8545 School Facilities Apportionments	-	-	63,358	63,358	187,802	162,021	163,922	1,901	100,564	39%	
8550 Mandated Cost Reimbursements	-	18,403	-	18,403	3,963	46,115	46,206	91	27,803	40%	
8560 State Lottery Revenue	-	-	16,180	16,180	54,360	54,382	53,183	(1,199)	37,002	30%	
8593 Prop 39 Clean Energy	-	212,040	-	212,040	-	-	212,040	212,040	-	100%	
8596 ASSES	-	106,470	-	106,470	150,000	163,800	163,800	-	57,330	65%	
SUBTOTAL - Other State Revenue	12,958	350,387	97,288	516,261	564,241	593,416	802,711	209,295	286,450	64%	
Local Revenue											
8634 Food Service Sales	692	926	690	5,836	10,560	10,560	10,560	(0)	4,724	55%	
8682 Summer Program	-	-	-	-	26,848	26,848	32,504	5,656	32,504	0%	
8690 Other Local Revenue	-	-	-	1,898	15,759	-	1,898	1,898	0	100%	
8715 Option 3	-	-	8,148	8,148	-	-	8,148	8,148	-	100%	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%	
8999 Uncategorized Revenue	-	346	-	346	-	-	-	-	(346)		
SUBTOTAL - Local Revenue	692	1,272	8,838	16,228	53,168	37,408	53,111	15,702	36,883	31%	
Fundraising and Grants											
8802 Donations - Private	-	-	-	-	1,000	2,898	2,898	-	2,898	0%	
8803 Fundraising	991	2,689	254	8,900	10,000	10,000	10,000	-	1,100	89%	
SUBTOTAL - Fundraising and Grants	991	2,689	254	8,900	11,000	12,898	12,898	-	3,998	69%	
TOTAL REVENUE	220,868	574,474	449,185	1,974,203	3,522,307	3,525,550	3,695,027	169,477	1,720,824	53%	

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	76,332	75,323	76,514	461,459	859,400	843,318	843,318	-	381,859	55%
1300	Certificated Supervisor & Administrator Salaries	13,520	13,520	13,520	94,454	160,000	167,241	167,241	-	72,787	56%
	SUBTOTAL - Certificated Salaries	89,852	88,843	90,034	555,913	1,019,400	1,010,559	1,010,559	-	454,646	55%
Classified Salaries											
2400	Classified Clerical & Office Salaries	8,597	8,554	8,902	56,374	79,040	71,200	71,200	-	14,826	79%
2900	Classified Other Salaries	12,199	11,257	10,011	78,401	175,303	181,703	181,703	-	103,301	43%
	SUBTOTAL - Classified Salaries	20,796	19,811	18,913	134,775	254,343	252,903	252,903	-	118,128	53%
Employee Benefits											
3100	STRS	12,944	11,237	12,809	78,344	136,082	141,816	141,816	-	63,472	55%
3200	PERS	2,895	2,743	2,802	18,805	38,725	38,737	38,737	-	19,932	49%
3300	OASDI-Medicare-Alternative	2,897	2,800	2,818	18,394	38,972	35,722	35,722	-	17,328	51%
3400	Health & Welfare Benefits	(1,745)	24,867	12,306	94,633	177,244	177,244	177,244	-	82,611	53%
3500	Unemployment Insurance	55	54	54	345	3,637	828	828	-	483	42%
3600	Workers Comp Insurance	1,176	2,547	(4,308)	10,588	14,342	14,227	14,227	-	3,639	74%
3900	Other Employee Benefits	-	-	-	0	238	238	-	238	(0)	
	SUBTOTAL - Employee Benefits	18,223	44,248	26,481	221,110	409,241	408,812	408,574	238	187,464	54%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	18,247	22,000	28,000	28,000	-	9,753	65%
4200	Books & Other Reference Materials	-	-	-	229	1,000	1,000	1,000	-	771	23%
4315	Custodial Supplies	-	1,261	-	2,691	8,000	8,000	8,000	-	5,309	34%
4320	Educational Software	-	2,350	-	12,110	12,149	16,649	16,649	0	4,539	73%
4325	Instructional Materials & Supplies	75	545	101	2,363	10,871	9,371	9,183	188	6,820	26%
4326	Art & Music Supplies	-	-	-	253	5,000	5,000	3,000	2,000	2,747	8%
4330	Office Supplies	236	2,522	358	4,919	5,000	5,000	7,000	(2,000)	2,081	70%
4335	PE Supplies	-	-	-	1,066	2,000	2,000	2,000	-	934	53%
4345	Non Instructional Student Materials & Supplies	177	-	-	1,086	1,500	1,500	1,500	-	414	72%
4346	Teacher Supplies	-	-	-	229	2,400	2,400	2,400	-	2,171	10%
4351	Yearbook	-	-	650	650	760	760	760	-	110	86%
4361	PY Supplies Expenses (not accrued)	-	-	-	1,866	-	-	1,866	(1,866)	0	100%
4400	Noncapitalized Equipment	-	-	-	8,002	-	10,000	222,040	(212,040)	214,038	4%
4410	Classroom Furniture, Equipment & Supplies	1,278	950	-	3,085	2,991	2,991	3,201	(210)	116	96%
4420	Computers (individual items less than \$5k)	-	-	-	891	-	1,000	1,000	-	109	89%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	-	3,009	3,009	4,799	(1,790)	4,799	0%
4700	Food	-	-	-	-	109,638	-	-	-	-	
4710	Student Food Services	9,245	7,725	-	35,880	-	104,871	104,871	1	68,990	34%
4720	Other Food	252	-	-	814	2,000	2,000	2,000	-	1,186	41%
	SUBTOTAL - Books and Supplies	11,263	15,353	1,110	94,381	188,317	203,550	419,268	(215,717)	324,886	23%
Services & Other Operating Expenses											

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget)		
5101 CMO Fees	-	-	-	-	654,729	-	-	-	-	-
5210 Conference Fees	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
5215 Travel - Mileage, Parking, Tolls	-	84	74	835	1,000	2,000	2,000	-	1,165	42%
5220 Travel and Lodging	-	-	-	-	1,272	1,272	1,272	0	1,272	0%
5300 Dues & Memberships	-	-	2,344	3,750	9,000	9,000	9,000	-	5,250	42%
5450 Insurance - Other	1,371	-	6,855	12,340	17,141	16,456	16,456	-	4,116	75%
5500 Operations & Housekeeping	705	1,614	300	4,705	10,000	10,000	10,000	-	5,295	47%
5510 Utilities - Gas and Electric	5,363	4,266	3,167	26,407	61,248	61,248	61,248	-	34,841	43%
5605 Equipment Leases	(1,709)	1,313	734	2,097	8,400	8,400	8,400	-	6,303	25%
5610 Rent	20,867	24,506	22,764	183,927	270,035	270,035	273,203	(3,168)	89,277	67%
5615 Repairs and Maintenance - Building	-	2,352	-	9,107	20,000	10,000	10,000	-	893	91%
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
5803 Accounting Fees	-	-	-	-	10,300	10,300	10,300	-	10,300	0%
5809 Banking Fees	-	-	-	(154)	3,000	3,000	2,877	123	3,031	-5%
5813 School Programs - After School Program	-	20,520	16,380	81,900	150,000	163,800	163,800	-	81,900	50%
5814 School Programs - Academic Competitions	129	-	-	280	1,000	1,000	1,000	-	720	28%
5819 School Programs - Other	65	28	-	660	4,000	4,000	4,000	-	3,340	17%
5820 Consultants - Non Instructional	1,958	-	-	2,097	8,584	8,584	8,584	-	6,487	24%
5822 Other Professional Services	-	1,543	1,302	22,805	17,596	31,252	31,252	-	8,447	73%
5824 District Oversight Fees	2,068	2,068	2,068	14,997	26,580	26,286	25,743	543	10,747	58%
5830 Field Trips Expenses	1,533	-	-	1,533	5,000	8,000	8,000	-	6,467	19%
5833 Fines and Penalties	-	123	-	123	-	-	123	(123)	(0)	100%
5845 Legal Fees	-	-	-	7,500	6,000	8,000	8,000	-	500	94%
5851 Marketing and Student Recruiting	-	-	-	-	1,000	3,000	3,000	-	3,000	0%
5857 Payroll Fees	894	1,747	(353)	6,571	14,420	14,420	14,420	-	7,849	46%
5858 CMO Fees Expense	6,183	44,885	44,885	314,197	-	538,623	538,623	(0)	224,426	58%
5861 Prior Yr Exp (not accrued)	21	170	(791)	2,419	-	4,471	3,019	1,452	600	80%
5863 Professional Development	-	-	10	654	4,000	4,000	4,000	-	3,346	16%
5864 Professional Development - Tuition Reimbursement	-	-	-	205	14,200	14,200	14,200	-	13,995	1%
5869 Special Education Contract Instructors	14,505	-	5,506	36,043	114,324	114,324	114,324	-	78,281	32%
5872 Special Education Encroachment	3,478	3,478	3,478	25,218	43,486	43,053	42,104	949	16,886	60%
5884 Substitutes	3,426	3,567	587	10,905	25,000	30,000	30,000	-	19,095	36%
5887 Technology Services	431	(22)	3,697	24,395	40,170	40,705	40,705	-	16,310	60%
5899 Miscellaneous Operating Expenses	-	-	-	-	0	0	-	0	-	-
5900 Communications	(15,075)	-	13,794	(1,181)	4,000	4,000	4,000	-	5,181	-30%
5915 Postage and Delivery	-	-	557	2,170	3,600	3,600	3,600	-	1,430	60%
SUBTOTAL - Services & Other Operating Exp.	46,212	112,245	127,359	796,505	1,551,087	1,469,029	1,469,252	(223)	672,747	54%
Capital Outlay & Depreciation										
6900 Depreciation	1,691	1,691	1,691	11,834	45,159	44,909	44,909	0	33,075	26%
SUBTOTAL - Capital Outlay & Depreciation	1,691	1,691	(2,793)	11,834	45,159	44,909	44,909	0	33,075	26%
Other Outflows										
7999 Uncategorized Expense	-	-	(786)	(786)	-	-	-	-	786	-
SUBTOTAL - Other Outflows	-	-	(786)	(786)	-	-	-	-	786	-
TOTAL EXPENSES	188,037	282,191	260,319	1,813,732	3,467,548	3,389,763	3,605,465	(215,702)	1,791,733	50%

MSA-8
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	352,544	352,544	506,639	2,286,460	4,656,757	4,594,558	4,525,841	(68,717)	2,239,381	51%
Federal Revenue	7,606	7,606	38,188	145,837	304,497	338,348	336,842	(1,506)	191,005	43%
Other State Revenues	22,230	280,460	51,611	457,184	528,197	610,544	840,876	230,331	383,692	54%
Local Revenues	-	23	14,491	16,751	34,273	34,273	42,972	8,699	26,222	39%
Fundraising and Grants	708	996	-	10,460	20,000	22,236	22,236	-	11,777	47%
Total Revenue	383,088	641,629	610,930	2,916,690	5,543,724	5,599,960	5,768,767	168,807	2,852,077	51%
Expenses										
Compensation and Benefits	206,254	203,496	194,666	1,334,569	2,782,961	2,727,429	2,754,796	(27,367)	1,420,227	48%
Books and Supplies	12,742	50,423	2,529	136,080	426,715	433,350	643,235	(209,885)	507,155	21%
Services and Other Operating Expenditures	118,655	180,169	155,698	967,597	2,090,297	2,207,990	2,206,121	1,869	1,238,524	44%
Depreciation	5,650	5,650	774	39,553	96,064	96,064	96,064	-	56,511	41%
Other Outflows	-	-	-	-	-	-	-	-	-	-
Total Expenses	343,301	439,739	353,667	2,477,800	5,396,037	5,464,833	5,700,216	(235,383)	3,222,416	43%
Operating Income	39,787	201,890	257,263	438,891	147,687	135,127	68,551	(66,576)	(370,340)	
Fund Balance										
Beginning Balance (Unaudited)					3,045,002	3,045,002	3,045,002			
Audit Adjustment					-	-	321,397			
Operating Income					147,687	135,127	68,551			
Ending Fund Balance					3,192,689	3,180,129	3,434,950			

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
4-6					165	137	137	-		
7-8					330	351	343	(8)		
Total Enrolled					495	488	480	(8)		
ADA %										
4-6					98.2%	98.2%	98.3%	0.0%		
7-8					98.2%	98.2%	98.3%	0.0%		
Average ADA %					98.2%	98.2%	98.3%	0.0%		
ADA										
4-6					162.07	134.57	134.62	0.05		
7-8					324.14	344.77	337.03	(7.74)		
Total ADA					486.22	479.34	471.65	(7.69)		

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
REVENUE											
LCFF Entitlement											
8011 Charter Schools LCFF - State Aid	270,083	270,083	270,083	1,380,424	3,013,672	2,979,793	2,936,992	(42,801)	1,556,568	47%	
8012 Education Protection Account Entitlement	-	-	154,095	308,190	611,114	597,388	587,800	(9,588)	279,610	52%	
8096 Charter Schools in Lieu of Property Taxes	82,461	82,461	82,461	597,846	1,031,971	1,017,378	1,001,049	(16,328)	403,204	60%	
SUBTOTAL - LCFF Entitlement	352,544	352,544	506,639	2,286,460	4,656,757	4,594,558	4,525,841	(68,717)	2,239,381	51%	
Federal Revenue											
8181 Special Education - Entitlement	7,606	7,606	7,606	55,144	95,230	93,841	92,335	(1,506)	37,191	60%	
8291 Title I	-	-	30,553	84,582	181,156	220,051	220,051	-	135,469	38%	
8292 Title II	-	-	29	6,111	28,111	24,456	24,456	-	18,345	25%	
SUBTOTAL - Federal Revenue	7,606	7,606	38,188	145,837	304,497	338,348	336,842	(1,506)	191,005	43%	
Other State Revenue											
8319 Other State Apportionments - Prior Years	-	-	1,383	9,791	-	380	9,791	9,411	-	100%	
8381 Special Education - Entitlement (State)	22,230	22,230	22,230	161,164	278,070	274,260	269,858	(4,402)	108,694	60%	
8550 Mandated Cost Reimbursements	-	31,571	-	31,571	6,799	79,112	79,268	155	47,697	40%	
8560 State Lottery Revenue	-	-	27,998	27,998	93,329	92,992	91,500	(1,492)	63,501	31%	
8593 Prop 39 Clean Energy	-	226,659	-	226,659	-	-	226,659	226,659	-	100%	
8596 ASES	-	-	-	-	150,000	163,800	163,800	-	163,800	0%	
SUBTOTAL - Other State Revenue	22,230	280,460	51,611	457,184	528,197	610,544	840,876	230,331	383,692	54%	
Local Revenue											
8682 Summer Program	-	-	-	-	34,273	34,273	26,222	(8,051)	26,222	0%	
8690 Other Local Revenue	-	-	-	2,236	-	-	2,236	2,236	-	100%	
8715 Option 3	-	-	14,514	14,514	-	-	14,514	14,514	(0)	100%	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%	
SUBTOTAL - Local Revenue	-	23	14,491	16,751	34,273	34,273	42,972	8,699	26,222	39%	
Fundraising and Grants											
8802 Donations - Private	-	-	-	-	-	2,236	2,236	-	2,236	0%	
8803 Fundraising	708	996	-	10,460	20,000	20,000	20,000	-	9,540	52%	
SUBTOTAL - Fundraising and Grants	708	996	-	10,460	20,000	22,236	22,236	-	11,777	47%	
TOTAL REVENUE	383,088	641,629	610,930	2,916,690	5,543,724	5,599,960	5,768,767	168,807	2,852,077	51%	

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	108,113	110,701	113,815	666,680	1,470,435	1,387,823	1,412,823	(25,000)	746,143	47%
1300	Certificated Supervisor & Administrator Salaries	31,526	31,804	19,740	195,397	313,320	385,409	385,409	-	190,012	51%
	SUBTOTAL - Certificated Salaries	139,639	142,505	133,555	862,077	1,783,755	1,773,231	1,798,231	(25,000)	936,154	48%
Classified Salaries											
2400	Classified Clerical & Office Salaries	10,930	10,574	11,362	76,548	128,378	127,982	127,982	-	51,434	60%
2900	Classified Other Salaries	14,937	14,470	26,746	103,390	207,251	175,118	175,118	-	71,727	59%
	SUBTOTAL - Classified Salaries	25,868	25,044	38,108	179,938	335,628	303,100	303,100	-	123,162	59%
Employee Benefits											
3100	STRS	20,085	20,499	20,796	124,739	247,439	245,921	245,921	-	121,181	51%
3200	PERS	3,962	3,782	4,143	25,482	52,126	47,074	47,074	-	21,593	54%
3300	OASDI-Medicare-Alternative	3,976	3,967	4,146	25,489	55,818	53,177	55,090	(1,913)	29,601	46%
3400	Health & Welfare Benefits	10,388	1,262	1,342	96,451	279,968	279,968	279,968	-	183,518	34%
3500	Unemployment Insurance	389	(391)	86	353	4,060	1,277	1,277	-	924	28%
3600	Workers Comp Insurance	1,947	4,311	(7,509)	17,524	23,864	23,379	23,661	(282)	6,137	74%
3700	Retiree Benefits	-	2,042	-	2,042	-	-	-	-	(2,042)	-
3900	Other Employee Benefits	-	475	-	475	302	302	475	(173)	-	100%
	SUBTOTAL - Employee Benefits	40,747	35,946	23,003	292,554	663,577	651,098	653,465	(2,367)	360,911	45%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	26,152	50,000	50,000	50,000	-	23,848	52%
4200	Books & Other Reference Materials	-	-	-	-	1,000	1,000	1,000	-	1,000	0%
4320	Educational Software	-	10,500	-	24,027	20,000	26,635	44,635	(18,000)	20,608	54%
4325	Instructional Materials & Supplies	468	12,204	164	18,286	40,000	40,000	42,420	(2,420)	24,134	43%
4326	Art & Music Supplies	-	136	1,088	3,228	7,500	7,500	7,500	-	4,272	43%
4330	Office Supplies	2,534	3,413	759	13,306	6,700	6,700	14,700	(8,000)	1,394	91%
4335	PE Supplies	-	-	-	-	2,500	2,500	2,500	-	2,500	0%
4345	Non Instructional Student Materials & Supplies	27	-	212	2,864	5,000	5,000	5,000	-	2,136	57%
4346	Teacher Supplies	-	-	-	106	5,000	5,000	5,000	-	4,894	2%
4350	Uniforms	-	-	-	-	515	515	515	-	515	0%
4351	Yearbook	-	-	307	307	1,500	1,500	1,500	-	1,193	20%
4400	Noncapitalized Equipment	-	-	-	230	11,000	11,000	237,659	(226,659)	237,429	0%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	45	1,000	1,000	1,000	-	955	5%
4420	Computers (individual items less than \$5k)	-	-	-	-	15,000	15,000	15,000	-	15,000	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	2,791	5,000	5,000	5,000	-	2,209	56%
4700	Food	-	-	-	-	250,000	-	-	-	-	-
4710	Student Food Services	9,713	23,944	-	44,161	-	250,000	204,806	45,194	160,645	22%
4720	Other Food	-	227	-	578	5,000	5,000	5,000	-	4,422	12%
	SUBTOTAL - Books and Supplies	12,742	50,423	2,529	136,080	426,715	433,350	643,235	(209,885)	507,155	21%
Services & Other Operating Expenses											

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs.	2nd Interim (Proposed Revised Budget)	% 2nd Interim (Proposed Revised Budget) Spent
								2nd Interim (Proposed Revised Budget)	Remaining	
5101 CMO Fees	-	-	-	-	1,047,567	-	-	-	-	-
5210 Conference Fees	-	-	-	-	10,000	10,000	10,000	-	10,000	0%
5215 Travel - Mileage, Parking, Tolls	-	184	-	184	5,000	5,000	5,000	-	4,816	4%
5220 Travel and Lodging	-	-	-	-	10,000	10,000	10,000	-	10,000	0%
5300 Dues & Memberships	-	-	4,000	4,970	7,500	7,500	7,500	-	2,530	66%
5450 Insurance - Other	2,260	-	11,820	21,170	25,859	28,360	28,360	-	7,190	75%
5500 Operations & Housekeeping	56	23	(69)	157	35,000	35,000	35,000	-	34,843	0%
5605 Equipment Leases	386	34,518	(5)	39,204	50,000	50,000	50,000	-	10,796	78%
5611 Prop 39 Related Costs	-	-	-	-	235,830	235,830	235,830	-	235,830	0%
5617 Repairs and Maintenance - Other Equipment	-	-	-	-	3,000	3,000	3,000	-	3,000	0%
5803 Accounting Fees	-	-	-	-	15,450	15,450	15,450	-	15,450	0%
5809 Banking Fees	-	-	-	-	500	500	500	-	500	0%
5813 School Programs - After School Program	-	20,670	16,380	82,050	150,000	163,800	163,800	-	81,750	50%
5819 School Programs - Other	242	-	-	879	515	1,000	1,000	-	121	88%
5820 Consultants - Non Instructional	2,302	-	-	2,302	13,000	13,000	13,000	-	10,698	18%
5822 Other Professional Services	-	(7,793)	-	19,778	45,000	58,656	58,656	-	38,878	34%
5824 District Oversight Fees	3,620	3,620	3,620	26,243	45,221	45,946	45,258	687	19,015	58%
5830 Field Trips Expenses	8,936	4,046	-	12,982	20,000	20,000	20,000	-	7,018	65%
5833 Fines and Penalties	1,160	-	-	1,160	-	-	1,161	(1,161)	1	100%
5845 Legal Fees	-	-	-	-	13,000	13,000	13,000	-	13,000	0%
5851 Marketing and Student Recruiting	-	-	1,622	4,868	8,000	8,000	8,000	-	3,132	61%
5857 Payroll Fees	972	990	1,371	7,296	16,995	16,995	16,995	-	9,699	43%
5858 CMO Fees Expense	87,297	102,136	89,770	628,393	-	1,077,245	1,077,245	-	448,852	58%
5861 Prior Yr Exp (not accrued)	-	17	(2,020)	(3,541)	-	-	(1,161)	1,161	2,380	305%
5863 Professional Development	-	4,382	210	5,992	8,300	8,300	8,300	-	2,308	72%
5864 Professional Development - Tuition Reimbursement	-	7,500	2,082	10,237	75,500	75,500	75,500	-	65,263	14%
5869 Special Education Contract Instructors	5,457	2,909	1,575	17,525	55,000	55,000	55,000	-	37,475	32%
5872 Special Education Encroachment	5,967	5,967	5,967	43,262	74,660	73,620	72,439	1,182	29,177	60%
5884 Substitutes	-	-	19,075	22,895	64,750	64,750	64,750	-	41,855	35%
5887 Technology Services	-	-	-	16,607	42,650	98,538	98,538	-	81,931	17%
5899 Miscellaneous Operating Expenses	-	-	-	-	0	0	0	-	0	0%
5900 Communications	-	-	-	-	-	2,000	2,000	-	2,000	0%
5915 Postage and Delivery	-	1,000	301	2,984	12,000	12,000	12,000	-	9,016	25%
SUBTOTAL - Services & Other Operating Exp.	118,655	180,169	155,698	967,597	2,090,297	2,207,990	2,206,121	1,869	1,238,524	44%
Capital Outlay & Depreciation										
6900 Depreciation	5,650	5,650	5,650	39,553	96,064	96,064	96,064	-	56,511	41%
SUBTOTAL - Capital Outlay & Depreciation	5,650	5,650	774	39,553	96,064	96,064	96,064	-	56,511	41%
Other Outflows										
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	343,301	439,739	353,667	2,477,800	5,396,037	5,464,833	5,700,216	(235,383)	3,222,416	43%

MSA-SA
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	603,908	518,610	488,074	3,026,407	7,467,687	6,751,562	6,793,513	41,950	3,767,106	45%
Federal Revenue	-	145,394	54,025	267,738	658,206	618,521	662,529	44,008	394,790	40%
Other State Revenues	39,528	102,587	29,141	255,430	585,070	626,911	638,830	11,919	383,400	40%
Local Revenues	2,551	4,138	275	20,176	64,612	67,812	56,723	(11,088)	36,547	36%
Fundraising and Grants	12,069	4,448	-	25,783	32,446	37,258	48,358	11,100	22,575	53%
Total Revenue	658,057	775,177	571,515	3,595,535	8,808,020	8,102,063	8,199,952	97,889	4,604,417	44%
Expenses										
Compensation and Benefits	405,030	384,040	396,124	2,641,718	4,576,489	4,497,127	4,493,395	3,731	1,851,677	59%
Books and Supplies	3,948	10,460	77,853	351,363	733,114	679,040	677,539	1,501	326,176	52%
Services and Other Operating Expenditures	(10,203)	189,870	314,359	1,154,902	2,490,994	2,221,823	2,324,944	(103,121)	1,170,042	50%
Depreciation	33,103	33,103	33,103	231,720	505,350	505,350	505,350	-	273,630	46%
Other Outflows	35,028	40,363	(75,391)	87,070	173,107	173,107	173,107	-	86,038	50%
Total Expenses	466,906	657,836	746,048	4,466,773	8,479,055	8,076,447	8,174,335	(97,888)	3,707,562	55%
Operating Income	191,151	117,341	(174,533)	(871,238)	328,966	25,616	25,617	0	896,855	
Fund Balance										
Beginning Balance (Unaudited)					7,875,025	7,875,025	7,875,025			
Audit Adjustment					-	-	1,987			
Operating Income					328,966	25,616	25,617			
Ending Fund Balance					8,203,991	7,900,642	7,902,629			

MSA-SA
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
KEY ASSUMPTIONS										
Enrollment Summary										
K-3					300	265	265	-		
4-6					171	182	182	-		
7-8					180	153	157	4		
9-12					161	137	136	(1)		
Total Enrolled					812	737	740	3		
ADA %										
K-3					96.0%	96.0%	96.0%	0.0%		
4-6					96.0%	96.0%	96.0%	0.0%		
7-8					96.0%	96.0%	96.0%	0.0%		
9-12					96.0%	96.0%	96.0%	0.0%		
Average ADA %					96.0%	96.0%	96.0%	0.0%		
ADA										
K-3					288.00	254.40	254.40	-		
4-6					164.16	174.72	174.72	-		
7-8					172.80	146.88	150.72	3.84		
9-12					154.56	131.52	130.56	(0.96)		
Total ADA					779.52	707.52	710.40	2.88		

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	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE										
LCFF Entitlement										
8011 Charter Schools LCFF - State Aid	372,240	372,240	372,240	2,274,803	5,463,689	4,932,663	4,967,209	34,546	2,692,406	46%
8012 Education Protection Account Entitlement	-	30,536	-	61,073	155,904	141,504	142,080	576	81,007	43%
8096 Charter Schools in Lieu of Property Taxes	231,668	115,834	115,834	690,531	1,848,094	1,677,395	1,684,223	6,828	993,692	41%
SUBTOTAL - LCFF Entitlement	603,908	518,610	488,074	3,026,407	7,467,687	6,751,562	6,793,513	41,950	3,767,106	45%
Federal Revenue										
8181 Special Education - Entitlement	-	-	-	-	78,500	78,500	78,500	-	78,500	0%
8220 Child Nutrition Programs	-	17,042	28,222	45,264	265,178	265,178	265,178	-	219,914	17%
8291 Title I	-	91,295	-	147,654	259,460	225,436	225,436	-	77,782	65%
8292 Title II	-	-	1,810	8,612	32,868	27,207	27,207	-	18,595	32%
8293 Title III	-	-	-	5,159	-	-	5,159	5,159	-	100%
8296 Other Federal Revenue	-	37,057	23,992	61,049	22,200	22,200	61,049	38,849	(0)	100%
SUBTOTAL - Federal Revenue	-	145,394	54,025	267,738	658,206	618,521	662,529	44,008	394,790	40%
Other State Revenue										
8319 Other State Apportionments - Prior Years	-	9,261	-	9,950	-	265	9,950	9,685	(0)	100%
8381 Special Education - Entitlement (State)	26,835	26,835	26,835	163,991	400,673	363,665	365,146	1,480	201,155	45%
8520 Child Nutrition - State	-	1,378	2,306	3,683	23,251	23,251	23,251	-	19,568	16%
8550 Mandated Cost Reimbursements	12,693	29,991	-	42,684	11,518	102,470	102,666	195	59,982	42%
8560 State Lottery Revenue	-	35,122	-	35,122	149,628	137,259	137,818	559	102,695	25%
SUBTOTAL - Other State Revenue	39,528	102,587	29,141	255,430	585,070	626,911	638,830	11,919	383,400	40%
Local Revenue										
8634 Food Service Sales	2,415	2,020	-	11,335	14,459	14,459	14,459	-	3,124	78%
8660 Interest	136	197	275	2,108	1,000	4,200	4,200	-	2,092	50%
8682 Summer Program	-	-	-	-	39,108	39,108	28,020	(11,089)	28,020	0%
8690 Other Local Revenue	-	-	-	4,812	10,045	10,045	10,045	-	5,233	48%
8720 Revenue Program 20	-	1,920	-	1,920	-	-	-	-	(1,920)	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0%
8999 Uncategorized Revenue	-	-	-	1	-	-	-	-	(1)	-
SUBTOTAL - Local Revenue	2,551	4,138	275	20,176	64,612	67,812	56,723	(11,088)	36,547	36%
Fundraising and Grants										
8802 Donations - Private	540	-	-	7,789	30,000	34,812	29,812	(5,000)	22,023	26%
8803 Fundraising	11,529	4,448	-	17,994	2,446	2,446	18,546	16,100	552	97%
SUBTOTAL - Fundraising and Grants	12,069	4,448	-	25,783	32,446	37,258	48,358	11,100	22,575	53%
TOTAL REVENUE	658,057	775,177	571,515	3,595,535	8,808,020	8,102,063	8,199,952	97,889	4,604,417	44%

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EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1100	Teachers Salaries	207,903	211,949	205,099	1,281,108	2,287,119	2,241,263	2,217,379	23,884	936,271	58%
1300	Certificated Supervisor & Administrator Salaries	40,752	40,375	40,602	297,081	644,782	562,372	562,372	-	265,291	53%
	SUBTOTAL - Certificated Salaries	248,655	252,323	245,701	1,578,189	2,931,901	2,803,635	2,779,751	23,884	1,201,562	57%
Classified Salaries											
2400	Classified Clerical & Office Salaries	17,309	17,014	19,950	131,283	166,916	195,125	215,282	(20,157)	83,999	61%
2900	Classified Other Salaries	54,176	60,619	47,266	322,111	345,725	387,530	386,479	1,052	64,368	83%
	SUBTOTAL - Classified Salaries	71,484	77,634	67,215	453,394	512,641	582,655	601,761	(19,105)	148,367	75%
Employee Benefits											
3100	STRS	37,216	32,064	35,134	224,070	394,920	395,902	392,456	3,446	168,385	57%
3200	PERS	6,030	6,359	5,318	41,135	72,853	58,759	63,319	(4,560)	22,184	65%
3300	OASDI-Medicare-Alternative	9,054	9,852	8,675	58,992	93,826	88,948	90,063	(1,115)	31,071	66%
3400	Health & Welfare Benefits	28,872	2,026	35,329	252,405	505,621	505,621	505,621	-	253,216	50%
3500	Unemployment Insurance	102	165	163	995	4,722	2,258	2,293	(35)	1,298	43%
3600	Workers Comp Insurance	3,617	3,617	(1,413)	32,554	38,786	38,130	38,076	54	5,522	85%
3900	Other Employee Benefits	-	-	-	(14)	21,219	21,219	20,056	1,163	20,071	0%
	SUBTOTAL - Employee Benefits	84,891	54,083	83,207	610,136	1,131,948	1,110,837	1,111,884	(1,047)	501,748	55%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	62,245	46,800	61,800	62,845	(1,045)	600	99%
4200	Books & Other Reference Materials	-	-	108	3,701	20,000	5,000	5,000	-	1,299	74%
4315	Custodial Supplies	55	-	2,948	4,188	30,000	20,000	20,000	-	15,812	21%
4320	Educational Software	-	8,313	1,070	40,530	45,000	76,070	61,070	15,000	20,541	66%
4325	Instructional Materials & Supplies	680	60	81	20,586	50,000	45,000	54,995	(9,995)	34,410	37%
4326	Art & Music Supplies	-	-	278	1,941	10,000	5,000	5,000	-	3,059	39%
4330	Office Supplies	1,536	-	2,634	12,865	5,000	10,000	12,865	(2,865)	(0)	100%
4335	PE Supplies	486	67	42	3,943	57,500	7,500	7,500	-	3,557	53%
4345	Non Instructional Student Materials & Supplies	-	-	4,013	4,171	15,000	15,000	11,254	3,746	7,083	37%
4346	Teacher Supplies	-	-	-	4,014	10,000	10,000	10,000	-	5,986	40%
4361	PY Supplies Expenses (not accrued)	-	-	-	2,158	-	-	2,158	(2,158)	0	100%
4400	Noncapitalized Equipment	-	-	-	20,462	10,500	10,500	20,462	(9,962)	-	100%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	34,405	75,000	70,000	60,038	9,962	25,633	57%
4420	Computers (individual items less than \$5k)	-	-	-	-	2,500	2,500	2,500	-	2,500	0%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	533	2,493	2,493	2,493	-	1,961	21%
4700	Food	-	-	-	-	348,321	-	-	-	-	-
4710	Student Food Services	-	-	65,527	129,441	-	333,176	333,176	-	203,735	39%
4720	Other Food	1,191	2,020	1,153	6,181	5,000	5,000	6,181	(1,181)	0	100%
	SUBTOTAL - Books and Supplies	3,948	10,460	77,853	351,363	733,114	679,040	677,539	1,501	326,176	52%
Services & Other Operating Expenses											
5101	CMO Fees	-	-	-	-	1,047,567	-	-	-	-	-

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								2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
5210 Conference Fees	-	-	-	1,120	8,809	8,809	8,809	-	7,689	13%	
5215 Travel - Mileage, Parking, Tolls	25	181	329	1,241	7,000	7,000	2,921	4,079	1,680	42%	
5220 Travel and Lodging	338	-	-	4,561	-	-	4,623	(4,623)	62	99%	
5300 Dues & Memberships	-	-	5,920	8,690	6,000	6,000	8,690	(2,690)	-	100%	
5450 Insurance - Other	2,515	2,515	7,545	22,635	21,456	30,180	30,180	-	7,545	75%	
5500 Operations & Housekeeping	1,077	2,826	5,143	16,763	40,000	25,000	25,000	-	8,237	67%	
5510 Utilities - Gas and Electric	(4,657)	(849)	10,209	57,187	100,000	100,000	100,000	-	42,813	57%	
5605 Equipment Leases	2,681	2,214	4,202	22,410	47,344	47,344	47,344	-	24,934	47%	
5610 Rent	-	-	105,597	129,236	299,681	271,403	271,403	-	142,167	48%	
5615 Repairs and Maintenance - Building	1,900	1,091	9,440	30,290	50,000	50,000	50,000	-	19,710	61%	
5803 Accounting Fees	-	-	-	-	11,000	11,000	11,000	-	11,000	0%	
5809 Banking Fees	264	236	184	1,517	7,460	2,760	2,760	-	1,243	55%	
5813 School Programs - After School Program	-	-	934	2,864	5,000	5,000	5,000	-	2,136	57%	
5814 School Programs - Academic Competitions	385	1,486	2,425	5,200	10,000	10,000	10,000	-	4,800	52%	
5819 School Programs - Other	-	-	-	95	-	-	95	(95)	-	100%	
5820 Consultants - Non Instructional	-	-	-	-	10,000	-	-	-	-	-	
5822 Other Professional Services	1,361	1,323	3,411	30,592	21,546	46,484	46,484	-	15,893	66%	
5824 District Oversight Fees	-	-	-	-	74,677	67,516	67,935	(420)	67,935	0%	
5830 Field Trips Expenses	-	400	263	2,210	25,000	25,000	25,000	-	22,790	9%	
5833 Fines and Penalties	-	-	12	12	-	-	-	-	(12)	-	
5845 Legal Fees	-	-	-	130	10,000	10,000	10,000	-	9,870	1%	
5848 Licenses and Other Fees	-	-	-	2,740	-	-	2,740	(2,740)	-	100%	
5851 Marketing and Student Recruiting	-	300	100	15,979	15,000	20,000	20,000	-	4,022	80%	
5857 Payroll Fees	2,699	2,757	3,430	18,555	31,544	31,544	31,544	-	12,989	59%	
5858 CMO Fees Expense	-	174,595	87,297	611,081	-	1,077,245	1,077,245	-	466,164	57%	
5861 Prior Yr Exp (not accrued)	382	-	-	(189)	-	462	462	-	651	-41%	
5863 Professional Development	1,025	450	1,305	9,384	40,494	30,000	30,000	-	20,616	31%	
5864 Professional Development - Tuition Reimbursement	515	-	-	8,699	96,300	71,800	71,800	-	63,101	12%	
5869 Special Education Contract Instructors	375	-	22,031	61,958	275,000	200,000	200,000	-	138,042	31%	
5872 Special Education Encroachment	-	-	-	-	19,167	17,687	17,746	(59)	17,746	0%	
5884 Substitutes	2,594	-	17,542	39,874	90,640	80,000	80,000	-	40,126	50%	
5887 Technology Services	479	-	-	43,351	107,310	106,589	73,899	32,690	30,549	59%	
5899 Miscellaneous Operating Expenses	-	-	-	-	-	(150,000)	(20,737)	(129,263)	(20,737)	0%	
5900 Communications	(24,593)	-	25,299	2,885	3,000	3,000	3,000	-	115	96%	
5915 Postage and Delivery	273	504	1,740	3,833	10,000	10,000	10,000	-	6,167	38%	
SUBTOTAL - Services & Other Operating Exp.	(10,203)	189,870	314,359	1,154,902	2,490,994	2,221,823	2,324,944	(103,121)	1,170,042	50%	
Capital Outlay & Depreciation											
6900 Depreciation	33,103	33,103	33,103	231,720	505,350	505,350	505,350	-	273,630	46%	
SUBTOTAL - Capital Outlay & Depreciation	33,103	33,103	33,103	231,720	505,350	505,350	505,350	-	273,630	46%	
Other Outflows											
7438 Long term debt - Interest	35,028	35,028	(70,056)	87,070	173,107	173,107	173,107	-	86,038	50%	
SUBTOTAL - Other Outflows	35,028	40,363	(75,391)	87,070	173,107	173,107	173,107	-	86,038	50%	
TOTAL EXPENSES	466,906	657,836	746,048	4,466,773	8,479,055	8,076,447	8,174,335	(97,888)	3,707,562	55%	

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	Actual			YTD	Budget							
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY												
Revenue												
LCFF Entitlement	223,803	269,651	197,223	1,510,465	3,298,113	2,969,208	2,960,085	(9,124)	(338,028)	1,449,620	51%	
Federal Revenue	-	7,325	9,707	29,476	125,122	131,511	131,511	-	6,389	102,035	22%	
Other State Revenues	24,409	242,617	41,655	372,016	393,481	424,437	635,855	211,418	242,373	263,838	59%	
Local Revenues	162	5,100	1,174	23,094	78,739	78,739	75,435	(3,304)	(3,304)	52,341	31%	
Fundraising and Grants	-	17,908	-	29,876	31,153	33,051	33,051	-	1,898	3,175	90%	
Total Revenue	248,374	542,600	249,759	1,964,927	3,926,609	3,636,946	3,835,935	198,990	(90,673)	1,871,008	51%	
Expenses												
Compensation and Benefits	179,954	215,373	158,340	1,183,901	2,210,402	2,199,259	2,199,260	(0)	11,143	1,015,358	54%	
Books and Supplies	5,901	6,951	10,613	37,664	144,548	127,765	330,564	(202,799)	(186,016)	292,900	11%	
Services and Other Operating Expenditures	68,071	90,985	120,421	694,747	1,352,286	1,424,179	1,437,066	(12,887)	(84,780)	742,319	48%	
Depreciation	3,718	3,718	3,718	35,489	30,295	30,295	30,295	-	-	(5,194)	117%	
Other Outflows	-	2,065	8,541	10,606	-	-	-	-	-	(10,606)		
Total Expenses	257,644	319,092	301,634	1,962,407	3,737,532	3,781,498	3,997,185	(215,687)	(259,653)	2,034,778	49%	
Operating Income	(9,270)	223,508	(51,874)	2,520	189,077	(144,552)	(161,249)	(16,697)	(350,326)	(163,770)		
Fund Balance												
Beginning Balance (Unaudited)					1,189,492	1,189,492	1,189,492					
Audit Adjustment					-	-	59,194					
Operating Income					189,077	(144,552)	(161,249)					
Ending Fund Balance					1,378,569	1,044,940	1,087,437					

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KEY ASSUMPTIONS											
Enrollment Summary											
4-6					150	126	126	-	(24)		
7-8					300	279	279	-	(21)		
Total Enrolled					450	405	405	-	(45)		
ADA %											
4-6					96.5%	96.5%	96.5%	0.0%	0.0%		
7-8					96.5%	96.5%	95.9%	-0.6%	-0.6%		
Average ADA %					96.5%	96.5%	96.1%	-0.4%	-0.4%		
ADA											
4-6					144.75	121.59	121.59	-	(23.16)		
7-8					289.50	269.24	267.70	(1.54)	(21.80)		
Total ADA					434.25	390.83	389.29	(1.53)	(44.96)		

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	Actual			YTD	Budget							
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE												
LCFF Entitlement												
8011 Charter Schools LCFF - State Aid	47,520	72,972	20,940	367,905	865,497	779,854	779,329	(525)	(86,168)	411,424	47%	
8012 Education Protection Account Entitlement	-	20,396	-	40,792	86,850	78,165	77,858	(307)	(8,992)	37,066	52%	
8096 Charter Schools in Lieu of Property Taxes	176,283	176,283	176,283	1,101,768	2,345,766	2,111,190	2,102,898	(8,292)	(242,869)	1,001,130	52%	
SUBTOTAL - LCFF Entitlement	223,803	269,651	197,223	1,510,465	3,298,113	2,969,208	2,960,085	(9,124)	(338,028)	1,449,620	51%	
Federal Revenue												
8181 Special Education - Entitlement	-	-	-	-	53,500	53,500	53,500	-	-	53,500	0%	
8220 Child Nutrition Programs	-	-	1,588	1,588	28,455	28,455	28,455	-	-	26,867	6%	
8291 Title I	-	-	8,110	16,003	25,163	32,091	32,091	-	6,928	16,088	50%	
8292 Title II	-	-	9	1,815	7,804	7,265	7,265	-	(539)	5,450	25%	
8296 Other Federal Revenue	-	7,325	-	10,070	10,200	10,200	10,200	-	-	130	99%	
SUBTOTAL - Federal Revenue	-	7,325	9,707	29,476	125,122	131,511	131,511	-	6,389	102,035	22%	
Other State Revenue												
8319 Other State Apportionments - Prior Years	-	-	207	7,782	-	70	7,782	7,712	7,782	0	100%	
8381 Special Education - Entitlement (State)	17,923	17,923	17,923	109,529	223,205	200,884	200,095	(789)	(23,109)	90,566	55%	
8520 Child Nutrition - State	-	-	111	111	1,832	1,832	1,832	-	-	1,722	6%	
8550 Mandated Cost Reimbursements	6,486	20,032	-	26,518	5,711	66,450	66,581	131	60,870	40,063	40%	
8560 State Lottery Revenue	-	-	23,415	23,415	83,354	75,820	75,522	(298)	(7,831)	52,107	31%	
8593 Prop 39 Clean Energy	-	204,662	-	204,662	-	-	204,662	204,662	204,662	-	100%	
8596 ASES	-	-	-	-	79,380	79,380	79,380	-	-	79,380	0%	
SUBTOTAL - Other State Revenue	24,409	242,617	41,655	372,016	393,481	424,437	635,855	211,418	242,373	263,838	59%	
Local Revenue												
8650 Leases and Rentals	-	-	-	-	7,000	7,000	7,000	-	-	7,000	0%	
8660 Interest	162	-	547	1,549	1,891	1,891	1,891	-	-	342	82%	
8682 Summer Program	-	-	-	-	26,848	26,848	21,966	(4,882)	(4,882)	21,966	0%	
8690 Other Local Revenue	-	-	-	1,578	-	-	1,578	1,578	1,578	-	100%	
8693 Field Trips	-	5,100	-	19,340	43,000	43,000	43,000	-	-	23,660	45%	
8699 All Other Local Revenue	-	0	-	0	-	-	-	-	-	(0)	-	
8910 Contributions from Unrestricted Resource (0000-0)	-	-	-	-	-	-	0	0	0	0	0%	
8999 Uncategorized Revenue	-	-	627	627	-	-	-	-	-	(627)	-	
SUBTOTAL - Local Revenue	162	5,100	1,174	23,094	78,739	78,739	75,435	(3,304)	(3,304)	52,341	31%	
Fundraising and Grants												
8802 Donations - Private	-	-	-	-	-	1,898	1,898	-	1,898	1,898	0%	
8803 Fundraising	-	17,908	-	29,876	31,153	31,153	31,153	-	-	1,277	96%	
SUBTOTAL - Fundraising and Grants	-	17,908	-	29,876	31,153	33,051	33,051	-	1,898	3,175	90%	
TOTAL REVENUE	248,374	542,600	249,759	1,964,927	3,926,609	3,636,946	3,835,935	198,990	(90,673)	1,871,008	51%	

MSA-SD
Income Statement
As of Jan FY2018

		Actual			YTD	Budget						
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
EXPENSES												
Compensation & Benefits												
Certificated Salaries												
1100	Teachers Salaries	88,930	97,561	92,575	557,656	1,071,231	1,043,442	1,043,442	-	27,789	485,786	53%
1300	Certificated Supervisor & Administrator Salaries	32,917	35,477	32,917	235,644	344,918	396,732	396,732	-	(51,814)	161,088	59%
SUBTOTAL - Certificated Salaries		121,847	133,038	125,491	793,300	1,416,149	1,440,174	1,440,174	-	(24,025)	646,874	55%
Classified Salaries												
2400	Classified Clerical & Office Salaries	3,415	3,415	3,415	25,996	143,640	38,480	38,480	-	105,160	12,484	68%
2900	Classified Other Salaries	12,104	11,774	11,858	75,654	87,920	162,198	162,198	-	(74,278)	86,545	47%
SUBTOTAL - Classified Salaries		15,519	15,189	15,273	101,650	231,560	200,678	200,678	-	30,882	99,029	51%
Employee Benefits												
3100	STRS	16,619	18,668	14,530	107,364	192,002	195,330	195,330	(0)	(3,328)	87,966	55%
3200	PERS	2,277	2,320	2,320	15,014	33,945	31,167	31,167	-	2,777	16,154	48%
3300	OASDI-Medicare-Alternative	2,944	3,342	3,225	19,807	43,554	41,600	41,600	-	1,955	21,793	48%
3400	Health & Welfare Benefits	19,341	39,254	1,217	133,844	270,550	270,550	270,550	-	-	136,706	49%
3500	Unemployment Insurance	69	517	70	881	3,824	1,018	1,028	(9)	2,796	146	86%
3600	Workers Comp Insurance	1,338	3,046	(3,786)	12,042	18,553	18,476	18,476	(0)	77	6,434	65%
3900	Other Employee Benefits	-	-	-	-	266	266	257	9	9	257	0%
SUBTOTAL - Employee Benefits		42,588	67,147	17,576	288,952	562,693	558,407	558,407	(0)	4,286	269,456	52%
Books & Supplies												
4100	Approved Textbooks & Core Curricula Materials	-	-	-	-	5,000	5,000	5,000	-	-	5,000	0%
4200	Books & Other Reference Materials	-	-	-	202	5,000	5,000	5,000	-	-	4,798	4%
4315	Custodial Supplies	-	392	395	973	6,180	6,180	6,180	-	-	5,207	16%
4320	Educational Software	936	-	-	1,678	10,000	6,731	6,731	-	3,269	5,053	25%
4325	Instructional Materials & Supplies	258	522	9,728	13,853	28,000	28,000	21,962	6,038	6,038	8,109	63%
4326	Art & Music Supplies	-	-	959	959	2,266	2,266	2,266	-	-	1,307	42%
4330	Office Supplies	4,177	-	(3,136)	5,808	5,000	5,000	9,000	(4,000)	(4,000)	3,192	65%
4335	PE Supplies	-	-	-	132	2,000	2,000	2,000	-	-	1,868	7%
4345	Non Instructional Student Materials & Supplies	44	2,823	182	3,121	6,180	6,180	6,180	-	-	3,059	50%
4346	Teacher Supplies	-	-	-	533	1,030	1,030	1,030	-	-	498	52%
4361	PY Supplies Expenses (not accrued)	175	-	-	175	-	-	175	(175)	(175)	-	100%
4400	Noncapitalized Equipment	-	-	-	-	12,000	-	204,662	(204,662)	(192,662)	204,662	0%
4410	Classroom Furniture, Equipment & Supplies	-	-	-	3,319	10,000	10,000	10,000	-	-	6,681	33%
4420	Computers (individual items less than \$5k)	-	-	-	(2,127)	7,000	7,000	7,000	-	-	9,127	-30%
4430	Non Classroom Related Furniture, Equipment & Supplies	-	-	-	-	3,367	3,367	3,367	-	-	3,367	0%
4700	Food	-	-	-	-	34,830	-	-	-	34,830	-	-
4710	Student Food Services	-	3,213	1,667	6,000	-	33,316	33,316	-	(33,316)	27,316	18%
4720	Other Food	312	-	820	3,039	6,695	6,695	6,695	-	-	3,656	45%
SUBTOTAL - Books and Supplies		5,901	6,951	10,613	37,664	144,548	127,765	330,564	(202,799)	(186,016)	292,900	11%
Services & Other Operating Expenses												
5101	CMO Fees	-	-	-	-	362,792	-	-	-	362,792	-	-
5210	Conference Fees	1,125	-	-	1,125	5,150	5,150	5,150	-	-	4,025	22%
5215	Travel - Mileage, Parking, Tolls	-	126	603	730	7,210	7,210	7,210	-	-	6,480	10%
5220	Travel and Lodging	-	-	-	2,864	7,000	7,000	7,000	-	-	4,136	41%
5300	Dues & Memberships	-	-	3,424	4,793	5,562	5,562	5,562	-	-	769	86%
5450	Insurance - Other	1,708	-	6,832	15,373	19,137	20,500	20,500	-	(1,363)	5,127	75%

MSA-SD
Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan		Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	Adopted Budget vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining
5500 Operations & Housekeeping	327	423	1,958	11,615	46,480	55,000	55,000	-	(8,520)	43,385	21%
5510 Utilities - Gas and Electric	411	-	1,849	3,987	20,600	20,600	20,600	-	-	16,613	19%
5605 Equipment Leases	(291)	1,123	1,764	6,411	10,300	10,300	10,300	-	-	3,889	62%
5610 Rent	20,000	70,445	21,427	307,552	448,870	526,163	526,163	-	(77,293)	218,611	58%
5615 Repairs and Maintenance - Building	-	-	5,059	5,147	15,450	15,450	15,450	-	-	10,303	33%
5617 Repairs and Maintenance - Other Equipment	-	-	-	916	5,000	5,000	5,000	-	-	4,084	18%
5803 Accounting Fees	-	-	-	-	10,300	10,300	10,300	-	-	10,300	0%
5809 Banking Fees	-	-	-	-	1,030	1,030	1,030	-	-	1,030	0%
5813 School Programs - After School Program	-	-	-	-	79,380	79,380	79,380	-	-	79,380	0%
5814 School Programs - Academic Competitions	-	-	285	285	4,500	4,500	4,500	-	-	4,215	6%
5819 School Programs - Other	134	-	68	202	1,100	1,100	1,100	-	-	898	18%
5822 Other Professional Services	-	-	1,168	20,042	19,596	36,994	36,994	-	(17,398)	16,953	54%
5824 District Oversight Fees	-	3,534	3,534	14,236	32,981	29,692	29,692	91	3,380	15,365	48%
5830 Field Trips Expenses	2,420	-	24,596	27,016	45,000	45,000	45,000	-	-	17,984	60%
5833 Fines and Penalties	1,708	1	-	2,039	894	894	2,038	(1,144)	(1,144)	(1)	100%
5845 Legal Fees	-	-	-	2,460	15,000	15,000	15,000	-	-	12,540	16%
5851 Marketing and Student Recruiting	-	-	-	-	12,000	12,000	12,000	-	-	12,000	0%
5857 Payroll Fees	929	946	1,349	6,479	15,965	15,965	15,965	-	-	9,486	41%
5858 CMO Fees Expense	30,233	12,143	27,218	190,524	-	326,613	326,613	-	(326,613)	136,089	58%
5861 Prior Yr Exp (not accrued)	32	-	1,934	3,324	-	1,086	3,324	(2,238)	(3,324)	-	100%
5863 Professional Development	275	-	-	2,694	5,000	12,000	12,000	-	(7,000)	9,306	22%
5864 Professional Development - Tuition Reimbursement	-	-	3,099	4,195	15,500	15,500	15,500	-	-	11,305	27%
5869 Special Education Contract Instructors	6,135	-	12,539	26,424	56,650	56,650	56,650	-	-	30,226	47%
5872 Special Education Encroachment	-	-	-	-	11,068	10,175	10,144	32	924	10,144	0%
5884 Substitutes	1,643	1,823	699	5,707	19,570	19,570	19,570	-	-	13,863	29%
5887 Technology Services	-	-	-	21,419	45,200	44,794	44,794	-	407	23,374	48%
5900 Communications	1,282	420	1,016	6,462	3,000	3,000	12,628	(9,628)	(9,628)	6,166	51%
5915 Postage and Delivery	-	-	-	727	5,000	5,000	5,000	-	-	4,273	15%
SUBTOTAL - Services & Other Operating Exp.	68,071	90,985	120,421	694,747	1,352,286	1,424,179	1,437,066	(12,887)	(84,780)	742,319	48%
Capital Outlay & Depreciation											
6200 Buildings & Improvement of Buildings	-	-	-	9,461	-	-	-	-	-	(9,461)	
6900 Depreciation	3,718	3,718	3,718	26,028	30,295	30,295	30,295	-	-	4,267	86%
SUBTOTAL - Capital Outlay & Depreciation	3,718	3,718	3,718	35,489	30,295	30,295	30,295	-	-	(5,194)	117%
Other Outflows											
7999 Uncategorized Expense	-	2,065	8,541	10,606	-	-	-	-	-	(10,606)	
SUBTOTAL - Other Outflows	-	2,065	8,541	10,606	-	-	-	-	-	(10,606)	
TOTAL EXPENSES	257,644	319,092	301,634	1,962,407	3,737,532	3,781,498	3,997,185	(215,687)	(259,653)	2,034,778	49%

MERF
Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
SUMMARY										
Revenue										
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	757	7,325	8,082	-	-	8,082	8,082	0	100%
Other State Revenues	-	-	-	-	-	-	-	-	-	-
Local Revenues	420,087	586,553	572,551	3,761,030	6,392,850	6,442,850	6,446,755	3,905	2,685,725	58%
Fundraising and Grants	-	600	600	104,374	-	103,174	134,875	31,701	30,501	77%
Total Revenue	420,087	587,910	580,475	3,873,485	6,392,850	6,546,024	6,589,712	43,688	2,716,226	59%
Expenses										
Compensation and Benefits	226,964	217,684	238,820	1,660,940	3,055,489	3,007,889	2,983,114	24,776	1,322,174	56%
Books and Supplies	(1,076)	1,879	2,544	14,206	70,421	65,421	66,261	(840)	52,055	21%
Services and Other Operating Expenditures	80,681	262,930	95,350	1,317,651	2,726,775	2,969,566	3,046,200	(76,634)	1,728,549	43%
Depreciation	120	120	120	840	933	933	933	-	93	90%
Other Outflows	-	840	1,862	2,702	-	-	-	-	(2,702)	-
Total Expenses	306,689	483,453	338,697	2,996,339	5,853,618	6,043,809	6,096,508	(52,699)	3,100,169	49%
Operating Income	113,397	104,457	241,779	877,146	539,232	502,214	493,204	(9,011)	(383,943)	
Fund Balance										
Beginning Balance (Unaudited)					258,542	258,542	258,542			
Audit Adjustment					-	-	(1,025,320)			
Operating Income					539,232	502,214	493,204			
Ending Fund Balance					797,774	760,756	(273,575)			

MERF
Income Statement
As of Jan FY2018

KEY ASSUMPTIONS

Enrollment Summary
 Total Enrolled

ADA %
 Average ADA %

ADA
 Total ADA

Actual			YTD	Budget					
Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
				-	-	-	-		
				-	-	-	-		

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Income Statement
As of Jan FY2018

	Actual			YTD	Budget					
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
REVENUE										
LCFF Entitlement										
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-	-	-	-
Federal Revenue										
8296 Other Federal Revenue	-	757	7,325	8,082	-	-	8,082	8,082	0	100%
SUBTOTAL - Federal Revenue	-	757	7,325	8,082	-	-	8,082	8,082	0	100%
Other State Revenue										
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-	-	-	-
Local Revenue										
8660 Interest	-	-	3,055	3,055	-	-	3,055	3,055	0	100%
8690 Other Local Revenue	-	-	-	50,850	-	50,000	50,850	850	-	100%
8699 All Other Local Revenue	-	158	26,397	26,555	-	-	-	-	(26,555)	
8701 CMO Fee - MSA-1	87,297	102,136	89,770	628,393	1,047,567	1,077,245	1,077,245	-	448,852	58%
8702 CMO Fee - MSA-2	87,297	102,136	-	538,623	1,047,567	1,077,245	1,077,245	-	538,623	50%
8703 CMO Fee - MSA-3	79,113	81,354	81,354	558,275	949,358	976,253	976,253	-	417,979	57%
8704 CMO Fee - MSA-4	7,475	6,733	6,733	47,129	78,568	80,793	80,793	-	33,664	58%
8705 CMO Fee - MSA-5	20,569	6,733	6,733	60,224	78,568	80,793	80,793	-	20,569	75%
8706 CMO Fee - MSA-6	14,022	6,733	6,733	53,677	78,568	80,793	80,793	-	27,117	66%
8707 CMO Fee - MSA-7	6,183	44,885	44,885	314,197	654,729	538,623	538,623	-	224,426	58%
8708 CMO Fee - MSA-8	87,297	102,136	89,770	628,393	1,047,567	1,077,245	1,077,245	-	448,852	58%
8709 CMO Fee - MSA-SA	-	-	261,892	611,081	1,047,567	1,077,245	1,077,245	-	466,164	57%
8712 CMO Fee - MSA-SD	30,233	12,143	27,218	190,524	362,792	326,613	326,613	-	136,089	58%
8720 Revenue Program 20	-	7,473	42,583	50,056	-	-	-	-	(50,056)	
SUBTOTAL - Local Revenue	420,087	586,553	572,551	3,761,030	6,392,850	6,442,850	6,446,755	3,905	2,685,725	58%
Fundraising and Grants										
8802 Donations - Private	-	600	600	104,374	-	103,174	134,875	31,701	30,501	77%
SUBTOTAL - Fundraising and Grants	-	600	600	104,374	-	103,174	134,875	31,701	30,501	77%
TOTAL REVENUE	420,087	587,910	580,475	3,873,485	6,392,850	6,546,024	6,589,712	43,688	2,716,226	59%

MERF
Income Statement
As of Jan FY2018

		Actual			YTD	Budget					
		Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent
EXPENSES											
Compensation & Benefits											
Certificated Salaries											
1300	Certificated Supervisor & Administrator Salaries	44,158	21,688	44,158	296,868	395,000	467,167	497,127	(29,960)	200,259	60%
	SUBTOTAL - Certificated Salaries	44,158	21,688	44,158	296,868	395,000	467,167	497,127	(29,960)	200,259	60%
Classified Salaries											
2400	Classified Clerical & Office Salaries	132,165	131,465	133,773	923,063	1,762,325	1,752,353	1,714,506	37,847	791,443	54%
2900	Classified Other Salaries	4,483	14,226	19,298	67,186	218,900	151,762	104,390	47,371	37,204	64%
	SUBTOTAL - Classified Salaries	136,648	145,690	153,071	990,249	1,981,225	1,904,114	1,818,896	85,218	828,647	54%
Employee Benefits											
3100	STRS	7,178	3,935	7,178	47,940	71,638	80,971	76,642	4,329	28,702	63%
3200	PERS	3,411	3,411	3,411	23,600	98,760	45,280	45,280	-	21,680	52%
3300	OASDI-Medicare-Alternative	8,593	8,959	11,990	68,432	139,944	135,555	134,639	916	66,207	51%
3400	Health & Welfare Benefits	20,430	26,465	1,727	132,885	248,979	248,979	247,529	1,451	114,644	54%
3500	Unemployment Insurance	47	316	9,403	10,095	12,719	11,834	11,834	-	1,739	85%
3600	Workers Comp Insurance	2,810	2,557	2,810	25,039	26,756	26,701	26,078	622	1,039	96%
3900	Other Employee Benefits	3,689	4,663	5,071	65,832	80,468	87,288	125,089	(37,801)	59,258	53%
	SUBTOTAL - Employee Benefits	46,158	50,306	41,590	373,823	679,264	636,608	667,091	(30,482)	293,268	56%
Books & Supplies											
4100	Approved Textbooks & Core Curricula Materials	-	-	-	-	1,020	1,020	1,020	-	1,020	0%
4320	Educational Software	-	-	-	-	9,000	9,000	9,840	(840)	9,840	0%
4325	Instructional Materials & Supplies	-	-	-	-	1,102	1,102	1,102	-	1,102	0%
4330	Office Supplies	(1,481)	701	93	1,350	12,099	12,099	12,099	-	10,749	11%
4400	Noncapitalized Equipment	-	-	1,867	1,867	1,000	1,000	1,867	(867)	(0)	100%
4420	Computers (individual items less than \$5k)	-	-	580	1,027	5,000	5,000	4,133	867	3,106	25%
4720	Other Food	405	1,177	5	9,961	41,200	36,200	36,200	-	26,239	28%
	SUBTOTAL - Books and Supplies	(1,076)	1,879	2,544	14,206	70,421	65,421	66,261	(840)	52,055	21%
Services & Other Operating Expenses											
5200	Travel & Conferences	-	559	117	676	-	-	676	(676)	0	100%
5210	Conference Fees	-	-	-	4,425	43,796	43,796	41,489	2,307	37,064	11%
5215	Travel - Mileage, Parking, Tolls	3,307	2,913	3,230	25,936	73,320	73,320	73,320	-	47,384	35%
5220	Travel and Lodging	749	501	-	6,874	96,569	96,569	95,893	676	89,019	7%
5300	Dues & Memberships	325	3,120	75	7,822	15,200	15,200	15,200	-	7,378	51%
5450	Insurance - Other	-	-	-	9,095	14,688	22,355	22,355	-	13,260	41%
5500	Operations & Housekeeping	215	819	1,200	5,994	22,093	22,093	22,093	-	16,099	27%
5605	Equipment Leases	701	1,285	286	8,908	12,240	12,240	12,240	-	3,332	73%
5610	Rent	13,530	13,530	13,870	108,574	160,800	160,800	160,800	-	52,226	68%
5615	Repairs and Maintenance - Building	-	-	-	-	84	84	84	-	84	0%
5803	Accounting Fees	-	37,380	1,380	45,763	30,120	30,120	45,763	(15,643)	-	100%
5809	Banking Fees	-	-	-	222	18,275	18,275	18,275	-	18,053	1%
5812	Business Services	-	116,013	-	290,660	700,000	700,000	700,000	-	409,340	42%

MERF
Income Statement
As of Jan FY2018

	Actual			YTD	Budget						
	Nov	Dec	Jan	Actual YTD	Adopted Budget	1st Interim (Revised Budget)	2nd Interim (Proposed Revised Budget)	1st Interim (Revised Budget) vs. 2nd Interim (Proposed Revised Budget)	2nd Interim (Proposed Revised Budget) Remaining	% 2nd Interim (Proposed Revised Budget) Spent	
5819 School Programs - Other	-	-	-	9,900	-	9,900	9,900	-	-	100%	
5822 Other Professional Services	44,261	30,816	46,414	443,584	653,121	654,429	654,439	(10)	210,855	68%	
5833 Fines and Penalties	1,713	-	-	1,718	321	321	1,718	(1,397)	(0)	100%	
5845 Legal Fees	22,178	42,994	9,350	223,463	420,000	570,000	570,000	-	346,537	39%	
5848 Licenses and Other Fees	-	-	-	3,376	-	8,000	8,000	-	4,624	42%	
5851 Marketing and Student Recruiting	-	7,792	-	11,745	53,000	68,000	52,357	15,643	40,612	22%	
5857 Payroll Fees	982	911	1,369	7,326	18,000	18,000	18,000	-	10,674	41%	
5861 Prior Yr Exp (not accrued)	-	(8,374)	3,463	(1,823)	-	46,616	46,616	-	48,439	-4%	
5863 Professional Development	6,250	4,066	9,900	31,493	114,900	131,800	163,501	(31,701)	132,008	19%	
5864 Professional Development - Tuition Reimbursement	850	3,000	-	4,810	60,000	47,400	47,400	-	42,590	10%	
5869 Special Education Contract Instructors	-	-	-	-	-	-	45,833	(45,833)	45,833	0%	
5875 Staff Recruiting	112	190	974	4,366	15,000	15,000	15,000	-	10,634	29%	
5887 Technology Services	(15,768)	4,332	3,212	39,377	170,628	170,628	168,699	1,929	129,322	23%	
5899 Miscellaneous Operating Expenses	-	24	-	24	-	-	-	-	(24)		
5900 Communications	964	475	456	19,269	17,340	17,340	19,269	(1,929)	(0)	100%	
5915 Postage and Delivery	313	584	55	4,073	17,280	17,280	17,280	-	13,207	24%	
SUBTOTAL - Services & Other Operating Exp.	80,681	262,930	95,350	1,317,651	2,726,775	2,969,566	3,046,200	(76,634)	1,728,549	43%	
Capital Outlay & Depreciation											
6900 Depreciation	120	120	120	840	933	933	933	-	93	90%	
SUBTOTAL - Capital Outlay & Depreciation	120	120	120	840	933	933	933	-	93	90%	
Other Outflows											
7999 Uncategorized Expense	-	840	1,862	2,702	-	-	-	-	(2,702)		
SUBTOTAL - Other Outflows	-	840	1,862	2,702	-	-	-	-	(2,702)		
TOTAL EXPENSES	306,689	483,453	338,697	2,996,339	5,853,618	6,043,809	6,096,508	(52,699)	3,100,169	49%	

MSA-1
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	1,311,426	1,213,183	1,061,846	1,970,020	2,133,893	2,076,167	1,992,917	2,345,414	1,749,358	1,567,489	1,685,306	1,575,363			
REVENUE															
LCFF Entitlement	66,268	314,905	270,727	594,809	416,623	416,623	594,810	485,204	415,226	587,060	415,226	415,226	5,505,533	512,827	
Federal Revenue	-	-	22,279	72,370	108,000	(80,670)	99,704	52,896	23,274	57,086	101,575	23,274	1,166,901	687,112	
Other State Revenue	-	(900)	340	10,046	1,704	270,408	145,554	76,935	112,547	200,134	105,704	138,101	1,299,057	238,485	
Other Local Revenue	-	51	1,469	12,528	760	245	448	45,684	3,785	3,785	3,785	3,785	76,325	-	
Fundraising & Grants	-	686	13,289	8,610	6,499	3,660	8,555	(4,272)	5,290	5,290	5,290	5,290	58,185	-	
TOTAL REVENUE	66,268	314,743	308,104	698,362	533,586	610,265	849,071	656,446	560,122	853,356	631,580	585,675	8,106,001	1,438,423	
EXPENSES															
Certificated Salaries	31,018	181,008	206,831	203,721	192,791	215,233	187,680	213,737	213,737	213,737	213,737	247,800	2,321,031	-	
Classified Salaries	29,162	33,321	22,531	35,027	33,952	31,334	35,453	12,226	32,262	32,262	32,262	32,262	362,056	0	
Employee Benefits	45,754	63,233	41,673	75,983	71,558	129,592	80,677	100,836	74,244	70,082	70,082	44,872	868,586	-	
Books & Supplies	3,016	25,523	33,801	34,778	28,353	28,385	12,671	292,424	72,928	72,801	75,137	83,694	763,511	-	
Services & Other Operating Expenses	135,218	202,098	186,500	232,357	193,633	259,702	(4,001)	632,169	261,947	259,785	263,433	258,903	2,924,353	42,610	
Capital Outlay & Depreciation	11,667	11,667	16,541	13,800	(46,667)	-	-	102,230	12,779	12,779	12,779	12,779	153,345	(7,007)	
Other Outflows	-	816	(816)	-	3,597	(3,597)	243	(243)	-	-	-	-	-	-	
TOTAL EXPENSES	255,835	517,666	507,060	595,665	477,217	660,649	312,723	1,353,380	667,898	661,446	667,430	680,310	7,392,883	35,603	
Operating Cash Inflow (Outflow)	(189,567)	(202,923)	(198,956)	102,697	56,370	(50,384)	536,347	(696,934)	(107,776)	191,909	(35,850)	(94,635)	713,118	1,402,820	
Revenues - Prior Year Accruals	375,947	62,421	399,022	141,012	(109,705)	-	2,349	871	-	-	-	-	-	-	
Accounts Receivable - Current Year	-	6,808	-	-	-	-	-	-	-	-	-	-	-	-	
Other Assets	(134,737)	-	-	(87,297)	(74,625)	-	-	-	-	-	-	-	-	-	
Fixed Assets	(64,787)	11,667	11,667	11,667	3,753,333	-	(233,333)	239,479	(83,306)	(83,306)	(83,306)	(83,306)	-	-	
Due To (From)	90,421	(27,859)	696,767	(19,564)	(861,644)	28,597	(20,556)	(108,000)	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(47,023)	(7,252)	(7,230)	(4,082)	4,082	-	-	-	-	-	-	-	-	-	
Accounts Payable - Current Year	(87,706)	1,557	1,762	14,109	(30,169)	(64,824)	63,225	(40,685)	-	-	-	-	-	-	
Summerholdback for Teachers	(40,791)	4,245	5,142	5,331	4,632	3,362	4,464	9,213	9,213	9,213	9,213	9,213	-	-	
Loans Payable (Long Term)	-	-	-	-	(2,800,000)	-	-	-	-	-	-	-	-	-	
Ending Cash	1,213,183	1,061,846	1,970,020	2,133,893	2,076,167	1,992,917	2,345,414	1,749,358	1,567,489	1,685,306	1,575,363	1,406,636			

MSA-2
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	780,732	546,870	520,308	348,992	458,157	434,047	548,393	863,721	490,444	380,085	487,514	518,826			
REVENUE															
LCFF Entitlement	55,376	254,577	217,660	478,312	332,720	332,720	478,313	396,824	353,215	503,093	353,215	353,215	4,540,508	431,266	
Federal Revenue	-	-	-	64,686	-	25,832	53,708	94,976	27,817	56,442	85,528	27,817	523,143	86,335	
Other State Revenue	-	(771)	1,094	13,806	-	255,171	23,277	74,563	47,978	47,978	89,701	69,332	646,947	24,816	
Other Local Revenue	-	-	-	3,940	-	22,928	(22,186)	31,903	524	524	524	524	38,679	-	
Fundraising & Grants	1,185	-	964	7,720	936	4,028	86	(1,113)	2,585	2,463	3,177	1,433	23,464	-	
TOTAL REVENUE	56,561	253,806	219,718	568,464	333,656	640,679	533,198	597,153	432,120	610,501	532,145	452,321	5,772,741	542,418	
EXPENSES															
Certificated Salaries	44,029	164,448	166,860	163,995	163,288	167,402	164,308	212,002	176,547	176,547	176,547	176,547	1,952,519	(0)	
Classified Salaries	17,985	25,247	30,668	29,537	29,172	28,172	29,540	58,559	33,610	33,610	33,610	33,610	383,322	-	
Employee Benefits	40,040	60,269	53,487	71,902	56,622	82,035	64,093	165,663	73,098	70,560	70,560	35,479	843,808	-	
Books & Supplies	6,832	24,886	27,923	9,469	53,051	66,549	(11,432)	150,538	71,938	71,675	72,519	74,949	620,818	1,921	
Services & Other Operating Expenses	123,547	115,400	111,740	117,795	148,821	147,180	10,356	355,004	184,077	147,470	144,388	186,671	1,827,005	34,555	
Capital Outlay & Depreciation	4,696	6,737	9,323	(1,973)	4,696	4,696	4,696	3,709	3,709	3,709	3,709	3,709	51,413	-	
Other Outflows	-	-	-	-	-	-	3,750	(3,750)	-	-	-	-	-	-	
TOTAL EXPENSES	237,129	396,988	400,001	390,725	455,650	496,034	265,311	941,723	542,978	503,571	501,332	510,964	5,678,885	36,476	
Operating Cash Inflow (Outflow)	(180,568)	(143,182)	(180,283)	177,738	(121,994)	144,645	267,887	(344,570)	(110,858)	106,930	30,813	(58,643)	93,856	505,942	
Revenues - Prior Year Accruals	261,436	88,062	7,763	14,247	-	-	-	1,180	-	-	-	-	-	-	
Other Assets	(105,966)	-	-	(87,297)	87,297	-	-	-	-	-	-	-	-	-	
Fixed Assets	4,696	4,696	4,696	(4,014)	4,696	4,696	4,696	(7,437)	(7,437)	(7,437)	(7,437)	(7,437)	-	-	
Due To (From)	(59,349)	(914)	2,310	(4,270)	2,914	-	1,100	(1,100)	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(8,939)	(11,577)	(380)	(4,207)	4,207	-	(11,870)	25,351	-	-	-	-	-	-	
Accounts Payable - Current Year	(94,694)	29,332	(12,535)	9,737	(8,340)	(42,301)	46,560	(54,637)	-	-	-	-	-	-	
Summerholdback for Teachers	(50,477)	7,020	7,114	7,230	7,110	7,306	6,955	7,936	7,936	7,936	7,936	7,936	-	-	
Ending Cash	546,870	520,308	348,992	458,157	434,047	548,393	863,721	490,444	380,085	487,514	518,826	460,682			

MSA-3
Monthly Cash Forecast
As of Jan FY2018

	2017-18														
	Actuals & Forecast													Forecast	Remaining Balance
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast		
Beginning Cash	178,629	378,829	220,277	171,699	305,168	179,466	379,499	520,758	228,612	333,152	472,602	509,390			
REVENUE															
LCFF Entitlement	55,193	254,291	217,495	476,739	332,619	332,619	476,738	388,921	330,915	468,766	330,915	330,915	4,404,123	407,997	
Federal Revenue	-	-	1,794	47,932	-	19,674	36,280	71,307	50,420	51,482	69,492	91,026	516,116	76,708	
Other State Revenue	-	(763)	1,632	10,444	-	327,961	24,459	(111,041)	102,830	76,040	89,157	124,113	749,119	104,286	
Other Local Revenue	700	-	-	4,306	1,233	6,840	8,024	16,286	1,994	1,994	1,994	1,994	45,366	-	
Fundraising & Grants	-	-	-	1,332	6,728	3,566	604	(3,870)	906	325	2,611	(43)	14,735	2,575	
TOTAL REVENUE	55,893	253,528	220,921	540,753	340,581	690,661	546,105	361,604	487,065	598,607	494,169	548,006	5,729,459	591,566	
EXPENSES															
Certificated Salaries	25,875	144,000	138,763	137,858	132,123	135,745	131,910	190,849	144,622	144,622	144,622	144,622	1,615,612	(0)	
Classified Salaries	26,488	40,717	62,010	51,127	50,129	49,027	51,071	33,999	49,696	49,696	49,696	49,696	563,353	-	
Employee Benefits	40,608	59,490	49,978	71,377	53,792	78,962	59,806	56,405	60,650	58,282	58,282	58,282	705,916	-	
Books & Supplies	4,828	37,711	12,440	17,443	35,166	14,882	12,550	87,877	40,279	41,006	39,231	41,297	629,654	244,945	
Services & Other Operating Expenses	121,846	104,518	101,902	179,381	145,182	176,148	169,795	268,861	98,859	177,131	177,131	348,805	2,099,505	29,947	
Capital Outlay & Depreciation	3,183	5,220	3,183	5,220	3,183	3,183	6,579	(9,548)	1,591	1,591	1,591	1,591	19,096	(7,472)	
Other Outflows	-	-	-	-	-	-	1,189	(1,189)	-	-	-	-	-	-	
TOTAL EXPENSES	222,827	391,655	368,275	462,407	419,575	457,947	432,901	627,253	395,698	472,329	470,554	644,294	5,633,136	267,420	
Operating Cash Inflow (Outflow)	(166,934)	(138,127)	(147,354)	78,345	(78,994)	232,714	113,205	(265,649)	91,367	126,278	23,615	(96,288)	96,323	324,146	
Revenues - Prior Year Accruals	228,831	51,531	6,796	26,982	-	-	-	3,025	-	-	-	-	-	-	
Accounts Receivable - Current Year	-	-	-	-	-	-	-	454	-	-	-	-	-	-	
Other Assets	342,400	(79,113)	79,113	-	-	-	-	-	-	-	-	-	-	-	
Fixed Assets	3,183	3,183	3,183	3,183	(21,635)	3,183	3,183	(4,585)	6,555	6,555	6,555	6,555	-	-	
Due To (From)	(21,894)	-	(2,231)	(2,647)	2,575	-	(4,153)	(626)	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(8,888)	(2,120)	-	(4,354)	3,692	-	(13,725)	(1,154)	-	-	-	-	-	-	
Accounts Payable - Current Year	(133,460)	2,631	8,011	28,024	(35,198)	(39,920)	38,730	(30,230)	-	-	-	-	-	-	
Summerholdback for Teachers	(43,037)	3,463	3,905	3,936	3,859	4,056	4,020	6,617	6,617	6,617	6,617	6,617	-	-	
Ending Cash	378,829	220,277	171,699	305,168	179,466	379,499	520,758	228,612	333,152	472,602	509,390	426,274			

MSA-4
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	776,350	681,092	712,965	735,289	824,027	843,178	1,023,990	1,149,140	671,456	673,307	642,497	572,752			
REVENUE															
LCFF Entitlement	23,755	108,611	92,774	206,243	141,654	141,654	206,244	151,729	109,564	150,929	109,564	109,564	1,697,825	145,539	
Federal Revenue	2,191	4,382	3,193	19,388	9,411	13,948	22,860	36,550	22,089	6,005	22,481	54,257	240,169	23,416	
Other State Revenue	6,404	12,432	8,638	8,538	8,538	233,236	21,006	(96,060)	58,321	6,102	24,063	67,481	374,018	15,320	
Other Local Revenue	-	-	487	1,017	318	-	6,768	14,719	909	909	909	909	26,946	-	
Fundraising & Grants	900	-	887	-	741	-	1,761	(2,124)	-	1,564	578	193	5,517	1,017	
TOTAL REVENUE	33,250	125,425	105,979	235,186	160,661	388,837	258,638	104,813	190,884	165,510	157,595	232,405	2,344,475	185,292	
EXPENSES															
Certificated Salaries	13,918	62,177	65,107	64,893	62,817	63,625	60,643	80,203	66,254	66,254	66,254	66,254	738,401	-	
Classified Salaries	3,534	4,087	4,941	6,275	5,960	10,793	10,606	(5,663)	10,856	10,856	10,856	10,856	83,957	-	
Employee Benefits	12,825	23,103	13,191	15,562	11,669	32,919	20,152	51,551	23,620	22,728	22,728	12,857	262,906	-	
Books & Supplies	3,901	148	10,117	9,428	17,781	2,127	655	243,807	9,248	18,617	49,636	9,537	380,027	5,025	
Services & Other Operating Expenses	25,398	26,357	33,798	60,417	49,426	94,264	47,831	193,175	71,375	70,187	70,187	70,187	835,279	22,677	
Capital Outlay & Depreciation	1,305	3,270	5,760	3,270	1,305	1,305	1,305	1,302	1,305	1,305	1,305	1,305	15,656	(8,385)	
Other Outflows	-	-	-	-	1,603	(1,603)	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	60,882	119,142	132,914	159,845	150,563	203,430	141,192	564,375	182,658	189,947	220,966	170,996	2,316,226	19,317	
Operating Cash Inflow (Outflow)	(27,632)	6,282	(26,934)	75,341	10,099	185,407	117,446	(459,562)	8,225	(24,436)	(63,372)	61,409	28,249	165,975	
Revenues - Prior Year Accruals	124,388	34,361	7,235	9,315	-	-	640	-	-	-	-	-	-	-	
Other Assets	(216,807)	(6,547)	6,547	(6,547)	6,547	-	-	-	-	-	-	-	-	-	
Fixed Assets	1,305	1,305	1,305	1,305	1,305	1,305	1,305	(9,179)	(9,177)	(9,177)	(9,177)	(9,177)	-	-	
Due To (From)	71,474	-	26,181	(1,084)	1,017	-	(1,153)	-	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(6,001)	(12,171)	(1,128)	(66)	-	-	-	(236)	-	-	-	-	-	-	
Accounts Payable - Current Year	(23,982)	6,781	7,014	8,296	(1,932)	(8,098)	4,756	(11,511)	-	-	-	-	-	-	
Summerholdback for Teachers	(18,003)	1,863	2,103	2,178	2,115	2,198	2,156	2,803	2,803	2,803	2,803	2,803	-	-	
Ending Cash	681,092	712,965	735,289	824,027	843,178	1,023,990	1,149,140	671,456	673,307	642,497	572,752	627,787			

MSA-5
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast		
Beginning Cash	1,000,807	1,158,000	1,164,131	1,189,082	1,226,284	1,161,410	1,329,533	1,542,695	998,289	871,094	913,940	1,137,503			
REVENUE															
LCFF Entitlement	22,445	99,589	135,451	186,768	130,184	130,184	193,933	161,771	157,410	236,334	157,410	157,410	1,958,592	189,701	
Federal Revenue	2,070	4,141	3,475	12,747	9,117	9,117	44,990	39,017	11,544	3,763	29,904	50,456	246,483	26,140	
Other State Revenue	6,051	11,919	10,366	8,658	8,553	228,630	21,513	(73,414)	61,860	17,175	26,712	70,515	423,857	25,321	
Other Local Revenue	-	-	-	1,017	-	-	10,708	52,856	21,006	21,006	21,006	21,006	148,604	-	
Fundraising & Grants	-	-	-	-	-	-	-	259	48	1,017	225	468	2,017	-	
TOTAL REVENUE	30,566	115,649	149,292	209,190	147,854	367,931	271,145	180,490	251,868	279,294	235,257	299,855	2,779,553	241,162	
EXPENSES															
Certificated Salaries	15,275	70,637	81,715	82,266	83,353	76,456	74,081	107,417	83,656	83,656	83,656	83,656	925,827	-	
Classified Salaries	4,196	14,127	13,833	13,828	13,904	15,264	16,293	(8,085)	11,771	11,771	11,771	11,771	130,443	-	
Employee Benefits	24,503	23,896	29,131	46,050	31,259	21,511	27,019	81,960	34,974	33,826	33,826	15,862	403,815	-	
Books & Supplies	8,177	9,215	29,052	34,170	2,879	269	5,454	340,053	168,770	28,674	(196,080)	49,577	484,210	4,000	
Services & Other Operating Expenses	37,787	19,152	12,850	33,462	36,947	61,203	62,052	159,313	69,133	67,762	67,762	67,762	709,346	14,162	
Capital Outlay & Depreciation	1,433	1,433	20,393	(11,008)	1,433	1,433	3,777	2,574	1,576	1,576	1,576	1,576	18,908	(8,863)	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	91,371	138,460	186,974	198,768	169,776	176,136	188,677	683,232	369,879	227,265	2,510	230,203	2,672,550	9,299	
Operating Cash Inflow (Outflow)	(60,805)	(22,812)	(37,682)	10,422	(21,921)	191,796	82,468	(502,742)	(118,011)	52,029	232,747	69,652	107,003	231,863	
Revenues - Prior Year Accruals	165,245	24,488	6,191	25,226	-	-	3,861	1,129	-	-	-	-	-	-	
Other Assets	4,404	(6,547)	6,547	(6,547)	-	-	-	6,547	-	-	-	-	-	-	
Fixed Assets	1,433	(563)	1,433	(13,004)	1,433	1,433	1,433	(11,870)	(12,868)	(12,868)	(12,868)	(12,868)	-	-	
Due To (From)	116,414	-	26,320	(1,305)	1,017	-	97,035	-	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(5,009)	(477)	14,437	(14,694)	-	-	-	(24,408)	-	-	-	-	-	-	
Accounts Payable - Current Year	(39,869)	9,239	4,687	33,907	(47,391)	(27,823)	25,728	(16,747)	-	-	-	-	-	-	
Summerholdback for Teachers	(24,620)	2,803	3,018	3,196	1,990	2,717	2,638	3,685	3,685	3,685	3,685	3,685	-	-	
Ending Cash	1,158,000	1,164,131	1,189,082	1,226,284	1,161,410	1,329,533	1,542,695	998,289	871,094	913,940	1,137,503	1,197,971			

MSA-6
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	754,059	681,720	687,541	689,221	792,397	781,960	866,889	1,113,104	890,522	897,612	947,571	971,146			
REVENUE															
LCFF Entitlement	21,801	94,499	79,965	174,850	120,684	120,684	174,850	134,135	100,109	140,344	100,109	100,109	1,490,511	128,371	
Federal Revenue	2,011	4,022	2,681	21,150	2,681	12,831	27,875	20,385	9,281	9,281	26,248	9,281	175,551	27,823	
Other State Revenue	5,877	11,754	7,946	7,836	7,836	85,054	49,561	(20,296)	22,744	23,370	22,701	31,151	288,267	32,733	
Other Local Revenue	1,200	-	-	949	-	4,019	1,263	(2,252)	863	863	863	863	8,630	-	
Fundraising & Grants	400	1,955	-	2,732	1,862	2,772	1,631	(4,042)	6,114	-	1,325	-	14,749	-	
TOTAL REVENUE	31,289	112,229	90,592	207,517	133,063	225,360	255,180	127,930	139,111	173,859	151,247	141,404	1,977,707	188,927	
EXPENSES															
Certificated Salaries	18,849	59,433	59,808	60,258	60,483	57,058	55,699	81,503	62,270	62,270	62,270	62,270	702,174	-	
Classified Salaries	4,308	6,327	11,916	10,054	8,102	8,689	8,104	38,981	15,741	15,741	15,741	15,741	159,444	-	
Employee Benefits	13,735	27,299	14,590	30,250	26,677	12,964	8,594	90,583	27,953	27,017	27,017	13,879	320,558	-	
Books & Supplies	5,065	12,489	2,285	3,768	14,099	9,939	(242)	49,475	11,896	5,754	9,527	7,257	196,445	65,132	
Services & Other Operating Expenses	35,606	36,469	23,797	29,697	48,844	20,669	59,257	85,963	42,849	41,806	41,806	41,806	514,556	5,987	
Capital Outlay & Depreciation	1,648	1,648	2,798	1,648	1,648	1,648	498	7,614	2,394	2,394	2,394	2,394	28,726	-	
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL EXPENSES	79,212	143,665	115,194	135,676	159,854	110,967	131,911	354,119	163,104	154,981	158,754	143,347	1,921,903	71,119	
Operating Cash Inflow (Outflow)	(47,923)	(31,435)	(24,602)	71,841	(26,791)	114,394	123,269	(226,190)	(23,993)	18,877	(7,508)	(1,943)	55,804	117,807	
Revenues - Prior Year Accruals	94,166	24,128	384	39,078	-	-	10,346	-	-	-	-	-	-	-	
Other Assets	(406,042)	-	-	(6,547)	6,547	-	-	-	-	-	-	-	-	-	
Fixed Assets	1,648	(268)	1,648	1,648	1,648	1,648	(1,418)	8,610	3,390	3,390	3,390	3,390	-	-	
Due To (From)	321,266	-	26,390	(949)	949	-	97,217	-	25,000	25,000	25,000	25,000	-	-	
Expenses - Prior Year Accruals	(3,384)	(3,671)	(1,998)	(279)	-	-	-	(1,162)	-	-	-	-	-	-	
Accounts Payable - Current Year	(13,681)	14,939	(2,291)	(3,784)	5,039	(33,288)	14,674	(6,533)	-	-	-	-	-	-	
Summerholdback for Teachers	(18,389)	2,128	2,149	2,168	2,170	2,175	2,128	2,692	2,692	2,692	2,692	2,692	-	-	
Ending Cash	681,720	687,541	689,221	792,397	781,960	866,889	1,113,104	890,522	897,612	947,571	971,146	1,000,285			

MSA-7
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast	Forecast	
Beginning Cash	830,140	890,345	804,244	710,038	785,894	846,538	1,129,842	1,200,970	953,285	930,441	1,016,593	993,953			
REVENUE															
LCFF Entitlement	36,051	157,504	133,471	288,573	201,794	201,794	288,574	231,511	183,483	257,480	183,483	183,483	2,574,310	227,110	
Federal Revenue	3,325	6,650	4,434	33,650	4,434	18,331	54,231	2,576	14,229	14,229	40,092	14,229	251,998	41,587	
Other State Revenue	9,718	19,437	13,515	12,958	12,958	350,387	97,288	(73,446)	64,404	93,324	38,503	78,306	802,711	85,359	
Other Local Revenue	40	1,191	1,074	3,120	692	1,272	8,838	28,641	2,061	2,061	2,061	2,061	53,111	-	
Fundraising & Grants	365	230	70	4,301	991	2,689	254	(4,087)	3,632	1,335	768	2,349	12,898	-	
TOTAL REVENUE	49,500	185,012	152,563	342,601	220,868	574,474	449,185	185,194	267,810	368,429	264,907	280,428	3,695,027	354,056	
EXPENSES															
Certificated Salaries	16,665	88,574	91,442	90,502	89,852	88,843	90,034	91,228	90,855	90,855	90,855	90,855	1,010,559	-	
Classified Salaries	9,601	16,596	24,492	24,566	20,796	19,811	18,913	30,386	21,935	21,935	21,935	21,935	252,903	(0)	
Employee Benefits	11,628	38,110	33,507	48,914	18,223	44,248	26,481	49,967	35,406	34,030	34,030	34,030	408,574	-	
Books & Supplies	5,921	21,480	11,773	27,482	11,263	15,353	1,110	41,666	13,964	11,341	16,610	17,399	419,268	223,906	
Services & Other Operating Expenses	132,828	164,371	66,254	147,236	46,212	112,245	127,359	166,044	132,904	128,527	128,527	106,544	1,469,252	10,202	
Capital Outlay & Depreciation	9,693	1,691	(1,829)	1,691	1,691	1,691	(2,793)	18,106	3,742	3,742	3,742	3,742	44,909	-	
Other Outflows	-	-	-	-	-	-	(786)	786	-	-	-	-	-	-	
TOTAL EXPENSES	186,336	330,823	225,639	340,389	188,037	282,191	260,319	398,183	298,806	290,430	295,700	274,506	3,605,465	234,108	
Operating Cash Inflow (Outflow)	(136,836)	(145,811)	(73,076)	2,212	32,831	292,283	188,866	(212,989)	(30,996)	77,999	(30,793)	5,923	89,561	119,948	
Revenues - Prior Year Accruals	136,403	35,719	2,364	97,623	-	-	(3,256)	2,544	-	-	-	-	-	-	
Other Assets	286,532	-	-	(54,561)	54,561	-	-	4,000	-	-	-	-	-	-	
Fixed Assets	1,691	(287)	1,691	1,691	1,691	1,691	(2,793)	(14,433)	3,742	3,742	3,742	3,742	-		
Due To (From)	(151,049)	1,815	(25,225)	(1,387)	1,898	-	(125,825)	-	-	-	-	-	-		
Expenses - Prior Year Accruals	(21,915)	709	(892)	-	-	-	-	(1,305)	-	-	-	-	-		
Accounts Payable - Current Year	(17,711)	17,225	(3,617)	25,617	(34,917)	(15,206)	9,604	(29,912)	-	-	-	-	-		
Summerholdback for Teachers	(36,910)	4,528	4,549	4,661	4,582	4,536	4,532	4,410	4,410	4,410	4,410	4,410	-		
Ending Cash	890,345	804,244	710,038	785,894	846,538	1,129,842	1,200,970	953,285	930,441	1,016,593	993,953	1,008,028			

MSA-8
Monthly Cash Forecast
As of Jan FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	925,839	980,773	954,386	859,975	1,052,280	1,194,195	1,567,014	1,808,810	1,479,668	1,440,131	1,541,206	1,569,291		
REVENUE														
LCFF Entitlement	61,846	273,738	232,507	506,640	352,544	352,544	506,639	404,483	324,498	457,158	324,498	324,498	4,525,841	404,247
Federal Revenue	5,705	11,409	7,606	67,717	7,606	7,606	38,188	43,475	6,319	6,319	67,446	6,319	336,842	61,127
Other State Revenue	16,672	33,344	22,610	30,257	22,230	280,460	51,611	19,154	76,022	60,307	65,952	99,870	840,876	62,387
Other Local Revenue	-	-	-	2,236	-	23	14,491	19,522	1,675	1,675	1,675	1,675	42,972	-
Fundraising & Grants	4,726	-	-	4,030	708	996	-	2,874	1,667	1,667	1,667	1,667	22,236	2,236
TOTAL REVENUE	88,948	318,492	262,723	610,881	383,088	641,629	610,930	489,507	410,180	527,126	461,237	434,029	5,768,767	529,998
EXPENSES														
Certificated Salaries	23,885	125,080	156,833	140,580	139,639	142,505	133,555	271,378	166,194	166,194	166,194	166,194	1,798,231	(0)
Classified Salaries	14,479	30,594	19,489	26,356	25,868	25,044	38,108	16,822	26,585	26,585	26,585	26,585	303,100	-
Employee Benefits	34,375	61,919	43,042	53,521	40,747	35,946	23,003	114,461	57,492	55,210	55,210	55,210	653,465	23,331
Books & Supplies	2,538	41,388	3,250	23,209	12,742	50,423	2,529	174,150	74,426	75,740	79,502	101,837	643,235	1,500
Services & Other Operating Expenses	122,539	114,417	139,414	136,706	118,655	180,169	155,698	269,714	242,419	219,722	223,061	230,439	2,206,121	53,168
Capital Outlay & Depreciation	5,650	5,650	10,527	5,650	5,650	5,650	774	24,489	8,005	8,005	8,005	8,005	96,064	-
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	203,466	379,048	372,555	386,023	343,301	439,739	353,667	871,014	575,122	551,456	558,557	588,270	5,700,216	77,999
Operating Cash Inflow (Outflow)	(114,517)	(60,556)	(109,833)	224,857	39,787	201,890	257,263	(381,507)	(164,941)	(24,330)	(97,320)	(154,241)	68,551	451,999
Revenues - Prior Year Accruals	289,487	60,414	-	31,974	-	-	-	2,996	-	-	-	-	-	-
Other Assets	(2,039,673)	(72,759)	-	(87,297)	87,297	-	-	-	-	-	-	-	-	-
Fixed Assets	5,650	3,499	5,650	5,650	5,650	5,650	774	19,895	3,411	3,411	3,411	3,411	-	-
Due To (From)	2,007,771	72,759	12,883	(2,236)	2,236	160,000	(2,002)	50,318	115,000	115,000	115,000	51,000	-	-
Expenses - Prior Year Accruals	(9,293)	(19,451)	(2,426)	(54)	-	-	-	30,688	-	-	-	-	-	-
Accounts Payable - Current Year	(58,972)	(11,970)	(4,368)	16,057	3,585	1,766	(17,727)	(58,526)	-	-	-	-	-	-
Summerholdback for Teachers	(25,519)	1,677	3,683	3,355	3,359	3,512	3,489	6,994	6,994	6,994	6,994	6,994	-	-
Ending Cash	980,773	954,386	859,975	1,052,280	1,194,195	1,567,014	1,808,810	1,479,668	1,440,131	1,541,206	1,569,291	1,476,455		

MSA-SA
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	1,576,509	1,396,508	909,436	441,989	510,637	613,858	939,908	814,911	749,560	712,158	688,137	897,120			
REVENUE															
LCFF Entitlement	206,800	433,995	402,777	372,240	603,908	518,610	488,074	687,747	865,444	679,219	679,219	714,739	6,793,513	140,738	
Federal Revenue	-	-	63,161	5,159	-	145,394	54,025	130,249	26,518	65,768	90,968	22,648	662,529	58,639	
Other State Revenue	14,908	14,909	27,100	27,259	39,528	102,587	29,141	100,618	36,017	36,017	94,624	66,008	638,830	50,114	
Other Local Revenue	2,118	628	2,241	8,225	2,551	4,138	275	331	2,049	2,049	2,049	2,049	56,723	28,020	
Fundraising & Grants	129	-	3,030	6,107	12,069	4,448	-	17,688	(1,532)	2,426	548	3,444	48,358	-	
TOTAL REVENUE	223,956	449,532	498,309	418,990	658,057	775,177	571,515	936,633	928,496	785,480	867,409	808,889	8,199,952	277,511	
EXPENSES															
Certificated Salaries	40,707	246,046	273,857	270,899	248,655	252,323	245,701	252,480	237,271	237,271	237,271	237,271	2,779,751	-	
Classified Salaries	33,466	61,985	63,482	78,128	71,484	77,634	67,215	30,234	29,533	29,533	29,533	29,533	601,761	-	
Employee Benefits	51,391	92,220	116,369	127,975	84,891	54,083	83,207	121,174	108,440	104,756	104,756	62,621	1,111,884	-	
Books & Supplies	9,151	59,556	40,561	149,834	3,948	10,460	77,853	94,013	60,042	55,648	57,132	57,182	677,539	2,158	
Services & Other Operating Expenses	122,068	161,354	143,016	234,438	(10,203)	189,870	314,359	134,995	221,169	268,934	216,375	310,823	2,324,944	17,746	
Capital Outlay & Depreciation	33,103	33,103	33,103	33,103	33,103	33,103	33,103	105,180	42,113	42,113	42,113	42,113	505,350	-	
Other Outflows	-	-	87,070	-	35,028	40,363	(75,391)	58	85,980	-	-	-	173,107	-	
TOTAL EXPENSES	289,886	654,264	757,457	894,376	466,906	657,836	746,048	738,134	784,548	738,254	687,179	739,543	8,174,335	19,904	
Operating Cash Inflow (Outflow)	(65,931)	(204,732)	(259,148)	(475,386)	191,151	117,341	(174,533)	198,498	143,948	47,226	180,230	69,346	25,617	257,607	
Revenues - Prior Year Accruals	6,943	36,574	24,501	-	-	85,892	-	(6,105)	-	-	-	-	-	-	
Other Assets	2,215,457	-	-	-	(75,554)	-	-	95,244	-	-	-	-	-	-	
Fixed Assets	33,103	33,103	33,103	33,103	33,103	33,103	33,103	80,380	17,313	17,313	17,313	17,313	-	-	
Due To (From)	(2,189,783)	(366,413)	(108,429)	347,581	77,942	174,595	20,066	(349,189)	(100,000)	(100,000)	-	-	-	-	
Expenses - Prior Year Accruals	(46,025)	(9,031)	(58,791)	(28,676)	-	-	-	(3,250)	-	-	-	-	-	-	
Accounts Payable - Current Year	(95,792)	16,152	7,162	188,551	(126,605)	(88,040)	(6,746)	(84,022)	-	-	-	-	-	-	
Summerholdback for Teachers	(37,974)	7,276	7,334	7,643	7,351	7,326	7,280	11,440	11,440	11,440	11,440	11,440	-	-	
Loans Payable (Current)	-	-	(4,166)	(4,166)	(4,166)	(4,166)	(4,166)	(4,182)	-	-	-	-	-	-	
Loans Payable (Long Term)	-	-	(109,013)	-	-	-	-	(4,167)	(110,103)	-	-	-	-	-	
Ending Cash	1,396,508	909,436	441,989	510,637	613,858	939,908	814,911	749,560	712,158	688,137	897,120	995,219			

MSA-SD
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast			
Beginning Cash	726,668	830,192	669,431	1,500,270	1,463,362	831,915	951,601	911,576	756,849	864,535	810,939	761,062			
REVENUE															
LCFF Entitlement	40,264	172,476	357,792	249,255	223,803	269,651	197,223	318,568	359,835	204,759	204,759	224,224	2,960,085	137,475	
Federal Revenue	-	2,745	1,806	7,893	-	7,325	9,707	12,017	3,695	32,262	11,718	3,695	131,511	38,647	
Other State Revenue	9,957	9,957	17,993	25,428	24,409	242,617	41,655	(38,516)	70,006	38,685	57,945	90,037	635,855	45,681	
Other Local Revenue	444	33	-	16,181	162	5,100	1,174	16,309	9,008	9,008	9,008	9,008	75,435	-	
Fundraising & Grants	-	-	-	11,968	-	17,908	-	(8,184)	5,219	133	4,109	-	33,051	1,898	
TOTAL REVENUE	50,665	185,211	377,591	310,726	248,374	542,600	249,759	300,193	447,763	284,847	287,539	326,964	3,835,935	223,701	
EXPENSES															
Certificated Salaries	31,240	117,464	139,647	124,573	121,847	133,038	125,491	129,695	129,295	129,295	129,295	129,295	1,440,174	(0)	
Classified Salaries	19,234	18,068	3,022	15,345	15,519	15,189	15,273	22,246	19,196	19,196	19,196	19,196	200,678	(0)	
Employee Benefits	32,735	44,916	32,172	51,818	42,588	67,147	17,576	102,580	48,693	46,910	46,910	24,364	558,407	-	
Books & Supplies	1,601	3,430	6,147	3,020	5,901	6,951	10,613	32,030	4,236	6,457	5,431	25,149	330,564	219,598	
Services & Other Operating Expenses	84,728	69,790	72,974	187,778	68,071	90,985	120,421	150,119	143,975	141,903	141,903	141,903	1,437,066	22,516	
Capital Outlay & Depreciation	3,718	5,637	11,261	3,718	3,718	3,718	3,718	(5,831)	2,525	2,525	2,525	2,525	30,295	(9,461)	
Other Outflows	-	-	-	-	-	2,065	8,541	(10,606)	-	-	-	-	-	-	
TOTAL EXPENSES	173,256	259,304	265,224	386,252	257,644	319,092	301,634	420,233	347,919	346,284	345,258	342,431	3,997,185	232,652	
Operating Cash Inflow (Outflow)	(122,592)	(74,093)	112,367	(75,526)	(9,270)	223,508	(51,874)	(120,039)	99,844	(61,437)	(57,719)	(15,466)	(161,249)	(8,952)	
Revenues - Prior Year Accruals	220,019	-	3,397	15,678	-	-	-	11,568	-	-	-	-	-	-	
Other Assets	53,896	-	-	(30,233)	30,233	-	-	-	-	-	-	-	-	-	
Fixed Assets	3,718	3,718	3,718	3,718	3,718	3,718	3,718	(5,831)	2,525	2,525	2,525	2,525	-	-	
Due To (From)	(22,737)	(15,825)	694,999	14,894	(629,185)	(106,607)	(589)	-	-	-	-	-	-	-	
Expenses - Prior Year Accruals	(5,467)	(8,960)	(3,792)	(3,195)	(497)	(497)	(497)	(30,936)	-	-	-	-	-	-	
Accounts Payable - Current Year	(23,314)	(67,294)	16,766	34,367	(29,839)	(4,245)	5,777	(14,806)	-	-	-	-	-	-	
Summerholdback for Teachers	-	1,692	3,385	3,389	3,393	3,809	3,440	5,317	5,317	5,317	5,317	5,317	-	-	
Ending Cash	830,192	669,431	1,500,270	1,463,362	831,915	951,601	911,576	756,849	864,535	810,939	761,062	753,438			

MERF
Monthly Cash Forecast
As of Jan FY2018

	2017-18													Forecast	Remaining Balance
	Actuals & Forecast														
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast		
Beginning Cash	52,671	126,542	175,175	187,003	236,799	685,427	478,702	667,350	94,753	97,844	293,192	310,743			
REVENUE															
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Federal Revenue	-	-	-	-	-	757	7,325	(2,694)	674	674	674	674	674	8,082	
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Local Revenue	605,237	538,887	527,438	510,277	420,087	586,553	572,551	548,809	451,689	533,043	533,043	695,752	6,446,755	(76,611)	
Fundraising & Grants	-	103,174	-	-	-	600	600	(59,415)	22,479	22,479	22,479	22,479	134,875	-	
TOTAL REVENUE	605,237	642,060	527,438	510,277	420,087	587,910	580,475	486,700	474,841	556,196	556,196	718,905	6,589,712	(76,611)	
EXPENSES															
Certificated Salaries	42,729	43,333	56,642	44,158	44,158	21,688	44,158	35,606	40,413	40,413	40,413	43,413	497,127	-	
Classified Salaries	142,271	147,977	126,131	138,461	136,648	145,690	153,071	205,604	149,511	149,511	149,511	174,511	1,818,896	(0)	
Employee Benefits	50,638	28,316	60,734	96,081	46,158	50,306	41,590	98,886	55,033	51,996	51,996	35,357	667,091	-	
Books & Supplies	663	6,405	259	3,531	(1,076)	1,879	2,544	27,353	5,035	3,837	6,643	5,198	66,261	3,989	
Services & Other Operating Expenses	155,806	278,452	189,176	255,256	80,681	262,930	95,350	332,714	375,069	258,400	433,391	316,735	3,046,200	12,240	
Capital Outlay & Depreciation	120	120	120	120	120	120	120	(218)	78	78	78	78	933	-	
Other Outflows	-	4,460	(4,460)	-	-	840	1,862	(2,702)	-	-	-	-	-	-	
TOTAL EXPENSES	392,227	509,064	428,602	537,607	306,689	483,453	338,697	697,243	625,138	504,235	682,033	575,291	6,096,508	16,229	
Operating Cash Inflow (Outflow)	213,011	132,996	98,836	(27,330)	113,397	104,457	241,779	(210,543)	(150,297)	51,961	(125,837)	143,613	493,204	(92,840)	
Revenues - Prior Year Accruals	-	-	-	-	-	-	-	234,113	-	-	-	-	-	-	
Accounts Receivable - Current Year	-	-	-	-	-	-	-	463	-	-	-	-	-	-	
Other Assets	81,216	-	-	366,327	(366,327)	-	-	605,327	-	-	-	(532,737)	-	-	
Fixed Assets	120	120	120	120	120	120	120	(218)	78	78	78	78	-	-	
Due To (From)	64,599	(147,314)	28,992	(333,586)	772,345	(315,383)	(91,158)	(726,454)	153,310	143,310	143,310	207,310	-	-	
Expenses - Prior Year Accruals	(1,755)	(35,081)	(12,485)	-	-	-	-	(422,944)	-	-	-	-	-	-	
Accounts Payable - Current Year	(210,819)	97,912	(103,635)	44,265	(70,907)	4,082	37,907	(52,340)	-	-	-	-	-	-	
Other Liabilities	(72,500)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Cash	126,542	175,175	187,003	236,799	685,427	478,702	667,350	94,753	97,844	293,192	310,743	129,007			