



Business and Development Specialists
for Charter Schools

MEMORANDUM

TO: Caprice Young, CEO, Magnolia Public Schools
FROM: EdTec
SUBJECT: April 2018 Financial Presentation
DATE: 05/30/2018

SUMMARY OF RESULTS – 2ND interim Board Approved Budget vs. Current Forecast

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	27,643,805	38,117,866	36,393,367	36,330,418	(62,949)	(1,787,448)	8,686,613
Federal Revenue	2,286,436	4,008,196	4,336,767	4,309,839	(26,928)	301,643	2,023,403
Other State Revenues	4,852,741	4,320,287	6,842,814	6,960,228	117,414	2,639,941	2,107,487
Local Revenues	5,647,365	6,843,121	7,045,162	7,049,859	4,697	206,739	1,402,494
Fundraising and Grants	345,698	218,766	388,485	395,895	7,410	177,129	50,197
Total Revenue	40,776,045	53,508,235	55,006,595	55,046,239	39,645	1,538,004	14,270,194
Expenses							
Compensation and Benefits	21,922,911	27,669,640	27,335,073	27,276,723	58,350	392,917	5,353,811
Books and Supplies	2,067,900	3,378,007	5,195,192	3,389,642	1,805,551	(11,635)	1,321,742
Services and Other Operating Expenditures	13,513,711	19,443,993	19,295,756	19,394,925	(99,169)	49,068	5,881,214
Depreciation	565,467	957,438	1,071,866	979,688	92,178	(22,251)	414,222
Other Outflows	429,246	173,107	399,641	399,641	-	(226,533)	(29,605)
Total Expenses	38,499,234	51,622,185	53,297,528	51,440,618	1,856,909	181,566	12,941,384
Operating Income	2,276,811	1,886,051	1,709,067	3,605,621	1,896,554	1,719,570	1,328,810
Fund Balance							
Beginning Balance (Unaudited)		21,757,882	21,757,882	21,757,882			
Audit Adjustment		-	(440,274)	(440,274)			
Operating Income		1,886,051	1,709,067	3,605,621			
Ending Fund Balance		23,643,933	23,026,675	24,923,229			

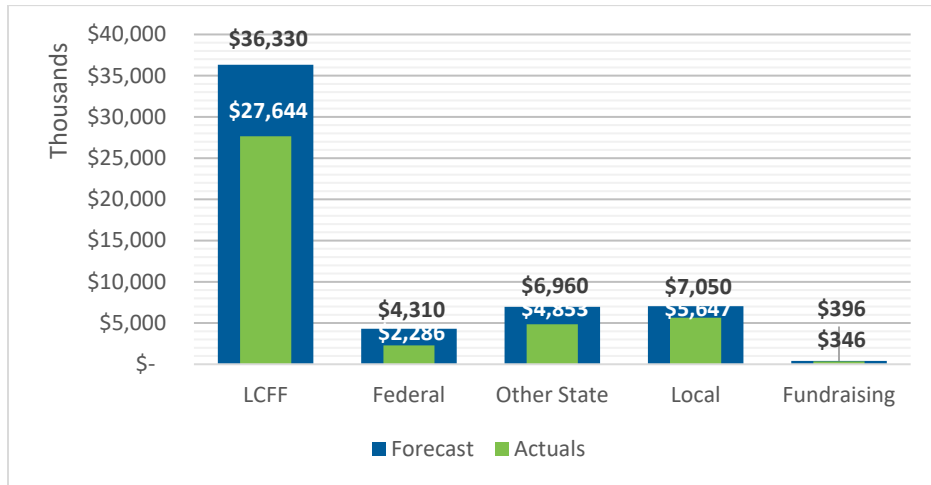
Consolidated Net Income is forecasted for the year at **\$3,605,621**; This is an increase of **\$1.896 million** from the 2nd interim board approved budget.

Primary drivers of this change are:

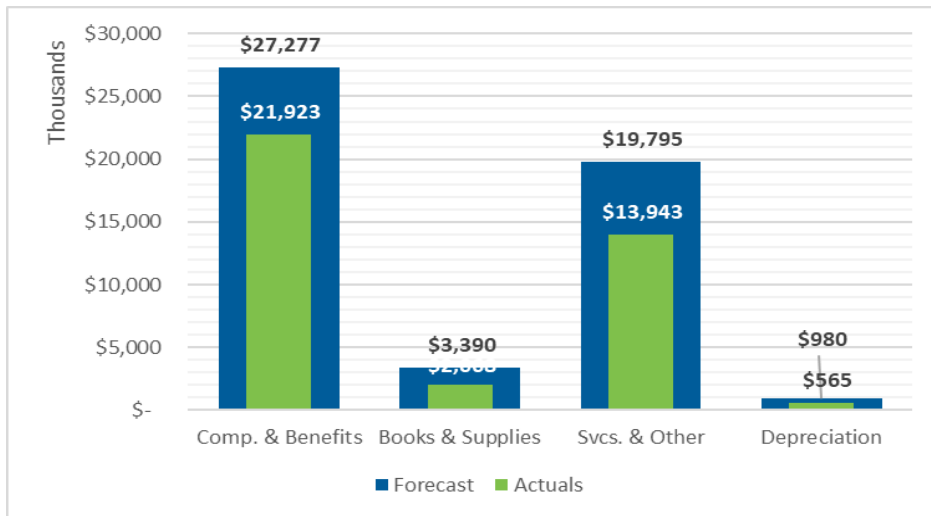
- Transfer all Prop 39 Clean Energy expenses to next year – not expected to spend any until after June (+\$1.8M)
- Adjust Title I per CDE revised entitlements (-\$37k)
- Adjust SB740 reimbursement rate from 75% funded to 90% funded per CSFA (+\$131k)
- Trued up salaries/positions per latest info, partially offset by sub costs (+\$58k)
- Contracted Substitute costs increased per actuals across several sites (-\$90k)

	Year 1 2017-18											
	Apr MR Forecast											
	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	Total
SUMMARY												
Revenue												
LCFF Entitlement	5,511,579	4,480,488	4,465,612	1,716,446	1,930,914	1,451,413	2,572,314	4,545,675	6,705,513	2,950,464	-	36,330,418
Federal Revenue	1,184,438	530,459	499,769	241,824	247,385	179,533	263,088	342,766	678,306	134,192	8,082	4,309,839
Other State Revenues	1,363,612	680,764	785,415	374,533	421,755	296,206	827,717	841,820	693,881	674,527	-	6,960,228
Local Revenues	76,325	40,006	58,266	26,946	154,604	8,630	53,111	43,104	62,681	76,164	6,450,022	7,049,859
Fundraising and Grants	58,185	30,051	27,058	6,926	2,017	14,749	18,390	22,236	48,358	33,051	134,875	395,895
Total Revenue	8,194,139	5,761,767	5,836,121	2,366,674	2,756,674	1,950,531	3,734,618	5,795,601	8,188,738	3,868,397	6,592,979	55,046,239
Expenses												
Compensation and Benefits	3,559,306	3,097,362	2,844,938	1,110,255	1,441,167	1,161,242	1,675,843	2,760,779	4,482,293	2,160,423	2,983,114	27,276,723
Books and Supplies	507,274	402,394	389,259	176,221	284,646	135,343	208,228	416,576	677,538	125,902	66,261	3,389,642
Services and Other Operating Expenditures	2,940,401	1,963,485	2,146,320	839,371	709,404	506,105	1,481,138	2,206,129	2,104,840	1,483,250	3,014,482	19,394,925
Depreciation	160,174	51,413	20,723	15,656	18,908	19,778	22,844	90,528	547,780	30,951	933	979,688
Other Outflows	-	-	-	-	-	-	-	-	399,641	-	-	399,641
Total Expenses	7,167,154	5,514,654	5,401,240	2,141,504	2,454,125	1,822,469	3,388,053	5,474,012	8,212,091	3,800,526	6,064,790	51,440,618
Operating Income	1,026,984	247,113	434,880	225,171	302,549	128,063	346,566	321,589	(23,353)	67,872	528,188	3,605,621
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	1,026,984	247,113	434,880	225,171	302,549	128,063	346,566	321,589	(23,353)	67,872	528,188	3,605,621
Ending Fund Balance	4,413,260	1,144,199	1,066,841	1,255,330	1,678,106	1,386,984	1,358,896	3,687,988	7,853,659	1,316,558	(238,590)	24,923,229

FORECAST VS. ACTUALS – REVENUES (Apr18) – 74% received to date



FORECAST VS. ACTUALS – EXPENSES (Apr18) – 75% spent to date



CASH FLOW SUMMARY



The ending cash balance at 4/30/18 was \$14M, and the projected ending cash balance at 6/30/18 is \$10.9M.

MAGNOLIA SCIENCE ACADEMY – 1

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	4,103,894	5,459,002	5,505,969	5,511,579	5,610	52,577
Federal Revenue	436,917	1,088,351	1,178,487	1,184,438	5,951	96,087
Other State Revenues	691,814	890,794	1,277,227	1,363,612	86,385	472,817
Local Revenues	57,327	69,650	76,325	76,325	-	6,675
Fundraising and Grants	55,006	65,000	58,185	58,185	-	(6,815)
Total Revenue	5,344,957	7,572,797	8,096,193	8,194,139	97,946	621,341
Expenses						
Compensation and Benefits	2,825,892	3,515,834	3,551,837	3,559,306	(7,469)	(43,472)
Books and Supplies	279,576	514,102	764,620	507,274	257,346	6,829
Services and Other Operating Expenditures	1,877,099	3,276,235	2,935,345	2,940,401	(5,056)	335,834
Depreciation	-	153,345	160,174	160,174	-	(6,829)
Other Outflows	732	-	-	-	-	-
Total Expenses	4,983,299	7,459,516	7,411,976	7,167,154	244,821	292,362
Operating Income	361,658	113,281	684,217	1,026,984	342,767	913,703

SUMMARY OF RESULTS

Forecasting a net income of **\$1,026,984**; This is an increase of \$342,767 from the 2nd interim approved budget.

FORECAST CHANGES

LCFF Entitlement (+\$5,610)

Increase due to updated LCFF rate change

Federal Revenue (+\$5,951)

Increase in Title funding from CDE

Other State Revenues (+\$86,385)

Other State revenues increased due to SB740 projected increase from 75% funded to 90% estimated funded.

Compensation and Benefits (-\$7,469)

Compensation increased due to addition Title Teacher salary for remainder of year.

Books and Supplies (+\$257,346)

Moved expenses to to Capital Expenditures for FY19.

Other Operating Expenses (-\$5,056)

Increase in Other operating expenses was due to increase in actuals Travel – Mileage, Parking, Tolls. Slight increase in district oversight fees and special education encroachment due to change in ADA.

MAGNOLIA SCIENCE ACADEMY -2

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	3,351,837	4,724,787	4,538,113	4,480,488	(57,625)	(244,299)
Federal Revenue	290,795	454,654	525,188	530,459	5,271	75,805
Other State Revenues	486,797	359,588	685,224	680,764	(4,460)	321,176
Local Revenues	39,896	58,680	39,506	40,006	500	(18,674)
Fundraising and Grants	26,107	20,550	24,051	30,051	6,000	9,501
Total Revenue	4,195,430	5,618,259	5,812,082	5,761,767	(50,315)	143,509
Expenses						
Compensation and Benefits	2,379,355	3,110,910	3,089,008	3,097,362	(8,354)	13,548
Books and Supplies	277,836	400,942	622,371	402,394	219,977	(1,453)
Services and Other Operating Expenditures	1,342,282	1,923,796	1,936,068	1,963,485	(27,416)	(39,689)
Depreciation	46,958	51,413	51,413	51,413	-	0
Other Outflows	591	-	-	-	-	-
Total Expenses	4,047,022	5,487,060	5,698,860	5,514,654	184,206	(27,594)
Operating Income	148,409	131,198	113,222	247,113	133,891	115,915

SUMMARY OF RESULTS

Forecasting a net income of **\$247,113**; This is an increase of \$133,891 from the 2nd interim approved budget.

FORECAST CHANGES

LCFF Revenues (-\$57,625)

Decrease due to decreased P2 ADA adjustment

Federal Revenue (+\$5,271)

Increase in Title funding from CDE

Other State Revenues (-\$4,460)

State Special Education and State Lottery decreased due to P2 ADA decrease

Local Revenues (+\$500)

Minor increase due to food service sales revenue

Fundraising and Grants (+\$6,000)

Increase due to exceeding fundraising goals.

Compensation and Benefits (-\$8,354)

Decrease due to a new administrative assistant position added in April

Books and Supplies (+219,977)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (-\$27,416)

Increase due to matching actuals for substitutes, school programs, and fines and penalties. Slight decrease in district oversight fees and special education encroachment due to change in ADA.

MAGNOLIA SCIENCE ACADEMY -3

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	3,402,140	4,463,366	4,394,837	4,465,612	70,775	2,246
Federal Revenue	208,896	485,007	497,814	499,769	1,955	14,762
Other State Revenues	582,474	447,300	780,799	785,415	4,616	338,115
Local Revenues	55,442	40,578	58,266	58,266	-	17,688
Fundraising and Grants	26,098	19,617	27,058	27,058	-	7,441
Total Revenue	4,275,050	5,455,868	5,758,775	5,836,121	77,346	380,253
Expenses						
Compensation and Benefits	2,361,940	2,824,322	2,861,722	2,844,938	16,784	(20,616)
Books and Supplies	224,900	434,314	609,654	389,259	220,395	45,055
Services and Other Operating Expenditures	1,553,249	2,058,008	2,145,579	2,146,320	(740)	(88,312)
Depreciation	31,827	19,096	20,723	20,723	-	(1,627)
Other Outflows	-	-	-	-	-	-
Total Expenses	4,171,916	5,335,741	5,637,679	5,401,240	236,439	(65,499)
Operating Income	103,134	120,127	121,096	434,880	313,785	314,753

SUMMARY OF RESULTS

Forecasting a net income of **\$434,880**; This is an increase of \$313,785 from the 2nd interim approved budget.

FORECAST CHANGES

LCFF Revenues (+\$70,775)

Increase due to an increase in P2 ADA.

Federal Revenues (+\$1,955)

Increase in Title funding from CDE

Other State Revenues (+\$4,616)

Increase due to increase in P2 ADA

Compensation and benefits (+\$16,784)

Decrease forecast to TBD Science Teacher position removed. Partial budget transfer to offset administrative added. Corrected location of sub payroll previously coded to MSA-4.

Books and Supplies (+\$220,395)

Moved expenses to to Capital Expenditures for FY19.

Other Operating Expenses (-\$740)

Slight increase in district oversight fees and special education encroachment due to change in ADA.

MAGNOLIA SCIENCE ACADEMY - 4

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	1,341,576	1,875,756	1,693,711	1,716,446	22,735	(159,310)
Federal Revenue	142,752	259,640	240,751	241,824	1,072	(17,817)
Other State Revenues	330,769	150,859	374,018	374,533	514	223,674
Local Revenues	35,717	22,035	26,946	26,946	-	4,911
Fundraising and Grants	5,910	3,000	5,517	6,926	1,410	3,926
Total Revenue	1,856,723	2,311,290	2,340,943	2,366,674	25,731	55,384
Expenses						
Compensation and Benefits	850,062	1,337,560	1,114,607	1,110,255	4,351	227,305
Books and Supplies	91,698	113,174	380,027	176,221	203,805	(63,047)
Services and Other Operating Expenditures	554,958	789,378	835,238	839,371	(4,132)	(49,993)
Depreciation	13,050	15,656	15,656	15,656	-	-
Other Outflows	1,660	-	-	-	-	-
Total Expenses	1,511,428	2,255,768	2,345,527	2,141,504	204,024	114,264
Operating Income	345,295	55,522	(4,584)	225,171	229,755	169,648

SUMMARY OF RESULTS

Forecasting a net income of **\$225,171**; This is an increase of \$229,755 from the 2nd interim budget.

FORECAST CHANGES

LCFF Revenues (+\$22,735)

Increase due to an increase in P2 ADA.

Federal Revenue (+\$1,072)

Increase in Title funding from CDE

Other State Revenues (+\$514)

Increase due to an increase in P2 ADA.

Fundraising and Grants (+\$1,410)

Increase due to exceeding fundraising goals.

Compensation and Benefits (+\$4,351)

Decreased due to correcting location of sub payroll belonging to MSA-3

Books and Supplies (+\$203,805)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (-\$4,132)

Slight increase in district oversight fees and special education encroachment due to change in ADA. Increase in actuals for substitutes, school programs, and fines and penalties.

MAGNOLIA SCIENCE ACADEMY - 5

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	1,466,419	1,939,936	1,957,422	1,930,914	(26,508)	(9,022)
Federal Revenue	157,397	226,461	248,065	247,385	(680)	20,923
Other State Revenues	350,191	180,136	423,857	421,755	(2,102)	241,619
Local Revenues	105,250	28,536	154,604	154,604	-	126,068
Fundraising and Grants	-	1,000	2,017	2,017	-	1,017
Total Revenue	2,079,257	2,376,069	2,785,964	2,756,674	(29,290)	380,605
Expenses						
Compensation and Benefits	1,163,365	1,399,666	1,451,484	1,441,167	10,317	(41,502)
Books and Supplies	144,544	225,109	484,210	284,646	199,565	(59,537)
Services and Other Operating Expenditures	437,569	675,372	709,669	709,404	265	(34,032)
Depreciation	14,330	11,400	18,908	18,908	-	(7,508)
Other Outflows	-	-	-	-	-	-
Total Expenses	1,759,809	2,311,546	2,664,272	2,454,125	210,147	(142,579)
Operating Income	319,449	64,523	121,692	302,549	180,856	238,026

SUMMARY OF RESULTS

Forecasting a net income of **\$302,549**; This is an increase of \$180,856 from the 2nd interim budget.

FORECAST CHANGES

LCFF Revenues (-\$26,508)

Decrease due to decreased P2 ADA

Federal Revenue (-\$680)

Increase in Title funding from CDE

Other State Revenues (-\$2,102)

Decrease due to decreased P2 ADA

Compensation and Benefits (+\$10,317)

Increase in savings due to two teacher and 1 classified staff terminations.

Books and Supplies (+\$199,565)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (+\$265)

Minor increase due to P2 ADA adjustment

MAGNOLIA SCIENCE ACADEMY - 6

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	1,157,081	1,574,417	1,487,373	1,451,413	(35,960)	(123,004)
Federal Revenue	117,428	170,405	179,398	179,533	135	9,127
Other State Revenues	215,319	220,619	286,654	296,206	9,552	75,587
Local Revenues	7,430	-	8,630	8,630	-	8,630
Fundraising and Grants	16,121	15,000	14,749	14,749	0	(251)
Total Revenue	1,513,379	1,980,442	1,976,804	1,950,531	(26,272)	(29,910)
Expenses						
Compensation and Benefits	847,246	1,173,022	1,161,242	1,161,242	-	11,780
Books and Supplies	71,157	127,250	196,445	135,343	61,102	(8,093)
Services and Other Operating Expenditures	367,400	509,765	507,121	506,105	1,016	3,660
Depreciation	16,482	28,726	28,726	19,778	8,948	8,948
Other Outflows	1,730	-	-	-	-	-
Total Expenses	1,304,014	1,838,764	1,893,534	1,822,469	71,066	16,295
Operating Income	209,365	141,678	83,270	128,063	44,793	(13,615)

SUMMARY OF RESULTS

Forecasting a net income of **\$128,063**; This is an increase of \$44,793 from the 2nd interim budget.

FORECAST CHANGES

LCFF Entitlement (-\$35,960)

Decrease due to decreased P2 ADA.

Federal Revenue (+\$135)

Adjust E-rate revenue per actuals and Title I adjustment.

Other State Revenues (+\$9,552)

Other State revenues increased due to SB740 projected increase from 75% funded to 90% estimated funded.

Books and Supplies (+\$61,102)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (+\$1,016)

Minor increase due to P2 ADA adjustment

Depreciation (+\$8,948)

Adjustment to Prior Year Capital Expenditure depreciation

MAGNOLIA SCIENCE ACADEMY - 7

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	2,005,763	2,658,045	2,569,437	2,572,314	2,877	(85,731)
Federal Revenue	185,749	235,853	261,494	263,088	1,594	27,235
Other State Revenues	662,212	564,241	796,513	827,717	31,204	263,475
Local Revenues	52,072	53,168	53,111	53,111	-	(57)
Fundraising and Grants	15,786	11,000	18,390	18,390	-	7,390
Total Revenue	2,921,582	3,522,307	3,698,944	3,734,618	35,675	212,311
Expenses						
Compensation and Benefits	1,339,366	1,682,985	1,675,843	1,675,843	-	7,142
Books and Supplies	147,821	188,317	420,268	208,228	212,040	(19,910)
Services and Other Operating Expenditures	1,163,896	1,551,087	1,468,204	1,481,138	(12,934)	69,949
Depreciation	16,905	45,159	44,909	22,844	22,065	22,315
Other Outflows	(487)	-	-	-	-	-
Total Expenses	2,667,501	3,467,548	3,609,224	3,388,053	221,171	79,495
Operating Income	254,082	54,759	89,720	346,566	256,846	291,807

SUMMARY OF RESULTS

Forecasting a net income of **\$346,566**; This is an increase of \$256,846 from the 2nd interim budget.

FORECAST CHANGES

LCFF Entitlement (+\$2,877)

Increase due to P2 ADA increase.

Federal Revenue (+\$1,594)

Increase due to P2 ADA increase.

Other State Revenues (+\$31,204)

Other State revenues increased due to SB740 projected increase from 75% funded to 90% estimated funded.

Books and Supplies (\$212,040)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (-\$12,934)

Increase in district oversight fees and special education encroachment due to change in ADA.
Increase in actuals for substitutes, school programs, and book fair.

Depreciation (+\$22,065)

Adjustment to Prior Year Capital Expenditure depreciation

MAGNOLIA SCIENCE ACADEMY - 8

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	3,502,102	4,656,757	4,526,679	4,545,675	18,996	(111,082)
Federal Revenue	207,131	304,497	339,008	342,766	3,758	38,269
Other State Revenues	578,916	528,197	840,876	841,820	944	313,622
Local Revenues	43,105	34,273	42,972	43,104	132	8,831
Fundraising and Grants	22,494	20,000	22,236	22,236	-	2,236
Total Revenue	4,353,748	5,543,724	5,771,771	5,795,601	23,830	251,877
Expenses						
Compensation and Benefits	2,089,373	2,782,961	2,760,779	2,760,779	-	22,182
Books and Supplies	244,528	426,715	643,235	416,576	226,659	10,139
Services and Other Operating Expenditures	1,555,323	2,090,297	2,206,129	2,206,129	(0)	(115,832)
Depreciation	56,505	96,064	104,814	90,528	14,286	5,536
Other Outflows	(86)	-	-	-	-	-
Total Expenses	3,945,643	5,396,037	5,714,957	5,474,012	240,945	(77,975)
Operating Income	408,105	147,687	56,814	321,589	264,775	173,902

SUMMARY OF RESULTS

Forecasting a net income of **\$321,589**; This is an increase of \$264,775 from the 2nd interim budget.

FORECAST CHANGES

LCFF Entitlement (+18,996)

Increase due to P2 ADA increase.

Federal Revenue (+\$3,758)

Increase due to P2 ADA increase.

Other State Revenues (+\$944)

Increase due to P2 ADA increase.

Local Revenues (\$132)

Increase per actuals

Books and Supplies (+\$226,659)

Moved expenses to to Capital Expenditures for FY19.

Depreciation (+\$14,286)

Adjustment to Prior Year Capital Expenditure depreciation

MAGNOLIA SCIENCE ACADEMY – SA

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	4,876,920	7,467,687	6,766,761	6,705,513	(61,249)	(762,174)
Federal Revenue	437,628	658,206	726,627	678,306	(48,321)	20,100
Other State Revenues	463,372	585,070	702,193	693,881	(8,312)	108,811
Local Revenues	55,409	64,612	58,681	62,681	4,000	(1,930)
Fundraising and Grants	42,444	32,446	48,358	48,358	-	15,912
Total Revenue	5,875,773	8,808,020	8,302,619	8,188,738	(113,881)	(619,282)
Expenses						
Compensation and Benefits	3,879,435	4,576,489	4,482,293	4,482,293	-	94,197
Books and Supplies	499,267	733,114	677,538	677,538	0	55,576
Services and Other Operating Expenditures	1,630,052	2,490,994	2,105,587	2,104,840	747	386,154
Depreciation	331,028	505,350	594,356	547,780	46,576	(42,430)
Other Outflows	419,292	173,107	399,641	399,641	-	(226,533)
Total Expenses	6,759,074	8,479,055	8,259,415	8,212,091	47,323	266,963
Operating Income	(883,301)	328,966	43,205	(23,353)	(66,558)	(352,319)

SUMMARY OF RESULTS

Forecasting a net loss of **(-\$23,353)**. This is a decrease of -\$66,558 from the 2nd interim budget.

FORECAST CHANGES

LCFF Entitlement (-\$61,249)

Decrease due to P2 ADA decrease.

Federal Revenue (-\$48,321)

Decrease due to P2 ADA decrease.

Other State Revenues (-\$8,312)

Decrease due to P2 ADA decrease.

Local Revenues (+\$4,000)

Increase per actuals

Services and Other Operating Expenditures (+\$747)

Slight decrease due to decrease in ADA.

Depreciation (\$46,576)

Adjustment to Prior Year Capital Expenditure depreciation

MAGNOLIA SCIENCE ACADEMY - SD

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	2,436,073	3,298,113	2,953,064	2,950,464	(2,600)	(347,649)
Federal Revenue	50,142	125,122	131,854	134,192	2,338	9,070
Other State Revenues	490,877	393,481	675,455	674,527	(927)	281,046
Local Revenues	45,380	78,739	76,164	76,164	-	(2,575)
Fundraising and Grants	30,503	31,153	33,051	33,051	-	1,898
Total Revenue	3,052,976	3,926,609	3,869,586	3,868,397	(1,189)	(58,211)
Expenses						
Compensation and Benefits	1,789,939	2,210,402	2,203,144	2,160,423	42,721	49,979
Books and Supplies	63,689	144,548	330,564	125,902	204,662	18,647
Services and Other Operating Expenditures	1,087,799	1,352,286	1,437,230	1,483,250	(46,020)	(130,964)
Depreciation	37,183	30,295	31,254	30,951	303	(656)
Other Outflows	5,814	-	-	-	-	-
Total Expenses	2,984,423	3,737,532	4,002,192	3,800,526	201,666	(62,994)
Operating Income	68,553	189,077	(132,606)	67,872	200,477	(121,205)

SUMMARY OF RESULTS

Forecasting a net incomes of **\$67,872**; This is an increase of +\$200,477 from the 2nd interim budget.

FORECAST CHANGES

LCFF Entitlement (-\$2,600)

Decrease due to decreased P2 ADA

Federal Revenue (+\$2,338)

Increase in Title Funding due to P2 ADA

Other State Revenues (-\$927)

Decrease due to decreased P2 ADA

Compensation and Benefits (\$42,721)

Staffing update, termination of position and not replaced.

Books and Supplies (+\$204,662)

Moved expenses to to Capital Expenditures for FY19.

Services and Other Operating Expenditures (-\$46,020)

Increase in actuals mainly in category of substitutes. Transfer from Compensation and Benefits.

Depreciation (+\$303)

Adjustment to Prior Year Capital Expenditure depreciation

MERF

	YTD	Budget				
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
SUMMARY						
Revenue						
LCFF Entitlement	-	-	-	-	-	-
Federal Revenue	51,600	-	8,082	8,082	-	8,082
Other State Revenues	-	-	-	-	-	-
Local Revenues	5,150,339	6,392,850	6,449,957	6,450,022	65	57,172
Fundraising and Grants	105,230	-	134,875	134,875	-	134,875
Total Revenue	5,307,169	6,392,850	6,592,914	6,592,979	65	200,129
Expenses						
Compensation and Benefits	2,397,138	3,055,489	2,983,114	2,983,114	-	72,375
Books and Supplies	22,884	70,421	66,261	66,261	-	4,160
Services and Other Operating Expenditures	1,943,885	2,726,775	3,009,584	3,014,482	(4,898)	(287,707)
Depreciation	1,200	933	933	933	-	-
Other Outflows	-	-	-	-	-	-
Total Expenses	4,365,106	5,853,618	6,059,892	6,064,790	(4,898)	(211,172)
Operating Income	942,063	539,232	533,022	528,188	(4,833)	(11,044)

SUMMARY OF RESULTS

Forecasting a net income of **\$528,188**; This is a decrease (-\$4,833) from the 2nd interim budget.

FORECAST CHANGES

Local Revenue (+\$65)

Increase per actuals

Services and Other Operating Expenditures (-\$4,833)

Increase actuals due to increase copier rental cost and usage/maintenance fee.

Exhibits

edtec 



MSA-1 Monthly Cash Balance



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



MSA-2 Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$809K



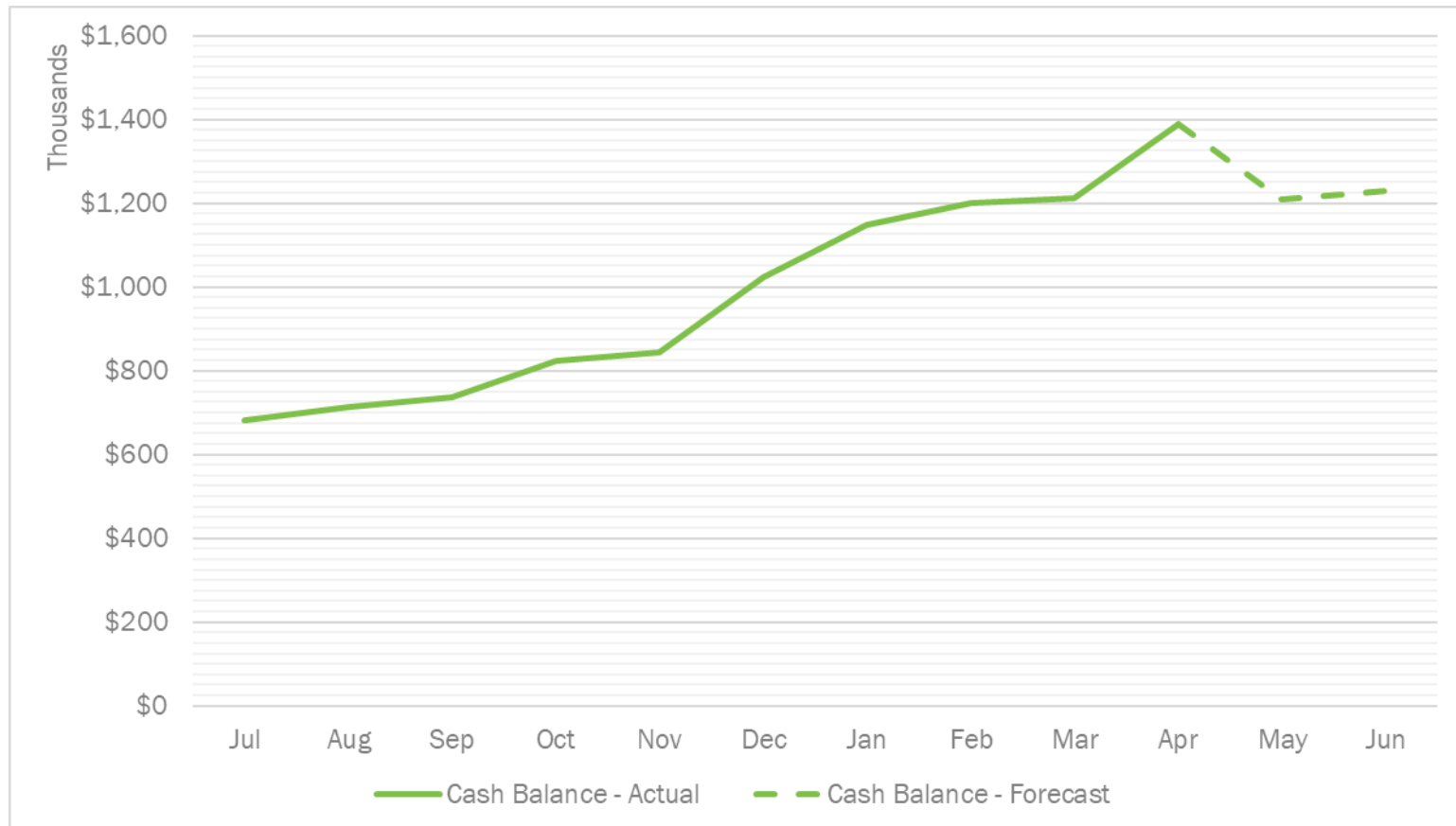
MSA-3 Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$510K



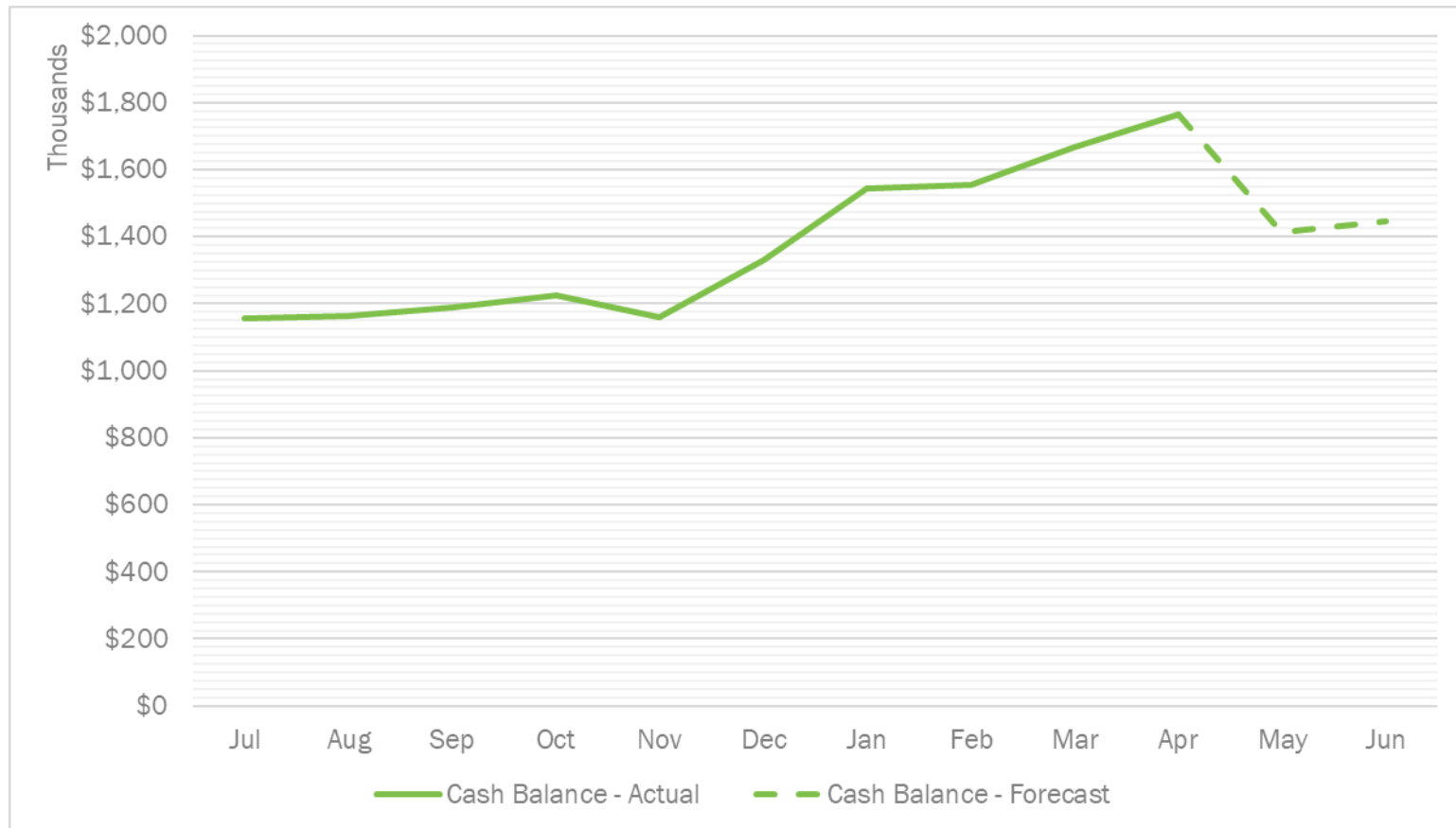
MSA-4 Monthly Cash Balance

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



MSA-5 Monthly Cash Balance

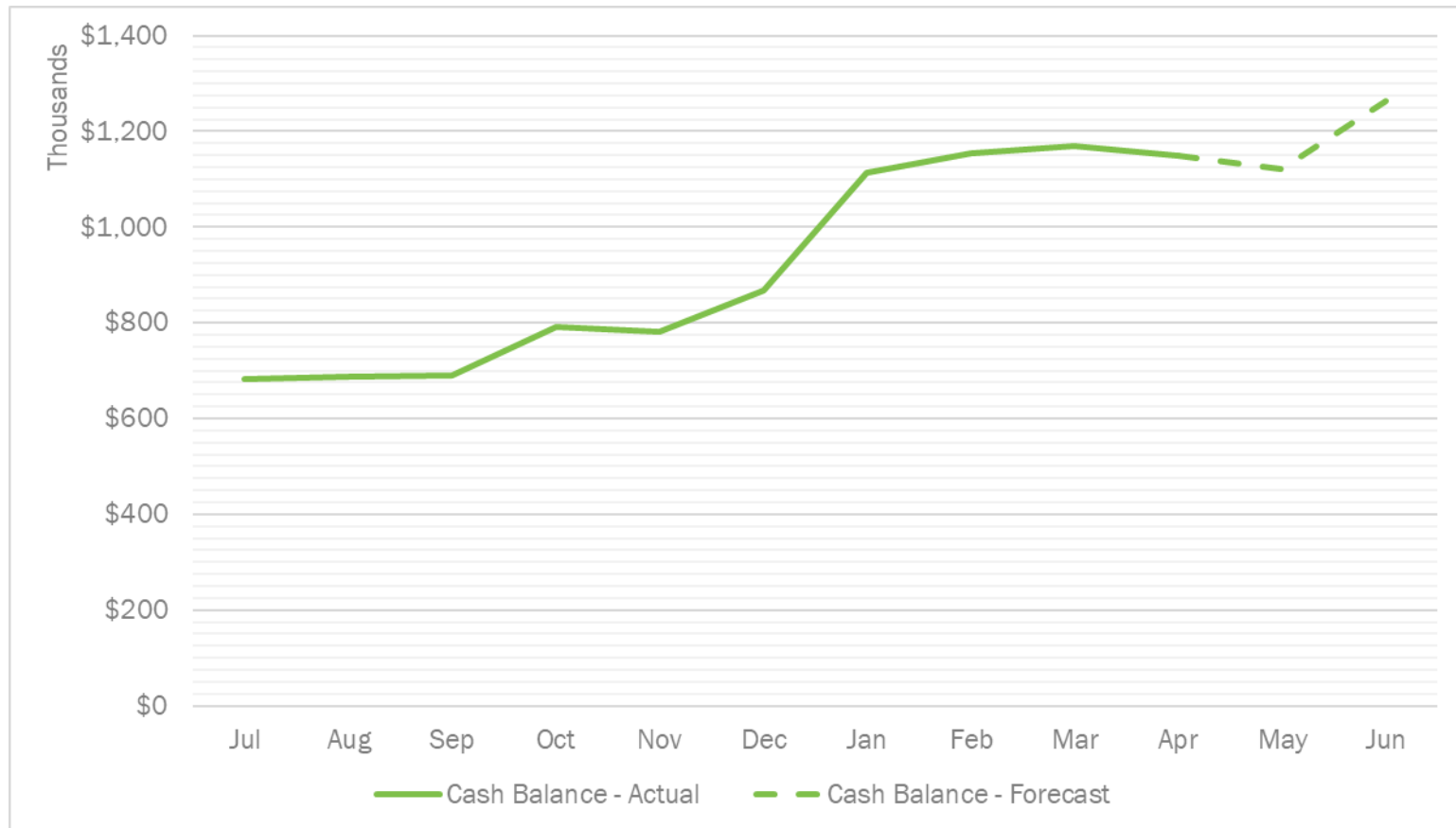
Projected ending cash balance at 6/30/18 is \$1.4M



MSA-6 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$1.3M



MSA-7 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$1.1M



MSA-8 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$1.3M



MSA-SA Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$826k



MSA-SD Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$662K



MERF Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$298K



April 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
	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018	Apr FY2018
ASSETS												
Cash Balance	2,378,307	1,084,802	735,870	1,389,950	1,763,638	1,149,682	1,314,126	1,884,880	862,221	803,602	632,975	14,000,052
Accounts Receivable	49,219	41,581	43,747	17,331	17,504	15,905	28,846	48,118	28,254	47,972	463	338,940
Other Current Assets	-	-	-	-	-	-	4,000	-	19,690	25,000	16,000	64,690
Prepays	-	-	-	-	6,547	-	1,100	72,759	-	20,000	722,206	822,611
Fixed Assets, Net	453,075	109,843	75,624	49,064	30,977	40,235	21,145	134,206	21,703,701	288,275	16,523	22,922,668
Investments	161,923	-	-	-	-	-	-	-	75,554	198,191	-	435,668
Due From Others	1,082,461	122,738	(23,518)	(1,903)	(8,090)	300,000	572	1,722,580	(2,256,302)	125,297	(166,718)	897,117
TOTAL ASSETS	4,124,985	1,358,964	831,723	1,454,442	1,810,576	1,505,822	1,369,789	3,862,543	20,433,117	1,508,337	1,221,449	39,481,746
LIABILITIES & EQUITY												
Accounts Payable	173,019	196,508	36,866	47,163	62,313	(2,811)	20,274	5,510	37,643	30,605	101,954	709,046
Due to Others	108,000	102	-	-	-	-	-	-	523,784	-	822,101	1,453,987
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Current Loans and Other Payables	96,030	116,862	59,759	31,829	53,259	40,350	83,103	82,530	125,118	8,687	122,108	819,634
Long-Term Loans and Other Liabilities	-	-	-	-	-	-	-	-	12,752,862	151,806	-	12,904,668
Beginning Net Assets	3,386,277	897,083	631,964	1,030,156	1,375,555	1,258,917	1,012,330	3,366,399	7,877,012	1,248,686	(766,777)	21,317,601
Net Income (Loss) to Date	361,658	148,409	103,134	345,295	319,449	209,365	254,082	408,105	(883,301)	68,553	942,063	2,276,811
TOTAL LIABILITIES & EQUITY	4,124,985	1,358,964	831,723	1,454,442	1,810,576	1,505,822	1,369,789	3,862,543	20,433,117	1,508,337	1,221,449	39,481,746

Intercompany Balances

Total cumulative intercompany payable/receivable was \$5.1M at 04/30

Due To/From All Sites (excluding CMO Fees)*

	Due To											Total Due To
	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	MERF	
MSA-1		1,310	6,532	348	-	-	-	-	-	-	90,721	98,912
MSA-2	5,612		-	531	-	-	-	-	-	-	3,635	9,777
MSA-3	-	-		-	-	-	-	318	2,374	2,411	25,018	30,122
MSA-4	-	-	-		-	-	-	-	2,954	-	-	2,954
MSA-5	-	-	-	-		-	-	-	-	5,233	2,857	8,091
MSA-6	-	-	-	-	-		572	-	-	-	-	572
MSA-7	-	-	-	-	-	-		-	-	-	-	-
MSA-8	-	-	-	-	-	-	-		-	-	288	288
MSA-SA	75,554	-	-	-	-	-	-	-		-	2,206,660	2,282,214
MSA-SD	198,880	-	72	-	-	-	-	-	-		251	199,203
MERF	339,185	131,205	-	172	-	300,000	-	1,722,550	10,244	960		2,504,316
Total Due From	619,231	132,516	6,604	1,051	-	300,000	572	1,722,868	15,572	8,605	2,329,430	5,136,449
Total Due To	(98,912)	(9,777)	(30,122)	(2,954)	(8,091)	(572)	-	(288)	(2,282,214)	(199,203)	(2,504,316)	
Net Balance	520,319	122,738	(23,518)	(1,903)	(8,091)	299,428	572	1,722,580	(2,266,642)	(190,599)	(174,886)	

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

Intercompany Balances

Total FY17-18 intercompany payable/receivable was \$644.8K at 04/30

Due To/From All Sites (excluding CMO Fees)*

	Due To											Total 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
MSA-1		1,310	-	-	-	-	-	-	-	-	-	31,975	33,286
MSA-2	5,612		531	-	-	-	-	-	-	-	-	330	6,472
MSA-3	-	-		-	-	-	-	318	-	-	-	-	318
MSA-4	-	-	-		-	-	-	-	-	-	-	-	-
MSA-5	-	-	-	-		-	-	-	-	-	-	2,857	2,857
MSA-6	-	-	-	-	-		572	-	-	-	-	-	572
MSA-7	-	-	-	-	-	-		-	-	-	-	-	-
MSA-8	-	-	-	-	-	-	-		-	-	-	288	288
MSA-SA	75,554	-	-	-	-	-	-	-		-	-	215,265	290,819
MSA-SC	-	-	-	-	-	-	-	-	-		-	-	-
MSA-SD	198,880	-	-	72	-	-	-	-	-	-		251	199,203
MERF	106,427	-	172	-	-	-	-	2,002	2,424	-	-	-	111,025
Total Due From	386,472	1,310	703	72	-	-	572	2,320	2,424	-	-	250,967	644,841
Total Due To	(33,286)	(6,472)	(318)	-	(2,857)	(572)	-	(288)	(290,819)	-	(199,203)	(111,025)	
Net Balance	353,187	(5,162)	385	72	(2,857)	(572)	572	2,032	(288,395)	-	(199,203)	139,941	

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

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

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	527,236	704,278	177,042	3,576,658	4,801,255	1,224,597	4,103,894	5,505,533	1,401,639
Federal Revenue	376,359	1,165,180	788,821	60,558	1,721	(58,837)	436,917	1,166,901	729,984
Other State Revenues	560,077	891,167	331,090	131,737	407,890	276,153	691,814	1,299,057	607,243
Local Revenues	47,496	118,832	71,336	9,830	(42,507)	(52,337)	57,326	76,325	18,999
Fundraising and Grants	41,802	-	(41,802)	13,204	58,185	44,981	55,006	58,185	3,179
Total Revenue	1,552,970	2,879,457	1,326,487	3,791,987	5,226,544	1,434,557	5,344,957	8,106,001	2,761,044
Expenses									
Compensation and Benefits	387,381	1,325,895	938,514	2,438,511	2,225,779	(212,732)	2,825,892	3,551,674	725,782
Books and Supplies	182,735	330,232	147,497	96,841	433,279	336,438	279,576	763,511	483,935
Services and Other Operating Expenditures	236,938	816,460	579,522	1,640,160	2,107,893	467,733	1,877,099	2,924,353	1,047,254
Depreciation	-	-	-	-	153,345	153,345	-	153,345	153,345
Other Outflows	-	-	-	732	-	(732)	732	-	(732)
Total Expenses	807,055	2,472,587	1,665,532	4,176,244	4,920,296	744,051	4,983,299	7,392,883	2,409,583
Operating Income	745,914	406,870	(339,044)	(384,257)	306,249	690,505	361,658	713,119	351,461

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

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	439,723	588,083	148,360	2,912,114	3,952,425	1,040,311	3,351,837	4,540,508	1,188,671
Federal Revenue	260,184	492,533	232,349	30,610	30,610	(0)	290,795	523,143	232,348
Other State Revenues	375,365	271,396	(103,969)	111,432	375,551	264,119	486,797	646,947	160,150
Local Revenues	39,811	205,868	166,057	84	(167,189)	(167,273)	39,896	38,679	(1,217)
Fundraising and Grants	24,405	-	(24,405)	1,701	23,464	21,763	26,107	23,464	(2,643)
Total Revenue	1,139,488	1,557,880	418,392	3,055,942	4,214,861	1,158,919	4,195,430	5,772,741	1,577,311
Expenses									
Compensation and Benefits	674,005	1,116,895	442,890	1,705,350	2,062,754	357,404	2,379,355	3,179,649	800,294
Books and Supplies	179,271	299,652	120,381	98,565	321,166	222,601	277,836	620,818	342,982
Services and Other Operating Expenditures	141,279	188,352	47,073	1,201,003	1,638,653	437,650	1,342,282	1,827,005	484,723
Depreciation	-	(0)	(0)	46,958	51,413	4,456	46,958	51,413	4,455
Total Expenses	994,555	1,604,899	610,343	3,052,466	4,073,986	1,021,520	4,047,022	5,678,885	1,631,863
Operating Income	144,933	(47,019)	(191,952)	3,476	140,875	137,399	148,409	93,856	(54,553)

MSA-3

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	447,233	568,118	120,885	2,954,907	3,836,005	881,098	3,402,140	4,404,123	1,001,983
Federal Revenue	200,603	492,122	291,519	8,294	23,994	15,700	208,896	516,116	307,220
Other State Revenues	472,484	378,418	(94,066)	109,991	370,701	260,710	582,474	749,119	166,645
Local Revenues	48,031	244,060	196,029	7,410	(198,694)	(206,104)	55,442	45,366	(10,076)
Fundraising and Grants	26,095	-	(26,095)	2	14,735	14,733	26,098	14,735	(11,363)
Total Revenue	1,194,446	1,682,718	488,272	3,080,604	4,046,741	966,137	4,275,050	5,729,459	1,454,409
Expenses									
Compensation and Benefits	493,336	1,083,021	589,685	1,868,604	1,801,860	(66,744)	2,361,940	2,884,881	522,941
Books and Supplies	118,491	294,156	175,665	106,409	335,498	229,089	224,900	629,654	404,754
Services and Other Operating Expenditures	223,148	299,721	76,573	1,330,101	1,799,784	469,683	1,553,249	2,099,505	546,256
Depreciation	-	-	-	31,827	19,096	(12,731)	31,827	19,096	(12,731)
Other Outflows	-	-	-	-	-	-	-	-	-
Total Expenses	834,975	1,676,898	841,923	3,336,941	3,956,238	619,297	4,171,916	5,633,136	1,461,220
Operating Income	359,471	5,820	(353,651)	(256,337)	90,503	346,840	103,134	96,323	(6,811)

MSA-4

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	176,182	227,392	51,210	1,165,394	1,470,433	305,039	1,341,576	1,697,825	356,249
Federal Revenue	135,156	211,209	76,053	7,596	28,960	21,364	142,752	240,169	97,417
Other State Revenues	294,889	106,103	(188,786)	35,879	267,915	232,036	330,769	374,018	43,249
Local Revenues	26,557	103,029	76,472	-	(76,083)	(76,083)	26,557	26,946	389
Fundraising and Grants	5,910	-	(5,910)	-	5,517	5,517	5,910	5,517	(393)
Total Revenue	638,694	647,733	9,039	1,208,869	1,696,742	487,873	1,847,563	2,344,475	496,912
Expenses									
Compensation and Benefits	114,105	410,530	296,425	735,957	674,734	(61,223)	850,062	1,085,264	235,202
Books and Supplies	48,373	59,888	11,515	43,325	320,139	276,814	91,698	380,027	288,329
Services and Other Operating Expenditures	105,142	237,219	132,077	449,816	598,060	148,244	554,958	835,279	280,321
Depreciation	-	-	-	13,050	15,656	2,606	13,050	15,656	2,606
Other Outflows	-	-	-	1,660	-	(1,660)	1,660	-	(1,660)
Total Expenses	267,620	707,637	440,017	1,243,807	1,608,589	364,782	1,511,428	2,316,226	804,798
Operating Income	371,074	(59,904)	(430,978)	(34,939)	88,153	123,092	336,135	28,249	(307,886)

MSA-5

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	201,115	261,182	60,067	1,265,304	1,697,410	432,106	1,466,419	1,958,592	492,173
Federal Revenue	142,282	218,092	75,810	15,116	28,391	13,275	157,397	246,483	89,086
Other State Revenues	318,425	153,766	(164,659)	31,766	270,091	238,325	350,191	423,857	73,666
Local Revenues	104,971	66,891	(38,080)	-	81,713	81,713	104,971	148,604	43,633
Fundraising and Grants	-	-	-	-	2,017	2,017	-	2,017	2,017
Total Revenue	766,793	699,931	(66,862)	1,312,185	2,079,622	767,436	2,078,978	2,779,553	700,575
Expenses									
Compensation and Benefits	135,539	458,722	323,183	1,027,826	1,001,363	(26,463)	1,163,365	1,460,085	296,720
Books and Supplies	69,235	32,555	(36,680)	75,309	451,655	376,346	144,544	484,210	339,666
Services and Other Operating Expenditures	93,000	226,297	133,297	344,569	483,049	138,480	437,569	709,346	271,777
Depreciation	-	0	0	14,330	18,908	4,578	14,330	18,908	4,578
Other Outflows	-	-	-	-	-	-	-	-	-
Total Expenses	297,774	717,574	419,800	1,462,034	1,954,975	492,941	1,759,809	2,672,549	912,740
Operating Income	469,019	(17,643)	(486,662)	(149,849)	124,647	274,496	319,170	107,004	(212,166)

MSA-6

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	151,387	198,089	46,702	1,005,694	1,292,422	286,728	1,157,081	1,490,511	333,430
Federal Revenue	91,981	153,351	61,370	25,447	22,200	(3,247)	117,428	175,551	58,123
Other State Revenues	174,622	171,048	(3,574)	40,696	117,219	76,523	215,319	288,267	72,948
Local Revenues	7,430	11,308	3,878	4,769	(2,678)	(7,447)	12,199	8,630	(3,569)
Fundraising and Grants	15,949	-	(15,949)	172	14,749	14,577	16,121	14,749	(1,372)
Total Revenue	441,370	533,796	92,426	1,076,778	1,443,912	367,134	1,518,148	1,977,708	459,560
Expenses									
Compensation and Benefits	75,551	328,114	252,563	771,695	854,062	82,367	847,246	1,182,176	334,930
Books and Supplies	37,772	73,838	36,066	33,385	122,607	89,222	71,157	196,445	125,288
Services and Other Operating Expenditures	65,754	135,046	69,292	301,646	379,510	77,864	367,400	514,556	147,156
Depreciation	-	-	-	16,482	28,726	12,244	16,482	28,726	12,244
Other Outflows	-	-	-	1,730	-	(1,730)	1,730	-	(1,730)
Total Expenses	179,078	536,998	357,920	1,124,936	1,384,905	259,969	1,304,014	1,921,903	617,889
Operating Income	262,292	(3,202)	(265,494)	(48,158)	59,007	107,165	214,134	55,805	(158,329)

MSA-7

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	258,383	330,075	71,692	1,747,380	2,244,235	496,855	2,005,763	2,574,310	568,547
Federal Revenue	160,911	251,998	91,087	24,838	-	(24,838)	185,749	251,998	66,249
Other State Revenues	595,305	503,884	(91,421)	66,907	298,827	231,920	662,212	802,711	140,499
Local Revenues	51,744	84,524	32,780	328	(31,413)	(31,741)	52,072	53,111	1,039
Fundraising and Grants	15,745	(0)	(15,745)	41	12,898	12,857	15,786	12,898	(2,888)
Total Revenue	1,082,088	1,170,481	88,393	1,839,494	2,524,547	685,053	2,921,582	3,695,028	773,445
Expenses									
Compensation and Benefits	395,664	570,194	174,530	943,502	1,101,842	158,340	1,339,166	1,672,036	332,870
Books and Supplies	70,833	118,029	47,196	76,988	301,239	224,251	147,821	419,268	271,447
Services and Other Operating Expenditures	239,258	482,258	243,000	924,838	986,994	62,156	1,164,096	1,469,252	305,156
Depreciation	-	-	-	16,905	44,909	28,004	16,905	44,909	28,004
Total Expenses	705,755	1,170,481	464,726	1,961,746	2,434,984	473,238	2,667,501	3,605,465	937,964
Operating Income	376,333	(0)	(376,333)	(122,251)	89,563	211,814	254,082	89,563	(164,519)

MSA-8

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	455,487	587,800	132,313	3,046,615	3,938,041	891,426	3,502,102	4,525,841	1,023,739
Federal Revenue	207,131	336,842	129,712	-	-	-	207,131	336,842	129,712
Other State Revenues	495,644	456,297	(39,347)	83,272	384,579	301,307	578,916	840,876	261,960
Local Revenues	42,973	114,656	71,683	132	(71,684)	(71,816)	43,105	42,972	(133)
Fundraising and Grants	22,494	(0)	(22,494)	-	22,236	22,236	22,494	22,236	(258)
Total Revenue	1,223,728	1,495,595	271,867	3,130,019	4,273,172	1,143,153	4,353,748	5,768,767	1,415,020
Expenses									
Compensation and Benefits	411,407	1,138,279	726,872	1,677,966	1,616,517	(61,449)	2,089,373	2,754,796	665,423
Books and Supplies	87,639	56,639	(31,000)	156,889	586,596	429,707	244,528	643,235	398,707
Services and Other Operating Expenditures	220,686	300,676	79,990	1,334,637	1,905,445	570,808	1,555,323	2,206,121	650,798
Depreciation	-	-	-	56,505	96,064	39,559	56,505	96,064	39,559
Total Expenses	719,731	1,495,594	775,863	3,225,911	4,204,622	978,711	3,945,643	5,700,216	1,754,573
Operating Income	503,997	1	(503,996)	(95,892)	68,550	164,442	408,105	68,551	(339,554)

MSA-SA

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	105,448	142,080	36,632	4,771,472	6,651,433	1,879,961	4,876,920	6,793,513	1,916,593
Federal Revenue	376,579	601,480	224,901	61,049	61,049	(0)	437,628	662,529	224,901
Other State Revenues	345,253	422,496	77,243	118,120	216,334	98,214	463,372	638,830	175,458
Local Revenues	50,391	362,084	311,693	5,017	(305,361)	(310,378)	55,408	56,723	1,315
Fundraising and Grants	42,324	-	(42,324)	120	48,358	48,238	42,444	48,358	5,914
Total Revenue	919,994	1,528,140	608,146	4,955,778	6,671,813	1,716,035	5,875,772	8,199,953	2,324,181
Expenses									
Compensation and Benefits	581,934	922,871	340,937	3,297,501	3,570,524	273,023	3,879,435	4,493,395	613,960
Books and Supplies	245,349	386,089	140,740	253,917	291,450	37,533	499,267	677,539	178,272
Services and Other Operating Expenditures	223,383	256,954	33,571	1,406,668	2,067,990	661,322	1,630,052	2,324,944	694,892
Depreciation	-	0	0	331,028	505,350	174,322	331,028	505,350	174,322
Other Outflows	85,980	0	(85,980)	333,313	173,107	(160,205)	419,292	173,108	(246,185)
Total Expenses	1,136,647	1,565,914	429,268	5,622,427	6,608,421	985,994	6,759,074	8,174,336	1,415,262
Operating Income	(216,652)	(37,774)	178,878	(666,649)	63,392	730,041	(883,302)	25,617	908,919

MSA-SD

Budget vs. Actual - Restricted and Unrestricted

As of Apr FY2018

	Restricted			Unrestricted			Total		
	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining	Actual YTD	Approved Budget (2nd Interim)	Budget Remaining
SUMMARY									
Revenue									
LCFF Entitlement	59,003	77,858	18,855	2,377,070	2,882,227	505,157	2,436,073	2,960,085	524,012
Federal Revenue	40,073	131,511	91,438	10,070	-	(10,070)	50,142	131,511	81,368
Other State Revenues	392,053	299,994	(92,059)	98,824	335,861	237,037	490,877	635,855	144,978
Local Revenues	42,884	11,804	(31,080)	2,496	63,631	61,135	45,380	75,435	30,055
Fundraising and Grants	29,876	-	(29,876)	627	33,051	32,424	30,503	33,051	2,548
Total Revenue	563,889	521,167	(42,722)	2,489,087	3,314,770	825,683	3,052,976	3,835,936	782,961
Expenses									
Compensation and Benefits	279,093	355,385	76,292	1,510,846	1,843,875	333,029	1,789,939	2,199,260	409,321
Books and Supplies	19,780	52,002	32,222	43,909	278,562	234,653	63,689	330,564	266,875
Services and Other Operating Expenditures	112,186	196,001	83,815	975,613	1,241,065	265,452	1,087,799	1,437,066	349,267
Depreciation	-	0	0	37,183	30,295	(6,888)	37,183	30,295	(6,887)
Total Expenses	411,058	603,388	192,330	2,573,365	3,393,797	820,432	2,984,423	3,997,185	1,012,762
Operating Income	152,831	(82,221)	(235,052)	(84,278)	(79,027)	5,251	68,553	(161,248)	(229,801)

MPS
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	27,643,805	38,117,866	36,393,367	36,330,418	(62,949)	(1,787,448)	8,686,613
Federal Revenue	2,286,436	4,008,196	4,336,767	4,309,839	(26,928)	301,643	2,023,403
Other State Revenues	4,852,741	4,320,287	6,842,814	6,960,228	117,414	2,639,941	2,107,487
Local Revenues	5,647,365	6,843,121	7,045,162	7,049,859	4,697	206,739	1,402,494
Fundraising and Grants	345,698	218,766	388,485	395,895	7,410	177,129	50,197
Total Revenue	40,776,045	53,508,235	55,006,595	55,046,239	39,645	1,538,004	14,270,194
Expenses							
Compensation and Benefits	21,922,911	27,669,640	27,335,073	27,276,723	58,350	392,917	5,353,811
Books and Supplies	2,067,900	3,378,007	5,195,192	3,389,642	1,805,551	(11,635)	1,321,742
Services and Other Operating Expenditures	13,513,711	19,443,993	19,295,756	19,394,925	(99,169)	49,068	5,881,214
Depreciation	565,467	957,438	1,071,866	979,688	92,178	(22,251)	414,222
Other Outflows	429,246	173,107	399,641	399,641	-	(226,533)	(29,605)
Total Expenses	38,499,234	51,622,185	53,297,528	51,440,618	1,856,909	181,566	12,941,384
Operating Income	2,276,811	1,886,051	1,709,067	3,605,621	1,896,554	1,719,570	1,328,810
Fund Balance							
Beginning Balance (Unaudited)		21,757,882	21,757,882	21,757,882			
Audit Adjustment		-	(440,274)	(440,274)			
Operating Income		1,886,051	1,709,067	3,605,621			
Ending Fund Balance		23,643,933	23,026,675	24,923,229			

MPS
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
K-3		465	428	428	-	(37)	
4-6		1,018	957	957	-	(61)	
7-8		1,608	1,569	1,569	-	(39)	
9-12		1,023	984	984	-	(39)	
Total Enrolled		4,114	3,938	3,938	-	(176)	
ADA %							
K-3		96.0%	95.9%	93.9%	-2.0%	-2.1%	
4-6		96.4%	96.2%	96.3%	0.0%	-0.1%	
7-8		96.6%	96.4%	96.2%	-0.2%	-0.4%	
9-12		96.0%	95.0%	94.3%	-0.7%	-1.7%	
Average ADA %		96.3%	95.9%	95.5%	-0.5%	-0.9%	
ADA							
K-3		446.40	410.64	401.92	(8.72)	(44.48)	
4-6		981.14	920.68	921.12	0.44	(60.02)	
7-8		1,553.99	1,512.19	1,509.69	(2.50)	(44.30)	
9-12		981.85	934.77	927.42	(7.35)	(54.43)	
Total ADA		3,963.37	3,778.27	3,760.15	(18.12)	(203.22)	

MPS
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	16,965,848	24,258,647	22,646,177	22,641,589	(4,588)	(1,617,058)	5,675,741
8012 Education Protection Account Entitlement	2,821,197	3,829,460	3,791,117	3,781,774	(9,344)	(47,687)	960,577
8019 State Aid - Prior Years	(2,333)	-	(2,407)	(2,364)	43	(2,364)	(31)
8096 Charter Schools in Lieu of Property Taxes	7,859,092	10,029,759	9,958,479	9,909,419	(49,060)	(120,340)	2,050,327
SUBTOTAL - LCFF Entitlement	27,643,805	38,117,866	36,393,367	36,330,418	(62,949)	(1,787,448)	8,686,613
Federal Revenue							
8181 Special Education - Entitlement	216,657	573,412	563,547	573,355	9,807	(57)	356,698
8220 Child Nutrition Programs	495,258	1,140,809	1,120,808	1,120,808	-	(20,001)	625,550
8291 Title I	1,066,543	1,199,068	1,461,115	1,424,438	(36,677)	225,370	357,895
8292 Title II	66,618	182,911	170,225	170,167	(58)	(12,744)	103,549
8293 Title III	68,931	50,886	73,598	73,598	-	22,712	4,667
8296 Other Federal Revenue	368,644	861,111	931,008	931,008	-	69,897	562,364
8297 PY Federal - Not Accrued	3,786	-	3,786	3,786	-	3,786	0
8299 All Other Federal Revenue	-	-	12,680	12,680	-	12,680	12,680
SUBTOTAL - Federal Revenue	2,286,436	4,008,196	4,336,767	4,309,839	(26,928)	301,643	2,023,403
Other State Revenue							
8319 Other State Apportionments - Prior Years	70,392	-	76,235	76,239	4	76,239	5,847
8381 Special Education - Entitlement (State)	1,462,570	2,113,758	2,016,057	2,006,480	(9,576)	(107,277)	543,910
8382 Special Education Reimbursements (State) - MH	90,167	-	180,332	180,332	-	180,332	90,165
8520 Child Nutrition - State	41,107	97,696	97,696	97,696	-	(0)	56,589
8545 School Facilities Apportionments	293,623	662,833	656,481	786,983	130,502	124,151	493,360
8550 Mandated Cost Reimbursements	438,113	76,168	629,455	629,455	-	553,287	191,342
8560 State Lottery Revenue	405,139	760,764	732,985	729,469	(3,516)	(31,295)	324,330
8593 Prop 39 Clean Energy	1,794,362	-	1,794,362	1,794,362	-	1,794,362	-
8596 ASES	257,269	609,068	659,212	659,212	-	50,144	401,943
SUBTOTAL - Other State Revenue	4,852,741	4,320,287	6,842,814	6,960,228	117,414	2,639,941	2,107,487
Local Revenue							
8634 Food Service Sales	39,003	34,703	41,371	45,871	4,500	11,168	6,868
8650 Leases and Rentals	-	7,000	7,000	7,000	-	-	7,000
8660 Interest	8,489	2,891	9,755	9,755	-	6,864	1,266

MPS
Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
8682 Summer Program	242,104	268,857	242,104	242,104	-	(26,753)	-
8690 Other Local Revenue	85,867	93,820	111,539	111,604	65	17,785	25,737
8693 Field Trips	37,440	43,000	61,100	61,100	-	18,100	23,660
8699 All Other Local Revenue	48,215	-	6,024	6,024	-	6,024	(42,191)
8701 CMO Fee - MSA-1	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8702 CMO Fee - MSA-2	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8703 CMO Fee - MSA-3	802,338	949,358	976,253	976,253	(0)	26,895	173,915
8704 CMO Fee - MSA-4	67,328	78,568	80,793	80,793	(0)	2,225	13,465
8705 CMO Fee - MSA-5	80,422	78,568	80,793	80,793	(0)	2,225	371
8706 CMO Fee - MSA-6	73,875	78,568	80,793	80,793	(0)	2,225	6,918
8707 CMO Fee - MSA-7	448,852	654,729	538,623	538,623	0	(116,106)	89,771
8708 CMO Fee - MSA-8	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8709 CMO Fee - MSA-SA	611,081	1,047,567	1,077,245	1,077,245	0	29,678	466,165
8712 CMO Fee - MSA-SD	272,177	362,792	326,613	326,613	0	(36,179)	54,436
8714 SpEd Option 3	69,366	-	119,000	119,000	-	119,000	49,634
8715 Option 3	52,442	-	52,442	52,442	-	52,442	(1)
8720 Revenue Program 20	2,111	-	1,978	2,110	132	2,110	(1)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
8999 Uncategorized Revenue	13,142	-	-	-	-	-	(13,142)
SUBTOTAL - Local Revenue	5,647,365	6,843,121	7,045,162	7,049,859	4,697	206,739	1,402,494
Fundraising and Grants							
8801 Donations - Parents	-	2,507	-	-	-	(2,507)	-
8802 Donations - Private	130,810	75,179	190,788	180,115	(10,673)	104,936	49,305
8803 Fundraising	214,888	141,080	197,697	215,780	18,083	74,700	892
SUBTOTAL - Fundraising and Grants	345,698	218,766	388,485	395,895	7,410	177,129	50,197
TOTAL REVENUE	40,776,045	53,508,235	55,006,595	55,046,239	39,645	1,538,004	14,270,194

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	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	9,470,875	12,051,883	11,984,512	11,928,794	55,718	123,090	2,457,919
1300 Certificated Supervisor & Administrator Salaries	2,951,481	4,080,721	3,733,719	3,679,173	54,546	401,548	727,693
SUBTOTAL - Certificated Salaries	12,422,355	16,132,604	15,718,231	15,607,967	110,264	524,637	3,185,612
Classified Salaries							
2400 Classified Clerical & Office Salaries	2,335,463	3,036,624	2,751,589	2,751,589	-	285,035	416,126
2900 Classified Other Salaries	1,848,329	1,685,474	2,080,262	2,135,796	(55,534)	(450,321)	287,466
SUBTOTAL - Classified Salaries	4,183,792	4,722,099	4,831,851	4,887,385	(55,534)	(165,286)	703,593
Employee Benefits							
3100 STRS	1,775,052	2,240,359	2,177,811	2,172,379	5,432	67,980	397,327
3200 PERS	379,657	494,798	487,708	492,018	(4,309)	2,781	112,361
3300 OASDI-Medicare-Alternative	489,669	621,733	626,755	624,902	1,853	(3,169)	135,233
3400 Health & Welfare Benefits	2,350,488	3,033,544	3,057,314	3,057,314	-	(23,769)	706,825
3500 Unemployment Insurance	35,478	76,057	48,312	48,285	28	27,773	12,807
3600 Workers Comp Insurance	229,002	234,824	231,394	230,778	616	4,046	1,776
3700 Retiree Benefits	11,878	-	-	-	-	-	(11,878)
3900 Other Employee Benefits	45,540	113,621	155,697	155,697	-	(42,076)	110,157
SUBTOTAL - Employee Benefits	5,316,764	6,814,937	6,784,991	6,781,371	3,620	33,566	1,464,607
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	172,825	214,820	243,199	242,199	1,000	(27,379)	69,374
4200 Books & Other Reference Materials	15,219	47,030	37,530	37,530	-	9,500	22,311
4315 Custodial Supplies	27,815	65,480	55,480	55,480	-	10,000	27,665
4320 Educational Software	314,040	265,718	376,379	376,379	-	(110,661)	62,339
4325 Instructional Materials & Supplies	145,055	275,713	316,004	309,554	6,450	(33,841)	164,499
4326 Art & Music Supplies	14,616	39,766	30,791	30,291	500	9,475	15,675
4330 Office Supplies	103,325	70,549	123,381	125,880	(2,499)	(55,331)	22,554
4335 PE Supplies	12,105	67,060	25,359	27,559	(2,200)	39,501	15,454
4340 Professional Development Supplies	-	250	250	250	-	-	250
4345 Non Instructional Student Materials & Supplies	33,422	73,755	64,503	62,140	2,363	11,615	28,718

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	YTD	Budget					Current Forecast Remaining
		Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
Actual YTD							
4346 Teacher Supplies	9,022	24,460	21,538	21,538	-	2,922	12,515
4350 Uniforms	6,146	5,515	8,683	9,296	(613)	(3,781)	3,150
4351 Yearbook	1,857	2,260	3,760	3,760	-	(1,500)	1,903
4361 PY Supplies Expenses (not accrued)	7,857	-	8,770	8,770	-	(8,770)	913
4400 Noncapitalized Equipment	54,933	109,756	1,893,492	87,328	1,806,164	22,427	32,395
4410 Classroom Furniture, Equipment & Supplies	55,893	109,128	116,695	116,695	-	(7,567)	60,802
4420 Computers (individual items less than \$5k)	34,420	67,000	69,034	69,034	-	(2,034)	34,614
4430 Non Classroom Related Furniture, Equipment & Supplies	19,062	55,869	52,868	52,868	-	3,001	33,806
4700 Food	-	1,787,438	1,000	1,000	-	1,786,438	1,000
4710 Student Food Services	994,637	-	1,651,958	1,657,571	(5,614)	(1,657,571)	662,934
4720 Other Food	45,651	96,440	94,521	94,521	-	1,919	48,870
SUBTOTAL - Books and Supplies	2,067,900	3,378,007	5,195,192	3,389,642	1,805,551	(11,635)	1,321,742
Services & Other Operating Expenses							
5101 CMO Fees	-	6,392,850	-	-	-	6,392,850	-
5200 Travel & Conferences	4,582	9,120	9,884	12,884	(3,000)	(3,764)	8,302
5210 Conference Fees	9,009	101,435	98,092	100,092	(2,000)	1,343	91,083
5215 Travel - Mileage, Parking, Tolls	45,616	104,650	103,061	103,061	-	1,589	57,445
5220 Travel and Lodging	17,699	117,341	120,746	120,746	-	(3,405)	103,048
5300 Dues & Memberships	54,306	78,077	78,813	78,813	-	(736)	24,507
5450 Insurance - Other	196,186	207,148	229,563	229,563	-	(22,415)	33,377
5500 Operations & Housekeeping	110,886	213,191	224,211	224,211	-	(11,020)	113,326
5510 Utilities - Gas and Electric	156,239	249,548	249,548	246,548	3,000	3,000	90,309
5605 Equipment Leases	167,373	203,818	221,202	226,100	(4,898)	(22,282)	58,727
5610 Rent	1,692,155	2,595,983	1,902,011	1,902,011	-	693,973	209,856
5611 Prop 39 Related Costs	561,770	1,001,614	926,682	926,682	-	74,932	364,912
5615 Repairs and Maintenance - Building	98,053	180,094	184,516	180,016	4,500	78	81,963
5617 Repairs and Maintenance - Other Equipment	6,312	15,970	27,470	27,470	-	(11,500)	21,158
5803 Accounting Fees	51,273	124,409	142,912	135,088	7,824	(10,679)	83,815
5809 Banking Fees	2,363	34,765	23,906	23,606	300	11,159	21,243
5812 Business Services	580,760	700,000	700,000	700,000	-	-	119,240
5813 School Programs - After School Program	488,329	617,781	672,434	672,434	-	(54,653)	184,105
5814 School Programs - Academic Competitions	33,670	31,496	49,606	48,560	1,047	(17,064)	14,890
5819 School Programs - Other	94,061	65,518	86,481	106,628	(20,147)	(41,110)	12,567
5820 Consultants - Non Instructional	43,187	143,047	118,047	118,047	-	25,000	74,861
5822 Other Professional Services	981,607	1,188,857	1,296,276	1,295,134	1,142	(106,277)	313,527

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	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
5824 District Oversight Fees	197,671	379,832	363,934	363,304	629	16,528	165,633
5830 Field Trips Expenses	130,644	185,900	204,200	207,200	(3,000)	(21,300)	76,556
5833 Fines and Penalties	22,334	1,518	13,542	22,028	(8,486)	(20,510)	(306)
5843 Interest - Loans Less than 1 Year	45,500	-	45,500	45,500	-	(45,500)	-
5845 Legal Fees	320,409	574,000	731,000	730,021	979	(156,021)	409,612
5848 Licenses and Other Fees	31,282	-	33,412	33,412	-	(33,412)	2,130
5851 Marketing and Student Recruiting	66,294	182,710	170,656	170,656	-	12,054	104,362
5857 Payroll Fees	131,758	196,902	195,595	195,595	-	1,307	63,837
5858 CMO Fees Expense	5,307,004	-	6,392,848	6,392,848	-	(6,392,848)	1,085,844
5861 Prior Yr Exp (not accrued)	(206,122)	-	89,259	89,259	-	(89,259)	295,381
5863 Professional Development	114,738	366,414	354,535	341,535	13,000	24,879	226,797
5864 Professional Development - Tuition Reimbursement	74,146	454,750	408,650	408,650	-	46,100	334,505
5869 Special Education Contract Instructors	614,451	993,023	933,857	933,857	-	59,167	319,406
5872 Special Education Encroachment	174,358	295,407	262,423	262,066	358	33,341	87,708
5875 Staff Recruiting	10,826	17,300	17,300	17,300	-	-	6,474
5884 Substitutes	480,127	422,960	551,934	642,352	(90,418)	(219,392)	162,225
5887 Technology Services	410,612	800,118	810,977	810,977	-	(10,859)	400,365
5893 Transportation - Student	56,483	69,010	62,000	62,000	-	7,010	5,517
5898 Bad Debt Expense	12,219	2,559	2,559	2,559	-	0	(9,660)
5899 Miscellaneous Operating Expenses	34	0	0	0	-	0	(34)
5900 Communications	87,532	45,340	106,578	107,578	(1,000)	(62,238)	20,045
5915 Postage and Delivery	35,980	79,536	79,536	78,536	1,000	1,000	42,556
SUBTOTAL - Services & Other Operating Exp.	13,513,711	19,443,993	19,295,756	19,394,925	(99,169)	49,068	5,881,214
Capital Outlay & Depreciation							
6200 Buildings & Improvement of Buildings	0	-	-	-	-	-	(0)
6900 Depreciation	565,467	957,438	1,071,866	979,688	92,178	(22,251)	414,222
SUBTOTAL - Capital Outlay & Depreciation	565,467	957,438	1,071,866	979,688	92,178	(22,251)	414,222
Other Outflows							
7438 Long term debt - Interest	408,911	173,107	399,641	399,641	-	(226,533)	(9,270)
7999 Uncategorized Expense	20,335	-	-	-	-	-	(20,335)
SUBTOTAL - Other Outflows	429,246	173,107	399,641	399,641	-	(226,533)	(29,605)
TOTAL EXPENSES	38,499,234	51,622,185	53,297,528	51,440,618	1,856,909	181,566	12,941,384

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	4,103,894	5,459,002	5,505,969	5,511,579	5,610	52,577	1,407,685
Federal Revenue	436,917	1,088,351	1,178,487	1,184,438	5,951	96,087	747,521
Other State Revenues	691,814	890,794	1,277,227	1,363,612	86,385	472,817	671,798
Local Revenues	57,327	69,650	76,325	76,325	-	6,675	18,999
Fundraising and Grants	55,006	65,000	58,185	58,185	-	(6,815)	3,179
Total Revenue	5,344,957	7,572,797	8,096,193	8,194,139	97,946	621,341	2,849,182
Expenses							
Compensation and Benefits	2,825,892	3,515,834	3,551,837	3,559,306	(7,469)	(43,472)	733,414
Books and Supplies	279,576	514,102	764,620	507,274	257,346	6,829	227,697
Services and Other Operating Expenditures	1,877,099	3,276,235	2,935,345	2,940,401	(5,056)	335,834	1,063,302
Depreciation	-	153,345	160,174	160,174	-	(6,829)	160,174
Other Outflows	732	-	-	-	-	-	(732)
Total Expenses	4,983,299	7,459,516	7,411,976	7,167,154	244,821	292,362	2,183,855
Operating Income	361,658	113,281	684,217	1,026,984	342,767	913,703	665,326
Fund Balance							
Beginning Balance (Unaudited)		3,592,121	3,592,121	3,592,121			
Audit Adjustment		-	(205,846)	(205,846)			
Operating Income		113,281	684,217	1,026,984			
Ending Fund Balance		3,705,403	4,070,492	4,413,260			

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		85	88	88	-	3	
7-8		160	168	168	-	8	
9-12		295	287	287	-	(8)	
Total Enrolled		540	543	543	-	3	
ADA %							
4-6		95.9%	95.9%	96.6%	0.7%	0.7%	
7-8		97.0%	97.0%	97.2%	0.2%	0.2%	
9-12		95.8%	96.3%	95.7%	-0.6%	-0.2%	
Average ADA %		96.2%	96.4%	96.3%	-0.1%	0.1%	
ADA							
4-6		81.53	84.41	85.05	0.64	3.52	
7-8		155.18	162.94	163.26	0.32	8.08	
9-12		282.66	276.29	274.54	(1.75)	(8.12)	
Total ADA		519.37	523.64	522.85	(0.79)	3.48	

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	2,611,780	3,652,173	3,624,833	3,633,281	8,448	(18,892)	1,021,501
8012 Education Protection Account Entitlement	527,236	704,485	725,856	724,761	(1,095)	20,276	197,525
8019 State Aid - Prior Years	36	-	36	36	-	36	-
8096 Charter Schools in Lieu of Property Taxes	964,842	1,102,345	1,155,244	1,153,501	(1,743)	51,157	188,659
SUBTOTAL - LCFF Entitlement	4,103,894	5,459,002	5,505,969	5,511,579	5,610	52,577	1,407,685
Federal Revenue							
8181 Special Education - Entitlement	-	67,625	67,625	69,924	2,299	2,299	69,924
8220 Child Nutrition Programs	103,373	232,339	232,339	232,339	-	-	128,965
8291 Title I	195,965	185,886	230,605	234,271	3,666	48,385	38,306
8292 Title II	12,835	29,415	25,745	25,731	(14)	(3,684)	12,896
8293 Title III	63,772	50,886	68,439	68,439	-	17,553	4,667
8296 Other Federal Revenue	59,251	522,200	552,013	552,013	-	29,813	492,762
8297 PY Federal - Not Accrued	1,721	-	1,721	1,721	-	1,721	0
SUBTOTAL - Federal Revenue	436,917	1,088,351	1,178,487	1,184,438	5,951	96,087	747,521
Other State Revenue							
8319 Other State Apportionments - Prior Years	11,598	-	11,595	11,598	3	11,598	-
8381 Special Education - Entitlement (State)	147,028	266,958	269,151	268,745	(406)	1,787	121,717
8382 Special Education Reimbursements (State) - MH	3,708	-	7,415	7,415	-	7,415	3,707
8520 Child Nutrition - State	8,646	19,443	19,443	19,443	-	-	10,796
8545 School Facilities Apportionments	169,671	389,530	438,679	525,621	86,942	136,091	355,950
8550 Mandated Cost Reimbursements	67,201	15,171	92,754	92,754	-	77,584	25,553
8560 State Lottery Revenue	56,872	99,693	101,586	101,433	(153)	1,740	44,561
8593 Prop 39 Clean Energy	227,090	-	227,090	227,090	-	227,090	-
8596 ASES	-	100,000	109,513	109,513	-	9,513	109,513
SUBTOTAL - Other State Revenue	691,814	890,794	1,277,227	1,363,612	86,385	472,817	671,798
Local Revenue							
8634 Food Service Sales	5,838	7,852	7,852	7,852	-	-	2,015
8682 Summer Program	38,473	31,798	38,473	38,473	-	6,675	-
8690 Other Local Revenue	11,432	30,000	30,000	30,000	-	-	18,568
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
8999 Uncategorized Revenue	1,584	-	-	-	-	-	(1,584)
SUBTOTAL - Local Revenue	57,327	69,650	76,325	76,325	-	6,675	18,999
Fundraising and Grants							
8802 Donations - Private	10,919	30,000	18,098	14,098	(4,000)	(15,902)	3,179
8803 Fundraising	44,087	35,000	40,087	44,087	4,000	9,087	-
SUBTOTAL - Fundraising and Grants	55,006	65,000	58,185	58,185	(0)	(6,815)	3,179
TOTAL REVENUE	5,344,957	7,572,797	8,096,193	8,194,139	97,946	621,341	2,849,182

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	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	1,439,007	1,795,223	1,819,076	1,821,908	(2,832)	(26,685)	382,901
1300 Certificated Supervisor & Administrator Salaries	364,194	466,687	502,657	448,112	54,546	18,575	83,918
SUBTOTAL - Certificated Salaries	1,803,201	2,261,910	2,321,733	2,270,020	51,714	(8,110)	466,819
Classified Salaries							
2400 Classified Clerical & Office Salaries	111,042	180,035	139,360	139,360	-	40,675	28,318
2900 Classified Other Salaries	217,081	214,840	222,696	277,242	(54,546)	(62,402)	60,161
SUBTOTAL - Classified Salaries	328,123	394,875	362,056	416,602	(54,546)	(21,727)	88,479
Employee Benefits							
3100 STRS	258,048	312,448	313,062	313,471	(409)	(1,023)	55,423
3200 PERS	44,671	54,365	60,547	64,702	(4,156)	(10,338)	20,031
3300 OASDI-Medicare-Alternative	51,247	68,997	70,799	70,840	(41)	(1,843)	19,593
3400 Health & Welfare Benefits	301,758	362,486	366,837	366,837	-	(4,351)	65,079
3500 Unemployment Insurance	14,336	28,428	26,583	26,583	-	1,845	12,246
3600 Workers Comp Insurance	24,508	29,915	30,219	30,251	(32)	(336)	5,743
3900 Other Employee Benefits	-	2,411	-	-	-	2,411	-
SUBTOTAL - Employee Benefits	694,568	859,049	868,047	872,684	(4,637)	(13,635)	178,116
Books & Supplies							
4200 Books & Other Reference Materials	1,601	10,000	10,000	10,000	-	-	8,399
4315 Custodial Supplies	12,498	20,000	20,000	20,000	-	-	7,502
4320 Educational Software	47,844	43,000	57,711	57,711	-	(14,711)	9,866
4325 Instructional Materials & Supplies	18,985	55,000	61,648	55,648	6,000	(648)	36,663
4326 Art & Music Supplies	1,429	10,000	6,000	6,000	-	4,000	4,571
4330 Office Supplies	8,027	6,750	7,858	8,158	(300)	(1,408)	131
4335 PE Supplies	690	-	-	700	(700)	(700)	10
4345 Non Instructional Student Materials & Supplies	3,174	10,000	10,000	10,000	-	-	6,826
4346 Teacher Supplies	2,724	5,000	5,000	5,000	-	-	2,276
4361 PY Supplies Expenses (not accrued)	2,650	-	2,650	2,650	-	(2,650)	-
4400 Noncapitalized Equipment	4,400	25,256	252,346	-	252,346	25,256	(4,400)

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4410 Classroom Furniture, Equipment & Supplies	1,310	-	1,310	1,310	-	(1,310)	-
4420 Computers (individual items less than \$5k)	5,087	15,500	15,500	15,500	-	-	10,413
4430 Non Classroom Related Furniture, Equipment & Supplies	1,387	20,000	20,000	20,000	-	-	18,613
4700 Food	-	285,597	-	-	-	285,597	-
4710 Student Food Services	159,456	-	285,597	285,597	-	(285,597)	126,141
4720 Other Food	8,313	8,000	9,000	9,000	-	(1,000)	687
SUBTOTAL - Books and Supplies	279,576	514,102	764,620	507,274	257,346	6,829	227,697
Services & Other Operating Expenses							
5101 CMO Fees	-	1,047,567	-	-	-	1,047,567	-
5210 Conference Fees	1,964	12,500	12,500	17,500	(5,000)	(5,000)	15,536
5215 Travel - Mileage, Parking, Tolls	2,680	2,000	3,000	3,000	-	(1,000)	320
5220 Travel and Lodging	-	2,000	1,000	1,000	-	1,000	1,000
5300 Dues & Memberships	6,528	7,500	7,500	7,500	-	-	972
5450 Insurance - Other	26,755	32,970	30,408	30,408	-	2,562	3,653
5500 Operations & Housekeeping	37,020	50,000	50,000	50,000	-	-	12,980
5510 Utilities - Gas and Electric	37,676	60,000	60,000	60,000	-	-	22,324
5605 Equipment Leases	20,955	20,000	21,704	21,704	-	(1,704)	749
5610 Rent	659,010	1,278,598	827,844	827,844	-	450,754	168,834
5615 Repairs and Maintenance - Building	20,388	50,000	50,000	42,500	7,500	7,500	22,112
5617 Repairs and Maintenance - Other Equipment	-	2,000	2,000	2,000	-	-	2,000
5803 Accounting Fees	-	10,281	10,281	10,281	-	-	10,281
5809 Banking Fees	-	1,500	1,500	1,500	-	-	1,500
5813 School Programs - After School Program	87,611	100,000	109,513	109,513	-	(9,513)	21,903
5814 School Programs - Academic Competitions	3,789	10,000	10,000	10,000	-	-	6,211
5819 School Programs - Other	33,244	28,787	28,787	36,287	(7,500)	(7,500)	3,043
5820 Consultants - Non Instructional	5,850	15,421	15,421	15,421	-	0	9,571
5822 Other Professional Services	40,474	99,237	112,893	112,893	-	(13,656)	72,419
5824 District Oversight Fees	-	54,590	55,060	55,116	(56)	(526)	55,116
5830 Field Trips Expenses	16,275	25,000	25,000	25,000	-	-	8,725
5833 Fines and Penalties	68	303	303	303	-	-	235
5843 Interest - Loans Less than 1 Year	45,500	-	45,500	45,500	-	(45,500)	-
5845 Legal Fees	434	15,000	15,000	15,000	-	-	14,566
5851 Marketing and Student Recruiting	2,849	15,000	15,000	15,000	-	-	12,151
5857 Payroll Fees	13,072	25,000	25,000	25,000	-	-	11,928
5858 CMO Fees Expense	897,704	-	1,077,245	1,077,245	-	(1,077,245)	179,541

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5861 Prior Yr Exp (not accrued)	(228,065)	-	6,296	6,296	-	(6,296)	234,361
5863 Professional Development	16,893	30,000	30,000	30,000	-	-	13,107
5864 Professional Development - Tuition Reimbursement	10,747	52,250	52,250	52,250	-	-	41,504
5869 Special Education Contract Instructors	46,259	82,000	82,000	82,000	-	-	35,741
5872 Special Education Encroachment	-	22,672	15,980	15,980	-	6,692	15,980
5884 Substitutes	7,985	30,000	30,000	30,000	-	-	22,015
5887 Technology Services	44,568	78,500	79,812	79,812	-	(1,312)	35,244
5898 Bad Debt Expense	(0)	2,559	2,559	2,559	-	-	2,559
5899 Miscellaneous Operating Expenses	-	0	0	0	-	-	0
5900 Communications	14,527	3,000	13,989	14,989	(1,000)	(11,989)	462
5915 Postage and Delivery	4,341	10,000	10,000	9,000	1,000	1,000	4,659
SUBTOTAL - Services & Other Operating Exp.	1,877,099	3,276,235	2,935,345	2,940,401	(5,056)	335,834	1,063,302
Capital Outlay & Depreciation							
6900 Depreciation	-	153,345	160,174	160,174	-	(6,829)	160,174
SUBTOTAL - Capital Outlay & Depreciation	-	153,345	160,174	160,174	-	(6,829)	160,174
Other Outflows							
7999 Uncategorized Expense	732	-	-	-	-	-	(732)
SUBTOTAL - Other Outflows	732	-	-	-	-	-	(732)
TOTAL EXPENSES	4,983,299	7,459,516	7,411,976	7,167,154	244,821	292,362	2,183,855

MSA-2
Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
SUMMARY							
Revenue							
LCFF Entitlement	3,351,837	4,724,787	4,538,113	4,480,488	(57,625)	(244,299)	1,128,651
Federal Revenue	290,795	454,654	525,188	530,459	5,271	75,805	239,664
Other State Revenues	486,797	359,588	685,224	680,764	(4,460)	321,176	193,967
Local Revenues	39,896	58,680	39,506	40,006	500	(18,674)	110
Fundraising and Grants	26,107	20,550	24,051	30,051	6,000	9,501	3,944
Total Revenue	4,195,430	5,618,259	5,812,082	5,761,767	(50,315)	143,509	1,566,337
Expenses							
Compensation and Benefits	2,379,355	3,110,910	3,089,008	3,097,362	(8,354)	13,548	718,008
Books and Supplies	277,836	400,942	622,371	402,394	219,977	(1,453)	124,558
Services and Other Operating Expenditures	1,342,282	1,923,796	1,936,068	1,963,485	(27,416)	(39,689)	621,202
Depreciation	46,958	51,413	51,413	51,413	-	0	4,455
Other Outflows	591	-	-	-	-	-	(591)
Total Expenses	4,047,022	5,487,060	5,698,860	5,514,654	184,206	(27,594)	1,467,633
Operating Income	148,409	131,198	113,222	247,113	133,891	115,915	98,704
Fund Balance							
Beginning Balance (Unaudited)		986,884	986,884	986,884			
Audit Adjustment		-	(89,798)	(89,798)			
Operating Income		131,198	113,222	247,113			
Ending Fund Balance		1,118,082	1,010,308	1,144,199			

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		100	100	100	-	-	
7-8		180	178	178	-	(2)	
9-12		205	192	192	-	(13)	
Total Enrolled		485	470	470	-	(15)	
ADA %							
4-6		96.0%	95.5%	94.5%	-1.0%	-1.5%	
7-8		96.0%	95.5%	94.4%	-1.1%	-1.6%	
9-12		96.0%	94.6%	92.9%	-1.7%	-3.1%	
Average ADA %		96.0%	95.1%	93.8%	-1.3%	-2.2%	
ADA							
4-6		96.00	95.50	94.52	(0.98)	(1.48)	
7-8		172.80	169.99	168.00	(1.99)	(4.80)	
9-12		196.80	181.69	178.36	(3.33)	(18.44)	
Total ADA		465.60	447.18	440.88	(6.30)	(24.72)	

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	2,089,140	3,119,056	2,945,421	2,910,234	(35,187)	(208,822)	821,094
8012 Education Protection Account Entitlement	439,723	617,518	606,101	597,562	(8,539)	(19,956)	157,839
8019 State Aid - Prior Years	32	-	32	32	-	32	-
8096 Charter Schools in Lieu of Property Taxes	822,942	988,213	986,560	972,661	(13,899)	(15,552)	149,719
SUBTOTAL - LCFF Entitlement	3,351,837	4,724,787	4,538,113	4,480,488	(57,625)	(244,299)	1,128,651
Federal Revenue							
8181 Special Education - Entitlement	-	57,250	57,250	59,197	1,947	1,947	59,197
8220 Child Nutrition Programs	105,991	204,441	204,441	204,441	-	(0)	98,450
8291 Title I	143,410	147,067	210,122	213,458	3,336	66,391	70,048
8292 Title II	10,783	23,695	22,765	22,753	(12)	(942)	11,970
8296 Other Federal Revenue	30,610	22,200	30,610	30,610	-	8,410	(0)
SUBTOTAL - Federal Revenue	290,795	454,654	525,188	530,459	5,271	75,805	239,664
Other State Revenue							
8319 Other State Apportionments - Prior Years	9,641	-	14,130	14,130	-	14,130	4,489
8381 Special Education - Entitlement (State)	125,414	239,318	229,851	226,612	(3,238)	(12,706)	101,198
8382 Special Education Reimbursements (State) - MH	19,139	-	38,277	38,277	-	38,277	19,138
8520 Child Nutrition - State	10,290	20,081	20,081	20,081	-	0	9,791
8550 Mandated Cost Reimbursements	54,258	10,817	75,611	75,611	-	64,793	21,353
8560 State Lottery Revenue	47,533	89,371	86,753	85,531	(1,222)	(3,840)	37,998
8593 Prop 39 Clean Energy	220,522	-	220,522	220,522	-	220,522	-
SUBTOTAL - Other State Revenue	486,797	359,588	685,224	680,764	(4,460)	321,176	193,967
Local Revenue							
8634 Food Service Sales	3,132	425	2,742	3,242	500	2,818	110
8682 Summer Program	33,765	36,748	33,765	33,765	-	(2,983)	-
8690 Other Local Revenue	2,999	21,507	2,999	2,999	-	(18,509)	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
SUBTOTAL - Local Revenue	39,896	58,680	39,506	40,006	500	(18,674)	110
Fundraising and Grants							
8801 Donations - Parents	-	550	-	-	-	(550)	-

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Income Statement
As of Apr FY2018

	YTD	Budget					
		2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining	
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
8802 Donations - Private	-	5,000	2,914	2,914	-	(2,086)	2,914
8803 Fundraising	26,107	15,000	21,137	27,137	6,000	12,137	1,030
SUBTOTAL - Fundraising and Grants	26,107	20,550	24,051	30,051	6,000	9,501	3,944
TOTAL REVENUE	4,195,430	5,618,259	5,812,082	5,761,767	(50,315)	143,509	1,566,337

MSA-2
Income Statement
As of Apr FY2018

		YTD	Budget					
				2nd Interim Approved Revised	2nd Interim Approved Revised	Adopted Budget vs.	Adopted Budget vs.	Current Forecast
		Actual YTD	Adopted Budget	Revised Budget	Current Forecast	Current Forecast	Current Forecast	Current Forecast Remaining
EXPENSES								
Compensation & Benefits								
Certificated Salaries								
1100	Teachers Salaries	1,233,207	1,400,113	1,559,327	1,559,327	-	(159,215)	326,121
1300	Certificated Supervisor & Administrator Salaries	271,403	556,444	327,184	327,184	-	229,260	55,781
SUBTOTAL - Certificated Salaries		1,504,610	1,956,557	1,886,511	1,886,511	-	70,046	381,901
Classified Salaries								
2400	Classified Clerical & Office Salaries	93,027	153,750	152,913	152,913	-	837	59,886
2900	Classified Other Salaries	184,368	168,000	220,020	226,733	(6,713)	(58,733)	42,364
SUBTOTAL - Classified Salaries		277,396	321,750	372,933	379,646	(6,713)	(57,896)	102,250
Employee Benefits								
3100	STRS	216,677	275,743	264,192	264,192	-	11,551	47,516
3200	PERS	41,680	49,971	57,920	58,963	(1,043)	(8,992)	17,283
3300	OASDI-Medicare-Alternative	42,941	55,815	59,334	59,848	(514)	(4,033)	16,907
3400	Health & Welfare Benefits	276,768	420,974	420,974	420,974	-	-	144,206
3500	Unemployment Insurance	924	4,139	1,401	1,411	(10)	2,729	486
3600	Workers Comp Insurance	18,360	25,654	25,441	25,517	(76)	137	7,157
3900	Other Employee Benefits	-	308	301	301	-	7	301
SUBTOTAL - Employee Benefits		597,349	832,603	829,564	831,205	(1,642)	1,398	233,856
Books & Supplies								
4100	Approved Textbooks & Core Curricula Materials	11,452	20,000	20,000	20,000	-	-	8,548
4320	Educational Software	41,203	35,000	44,321	44,321	-	(9,321)	3,118
4325	Instructional Materials & Supplies	25,225	25,000	25,034	27,034	(2,000)	(2,034)	1,809
4326	Art & Music Supplies	(0)	-	-	-	-	-	0
4330	Office Supplies	6,335	5,000	5,672	6,335	(663)	(1,335)	-
4335	PE Supplies	1,299	-	1,299	1,299	-	(1,299)	(0)
4345	Non Instructional Student Materials & Supplies	4,300	9,500	9,500	6,837	2,663	2,663	2,537
4361	PY Supplies Expenses (not accrued)	1,921	-	1,921	1,921	-	(1,921)	(0)
4400	Noncapitalized Equipment	1,567	25,000	235,522	15,000	220,522	10,000	13,433
4410	Classroom Furniture, Equipment & Supplies	3,112	7,000	7,000	7,000	-	-	3,888
4420	Computers (individual items less than \$5k)	9,517	7,000	10,000	10,000	-	(3,000)	483

MSA-2
Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
		Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
Actual YTD							
4430 Non Classroom Related Furniture, Equipment & Supplies	398	10,000	6,000	6,000	-	4,000	5,602
4700 Food	-	247,442	-	-	-	247,442	-
4710 Student Food Services	169,301	-	248,102	248,648	(546)	(248,648)	79,347
4720 Other Food	2,207	10,000	8,000	8,000	-	2,000	5,793
SUBTOTAL - Books and Supplies	277,836	400,942	622,371	402,394	219,977	(1,453)	124,558
Services & Other Operating Expenses							
5101 CMO Fees	-	1,047,567	-	-	-	1,047,567	-
5210 Conference Fees	-	6,000	6,000	6,000	-	-	6,000
5215 Travel - Mileage, Parking, Tolls	231	2,500	2,500	2,500	-	-	2,269
5300 Dues & Memberships	5,010	6,000	6,000	6,000	-	-	990
5450 Insurance - Other	20,512	23,664	25,224	25,224	-	(1,560)	4,712
5500 Operations & Housekeeping	14,828	-	17,000	17,000	-	(17,000)	2,172
5605 Equipment Leases	9,777	13,390	16,390	16,390	-	(3,000)	6,613
5610 Rent	-	24,000	-	-	-	24,000	-
5611 Prop 39 Related Costs	-	149,352	149,352	149,352	-	0	149,352
5615 Repairs and Maintenance - Building	20,145	5,000	20,145	20,145	-	(15,145)	-
5617 Repairs and Maintenance - Other Equipment	4,974	-	5,000	5,000	-	(5,000)	26
5803 Accounting Fees	-	8,000	8,000	8,000	-	-	8,000
5809 Banking Fees	215	1,030	1,030	1,030	-	-	815
5813 School Programs - After School Program	8,780	1,653	8,780	8,780	-	(7,126)	-
5814 School Programs - Academic Competitions	16,306	1,557	16,306	16,306	-	(14,749)	-
5819 School Programs - Other	15,678	6,180	6,180	16,180	(10,000)	(10,000)	502
5820 Consultants - Non Instructional	5,426	23,000	18,000	18,000	-	5,000	12,574
5822 Other Professional Services	34,666	84,714	49,044	49,044	-	35,670	14,377
5824 District Oversight Fees	-	47,248	45,381	44,805	576	2,443	44,805
5830 Field Trips Expenses	9,963	20,600	10,600	13,600	(3,000)	7,000	3,637
5833 Fines and Penalties	2,973	-	703	3,003	(2,300)	(3,003)	30
5845 Legal Fees	3,611	20,000	20,000	20,000	-	-	16,389
5851 Marketing and Student Recruiting	7,170	24,720	19,000	19,000	-	5,720	11,830
5857 Payroll Fees	12,438	21,967	20,660	20,660	-	1,307	8,222
5858 CMO Fees Expense	897,704	-	1,077,245	1,077,245	-	(1,077,245)	179,541
5861 Prior Yr Exp (not accrued)	919	-	919	919	-	(919)	-
5863 Professional Development	8,347	35,000	15,000	12,000	3,000	23,000	3,653
5864 Professional Development - Tuition Reimbursement	4,051	50,500	45,500	45,500	-	5,000	41,449
5869 Special Education Contract Instructors	64,533	150,000	120,000	120,000	-	30,000	55,467

MSA-2
Income Statement
As of Apr FY2018

	YTD	Budget					
		Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
	Actual YTD						
5872 Special Education Encroachment	338	20,122	11,809	11,777	32	8,345	11,440
5884 Substitutes	102,388	48,000	101,664	117,388	(15,724)	(69,388)	15,000
5887 Technology Services	46,176	72,250	62,858	62,858	-	9,393	16,682
5898 Bad Debt Expense	(1)	-	(1)	(1)	-	1	-
5899 Miscellaneous Operating Expenses	10	-	-	-	-	-	(10)
5900 Communications	19,050	3,000	23,000	23,000	-	(20,000)	3,950
5915 Postage and Delivery	6,064	6,781	6,781	6,781	-	-	717
SUBTOTAL - Services & Other Operating Exp.	1,342,282	1,923,796	1,936,068	1,963,485	(27,416)	(39,689)	621,202
Capital Outlay & Depreciation							
6900 Depreciation	46,958	51,413	51,413	51,413	-	0	4,455
SUBTOTAL - Capital Outlay & Depreciation	46,958	51,413	51,413	51,413	-	0	4,455
Other Outflows							
7999 Uncategorized Expense	591	-	-	-	-	-	(591)
SUBTOTAL - Other Outflows	591	-	-	-	-	-	(591)
TOTAL EXPENSES	4,047,022	5,487,060	5,698,860	5,514,654	184,206	(27,594)	1,467,633

MSA-3
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	3,402,140	4,463,366	4,394,837	4,465,612	70,775	2,246	1,063,472
Federal Revenue	208,896	485,007	497,814	499,769	1,955	14,762	290,873
Other State Revenues	582,474	447,300	780,799	785,415	4,616	338,115	202,941
Local Revenues	55,442	40,578	58,266	58,266	-	17,688	2,825
Fundraising and Grants	26,098	19,617	27,058	27,058	-	7,441	960
Total Revenue	4,275,050	5,455,868	5,758,775	5,836,121	77,346	380,253	1,561,070
Expenses							
Compensation and Benefits	2,361,940	2,824,322	2,861,722	2,844,938	16,784	(20,616)	482,998
Books and Supplies	224,900	434,314	609,654	389,259	220,395	45,055	164,359
Services and Other Operating Expenditures	1,553,249	2,058,008	2,145,579	2,146,320	(740)	(88,312)	593,071
Depreciation	31,827	19,096	20,723	20,723	-	(1,627)	(11,104)
Other Outflows	-	-	-	-	-	-	-
Total Expenses	4,171,916	5,335,741	5,637,679	5,401,240	236,439	(65,499)	1,229,324
Operating Income	103,134	120,127	121,096	434,880	313,785	314,753	331,746
Fund Balance							
Beginning Balance (Unaudited)		659,803	659,803	659,803			
Audit Adjustment		-	(27,842)	(27,842)			
Operating Income		120,127	121,096	434,880			
Ending Fund Balance		779,930	753,057	1,066,841			

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		90	88	88	-	(2)	
7-8		185	178	178	-	(7)	
9-12		185	195	195	-	10	
Total Enrolled		460	461	461	-	1	
ADA %							
4-6		96.1%	95.0%	96.6%	1.6%	0.5%	
7-8		96.1%	95.0%	95.9%	0.9%	-0.2%	
9-12		96.1%	93.5%	95.3%	1.8%	-0.8%	
Average ADA %		96.1%	94.4%	95.8%	1.4%	-0.3%	
ADA							
4-6		86.49	83.60	85.04	1.44	(1.45)	
7-8		177.79	169.10	170.72	1.62	(7.07)	
9-12		177.79	182.28	185.74	3.46	7.96	
Total ADA		442.06	434.98	441.50	6.52	(0.56)	

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	2,112,146	2,942,837	2,849,638	2,897,252	47,614	(45,585)	785,106
8012 Education Protection Account Entitlement	447,233	582,279	585,524	594,301	8,777	12,022	147,068
8019 State Aid - Prior Years	31	-	31	31	-	31	-
8096 Charter Schools in Lieu of Property Taxes	842,730	938,250	959,644	974,028	14,384	35,778	131,298
SUBTOTAL - LCFF Entitlement	3,402,140	4,463,366	4,394,837	4,465,612	70,775	2,246	1,063,472
Federal Revenue							
8181 Special Education - Entitlement	-	57,500	57,500	59,455	1,955	1,955	59,455
8220 Child Nutrition Programs	69,066	242,790	222,790	222,790	-	(20,000)	153,724
8291 Title I	120,664	140,237	173,243	173,243	-	33,006	52,579
8292 Title II	10,115	22,280	20,287	20,287	-	(1,993)	10,172
8296 Other Federal Revenue	7,258	22,200	22,200	22,200	-	-	14,942
8297 PY Federal - Not Accrued	1,794	-	1,794	1,794	-	1,794	-
SUBTOTAL - Federal Revenue	208,896	485,007	497,814	499,769	1,955	14,762	290,873
Other State Revenue							
8319 Other State Apportionments - Prior Years	9,957	-	11,313	11,313	-	11,313	1,357
8381 Special Education - Entitlement (State)	128,456	227,219	223,580	226,931	3,351	(288)	98,475
8382 Special Education Reimbursements (State) - MH	15,840	-	31,680	31,680	-	31,680	15,840
8520 Child Nutrition - State	4,706	20,725	20,725	20,725	-	-	16,019
8550 Mandated Cost Reimbursements	54,202	10,903	75,486	75,486	-	64,583	21,284
8560 State Lottery Revenue	47,008	84,853	84,386	85,651	1,265	798	38,643
8593 Prop 39 Clean Energy	220,395	-	220,395	220,395	-	220,395	-
8596 ASES	101,911	103,600	113,234	113,234	-	9,634	11,323
SUBTOTAL - Other State Revenue	582,474	447,300	780,799	785,415	4,616	338,115	202,941
Local Revenue							
8634 Food Service Sales	2,181	1,270	4,270	4,270	-	3,000	2,089
8682 Summer Program	25,422	34,158	25,422	25,422	-	(8,736)	-
8690 Other Local Revenue	3,714	5,150	4,450	4,450	-	(700)	736
8693 Field Trips	18,100	-	18,100	18,100	-	18,100	-
8699 All Other Local Revenue	6,024	-	6,024	6,024	-	6,024	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0

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Income Statement
As of Apr FY2018

		Budget						
		YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
8999	Uncategorized Revenue	(0)	-	-	-	-	-	0
SUBTOTAL - Local Revenue		55,442	40,578	58,266	58,266	-	17,688	2,825
Fundraising and Grants								
8801	Donations - Parents	-	1,957	-	-	-	(1,957)	-
8802	Donations - Private	70	4,179	2,575	1,030	(1,545)	(3,148)	960
8803	Fundraising	26,028	13,481	24,483	26,028	1,545	12,547	-
SUBTOTAL - Fundraising and Grants		26,098	19,617	27,058	27,058	(0)	7,441	960
TOTAL REVENUE		4,275,050	5,455,868	5,758,775	5,836,121	77,346	380,253	1,561,070

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	998,541	1,394,762	1,291,080	1,277,031	14,049	117,731	278,490
1300 Certificated Supervisor & Administrator Salaries	271,088	426,823	313,652	313,652	-	113,170	42,565
SUBTOTAL - Certificated Salaries	1,269,629	1,821,584	1,604,733	1,590,683	14,049	230,901	321,054
Classified Salaries							
2400 Classified Clerical & Office Salaries	175,703	145,000	194,236	194,236	-	(49,236)	18,533
2900 Classified Other Salaries	316,491	183,386	360,809	360,809	-	(177,423)	44,318
SUBTOTAL - Classified Salaries	492,194	328,386	555,045	555,045	-	(226,659)	62,851
Employee Benefits							
3100 STRS	181,324	253,256	221,349	218,744	2,605	34,512	37,421
3200 PERS	70,313	51,002	85,684	85,684	-	(34,682)	15,371
3300 OASDI-Medicare-Alternative	56,995	55,659	70,118	70,162	(44)	(14,504)	13,167
3400 Health & Welfare Benefits	266,645	285,053	296,922	296,922	-	(11,869)	30,277
3500 Unemployment Insurance	2,306	4,075	1,371	1,355	16	2,720	(950)
3600 Workers Comp Insurance	22,426	24,209	24,319	24,161	158	48	1,735
3900 Other Employee Benefits	109	1,098	2,180	2,180	-	(1,082)	2,071
SUBTOTAL - Employee Benefits	600,117	674,352	701,944	699,210	2,734	(24,858)	99,092
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	19,072	10,000	20,000	20,000	-	(10,000)	928
4200 Books & Other Reference Materials	748	3,500	3,500	3,500	-	-	2,752
4315 Custodial Supplies	-	300	300	300	-	-	300
4320 Educational Software	40,353	17,000	42,963	42,963	-	(25,963)	2,609
4325 Instructional Materials & Supplies	9,113	30,000	26,931	25,981	950	4,019	16,868
4326 Art & Music Supplies	1,762	5,000	5,000	5,000	-	-	3,238
4330 Office Supplies	11,948	10,000	11,612	11,948	(337)	(1,948)	-
4335 PE Supplies	803	1,000	1,000	1,000	-	-	197
4340 Professional Development Supplies	-	250	250	250	-	-	250
4345 Non Instructional Student Materials & Supplies	4,286	10,000	6,000	6,000	-	4,000	1,714
4350 Uniforms	3,653	5,000	3,040	3,653	(613)	1,347	-

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4361 PY Supplies Expenses (not accrued)	(576)	-	-	-	-	-	576
4400 Noncapitalized Equipment	7,405	18,000	238,395	18,000	220,395	-	10,595
4410 Classroom Furniture, Equipment & Supplies	5,145	5,000	5,200	5,200	-	(200)	55
4420 Computers (individual items less than \$5k)	8,758	15,000	9,400	9,400	-	5,600	642
4430 Non Classroom Related Furniture, Equipment & Supplies	2,111	5,000	3,800	3,800	-	1,200	1,689
4700 Food	-	291,264	-	-	-	291,264	-
4710 Student Food Services	106,078	-	224,264	224,264	-	(224,264)	118,186
4720 Other Food	4,239	8,000	8,000	8,000	-	-	3,761
SUBTOTAL - Books and Supplies	224,900	434,314	609,654	389,259	220,395	45,055	164,359
Services & Other Operating Expenses							
5101 CMO Fees	-	949,358	-	-	-	949,358	-
5200 Travel & Conferences	-	-	138	138	-	(138)	138
5210 Conference Fees	-	3,000	2,862	2,862	-	138	2,862
5215 Travel - Mileage, Parking, Tolls	365	4,120	4,120	4,120	-	-	3,755
5220 Travel and Lodging	-	500	500	500	-	-	500
5300 Dues & Memberships	5,643	10,000	10,000	10,000	-	-	4,357
5450 Insurance - Other	20,559	23,497	25,280	25,280	-	(1,783)	4,721
5500 Operations & Housekeeping	1,199	5,000	5,000	5,000	-	-	3,801
5605 Equipment Leases	13,627	15,600	15,600	15,600	-	-	1,973
5611 Prop 39 Related Costs	191,659	318,990	290,380	290,380	-	28,610	98,721
5615 Repairs and Maintenance - Building	43	10,500	10,500	10,500	-	-	10,457
5617 Repairs and Maintenance - Other Equipment	1,681	1,500	3,000	3,000	-	(1,500)	1,319
5803 Accounting Fees	-	10,300	10,300	10,013	287	287	10,013
5809 Banking Fees	-	500	500	500	-	-	500
5813 School Programs - After School Program	104,306	103,600	113,234	113,234	-	(9,634)	8,929
5814 School Programs - Academic Competitions	130	800	800	800	-	-	670
5819 School Programs - Other	13,403	20,000	20,000	20,000	-	-	6,597
5820 Consultants - Non Instructional	5,095	25,000	15,000	15,000	-	10,000	9,905
5822 Other Professional Services	82,896	117,596	129,152	129,152	-	(11,556)	46,256
5824 District Oversight Fees	-	44,634	43,948	44,656	(708)	(22)	44,656
5830 Field Trips Expenses	28,264	20,000	35,300	35,300	-	(15,300)	7,036
5833 Fines and Penalties	1,516	-	1,229	1,516	(287)	(1,516)	-
5845 Legal Fees	14,581	20,000	25,000	25,000	-	(5,000)	10,419
5851 Marketing and Student Recruiting	10,168	15,450	15,450	15,450	-	-	5,282
5857 Payroll Fees	12,218	24,720	24,720	24,720	-	-	12,502

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Income Statement
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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5858 CMO Fees Expense	802,338	-	976,253	976,253	-	(976,253)	173,915
5861 Prior Yr Exp (not accrued)	9,583	-	57,385	57,385	-	(57,385)	47,802
5863 Professional Development	2,205	51,000	19,875	9,875	10,000	41,125	7,670
5864 Professional Development - Tuition Reimbursement	3,000	13,000	11,000	11,000	-	2,000	8,000
5869 Special Education Contract Instructors	55,754	60,255	60,255	60,255	-	-	4,501
5872 Special Education Encroachment	-	19,293	11,264	11,296	(33)	7,997	11,296
5875 Staff Recruiting	-	300	300	300	-	-	300
5884 Substitutes	108,008	85,000	115,000	125,000	(10,000)	(40,000)	16,992
5887 Technology Services	52,420	74,800	75,867	75,867	-	(1,067)	23,447
5898 Bad Debt Expense	0	-	-	-	-	-	(0)
5900 Communications	9,002	3,000	9,672	9,672	-	(6,672)	671
5915 Postage and Delivery	3,586	6,695	6,695	6,695	-	-	3,109
SUBTOTAL - Services & Other Operating Exp.	1,553,249	2,058,008	2,145,579	2,146,320	(740)	(88,312)	593,071
Capital Outlay & Depreciation							
6900 Depreciation	31,827	19,096	20,723	20,723	-	(1,627)	(11,104)
SUBTOTAL - Capital Outlay & Depreciation	31,827	19,096	20,723	20,723	-	(1,627)	(11,104)
Other Outflows							
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-
TOTAL EXPENSES	4,171,916	5,335,741	5,637,679	5,401,240	236,439	(65,499)	1,229,324

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Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
SUMMARY							
Revenue							
LCFF Entitlement	1,341,576	1,875,756	1,693,711	1,716,446	22,735	(159,310)	374,870
Federal Revenue	142,752	259,640	240,751	241,824	1,072	(17,817)	99,071
Other State Revenues	330,769	150,859	374,018	374,533	514	223,674	43,764
Local Revenues	35,717	22,035	26,946	26,946	-	4,911	(8,771)
Fundraising and Grants	5,910	3,000	5,517	6,926	1,410	3,926	1,017
Total Revenue	1,856,723	2,311,290	2,340,943	2,366,674	25,731	55,384	509,951
Expenses							
Compensation and Benefits	850,062	1,337,560	1,114,607	1,110,255	4,351	227,305	260,194
Books and Supplies	91,698	113,174	380,027	176,221	203,805	(63,047)	84,523
Services and Other Operating Expenditures	554,958	789,378	835,238	839,371	(4,132)	(49,993)	284,413
Depreciation	13,050	15,656	15,656	15,656	-	-	2,606
Other Outflows	1,660	-	-	-	-	-	(1,660)
Total Expenses	1,511,428	2,255,768	2,345,527	2,141,504	204,024	114,264	630,076
Operating Income	345,295	55,522	(4,584)	225,171	229,755	169,648	(120,124)
Fund Balance							
Beginning Balance (Unaudited)		917,537	917,537	917,537			
Audit Adjustment		-	112,622	112,622			
Operating Income		55,522	(4,584)	225,171			
Ending Fund Balance		973,059	1,025,575	1,255,330			

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		17	4	4	-	(13)	
7-8		54	43	43	-	(11)	
9-12		122	129	129	-	7	
Total Enrolled		193	176	176	-	(17)	
ADA %							
4-6		91.6%	91.6%	94.3%	2.7%	2.7%	
7-8		97.3%	97.0%	97.0%	0.0%	-0.3%	
9-12		97.1%	94.4%	94.9%	0.4%	-2.2%	
Average ADA %		96.7%	95.0%	95.4%	0.4%	-1.3%	
ADA							
4-6		15.57	3.66	3.77	0.11	(11.80)	
7-8		52.52	41.71	41.70	(0.01)	(10.82)	
9-12		118.45	121.83	122.40	0.57	3.95	
Total ADA		186.54	167.20	167.87	0.67	(18.67)	

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	846,480	1,223,980	1,090,466	1,110,783	20,318	(113,197)	264,303
8012 Education Protection Account Entitlement	176,182	255,854	234,359	235,298	939	(20,556)	59,116
8019 State Aid - Prior Years	13	-	13	13	-	13	-
8096 Charter Schools in Lieu of Property Taxes	318,901	395,922	368,873	370,351	1,478	(25,570)	51,451
SUBTOTAL - LCFF Entitlement	1,341,576	1,875,756	1,693,711	1,716,446	22,735	(159,310)	374,870
Federal Revenue							
8181 Special Education - Entitlement	28,478	36,535	32,733	32,864	131	(3,672)	4,386
8220 Child Nutrition Programs	26,679	34,703	34,703	34,703	-	-	8,024
8291 Title I	37,329	52,532	58,990	59,935	945	7,403	22,606
8292 Title II	3,737	8,713	7,494	7,490	(4)	(1,223)	3,753
8296 Other Federal Revenue	46,259	127,158	100,072	100,072	-	(27,086)	53,813
8297 PY Federal - Not Accrued	271	-	271	271	-	271	-
8299 All Other Federal Revenue	-	-	6,489	6,489	-	6,489	6,489
SUBTOTAL - Federal Revenue	142,752	259,640	240,751	241,824	1,072	(17,817)	99,071
Other State Revenue							
8319 Other State Apportionments - Prior Years	852	-	851	852	1	852	-
8381 Special Education - Entitlement (State)	82,900	106,683	95,665	96,048	383	(10,635)	13,148
8520 Child Nutrition - State	2,223	2,412	2,412	2,412	-	-	189
8550 Mandated Cost Reimbursements	15,459	5,958	33,780	33,780	-	27,823	18,321
8560 State Lottery Revenue	20,461	35,806	32,437	32,567	130	(3,239)	12,106
8593 Prop 39 Clean Energy	208,873	-	208,873	208,873	-	208,873	-
SUBTOTAL - Other State Revenue	330,769	150,859	374,018	374,533	514	223,674	43,764
Local Revenue							
8634 Food Service Sales	1,098	137	1,487	1,487	-	1,350	389
8682 Summer Program	17,852	21,898	17,852	17,852	-	(4,046)	-
8690 Other Local Revenue	1,017	-	1,017	1,017	-	1,017	-
8715 Option 3	6,590	-	6,590	6,590	-	6,590	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
8999 Uncategorized Revenue	9,160	-	-	-	-	-	(9,160)
SUBTOTAL - Local Revenue	35,717	22,035	26,946	26,946	-	4,911	(8,771)

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Income Statement
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Fundraising and Grants
 8802 Donations - Private
 8803 Fundraising
SUBTOTAL - Fundraising and Grants

TOTAL REVENUE

YTD	Budget					
Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
-	-	1,017	1,017	-	1,017	1,017
5,910	3,000	4,500	5,910	1,410	2,910	-
5,910	3,000	5,517	6,926	1,410	3,926	1,017
1,856,723	2,311,290	2,340,943	2,366,674	25,731	55,384	509,951

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	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	441,781	634,333	563,835	559,835	4,000	74,498	118,055
1300 Certificated Supervisor & Administrator Salaries	142,684	296,672	182,521	182,521	-	114,151	39,837
SUBTOTAL - Certificated Salaries	584,465	931,005	746,356	742,356	4,000	188,649	157,891
Classified Salaries							
2400 Classified Clerical & Office Salaries	58,850	84,500	76,201	76,201	-	8,299	17,352
2900 Classified Other Salaries	20,137	24,000	24,066	24,066	-	(66)	3,929
SUBTOTAL - Classified Salaries	78,987	108,500	100,267	100,267	-	8,233	21,280
Employee Benefits							
3100 STRS	71,737	131,063	103,336	103,336	-	27,727	31,600
3200 PERS	10,456	9,940	15,572	15,572	-	(5,633)	5,116
3300 OASDI-Medicare-Alternative	16,455	23,209	20,367	20,061	306	3,148	3,606
3400 Health & Welfare Benefits	78,621	118,450	118,450	118,450	-	-	39,829
3500 Unemployment Insurance	349	3,520	522	522	-	2,998	172
3600 Workers Comp Insurance	8,992	11,705	9,533	9,488	45	2,217	496
3900 Other Employee Benefits	0	169	203	203	-	(34)	202
SUBTOTAL - Employee Benefits	186,610	298,055	267,983	267,632	351	30,423	81,022
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	7,361	13,000	13,000	13,000	-	-	5,639
4320 Educational Software	22,166	15,150	26,480	26,480	-	(11,330)	4,314
4325 Instructional Materials & Supplies	4,552	20,000	30,563	30,563	-	(10,563)	26,011
4326 Art & Music Supplies	25	-	25	25	-	(25)	-
4330 Office Supplies	7,545	5,000	14,724	14,724	-	(9,724)	7,179
4335 PE Supplies	-	-	5,000	5,000	-	(5,000)	5,000
4345 Non Instructional Student Materials & Supplies	245	9,000	9,000	9,000	-	-	8,755
4361 PY Supplies Expenses (not accrued)	(337)	-	-	-	-	-	337
4410 Classroom Furniture, Equipment & Supplies	2,646	5,047	25,000	25,000	-	(19,953)	22,354
4700 Food	-	40,977	1,000	1,000	-	39,977	1,000
4710 Student Food Services	46,430	-	41,362	46,430	(5,068)	(46,430)	(0)

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Income Statement
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		YTD	Budget					
		Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4720	Other Food	1,065	5,000	5,000	5,000	-	-	3,935
	SUBTOTAL - Books and Supplies	91,698	113,174	380,027	176,221	203,805	(63,047)	84,523
Services & Other Operating Expenses								
5101	CMO Fees	-	78,568	-	-	-	78,568	-
5200	Travel & Conferences	395	4,120	3,570	3,570	-	550	3,175
5210	Conference Fees	-	5,150	5,150	5,150	-	-	5,150
5215	Travel - Mileage, Parking, Tolls	372	-	550	550	-	(550)	178
5300	Dues & Memberships	2,514	4,434	4,434	4,434	-	-	1,920
5450	Insurance - Other	8,369	11,388	10,248	10,248	-	1,140	1,879
5500	Operations & Housekeeping	471	498	498	498	-	-	28
5605	Equipment Leases	14,379	15,000	21,489	21,489	-	(6,489)	7,110
5611	Prop 39 Related Costs	101,203	147,310	131,925	131,925	-	15,385	30,721
5615	Repairs and Maintenance - Building	-	2,000	2,000	2,000	-	-	2,000
5617	Repairs and Maintenance - Other Equipment	-	-	5,000	5,000	-	(5,000)	5,000
5803	Accounting Fees	-	8,240	8,240	8,240	-	-	8,240
5809	Banking Fees	-	530	530	530	-	-	530
5813	School Programs - After School Program	372	2,060	2,060	2,060	-	-	1,689
5814	School Programs - Academic Competitions	2,052	3,000	5,000	3,353	1,647	(353)	1,301
5819	School Programs - Other	3,192	1,545	1,545	3,192	(1,647)	(1,647)	-
5820	Consultants - Non Instructional	5,554	9,802	9,802	9,802	-	(0)	4,248
5822	Other Professional Services	73,306	76,854	100,674	100,674	-	(23,820)	27,368
5824	District Oversight Fees	14,744	18,758	16,937	17,164	(227)	1,593	2,421
5830	Field Trips Expenses	1,723	10,000	10,000	10,000	-	-	8,277
5833	Fines and Penalties	544	-	435	544	(109)	(544)	-
5845	Legal Fees	6,799	25,000	25,000	25,000	-	-	18,201
5851	Marketing and Student Recruiting	2,546	10,000	6,565	6,565	-	3,435	4,019
5857	Payroll Fees	8,770	9,888	9,888	9,888	-	-	1,118
5858	CMO Fees Expense	67,328	-	80,793	80,793	-	(80,793)	13,465
5861	Prior Yr Exp (not accrued)	2	-	489	489	-	(489)	486
5863	Professional Development	2,875	25,620	25,620	25,620	-	-	22,745
5864	Professional Development - Tuition Reimbursement	-	30,000	25,000	25,000	-	5,000	25,000
5869	Special Education Contract Instructors	44,920	89,610	89,610	89,610	-	-	44,690
5872	Special Education Encroachment	22,276	28,644	25,680	25,782	(103)	2,861	3,507
5884	Substitutes	74,644	30,000	70,950	74,644	(3,694)	(44,644)	-
5887	Technology Services	36,261	67,290	67,176	67,176	-	114	30,915

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5893 Transportation - Student	56,483	69,010	62,000	62,000	-	7,010	5,517
5898 Bad Debt Expense	1	-	1	1	-	(1)	-
5900 Communications	1,714	3,000	4,320	4,320	-	(1,320)	2,606
5915 Postage and Delivery	1,151	2,060	2,060	2,060	-	-	909
SUBTOTAL - Services & Other Operating Exp.	554,958	789,378	835,238	839,371	(4,132)	(49,993)	284,413
Capital Outlay & Depreciation							
6900 Depreciation	13,050	15,656	15,656	15,656	-	-	2,606
SUBTOTAL - Capital Outlay & Depreciation	13,050	15,656	15,656	15,656	-	-	2,606
Other Outflows							
7999 Uncategorized Expense	1,660	-	-	-	-	-	(1,660)
SUBTOTAL - Other Outflows	1,660	-	-	-	-	-	(1,660)
TOTAL EXPENSES	1,511,428	2,255,768	2,345,527	2,141,504	204,024	114,264	630,076

MSA-5
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	1,466,419	1,939,936	1,957,422	1,930,914	(26,508)	(9,022)	464,495
Federal Revenue	157,397	226,461	248,065	247,385	(680)	20,923	89,987
Other State Revenues	350,191	180,136	423,857	421,755	(2,102)	241,619	71,563
Local Revenues	105,250	28,536	154,604	154,604	-	126,068	49,355
Fundraising and Grants	-	1,000	2,017	2,017	-	1,017	2,017
Total Revenue	2,079,257	2,376,069	2,785,964	2,756,674	(29,290)	380,605	677,417
Expenses							
Compensation and Benefits	1,163,365	1,399,666	1,451,484	1,441,167	10,317	(41,502)	277,802
Books and Supplies	144,544	225,109	484,210	284,646	199,565	(59,537)	140,101
Services and Other Operating Expenditures	437,569	675,372	709,669	709,404	265	(34,032)	271,835
Depreciation	14,330	11,400	18,908	18,908	-	(7,508)	4,578
Other Outflows	-	-	-	-	-	-	-
Total Expenses	1,759,809	2,311,546	2,664,272	2,454,125	210,147	(142,579)	694,317
Operating Income	319,449	64,523	121,692	302,549	180,856	238,026	(16,900)
Fund Balance							
Beginning Balance (Unaudited)		1,212,490	1,212,490	1,212,490			
Audit Adjustment		-	163,067	163,067			
Operating Income		64,523	121,692	302,549			
Ending Fund Balance		1,277,013	1,497,249	1,678,106			

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		50	61	61	-	11	
7-8		105	107	107	-	2	
9-12		55	45	45	-	(10)	
Total Enrolled		210	213	213	-	3	
ADA %							
4-6		95.1%	95.1%	96.8%	1.7%	1.7%	
7-8		94.0%	93.7%	93.0%	-0.7%	-1.0%	
9-12		93.8%	93.6%	87.0%	-6.6%	-6.8%	
Average ADA %		94.2%	94.1%	92.8%	-1.3%	-1.4%	
ADA							
4-6		47.56	58.02	59.05	1.03	11.49	
7-8		98.68	100.26	99.46	(0.80)	0.78	
9-12		51.59	42.12	39.15	(2.97)	(12.44)	
Total ADA		197.83	200.40	197.66	(2.74)	(0.17)	

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

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	885,584	1,260,016	1,246,112	1,229,332	(16,780)	(30,684)	343,748
8012 Education Protection Account Entitlement	201,115	260,027	269,184	265,498	(3,685)	5,471	64,383
8019 State Aid - Prior Years	10	-	-	10	10	10	-
8096 Charter Schools in Lieu of Property Taxes	379,710	419,893	442,127	436,074	(6,053)	16,180	56,364
SUBTOTAL - LCFF Entitlement	1,466,419	1,939,936	1,957,422	1,930,914	(26,508)	(9,022)	464,495
Federal Revenue							
8181 Special Education - Entitlement	33,908	38,747	39,233	38,696	(537)	(52)	4,788
8291 Title I	67,094	83,269	97,594	97,455	(139)	14,186	30,361
8292 Title II	4,134	7,948	8,550	8,546	(4)	598	4,412
8296 Other Federal Revenue	52,262	96,497	96,497	96,497	-	(0)	44,235
8299 All Other Federal Revenue	-	-	6,191	6,191	-	6,191	6,191
SUBTOTAL - Federal Revenue	157,397	226,461	248,065	247,385	(680)	20,923	89,987
Other State Revenue							
8319 Other State Apportionments - Prior Years	3,444	-	3,444	3,444	-	3,444	0
8381 Special Education - Entitlement (State)	98,708	113,142	114,663	113,093	(1,570)	(49)	14,385
8550 Mandated Cost Reimbursements	20,507	2,932	29,163	29,163	-	26,231	8,656
8560 State Lottery Revenue	19,308	37,974	38,878	38,346	(532)	372	19,038
8593 Prop 39 Clean Energy	208,225	-	208,225	208,225	-	208,225	-
8596 ASES	-	26,088	29,484	29,484	-	3,396	29,484
SUBTOTAL - Other State Revenue	350,191	180,136	423,857	421,755	(2,102)	241,619	71,563
Local Revenue							
8682 Summer Program	17,880	17,178	17,880	17,880	-	702	-
8690 Other Local Revenue	1,017	11,358	1,017	1,017	-	(10,341)	-
8714 SpEd Option 3	69,366	-	119,000	119,000	-	119,000	49,634
8715 Option 3	16,708	-	16,708	16,708	-	16,708	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
8999 Uncategorized Revenue	279	-	-	-	-	-	(279)
SUBTOTAL - Local Revenue	105,250	28,536	154,604	154,604	-	126,068	49,355
Fundraising and Grants							

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
8802 Donations - Private	-	-	1,017	1,017	-	1,017	1,017
8803 Fundraising	-	1,000	1,000	1,000	-	-	1,000
SUBTOTAL - Fundraising and Grants	-	1,000	2,017	2,017	-	1,017	2,017
TOTAL REVENUE	2,079,257	2,376,069	2,785,964	2,756,674	(29,290)	380,605	677,417

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Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
		Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
Actual YTD							
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	575,534	732,541	718,256	715,522	2,733	17,019	139,989
1300 Certificated Supervisor & Administrator Salaries	153,083	165,000	198,000	198,000	-	(33,000)	44,917
SUBTOTAL - Certificated Salaries	728,617	897,541	916,256	913,522	2,733	(15,981)	184,905
Classified Salaries							
2400 Classified Clerical & Office Salaries	96,930	72,466	82,848	82,848	-	(10,382)	(14,082)
2900 Classified Other Salaries	42,120	40,950	49,886	44,162	5,724	(3,212)	2,041
SUBTOTAL - Classified Salaries	139,051	113,416	132,734	127,010	5,724	(13,594)	(12,041)
Employee Benefits							
3100 STRS	104,473	124,318	126,586	126,191	394	(1,873)	21,718
3200 PERS	20,799	17,615	20,615	19,726	889	(2,111)	(1,073)
3300 OASDI-Medicare-Alternative	22,357	23,924	25,859	25,381	478	(1,458)	3,024
3400 Health & Welfare Benefits	138,022	206,568	215,568	215,568	-	(9,000)	77,547
3500 Unemployment Insurance	447	3,505	660	657	3	2,848	210
3600 Workers Comp Insurance	9,599	11,383	11,812	11,716	95	(333)	2,117
3900 Other Employee Benefits	-	1,395	1,395	1,395	-	-	1,395
SUBTOTAL - Employee Benefits	295,697	388,709	402,495	400,635	1,859	(11,927)	104,938
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	18,220	22,000	18,220	18,220	-	3,780	-
4200 Books & Other Reference Materials	1,496	5,500	5,500	5,500	-	-	4,004
4315 Custodial Supplies	-	1,000	1,000	1,000	-	-	1,000
4320 Educational Software	31,621	45,000	50,000	50,000	-	(5,000)	18,379
4325 Instructional Materials & Supplies	13,808	11,000	45,536	45,536	-	(34,536)	31,729
4326 Art & Music Supplies	-	-	2,000	2,000	-	(2,000)	2,000
4330 Office Supplies	7,964	5,000	10,000	10,000	-	(5,000)	2,036
4335 PE Supplies	-	-	2,000	2,000	-	(2,000)	2,000
4345 Non Instructional Student Materials & Supplies	532	5,000	5,000	5,000	-	-	4,468
4350 Uniforms	-	-	3,150	3,150	-	(3,150)	3,150
4351 Yearbook	900	-	1,500	1,500	-	(1,500)	600

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4400 Noncapitalized Equipment	10,999	6,000	210,564	10,999	199,565	(4,999)	-
4410 Classroom Furniture, Equipment & Supplies	907	1,030	2,500	2,500	-	(1,470)	1,593
4420 Computers (individual items less than \$5k)	3,661	-	6,061	6,061	-	(6,061)	2,400
4430 Non Classroom Related Furniture, Equipment & Supplies	3,391	7,000	4,600	4,600	-	2,400	1,209
4700 Food	-	112,579	-	-	-	112,579	-
4710 Student Food Services	50,425	-	112,579	112,579	-	(112,579)	62,154
4720 Other Food	620	4,000	4,000	4,000	-	-	3,380
SUBTOTAL - Books and Supplies	144,544	225,109	484,210	284,646	199,565	(59,537)	140,101
Services & Other Operating Expenses							
5101 CMO Fees	-	78,568	-	-	-	78,568	-
5200 Travel & Conferences	71	5,000	5,000	5,000	-	-	4,929
5210 Conference Fees	-	5,000	5,000	5,000	-	-	5,000
5215 Travel - Mileage, Parking, Tolls	243	1,000	1,000	1,000	-	-	757
5300 Dues & Memberships	1,978	5,000	5,000	5,000	-	-	3,022
5450 Insurance - Other	10,487	7,214	10,760	10,760	-	(3,546)	273
5500 Operations & Housekeeping	293	-	500	500	-	(500)	207
5605 Equipment Leases	4,036	6,600	12,791	12,791	-	(6,191)	8,755
5611 Prop 39 Related Costs	89,397	150,132	119,195	119,195	-	30,937	29,799
5615 Repairs and Maintenance - Building	56	10,000	10,000	10,000	-	-	9,944
5617 Repairs and Maintenance - Other Equipment	(1,440)	3,470	3,470	3,470	-	-	4,910
5803 Accounting Fees	-	5,783	5,783	5,783	-	-	5,783
5809 Banking Fees	-	424	424	424	-	-	424
5813 School Programs - After School Program	20,639	26,088	26,867	26,867	-	(779)	6,228
5814 School Programs - Academic Competitions	1,179	639	2,000	2,000	-	(1,361)	821
5819 School Programs - Other	3,692	391	3,008	3,008	-	(2,617)	(683)
5820 Consultants - Non Instructional	6,911	30,000	30,000	30,000	-	-	23,089
5822 Other Professional Services	28,824	26,000	56,843	56,301	542	(30,301)	27,477
5824 District Oversight Fees	16,763	19,399	19,574	19,309	265	90	2,546
5830 Field Trips Expenses	4,783	5,000	10,000	10,000	-	(5,000)	5,217
5833 Fines and Penalties	878	-	335	877	(542)	(877)	(0)
5845 Legal Fees	7,121	25,000	25,000	25,000	-	-	17,879
5851 Marketing and Student Recruiting	3,255	10,000	10,000	10,000	-	-	6,746
5857 Payroll Fees	7,441	8,000	8,000	8,000	-	-	559
5858 CMO Fees Expense	73,875	-	80,793	80,793	-	(80,793)	6,918
5861 Prior Yr Exp (not accrued)	(1,293)	-	788	788	-	(788)	2,081

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5863 Professional Development	15,154	37,100	37,100	37,100	-	-	21,946
5864 Professional Development - Tuition Reimbursement	7,030	22,500	22,500	22,500	-	-	15,470
5869 Special Education Contract Instructors	60,840	75,184	75,184	75,184	-	-	14,345
5872 Special Education Encroachment	26,523	30,378	30,779	30,779	-	(401)	4,256
5875 Staff Recruiting	-	2,000	2,000	2,000	-	-	2,000
5884 Substitutes	24,556	15,000	25,000	25,000	-	(10,000)	444
5887 Technology Services	17,535	59,500	58,773	58,773	-	728	41,237
5898 Bad Debt Expense	-	0	-	-	-	0	-
5900 Communications	5,270	3,000	4,200	4,200	-	(1,200)	(1,070)
5915 Postage and Delivery	1,475	2,000	2,000	2,000	-	-	525
SUBTOTAL - Services & Other Operating Exp.	437,569	675,372	709,669	709,404	265	(34,032)	271,835
Capital Outlay & Depreciation							
6900 Depreciation	14,330	11,400	18,908	18,908	-	(7,508)	4,578
SUBTOTAL - Capital Outlay & Depreciation	14,330	11,400	18,908	18,908	-	(7,508)	4,578
Other Outflows							
SUBTOTAL - Other Outflows	-	-	-	-	-	-	-
TOTAL EXPENSES	1,759,809	2,311,546	2,664,272	2,454,125	210,147	(142,579)	694,317

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Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
SUMMARY							
Revenue							
LCFF Entitlement	1,157,081	1,574,417	1,487,373	1,451,413	(35,960)	(123,004)	294,332
Federal Revenue	117,428	170,405	179,398	179,533	135	9,127	62,105
Other State Revenues	215,319	220,619	286,654	296,206	9,552	75,587	80,887
Local Revenues	7,430	-	8,630	8,630	-	8,630	1,200
Fundraising and Grants	16,121	15,000	14,749	14,749	0	(251)	(1,372)
Total Revenue	1,513,379	1,980,442	1,976,804	1,950,531	(26,272)	(29,910)	437,152
Expenses							
Compensation and Benefits	847,246	1,173,022	1,161,242	1,161,242	-	11,780	313,996
Books and Supplies	71,157	127,250	196,445	135,343	61,102	(8,093)	64,187
Services and Other Operating Expenditures	367,400	509,765	507,121	506,105	1,016	3,660	138,705
Depreciation	16,482	28,726	28,726	19,778	8,948	8,948	3,297
Other Outflows	1,730	-	-	-	-	-	(1,730)
Total Expenses	1,304,014	1,838,764	1,893,534	1,822,469	71,066	16,295	518,455
Operating Income	209,365	141,678	83,270	128,063	44,793	(13,615)	(81,303)
Fund Balance							
Beginning Balance (Unaudited)		1,119,974	1,119,974	1,119,974			
Audit Adjustment		-	138,947	138,947			
Operating Income		141,678	83,270	128,063			
Ending Fund Balance		1,261,652	1,342,191	1,386,984			

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		60	48	48	-	(12)	
7-8		114	116	116	-	2	
Total Enrolled		174	164	164	-	(10)	
ADA %							
4-6		97.0%	97.2%	91.7%	-5.5%	-5.3%	
7-8		97.0%	97.2%	95.8%	-1.4%	-1.2%	
Average ADA %		97.0%	97.2%	94.6%	-2.6%	-2.4%	
ADA							
4-6		58.20	46.65	44.03	(2.62)	(14.17)	
7-8		110.58	112.74	111.09	(1.65)	0.51	
Total ADA		168.78	159.39	155.12	(4.27)	(13.66)	

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	705,831	1,004,648	931,569	910,504	(21,065)	(94,144)	204,673
8012 Education Protection Account Entitlement	151,387	211,542	204,158	198,687	(5,471)	(12,855)	47,300
8019 State Aid - Prior Years	11	-	-	-	-	-	(11)
8096 Charter Schools in Lieu of Property Taxes	299,852	358,227	351,647	342,223	(9,424)	(16,004)	42,371
SUBTOTAL - LCFF Entitlement	1,157,081	1,574,417	1,487,373	1,451,413	(35,960)	(123,004)	294,332
Federal Revenue							
8181 Special Education - Entitlement	26,777	33,057	31,204	30,368	(836)	(2,689)	3,591
8220 Child Nutrition Programs	18,493	54,279	54,279	54,279	-	-	35,786
8291 Title I	43,021	52,283	61,063	62,038	975	9,755	19,017
8292 Title II	3,691	8,586	7,405	7,401	(4)	(1,185)	3,710
8296 Other Federal Revenue	25,447	22,200	25,447	25,447	-	3,247	(0)
SUBTOTAL - Federal Revenue	117,428	170,405	179,398	179,533	135	9,127	62,105
Other State Revenue							
8319 Other State Apportionments - Prior Years	2,772	-	2,772	2,772	-	2,772	0
8381 Special Education - Entitlement (State)	77,948	96,526	91,197	88,753	(2,444)	(7,773)	10,805
8520 Child Nutrition - State	1,469	3,800	3,800	3,800	-	-	2,331
8545 School Facilities Apportionments	28,915	85,500	64,125	76,950	12,825	(8,550)	48,035
8550 Mandated Cost Reimbursements	19,536	2,397	27,942	27,942	-	25,545	8,406
8560 State Lottery Revenue	18,783	32,397	30,922	30,093	(829)	(2,304)	11,310
8593 Prop 39 Clean Energy	65,896	-	65,896	65,896	-	65,896	-
SUBTOTAL - Other State Revenue	215,319	220,619	286,654	296,206	9,552	75,587	80,887
Local Revenue							
8690 Other Local Revenue	949	-	2,149	2,149	-	2,149	1,200
8715 Option 3	6,482	-	6,482	6,482	-	6,482	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
SUBTOTAL - Local Revenue	7,430	-	8,630	8,630	-	8,630	1,200
Fundraising and Grants							
8802 Donations - Private	3,887	5,000	5,949	2,515	(3,434)	(2,485)	(1,372)
8803 Fundraising	12,234	10,000	8,800	12,234	3,434	2,234	-

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Income Statement
As of Apr FY2018

	Budget						
	YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUBTOTAL - Fundraising and Grants	16,121	15,000	14,749	14,749	0	(251)	(1,372)
TOTAL REVENUE	1,513,379	1,980,442	1,976,804	1,950,531	(26,272)	(29,910)	437,152

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	394,636	406,727	526,350	526,350	-	(119,623)	131,714
1300 Certificated Supervisor & Administrator Salaries	151,149	311,075	179,324	179,324	-	131,751	28,175
SUBTOTAL - Certificated Salaries	545,784	717,802	705,674	705,674	-	12,128	159,890
Classified Salaries							
2400 Classified Clerical & Office Salaries	38,026	120,575	44,512	44,512	-	76,063	6,486
2900 Classified Other Salaries	48,963	19,200	95,040	95,040	-	(75,840)	46,077
SUBTOTAL - Classified Salaries	86,988	139,775	139,552	139,552	-	223	52,563
Employee Benefits							
3100 STRS	78,381	101,450	98,618	98,618	-	2,832	20,237
3200 PERS	13,081	15,496	21,674	21,674	-	(6,178)	8,593
3300 OASDI-Medicare-Alternative	14,537	22,015	22,287	22,287	-	(272)	7,751
3400 Health & Welfare Benefits	97,333	157,651	157,651	157,651	-	-	60,318
3500 Unemployment Insurance	243	3,429	529	529	-	2,900	286
3600 Workers Comp Insurance	9,744	9,656	9,517	9,517	-	139	(227)
3900 Other Employee Benefits	1,155	5,748	5,741	5,741	-	7	4,586
SUBTOTAL - Employee Benefits	214,474	315,445	316,017	316,017	-	(572)	101,543
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	3,510	25,000	25,000	25,000	-	-	21,490
4200 Books & Other Reference Materials	-	1,030	1,030	1,030	-	-	1,030
4315 Custodial Supplies	172	-	-	-	-	-	(172)
4320 Educational Software	13,785	14,420	14,420	14,420	-	(0)	635
4325 Instructional Materials & Supplies	6,226	4,740	6,976	6,976	-	(2,236)	751
4326 Art & Music Supplies	212	-	-	-	-	-	(212)
4330 Office Supplies	8,476	5,000	12,200	12,200	-	(7,200)	3,724
4335 PE Supplies	961	2,060	2,060	2,060	-	-	1,099
4345 Non Instructional Student Materials & Supplies	1,618	2,575	2,478	2,478	-	97	860
4346 Teacher Supplies	1,417	1,030	1,599	1,599	-	(569)	182
4400 Noncapitalized Equipment	-	1,000	61,102	-	61,102	1,000	-

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4410 Classroom Furniture, Equipment & Supplies	1,149	2,060	1,149	1,149	-	911	0
4430 Non Classroom Related Furniture, Equipment & Supplies	2,029	-	3,000	3,000	-	(3,000)	971
4700 Food	-	66,790	-	-	-	66,790	-
4710 Student Food Services	30,162	-	63,886	63,886	-	(63,886)	33,724
4720 Other Food	1,440	1,545	1,545	1,545	-	-	105
SUBTOTAL - Books and Supplies	71,157	127,250	196,445	135,343	61,102	(8,093)	64,187
Services & Other Operating Expenses							
5101 CMO Fees	-	78,568	-	-	-	78,568	-
5210 Conference Fees	225	1,030	632	632	-	398	407
5215 Travel - Mileage, Parking, Tolls	513	1,500	1,440	1,440	-	60	927
5220 Travel and Lodging	458	-	458	458	-	(458)	0
5300 Dues & Memberships	1,320	1,881	1,881	1,881	-	-	560
5450 Insurance - Other	9,253	10,133	9,792	9,792	-	341	539
5500 Operations & Housekeeping	518	4,120	4,120	4,120	-	-	3,602
5510 Utilities - Gas and Electric	7,112	7,700	7,700	7,700	-	-	588
5605 Equipment Leases	4,782	4,944	4,944	4,944	-	-	162
5610 Rent	104,500	114,000	114,000	114,000	-	-	9,500
5615 Repairs and Maintenance - Building	-	17,060	16,337	16,337	-	723	16,337
5803 Accounting Fees	-	4,635	4,635	4,635	-	-	4,635
5809 Banking Fees	-	515	103	103	-	412	103
5819 School Programs - Other	1,308	3,000	3,000	3,000	-	-	1,692
5820 Consultants - Non Instructional	4,004	8,240	8,240	8,240	-	-	4,236
5822 Other Professional Services	19,019	27,596	20,193	20,193	-	7,403	1,174
5824 District Oversight Fees	12,692	15,744	14,874	14,514	360	1,230	1,822
5830 Field Trips Expenses	4,808	10,300	15,300	15,300	-	(5,000)	10,493
5833 Fines and Penalties	1,779	-	1,135	1,135	-	(1,135)	(644)
5845 Legal Fees	-	5,000	5,000	5,000	-	-	5,000
5851 Marketing and Student Recruiting	1,077	18,540	9,284	9,284	-	9,256	8,207
5857 Payroll Fees	6,930	10,403	10,403	10,403	-	-	3,473
5858 CMO Fees Expense	73,875	-	80,793	80,793	-	(80,793)	6,918
5861 Prior Yr Exp (not accrued)	3,097	-	3,400	3,400	-	(3,400)	303
5863 Professional Development	2,337	15,000	18,000	18,000	-	(3,000)	15,663
5864 Professional Development - Tuition Reimbursement	2,005	25,000	28,000	28,000	-	(3,000)	25,995
5869 Special Education Contract Instructors	30,039	35,000	35,000	35,000	-	-	4,961
5872 Special Education Encroachment	25,493	25,917	24,480	23,824	656	2,092	(1,669)

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		Budget						
		YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
Actual YTD								
5884	Substitutes	10,981	15,000	15,000	15,000	-	-	4,019
5887	Technology Services	20,903	41,820	39,857	39,857	-	1,963	18,954
5898	Bad Debt Expense	12,220	0	0	0	-	-	(12,219)
5900	Communications	4,683	3,000	5,000	5,000	-	(2,000)	317
5915	Postage and Delivery	1,468	4,120	4,120	4,120	-	-	2,652
SUBTOTAL - Services & Other Operating Exp.		367,400	509,765	507,121	506,105	1,016	3,660	138,705
Capital Outlay & Depreciation								
6900	Depreciation	16,482	28,726	28,726	19,778	8,948	8,948	3,297
SUBTOTAL - Capital Outlay & Depreciation		16,482	28,726	28,726	19,778	8,948	8,948	3,297
Other Outflows								
7999	Uncategorized Expense	1,730	-	-	-	-	-	(1,730)
SUBTOTAL - Other Outflows		1,730	-	-	-	-	-	(1,730)
TOTAL EXPENSES		1,304,014	1,838,764	1,893,534	1,822,469	71,066	16,295	518,455

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	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
SUMMARY							
Revenue							
LCFF Entitlement	2,005,763	2,658,045	2,569,437	2,572,314	2,877	(85,731)	566,550
Federal Revenue	185,749	235,853	261,494	263,088	1,594	27,235	77,339
Other State Revenues	662,212	564,241	796,513	827,717	31,204	263,475	165,505
Local Revenues	52,072	53,168	53,111	53,111	-	(57)	1,039
Fundraising and Grants	15,786	11,000	18,390	18,390	-	7,390	2,604
Total Revenue	2,921,582	3,522,307	3,698,944	3,734,618	35,675	212,311	813,036
Expenses							
Compensation and Benefits	1,339,166	1,682,985	1,675,843	1,675,843	-	7,142	336,677
Books and Supplies	147,821	188,317	420,268	208,228	212,040	(19,910)	60,407
Services and Other Operating Expenditures	1,164,096	1,551,087	1,468,204	1,481,138	(12,934)	69,949	317,042
Depreciation	16,905	45,159	44,909	22,844	22,065	22,315	5,939
Other Outflows	(487)	-	-	-	-	-	487
Total Expenses	2,667,501	3,467,548	3,609,224	3,388,053	221,171	79,495	720,552
Operating Income	254,082	54,759	89,720	346,566	256,846	291,807	92,484
Fund Balance							
Beginning Balance (Unaudited)		901,012	901,012	901,012			
Audit Adjustment		-	111,318	111,318			
Operating Income		54,759	89,720	346,566			
Ending Fund Balance		955,771	1,102,050	1,358,896			

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
K-3		165	163	163	-	(2)	
4-6		130	123	123	-	(7)	
Total Enrolled		295	286	286	-	(9)	
ADA %							
K-3		96.0%	95.9%	93.5%	-2.4%	-2.5%	
4-6		96.0%	95.9%	99.5%	3.6%	3.5%	
Average ADA %		96.0%	95.9%	96.1%	0.2%	0.1%	
ADA							
K-3		158.40	156.24	152.39	(3.85)	(6.01)	
4-6		124.80	117.90	122.36	4.46	(2.44)	
Total ADA		283.20	274.14	274.75	0.61	(8.45)	

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	1,219,186	1,713,079	1,624,450	1,625,219	769	(87,861)	406,033
8012 Education Protection Account Entitlement	258,383	343,888	340,188	340,947	759	(2,941)	82,564
8019 State Aid - Prior Years	20	-	-	-	-	-	(20)
8096 Charter Schools in Lieu of Property Taxes	528,174	601,078	604,799	606,148	1,349	5,070	77,974
SUBTOTAL - LCFF Entitlement	2,005,763	2,658,045	2,569,437	2,572,314	2,877	(85,731)	566,550
Federal Revenue							
8181 Special Education - Entitlement	47,166	55,467	53,668	53,788	120	(1,679)	6,622
8220 Child Nutrition Programs	35,446	78,624	78,624	78,624	-	(0)	43,178
8291 Title I	75,333	72,015	92,549	94,030	1,481	22,015	18,697
8292 Title II	2,966	13,491	11,815	11,808	(7)	(1,683)	8,842
8296 Other Federal Revenue	24,838	16,256	24,838	24,838	-	8,582	(0)
SUBTOTAL - Federal Revenue	185,749	235,853	261,494	263,088	1,594	27,235	77,339
Other State Revenue							
8319 Other State Apportionments - Prior Years	4,604	-	4,604	4,604	-	4,604	0
8381 Special Education - Entitlement (State)	137,302	161,963	156,851	157,201	350	(4,762)	19,899
8520 Child Nutrition - State	2,758	6,152	6,152	6,152	-	(0)	3,394
8545 School Facilities Apportionments	95,037	187,802	153,677	184,412	30,735	(3,390)	89,375
8550 Mandated Cost Reimbursements	32,305	3,963	46,206	46,206	-	42,243	13,901
8560 State Lottery Revenue	30,746	54,360	53,183	53,302	119	(1,058)	22,556
8593 Prop 39 Clean Energy	212,040	-	212,040	212,040	-	212,040	-
8596 ASES	147,420	150,000	163,800	163,800	-	13,800	16,380
SUBTOTAL - Other State Revenue	662,212	564,241	796,513	827,717	31,204	263,475	165,505
Local Revenue							
8634 Food Service Sales	9,194	10,560	10,560	10,560	-	(0)	1,366
8682 Summer Program	32,504	26,848	32,504	32,504	-	5,656	-
8690 Other Local Revenue	1,898	15,759	1,898	1,898	-	(13,861)	0
8715 Option 3	8,148	-	8,148	8,148	-	8,148	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
8999 Uncategorized Revenue	328	-	-	-	-	-	(328)
SUBTOTAL - Local Revenue	52,072	53,168	53,111	53,111	-	(57)	1,039

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Fundraising and Grants
8802 Donations - Private
8803 Fundraising
SUBTOTAL - Fundraising and Grants

TOTAL REVENUE

YTD	Budget					
Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
-	1,000	2,898	1,898	(1,000)	898	1,898
15,786	10,000	15,492	16,492	1,000	6,492	706
15,786	11,000	18,390	18,390	(0)	7,390	2,604
2,921,582	3,522,307	3,698,944	3,734,618	35,675	212,311	813,036

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	677,312	859,400	843,318	843,318	-	16,082	166,006
1300 Certificated Supervisor & Administrator Salaries	138,514	160,000	170,741	170,741	-	(10,741)	32,227
SUBTOTAL - Certificated Salaries	815,826	1,019,400	1,014,059	1,014,059	-	5,341	198,233
Classified Salaries							
2400 Classified Clerical & Office Salaries	84,128	79,040	71,200	71,200	-	7,840	(12,928)
2900 Classified Other Salaries	118,518	175,303	181,703	181,703	-	(6,400)	63,184
SUBTOTAL - Classified Salaries	202,647	254,343	252,903	252,903	-	1,440	50,256
Employee Benefits							
3100 STRS	115,946	136,082	141,816	141,816	-	(5,734)	25,870
3200 PERS	27,279	38,725	38,737	38,737	-	(11)	11,458
3300 OASDI-Medicare-Alternative	27,274	38,972	35,990	35,990	-	2,983	8,716
3400 Health & Welfare Benefits	133,612	177,244	177,244	177,244	-	-	43,632
3500 Unemployment Insurance	704	3,637	828	828	-	2,809	124
3600 Workers Comp Insurance	15,878	14,342	14,266	14,266	-	76	(1,612)
3900 Other Employee Benefits	0	238	-	-	-	238	(0)
SUBTOTAL - Employee Benefits	320,693	409,241	408,881	408,881	-	360	88,188
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	23,979	22,000	28,000	28,000	-	(6,000)	4,021
4200 Books & Other Reference Materials	229	1,000	1,000	1,000	-	-	771
4315 Custodial Supplies	4,096	8,000	8,000	8,000	-	-	3,904
4320 Educational Software	15,674	12,149	16,649	16,649	-	(4,500)	975
4325 Instructional Materials & Supplies	6,877	10,871	6,886	6,886	-	3,985	9
4326 Art & Music Supplies	370	5,000	3,000	2,700	300	2,300	2,330
4330 Office Supplies	8,788	5,000	9,000	9,000	-	(4,000)	212
4335 PE Supplies	1,066	2,000	2,000	2,000	-	-	934
4345 Non Instructional Student Materials & Supplies	1,823	1,500	1,691	1,991	(300)	(491)	168
4346 Teacher Supplies	229	2,400	2,400	2,400	-	-	2,171
4351 Yearbook	650	760	760	760	-	-	110

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4361 PY Supplies Expenses (not accrued)	1,866	-	1,866	1,866	-	(1,866)	0
4400 Noncapitalized Equipment	8,002	-	222,040	10,000	212,040	(10,000)	1,998
4410 Classroom Furniture, Equipment & Supplies	3,498	2,991	3,498	3,498	-	(507)	0
4420 Computers (individual items less than \$5k)	891	-	1,000	1,000	-	(1,000)	109
4430 Non Classroom Related Furniture, Equipment & Supplies	3,653	3,009	4,608	4,608	-	(1,599)	955
4700 Food	-	109,638	-	-	-	109,638	-
4710 Student Food Services	65,225	-	104,870	104,870	-	(104,870)	39,644
4720 Other Food	903	2,000	3,000	3,000	-	(1,000)	2,097
SUBTOTAL - Books and Supplies	147,821	188,317	420,268	208,228	212,040	(19,910)	60,407
Services & Other Operating Expenses							
5101 CMO Fees	-	654,729	-	-	-	654,729	-
5210 Conference Fees	-	1,000	1,000	1,000	-	-	1,000
5215 Travel - Mileage, Parking, Tolls	1,262	1,000	2,000	2,000	-	(1,000)	738
5220 Travel and Lodging	218	1,272	1,272	1,272	-	0	1,054
5300 Dues & Memberships	3,750	9,000	7,046	7,046	-	1,954	3,296
5450 Insurance - Other	15,473	17,141	16,456	16,456	-	685	983
5500 Operations & Housekeeping	8,420	10,000	10,000	10,000	-	-	1,580
5510 Utilities - Gas and Electric	34,244	61,248	61,248	58,248	3,000	3,000	24,004
5605 Equipment Leases	5,821	8,400	8,400	8,400	-	-	2,579
5610 Rent	252,217	270,035	273,203	273,203	-	(3,168)	20,986
5615 Repairs and Maintenance - Building	12,352	20,000	10,000	13,000	(3,000)	7,000	648
5617 Repairs and Maintenance - Other Equipment	-	1,000	1,000	1,000	-	-	1,000
5803 Accounting Fees	-	10,300	10,300	6,300	4,000	4,000	6,300
5809 Banking Fees	(154)	3,000	2,877	2,877	-	123	3,031
5813 School Programs - After School Program	131,040	150,000	163,800	163,800	-	(13,800)	32,760
5814 School Programs - Academic Competitions	497	1,000	1,000	1,000	-	-	503
5819 School Programs - Other	4,996	4,000	4,000	5,000	(1,000)	(1,000)	4
5820 Consultants - Non Instructional	5,432	8,584	8,584	8,584	-	-	3,152
5822 Other Professional Services	26,678	17,596	31,252	31,252	-	(13,656)	4,574
5824 District Oversight Fees	22,346	26,580	25,694	25,723	(29)	857	3,378
5830 Field Trips Expenses	2,770	5,000	8,000	8,000	-	(3,000)	5,230
5833 Fines and Penalties	1,888	-	1,077	1,888	(811)	(1,888)	0
5845 Legal Fees	7,500	6,000	8,000	8,000	-	(2,000)	500
5851 Marketing and Student Recruiting	-	1,000	3,000	3,000	-	(2,000)	3,000
5857 Payroll Fees	9,574	14,420	14,420	14,420	-	-	4,846

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5858 CMO Fees Expense	448,852	-	538,623	538,623	-	(538,623)	89,771
5861 Prior Yr Exp (not accrued)	2,769	-	3,019	3,019	-	(3,019)	250
5863 Professional Development	1,084	4,000	4,000	4,000	-	-	2,916
5864 Professional Development - Tuition Reimbursement	6,151	14,200	14,200	14,200	-	-	8,049
5869 Special Education Contract Instructors	61,458	114,324	114,324	114,324	-	-	52,866
5872 Special Education Encroachment	36,894	43,486	42,104	42,198	(94)	1,288	5,304
5884 Substitutes	31,730	25,000	30,000	45,000	(15,000)	(20,000)	13,270
5887 Technology Services	25,994	40,170	40,705	40,705	-	(535)	14,710
5899 Miscellaneous Operating Expenses	-	0	-	-	-	0	-
5900 Communications	668	4,000	4,000	4,000	-	-	3,332
5915 Postage and Delivery	2,170	3,600	3,600	3,600	-	-	1,430
SUBTOTAL - Services & Other Operating Exp.	1,164,096	1,551,087	1,468,204	1,481,138	(12,934)	69,949	317,042
Capital Outlay & Depreciation							
6900 Depreciation	16,905	45,159	44,909	22,844	22,065	22,315	5,939
SUBTOTAL - Capital Outlay & Depreciation	16,905	45,159	44,909	22,844	22,065	22,315	5,939
Other Outflows							
7999 Uncategorized Expense	(487)	-	-	-	-	-	487
SUBTOTAL - Other Outflows	(487)	-	-	-	-	-	487
TOTAL EXPENSES	2,667,501	3,467,548	3,609,224	3,388,053	221,171	79,495	720,552

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	3,502,102	4,656,757	4,526,679	4,545,675	18,996	(111,082)	1,043,573
Federal Revenue	207,131	304,497	339,008	342,766	3,758	38,269	135,635
Other State Revenues	578,916	528,197	840,876	841,820	944	313,622	262,903
Local Revenues	43,105	34,273	42,972	43,104	132	8,831	(1)
Fundraising and Grants	22,494	20,000	22,236	22,236	-	2,236	(257)
Total Revenue	4,353,748	5,543,724	5,771,771	5,795,601	23,830	251,877	1,441,854
Expenses							
Compensation and Benefits	2,089,373	2,782,961	2,760,779	2,760,779	-	22,182	671,406
Books and Supplies	244,528	426,715	643,235	416,576	226,659	10,139	172,048
Services and Other Operating Expenditures	1,555,323	2,090,297	2,206,129	2,206,129	(0)	(115,832)	650,806
Depreciation	56,505	96,064	104,814	90,528	14,286	5,536	34,023
Other Outflows	(86)	-	-	-	-	-	86
Total Expenses	3,945,643	5,396,037	5,714,957	5,474,012	240,945	(77,975)	1,528,369
Operating Income	408,105	147,687	56,814	321,589	264,775	173,902	(86,515)
Fund Balance							
Beginning Balance (Unaudited)		3,045,002	3,045,002	3,045,002			
Audit Adjustment		-	321,397	321,397			
Operating Income		147,687	56,814	321,589			
Ending Fund Balance		3,192,689	3,423,213	3,687,988			

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
4-6		165	137	137	-	(28)	
7-8		330	343	343	-	13	
Total Enrolled		495	480	480	-	(15)	
ADA %							
4-6		98.2%	98.3%	96.3%	-2.0%	-1.9%	
7-8		98.2%	98.3%	99.4%	1.1%	1.2%	
Average ADA %		98.2%	98.3%	98.5%	0.3%	0.3%	
ADA							
4-6		162.07	134.62	131.91	(2.71)	(30.16)	
7-8		324.14	337.03	340.97	3.94	16.83	
Total ADA		486.22	471.65	472.88	1.23	(13.34)	

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	2,147,027	3,013,672	2,880,329	2,894,992	14,663	(118,680)	747,965
8012 Education Protection Account Entitlement	455,487	611,114	605,809	607,392	1,582	(3,722)	151,905
8019 State Aid - Prior Years	33	-	-	33	33	33	-
8096 Charter Schools in Lieu of Property Taxes	899,555	1,031,971	1,040,540	1,043,258	2,718	11,287	143,703
SUBTOTAL - LCFF Entitlement	3,502,102	4,656,757	4,526,679	4,545,675	18,996	(111,082)	1,043,573
Federal Revenue							
8181 Special Education - Entitlement	80,330	95,230	92,335	92,576	241	(2,654)	12,246
8291 Title I	120,690	181,156	222,217	225,747	3,530	44,591	105,057
8292 Title II	6,111	28,111	24,456	24,443	(13)	(3,668)	18,332
SUBTOTAL - Federal Revenue	207,131	304,497	339,008	342,766	3,758	38,269	135,635
Other State Revenue							
8319 Other State Apportionments - Prior Years	9,791	-	9,791	9,791	-	9,791	-
8381 Special Education - Entitlement (State)	233,845	278,070	269,858	270,563	705	(7,507)	36,718
8550 Mandated Cost Reimbursements	55,420	6,799	79,268	79,268	-	72,469	23,848
8560 State Lottery Revenue	53,201	93,329	91,500	91,739	239	(1,590)	38,537
8593 Prop 39 Clean Energy	226,659	-	226,659	226,659	-	226,659	-
8596 ASES	-	150,000	163,800	163,800	-	13,800	163,800
SUBTOTAL - Other State Revenue	578,916	528,197	840,876	841,820	944	313,622	262,903
Local Revenue							
8682 Summer Program	26,222	34,273	26,222	26,222	-	(8,051)	-
8690 Other Local Revenue	2,236	-	2,236	2,236	-	2,236	-
8715 Option 3	14,514	-	14,514	14,514	-	14,514	(0)
8720 Revenue Program 20	132	-	-	132	132	132	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
SUBTOTAL - Local Revenue	43,105	34,273	42,972	43,104	132	8,831	(1)
Fundraising and Grants							
8802 Donations - Private	-	-	2,236	2,236	-	2,236	2,236
8803 Fundraising	22,494	20,000	20,000	20,000	-	-	(2,494)
SUBTOTAL - Fundraising and Grants	22,494	20,000	22,236	22,236	-	2,236	(257)

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TOTAL REVENUE

YTD	Budget					
Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4,353,748	5,543,724	5,771,771	5,795,601	23,830	251,877	1,441,854

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Income Statement
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		YTD	Budget					
		Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES								
Compensation & Benefits								
Certificated Salaries								
1100	Teachers Salaries	1,012,526	1,470,435	1,412,823	1,412,823	-	57,613	400,297
1300	Certificated Supervisor & Administrator Salaries	280,234	313,320	390,909	390,909	-	(77,589)	110,675
SUBTOTAL - Certificated Salaries		1,292,760	1,783,755	1,803,731	1,803,731	-	(19,976)	510,972
Classified Salaries								
2400	Classified Clerical & Office Salaries	108,064	128,378	127,982	127,982	-	395	19,918
2900	Classified Other Salaries	161,132	207,251	175,118	175,118	-	32,133	13,985
SUBTOTAL - Classified Salaries		269,196	335,628	303,100	303,100	-	32,528	33,904
Employee Benefits								
3100	STRS	189,036	247,439	245,921	245,921	-	1,519	56,884
3200	PERS	36,385	52,126	47,074	47,074	-	5,052	10,690
3300	OASDI-Medicare-Alternative	37,903	55,818	55,510	55,510	-	308	17,608
3400	Health & Welfare Benefits	236,637	279,968	279,968	279,968	-	-	43,331
3500	Unemployment Insurance	1,721	4,060	1,277	1,277	-	2,783	(444)
3600	Workers Comp Insurance	25,261	23,864	23,723	23,723	-	141	(1,538)
3900	Other Employee Benefits	475	302	475	475	-	(173)	-
SUBTOTAL - Employee Benefits		527,417	663,577	653,948	653,948	-	9,630	126,530
Books & Supplies								
4100	Approved Textbooks & Core Curricula Materials	26,225	50,000	50,000	49,000	1,000	1,000	22,775
4200	Books & Other Reference Materials	571	1,000	1,000	1,000	-	-	429
4320	Educational Software	43,727	20,000	44,635	44,635	-	(24,635)	908
4325	Instructional Materials & Supplies	21,142	40,000	39,869	39,869	-	131	18,727
4326	Art & Music Supplies	6,934	7,500	7,500	7,500	-	-	566
4330	Office Supplies	18,059	6,700	17,251	18,251	(1,000)	(11,551)	192
4335	PE Supplies	-	2,500	2,500	2,500	-	-	2,500
4345	Non Instructional Student Materials & Supplies	4,324	5,000	5,000	5,000	-	-	676
4346	Teacher Supplies	106	5,000	3,022	3,022	-	1,978	2,916
4350	Uniforms	2,493	515	2,493	2,493	-	(1,978)	(0)
4351	Yearbook	307	1,500	1,500	1,500	-	-	1,193

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4400 Noncapitalized Equipment	230	11,000	237,659	11,000	226,659	-	10,770
4410 Classroom Furniture, Equipment & Supplies	402	1,000	1,000	1,000	-	-	598
4420 Computers (individual items less than \$5k)	6,153	15,000	15,000	15,000	-	-	8,847
4430 Non Classroom Related Furniture, Equipment & Supplies	4,929	5,000	5,000	5,000	-	-	71
4700 Food	-	250,000	-	-	-	250,000	-
4710 Student Food Services	107,539	-	204,806	204,806	-	(204,806)	97,267
4720 Other Food	1,387	5,000	5,000	5,000	-	-	3,613
SUBTOTAL - Books and Supplies	244,528	426,715	643,235	416,576	226,659	10,139	172,048
Services & Other Operating Expenses							
5101 CMO Fees	-	1,047,567	-	-	-	1,047,567	-
5210 Conference Fees	-	10,000	10,000	10,000	-	-	10,000
5215 Travel - Mileage, Parking, Tolls	362	5,000	5,000	5,000	-	-	4,638
5220 Travel and Lodging	-	10,000	10,000	10,000	-	-	10,000
5300 Dues & Memberships	4,970	7,500	7,500	7,500	-	-	2,530
5450 Insurance - Other	25,430	25,859	28,360	28,360	-	(2,501)	2,930
5500 Operations & Housekeeping	1,391	35,000	35,000	35,000	-	-	33,609
5605 Equipment Leases	40,571	50,000	50,000	50,000	-	-	9,429
5611 Prop 39 Related Costs	179,511	235,830	235,830	235,830	-	-	56,319
5617 Repairs and Maintenance - Other Equipment	-	3,000	3,000	3,000	-	-	3,000
5803 Accounting Fees	-	15,450	15,450	15,450	-	-	15,450
5809 Banking Fees	-	500	500	200	300	300	200
5813 School Programs - After School Program	131,190	150,000	163,800	163,800	-	(13,800)	32,610
5814 School Programs - Academic Competitions	600	-	-	600	(600)	(600)	-
5819 School Programs - Other	1,325	515	1,325	1,325	-	(810)	(0)
5820 Consultants - Non Instructional	4,915	13,000	13,000	13,000	-	-	8,086
5822 Other Professional Services	22,836	45,000	58,307	58,307	-	(13,307)	35,471
5824 District Oversight Fees	39,101	45,221	45,267	45,457	(190)	(235)	6,356
5830 Field Trips Expenses	16,263	20,000	20,000	20,000	-	-	3,737
5833 Fines and Penalties	1,445	-	1,185	1,485	(300)	(1,485)	40
5845 Legal Fees	-	13,000	13,000	12,021	979	979	12,021
5851 Marketing and Student Recruiting	4,207	8,000	8,000	8,000	-	-	3,793
5857 Payroll Fees	11,845	16,995	16,995	16,995	-	-	5,150
5858 CMO Fees Expense	897,704	-	1,077,245	1,077,245	-	(1,077,245)	179,541
5861 Prior Yr Exp (not accrued)	(2,939)	-	(1,161)	(1,161)	-	1,161	1,778
5863 Professional Development	6,317	8,300	8,300	8,300	-	-	1,983

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Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5864 Professional Development - Tuition Reimbursement	10,672	75,500	75,500	75,500	-	-	64,828
5869 Special Education Contract Instructors	35,990	55,000	55,000	55,000	-	-	19,010
5872 Special Education Encroachment	62,835	74,660	72,439	72,628	(189)	2,032	9,793
5884 Substitutes	38,419	64,750	64,750	64,750	-	-	26,331
5887 Technology Services	16,858	42,650	98,538	98,538	-	(55,888)	81,680
5899 Miscellaneous Operating Expenses	-	0	0	0	-	-	0
5900 Communications	-	-	2,000	2,000	-	(2,000)	2,000
5915 Postage and Delivery	3,505	12,000	12,000	12,000	-	-	8,495
SUBTOTAL - Services & Other Operating Exp.	1,555,323	2,090,297	2,206,129	2,206,129	(0)	(115,832)	650,806
Capital Outlay & Depreciation							
6900 Depreciation	56,505	96,064	104,814	90,528	14,286	5,536	34,023
SUBTOTAL - Capital Outlay & Depreciation	56,505	96,064	104,814	90,528	14,286	5,536	34,023
Other Outflows							
7999 Uncategorized Expense	(86)	-	-	-	-	-	86
SUBTOTAL - Other Outflows	(86)	-	-	-	-	-	86
TOTAL EXPENSES	3,945,643	5,396,037	5,714,957	5,474,012	240,945	(77,975)	1,528,369

MSA-SA
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	4,876,920	7,467,687	6,766,761	6,705,513	(61,249)	(762,174)	1,828,592
Federal Revenue	437,628	658,206	726,627	678,306	(48,321)	20,100	240,678
Other State Revenues	463,372	585,070	702,193	693,881	(8,312)	108,811	230,508
Local Revenues	55,409	64,612	58,681	62,681	4,000	(1,930)	7,273
Fundraising and Grants	42,444	32,446	48,358	48,358	-	15,912	5,914
Total Revenue	5,875,773	8,808,020	8,302,619	8,188,738	(113,881)	(619,282)	2,312,965
Expenses							
Compensation and Benefits	3,879,435	4,576,489	4,482,293	4,482,293	-	94,197	602,857
Books and Supplies	499,267	733,114	677,538	677,538	0	55,576	178,271
Services and Other Operating Expenditures	1,630,052	2,490,994	2,105,587	2,104,840	747	386,154	474,788
Depreciation	331,028	505,350	594,356	547,780	46,576	(42,430)	216,752
Other Outflows	419,292	173,107	399,641	399,641	-	(226,533)	(19,651)
Total Expenses	6,759,074	8,479,055	8,259,415	8,212,091	47,323	266,963	1,453,018
Operating Income	(883,301)	328,966	43,205	(23,353)	(66,558)	(352,319)	859,947
Fund Balance							
Beginning Balance (Unaudited)		7,875,025	7,875,025	7,875,025			
Audit Adjustment		-	1,987	1,987			
Operating Income		328,966	43,205	(23,353)			
Ending Fund Balance		8,203,991	7,920,217	7,853,659			

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS							
Enrollment Summary							
K-3		300	265	265	-	(35)	
4-6		171	182	182	-	11	
7-8		180	157	157	-	(23)	
9-12		161	136	136	-	(25)	
Total Enrolled		812	740	740	-	(72)	
ADA %							
K-3		96.0%	96.0%	94.2%	-1.8%	-1.8%	
4-6		96.0%	96.0%	95.7%	-0.3%	-0.3%	
7-8		96.0%	96.0%	94.0%	-2.0%	-2.0%	
9-12		96.0%	96.0%	93.6%	-2.4%	-2.4%	
Average ADA %		96.0%	96.0%	94.4%	-1.6%	-1.6%	
ADA							
K-3		288.00	254.40	249.53	(4.87)	(38.47)	
4-6		164.16	174.72	174.26	(0.46)	10.10	
7-8		172.80	150.72	147.64	(3.08)	(25.16)	
9-12		154.56	130.56	127.23	(3.33)	(27.33)	
Total ADA		779.52	710.40	698.66	(11.74)	(80.86)	

**MSA-SA
Income Statement
As of Apr FY2018**

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	3,762,397	5,463,689	4,782,451	4,753,995	(28,456)	(709,695)	991,597
8012 Education Protection Account Entitlement	105,448	155,904	142,080	139,732	(2,348)	(16,172)	34,284
8096 Charter Schools in Lieu of Property Taxes	1,009,075	1,848,094	1,842,231	1,811,786	(30,445)	(36,308)	802,711
SUBTOTAL - LCFF Entitlement	4,876,920	7,467,687	6,766,761	6,705,513	(61,249)	(762,174)	1,828,592
Federal Revenue							
8181 Special Education - Entitlement	-	78,500	78,500	81,169	2,669	2,669	81,169
8220 Child Nutrition Programs	127,069	265,178	265,178	265,178	-	-	138,109
8291 Title I	233,929	259,460	282,294	231,304	(50,990)	(28,156)	(2,625)
8292 Title II	10,422	32,868	34,447	34,447	-	1,579	24,025
8293 Title III	5,159	-	5,159	5,159	-	5,159	-
8296 Other Federal Revenue	61,049	22,200	61,049	61,049	-	38,849	(0)
SUBTOTAL - Federal Revenue	437,628	658,206	726,627	678,306	(48,321)	20,100	240,678
Other State Revenue							
8319 Other State Apportionments - Prior Years	9,953	-	9,953	9,953	-	9,953	0
8381 Special Education - Entitlement (State)	271,919	400,673	365,146	359,111	(6,034)	(41,562)	87,192
8382 Special Education Reimbursements (State) - MH	31,680	-	63,360	63,360	-	63,360	31,680
8520 Child Nutrition - State	10,411	23,251	23,251	23,251	-	-	12,840
8550 Mandated Cost Reimbursements	72,675	11,518	102,666	102,666	-	91,148	29,991
8560 State Lottery Revenue	66,735	149,628	137,818	135,540	(2,278)	(14,088)	68,805
SUBTOTAL - Other State Revenue	463,372	585,070	702,193	693,881	(8,312)	108,811	230,508
Local Revenue							
8634 Food Service Sales	17,560	14,459	14,459	18,459	4,000	4,000	899
8660 Interest	3,058	1,000	4,200	4,200	-	3,200	1,142
8682 Summer Program	28,020	39,108	28,020	28,020	-	(11,089)	-
8690 Other Local Revenue	4,812	10,045	10,045	10,045	-	-	5,233
8720 Revenue Program 20	1,958	-	1,958	1,958	-	1,958	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
8999 Uncategorized Revenue	1	-	-	-	-	-	(1)
SUBTOTAL - Local Revenue	55,409	64,612	58,681	62,681	4,000	(1,930)	7,273

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Fundraising and Grants
8802 Donations - Private
8803 Fundraising
SUBTOTAL - Fundraising and Grants

TOTAL REVENUE

YTD	Budget					
	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
Actual YTD						
10,704	30,000	17,312	16,618	(694)	(13,382)	5,914
31,740	2,446	31,046	31,740	694	29,294	(0)
42,444	32,446	48,358	48,358	-	15,912	5,914
5,875,773	8,808,020	8,302,619	8,188,738	(113,881)	(619,282)	2,312,965

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		YTD	Budget					
		Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES								
Compensation & Benefits								
Certificated Salaries								
1100	Teachers Salaries	1,861,255	2,287,119	2,209,260	2,209,260	-	77,859	348,004
1300	Certificated Supervisor & Administrator Salaries	432,992	644,782	568,872	568,872	-	75,910	135,880
SUBTOTAL - Certificated Salaries		2,294,247	2,931,901	2,778,131	2,778,131	-	153,769	483,884
Classified Salaries								
2400	Classified Clerical & Office Salaries	192,363	166,916	201,380	201,380	-	(34,464)	9,018
2900	Classified Other Salaries	487,988	345,725	392,306	392,306	-	(46,582)	(95,682)
SUBTOTAL - Classified Salaries		680,351	512,641	593,687	593,687	-	(81,046)	(86,664)
Employee Benefits								
3100	STRS	328,726	394,920	391,284	391,284	-	3,636	62,558
3200	PERS	58,129	72,853	63,437	63,437	-	9,416	5,309
3300	OASDI-Medicare-Alternative	85,704	93,826	89,825	89,825	-	4,001	4,121
3400	Health & Welfare Benefits	387,422	505,621	505,621	505,621	-	-	118,199
3500	Unemployment Insurance	1,466	4,722	2,284	2,284	-	2,438	818
3600	Workers Comp Insurance	43,403	38,786	37,967	37,967	-	819	(5,436)
3900	Other Employee Benefits	(13)	21,219	20,056	20,056	-	1,163	20,070
SUBTOTAL - Employee Benefits		904,837	1,131,948	1,110,475	1,110,475	-	21,473	205,638
Books & Supplies								
4100	Approved Textbooks & Core Curricula Materials	62,959	46,800	62,958	62,958	-	(16,158)	(0)
4200	Books & Other Reference Materials	10,371	20,000	10,500	10,500	-	9,500	129
4315	Custodial Supplies	9,100	30,000	20,000	20,000	-	10,000	10,900
4320	Educational Software	49,636	45,000	61,070	61,070	-	(16,070)	11,435
4325	Instructional Materials & Supplies	24,750	50,000	49,495	49,495	-	505	24,746
4326	Art & Music Supplies	2,925	10,000	5,000	4,800	200	5,200	1,875
4330	Office Supplies	14,131	5,000	13,965	14,165	(200)	(9,165)	34
4335	PE Supplies	4,378	57,500	7,500	7,500	-	50,000	3,122
4345	Non Instructional Student Materials & Supplies	8,519	15,000	9,654	9,654	-	5,346	1,135
4346	Teacher Supplies	4,014	10,000	8,487	8,487	-	1,513	4,473
4361	PY Supplies Expenses (not accrued)	2,158	-	2,158	2,158	-	(2,158)	0

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4400 Noncapitalized Equipment	20,462	10,500	20,462	20,462	-	(9,962)	(0)
4410 Classroom Furniture, Equipment & Supplies	34,405	75,000	60,038	60,038	-	14,962	25,633
4420 Computers (individual items less than \$5k)	-	2,500	2,500	2,500	-	-	2,500
4430 Non Classroom Related Furniture, Equipment & Supplies	1,164	2,493	2,493	2,493	-	-	1,329
4700 Food	-	348,321	-	-	-	348,321	-
4710 Student Food Services	243,365	-	333,176	333,176	0	(333,176)	89,811
4720 Other Food	6,930	5,000	8,081	8,081	-	(3,081)	1,151
SUBTOTAL - Books and Supplies	499,267	733,114	677,538	677,538	0	55,576	178,271
Services & Other Operating Expenses							
5101 CMO Fees	-	1,047,567	-	-	-	1,047,567	-
5210 Conference Fees	1,120	8,809	8,809	8,809	-	-	7,689
5215 Travel - Mileage, Parking, Tolls	1,619	7,000	2,921	2,921	-	4,079	1,302
5220 Travel and Lodging	4,561	-	4,623	4,623	-	(4,623)	62
5300 Dues & Memberships	8,690	6,000	8,690	8,690	-	(2,690)	-
5450 Insurance - Other	29,756	21,456	30,180	30,180	-	(8,724)	424
5500 Operations & Housekeeping	19,839	40,000	25,000	25,000	-	15,000	5,161
5510 Utilities - Gas and Electric	72,885	100,000	100,000	100,000	-	-	27,115
5605 Equipment Leases	29,318	47,344	47,344	47,344	-	-	18,026
5610 Rent	-	299,681	-	-	-	299,681	-
5615 Repairs and Maintenance - Building	39,667	50,000	50,000	50,000	-	-	10,333
5803 Accounting Fees	-	11,000	11,000	7,463	3,537	3,537	7,463
5809 Banking Fees	2,079	7,460	2,760	2,760	-	4,700	681
5813 School Programs - After School Program	4,393	5,000	5,000	5,000	-	-	607
5814 School Programs - Academic Competitions	7,245	10,000	10,000	10,000	-	-	2,755
5819 School Programs - Other	7,121	-	7,636	7,636	-	(7,636)	515
5820 Consultants - Non Instructional	-	10,000	-	-	-	10,000	-
5822 Other Professional Services	45,979	21,546	46,484	46,484	-	(24,938)	506
5824 District Oversight Fees	67,188	74,677	67,668	67,055	612	7,622	(133)
5830 Field Trips Expenses	15,304	25,000	25,000	25,000	-	-	9,696
5833 Fines and Penalties	3,943	-	406	3,943	(3,537)	(3,943)	(0)
5845 Legal Fees	4,521	10,000	10,000	10,000	-	-	5,479
5848 Licenses and Other Fees	25,412	-	25,412	25,412	-	(25,412)	(0)
5851 Marketing and Student Recruiting	19,154	15,000	20,000	20,000	-	(5,000)	847
5857 Payroll Fees	28,608	31,544	31,544	31,544	-	-	2,936
5858 CMO Fees Expense	875,446	-	1,077,245	1,077,245	-	(1,077,245)	201,799

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	YTD	Budget				
				2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast		
5861 Prior Yr Exp (not accrued)	6,781	-	6,781	6,781	-	(0)
5863 Professional Development	10,233	40,494	21,139	21,139	-	10,906
5864 Professional Development - Tuition Reimbursement	18,755	96,300	71,800	71,800	-	53,045
5869 Special Education Contract Instructors	162,341	275,000	200,000	200,000	-	37,659
5872 Special Education Encroachment	-	19,167	17,746	17,611	135	17,611
5884 Substitutes	63,226	90,640	80,000	80,000	-	16,774
5887 Technology Services	44,788	107,310	73,899	73,899	-	29,112
5900 Communications	5,378	3,000	6,500	6,500	-	1,122
5915 Postage and Delivery	4,703	10,000	10,000	10,000	-	5,297
SUBTOTAL - Services & Other Operating Exp.	1,630,052	2,490,994	2,105,587	2,104,840	747	474,788
Capital Outlay & Depreciation						
6900 Depreciation	331,028	505,350	594,356	547,780	46,576	216,752
SUBTOTAL - Capital Outlay & Depreciation	331,028	505,350	594,356	547,780	46,576	216,752
Other Outflows						
7438 Long term debt - Interest	408,911	173,107	399,641	399,641	-	(9,270)
7999 Uncategorized Expense	10,382	-	-	-	-	(10,382)
SUBTOTAL - Other Outflows	419,292	173,107	399,641	399,641	-	(19,651)
TOTAL EXPENSES	6,759,074	8,479,055	8,259,415	8,212,091	47,323	1,453,018

MSA-SD
Income Statement
As of Apr FY2018

	YTD	Budget					Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
SUMMARY							
Revenue							
LCFF Entitlement	2,436,073	3,298,113	2,953,064	2,950,464	(2,600)	(347,649)	514,391
Federal Revenue	50,142	125,122	131,854	134,192	2,338	9,070	84,049
Other State Revenues	490,877	393,481	675,455	674,527	(927)	281,046	183,650
Local Revenues	45,380	78,739	76,164	76,164	-	(2,575)	30,784
Fundraising and Grants	30,503	31,153	33,051	33,051	-	1,898	2,548
Total Revenue	3,052,976	3,926,609	3,869,586	3,868,397	(1,189)	(58,211)	815,421
Expenses							
Compensation and Benefits	1,789,939	2,210,402	2,203,144	2,160,423	42,721	49,979	370,484
Books and Supplies	63,689	144,548	330,564	125,902	204,662	18,647	62,213
Services and Other Operating Expenditures	1,087,799	1,352,286	1,437,230	1,483,250	(46,020)	(130,964)	395,451
Depreciation	37,183	30,295	31,254	30,951	303	(656)	(6,231)
Other Outflows	5,814	-	-	-	-	-	(5,814)
Total Expenses	2,984,423	3,737,532	4,002,192	3,800,526	201,666	(62,994)	816,103
Operating Income	68,553	189,077	(132,606)	67,872	200,477	(121,205)	(681)
Fund Balance							
Beginning Balance (Unaudited)		1,189,492	1,189,492	1,189,492			
Audit Adjustment		-	59,194	59,194			
Operating Income		189,077	(132,606)	67,872			
Ending Fund Balance		1,378,569	1,116,080	1,316,558			

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
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%	96.1%	-0.4%	-0.4%	
7-8		96.5%	95.9%	95.6%	-0.3%	-0.9%	
Average ADA %		96.5%	96.1%	95.8%	-0.3%	-0.7%	
ADA							
4-6		144.75	121.59	121.13	(0.46)	(23.62)	
7-8		289.50	267.70	266.85	(0.85)	(22.65)	
Total ADA		434.25	389.29	387.98	(1.31)	(46.27)	

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	586,277	865,497	670,910	675,998	5,088	(189,498)	89,721
8012 Education Protection Account Entitlement	59,003	86,850	77,858	77,596	(262)	(9,254)	18,593
8019 State Aid - Prior Years	(2,519)	-	(2,519)	(2,519)	-	(2,519)	(0)
8096 Charter Schools in Lieu of Property Taxes	1,793,312	2,345,766	2,206,815	2,199,389	(7,426)	(146,378)	406,077
SUBTOTAL - LCFF Entitlement	2,436,073	3,298,113	2,953,064	2,950,464	(2,600)	(347,649)	514,391
Federal Revenue							
8181 Special Education - Entitlement	-	53,500	53,500	55,319	1,819	1,819	55,319
8220 Child Nutrition Programs	9,141	28,455	28,455	28,455	-	-	19,314
8291 Title I	29,108	25,163	32,438	32,957	519	7,794	3,849
8292 Title II	1,824	7,804	7,261	7,261	-	(543)	5,437
8296 Other Federal Revenue	10,070	10,200	10,200	10,200	-	-	130
SUBTOTAL - Federal Revenue	50,142	125,122	131,854	134,192	2,338	9,070	84,049
Other State Revenue							
8319 Other State Apportionments - Prior Years	7,782	-	7,782	7,782	-	7,782	0
8381 Special Education - Entitlement (State)	159,050	223,205	200,095	199,422	(673)	(23,783)	40,372
8382 Special Education Reimbursements (State) - MH	19,800	-	39,600	39,600	-	39,600	19,800
8520 Child Nutrition - State	603	1,832	1,832	1,832	-	-	1,229
8550 Mandated Cost Reimbursements	46,550	5,711	66,581	66,581	-	60,870	20,031
8560 State Lottery Revenue	44,492	83,354	75,522	75,268	(254)	(8,085)	30,776
8593 Prop 39 Clean Energy	204,662	-	204,662	204,662	-	204,662	-
8596 ASES	7,938	79,380	79,380	79,380	-	-	71,442
SUBTOTAL - Other State Revenue	490,877	393,481	675,455	674,527	(927)	281,046	183,650
Local Revenue							
8650 Leases and Rentals	-	7,000	7,000	7,000	-	-	7,000
8660 Interest	2,376	1,891	2,500	2,500	-	609	124
8682 Summer Program	21,966	26,848	21,966	21,966	-	(4,882)	-
8690 Other Local Revenue	1,678	-	1,678	1,678	-	1,678	-
8693 Field Trips	19,340	43,000	43,000	43,000	-	-	23,660
8699 All Other Local Revenue	0	-	-	-	-	-	(0)
8720 Revenue Program 20	20	-	20	20	-	20	-

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	-	0	0
SUBTOTAL - Local Revenue	45,380	78,739	76,164	76,164	-	(2,575)	30,784
Fundraising and Grants							
8802 Donations - Private	-	-	1,898	1,898	-	1,898	1,898
8803 Fundraising	30,503	31,153	31,153	31,153	-	-	650
SUBTOTAL - Fundraising and Grants	30,503	31,153	33,051	33,051	-	1,898	2,548
TOTAL REVENUE	3,052,976	3,926,609	3,869,586	3,868,397	(1,189)	(58,211)	815,421

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1100 Teachers Salaries	837,076	1,071,231	1,041,187	1,003,420	37,767	67,811	166,344
1300 Certificated Supervisor & Administrator Salaries	329,281	344,918	402,732	402,732	-	(57,814)	73,451
SUBTOTAL - Certificated Salaries	1,166,356	1,416,149	1,443,919	1,406,152	37,767	9,997	239,795
Classified Salaries							
2400 Classified Clerical & Office Salaries	48,293	143,640	38,480	38,480	-	105,160	(9,813)
2900 Classified Other Salaries	120,233	87,920	162,198	162,198	-	(74,278)	41,966
SUBTOTAL - Classified Salaries	168,526	231,560	200,678	200,678	-	30,882	32,153
Employee Benefits							
3100 STRS	161,531	192,002	195,005	192,163	2,842	(161)	30,632
3200 PERS	23,032	33,945	31,167	31,167	-	2,777	8,136
3300 OASDI-Medicare-Alternative	29,576	43,554	42,026	40,358	1,668	3,196	10,782
3400 Health & Welfare Benefits	222,455	270,550	270,550	270,550	-	-	48,095
3500 Unemployment Insurance	1,101	3,824	1,024	1,005	19	2,819	(96)
3600 Workers Comp Insurance	17,362	18,553	18,518	18,093	425	460	731
3900 Other Employee Benefits	-	266	257	257	-	9	257
SUBTOTAL - Employee Benefits	455,057	562,693	558,547	553,593	4,954	9,100	98,536
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	47	5,000	5,000	5,000	-	-	4,953
4200 Books & Other Reference Materials	202	5,000	5,000	5,000	-	-	4,798
4315 Custodial Supplies	1,949	6,180	6,180	6,180	-	-	4,231
4320 Educational Software	8,032	10,000	8,290	8,290	-	1,710	259
4325 Instructional Materials & Supplies	14,377	28,000	21,962	20,462	1,500	7,538	6,085
4326 Art & Music Supplies	959	2,266	2,266	2,266	-	-	1,307
4330 Office Supplies	7,536	5,000	9,000	9,000	-	(4,000)	1,464
4335 PE Supplies	2,907	2,000	2,000	3,500	(1,500)	(1,500)	593
4345 Non Instructional Student Materials & Supplies	4,600	6,180	6,180	6,180	-	-	1,580
4346 Teacher Supplies	533	1,030	1,030	1,030	-	-	498
4361 PY Supplies Expenses (not accrued)	175	-	175	175	-	(175)	-

MSA-SD
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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
4400 Noncapitalized Equipment	-	12,000	204,662	-	204,662	12,000	-
4410 Classroom Furniture, Equipment & Supplies	3,319	10,000	10,000	10,000	-	-	6,681
4420 Computers (individual items less than \$5k)	(641)	7,000	5,440	5,440	-	1,560	6,081
4430 Non Classroom Related Furniture, Equipment & Supplies	-	3,367	3,367	3,367	-	-	3,367
4700 Food	-	34,830	-	-	-	34,830	-
4710 Student Food Services	16,656	-	33,316	33,316	-	(33,316)	16,660
4720 Other Food	3,039	6,695	6,695	6,695	-	-	3,656
SUBTOTAL - Books and Supplies	63,689	144,548	330,564	125,902	204,662	18,647	62,213
Services & Other Operating Expenses							
5101 CMO Fees	-	362,792	-	-	-	362,792	-
5200 Travel & Conferences	475	-	500	500	-	(500)	25
5210 Conference Fees	1,125	5,150	4,650	4,650	-	500	3,525
5215 Travel - Mileage, Parking, Tolls	1,147	7,210	7,210	7,210	-	-	6,063
5220 Travel and Lodging	3,130	7,000	7,000	7,000	-	-	3,870
5300 Dues & Memberships	4,858	5,562	5,562	5,562	-	-	704
5450 Insurance - Other	18,387	19,137	20,500	20,500	-	(1,363)	2,113
5500 Operations & Housekeeping	14,206	46,480	55,000	55,000	-	(8,520)	40,794
5510 Utilities - Gas and Electric	4,320	20,600	20,600	20,600	-	-	16,280
5605 Equipment Leases	10,170	10,300	10,300	10,300	-	-	130
5610 Rent	525,775	448,870	526,163	526,163	-	(77,293)	388
5615 Repairs and Maintenance - Building	5,402	15,450	15,450	15,450	-	-	10,048
5617 Repairs and Maintenance - Other Equipment	1,096	5,000	5,000	5,000	-	-	3,904
5803 Accounting Fees	-	10,300	10,300	10,300	-	-	10,300
5809 Banking Fees	-	1,030	1,030	1,030	-	-	1,030
5813 School Programs - After School Program	-	79,380	79,380	79,380	-	-	79,380
5814 School Programs - Academic Competitions	1,872	4,500	4,500	4,500	-	-	2,628
5819 School Programs - Other	202	1,100	1,100	1,100	-	-	898
5822 Other Professional Services	21,645	19,596	36,994	36,394	600	(16,798)	14,749
5824 District Oversight Fees	24,838	32,981	29,531	29,505	26	3,476	4,667
5830 Field Trips Expenses	30,490	45,000	45,000	45,000	-	-	14,510
5833 Fines and Penalties	2,818	894	2,252	2,852	(600)	(1,958)	34
5845 Legal Fees	9,072	15,000	15,000	15,000	-	-	5,928
5851 Marketing and Student Recruiting	770	12,000	12,000	12,000	-	-	11,230
5857 Payroll Fees	9,957	15,965	15,965	15,965	-	-	6,008
5858 CMO Fees Expense	272,177	-	326,613	326,613	-	(326,613)	54,436

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	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5861 Prior Yr Exp (not accrued)	3,344	-	3,344	3,344	-	(3,344)	-
5863 Professional Development	2,694	5,000	12,000	12,000	-	(7,000)	9,306
5864 Professional Development - Tuition Reimbursement	4,195	15,500	15,500	15,500	-	-	11,305
5869 Special Education Contract Instructors	52,317	56,650	56,650	56,650	-	-	4,334
5872 Special Education Encroachment	-	11,068	10,144	10,190	(46)	879	10,190
5884 Substitutes	18,586	19,570	19,570	65,570	(46,000)	(46,000)	46,984
5887 Technology Services	34,623	45,200	44,794	44,794	-	407	10,170
5900 Communications	6,208	3,000	12,628	12,628	-	(9,628)	6,420
5915 Postage and Delivery	1,897	5,000	5,000	5,000	-	-	3,103
SUBTOTAL - Services & Other Operating Exp.	1,087,799	1,352,286	1,437,230	1,483,250	(46,020)	(130,964)	395,451
Capital Outlay & Depreciation							
6900 Depreciation	37,183	30,295	31,254	30,951	303	(656)	(6,231)
SUBTOTAL - Capital Outlay & Depreciation	37,183	30,295	31,254	30,951	303	(656)	(6,231)
Other Outflows							
7999 Uncategorized Expense	5,814	-	-	-	-	-	(5,814)
SUBTOTAL - Other Outflows	5,814	-	-	-	-	-	(5,814)
TOTAL EXPENSES	2,984,423	3,737,532	4,002,192	3,800,526	201,666	(62,994)	816,103

MERF
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
SUMMARY							
Revenue							
LCFF Entitlement	-	-	-	-	-	-	-
Federal Revenue	51,600	-	8,082	8,082	-	8,082	(43,518)
Other State Revenues	-	-	-	-	-	-	-
Local Revenues	5,150,339	6,392,850	6,449,957	6,450,022	65	57,172	1,299,683
Fundraising and Grants	105,230	-	134,875	134,875	-	134,875	29,645
Total Revenue	5,307,169	6,392,850	6,592,914	6,592,979	65	200,129	1,285,809
Expenses							
Compensation and Benefits	2,397,138	3,055,489	2,983,114	2,983,114	-	72,375	585,976
Books and Supplies	22,884	70,421	66,261	66,261	-	4,160	43,377
Services and Other Operating Expenditures	1,943,885	2,726,775	3,009,584	3,014,482	(4,898)	(287,707)	1,070,598
Depreciation	1,200	933	933	933	-	-	(267)
Other Outflows	-	-	-	-	-	-	-
Total Expenses	4,365,106	5,853,618	6,059,892	6,064,790	(4,898)	(211,172)	1,699,684
Operating Income	942,063	539,232	533,022	528,188	(4,833)	(11,044)	(413,874)
Fund Balance							
Beginning Balance (Unaudited)		258,542	258,542	258,542			
Audit Adjustment		-	(1,025,320)	(1,025,320)			
Operating Income		539,232	533,022	528,188			
Ending Fund Balance		797,774	(233,757)	(238,590)			

MERF
Income Statement
As of Apr FY2018

	YTD	Budget				
		2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget				
Enrollment Summary Total Enrolled		-	-	-	-	-
ADA % Average ADA %						
ADA Total ADA		-	-	-	-	-

MERF
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
REVENUE							
LCFF Entitlement							
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-	-
Federal Revenue							
8296 Other Federal Revenue	51,600	-	8,082	8,082	-	8,082	(43,518)
SUBTOTAL - Federal Revenue	51,600	-	8,082	8,082	-	8,082	(43,518)
Other State Revenue							
SUBTOTAL - Other State Revenue	-	-	-	-	-	-	-
Local Revenue							
8660 Interest	3,055	-	3,055	3,055	-	3,055	0
8690 Other Local Revenue	54,117	-	54,052	54,117	65	54,117	(0)
8699 All Other Local Revenue	42,191	-	-	-	-	-	(42,191)
8701 CMO Fee - MSA-1	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8702 CMO Fee - MSA-2	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8703 CMO Fee - MSA-3	802,338	949,358	976,253	976,253	(0)	26,895	173,915
8704 CMO Fee - MSA-4	67,328	78,568	80,793	80,793	(0)	2,225	13,465
8705 CMO Fee - MSA-5	80,422	78,568	80,793	80,793	(0)	2,225	371
8706 CMO Fee - MSA-6	73,875	78,568	80,793	80,793	(0)	2,225	6,918
8707 CMO Fee - MSA-7	448,852	654,729	538,623	538,623	0	(116,106)	89,771
8708 CMO Fee - MSA-8	897,704	1,047,567	1,077,245	1,077,245	0	29,678	179,541
8709 CMO Fee - MSA-SA	611,081	1,047,567	1,077,245	1,077,245	0	29,678	466,165
8712 CMO Fee - MSA-SD	272,177	362,792	326,613	326,613	0	(36,179)	54,436
8999 Uncategorized Revenue	1,790	-	-	-	-	-	(1,790)
SUBTOTAL - Local Revenue	5,150,339	6,392,850	6,449,957	6,450,022	65	57,172	1,299,683
Fundraising and Grants							
8802 Donations - Private	105,230	-	134,875	134,875	-	134,875	29,645
SUBTOTAL - Fundraising and Grants	105,230	-	134,875	134,875	-	134,875	29,645
TOTAL REVENUE	5,307,169	6,392,850	6,592,914	6,592,979	65	200,129	1,285,809

MERF
Income Statement
As of Apr FY2018

	YTD	Budget						
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining	
EXPENSES								
Compensation & Benefits								
Certificated Salaries								
1300	Certificated Supervisor & Administrator Salaries	416,859	395,000	497,127	497,127	-	(102,127)	80,268
	SUBTOTAL - Certificated Salaries	416,859	395,000	497,127	497,127	-	(102,127)	80,268
Classified Salaries								
2400	Classified Clerical & Office Salaries	1,329,037	1,762,325	1,622,475	1,622,475	-	139,850	293,438
2900	Classified Other Salaries	131,297	218,900	196,421	196,421	-	22,479	65,123
	SUBTOTAL - Classified Salaries	1,460,335	1,981,225	1,818,896	1,818,896	-	162,329	358,562
Employee Benefits								
3100	STRS	69,173	71,638	76,642	76,642	-	(5,004)	7,469
3200	PERS	33,833	98,760	45,280	45,280	-	53,480	11,447
3300	OASDI-Medicare-Alternative	104,681	139,944	134,639	134,639	-	5,305	29,958
3400	Health & Welfare Benefits	211,216	248,979	247,529	247,529	-	1,451	36,312
3500	Unemployment Insurance	11,879	12,719	11,834	11,834	-	885	(46)
3600	Workers Comp Insurance	33,469	26,756	26,078	26,078	-	678	(7,391)
3700	Retiree Benefits	11,878	-	-	-	-	-	(11,878)
3900	Other Employee Benefits	43,815	80,468	125,089	125,089	-	(44,621)	81,274
	SUBTOTAL - Employee Benefits	519,944	679,264	667,091	667,091	-	12,173	147,147
Books & Supplies								
4100	Approved Textbooks & Core Curricula Materials	-	1,020	1,020	1,020	-	-	1,020
4320	Educational Software	-	9,000	9,840	9,840	-	(840)	9,840
4325	Instructional Materials & Supplies	-	1,102	1,102	1,102	-	-	1,102
4330	Office Supplies	4,515	12,099	12,099	12,099	-	-	7,584
4400	Noncapitalized Equipment	1,867	1,000	1,867	1,867	-	(867)	(0)
4420	Computers (individual items less than \$5k)	995	5,000	4,133	4,133	-	867	3,138
4720	Other Food	15,507	41,200	36,200	36,200	-	5,000	20,693
	SUBTOTAL - Books and Supplies	22,884	70,421	66,261	66,261	-	4,160	43,377
Services & Other Operating Expenses								
5200	Travel & Conferences	3,641	-	676	3,676	(3,000)	(3,676)	35

MERF
Income Statement
As of Apr FY2018

	YTD	Budget					
	Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5210 Conference Fees	4,575	43,796	41,489	38,489	3,000	5,307	33,914
5215 Travel - Mileage, Parking, Tolls	36,823	73,320	73,320	73,320	-	-	36,497
5220 Travel and Lodging	9,331	96,569	95,893	95,893	-	676	86,562
5300 Dues & Memberships	9,045	15,200	15,200	15,200	-	-	6,155
5450 Insurance - Other	11,205	14,688	22,355	22,355	-	(7,667)	11,150
5500 Operations & Housekeeping	12,702	22,093	22,093	22,093	-	-	9,391
5605 Equipment Leases	13,938	12,240	12,240	17,138	(4,898)	(4,898)	3,200
5610 Rent	150,653	160,800	160,800	160,800	-	-	10,147
5615 Repairs and Maintenance - Building	-	84	84	84	-	-	84
5803 Accounting Fees	51,273	30,120	48,623	48,623	-	(18,503)	(2,650)
5809 Banking Fees	222	18,275	12,651	12,651	-	5,624	12,429
5812 Business Services	580,760	700,000	700,000	700,000	-	-	119,240
5819 School Programs - Other	9,900	-	9,900	9,900	-	(9,900)	-
5822 Other Professional Services	585,284	653,121	654,439	654,439	-	(1,318)	69,155
5833 Fines and Penalties	4,482	321	4,482	4,482	-	(4,161)	(0)
5845 Legal Fees	266,770	420,000	570,000	570,000	-	(150,000)	303,230
5848 Licenses and Other Fees	5,870	-	8,000	8,000	-	(8,000)	2,130
5851 Marketing and Student Recruiting	15,099	53,000	52,357	52,357	-	643	37,258
5857 Payroll Fees	10,905	18,000	18,000	18,000	-	-	7,095
5861 Prior Yr Exp (not accrued)	(319)	-	8,000	8,000	-	(8,000)	8,319
5863 Professional Development	46,597	114,900	163,501	163,501	-	(48,601)	116,904
5864 Professional Development - Tuition Reimbursement	7,540	60,000	47,400	47,400	-	12,600	39,860
5869 Special Education Contract Instructors	-	-	45,833	45,833	-	(45,833)	45,833
5875 Staff Recruiting	10,826	15,000	15,000	15,000	-	-	4,174
5884 Substitutes	(396)	-	-	-	-	-	396
5887 Technology Services	70,486	170,628	168,699	168,699	-	1,929	98,213
5899 Miscellaneous Operating Expenses	24	-	-	-	-	-	(24)
5900 Communications	21,033	17,340	21,269	21,269	-	(3,929)	236
5915 Postage and Delivery	5,618	17,280	17,280	17,280	-	-	11,662
SUBTOTAL - Services & Other Operating Exp.	1,943,885	2,726,775	3,009,584	3,014,482	(4,898)	(287,707)	1,070,598
Capital Outlay & Depreciation							
6900 Depreciation	1,200	933	933	933	-	-	(267)
SUBTOTAL - Capital Outlay & Depreciation	1,200	933	933	933	-	-	(267)
Other Outflows							

MERF
Income Statement
As of Apr FY2018

SUBTOTAL - Other Outflows

TOTAL EXPENSES

YTD	Budget					
Actual YTD	Adopted Budget	2nd Interim Approved Revised Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
-	-	-	-	-	-	-
4,365,106	5,853,618	6,059,892	6,064,790	(4,898)	(211,172)	1,699,684

MPS
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	8,913,830	8,884,054	7,879,740	8,803,579	9,788,897	9,648,161	11,307,122	12,888,094	12,865,423	14,035,251	14,000,052	11,873,965		
REVENUE														
LCFF Entitlement	589,799	2,164,185	2,140,619	3,534,430	2,856,535	2,817,084	3,605,399	3,063,105	4,027,536	2,845,112	2,773,448	2,830,986	36,330,418	3,089,229
Federal Revenue	15,302	33,349	110,429	352,692	141,249	180,146	448,892	212,936	715,100	76,341	679,415	353,606	4,308,365	988,908
Other State Revenue	69,587	111,317	111,234	155,230	125,756	2,376,510	505,065	293,810	443,908	660,326	581,726	614,823	6,929,492	880,202
Other Local Revenue	609,740	540,791	532,709	563,795	425,803	623,644	559,771	564,140	703,406	523,568	574,978	754,229	7,049,859	73,287
Fundraising & Grants	7,705	106,045	18,240	46,799	30,534	40,368	13,491	35,815	19,241	27,461	37,988	6,028	395,895	6,181
TOTAL REVENUE	1,292,133	2,955,687	2,913,231	4,652,946	3,579,876	6,037,751	5,132,619	4,169,806	5,909,190	4,132,807	4,647,555	4,559,673	55,014,030	5,037,808
EXPENSES														
Certificated Salaries	304,191	1,302,202	1,437,505	1,383,704	1,339,007	1,353,918	1,312,144	1,391,094	1,302,658	1,295,933	1,756,584	1,429,028	15,607,967	(0)
Classified Salaries	304,725	399,046	382,514	428,705	411,534	426,646	444,764	461,302	456,069	468,486	348,218	355,375	4,887,385	(0)
Employee Benefits	358,232	522,771	487,874	689,432	484,186	609,713	452,200	526,012	659,604	507,353	984,543	440,894	6,781,371	38,970
Books & Supplies	51,693	242,231	177,609	316,131	184,109	207,216	117,312	178,707	381,255	211,637	773,993	463,664	3,601,682	296,126
Services & Other Operating Expenses	1,097,371	1,292,377	1,081,420	1,614,523	926,269	1,595,366	1,157,816	1,588,287	1,617,153	1,562,516	2,871,866	2,119,157	19,382,068	877,535
Capital Outlay & Depreciation	76,216	70,255	88,634	47,108	9,880	56,547	47,188	56,547	56,547	56,547	221,808	81,000	1,001,753	133,478
Other Outflows	-	5,276	81,794	-	40,228	38,068	(60,591)	14,959	269,557	39,955	(65,147)	35,542	399,641	0
TOTAL EXPENSES	2,192,427	3,834,158	3,737,350	4,479,604	3,395,212	4,287,472	3,470,833	4,216,909	4,742,842	4,142,427	6,891,864	4,924,660	51,661,866	1,346,108
Operating Cash Inflow (Outflow)	(900,294)	(878,472)	(824,120)	173,343	184,663	1,750,279	1,661,786	(47,103)	1,166,348	(9,620)	(2,244,309)	(364,987)	3,352,164	3,691,700
Revenues - Prior Year Accruals	1,902,864	417,699	457,653	401,135	(109,705)	85,892	13,939	(334,218)	13,403	-	603,528	-	-	-
Accounts Receivable - Current Year	-	6,808	-	-	-	-	-	-	-	-	917	-	-	-
Other Assets	80,681	(164,966)	92,208	-	(442,215)	-	-	-	-	(13,445)	577,834	(32,737)	-	-
Fixed Assets	(8,241)	54,251	45,668	36,935	3,785,062	56,547	(191,459)	56,547	(4,224,439)	(57,945)	(65,591)	(529,277)	-	-
Due To (From)	227,133	(483,751)	1,378,957	(4,554)	(429,746)	47,808	(136,625)	(67,098)	58,176	(168,108)	-	-	-	-
Expenses - Prior Year Accruals	(163,700)	(109,084)	(74,687)	(59,607)	11,483	(497)	(26,092)	302,565	(57,509)	(76,653)	(352,761)	(59,316)	-	-
Accounts Payable - Current Year	(800,001)	116,506	(81,043)	399,146	(376,674)	(317,898)	222,486	24,959	20,908	248,821	(705,860)	-	-	-
Summerholdback for Teachers	(295,718)	36,696	42,381	43,086	40,560	40,997	41,102	41,676	42,209	41,752	60,171	60,171	-	-
Loans Payable (Current)	-	-	(4,166)	(4,166)	(4,166)	(4,166)	(4,166)	-	(4,166)	-	(16)	-	-	-
Loans Payable (Long Term)	-	-	(109,013)	-	(2,800,000)	-	-	-	4,154,897	-	-	-	-	-
Other Liabilities	(72,500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	8,884,054	7,879,740	8,803,579	9,788,897	9,648,161	11,307,122	12,888,094	12,865,423	14,035,251	14,000,052	11,873,965	10,947,820		

MSA-1
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	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	2,122,480	2,324,682	2,378,307	2,012,743		
REVENUE														
LCFF Entitlement	66,268	314,905	270,727	594,809	416,623	416,623	594,810	482,926	559,754	386,449	373,832	383,094	5,511,579	650,759
Federal Revenue	-	-	22,279	72,370	108,000	(80,670)	99,704	28,993	178,484	7,756	94,226	23,234	1,184,438	630,061
Other State Revenue	-	(900)	340	10,046	1,704	270,408	145,554	2,400	102,889	159,373	182,268	92,816	1,363,612	396,714
Other Local Revenue	-	51	1,469	12,528	760	245	448	1,190	40,132	504	15,214	3,785	76,325	-
Fundraising & Grants	-	686	13,289	8,610	6,499	3,660	8,555	4,682	4,025	5,000	6,306	(3,127)	58,185	-
TOTAL REVENUE	66,268	314,743	308,104	698,362	533,586	610,265	849,071	520,191	885,284	559,082	671,846	499,802	8,194,139	1,677,534
EXPENSES														
Certificated Salaries	31,018	181,008	206,831	203,721	192,791	215,233	187,680	203,275	195,153	186,491	216,378	250,441	2,270,020	0
Classified Salaries	29,162	33,321	22,531	35,027	33,952	31,334	35,453	33,776	34,675	38,892	51,258	37,221	416,602	0
Employee Benefits	45,754	63,233	41,673	75,983	71,558	129,592	80,677	71,924	68,479	45,696	94,433	83,683	872,684	-
Books & Supplies	3,016	25,523	33,801	34,778	28,353	28,385	12,671	4,224	77,872	30,952	133,531	91,281	507,274	2,886
Services & Other Operating Expenses	135,218	202,098	186,500	232,357	193,633	259,702	(4,001)	220,840	219,134	231,619	381,044	322,890	2,940,401	359,368
Capital Outlay & Depreciation	11,667	11,667	11,667	11,667	(46,667)	-	-	-	-	-	13,348	13,348	160,174	133,478
Other Outflows	-	816	(816)	-	3,597	(3,597)	243	3,961	(4,054)	582	(732)	-	-	(0)
TOTAL EXPENSES	255,835	517,666	502,186	593,532	477,217	660,649	312,723	537,999	591,260	534,231	889,259	798,864	7,167,154	495,732
Operating Cash Inflow (Outflow)	(189,567)	(202,923)	(194,081)	104,830	56,370	(50,384)	536,347	(17,808)	294,025	24,851	(217,413)	(299,062)	1,026,984	1,181,802
Revenues - Prior Year Accruals	375,947	62,421	399,022	141,012	(109,705)	-	2,349	(52,434)	4,086	-	53,305	-	-	-
Accounts Receivable - Current Year	-	6,808	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	(134,737)	-	-	(87,297)	(74,625)	-	-	-	-	-	-	-	-	-
Fixed Assets	(64,787)	11,667	6,792	9,534	3,753,333	-	(233,333)	-	-	(114,492)	(200,176)	(200,176)	-	-
Due To (From)	90,421	(27,859)	696,767	(19,564)	(861,644)	28,597	(20,556)	(208,476)	(52,654)	(44,608)	248,464	(2,579)	-	-
Expenses - Prior Year Accruals	(47,023)	(7,252)	(7,230)	(4,082)	4,082	-	-	52,398	(10,480)	(10,480)	(62,877)	(10,480)	-	-
Accounts Payable - Current Year	(87,706)	1,557	1,762	14,109	(30,169)	(64,824)	63,225	(1,126)	(37,385)	193,884	(196,057)	-	-	-
Summerholdback for Teachers	(40,791)	4,245	5,142	5,331	4,632	3,362	4,464	4,512	4,610	4,471	9,189	9,189	-	-
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	2,122,480	2,324,682	2,378,307	2,012,743	1,509,636		

MSA-2
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	780,732	546,870	520,308	348,992	458,157	434,047	548,393	863,721	815,469	1,045,990	1,084,802	843,889		
REVENUE														
LCFF Entitlement	55,376	254,577	217,660	478,312	332,720	332,720	478,313	388,128	483,663	330,368	305,849	323,813	4,480,488	498,989
Federal Revenue	-	-	-	64,686	-	25,832	53,708	44,992	93,095	8,480	111,838	39,175	530,459	88,651
Other State Revenue	-	(771)	1,094	13,806	-	255,171	23,277	2,825	104,379	87,015	24,773	75,064	680,764	94,131
Other Local Revenue	-	-	-	3,940	-	22,928	(22,186)	647	34,178	390	(6,175)	6,285	40,006	-
Fundraising & Grants	1,185	-	964	7,720	936	4,028	86	4,388	1,830	4,970	2,052	1,892	30,051	-
TOTAL REVENUE	56,561	253,806	219,718	568,464	333,656	640,679	533,198	440,980	717,145	431,222	438,337	446,229	5,761,767	681,770
EXPENSES														
Certificated Salaries	44,029	164,448	166,860	163,995	163,288	167,402	164,308	166,296	154,200	149,784	217,557	164,344	1,886,511	-
Classified Salaries	17,985	25,247	30,668	29,537	29,172	28,172	29,540	29,109	27,093	30,871	65,803	36,447	379,646	-
Employee Benefits	40,040	60,269	53,487	71,902	56,622	82,035	64,093	54,387	54,506	60,006	199,684	34,173	831,205	-
Books & Supplies	6,832	24,886	27,923	9,469	53,051	66,549	(11,432)	46,621	30,713	23,224	69,619	53,018	402,394	1,921
Services & Other Operating Expenses	123,547	115,400	111,740	117,795	148,821	147,180	10,356	245,067	154,471	167,905	250,870	186,541	1,963,485	183,792
Capital Outlay & Depreciation	4,696	6,737	9,323	(1,973)	4,696	4,696	4,696	4,696	4,696	4,696	2,228	2,228	51,413	-
Other Outflows	-	-	-	-	-	-	3,750	1,888	(5,639)	591	(591)	-	-	-
TOTAL EXPENSES	237,129	396,988	400,001	390,725	455,650	496,034	265,311	548,064	420,041	437,077	805,169	476,750	5,514,654	185,713
Operating Cash Inflow (Outflow)	(180,568)	(143,182)	(180,283)	177,738	(121,994)	144,645	267,887	(107,084)	297,105	(5,855)	(366,832)	(30,521)	247,113	496,057
Revenues - Prior Year Accruals	261,436	88,062	7,763	14,247	-	-	-	(43,740)	3,339	-	85,321	-	-	-
Other Assets	(105,966)	-	-	(87,297)	87,297	-	-	-	-	-	-	-	-	-
Fixed Assets	4,696	4,696	4,696	(4,014)	4,696	4,696	4,696	4,696	4,696	4,696	1,583	1,583	-	-
Due To (From)	(59,349)	(914)	2,310	(4,270)	2,914	-	1,100	(3,422)	6,638	(1,164)	127,570	(4,832)	-	-
Expenses - Prior Year Accruals	(8,939)	(11,577)	(380)	(4,207)	4,207	-	(11,870)	43,708	(8,742)	(8,742)	(27,097)	(8,742)	-	-
Accounts Payable - Current Year	(94,694)	29,332	(12,535)	9,737	(8,340)	(42,301)	46,560	50,664	(79,364)	43,077	(69,014)	-	-	-
Summerholdback for Teachers	(50,477)	7,020	7,114	7,230	7,110	7,306	6,955	6,927	6,850	6,800	7,557	7,557	-	-
Ending Cash	546,870	520,308	348,992	458,157	434,047	548,393	863,721	815,469	1,045,990	1,084,802	843,889	808,934		

MSA-3
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	178,629	378,829	220,277	171,699	305,168	179,466	379,499	520,758	510,347	754,780	735,870	710,380		
REVENUE														
LCFF Entitlement	55,193	254,291	217,495	476,739	332,619	332,619	476,738	387,844	518,000	350,601	306,403	339,012	4,465,612	418,057
Federal Revenue	-	-	1,794	47,932	-	19,674	36,280	12,933	77,204	13,079	129,071	83,692	499,769	78,110
Other State Revenue	-	(763)	1,632	10,444	-	327,961	24,459	29,386	102,427	86,927	33,578	63,142	785,415	106,221
Other Local Revenue	700	-	-	4,306	1,233	6,840	8,024	9,422	24,916	-	(460)	3,284	58,266	-
Fundraising & Grants	-	-	-	1,332	6,728	3,566	604	6,911	5,412	1,545	21	(91)	27,058	1,030
TOTAL REVENUE	55,893	253,528	220,921	540,753	340,581	690,661	546,105	446,496	727,960	452,152	468,613	489,039	5,836,121	603,418
EXPENSES														
Certificated Salaries	25,875	144,000	138,763	137,858	132,123	135,745	131,910	144,215	140,366	138,775	177,321	143,733	1,590,683	-
Classified Salaries	26,488	40,717	62,010	51,127	50,129	49,027	51,071	54,475	53,512	53,638	14,221	48,630	555,045	0
Employee Benefits	40,608	59,490	49,978	71,377	53,792	78,962	59,806	60,734	61,303	64,067	41,244	57,849	699,210	-
Books & Supplies	4,828	37,711	12,440	17,443	35,166	14,882	12,550	34,168	14,106	41,607	87,312	52,497	389,259	24,550
Services & Other Operating Expenses	121,846	104,518	101,902	179,381	145,182	176,148	169,795	174,172	194,480	185,825	174,005	379,480	2,146,320	39,586
Capital Outlay & Depreciation	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	(12,831)	1,727	20,723	(0)
Other Outflows	-	-	-	-	-	-	1,189	5,032	(6,222)	-	-	-	-	-
TOTAL EXPENSES	222,827	389,618	368,275	460,369	419,575	457,947	429,504	475,979	460,727	487,094	481,272	683,916	5,401,240	64,136
Operating Cash Inflow (Outflow)	(166,934)	(136,090)	(147,354)	80,383	(78,994)	232,714	116,601	(29,483)	267,233	(34,941)	(12,659)	(194,877)	434,880	539,282
Revenues - Prior Year Accruals	228,831	51,531	6,796	26,982	-	-	-	(43,573)	3,305	-	86,866	-	-	-
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	454	-	-	-
Other Assets	342,400	(79,113)	79,113	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets	3,183	1,145	3,183	1,145	(21,635)	3,183	(214)	3,183	(4,097)	3,183	(19,374)	(4,817)	-	-
Due To (From)	(21,894)	-	(2,231)	(2,647)	2,575	-	(4,153)	8,400	396	(717)	-	1,500	-	-
Expenses - Prior Year Accruals	(8,888)	(2,120)	-	(4,354)	3,692	-	(13,725)	43,542	(8,709)	(8,709)	(53,403)	(8,708)	-	-
Accounts Payable - Current Year	(133,460)	2,631	8,011	28,024	(35,198)	(39,920)	38,730	3,318	(17,895)	18,118	(33,771)	-	-	-
Summerholdback for Teachers	(43,037)	3,463	3,905	3,936	3,859	4,056	4,020	4,201	4,201	4,156	6,397	6,397	-	-
Ending Cash	378,829	220,277	171,699	305,168	179,466	379,499	520,758	510,347	754,780	735,870	710,380	509,874		

MSA-4
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	776,350	681,092	712,965	735,289	824,027	843,178	1,023,990	1,149,140	1,201,472	1,211,009	1,389,950	1,208,461		
REVENUE														
LCFF Entitlement	23,755	108,611	92,774	206,243	141,654	141,654	206,244	165,422	149,353	105,866	123,927	110,727	1,716,446	140,216
Federal Revenue	2,191	4,382	3,193	19,388	9,411	13,948	22,860	33,095	30,663	3,622	22,054	54,279	241,824	22,738
Other State Revenue	6,404	12,432	8,638	8,538	8,538	233,236	21,006	15,582	2,648	13,746	15,985	15,327	374,533	12,452
Other Local Revenue	-	-	487	1,017	318	-	6,768	-	17,852	9,275	(12,656)	3,885	26,946	-
Fundraising & Grants	900	-	887	-	741	-	1,761	-	-	1,621	(254)	254	6,926	1,017
TOTAL REVENUE	33,250	125,425	105,979	235,186	160,661	388,837	258,638	214,099	200,517	134,130	149,057	184,471	2,366,674	176,423
EXPENSES														
Certificated Salaries	13,918	62,177	65,107	64,893	62,817	63,625	60,643	65,112	60,383	65,789	91,596	66,296	742,356	-
Classified Salaries	3,534	4,087	4,941	6,275	5,960	10,793	10,606	11,664	11,167	9,961	10,466	10,814	100,267	-
Employee Benefits	12,825	23,103	13,191	15,562	11,669	32,919	20,152	15,813	19,280	22,096	68,163	12,859	267,632	-
Books & Supplies	3,901	148	10,117	9,428	17,781	2,127	655	1,577	32,281	13,683	66,782	12,716	176,221	5,025
Services & Other Operating Expenses	25,398	26,357	33,798	60,417	49,426	94,264	47,831	70,761	69,338	77,366	67,911	62,698	839,371	153,804
Capital Outlay & Depreciation	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,301	1,305	15,656	-
Other Outflows	-	-	-	-	1,603	(1,603)	-	1,690	(348)	318	(1,660)	-	-	-
TOTAL EXPENSES	60,882	117,177	128,459	157,880	150,563	203,430	141,192	167,922	193,407	190,518	304,560	166,687	2,141,504	158,829
Operating Cash Inflow (Outflow)	(27,632)	8,248	(22,480)	77,306	10,099	185,407	117,446	46,178	7,110	(56,387)	(155,503)	17,784	225,171	17,595
Revenues - Prior Year Accruals	124,388	34,361	7,235	9,315	-	-	640	(18,812)	1,481	-	36,143	-	-	-
Other Assets	(216,807)	(6,547)	6,547	(6,547)	6,547	-	-	-	-	-	-	-	-	-
Fixed Assets	1,305	(660)	(3,150)	(660)	1,305	1,305	1,305	1,305	1,305	1,305	5,494	5,497	-	-
Due To (From)	71,474	-	26,181	(1,084)	1,017	-	(1,153)	(3,997)	(438)	207,127	-	(1,903)	-	-
Expenses - Prior Year Accruals	(6,001)	(12,171)	(1,128)	(66)	-	-	-	18,799	(3,379)	(3,759)	(23,176)	(3,760)	-	-
Accounts Payable - Current Year	(23,982)	6,781	7,014	8,296	(1,932)	(8,098)	4,756	6,635	1,128	27,999	(47,273)	-	-	-
Summerholdback for Teachers	(18,003)	1,863	2,103	2,178	2,115	2,198	2,156	2,224	2,329	2,656	2,827	2,827	-	-
Ending Cash	681,092	712,965	735,289	824,027	843,178	1,023,990	1,149,140	1,201,472	1,211,009	1,389,950	1,208,461	1,228,907		

MSA-5
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	1,000,807	1,158,000	1,164,131	1,189,082	1,226,284	1,161,410	1,329,533	1,542,695	1,555,282	1,665,883	1,763,638	1,414,049		
REVENUE														
LCFF Entitlement	22,445	99,589	135,451	186,768	130,184	130,184	193,933	153,989	252,159	161,715	121,393	153,480	1,930,914	189,622
Federal Revenue	2,070	4,141	3,475	12,747	9,117	9,117	44,990	17,503	50,526	3,710	11,572	50,366	247,385	28,048
Other State Revenue	6,051	11,919	10,366	8,658	8,553	228,630	21,513	14,967	11,283	28,253	(28,094)	70,253	421,755	29,404
Other Local Revenue	-	-	-	1,017	-	-	10,708	-	23,880	69,645	27,749	21,606	154,604	-
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	1,549	468	2,017	-
TOTAL REVENUE	30,566	115,649	149,292	209,190	147,854	367,931	271,145	186,459	337,848	263,323	134,169	296,174	2,756,674	247,074
EXPENSES														
Certificated Salaries	15,275	70,637	81,715	82,266	83,353	76,456	74,081	85,420	80,453	78,959	102,377	82,528	913,522	-
Classified Salaries	4,196	14,127	13,833	13,828	13,904	15,264	16,293	16,464	15,499	15,643	(23,530)	11,489	127,010	-
Employee Benefits	24,503	23,896	29,131	46,050	31,259	21,511	27,019	31,593	29,955	30,780	89,343	15,595	400,635	0
Books & Supplies	8,177	9,215	29,052	34,170	2,879	269	7,798	3,934	45,643	3,406	84,382	51,719	284,646	4,000
Services & Other Operating Expenses	37,787	19,152	12,850	33,462	36,947	61,203	62,052	45,773	44,276	84,069	168,639	87,681	709,404	15,516
Capital Outlay & Depreciation	1,433	1,433	15,870	(13,004)	1,433	1,433	1,433	1,433	1,433	1,433	3,002	1,576	18,908	(0)
Other Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	91,371	138,460	182,451	196,772	169,776	176,136	188,677	184,617	217,259	214,290	424,213	250,587	2,454,125	19,516
Operating Cash Inflow (Outflow)	(60,805)	(22,812)	(33,158)	12,417	(21,921)	191,796	82,468	1,843	120,589	49,033	(290,045)	45,587	302,549	227,559
Revenues - Prior Year Accruals	165,245	24,488	6,191	25,226	-	-	3,861	(17,716)	1,341	-	35,220	-	-	-
Other Assets	4,404	(6,547)	6,547	(6,547)	-	-	-	-	-	-	6,547	-	-	-
Fixed Assets	1,433	(563)	(3,090)	(15,000)	1,433	1,433	1,433	1,433	1,433	1,433	(3,240)	(4,667)	-	-
Due To (From)	116,414	-	26,320	(1,305)	1,017	-	97,035	3,498	223	(223)	-	(8,090)	-	-
Expenses - Prior Year Accruals	(5,009)	(477)	14,437	(14,694)	-	-	-	17,706	(3,466)	(3,541)	(45,731)	(3,541)	-	-
Accounts Payable - Current Year	(39,869)	9,239	4,687	33,907	(47,391)	(27,823)	25,728	3,127	(12,281)	48,351	(55,944)	-	-	-
Summerholdback for Teachers	(24,620)	2,803	3,018	3,196	1,990	2,717	2,638	2,696	2,762	2,702	3,603	3,603	-	-
Ending Cash	1,158,000	1,164,131	1,189,082	1,226,284	1,161,410	1,329,533	1,542,695	1,555,282	1,665,883	1,763,638	1,414,049	1,446,940		

MSA-6
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	754,059	681,720	687,541	689,221	792,397	781,960	866,889	1,113,104	1,154,870	1,170,631	1,149,682	1,121,759		
REVENUE														
LCFF Entitlement	21,801	94,499	79,965	174,850	120,684	120,684	174,850	142,496	134,125	93,125	103,669	95,963	1,451,413	94,700
Federal Revenue	2,011	4,022	2,681	21,150	2,681	12,831	27,875	10,831	30,462	2,885	24,350	21,297	179,533	16,458
Other State Revenue	5,877	11,754	7,946	7,836	7,836	85,054	49,561	14,220	3,481	21,755	34,902	14,491	296,206	31,494
Other Local Revenue	1,200	-	-	949	-	4,019	1,263	-	4,769	(4,769)	337	863	8,630	-
Fundraising & Grants	400	1,955	-	2,732	1,862	2,772	1,631	-	-	4,769	(1,372)	-	14,749	-
TOTAL REVENUE	31,289	112,229	90,592	207,517	133,063	225,360	255,180	167,546	172,838	117,765	161,886	132,614	1,950,531	142,652
EXPENSES														
Certificated Salaries	18,849	59,433	59,808	60,258	60,483	57,058	55,699	60,865	57,132	56,199	97,619	62,270	705,674	-
Classified Salaries	4,308	6,327	11,916	10,054	8,102	8,689	8,104	10,180	10,137	9,172	40,156	12,408	139,552	-
Employee Benefits	13,735	27,299	14,590	30,250	26,677	12,964	8,594	22,726	28,805	28,833	88,462	13,082	316,017	-
Books & Supplies	5,065	12,489	2,285	3,768	14,099	9,939	(242)	11,136	8,228	4,389	45,029	15,127	135,343	4,030
Services & Other Operating Expenses	35,606	36,469	23,797	29,697	48,844	20,669	59,257	39,034	33,762	40,265	89,338	44,097	506,105	5,270
Capital Outlay & Depreciation	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	1,648	19,778	-
Other Outflows	-	-	-	-	-	-	-	1,730	-	-	(1,730)	-	-	-
TOTAL EXPENSES	79,212	143,665	114,044	135,676	159,854	110,967	133,061	147,319	139,712	140,506	360,523	148,632	1,822,469	9,300
Operating Cash Inflow (Outflow)	(47,923)	(31,435)	(23,452)	71,841	(26,791)	114,394	122,119	20,227	33,126	(22,741)	(198,636)	(16,018)	128,063	133,352
Revenues - Prior Year Accruals	94,166	24,128	384	39,078	-	-	10,346	(17,147)	1,242	-	33,052	-	-	-
Other Assets	(406,042)	-	-	(6,547)	6,547	-	-	-	-	-	-	-	-	-
Fixed Assets	1,648	(268)	498	1,648	1,648	1,648	(268)	1,648	1,648	1,648	4,140	4,140	-	-
Due To (From)	321,266	-	26,390	(949)	949	-	97,217	15,297	173	(15,471)	148,844	151,156	-	-
Expenses - Prior Year Accruals	(3,384)	(3,671)	(1,998)	(279)	-	-	-	17,136	(3,427)	(3,427)	(11,444)	-	-	-
Accounts Payable - Current Year	(13,681)	14,939	(2,291)	(3,784)	5,039	(33,288)	14,674	2,368	(19,212)	16,881	(6,570)	-	-	-
Summerholdback for Teachers	(18,389)	2,128	2,149	2,168	2,170	2,175	2,128	2,236	2,210	2,160	2,692	2,692	-	-
Ending Cash	681,720	687,541	689,221	792,397	781,960	866,889	1,113,104	1,154,870	1,170,631	1,149,682	1,121,759	1,263,729		

MSA-7
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	830,140	890,345	804,244	710,038	785,894	846,538	1,129,842	1,200,970	1,232,059	1,309,152	1,314,126	1,095,826		
REVENUE														
LCFF Entitlement	36,051	157,504	133,471	288,573	201,794	201,794	288,574	237,864	273,413	179,676	184,153	184,153	2,572,314	205,295
Federal Revenue	3,325	6,650	4,434	33,650	4,434	18,331	54,231	7,759	45,814	7,122	18,671	15,680	261,614	41,514
Other State Revenue	9,718	19,437	13,515	12,958	12,958	350,387	97,288	63,626	11,233	71,091	26,898	42,071	796,981	65,800
Other Local Revenue	40	1,191	1,074	3,120	692	1,272	8,838	512	34,397	935	(1,022)	2,061	53,111	-
Fundraising & Grants	365	230	70	4,301	991	2,689	254	3,027	3,566	294	122	2,482	18,390	-
TOTAL REVENUE	49,500	185,012	152,563	342,601	220,868	574,474	449,185	312,789	368,423	259,117	228,822	246,446	3,702,409	312,609
EXPENSES														
Certificated Salaries	16,665	88,574	91,442	90,502	89,852	88,843	88,917	89,287	88,007	83,737	107,378	90,855	1,014,059	-
Classified Salaries	9,601	16,596	24,492	24,566	20,796	19,811	20,030	23,783	22,113	20,859	28,321	21,935	252,903	-
Employee Benefits	11,628	38,110	33,507	48,914	18,223	44,248	26,481	34,017	32,336	33,430	53,983	34,005	408,881	0
Books & Supplies	5,921	21,480	11,773	27,482	11,263	15,353	1,110	24,798	17,328	11,313	30,670	17,870	420,268	223,906
Services & Other Operating Expenses	132,828	164,371	66,254	147,236	46,212	112,245	127,359	108,276	128,145	130,970	181,562	112,833	1,468,281	9,990
Capital Outlay & Depreciation	9,693	1,691	(1,829)	1,691	1,691	1,691	(2,793)	1,691	1,691	1,691	24,261	3,742	44,909	-
Other Outflows	-	-	-	-	-	-	(786)	-	572	(273)	487	-	-	(0)
TOTAL EXPENSES	186,336	330,823	225,639	340,389	188,037	282,191	260,319	281,851	290,191	281,726	426,663	281,241	3,609,301	233,896
Operating Cash Inflow (Outflow)	(136,836)	(145,811)	(73,076)	2,212	32,831	292,283	188,866	30,937	78,232	(22,609)	(197,841)	(34,795)	93,108	78,713
Revenues - Prior Year Accruals	136,403	35,719	2,364	97,623	-	-	(3,256)	(28,292)	1,990	-	57,138	-	-	-
Other Assets	286,532	-	-	(54,561)	54,561	-	-	-	-	(1,100)	5,100	-	-	-
Fixed Assets	1,691	(287)	1,691	1,691	1,691	1,691	(2,793)	1,691	1,691	1,691	(8,278)	3,742	-	-
Due To (From)	(151,049)	1,815	(25,225)	(1,387)	1,898	-	(125,825)	(2,325)	372	(372)	-	-	-	-
Expenses - Prior Year Accruals	(21,915)	709	(892)	-	-	-	-	28,272	(5,654)	(5,654)	(35,233)	(5,654)	-	-
Accounts Payable - Current Year	(17,711)	17,225	(3,617)	25,617	(34,917)	(15,206)	9,604	(3,784)	(4,471)	21,941	(43,597)	-	-	-
Summerholdback for Teachers	(36,910)	4,528	4,549	4,661	4,582	4,536	4,532	4,590	4,934	4,598	4,410	4,410	-	-
Ending Cash	890,345	804,244	710,038	785,894	846,538	1,129,842	1,200,970	1,232,059	1,309,152	1,314,126	1,095,826	1,063,529		

MSA-8
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	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	1,881,698	1,969,163	1,884,880	1,478,099		
REVENUE														
LCFF Entitlement	61,846	273,738	232,507	506,640	352,544	352,544	506,639	414,424	475,324	325,895	314,893	322,968	4,545,675	405,712
Federal Revenue	5,705	11,409	7,606	67,717	7,606	7,606	38,188	13,311	41,635	6,348	67,146	6,359	342,766	62,130
Other State Revenue	16,672	33,344	22,610	30,257	22,230	280,460	51,611	38,902	16,152	66,678	101,258	99,988	841,820	61,657
Other Local Revenue	-	-	-	2,236	-	23	14,491	-	26,354	-	(6,059)	6,059	43,104	-
Fundraising & Grants	4,726	-	-	4,030	708	996	-	2,687	1,637	7,710	(4,160)	1,667	22,236	2,236
TOTAL REVENUE	88,948	318,492	262,723	610,881	383,088	641,629	610,930	469,323	561,102	406,632	473,077	437,040	5,795,601	531,736
EXPENSES														
Certificated Salaries	23,885	125,080	156,833	140,580	139,639	142,505	133,555	146,805	142,968	140,909	344,778	166,194	1,803,731	(0)
Classified Salaries	14,479	30,594	19,489	26,356	25,868	25,044	38,108	30,111	29,184	29,963	7,319	26,585	303,100	-
Employee Benefits	34,375	61,919	43,042	53,521	40,747	35,946	23,003	54,375	124,224	56,265	48,030	55,170	653,948	23,331
Books & Supplies	2,538	41,388	3,250	23,209	12,742	50,423	3,191	20,777	50,414	36,595	93,988	76,560	416,576	1,500
Services & Other Operating Expenses	122,539	114,417	139,414	136,706	118,655	180,169	155,036	244,859	211,234	132,294	364,751	233,150	2,206,129	52,905
Capital Outlay & Depreciation	5,650	5,650	10,527	5,650	5,650	5,650	774	5,650	5,650	5,650	26,479	7,544	90,528	-
Other Outflows	-	-	-	-	-	-	-	(492)	406	-	86	-	-	(0)
TOTAL EXPENSES	203,466	379,048	372,555	386,023	343,301	439,739	353,667	502,087	564,080	401,676	885,430	565,204	5,474,012	77,735
Operating Cash Inflow (Outflow)	(114,517)	(60,556)	(109,833)	224,857	39,787	201,890	257,263	(32,764)	(2,978)	4,955	(412,353)	(128,164)	321,589	454,001
Revenues - Prior Year Accruals	289,487	60,414	-	31,974	-	-	-	(48,656)	3,534	-	76,410	-	-	-
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	5,650	5,650	5,650	(2,507)	(21,442)	-	-
Due To (From)	2,007,771	72,759	12,883	(2,236)	2,236	160,000	(2,002)	93,611	434	(145)	-	318	-	-
Expenses - Prior Year Accruals	(9,293)	(19,451)	(2,426)	(54)	-	-	-	48,623	(9,724)	(9,724)	(15,450)	(5,654)	-	-
Accounts Payable - Current Year	(58,972)	(11,970)	(4,368)	16,057	3,585	1,766	(17,727)	2,853	86,966	(88,470)	(59,875)	-	-	-
Summerholdback for Teachers	(25,519)	1,677	3,683	3,355	3,359	3,512	3,489	3,570	3,583	3,451	6,994	6,994	-	-
Ending Cash	980,773	954,386	859,975	1,052,280	1,194,195	1,567,014	1,808,810	1,881,698	1,969,163	1,884,880	1,478,099	1,330,150		

MSA-SA
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	1,576,509	1,396,508	909,436	441,989	510,637	613,858	939,908	814,911	825,794	851,296	862,221	1,216,622		
REVENUE														
LCFF Entitlement	206,800	433,995	402,777	372,240	603,908	518,610	488,074	495,865	656,074	698,575	818,677	694,044	6,705,513	315,871
Federal Revenue	-	-	63,161	5,159	-	145,394	54,025	-	148,190	21,699	159,908	99,347	678,306	(18,577)
Other State Revenue	14,908	14,909	27,100	27,259	39,528	102,587	29,141	67,656	72,525	67,762	114,923	70,745	693,881	44,839
Other Local Revenue	2,118	628	2,241	8,225	2,551	4,138	275	1,400	29,601	4,231	5,399	1,874	62,681	-
Fundraising & Grants	129	-	3,030	6,107	12,069	4,448	-	12,494	2,771	1,396	3,430	2,484	48,358	-
TOTAL REVENUE	223,956	449,532	498,309	418,990	658,057	775,177	571,515	577,414	909,161	793,663	1,102,337	868,494	8,188,738	342,134
EXPENSES														
Certificated Salaries	40,707	246,046	273,857	270,899	248,655	252,323	245,701	247,539	232,407	236,112	247,351	236,532	2,778,131	-
Classified Salaries	33,466	61,985	63,482	78,128	71,484	77,634	67,215	77,416	73,024	76,518	(43,332)	(43,332)	593,687	-
Employee Benefits	51,391	92,220	116,369	127,975	84,891	54,083	83,207	91,726	110,922	92,054	130,215	75,423	1,110,475	-
Books & Supplies	9,151	59,556	40,561	149,834	3,948	10,460	77,853	24,990	86,942	35,972	111,661	64,453	677,538	2,158
Services & Other Operating Expenses	122,068	161,354	143,016	234,438	(10,203)	189,870	314,359	217,368	23,869	233,913	170,601	286,576	2,104,840	17,611
Capital Outlay & Depreciation	33,103	33,103	33,103	33,103	33,103	33,103	33,103	33,103	33,103	33,103	171,103	45,648	547,780	-
Other Outflows	-	-	87,070	-	35,028	40,363	(75,391)	-	288,791	43,431	(55,193)	35,542	399,641	-
TOTAL EXPENSES	289,886	654,264	757,457	894,376	466,906	657,836	746,048	692,141	849,058	751,102	732,407	700,842	8,212,091	19,769
Operating Cash Inflow (Outflow)	(65,931)	(204,732)	(259,148)	(475,386)	191,151	117,341	(174,533)	(114,727)	60,104	42,561	369,930	167,652	(23,353)	322,365
Revenues - Prior Year Accruals	6,943	36,574	24,501	-	-	85,892	-	(25,108)	(9,251)	-	53,361	-	-	-
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	33,103	(4,231,897)	33,103	160,770	(320,102)	-	-
Due To (From)	(2,189,783)	(366,413)	(108,429)	347,581	77,942	174,595	20,066	90,185	1,482	(13,843)	(225,000)	(244,672)	-	-
Expenses - Prior Year Accruals	(46,025)	(9,031)	(58,791)	(28,676)	-	-	-	20,086	(5,021)	(5,021)	(28,357)	(5,021)	-	-
Accounts Payable - Current Year	(95,792)	16,152	7,162	188,551	(126,605)	(88,040)	(6,746)	43	52,045	(53,181)	(82,929)	-	-	-
Summerholdback for Teachers	(37,974)	7,276	7,334	7,643	7,351	7,326	7,280	7,301	7,309	7,307	11,397	11,397	-	-
Loans Payable (Current)	-	-	(4,166)	(4,166)	(4,166)	(4,166)	(4,166)	-	(4,166)	-	(16)	-	-	-
Loans Payable (Long Term)	-	-	(109,013)	-	-	-	-	-	4,154,897	-	-	-	-	-
Ending Cash	1,396,508	909,436	441,989	510,637	613,858	939,908	814,911	825,794	851,296	862,221	1,216,622	825,876		

MSA-SD
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	726,668	830,192	669,431	1,500,270	1,463,362	831,915	1,058,209	911,576	923,117	1,113,366	803,602	680,412		
REVENUE														
LCFF Entitlement	40,264	172,476	357,792	249,255	223,803	269,651	197,223	194,147	525,670	205,791	120,651	223,732	2,950,464	170,008
Federal Revenue	-	2,745	1,806	7,893	-	7,325	9,707	-	19,026	1,640	40,579	3,695	134,192	39,774
Other State Revenue	9,957	9,957	17,993	25,428	24,409	242,617	41,655	44,245	16,890	57,726	75,235	70,926	674,527	37,489
Other Local Revenue	444	33	-	16,181	162	5,100	1,174	(607)	22,569	324	21,703	9,081	76,164	-
Fundraising & Grants	-	-	-	11,968	-	17,908	-	627	-	-	650	-	33,051	1,898
TOTAL REVENUE	50,665	185,211	377,591	310,726	248,374	542,600	249,759	238,412	584,155	265,481	258,818	307,435	3,868,397	249,169
EXPENSES														
Certificated Salaries	31,240	117,464	139,647	124,573	121,847	133,038	125,491	138,122	113,672	121,263	117,374	122,421	1,406,152	-
Classified Salaries	19,234	18,068	3,022	15,345	15,519	15,189	15,273	19,264	22,612	25,000	13,485	18,668	200,678	(0)
Employee Benefits	32,735	44,916	32,172	51,818	42,588	67,147	17,576	51,846	64,760	49,499	75,281	23,256	553,593	-
Books & Supplies	1,601	3,430	6,147	3,020	5,901	6,951	10,613	4,545	12,636	8,844	20,995	23,222	125,902	17,995
Services & Other Operating Expenses	84,728	69,790	72,974	187,778	68,071	90,985	120,421	56,278	212,412	124,362	224,074	148,822	1,483,250	22,555
Capital Outlay & Depreciation	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	(8,811)	2,579	30,951	-
Other Outflows	-	-	-	-	-	2,065	8,541	3,852	(3,850)	(4,794)	(5,814)	-	-	0
TOTAL EXPENSES	173,256	257,385	257,681	386,252	257,644	319,092	301,634	277,625	425,960	327,893	436,584	338,968	3,800,526	40,550
Operating Cash Inflow (Outflow)	(122,592)	(72,175)	119,910	(75,526)	(9,270)	223,508	(51,874)	(39,213)	158,196	(62,412)	(177,766)	(31,534)	67,872	208,619
Revenues - Prior Year Accruals	220,019	-	3,397	15,678	-	-	-	(38,740)	2,336	-	86,712	-	-	-
Other Assets	53,896	-	-	(30,233)	(167,958)	-	-	-	-	-	-	-	-	-
Fixed Assets	3,718	1,800	(3,825)	3,718	3,718	3,718	3,718	3,718	(4,987)	3,718	(4,080)	7,310	-	-
Due To (From)	(22,737)	(15,825)	694,999	14,894	(430,994)	-	(107,196)	105,246	1,086	(211,365)	-	8,282	-	-
Expenses - Prior Year Accruals	(5,467)	(8,960)	(3,792)	(3,195)	(497)	(497)	(497)	12,296	(8,251)	(8,251)	(49,995)	(7,755)	-	-
Accounts Payable - Current Year	(23,314)	(67,294)	16,766	34,367	(29,839)	(4,245)	5,777	(35,185)	38,450	(34,907)	16,834	-	-	-
Summerholdback for Teachers	-	1,692	3,385	3,389	3,393	3,809	3,440	3,419	3,419	3,452	5,105	5,105	-	-
Ending Cash	830,192	669,431	1,500,270	1,463,362	831,915	1,058,209	911,576	923,117	1,113,366	803,602	680,412	661,820		

MERF
Monthly Cash Forecast
As of Apr FY2018

	2017-18												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Actuals	Dec Actuals	Jan Actuals	Feb Actuals	Mar Actuals	Apr Actuals	May Forecast	Jun Forecast		
Beginning Cash	52,671	126,542	175,175	187,003	236,799	685,427	470,930	616,994	642,834	619,299	632,975	91,727		
REVENUE														
LCFF Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	757	7,325	43,519	-	-	-	(43,518)	8,082	0
Other State Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Local Revenue	605,237	538,887	527,438	510,277	420,087	579,080	529,968	551,576	444,757	443,032	530,949	695,447	6,450,022	73,287
Fundraising & Grants	-	103,174	-	-	-	300	600	1,000	-	156	29,645	-	134,875	-
TOTAL REVENUE	605,237	642,060	527,438	510,277	420,087	580,137	537,892	596,094	444,757	443,188	560,594	651,928	6,592,979	73,287
EXPENSES														
Certificated Salaries	42,729	43,333	56,642	44,158	44,158	21,688	44,158	44,158	37,917	37,917	36,854	43,413	497,127	-
Classified Salaries	142,271	147,977	126,131	138,461	136,648	145,690	153,071	155,062	157,053	157,970	184,051	174,511	1,818,896	(0)
Employee Benefits	50,638	28,316	60,734	96,081	46,158	50,306	41,590	36,872	65,036	44,214	95,706	35,801	667,091	15,639
Books & Supplies	663	6,405	259	3,531	(1,076)	1,879	2,544	1,934	5,091	1,653	30,024	5,198	66,261	8,155
Services & Other Operating Expenses	155,806	278,452	189,176	255,256	80,681	262,930	95,350	165,860	326,032	134,341	799,071	254,389	3,014,482	17,138
Capital Outlay & Depreciation	120	120	120	120	120	120	120	120	120	120	78	(345)	933	-
Other Outflows	-	4,460	(4,460)	-	-	840	1,862	(2,702)	(100)	100	-	-	-	-
TOTAL EXPENSES	392,227	509,064	428,602	537,607	306,689	483,453	338,697	401,304	591,149	376,315	1,145,784	512,968	6,064,790	40,932
Operating Cash Inflow (Outflow)	213,011	132,996	98,836	(27,330)	113,397	96,684	199,196	194,790	(146,391)	66,874	(585,190)	138,961	528,188	32,355
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	463	-	-	-
Other Assets	81,216	-	-	366,327	(366,327)	-	-	-	-	(12,345)	470,943	(32,737)	-	-
Fixed Assets	120	120	120	120	120	120	120	120	120	120	78	(345)	-	-
Due To (From)	64,599	(147,314)	28,992	(333,586)	772,345	(315,383)	(91,158)	(165,115)	100,463	(87,326)	(299,878)	100,820	-	-
Expenses - Prior Year Accruals	(1,755)	(35,081)	(12,485)	-	-	-	-	-	9,345	(9,345)	-	-	-	-
Accounts Payable - Current Year	(210,819)	97,912	(103,635)	44,265	(70,907)	4,082	37,907	(3,955)	12,928	55,700	(127,664)	-	-	-
Other Liabilities	(72,500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash	126,542	175,175	187,003	236,799	685,427	470,930	616,994	642,834	619,299	632,975	91,727	298,426		