



Business and Development Specialists
for Charter Schools

MEMORANDUM

TO: Alfredo Rubalcava, CEO, Magnolia Public Schools
FROM: EdTec
SUBJECT: May 2018 Financial Presentation
DATE: 06/25/2018

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

	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						
SUMMARY							
Revenue							
LCFF Entitlement	30,514,295	38,117,866	36,450,839	36,330,449	(120,390)	(1,787,417)	5,816,154
Federal Revenue	2,433,792	4,008,196	4,259,324	4,312,464	53,140	304,268	1,878,673
Other State Revenues	5,369,199	4,320,287	6,699,536	6,960,592	261,056	2,640,305	1,591,393
Local Revenues	6,108,760	6,843,121	7,019,546	7,059,563	40,017	216,442	950,804
Fundraising and Grants	368,027	218,766	370,083	410,846	40,762	192,080	42,819
Total Revenue	44,794,072	53,508,235	54,799,329	55,073,914	274,585	1,565,679	10,279,842
Expenses							
Compensation and Benefits	24,252,162	27,669,640	27,446,330	27,405,665	40,664	263,975	3,153,503
Books and Supplies	2,214,303	3,378,007	5,211,532	3,389,642	1,821,890	(11,635)	1,175,339
Services and Other Operating Expenditures	15,029,576	19,443,993	19,393,627	19,473,529	(79,902)	(29,536)	4,443,953
Depreciation	622,014	957,438	964,695	979,688	(14,993)	(22,251)	357,675
Other Outflows	565,962	173,107	173,107	399,641	(226,533)	(226,533)	(166,321)
Total Expenses	42,684,015	51,622,185	53,189,291	51,648,165	1,541,126	(25,981)	8,964,150
Operating Income	2,110,057	1,886,051	1,610,038	3,425,749	1,815,711	1,539,698	1,315,692

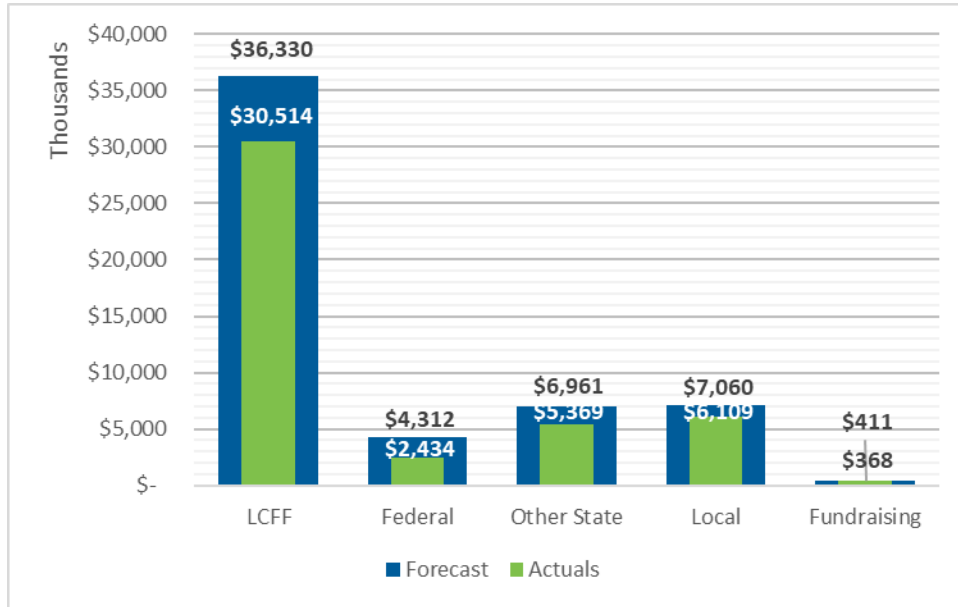
Consolidated Net Income is forecasted for the year at **\$3,425,749**; This is an increase of \$1.8M from 2nd interim approved budget and a decrease of **-\$179,872** from April Forecast.

Primary drivers of the change from April to May are:

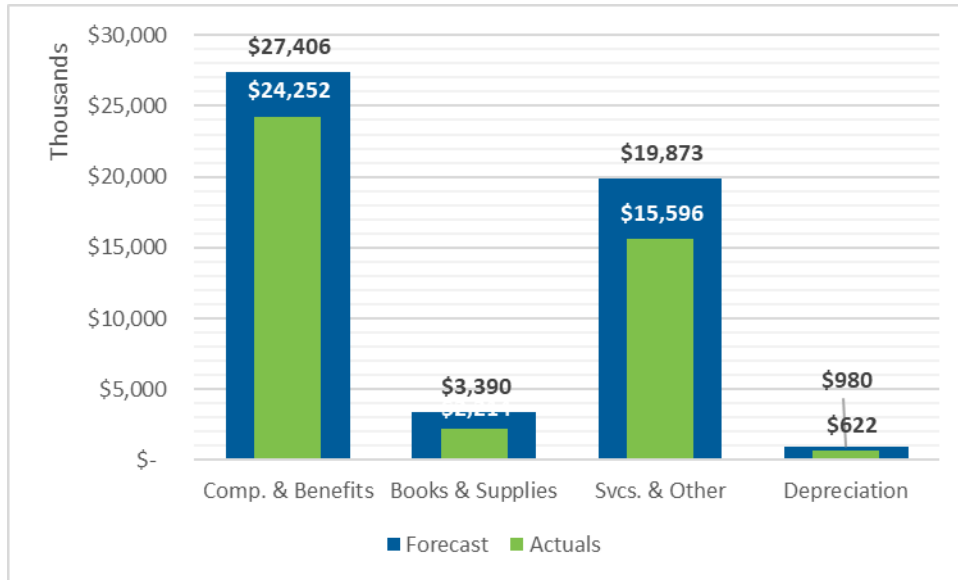
- Local Revenues and Fundraising and Grants increased to actuals (+\$24K)
- Trued up salaries/position per latest information, primarily on MSA-SA (-\$128K)
- Increased contracted substitute pay per actuals (-\$37k)

	Year 1 2017-18											
	May 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	1,451,424	2,572,334	4,545,675	6,705,513	2,950,464	-	36,330,449
Federal Revenue	1,184,438	530,459	499,769	241,824	247,385	179,533	263,088	342,766	680,931	134,192	8,082	4,312,464
Other State Revenues	1,363,612	680,764	785,415	374,896	421,755	296,206	827,717	841,820	693,881	674,527	-	6,960,592
Local Revenues	76,325	40,006	58,266	28,058	155,940	9,965	54,318	47,617	62,681	76,164	6,450,222	7,059,563
Fundraising and Grants	58,185	30,051	27,058	10,368	2,017	16,771	20,205	25,787	52,479	33,051	134,875	410,846
Total Revenue	8,194,139	5,761,767	5,836,121	2,371,593	2,758,010	1,953,899	3,737,660	5,803,665	8,195,484	3,868,397	6,593,179	55,073,914
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	2,756,940	4,615,074	2,160,423	2,983,114	27,405,665
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	518,325	1,483,682	2,209,125	2,100,689	1,539,069	3,023,658	19,473,529
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	1,834,689	3,390,597	5,473,169	8,340,722	3,856,345	6,073,966	51,648,165
Operating Income	1,026,984	247,113	434,880	230,089	303,885	119,211	347,063	330,496	(145,238)	12,053	519,212	3,425,749
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	230,089	303,885	119,211	347,063	330,496	(145,238)	12,053	519,212	3,425,749
Ending Fund Balance	4,413,260	1,144,199	1,066,841	1,260,248	1,679,442	1,378,132	1,359,393	3,696,895	7,731,774	1,260,739	(247,566)	24,743,357
Total Revenue Per ADA	15,672	13,069	13,219	14,128	13,953	12,596	13,604	12,273	11,730	9,971		14,647
Total Expenses Per ADA	13,708	12,508	12,234	12,757	12,416	11,828	12,341	11,574	11,938	9,940		13,736
Operating Income Per ADA	1,964	560	985	1,371	1,537	769	1,263	699	(208)	31		911

FORECAST VS. ACTUALS – REVENUES (May18) – 81% received to date



FORECAST VS. ACTUALS – EXPENSES (May18) – 83% spent to date



Net Assets Available for Operations – Estimated:

agnolia Public Schools
 at Operating Reserves - Forecasted
 31/2018

	MERF	MSA-1	MSA-2	MSA-3	MSA-4	MSA-5	MSA-6	MSA-7	MSA-8	MSA-SA	MSA-SD	TOTAL	
at Assets - after AJEs 6/30/17	(766,778)	3,386,275	897,086	631,961	1,030,159	1,375,557	1,258,921	1,012,330	3,366,399	7,877,012	1,248,686	21,317,608	
at Income FY17-18, Forecasted	1,026,984	247,113	434,880	230,089	303,885	119,211	347,063	330,496	(145,238)	12,053	519,212	3,425,749	
at Assets 6/30/18, Forecasted	260,206	3,633,388	1,331,966	862,050	1,334,044	1,494,767	1,605,984	1,342,826	3,221,161	7,889,065	1,767,898	24,743,356	
Assets:													
Invested in fixed assets	16,403	453,075	105,147	72,441	47,759	29,544	38,586	19,455	128,556	21,670,598	-	22,581,565	
Net of related debt										(12,752,862)	(151,806)	(12,904,668)	
Invested in other long-term assets		(161,923)								(75,554)	(198,191)	(435,668)	
Reserve for economic Uncertainties	5.0%	303,698	358,358	275,733	270,062	107,075	122,706	91,734	169,530	273,658	417,036	2,582,408	
Restricted: (7/1/18 balances):													
Prop 39 Clean Energy	2013-14	-	53,188	48,992	48,907	47,167	53,216	51,109	52,741	57,367	-	51,160	463,848
College Readiness	2016-17	-	61,502	45,860	61,324	62,733	-	-	-	-	34,208	-	265,627
Prop 1D	2015-16	-	-	-	-	-	-	-	-	-	95,590	106,607	202,197
Total Net assets invested or reserved	320,101	764,201	475,732	452,735	264,735	205,467	181,430	241,726	459,581	9,389,016	587	12,755,310	
at Assets available for operations	(59,895)	2,869,187	856,234	409,316	1,069,309	1,289,301	1,424,554	1,101,100	2,761,580	(1,499,951)	1,767,311	11,988,046	
	-0.99%	40.03%	15.53%	7.58%	49.93%	52.54%	77.65%	32.48%	50.46%	-17.98%	45.83%	23.21%	

CASH FLOW SUMMARY



The ending cash balance at 5/31/18 was \$14M, and the projected ending cash balance at 6/30/18 is \$10.3M.

MAGNOLIA SCIENCE ACADEMY – 1

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	4,537,680	5,459,002	5,505,533	5,511,579	973,898
Federal Revenue	458,758	1,088,351	1,166,901	1,184,438	725,681
Other State Revenues	768,820	890,794	1,299,057	1,363,612	594,792
Local Revenues	56,452	69,650	76,325	76,325	19,873
Fundraising and Grants	57,831	65,000	58,185	58,185	354
Total Revenue	5,879,541	7,572,797	8,106,001	8,194,139	2,314,598
Expenses					
Compensation and Benefits	3,098,193	3,515,834	3,551,674	3,559,306	461,113
Books and Supplies	309,303	514,102	763,511	507,274	197,971
Services and Other Operating Expenditures	2,139,819	3,276,235	2,924,353	2,940,401	800,582
Depreciation	-	153,345	153,345	160,174	160,174
Other Outflows	16,784	-	-	-	(16,784)
Total Expenses	5,564,098	7,459,516	7,392,883	7,167,154	1,603,056
Operating Income	315,443	113,281	713,118	1,026,984	711,542

SUMMARY OF RESULTS

Forecasting a net income of **\$1,026,984**; There is no net change from April forecast.

FORECAST CHANGES

No Forecast Changes

MAGNOLIA SCIENCE ACADEMY - 2

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,716,057	4,724,787	4,540,508	4,480,488	764,431
Federal Revenue	307,151	454,654	523,143	530,459	223,308
Other State Revenues	552,024	359,588	646,947	680,764	128,740
Local Revenues	39,967	58,680	38,679	40,006	39
Fundraising and Grants	27,827	20,550	23,464	30,051	2,224
Total Revenue	4,643,025	5,618,259	5,772,741	5,761,767	1,118,742
Expenses					
Compensation and Benefits	2,667,861	3,110,910	3,179,649	3,097,362	429,501
Books and Supplies	302,231	400,942	620,818	402,394	100,163
Services and Other Operating Expenditures	1,476,789	1,923,796	1,827,005	1,963,485	486,695
Depreciation	51,653	51,413	51,413	51,413	(240)
Other Outflows	30,177	-	-	-	(30,177)
Total Expenses	4,528,712	5,487,060	5,678,885	5,514,654	985,942
Operating Income	114,313	131,198	93,856	247,113	132,800

SUMMARY OF RESULTS

Forecasting a net income of **\$247,113**; There is no net change from April Forecast.

FORECAST CHANGES

No Forecast Changes

MAGNOLIA SCIENCE ACADEMY - 3

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,778,876	4,463,366	4,404,123	4,465,612	686,737
Federal Revenue	227,499	485,007	516,116	499,769	272,270
Other State Revenues	648,742	447,300	749,119	785,415	136,673
Local Revenues	55,681	40,578	45,366	58,266	2,586
Fundraising and Grants	26,429	19,617	14,735	27,058	629
Total Revenue	4,737,226	5,455,868	5,729,459	5,836,121	1,098,895
Expenses					
Compensation and Benefits	2,618,818	2,824,322	2,884,881	2,844,938	226,120
Books and Supplies	225,444	434,314	629,654	389,259	163,816
Services and Other Operating Expenditures	1,742,165	2,058,008	2,099,505	2,146,320	404,155
Depreciation	35,010	19,096	19,096	20,723	(14,286)
Other Outflows	2,560	-	-	-	(2,560)
Total Expenses	4,623,996	5,335,741	5,633,136	5,401,240	777,244
Operating Income	113,230	120,127	96,323	434,880	321,650

SUMMARY OF RESULTS

Forecasting a net income of **\$434,880**; There is no net change from April forecast.

FORECAST CHANGES

No Forecast Changes

MAGNOLIA SCIENCE ACADEMY - 4

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	1,473,522	1,875,756	1,697,825	1,716,446	242,924
Federal Revenue	164,670	259,640	240,169	241,824	77,154
Other State Revenues	356,390	150,859	374,018	374,896	18,506
Local Revenues	27,669	22,035	26,946	28,058	389
Fundraising and Grants	9,352	3,000	5,517	10,368	1,017
Total Revenue	2,031,603	2,311,290	2,344,475	2,371,593	339,990
Expenses					
Compensation and Benefits	947,838	1,337,560	1,085,264	1,110,255	162,417
Books and Supplies	98,918	113,174	380,027	176,221	77,303
Services and Other Operating Expenditures	618,691	789,378	835,279	839,371	220,680
Depreciation	14,355	15,656	15,656	15,656	1,301
Other Outflows	12,940	-	-	-	(12,940)
Total Expenses	1,692,742	2,255,768	2,316,226	2,141,504	448,762
Operating Income	338,861	55,522	28,249	230,089	(108,771)

SUMMARY OF RESULTS

Forecasting a net income of **\$230,089**; This is an increase of \$4,919 from April forecast.

FORECAST CHANGES

Other State Revenues (+\$364)

Increase to actuals for Child Nutrition – State revenues

Local Revenues (+\$1,113)

Increase in actuals due to Option 3 grant not budgeted

Fundraising and Grants (+\$3,442)

Increase due to exceeding fundraising goals

MAGNOLIA SCIENCE ACADEMY - 5

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
SUMMARY					
Revenue					
LCFF Entitlement	1,632,806	1,939,936	1,958,592	1,930,914	298,108
Federal Revenue	172,539	226,461	246,483	247,385	74,845
Other State Revenues	366,881	180,136	423,857	421,755	54,874
Local Revenues	108,335	28,536	148,604	155,940	47,605
Fundraising and Grants	-	1,000	2,017	2,017	2,017
Total Revenue	2,280,561	2,376,069	2,779,553	2,758,010	477,449
Expenses					
Compensation and Benefits	1,265,182	1,399,666	1,460,085	1,441,167	175,985
Books and Supplies	155,966	225,109	484,210	284,646	128,680
Services and Other Operating Expenditures	487,375	675,372	709,346	709,404	222,029
Depreciation	15,763	11,400	18,908	18,908	3,145
Other Outflows	1,183	-	-	-	(1,183)
Total Expenses	1,925,469	2,311,546	2,672,550	2,454,125	528,656
Operating Income	355,092	64,523	107,003	303,885	(51,207)

SUMMARY OF RESULTS

Forecasting a net income of **\$303,885**; This is an increase of \$1,336 from the April forecast.

FORECAST CHANGES

Local Revenues (+\$1,336)

Increase in actuals due to Option 3 grant not budgeted

MAGNOLIA SCIENCE ACADEMY - 6

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	1,271,598	1,574,417	1,490,511	1,451,424	179,826
Federal Revenue	123,595	170,405	175,551	179,533	55,938
Other State Revenues	230,396	220,619	288,267	296,206	65,810
Local Revenues	8,766	-	8,630	9,965	1,200
Fundraising and Grants	16,771	15,000	14,749	16,771	-
Total Revenue	1,651,126	1,980,442	1,977,707	1,953,899	302,774
Expenses					
Compensation and Benefits	936,425	1,173,022	1,182,176	1,161,242	224,817
Books and Supplies	77,948	127,250	196,445	135,343	57,395
Services and Other Operating Expenditures	414,376	509,765	514,556	518,325	103,949
Depreciation	18,130	28,726	28,726	19,778	1,648
Other Outflows	6,761	-	-	-	(6,761)
Total Expenses	1,453,640	1,838,764	1,921,903	1,834,689	381,049
Operating Income	197,486	141,678	55,804	119,211	(78,275)

SUMMARY OF RESULTS

Forecasting a net income of **\$119,211**; This is a decrease of **-\$8,852** from the April Forecast.

FORECAST CHANGES

LCFF Entitlement (+\$11)

Minor prior year adjustment received

Local Revenues (+\$1,335)

Increase in actuals due to Option 3 grant not budgeted

Fundraising and Grants (+\$2,022)

Increase due to exceeding fundraising goals

Services and Other Operating Expenditures (-\$12,220)

Prior year overaccrued SB740 expenses to be written off

MAGNOLIA SCIENCE ACADEMY - 7

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	2,216,901	2,658,045	2,574,310	2,572,334	355,432
Federal Revenue	197,452	235,853	251,998	263,088	65,636
Other State Revenues	687,890	564,241	802,711	827,717	139,827
Local Revenues	54,010	53,168	53,111	54,318	308
Fundraising and Grants	18,307	11,000	12,898	20,205	1,897
Total Revenue	3,174,560	3,522,307	3,695,027	3,737,660	563,100
Expenses					
Compensation and Benefits	1,478,916	1,682,985	1,672,036	1,675,843	196,928
Books and Supplies	162,200	188,317	419,268	208,228	46,028
Services and Other Operating Expenditures	1,337,191	1,551,087	1,469,252	1,483,682	146,491
Depreciation	18,596	45,159	44,909	22,844	4,249
Other Outflows	2,583	-	-	-	(2,583)
Total Expenses	2,999,485	3,467,548	3,605,465	3,390,597	391,112
Operating Income	175,076	54,759	89,561	347,063	171,988

SUMMARY OF RESULTS

Forecasting a net income of **\$347,063**; This is an increase of \$498 from the April forecast.

FORECAST CHANGES

LCFF Entitlement (+\$20)

Increase for prior year adjustments received.

Local Revenues (+\$1,207)

Increase in actuals due to Option 3 grant not budgeted

Fundraising and Grants (+\$1,815)

Increase due to exceeding fundraising goals

Services and Other Operating Expenditures (-\$2,544)

Prior year ASES revenue not received to be written off

MAGNOLIA SCIENCE ACADEMY - 8

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,872,205	4,656,757	4,525,841	4,545,675	673,470
Federal Revenue	213,669	304,497	336,842	342,766	129,097
Other State Revenues	621,798	528,197	840,876	841,820	220,021
Local Revenues	47,618	34,273	42,972	47,617	(1)
Fundraising and Grants	23,598	20,000	22,236	25,787	2,189
Total Revenue	4,778,888	5,543,724	5,768,767	5,803,665	1,024,777
Expenses					
Compensation and Benefits	2,322,457	2,782,961	2,754,796	2,756,940	434,483
Books and Supplies	247,322	426,715	643,235	416,576	169,254
Services and Other Operating Expenditures	1,715,958	2,090,297	2,206,121	2,209,125	493,167
Depreciation	62,155	96,064	96,064	90,528	28,373
Other Outflows	8,688	-	-	-	(8,688)
Total Expenses	4,356,581	5,396,037	5,700,216	5,473,169	1,116,588
Operating Income	422,307	147,687	68,551	330,496	(91,811)

SUMMARY OF RESULTS

Forecasting a net income of **\$330,496**; This is an increase of \$8,907 from April forecast.

FORECAST CHANGES

Local Revenues (+4,513)

Increase in actuals due to Option 3 grant not budgeted

Fundraising and Grants (+\$3,551)

Increase due to exceeding fundraising goals

Compensation and Benefits (+\$3,839)

Increased due to staffing changes

Services and Other Operating Expenditures (-\$2,996)

Prior year ASES revenue not received to be written off

MAGNOLIA SCIENCE ACADEMY – SA

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	5,372,785	7,467,687	6,793,513	6,705,513	1,332,728
Federal Revenue	464,058	658,206	662,529	680,931	216,872
Other State Revenues	531,462	585,070	638,830	693,881	162,419
Local Revenues	56,656	64,612	56,723	62,681	6,025
Fundraising and Grants	50,166	32,446	48,358	52,479	2,313
Total Revenue	6,475,128	8,808,020	8,199,952	8,195,484	1,720,356
Expenses					
Compensation and Benefits	4,291,309	4,576,489	4,493,395	4,615,074	323,765
Books and Supplies	540,654	733,114	677,539	677,538	136,884
Services and Other Operating Expenditures	1,805,214	2,490,994	2,324,944	2,100,689	295,475
Depreciation	364,131	505,350	505,350	547,780	183,649
Other Outflows	462,330	173,107	173,107	399,641	(62,689)
Total Expenses	7,463,638	8,479,055	8,174,335	8,340,722	877,084
Operating Income	(988,511)	328,966	25,617	(145,238)	843,272

SUMMARY OF RESULTS

Forecasting a net loss of **(-\$145,238)**. This is a decrease of -\$121,885 from April forecast.

FORECAST CHANGES

Federal Revenue (+\$2,625)

Increase to actuals for Title I funding

Fundraising and Grants (+\$4,121)

Increase in actuals due to exceeding fundraising goals

Compensation and Benefits (-\$132,782)

Increase to match actuals and forecast out remaining fiscal year, including adding overtime hours for 2400 and 2900 staff and changing staff previously budgeted part-time to full-time based on actuals

Services and Other Operating Expenditures (+\$4,151)

Increased due to a correction for a prior year CharterSafe charge; moved to MSA-SD

MAGNOLIA SCIENCE ACADEMY - SD

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	2,641,864	3,298,113	2,960,085	2,950,464	308,600
Federal Revenue	52,801	125,122	131,511	134,192	81,391
Other State Revenues	604,797	393,481	635,855	674,527	69,730
Local Revenues	57,221	78,739	75,435	76,164	18,942
Fundraising and Grants	30,503	31,153	33,051	33,051	2,548
Total Revenue	3,387,186	3,926,609	3,835,935	3,868,397	481,211
Expenses					
Compensation and Benefits	1,984,958	2,210,402	2,199,260	2,160,423	175,465
Books and Supplies	71,618	144,548	330,564	125,902	54,283
Services and Other Operating Expenditures	1,265,623	1,352,286	1,437,066	1,539,069	273,446
Depreciation	40,901	30,295	30,295	30,951	(9,950)
Other Outflows	11,675	-	-	-	(11,675)
Total Expenses	3,374,775	3,737,532	3,997,185	3,856,345	481,570
Operating Income	12,411	189,077	(161,249)	12,053	(359)

SUMMARY OF RESULTS

Forecasting a net income of **\$12,053**; This is a decrease of **-\$55,819** from April forecast.

FORECAST CHANGES

Services and Other Operating Expenditures (-\$55,819)

Increase in budget categories equipment leases, rent, and prior year CharterSafe expense transferred from MSA-SA.

MERF

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	-	-	-	-	-
Federal Revenue	51,600	-	8,082	8,082	(43,518)
Other State Revenues	-	-	-	-	-
Local Revenues	5,596,384	6,392,850	6,446,755	6,450,222	853,837
Fundraising and Grants	107,243	-	134,875	134,875	27,632
Total Revenue	5,755,228	6,392,850	6,589,712	6,593,179	837,951
Expenses					
Compensation and Benefits	2,640,205	3,055,489	2,983,114	2,983,114	342,909
Books and Supplies	22,698	70,421	66,261	66,261	43,563
Services and Other Operating Expenditures	2,026,375	2,726,775	3,046,200	3,023,658	997,284
Depreciation	1,320	933	933	933	(387)
Other Outflows	10,281	-	-	-	(10,281)
Total Expenses	4,700,879	5,853,618	6,096,508	6,073,966	1,373,087
Operating Income	1,054,349	539,232	493,204	519,212	(535,136)

SUMMARY OF RESULTS

Forecasting a net income of **\$519,212**; This is a decrease -\$8,976 from April forecast.

FORECAST CHANGES

Local Revenue (+\$200)

Increase per actuals – interest earned

Services and Other Operating Expenditures (-\$9,176)

Increase actuals due to a prior year legal bill and prior year SUI LEC, as well as conference not budgeted

Exhibits

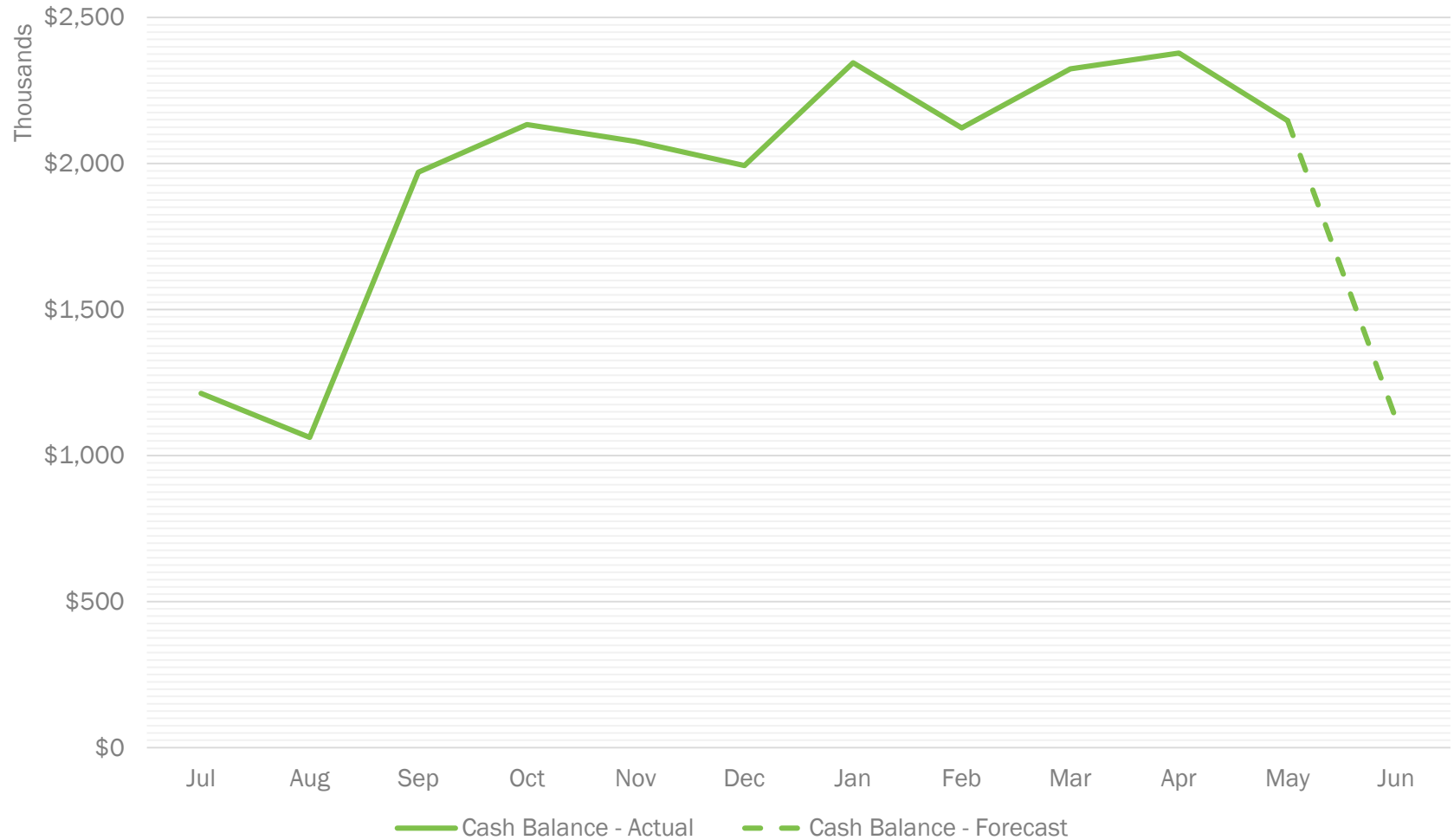
edtec 



MSA-1 Monthly Cash Balance



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



MSA-2 Monthly Cash Balance



Projected ending cash balance at 6/30/18 is \$723K



MSA-3 Monthly Cash Balance

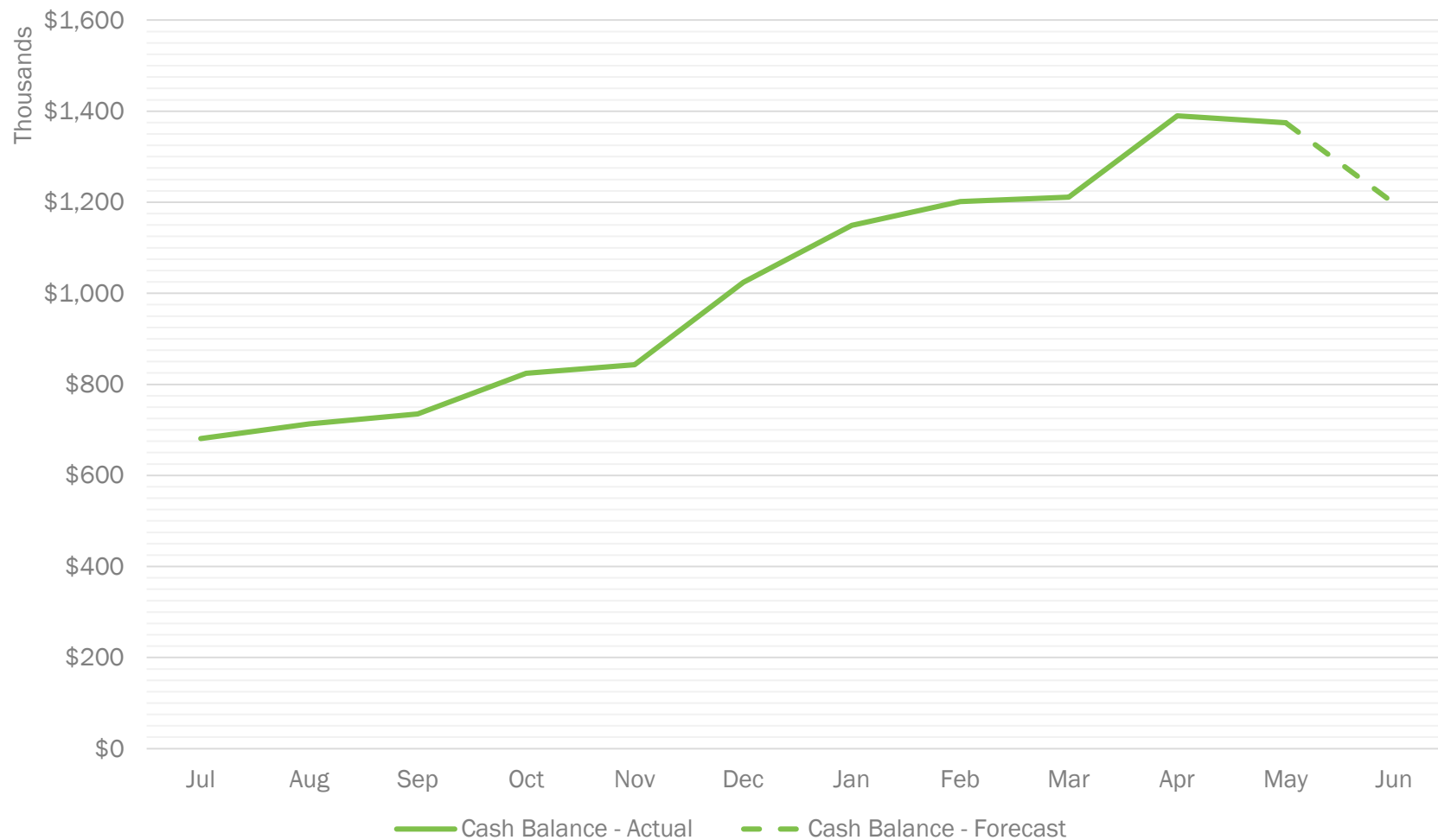


Projected ending cash balance at 6/30/18 is \$399K



MSA-4 Monthly Cash Balance

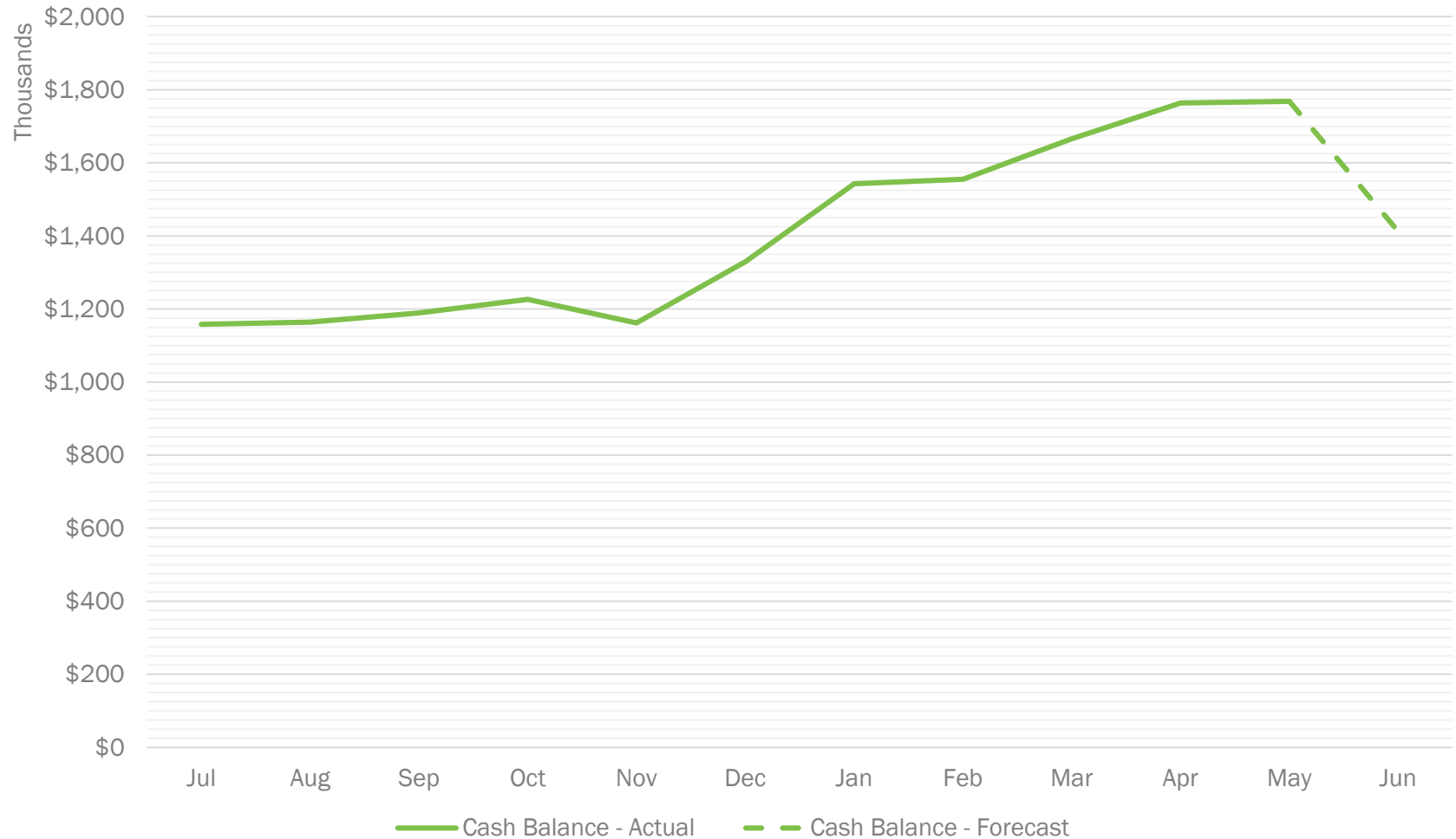
Projected ending cash balance at 6/30/18 is \$1.2M



MSA-5 Monthly Cash Balance



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



MSA-6 Monthly Cash Balance



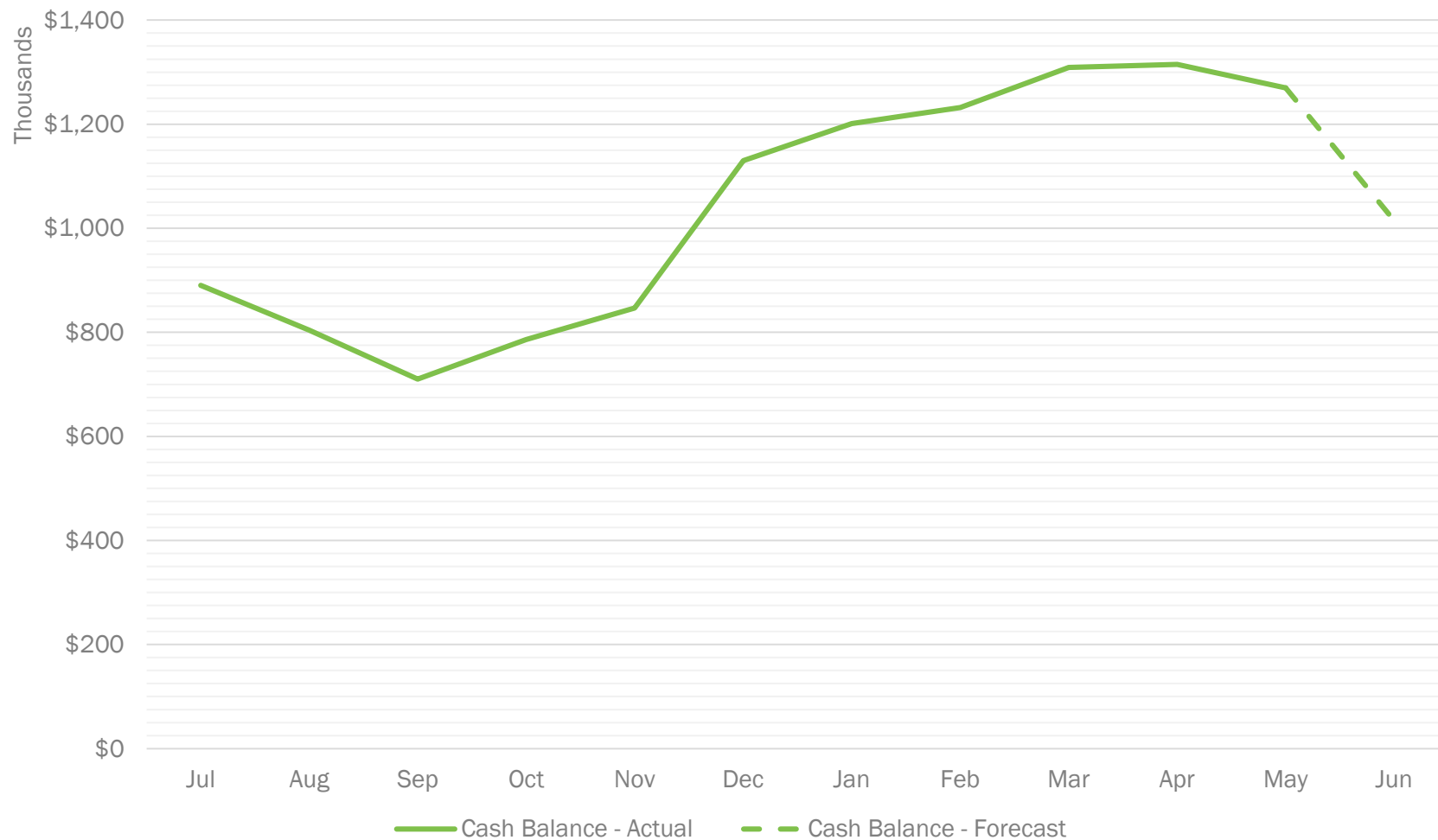
Projected ending cash balance at 6/30/18 is \$1.2M



MSA-7 Monthly Cash Balance



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



MSA-8 Monthly Cash Balance



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



MSA-SA Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$738k



MSA-SD Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$597K



MERF Monthly Cash Balance

Projected ending cash balance at 6/30/18 is \$827K



May 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
	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018	May FY2018
ASSETS												
Cash Balance	2,147,257	1,074,266	724,206	1,374,525	1,768,127	1,245,315	1,269,874	1,934,565	846,250	803,588	870,664	14,058,636
Accounts Receivable	48,348	41,581	40,722	17,331	17,504	15,905	26,302	45,122	28,254	47,972	463	329,503
Other Current Assets	-	-	-	-	-	-	4,000	-	19,890	25,000	16,000	64,890
Prepays	-	-	-	-	6,547	-	1,100	72,759	-	20,000	722,206	822,611
Fixed Assets, Net	453,075	105,147	72,441	47,759	29,544	38,586	19,455	128,556	21,670,598	284,557	16,403	22,866,122
Investments	161,923	-	-	-	-	-	-	-	75,554	198,191	-	435,668
Due From Others	1,122,613	122,572	3,699	(2,317)	(8,168)	199,942	(129)	1,722,482	(2,184,163)	101,218	(360,355)	717,394
TOTAL ASSETS	3,933,215	1,343,566	841,068	1,437,298	1,813,555	1,499,748	1,320,602	3,903,484	20,456,382	1,480,525	1,265,380	39,294,824
LIABILITIES & EQUITY												
Accounts Payable	48,575	231,889	34,097	45,787	27,041	2,853	46,843	24,918	74,231	30,828	21,412	588,473
Due to Others	108,000	-	-	-	-	-	-	-	611,081	-	822,101	1,541,182
Current Loans and Other Payables	74,921	100,280	61,777	22,494	55,866	40,493	86,354	89,860	129,708	36,794	134,296	832,843
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	315,443	114,313	113,230	338,861	355,092	197,486	175,076	422,307	(988,511)	12,411	1,054,349	2,110,057
TOTAL LIABILITIES & EQUITY	3,933,215	1,343,566	841,068	1,437,298	1,813,555	1,499,748	1,320,602	3,903,484	20,456,382	1,480,525	1,265,380	39,294,824

Intercompany Balances

Total cumulative intercompany payable/receivable was \$5M at 05/31

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	-	-	-	-	-	-	-	90,927	98,769
MSA-2	5,612		-	531	-	-	-	-	2,420	-	3,801	12,363
MSA-3	-	-		-	-	-	-	318	2,411	-	176	2,905
MSA-4	-	-	-		-	-	-	-	2,954	-	66	3,020
MSA-5	-	0	-	-		-	-	-	5,233	-	2,935	8,168
MSA-6	-	-	-	-	-		-	-	-	-	58	58
MSA-7	-	-	-	-	-	-		-	-	-	129	129
MSA-8	-	-	-	-	-	-	-		-	-	434	434
MSA-SA	75,554	-	-	-	-	-	-	-		-	2,156,333	2,231,887
MSA-SD	198,880	2,420	72	-	-	-	-	-	14,121		145	215,638
MERF	371,550	131,205	-	172	-	200,000	-	1,722,598	10,244	-		2,435,769
Total Due From	651,596	134,936	6,604	703	-	200,000	-	1,722,916	37,384	-	2,255,002	5,009,141
Total Due To	(98,769)	(12,363)	(2,905)	(3,020)	(8,168)	(58)	(129)	(434)	(2,231,887)	(215,638)	(2,435,769)	
Net Balance	552,827	122,572	3,699	(2,317)	(8,168)	199,942	(129)	1,722,482	(2,194,503)	(215,638)	(180,767)	

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

Intercompany Balances

Total FY17-18 intercompany payable/receivable was \$704K at 05/31

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	-	-	-	-	-	-	-	-	-	32,181	33,491
MSA-2	5,612	-	531	-	-	-	-	-	2,420	-	-	496	9,058
MSA-3	-	-	-	-	-	-	-	318	2,411	-	-	158	2,887
MSA-4	348	-	-	-	-	-	-	-	-	-	-	66	414
MSA-5	-	0	-	-	-	-	-	-	5,233	-	-	2,935	8,168
MSA-6	-	-	-	-	-	-	-	-	-	-	-	58	58
MSA-7	-	-	-	-	-	-	-	-	-	-	-	129	129
MSA-8	-	-	-	-	-	-	-	-	-	-	-	434	434
MSA-SA	75,554	-	-	-	-	-	-	-	-	-	-	214,938	290,492
MSA-SC	-	-	-	-	-	-	-	-	-	-	-	-	-
MSA-SD	198,880	2,420	-	72	-	-	-	-	14,121	-	-	145	215,638
MERF	138,792	-	172	-	-	-	-	2,050	2,424	-	-	-	143,438
Total Due From	419,186	3,731	703	72	-	-	-	2,368	26,610	-	-	251,539	704,208
Total Due To	(33,491)	(9,058)	(2,887)	(414)	(8,168)	(58)	(129)	(434)	(290,492)	-	(215,638)	(143,438)	
Net Balance	385,695	(5,328)	(2,184)	(343)	(8,168)	(58)	(129)	1,934	(263,882)	-	(215,638)	108,101	

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

MSA-1
 Budget vs. Actual - Restricted and Unrestricted
 As of May 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	4,010,444	4,801,255	790,811	4,537,680	5,505,533	967,853
Federal Revenue	398,200	1,165,180	766,980	60,558	1,721	(58,837)	458,758	1,166,901	708,143
Other State Revenues	611,530	891,167	279,637	157,290	407,890	250,600	768,820	1,299,057	530,237
Local Revenues	6,548	118,832	112,284	49,905	(42,507)	(92,412)	56,452	76,325	19,873
Fundraising and Grants	481	-	(481)	57,350	58,185	835	57,831	58,185	354
Total Revenue	1,543,994	2,879,457	1,335,463	4,335,547	5,226,544	890,997	5,879,541	8,106,001	2,226,460
Expenses									
Compensation and Benefits	438,236	1,325,895	887,659	2,659,957	2,225,779	(434,178)	3,098,193	3,551,674	453,481
Books and Supplies	197,984	330,232	132,248	111,319	433,279	321,960	309,303	763,511	454,208
Services and Other Operating Expenditures	206,628	816,460	609,832	1,933,192	2,107,893	174,701	2,139,819	2,924,353	784,534
Depreciation	-	-	-	-	153,345	153,345	-	153,345	153,345
Other Outflows	-	-	-	16,784	-	(16,784)	16,784	-	(16,784)
Total Expenses	842,847	2,472,587	1,629,740	4,721,251	4,920,296	199,044	5,564,098	7,392,883	1,828,784
Operating Income	701,146	406,870	(294,276)	(385,704)	306,249	691,952	315,443	713,119	397,676

MSA-2
 Budget vs. Actual - Restricted and Unrestricted
 As of May 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	3,276,334	3,952,425	676,091	3,716,057	4,540,508	824,451
Federal Revenue	276,540	492,533	215,993	30,610	30,610	(0)	307,151	523,143	215,992
Other State Revenues	419,137	271,396	(147,741)	132,887	375,551	242,664	552,024	646,947	94,923
Local Revenues	3,203	205,868	202,665	36,764	(167,189)	(203,953)	39,967	38,679	(1,288)
Fundraising and Grants	-	-	-	27,827	23,464	(4,363)	27,827	23,464	(4,363)
Total Revenue	1,138,603	1,557,880	419,277	3,504,422	4,214,861	710,439	4,643,025	5,772,741	1,129,716
Expenses									
Compensation and Benefits	757,252	1,116,895	359,643	1,910,609	2,062,754	152,145	2,667,861	3,179,649	511,788
Books and Supplies	189,471	299,652	110,181	112,760	321,166	208,406	302,231	620,818	318,587
Services and Other Operating Expenditures	124,167	188,352	64,185	1,352,623	1,638,653	286,030	1,476,789	1,827,005	350,216
Depreciation	-	(0)	(0)	51,653	51,413	(240)	51,653	51,413	(240)
Total Expenses	1,070,890	1,604,899	534,008	3,457,822	4,073,986	616,164	4,528,712	5,678,885	1,150,173
Operating Income	67,713	(47,019)	(114,732)	46,600	140,875	94,275	114,313	93,856	(20,457)

MSA-3

Budget vs. Actual - Restricted and Unrestricted

As of May 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	3,331,643	3,836,005	504,362	3,778,876	4,404,123	625,247
Federal Revenue	219,205	492,122	272,917	8,294	23,994	15,700	227,499	516,116	288,617
Other State Revenues	517,467	378,418	(139,049)	131,275	370,701	239,426	648,742	749,119	100,377
Local Revenues	2,420	244,060	241,640	53,260	(198,694)	(251,954)	55,681	45,366	(10,315)
Fundraising and Grants	-	-	-	26,429	14,735	(11,694)	26,429	14,735	(11,694)
Total Revenue	1,186,326	1,682,718	496,392	3,550,900	4,046,741	495,841	4,737,226	5,729,459	992,233
Expenses									
Compensation and Benefits	539,968	1,083,021	543,053	2,078,850	1,801,860	(276,990)	2,618,818	2,884,881	266,063
Books and Supplies	113,168	294,156	180,988	112,275	335,498	223,223	225,444	629,654	404,210
Services and Other Operating Expenditures	188,736	299,721	110,985	1,553,429	1,799,784	246,355	1,742,165	2,099,505	357,340
Depreciation	-	-	-	35,010	19,096	(15,914)	35,010	19,096	(15,914)
Other Outflows	-	-	-	2,560	-	(2,560)	2,560	-	(2,560)
Total Expenses	841,873	1,676,898	835,025	3,782,123	3,956,238	174,115	4,623,996	5,633,136	1,009,140
Operating Income	344,453	5,820	(338,633)	(231,223)	90,503	321,726	113,230	96,323	(16,907)

MSA-4

Budget vs. Actual - Restricted and Unrestricted

As of May 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	1,297,340	1,470,433	173,093	1,473,522	1,697,825	224,303
Federal Revenue	157,074	211,209	54,135	7,596	28,960	21,364	164,670	240,169	75,499
Other State Revenues	302,190	106,103	(196,087)	54,200	267,915	213,715	356,390	374,018	17,628
Local Revenues	8,801	103,029	94,228	18,869	(76,083)	(94,952)	27,669	26,946	(723)
Fundraising and Grants	-	-	-	9,352	5,517	(3,835)	9,352	5,517	(3,835)
Total Revenue	644,247	647,733	3,486	1,387,356	1,696,742	309,386	2,031,603	2,344,475	312,872
Expenses									
Compensation and Benefits	141,457	410,530	269,073	806,381	674,734	(131,647)	947,838	1,085,264	137,426
Books and Supplies	54,277	59,888	5,611	44,641	320,139	275,498	98,918	380,027	281,109
Services and Other Operating Expenditures	107,525	237,219	129,694	511,166	598,060	86,894	618,691	835,279	216,588
Depreciation	-	-	-	14,355	15,656	1,301	14,355	15,656	1,301
Other Outflows	-	-	-	12,940	-	(12,940)	12,940	-	(12,940)
Total Expenses	303,259	707,637	404,378	1,389,483	1,608,589	219,106	1,692,742	2,316,226	623,484
Operating Income	340,987	(59,904)	(400,891)	(2,127)	88,153	90,280	338,861	28,249	(310,612)

MSA-5

Budget vs. Actual - Restricted and Unrestricted

As of May 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	1,431,691	1,697,410	265,719	1,632,806	1,958,592	325,786
Federal Revenue	157,424	218,092	60,668	15,116	28,391	13,275	172,539	246,483	73,944
Other State Revenues	326,460	153,766	(172,694)	40,421	270,091	229,670	366,881	423,857	56,976
Local Revenues	87,410	66,891	(20,519)	20,925	81,713	60,788	108,335	148,604	40,269
Fundraising and Grants	-	-	-	-	2,017	2,017	-	2,017	2,017
Total Revenue	772,408	699,931	(72,477)	1,508,153	2,079,622	571,468	2,280,561	2,779,553	498,991
Expenses									
Compensation and Benefits	154,542	458,722	304,180	1,110,640	1,001,363	(109,277)	1,265,182	1,460,085	194,903
Books and Supplies	77,490	32,555	(44,935)	78,476	451,655	373,179	155,966	484,210	328,244
Services and Other Operating Expenditures	82,844	226,297	143,453	404,531	483,049	78,518	487,375	709,346	221,971
Depreciation	-	0	0	15,763	18,908	3,145	15,763	18,908	3,145
Other Outflows	-	-	-	1,183	-	(1,183)	1,183	-	(1,183)
Total Expenses	314,876	717,574	402,698	1,610,593	1,954,975	344,382	1,925,469	2,672,549	747,080
Operating Income	457,532	(17,643)	(475,175)	(102,440)	124,647	227,086	355,092	107,004	(248,089)

MSA-6

Budget vs. Actual - Restricted and Unrestricted

As of May 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	1,120,211	1,292,422	172,211	1,271,598	1,490,511	218,913
Federal Revenue	98,148	153,351	55,203	25,447	22,200	(3,247)	123,595	175,551	51,956
Other State Revenues	181,293	171,048	(10,245)	49,102	117,219	68,117	230,396	288,267	57,871
Local Revenues	7,817	11,308	3,491	949	(2,678)	(3,627)	8,766	8,630	(136)
Fundraising and Grants	-	-	-	16,771	14,749	(2,022)	16,771	14,749	(2,022)
Total Revenue	438,645	533,796	95,151	1,212,481	1,443,912	231,431	1,651,126	1,977,708	326,582
Expenses									
Compensation and Benefits	89,219	328,114	238,895	847,206	854,062	6,856	936,425	1,182,176	245,751
Books and Supplies	41,933	73,838	31,905	36,015	122,607	86,592	77,948	196,445	118,497
Services and Other Operating Expenditures	67,753	135,046	67,293	346,623	379,510	32,887	414,376	514,556	100,180
Depreciation	-	-	-	18,130	28,726	10,596	18,130	28,726	10,596
Other Outflows	-	-	-	6,761	-	(6,761)	6,761	-	(6,761)
Total Expenses	198,906	536,998	338,092	1,254,734	1,384,905	130,171	1,453,640	1,921,903	468,263
Operating Income	239,739	(3,202)	(242,941)	(42,253)	59,007	101,260	197,486	55,805	(141,681)

MSA-7

Budget vs. Actual - Restricted and Unrestricted
As of May 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	1,958,518	2,244,235	285,717	2,216,901	2,574,310	357,409
Federal Revenue	172,614	251,998	79,384	24,838	-	(24,838)	197,452	251,998	54,546
Other State Revenues	607,082	503,884	(103,198)	80,808	298,827	218,019	687,890	802,711	114,821
Local Revenues	19,414	84,524	65,110	34,597	(31,413)	(66,010)	54,011	53,111	(900)
Fundraising and Grants	45	(0)	(46)	18,262	12,898	(5,364)	18,307	12,898	(5,410)
Total Revenue	1,057,538	1,170,481	112,942	2,117,023	2,524,547	407,524	3,174,561	3,695,028	520,467
Expenses									
Compensation and Benefits	439,974	570,194	130,220	1,038,941	1,101,842	62,901	1,478,916	1,672,036	193,120
Books and Supplies	77,939	118,029	40,090	84,260	301,239	216,979	162,200	419,268	257,068
Services and Other Operating Expenditures	277,974	482,258	204,284	1,059,217	986,994	(72,223)	1,337,191	1,469,252	132,061
Depreciation	-	-	-	18,596	44,909	26,313	18,596	44,909	26,313
Total Expenses	795,887	1,170,481	374,594	2,203,597	2,434,984	231,387	2,999,485	3,605,465	605,980
Operating Income	261,651	(0)	(261,651)	(86,575)	89,563	176,138	175,076	89,563	(85,514)

MSA-8

Budget vs. Actual - Restricted and Unrestricted

As of May 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	3,416,718	3,938,041	521,323	3,872,205	4,525,841	653,636
Federal Revenue	213,669	336,842	123,173	-	-	-	213,669	336,842	123,173
Other State Revenues	514,678	456,297	(58,381)	107,120	384,579	277,459	621,798	840,876	219,078
Local Revenues	19,027	114,656	95,629	28,591	(71,684)	(100,275)	47,618	42,972	(4,646)
Fundraising and Grants	-	(0)	(0)	23,598	22,236	(1,362)	23,598	22,236	(1,362)
Total Revenue	1,202,861	1,495,595	292,733	3,576,027	4,273,172	697,146	4,778,888	5,768,767	989,879
Expenses									
Compensation and Benefits	436,174	1,138,279	702,105	1,886,283	1,616,517	(269,766)	2,322,457	2,754,796	432,339
Books and Supplies	84,525	56,639	(27,886)	162,797	586,596	423,799	247,322	643,235	395,913
Services and Other Operating Expenditures	238,968	300,676	61,708	1,476,990	1,905,445	428,455	1,715,958	2,206,121	490,163
Depreciation	-	-	-	62,155	96,064	33,909	62,155	96,064	33,909
Total Expenses	759,667	1,495,594	735,927	3,596,914	4,204,622	607,708	4,356,581	5,700,216	1,343,635
Operating Income	443,194	1	(443,194)	(20,887)	68,550	89,437	422,307	68,551	(353,756)

MSA-SA

Budget vs. Actual - Restricted and Unrestricted

As of May 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	5,267,337	6,651,433	1,384,096	5,372,785	6,793,513	1,420,728
Federal Revenue	403,009	601,480	198,471	61,049	61,049	(0)	464,058	662,529	198,471
Other State Revenues	353,509	422,496	68,987	177,953	216,334	38,381	531,462	638,830	107,368
Local Revenues	18,343	362,084	343,741	38,312	(305,361)	(343,673)	56,655	56,723	68
Fundraising and Grants	-	-	-	50,166	48,358	(1,808)	50,166	48,358	(1,808)
Total Revenue	880,309	1,528,140	647,831	5,594,818	6,671,813	1,076,995	6,475,127	8,199,953	1,724,826
Expenses									
Compensation and Benefits	635,697	922,871	287,174	3,655,613	3,570,524	(85,089)	4,291,309	4,493,395	202,086
Books and Supplies	269,796	386,089	116,293	270,858	291,450	20,592	540,654	677,539	136,885
Services and Other Operating Expenditures	217,879	256,954	39,075	1,587,335	2,067,990	480,655	1,805,214	2,324,944	519,730
Depreciation	-	0	0	364,131	505,350	141,219	364,131	505,350	141,219
Other Outflows	85,980	0	(85,980)	376,350	173,107	(203,243)	462,330	173,108	(289,223)
Total Expenses	1,209,351	1,565,914	356,563	6,254,287	6,608,421	354,134	7,463,638	8,174,336	710,698
Operating Income	(329,042)	(37,774)	291,267	(659,470)	63,392	722,861	(988,512)	25,617	1,014,129

MSA-SD

Budget vs. Actual - Restricted and Unrestricted

As of May 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	2,582,861	2,882,227	299,366	2,641,864	2,960,085	318,221
Federal Revenue	42,731	131,511	88,779	10,070	-	(10,070)	52,801	131,511	78,710
Other State Revenues	486,877	299,994	(186,883)	117,920	335,861	217,941	604,797	635,855	31,058
Local Revenues	-	11,804	11,804	57,221	63,631	6,410	57,221	75,435	18,214
Fundraising and Grants	-	-	-	30,503	33,051	2,548	30,503	33,051	2,548
Total Revenue	588,611	521,167	(67,444)	2,798,575	3,314,770	516,194	3,387,186	3,835,936	448,750
Expenses									
Compensation and Benefits	310,768	355,385	44,616	1,674,190	1,843,875	169,685	1,984,958	2,199,260	214,301
Books and Supplies	23,960	52,002	28,042	47,658	278,562	230,904	71,618	330,564	258,946
Services and Other Operating Expenditures	155,565	196,001	40,436	1,110,058	1,241,065	131,007	1,265,623	1,437,066	171,443
Depreciation	-	0	0	40,901	30,295	(10,606)	40,901	30,295	(10,606)
Total Expenses	490,293	603,388	113,095	2,884,482	3,393,797	509,315	3,374,775	3,997,185	622,410
Operating Income	98,318	(82,221)	(180,539)	(85,907)	(79,027)	6,879	12,411	(161,248)	(173,659)

MPS
Income Statement
As of May 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
SUMMARY							
Revenue							
LCFF Entitlement	30,514,295	38,117,866	36,450,839	36,330,449	(120,390)	(1,787,417)	5,816,154
Federal Revenue	2,433,792	4,008,196	4,259,324	4,312,464	53,140	304,268	1,878,673
Other State Revenues	5,369,199	4,320,287	6,699,536	6,960,592	261,056	2,640,305	1,591,393
Local Revenues	6,108,760	6,843,121	7,019,546	7,059,563	40,017	216,442	950,804
Fundraising and Grants	368,027	218,766	370,083	410,846	40,762	192,080	42,819
Total Revenue	44,794,072	53,508,235	54,799,329	55,073,914	274,585	1,565,679	10,279,842
Expenses							
Compensation and Benefits	24,252,162	27,669,640	27,446,330	27,405,665	40,664	263,975	3,153,503
Books and Supplies	2,214,303	3,378,007	5,211,532	3,389,642	1,821,890	(11,635)	1,175,339
Services and Other Operating Expenditures	15,029,576	19,443,993	19,393,627	19,473,529	(79,902)	(29,536)	4,443,953
Depreciation	622,014	957,438	964,695	979,688	(14,993)	(22,251)	357,675
Other Outflows	565,962	173,107	173,107	399,641	(226,533)	(226,533)	(166,321)
Total Expenses	42,684,015	51,622,185	53,189,291	51,648,165	1,541,126	(25,981)	8,964,150
Operating Income	2,110,057	1,886,051	1,610,038	3,425,749	1,815,711	1,539,698	1,315,692
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	1,610,038	3,425,749			
Ending Fund Balance		23,643,933	22,927,646	24,743,357			

MPS
Income Statement
As of May 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 May FY2018

	YTD	Budget					Current Forecast Remaining
		Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	
Actual YTD							
REVENUE							
LCFF Entitlement							
8011 Charter Schools LCFF - State Aid	18,995,734	24,258,647	23,293,607	22,641,589	(652,018)	(1,617,058)	3,645,855
8012 Education Protection Account Entitlement	2,821,197	3,829,460	3,684,955	3,781,774	96,819	(47,687)	960,577
8019 State Aid - Prior Years	(2,333)	-	-	(2,333)	(2,333)	(2,333)	(0)
8096 Charter Schools in Lieu of Property Taxes	8,699,697	10,029,759	9,472,277	9,909,419	437,142	(120,340)	1,209,722
SUBTOTAL - LCFF Entitlement	30,514,295	38,117,866	36,450,839	36,330,449	(120,390)	(1,787,417)	5,816,154
Federal Revenue							
8181 Special Education - Entitlement	234,292	573,412	563,547	573,355	9,807	(57)	339,063
8220 Child Nutrition Programs	599,618	1,140,809	1,140,808	1,120,808	(20,000)	(20,001)	521,190
8291 Title I	1,066,543	1,199,068	1,392,073	1,427,063	34,990	227,995	360,520
8292 Title II	66,618	182,911	162,989	170,167	7,178	(12,744)	103,549
8293 Title III	68,931	50,886	64,262	73,598	9,336	22,712	4,667
8296 Other Federal Revenue	394,004	861,111	919,179	931,008	11,829	69,897	537,004
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	2,433,792	4,008,196	4,259,324	4,312,464	53,140	304,268	1,878,673
Other State Revenue							
8319 Other State Apportionments - Prior Years	70,494	-	69,523	76,239	6,716	76,239	5,745
8381 Special Education - Entitlement (State)	1,701,670	2,113,758	2,016,057	2,006,480	(9,576)	(107,277)	304,811
8382 Special Education Reimbursements (State) - MH	90,167	-	-	180,332	180,332	180,332	90,165
8520 Child Nutrition - State	49,802	97,696	97,696	98,060	364	364	48,258
8545 School Facilities Apportionments	293,623	662,833	700,247	786,983	86,737	124,151	493,360
8550 Mandated Cost Reimbursements	629,456	76,168	629,455	629,455	-	553,287	(1)
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	334,487	609,068	659,212	659,212	-	50,144	324,724
SUBTOTAL - Other State Revenue	5,369,199	4,320,287	6,699,536	6,960,592	261,056	2,640,305	1,591,393
Local Revenue							
8634 Food Service Sales	41,766	34,703	40,628	45,871	5,242	11,168	4,105
8650 Leases and Rentals	-	7,000	7,000	7,000	-	-	7,000
8660 Interest	9,079	2,891	9,146	9,955	809	7,064	876

MPS
Income Statement
As of May 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
			Revised Budget				
8682 Summer Program	242,104	268,857	242,104	242,104	-	(26,753)	-
8690 Other Local Revenue	85,867	93,820	108,153	111,604	3,452	17,785	25,737
8693 Field Trips	37,440	43,000	48,200	61,100	12,900	18,100	23,660
8699 All Other Local Revenue	52,952	-	6,024	6,024	-	6,024	(46,928)
8701 CMO Fee - MSA-1	987,475	1,047,567	1,077,245	1,077,245	0	29,678	89,771
8702 CMO Fee - MSA-2	987,475	1,047,567	1,077,245	1,077,245	0	29,678	89,771
8703 CMO Fee - MSA-3	883,692	949,358	976,253	976,253	(0)	26,895	92,561
8704 CMO Fee - MSA-4	74,061	78,568	80,793	80,793	(0)	2,225	6,732
8705 CMO Fee - MSA-5	87,155	78,568	80,793	80,793	(0)	2,225	(6,362)
8706 CMO Fee - MSA-6	80,608	78,568	80,793	80,793	(0)	2,225	185
8707 CMO Fee - MSA-7	493,737	654,729	538,623	538,623	0	(116,106)	44,886
8708 CMO Fee - MSA-8	987,475	1,047,567	1,077,245	1,077,245	0	29,678	89,771
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	299,395	362,792	326,613	326,613	0	(36,179)	27,218
8714 SpEd Option 3	69,366	-	119,000	119,000	-	119,000	49,634
8715 Option 3	61,852	-	46,442	61,851	15,410	61,851	(0)
8720 Revenue Program 20	2,205	-	-	2,204	2,204	2,204	(1)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	(0)	0	0
8999 Uncategorized Revenue	13,977	-	-	-	-	-	(13,977)
SUBTOTAL - Local Revenue	6,108,760	6,843,121	7,019,546	7,059,563	40,017	216,442	950,804
Fundraising and Grants							
8801 Donations - Parents	-	2,507	-	-	-	(2,507)	-
8802 Donations - Private	137,449	75,179	208,375	176,429	(31,945)	101,251	38,980
8803 Fundraising	230,578	141,080	161,709	234,416	72,708	93,337	3,839
SUBTOTAL - Fundraising and Grants	368,027	218,766	370,083	410,846	40,762	192,080	42,819
TOTAL REVENUE	44,794,072	53,508,235	54,799,329	55,073,914	274,585	1,565,679	10,279,842

MPS
Income Statement
As of May FY2018

	YTD	Budget					Current Forecast Remaining
		Adopted Budget	2nd Interim Approved 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	10,519,778	12,051,883	12,037,387	11,928,794	108,594	123,090	1,409,016
1300 Certificated Supervisor & Administrator Salaries	3,278,850	4,080,721	3,744,019	3,679,173	64,846	401,548	400,323
SUBTOTAL - Certificated Salaries	13,798,628	16,132,604	15,781,406	15,607,967	173,439	524,637	1,809,339
Classified Salaries							
2400 Classified Clerical & Office Salaries	2,572,647	3,036,624	2,871,492	2,771,589	99,903	265,035	198,942
2900 Classified Other Salaries	2,071,137	1,685,474	1,988,421	2,234,704	(246,283)	(549,230)	163,568
SUBTOTAL - Classified Salaries	4,643,783	4,722,099	4,859,913	5,006,293	(146,380)	(284,194)	362,510
Employee Benefits							
3100 STRS	1,971,450	2,240,359	2,193,637	2,172,379	21,258	67,980	200,929
3200 PERS	425,264	494,798	490,694	491,537	(843)	3,261	66,273
3300 OASDI-Medicare-Alternative	545,919	621,733	626,935	633,999	(7,064)	(12,265)	88,080
3400 Health & Welfare Benefits	2,552,858	3,033,544	3,057,314	3,057,314	-	(23,769)	504,455
3500 Unemployment Insurance	41,698	76,057	48,312	48,364	(51)	27,693	6,666
3600 Workers Comp Insurance	215,243	234,824	232,421	232,117	305	2,707	16,874
3900 Other Employee Benefits	57,317	113,621	155,697	155,697	-	(42,076)	98,379
SUBTOTAL - Employee Benefits	5,809,750	6,814,937	6,805,010	6,791,405	13,605	23,532	981,655
Books & Supplies							
4100 Approved Textbooks & Core Curricula Materials	172,917	214,820	243,086	241,017	2,068	(26,197)	68,101
4200 Books & Other Reference Materials	15,219	47,030	32,030	37,318	(5,288)	9,712	22,099
4315 Custodial Supplies	31,434	65,480	55,480	55,652	(172)	9,828	24,218
4320 Educational Software	314,935	265,718	374,819	376,379	(1,560)	(110,661)	61,444
4325 Instructional Materials & Supplies	150,432	275,713	330,003	308,783	21,220	(33,070)	158,351
4326 Art & Music Supplies	14,745	39,766	30,791	26,748	4,043	13,018	12,003
4330 Office Supplies	109,434	70,549	114,338	130,130	(15,792)	(59,581)	20,695
4335 PE Supplies	13,564	67,060	24,478	28,711	(4,233)	38,349	15,146
4340 Professional Development Supplies	-	250	250	250	-	-	250
4345 Non Instructional Student Materials & Supplies	36,366	73,755	66,009	62,384	3,625	11,371	26,018
4346 Teacher Supplies	9,508	24,460	25,029	21,090	3,939	3,370	11,582

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Income Statement
As of May FY2018

	YTD	Budget						
		Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining	
4350	Uniforms	6,091	5,515	4,665	9,296	(4,631)	(3,781)	3,205
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	91,728	1,801,764	18,027	36,795
4410	Classroom Furniture, Equipment & Supplies	55,893	109,128	116,301	103,125	13,176	6,003	47,232
4420	Computers (individual items less than \$5k)	34,420	67,000	67,194	69,034	(1,840)	(2,034)	34,614
4430	Non Classroom Related Furniture, Equipment & Supplies	19,956	55,869	56,459	48,468	7,991	7,401	28,512
4700	Food	-	1,787,438	1,000	1,000	-	1,786,438	1,000
4710	Student Food Services	1,113,933	-	1,671,958	1,671,141	816	(1,671,141)	557,209
4720	Other Food	50,811	96,440	91,621	94,859	(3,238)	1,581	44,048
	SUBTOTAL - Books and Supplies	2,214,303	3,378,007	5,211,532	3,389,642	1,821,890	(11,635)	1,175,339
	Services & Other Operating Expenses							
5101	CMO Fees	-	6,392,850	-	-	-	6,392,850	-
5200	Travel & Conferences	4,735	9,120	9,746	13,001	(3,255)	(3,881)	8,266
5210	Conference Fees	9,009	101,435	98,730	95,601	3,129	5,834	86,593
5215	Travel - Mileage, Parking, Tolls	54,366	104,650	102,621	103,583	(962)	1,067	49,217
5220	Travel and Lodging	19,799	117,341	120,686	120,746	(60)	(3,405)	100,947
5300	Dues & Memberships	57,921	78,077	80,767	78,519	2,248	(442)	20,598
5450	Insurance - Other	211,635	207,148	229,563	231,421	(1,858)	(24,273)	19,785
5500	Operations & Housekeeping	117,959	213,191	209,135	219,096	(9,961)	(5,905)	101,137
5510	Utilities - Gas and Electric	176,134	249,548	249,548	242,400	7,148	7,148	66,266
5605	Equipment Leases	186,063	203,818	221,202	231,260	(10,058)	(27,442)	45,197
5610	Rent	1,868,815	2,595,983	2,173,414	1,936,356	237,058	659,628	67,541
5611	Prop 39 Related Costs	627,207	1,001,614	926,682	926,682	-	74,932	299,475
5615	Repairs and Maintenance - Building	108,238	180,094	181,371	179,473	1,898	621	71,235
5617	Repairs and Maintenance - Other Equipment	7,432	15,970	27,470	26,470	1,000	(10,500)	19,038
5803	Accounting Fees	51,273	124,409	140,052	137,738	2,314	(13,329)	86,465
5809	Banking Fees	2,611	34,765	29,942	20,956	8,986	13,809	18,345
5812	Business Services	580,760	700,000	700,000	700,000	-	-	119,240
5813	School Programs - After School Program	600,557	617,781	668,238	674,829	(6,591)	(57,048)	74,272
5814	School Programs - Academic Competitions	33,932	31,496	39,791	47,707	(7,916)	(16,211)	13,774
5819	School Programs - Other	107,724	65,518	75,998	113,784	(37,785)	(48,265)	6,060
5820	Consultants - Non Instructional	61,628	143,047	118,047	118,047	0	25,000	56,420
5822	Other Professional Services	1,045,496	1,188,857	1,304,028	1,266,551	37,477	(77,694)	221,054
5824	District Oversight Fees	209,804	379,832	364,508	363,304	1,204	16,528	153,501

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As of May FY2018

	YTD	Budget					
		Adopted Budget	2nd Interim Approved Budget	Current Forecast	2nd Interim Approved Revised Budget vs. Current Forecast	Adopted Budget vs. Current Forecast	Current Forecast Remaining
5830 Field Trips Expenses	143,954	185,900	189,200	220,556	(31,356)	(34,656)	76,602
5833 Fines and Penalties	22,466	1,518	6,830	22,672	(15,842)	(21,154)	206
5843 Interest - Loans Less than 1 Year	45,500	-	45,500	45,500	-	(45,500)	-
5845 Legal Fees	331,302	574,000	731,000	728,557	2,443	(154,557)	397,255
5848 Licenses and Other Fees	31,282	-	10,740	33,412	(22,672)	(33,412)	2,130
5851 Marketing and Student Recruiting	92,669	182,710	171,091	168,569	2,522	14,141	75,900
5857 Payroll Fees	145,256	196,902	195,595	198,734	(3,139)	(1,832)	53,477
5858 CMO Fees Expense	5,837,268	-	6,392,850	6,392,848	2	(6,392,848)	555,580
5861 Prior Yr Exp (not accrued)	(189,074)	-	120,962	94,911	26,051	(94,911)	283,985
5863 Professional Development	125,527	366,414	363,396	335,391	28,005	31,022	209,865
5864 Professional Development - Tuition Reimbursement	104,600	454,750	408,650	399,650	9,000	55,100	295,050
5869 Special Education Contract Instructors	715,110	993,023	933,857	939,033	(5,176)	53,990	223,923
5872 Special Education Encroachment	198,559	295,407	262,424	262,066	358	33,341	63,507
5875 Staff Recruiting	11,928	17,300	17,300	17,300	-	-	5,372
5884 Substitutes	592,799	422,960	468,270	678,965	(210,695)	(256,005)	86,166
5887 Technology Services	460,336	800,118	814,177	810,720	3,457	(10,602)	350,383
5893 Transportation - Student	65,701	69,010	62,000	65,701	(3,701)	3,309	-
5898 Bad Debt Expense	21,656	2,559	2,559	23,344	(20,785)	(20,785)	1,688
5899 Miscellaneous Operating Expenses	24	0	(20,737)	0	(20,737)	0	(24)
5900 Communications	90,856	45,340	66,889	109,759	(42,870)	(64,419)	18,903
5915 Postage and Delivery	38,758	79,536	79,536	78,319	1,217	1,217	39,560
SUBTOTAL - Services & Other Operating Exp.	15,029,576	19,443,993	19,393,627	19,473,529	(79,902)	(29,536)	4,443,953
Capital Outlay & Depreciation							
6200 Buildings & Improvement of Buildings	0	-	-	-	-	-	(0)
6900 Depreciation	622,014	957,438	964,695	979,688	(14,993)	(22,251)	357,675
SUBTOTAL - Capital Outlay & Depreciation	622,014	957,438	964,695	979,688	(14,993)	(22,251)	357,675
Other Outflows							
7438 Long term debt - Interest	444,452	173,107	173,107	399,641	(226,533)	(226,533)	(44,811)
7999 Uncategorized Expense	121,509	-	-	-	-	-	(121,509)
SUBTOTAL - Other Outflows	565,962	173,107	173,107	399,641	(226,533)	(226,533)	(166,321)
TOTAL EXPENSES	42,684,015	51,622,185	53,189,291	51,648,165	1,541,126	(25,981)	8,964,150

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As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
SUMMARY					
Revenue					
LCFF Entitlement	4,537,680	5,459,002	5,505,533	5,511,579	973,898
Federal Revenue	458,758	1,088,351	1,166,901	1,184,438	725,681
Other State Revenues	768,820	890,794	1,299,057	1,363,612	594,792
Local Revenues	56,452	69,650	76,325	76,325	19,873
Fundraising and Grants	57,831	65,000	58,185	58,185	354
Total Revenue	5,879,541	7,572,797	8,106,001	8,194,139	2,314,598
Expenses					
Compensation and Benefits	3,098,193	3,515,834	3,551,674	3,559,306	461,113
Books and Supplies	309,303	514,102	763,511	507,274	197,971
Services and Other Operating Expenditures	2,139,819	3,276,235	2,924,353	2,940,401	800,582
Depreciation	-	153,345	153,345	160,174	160,174
Other Outflows	16,784	-	-	-	(16,784)
Total Expenses	5,564,098	7,459,516	7,392,883	7,167,154	1,603,056
Operating Income	315,443	113,281	713,118	1,026,984	711,542
Fund Balance					
Beginning Balance (Unaudited)		3,592,121	3,592,121	3,592,121	
Audit Adjustment		-	(205,846)	(205,846)	
Operating Income		113,281	713,118	1,026,984	
Ending Fund Balance		3,705,403	4,099,394	4,413,260	

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Income Statement
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	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
4-6		85	88	88	
7-8		160	168	168	
9-12		295	287	287	
Total Enrolled		540	543	543	
ADA %					
4-6		95.9%	95.9%	96.6%	
7-8		97.0%	97.0%	97.2%	
9-12		95.8%	96.3%	95.7%	
Average ADA %		96.2%	96.4%	96.3%	
ADA					
4-6		81.53	84.41	85.05	
7-8		155.18	162.94	163.26	
9-12		282.66	276.29	274.54	
Total ADA		519.37	523.64	522.85	

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As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	2,914,635	3,652,173	3,689,855	3,633,281	718,646
8012 Education Protection Account Entitlement	527,236	704,485	704,278	724,761	197,525
8019 State Aid - Prior Years	36	-	-	36	-
8096 Charter Schools in Lieu of Property Taxes	1,095,773	1,102,345	1,111,400	1,153,501	57,728
SUBTOTAL - LCFF Entitlement	4,537,680	5,459,002	5,505,533	5,511,579	973,898
Federal Revenue					
8181 Special Education - Entitlement	-	67,625	67,625	69,924	69,924
8220 Child Nutrition Programs	125,214	232,339	232,339	232,339	107,125
8291 Title I	195,965	185,886	228,355	234,271	38,306
8292 Title II	12,835	29,415	25,745	25,731	12,896
8293 Title III	63,772	50,886	59,103	68,439	4,667
8296 Other Federal Revenue	59,251	522,200	552,013	552,013	492,762
8297 PY Federal - Not Accrued	1,721	-	1,721	1,721	0
SUBTOTAL - Federal Revenue	458,758	1,088,351	1,166,901	1,184,438	725,681
Other State Revenue					
8319 Other State Apportionments - Prior Years	11,598	-	11,595	11,598	-
8381 Special Education - Entitlement (State)	196,655	266,958	269,151	268,745	72,090
8382 Special Education Reimbursements (State) - MH	3,708	-	-	7,415	3,707
8520 Child Nutrition - State	10,472	19,443	19,443	19,443	8,970
8545 School Facilities Apportionments	169,671	389,530	467,925	525,621	355,950
8550 Mandated Cost Reimbursements	92,754	15,171	92,754	92,754	0
8560 State Lottery Revenue	56,872	99,693	101,586	101,433	44,561
8593 Prop 39 Clean Energy	227,090	-	227,090	227,090	-
8596 ASES	-	100,000	109,513	109,513	109,513
SUBTOTAL - Other State Revenue	768,820	890,794	1,299,057	1,363,612	594,792
Local Revenue					

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Income Statement
As of May FY2018**

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
8634 Food Service Sales	6,548	7,852	7,852	7,852	1,305
8682 Summer Program	38,473	31,798	38,473	38,473	-
8690 Other Local Revenue	11,432	30,000	30,000	30,000	18,568
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
SUBTOTAL - Local Revenue	56,452	69,650	76,325	76,325	19,873
Fundraising and Grants					
8802 Donations - Private	11,832	30,000	23,185	12,185	353
8803 Fundraising	45,999	35,000	35,000	46,000	1
SUBTOTAL - Fundraising and Grants	57,831	65,000	58,185	58,185	354
TOTAL REVENUE	5,879,541	7,572,797	8,106,001	8,194,139	2,314,598

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As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,597,225	1,795,223	1,826,374	1,821,908	224,683
1300 Certificated Supervisor & Administrator Salaries	397,852	466,687	494,657	448,112	50,260
SUBTOTAL - Certificated Salaries	1,995,076	2,261,910	2,321,031	2,270,020	274,943
Classified Salaries					
2400 Classified Clerical & Office Salaries	120,215	180,035	139,360	139,360	19,145
2900 Classified Other Salaries	247,995	214,840	222,696	277,242	29,246
SUBTOTAL - Classified Salaries	368,210	394,875	362,056	416,602	48,392
Employee Benefits					
3100 STRS	285,571	312,448	314,116	313,471	27,900
3200 PERS	50,005	54,365	60,547	64,702	14,697
3300 OASDI-Medicare-Alternative	57,077	68,997	70,293	70,840	13,764
3400 Health & Welfare Benefits	307,232	362,486	366,837	366,837	59,604
3500 Unemployment Insurance	14,463	28,428	26,583	26,583	12,119
3600 Workers Comp Insurance	20,557	29,915	30,212	30,251	9,694
3900 Other Employee Benefits	-	2,411	-	-	-
SUBTOTAL - Employee Benefits	734,906	859,049	868,586	872,684	137,778
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	9,866
4325 Instructional Materials & Supplies	18,985	55,000	61,648	55,648	36,663
4326 Art & Music Supplies	1,429	10,000	6,000	4,067	2,637
4330 Office Supplies	8,939	6,750	6,750	8,939	-
4335 PE Supplies	1,852	-	-	1,852	-

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
4345 Non Instructional Student Materials & Supplies	3,174	10,000	10,000	10,000	6,826
4346 Teacher Supplies	3,210	5,000	5,000	5,000	1,790
4361 PY Supplies Expenses (not accrued)	2,650	-	2,650	2,650	-
4400 Noncapitalized Equipment	4,400	25,256	252,346	4,400	-
4410 Classroom Furniture, Equipment & Supplies	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	15,600	14,213
4700 Food	-	285,597	-	-	-
4710 Student Food Services	186,054	-	285,597	285,597	99,543
4720 Other Food	8,882	8,000	9,000	9,000	118
SUBTOTAL - Books and Supplies	309,303	514,102	763,511	507,274	197,971
Services & Other Operating Expenses					
5101 CMO Fees	-	1,047,567	-	-	-
5210 Conference Fees	1,964	12,500	12,500	13,126	11,163
5215 Travel - Mileage, Parking, Tolls	3,522	2,000	3,000	3,522	-
5220 Travel and Lodging	-	2,000	1,000	1,000	1,000
5300 Dues & Memberships	8,256	7,500	7,500	8,256	-
5450 Insurance - Other	30,535	32,970	30,408	30,535	-
5500 Operations & Housekeeping	41,832	50,000	50,000	50,000	8,168
5510 Utilities - Gas and Electric	41,098	60,000	60,000	60,000	18,902
5605 Equipment Leases	24,673	20,000	21,704	24,673	-
5610 Rent	743,427	1,278,598	827,844	827,844	84,418
5615 Repairs and Maintenance - Building	20,833	50,000	50,000	42,500	21,667
5617 Repairs and Maintenance - Other Equipment	1,120	2,000	2,000	2,000	880
5803 Accounting Fees	-	10,281	10,281	10,281	10,281
5809 Banking Fees	35	1,500	1,500	1,500	1,465
5813 School Programs - After School Program	98,562	100,000	109,513	109,513	10,951
5814 School Programs - Academic Competitions	3,789	10,000	10,000	10,000	6,211
5819 School Programs - Other	33,407	28,787	28,787	36,287	2,880
5820 Consultants - Non Instructional	10,662	15,421	15,421	15,421	4,759
5822 Other Professional Services	54,001	99,237	112,893	112,893	58,892

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As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
5824 District Oversight Fees	-	54,590	55,055	55,116	55,116
5830 Field Trips Expenses	18,609	25,000	25,000	34,000	15,391
5833 Fines and Penalties	161	303	303	303	142
5843 Interest - Loans Less than 1 Year	45,500	-	45,500	45,500	-
5845 Legal Fees	354	15,000	15,000	15,000	14,646
5851 Marketing and Student Recruiting	8,063	15,000	15,000	15,000	6,937
5857 Payroll Fees	14,319	25,000	25,000	25,000	10,681
5858 CMO Fees Expense	987,475	-	1,077,245	1,077,245	89,770
5861 Prior Yr Exp (not accrued)	(227,989)	-	6,296	6,296	234,285
5863 Professional Development	17,758	30,000	30,000	30,000	12,242
5864 Professional Development - Tuition Reimbursement	14,456	52,250	52,250	43,250	28,794
5869 Special Education Contract Instructors	53,136	82,000	82,000	82,000	28,864
5872 Special Education Encroachment	-	22,672	15,980	15,980	15,980
5884 Substitutes	20,990	30,000	30,000	30,000	9,010
5887 Technology Services	49,032	78,500	79,812	79,812	30,780
5898 Bad Debt Expense	871	2,559	2,559	2,559	1,688
5899 Miscellaneous Operating Expenses	-	0	0	0	0
5900 Communications	14,527	3,000	3,000	14,989	462
5915 Postage and Delivery	4,844	10,000	10,000	9,000	4,156
SUBTOTAL - Services & Other Operating Exp.	2,139,819	3,276,235	2,924,353	2,940,401	800,582
Capital Outlay & Depreciation					
6900 Depreciation	-	153,345	153,345	160,174	160,174
SUBTOTAL - Capital Outlay & Depreciation	-	153,345	153,345	160,174	160,174
Other Outflows					
7999 Uncategorized Expense	16,784	-	-	-	(16,784)
SUBTOTAL - Other Outflows	16,784	-	-	-	(16,784)
TOTAL EXPENSES	5,564,098	7,459,516	7,392,883	7,167,154	1,603,056

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Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,716,057	4,724,787	4,540,508	4,480,488	764,431
Federal Revenue	307,151	454,654	523,143	530,459	223,308
Other State Revenues	552,024	359,588	646,947	680,764	128,740
Local Revenues	39,967	58,680	38,679	40,006	39
Fundraising and Grants	27,827	20,550	23,464	30,051	2,224
Total Revenue	4,643,025	5,618,259	5,772,741	5,761,767	1,118,742
Expenses					
Compensation and Benefits	2,667,861	3,110,910	3,179,649	3,097,362	429,501
Books and Supplies	302,231	400,942	620,818	402,394	100,163
Services and Other Operating Expenditures	1,476,789	1,923,796	1,827,005	1,963,485	486,695
Depreciation	51,653	51,413	51,413	51,413	(240)
Other Outflows	30,177	-	-	-	(30,177)
Total Expenses	4,528,712	5,487,060	5,678,885	5,514,654	985,942
Operating Income	114,313	131,198	93,856	247,113	132,800
Fund Balance					
Beginning Balance (Unaudited)		986,884	986,884	986,884	
Audit Adjustment		-	(89,798)	(89,798)	
Operating Income		131,198	93,856	247,113	
Ending Fund Balance		1,118,082	990,942	1,144,199	

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
4-6		100	100	100	
7-8		180	178	178	
9-12		205	192	192	
Total Enrolled		485	470	470	
ADA %					
4-6		96.0%	95.5%	94.5%	
7-8		96.0%	95.5%	94.4%	
9-12		96.0%	94.6%	92.9%	
Average ADA %		96.0%	95.1%	93.8%	
ADA					
4-6		96.00	95.50	94.52	
7-8		172.80	169.99	168.00	
9-12		196.80	181.69	178.36	
Total ADA		465.60	447.18	440.88	

MSA-2
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	2,342,669	3,119,056	3,003,307	2,910,234	567,565
8012 Education Protection Account Entitlement	439,723	617,518	588,083	597,562	157,839
8019 State Aid - Prior Years	32	-	-	32	-
8096 Charter Schools in Lieu of Property Taxes	933,633	988,213	949,117	972,661	39,027
SUBTOTAL - LCFF Entitlement	3,716,057	4,724,787	4,540,508	4,480,488	764,431
Federal Revenue					
8181 Special Education - Entitlement	-	57,250	57,250	59,197	59,197
8220 Child Nutrition Programs	122,347	204,441	204,441	204,441	82,094
8291 Title I	143,410	147,067	208,077	213,458	70,048
8292 Title II	10,783	23,695	22,765	22,753	11,970
8296 Other Federal Revenue	30,610	22,200	30,610	30,610	(0)
SUBTOTAL - Federal Revenue	307,151	454,654	523,143	530,459	223,308
Other State Revenue					
8319 Other State Apportionments - Prior Years	9,743	-	14,130	14,130	4,387
8381 Special Education - Entitlement (State)	167,745	239,318	229,851	226,612	58,867
8382 Special Education Reimbursements (State) - MH	19,139	-	-	38,277	19,138
8520 Child Nutrition - State	11,731	20,081	20,081	20,081	8,350
8550 Mandated Cost Reimbursements	75,611	10,817	75,611	75,611	(0)
8560 State Lottery Revenue	47,533	89,371	86,753	85,531	37,998
8593 Prop 39 Clean Energy	220,522	-	220,522	220,522	-
SUBTOTAL - Other State Revenue	552,024	359,588	646,947	680,764	128,740
Local Revenue					
8634 Food Service Sales	3,203	425	2,000	3,242	39
8682 Summer Program	33,765	36,748	33,765	33,765	-
8690 Other Local Revenue	2,999	21,507	2,914	2,999	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0

MSA-2
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget		Current Forecast	
SUBTOTAL - Local Revenue	39,967	58,680	38,679	40,006	39
Fundraising and Grants					
8801 Donations - Parents	-	550	-	-	-
8802 Donations - Private	-	5,000	2,914	2,224	2,224
8803 Fundraising	27,827	15,000	20,550	27,827	-
SUBTOTAL - Fundraising and Grants	27,827	20,550	23,464	30,051	2,224
TOTAL REVENUE	4,643,025	5,618,259	5,772,741	5,761,767	1,118,742

MSA-2
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
EXPENSES	Actual YTD	Adopted Budget			
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,366,944	1,400,113	1,562,835	1,559,327	192,383
1300 Certificated Supervisor & Administrator Salaries	297,894	556,444	389,684	327,184	29,290
SUBTOTAL - Certificated Salaries	1,664,838	1,956,557	1,952,519	1,886,511	221,673
Classified Salaries					
2400 Classified Clerical & Office Salaries	130,633	153,750	163,302	152,913	22,280
2900 Classified Other Salaries	217,313	168,000	220,020	226,733	9,420
SUBTOTAL - Classified Salaries	347,946	321,750	383,322	379,646	31,700
Employee Benefits					
3100 STRS	240,016	275,743	274,511	264,192	24,177
3200 PERS	47,312	49,971	59,534	58,963	11,651
3300 OASDI-Medicare-Alternative	48,483	55,815	60,745	59,848	11,365
3400 Health & Welfare Benefits	301,474	420,974	420,974	420,974	119,499
3500 Unemployment Insurance	1,026	4,139	1,441	1,411	384
3600 Workers Comp Insurance	16,766	25,654	26,302	25,517	8,751
3900 Other Employee Benefits	-	308	301	301	301
SUBTOTAL - Employee Benefits	655,078	832,603	843,808	831,205	176,128
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	11,452	20,000	20,000	18,819	7,367
4320 Educational Software	41,203	35,000	44,321	44,321	3,118
4325 Instructional Materials & Supplies	27,143	25,000	25,034	27,143	-
4326 Art & Music Supplies	(0)	-	-	-	0
4330 Office Supplies	7,503	5,000	5,000	7,407	(96)
4335 PE Supplies	1,299	-	418	1,299	(0)
4345 Non Instructional Student Materials & Supplies	4,439	9,500	9,500	6,837	2,398

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
4361 PY Supplies Expenses (not accrued)	1,921	-	1,921	1,921	(0)
4400 Noncapitalized Equipment	1,567	25,000	235,522	15,000	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	483
4430 Non Classroom Related Furniture, Equipment & Supplies	398	10,000	6,000	6,000	5,602
4700 Food	-	247,442	-	-	-
4710 Student Food Services	188,577	-	248,102	248,648	60,071
4720 Other Food	4,101	10,000	8,000	8,000	3,899
SUBTOTAL - Books and Supplies	302,231	400,942	620,818	402,394	100,163
Services & Other Operating Expenses					
5101 CMO Fees	-	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	6,306	6,000	6,000	6,306	-
5450 Insurance - Other	21,942	23,664	25,224	24,918	2,976
5500 Operations & Housekeeping	12,234	-	1,924	17,000	4,766
5605 Equipment Leases	12,628	13,390	16,390	16,390	3,762
5610 Rent	-	24,000	-	-	-
5611 Prop 39 Related Costs	-	149,352	149,352	149,352	149,352
5615 Repairs and Maintenance - Building	22,345	5,000	17,000	22,345	-
5617 Repairs and Maintenance - Other Equipment	4,974	-	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	1,966	8,780	-
5814 School Programs - Academic Competitions	16,306	1,557	6,491	16,306	-
5819 School Programs - Other	18,370	6,180	6,180	18,370	-
5820 Consultants - Non Instructional	7,486	23,000	18,000	18,000	10,514
5822 Other Professional Services	35,241	84,714	49,044	49,044	13,802
5824 District Oversight Fees	-	47,248	45,405	44,805	44,805
5830 Field Trips Expenses	10,931	20,600	10,600	13,600	2,669
5833 Fines and Penalties	2,973	-	703	3,003	30

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
5845 Legal Fees	3,611	20,000	20,000	20,000	16,389
5851 Marketing and Student Recruiting	7,170	24,720	19,000	14,610	7,440
5857 Payroll Fees	13,611	21,967	20,660	20,660	7,049
5858 CMO Fees Expense	987,475	-	1,077,245	1,077,245	89,770
5861 Prior Yr Exp (not accrued)	918	-	345	919	0
5863 Professional Development	8,347	35,000	15,000	12,000	3,653
5864 Professional Development - Tuition Reimbursement	4,051	50,500	45,500	45,500	41,449
5869 Special Education Contract Instructors	64,533	150,000	120,000	120,000	55,467
5872 Special Education Encroachment	15,292	20,122	11,809	11,777	(3,515)
5884 Substitutes	115,898	48,000	48,000	117,388	1,490
5887 Technology Services	49,091	72,250	62,858	62,858	13,766
5898 Bad Debt Expense	(1)	-	(1)	(1)	-
5900 Communications	19,060	3,000	3,000	23,000	3,940
5915 Postage and Delivery	6,770	6,781	6,781	6,781	11
SUBTOTAL - Services & Other Operating Exp.	1,476,789	1,923,796	1,827,005	1,963,485	486,695
Capital Outlay & Depreciation					
6900 Depreciation	51,653	51,413	51,413	51,413	(240)
SUBTOTAL - Capital Outlay & Depreciation	51,653	51,413	51,413	51,413	(240)
Other Outflows					
7999 Uncategorized Expense	30,177	-	-	-	(30,177)
SUBTOTAL - Other Outflows	30,177	-	-	-	(30,177)
TOTAL EXPENSES	4,528,712	5,487,060	5,678,885	5,514,654	985,942

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Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,778,876	4,463,366	4,404,123	4,465,612	686,737
Federal Revenue	227,499	485,007	516,116	499,769	272,270
Other State Revenues	648,742	447,300	749,119	785,415	136,673
Local Revenues	55,681	40,578	45,366	58,266	2,586
Fundraising and Grants	26,429	19,617	14,735	27,058	629
Total Revenue	4,737,226	5,455,868	5,729,459	5,836,121	1,098,895
Expenses					
Compensation and Benefits	2,618,818	2,824,322	2,884,881	2,844,938	226,120
Books and Supplies	225,444	434,314	629,654	389,259	163,816
Services and Other Operating Expenditures	1,742,165	2,058,008	2,099,505	2,146,320	404,155
Depreciation	35,010	19,096	19,096	20,723	(14,286)
Other Outflows	2,560	-	-	-	(2,560)
Total Expenses	4,623,996	5,335,741	5,633,136	5,401,240	777,244
Operating Income	113,230	120,127	96,323	434,880	321,650
Fund Balance					
Beginning Balance (Unaudited)		659,803	659,803	659,803	
Audit Adjustment		-	(27,842)	(27,842)	
Operating Income		120,127	96,323	434,880	
Ending Fund Balance		779,930	728,284	1,066,841	

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
4-6		90	88	88	
7-8		185	178	178	
9-12		185	195	195	
Total Enrolled		460	461	461	
ADA %					
4-6		96.1%	95.0%	96.6%	
7-8		96.1%	95.0%	95.9%	
9-12		96.1%	93.5%	95.3%	
Average ADA %		96.1%	94.4%	95.8%	
ADA					
4-6		86.49	83.60	85.04	
7-8		177.79	169.10	170.72	
9-12		177.79	182.28	185.74	
Total ADA		442.06	434.98	441.50	

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	2,376,745	2,942,837	2,912,781	2,897,252	520,507
8012 Education Protection Account Entitlement	447,233	582,279	568,118	594,301	147,068
8019 State Aid - Prior Years	31	-	-	31	-
8096 Charter Schools in Lieu of Property Taxes	954,867	938,250	923,223	974,028	19,162
SUBTOTAL - LCFF Entitlement	3,778,876	4,463,366	4,404,123	4,465,612	686,737
Federal Revenue					
8181 Special Education - Entitlement	-	57,500	57,500	59,455	59,455
8220 Child Nutrition Programs	87,668	242,790	242,790	222,790	135,122
8291 Title I	120,664	140,237	171,545	173,243	52,579
8292 Title II	10,115	22,280	20,287	20,287	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	-
SUBTOTAL - Federal Revenue	227,499	485,007	516,116	499,769	272,270
Other State Revenue					
8319 Other State Apportionments - Prior Years	9,957	-	11,313	11,313	1,357
8381 Special Education - Entitlement (State)	171,815	227,219	223,580	226,931	55,116
8382 Special Education Reimbursements (State) - MH	15,840	-	-	31,680	15,840
8520 Child Nutrition - State	6,330	20,725	20,725	20,725	14,395
8550 Mandated Cost Reimbursements	75,486	10,903	75,486	75,486	(0)
8560 State Lottery Revenue	47,008	84,853	84,386	85,651	38,643
8593 Prop 39 Clean Energy	220,395	-	220,395	220,395	-
8596 ASES	101,911	103,600	113,234	113,234	11,323
SUBTOTAL - Other State Revenue	648,742	447,300	749,119	785,415	136,673
Local Revenue					
8634 Food Service Sales	2,420	1,270	4,270	4,270	1,850
8682 Summer Program	25,422	34,158	25,422	25,422	-

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
8690 Other Local Revenue	3,714	5,150	4,450	4,450	736
8693 Field Trips	18,100	-	5,200	18,100	-
8699 All Other Local Revenue	6,024	-	6,024	6,024	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
8999 Uncategorized Revenue	(0)	-	-	-	0
SUBTOTAL - Local Revenue	55,681	40,578	45,366	58,266	2,586
Fundraising and Grants					
8801 Donations - Parents	-	1,957	-	-	-
8802 Donations - Private	135	4,179	2,575	764	629
8803 Fundraising	26,294	13,481	12,160	26,294	-
SUBTOTAL - Fundraising and Grants	26,429	19,617	14,735	27,058	629
TOTAL REVENUE	4,737,226	5,455,868	5,729,459	5,836,121	1,098,895

MSA-3
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
EXPENSES	Actual YTD	Adopted Budget			
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,109,530	1,394,762	1,314,659	1,277,031	167,501
1300 Certificated Supervisor & Administrator Salaries	297,648	426,823	300,953	313,652	16,005
SUBTOTAL - Certificated Salaries	1,407,178	1,821,584	1,615,612	1,590,683	183,506
Classified Salaries					
2400 Classified Clerical & Office Salaries	195,154	145,000	194,236	194,236	(918)
2900 Classified Other Salaries	354,449	183,386	369,117	360,809	6,360
SUBTOTAL - Classified Salaries	549,603	328,386	563,353	555,045	5,442
Employee Benefits					
3100 STRS	201,583	253,256	223,135	218,744	17,161
3200 PERS	77,979	51,002	86,974	85,684	7,705
3300 OASDI-Medicare-Alternative	63,377	55,659	70,818	70,162	6,785
3400 Health & Welfare Benefits	292,227	285,053	296,922	296,922	4,695
3500 Unemployment Insurance	5,933	4,075	1,350	1,355	(4,577)
3600 Workers Comp Insurance	20,829	24,209	24,535	24,161	3,332
3900 Other Employee Benefits	109	1,098	2,180	2,180	2,071
SUBTOTAL - Employee Benefits	662,038	674,352	705,916	699,210	37,172
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	19,072	10,000	20,000	20,000	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	2,609
4325 Instructional Materials & Supplies	9,226	30,000	30,583	25,789	16,564
4326 Art & Music Supplies	1,762	5,000	5,000	5,000	3,238
4330 Office Supplies	12,140	10,000	10,000	12,140	-

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
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	4,581	10,000	6,000	6,000	1,419
4350 Uniforms	3,597	5,000	1,000	3,653	56
4361 PY Supplies Expenses (not accrued)	(576)	-	-	-	576
4400 Noncapitalized Equipment	7,405	18,000	238,395	18,000	10,595
4410 Classroom Furniture, Equipment & Supplies	5,145	5,000	5,200	5,200	55
4420 Computers (individual items less than \$5k)	8,758	15,000	8,400	9,400	642
4430 Non Classroom Related Furniture, Equipment & Supplies	2,111	5,000	4,800	3,800	1,689
4700 Food	-	291,264	-	-	-
4710 Student Food Services	106,078	-	244,264	224,264	118,186
4720 Other Food	4,239	8,000	8,000	8,000	3,761
SUBTOTAL - Books and Supplies	225,444	434,314	629,654	389,259	163,816
Services & Other Operating Expenses					
5101 CMO Fees	-	949,358	-	-	-
5200 Travel & Conferences	-	-	-	138	138
5210 Conference Fees	-	3,000	3,000	2,862	2,862
5215 Travel - Mileage, Parking, Tolls	402	4,120	4,120	4,120	3,718
5220 Travel and Lodging	-	500	500	500	500
5300 Dues & Memberships	5,890	10,000	10,000	10,000	4,110
5450 Insurance - Other	22,314	23,497	25,280	25,280	2,966
5500 Operations & Housekeeping	1,199	5,000	5,000	4,497	3,298
5605 Equipment Leases	16,103	15,600	15,600	16,103	-
5611 Prop 39 Related Costs	225,146	318,990	290,380	290,380	65,234
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	1,319
5803 Accounting Fees	-	10,300	10,300	10,013	10,013
5809 Banking Fees	-	500	500	500	500
5813 School Programs - After School Program	115,629	103,600	113,234	115,629	-
5814 School Programs - Academic Competitions	130	800	800	800	670
5819 School Programs - Other	19,204	20,000	20,000	20,000	796

MSA-3
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
5820 Consultants - Non Instructional	7,488	25,000	15,000	15,000	7,513
5822 Other Professional Services	93,435	117,596	129,152	121,581	28,147
5824 District Oversight Fees	-	44,634	44,041	44,656	44,656
5830 Field Trips Expenses	29,373	20,000	20,300	35,300	5,927
5833 Fines and Penalties	1,516	-	61	1,516	-
5845 Legal Fees	17,490	20,000	25,000	25,000	7,510
5851 Marketing and Student Recruiting	11,168	15,450	15,450	15,450	4,282
5857 Payroll Fees	13,280	24,720	24,720	24,720	11,440
5858 CMO Fees Expense	883,692	-	976,253	976,253	92,561
5861 Prior Yr Exp (not accrued)	9,583	-	57,385	54,360	44,777
5863 Professional Development	3,125	51,000	19,875	9,875	6,750
5864 Professional Development - Tuition Reimbursement	3,000	13,000	11,000	11,000	8,000
5869 Special Education Contract Instructors	65,431	60,255	60,255	65,431	-
5872 Special Education Encroachment	-	19,293	11,264	11,296	11,296
5875 Staff Recruiting	-	300	300	300	300
5884 Substitutes	121,806	85,000	85,000	125,000	3,194
5887 Technology Services	57,535	74,800	75,867	75,867	18,332
5898 Bad Debt Expense	3,025	-	-	3,025	(0)
5900 Communications	9,889	3,000	9,672	9,889	-
5915 Postage and Delivery	3,586	6,695	6,695	6,478	2,892
SUBTOTAL - Services & Other Operating Exp.	1,742,165	2,058,008	2,099,505	2,146,320	404,155
Capital Outlay & Depreciation					
6900 Depreciation	35,010	19,096	19,096	20,723	(14,286)
SUBTOTAL - Capital Outlay & Depreciation	35,010	19,096	19,096	20,723	(14,286)
Other Outflows					
7999 Uncategorized Expense	2,560	-	-	-	(2,560)
SUBTOTAL - Other Outflows	2,560	-	-	-	(2,560)
TOTAL EXPENSES	4,623,996	5,335,741	5,633,136	5,401,240	777,244

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
SUMMARY					
Revenue					
LCFF Entitlement	1,473,522	1,875,756	1,697,825	1,716,446	242,924
Federal Revenue	164,670	259,640	240,169	241,824	77,154
Other State Revenues	356,390	150,859	374,018	374,896	18,506
Local Revenues	27,669	22,035	26,946	28,058	389
Fundraising and Grants	9,352	3,000	5,517	10,368	1,017
Total Revenue	2,031,603	2,311,290	2,344,475	2,371,593	339,990
Expenses					
Compensation and Benefits	947,838	1,337,560	1,085,264	1,110,255	162,417
Books and Supplies	98,918	113,174	380,027	176,221	77,303
Services and Other Operating Expenditures	618,691	789,378	835,279	839,371	220,680
Depreciation	14,355	15,656	15,656	15,656	1,301
Other Outflows	12,940	-	-	-	(12,940)
Total Expenses	1,692,742	2,255,768	2,316,226	2,141,504	448,762
Operating Income	338,861	55,522	28,249	230,089	(108,771)
Fund Balance					
Beginning Balance (Unaudited)		917,537	917,537	917,537	
Audit Adjustment		-	112,622	112,622	
Operating Income		55,522	28,249	230,089	
Ending Fund Balance		973,059	1,058,408	1,260,248	

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
4-6		17	4	4	
7-8		54	43	43	
9-12		122	129	129	
Total Enrolled		193	176	176	
ADA %					
4-6		91.6%	91.6%	94.3%	
7-8		97.3%	97.0%	97.0%	
9-12		97.1%	94.4%	94.9%	
Average ADA %		96.7%	95.0%	95.4%	
ADA					
4-6		15.57	3.66	3.77	
7-8		52.52	41.71	41.70	
9-12		118.45	121.83	122.40	
Total ADA		186.54	167.20	167.87	

MSA-4
Income Statement
As of May FY2018

	YTD	Budget				
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining	
	Actual YTD	Adopted Budget				
REVENUE						
LCFF Entitlement						
8011	Charter Schools LCFF - State Aid	933,670	1,223,980	1,115,559	1,110,783	177,113
8012	Education Protection Account Entitlement	176,182	255,854	227,392	235,298	59,116
8019	State Aid - Prior Years	13	-	-	13	-
8096	Charter Schools in Lieu of Property Taxes	363,657	395,922	354,874	370,351	6,695
	SUBTOTAL - LCFF Entitlement	1,473,522	1,875,756	1,697,825	1,716,446	242,924
Federal Revenue						
8181	Special Education - Entitlement	30,795	36,535	32,733	32,864	2,068
8220	Child Nutrition Programs	33,301	34,703	34,703	34,703	1,402
8291	Title I	37,329	52,532	58,408	59,935	22,606
8292	Title II	3,737	8,713	7,494	7,490	3,753
8296	Other Federal Revenue	59,237	127,158	100,072	100,072	40,835
8297	PY Federal - Not Accrued	271	-	271	271	-
8299	All Other Federal Revenue	-	-	6,489	6,489	6,489
	SUBTOTAL - Federal Revenue	164,670	259,640	240,169	241,824	77,154
Other State Revenue						
8319	Other State Apportionments - Prior Years	852	-	851	852	-
8381	Special Education - Entitlement (State)	89,648	106,683	95,665	96,048	6,401
8520	Child Nutrition - State	2,776	2,412	2,412	2,776	-
8550	Mandated Cost Reimbursements	33,780	5,958	33,780	33,780	0
8560	State Lottery Revenue	20,461	35,806	32,437	32,567	12,106
8593	Prop 39 Clean Energy	208,873	-	208,873	208,873	-
	SUBTOTAL - Other State Revenue	356,390	150,859	374,018	374,896	18,506
Local Revenue						
8634	Food Service Sales	1,098	137	1,487	1,487	389
8682	Summer Program	17,852	21,898	17,852	17,852	-
8690	Other Local Revenue	1,017	-	1,017	1,017	-

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			
		Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD				
8715 Option 3	7,703	-	6,590	7,703	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
SUBTOTAL - Local Revenue	27,669	22,035	26,946	28,058	389
Fundraising and Grants					
8802 Donations - Private	-	-	1,017	1,017	1,017
8803 Fundraising	9,352	3,000	4,500	9,352	-
SUBTOTAL - Fundraising and Grants	9,352	3,000	5,517	10,368	1,017
TOTAL REVENUE	2,031,603	2,311,290	2,344,475	2,371,593	339,990

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	495,864	634,333	559,380	559,835	63,971
1300 Certificated Supervisor & Administrator Salaries	156,603	296,672	179,021	182,521	25,918
SUBTOTAL - Certificated Salaries	652,466	931,005	738,401	742,356	89,890
Classified Salaries					
2400 Classified Clerical & Office Salaries	62,458	84,500	59,891	76,201	13,744
2900 Classified Other Salaries	23,443	24,000	24,066	24,066	622
SUBTOTAL - Classified Salaries	85,901	108,500	83,957	100,267	14,366
Employee Benefits					
3100 STRS	80,787	131,063	102,694	103,336	22,549
3200 PERS	11,259	9,940	13,039	15,572	4,313
3300 OASDI-Medicare-Alternative	18,206	23,209	18,787	20,061	1,856
3400 Health & Welfare Benefits	89,227	118,450	118,450	118,450	29,223
3500 Unemployment Insurance	847	3,520	474	522	(325)
3600 Workers Comp Insurance	9,145	11,705	9,260	9,488	343
3900 Other Employee Benefits	0	169	203	203	202
SUBTOTAL - Employee Benefits	209,471	298,055	262,906	267,632	58,161
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	4,314
4325 Instructional Materials & Supplies	4,552	20,000	30,563	30,563	26,011
4326 Art & Music Supplies	25	-	25	25	-
4330 Office Supplies	7,796	5,000	14,724	14,724	6,928
4335 PE Supplies	-	-	5,000	5,000	5,000
4345 Non Instructional Student Materials & Supplies	245	9,000	9,000	9,000	8,755

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
4361 PY Supplies Expenses (not accrued)	(337)	-	-	-	337
4410 Classroom Furniture, Equipment & Supplies	2,646	5,047	25,000	11,430	8,784
4700 Food	-	40,977	1,000	1,000	1,000
4710 Student Food Services	53,399	-	41,362	60,000	6,601
4720 Other Food	1,065	5,000	5,000	5,000	3,935
SUBTOTAL - Books and Supplies	98,918	113,174	380,027	176,221	77,303
Services & Other Operating Expenses					
5101 CMO Fees	-	78,568	-	-	-
5200 Travel & Conferences	395	4,120	4,070	3,570	3,175
5210 Conference Fees	-	5,150	5,150	5,150	5,150
5215 Travel - Mileage, Parking, Tolls	372	-	50	550	178
5300 Dues & Memberships	2,514	4,434	4,434	4,434	1,920
5450 Insurance - Other	9,972	11,388	10,248	10,248	276
5500 Operations & Housekeeping	471	498	498	498	28
5605 Equipment Leases	15,864	15,000	21,489	21,489	5,625
5611 Prop 39 Related Costs	117,694	147,310	131,925	131,925	14,231
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
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	1,301
5819 School Programs - Other	3,192	1,545	1,545	3,192	-
5820 Consultants - Non Instructional	7,092	9,802	9,802	9,802	2,710
5822 Other Professional Services	73,520	76,854	100,674	92,318	18,798
5824 District Oversight Fees	15,944	18,758	16,978	17,164	1,221
5830 Field Trips Expenses	2,451	10,000	10,000	10,000	7,549
5833 Fines and Penalties	544	-	-	544	-
5845 Legal Fees	6,799	25,000	25,000	25,000	18,201
5851 Marketing and Student Recruiting	9,008	10,000	7,000	9,008	-
5857 Payroll Fees	9,422	9,888	9,888	9,888	466

MSA-4
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
5858 CMO Fees Expense	74,061	-	80,793	80,793	6,732
5861 Prior Yr Exp (not accrued)	(39)	-	489	489	527
5863 Professional Development	2,875	25,620	25,620	19,476	16,601
5864 Professional Development - Tuition Reimbursement	-	30,000	25,000	25,000	25,000
5869 Special Education Contract Instructors	54,195	89,610	89,610	89,610	35,416
5872 Special Education Encroachment	24,089	28,644	25,680	25,782	1,694
5884 Substitutes	79,121	30,000	70,950	83,000	3,879
5887 Technology Services	37,244	67,290	67,176	67,176	29,932
5893 Transportation - Student	65,701	69,010	62,000	65,701	-
5898 Bad Debt Expense	1	-	1	1	-
5900 Communications	2,096	3,000	4,320	4,320	2,224
5915 Postage and Delivery	1,672	2,060	2,060	2,060	388
SUBTOTAL - Services & Other Operating Exp.	618,691	789,378	835,279	839,371	220,680
Capital Outlay & Depreciation					
6900 Depreciation	14,355	15,656	15,656	15,656	1,301
SUBTOTAL - Capital Outlay & Depreciation	14,355	15,656	15,656	15,656	1,301
Other Outflows					
7999 Uncategorized Expense	12,940	-	-	-	(12,940)
SUBTOTAL - Other Outflows	12,940	-	-	-	(12,940)
TOTAL EXPENSES	1,692,742	2,255,768	2,316,226	2,141,504	448,762

MSA-5
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	1,632,806	1,939,936	1,958,592	1,930,914	298,108
Federal Revenue	172,539	226,461	246,483	247,385	74,845
Other State Revenues	366,881	180,136	423,857	421,755	54,874
Local Revenues	108,335	28,536	148,604	155,940	47,605
Fundraising and Grants	-	1,000	2,017	2,017	2,017
Total Revenue	2,280,561	2,376,069	2,779,553	2,758,010	477,449
Expenses					
Compensation and Benefits	1,265,182	1,399,666	1,460,085	1,441,167	175,985
Books and Supplies	155,966	225,109	484,210	284,646	128,680
Services and Other Operating Expenditures	487,375	675,372	709,346	709,404	222,029
Depreciation	15,763	11,400	18,908	18,908	3,145
Other Outflows	1,183	-	-	-	(1,183)
Total Expenses	1,925,469	2,311,546	2,672,550	2,454,125	528,656
Operating Income	355,092	64,523	107,003	303,885	(51,207)
Fund Balance					
Beginning Balance (Unaudited)		1,212,490	1,212,490	1,212,490	
Audit Adjustment		-	163,067	163,067	
Operating Income		64,523	107,003	303,885	
Ending Fund Balance		1,277,013	1,482,560	1,679,442	

MSA-5
Income Statement
As of May FY2018

	YTD	Budget		
			2nd Interim (Approved Revised Budget)	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget		
Enrollment Summary				
4-6		50	61	61
7-8		105	107	107
9-12		55	45	45
Total Enrolled		210	213	213
ADA %				
4-6		95.1%	95.1%	96.8%
7-8		94.0%	93.7%	93.0%
9-12		93.8%	93.6%	87.0%
Average ADA %		94.2%	94.1%	92.8%
ADA				
4-6		47.56	58.02	59.05
7-8		98.68	100.26	99.46
9-12		51.59	42.12	39.15
Total ADA		197.83	200.40	197.66

MSA-5
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	1,003,359	1,260,016	1,272,064	1,229,332	225,973
8012 Education Protection Account Entitlement	201,115	260,027	261,182	265,498	64,383
8019 State Aid - Prior Years	10	-	-	10	-
8096 Charter Schools in Lieu of Property Taxes	428,322	419,893	425,347	436,074	7,751
SUBTOTAL - LCFF Entitlement	1,632,806	1,939,936	1,958,592	1,930,914	298,108
Federal Revenue					
8181 Special Education - Entitlement	36,668	38,747	39,233	38,696	2,028
8291 Title I	67,094	83,269	96,012	97,455	30,361
8292 Title II	4,134	7,948	8,550	8,546	4,412
8296 Other Federal Revenue	64,644	96,497	96,497	96,497	31,853
8299 All Other Federal Revenue	-	-	6,191	6,191	6,191
SUBTOTAL - Federal Revenue	172,539	226,461	246,483	247,385	74,845
Other State Revenue					
8319 Other State Apportionments - Prior Years	3,444	-	3,444	3,444	0
8381 Special Education - Entitlement (State)	106,742	113,142	114,663	113,093	6,351
8550 Mandated Cost Reimbursements	29,162	2,932	29,163	29,163	1
8560 State Lottery Revenue	19,308	37,974	38,878	38,346	19,038
8593 Prop 39 Clean Energy	208,225	-	208,225	208,225	-
8596 ASES	-	26,088	29,484	29,484	29,484
SUBTOTAL - Other State Revenue	366,881	180,136	423,857	421,755	54,874
Local Revenue					
8682 Summer Program	17,880	17,178	17,880	17,880	-
8690 Other Local Revenue	1,017	11,358	1,017	1,017	-
8714 SpEd Option 3	69,366	-	119,000	119,000	49,634
8715 Option 3	18,044	-	10,708	18,044	0
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0

MSA-5
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget		Current Forecast	
8999 Uncategorized Revenue	2,029	-	-	-	(2,029)
SUBTOTAL - Local Revenue	108,335	28,536	148,604	155,940	47,605
Fundraising and Grants					
8802 Donations - Private	-	-	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	2,017
TOTAL REVENUE	2,280,561	2,376,069	2,779,553	2,758,010	477,449

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	641,411	732,541	730,827	715,522	74,111
1300 Certificated Supervisor & Administrator Salaries	167,867	165,000	195,000	198,000	30,133
SUBTOTAL - Certificated Salaries	809,278	897,541	925,827	913,522	104,245
Classified Salaries					
2400 Classified Clerical & Office Salaries	80,475	72,466	82,848	82,848	2,373
2900 Classified Other Salaries	49,744	40,950	47,595	44,162	(5,583)
SUBTOTAL - Classified Salaries	130,219	113,416	130,443	127,010	(3,210)
Employee Benefits					
3100 STRS	116,091	124,318	128,400	126,191	10,101
3200 PERS	23,280	17,615	20,259	19,726	(3,554)
3300 OASDI-Medicare-Alternative	24,895	23,924	25,636	25,381	486
3400 Health & Welfare Benefits	152,036	206,568	215,568	215,568	63,532
3500 Unemployment Insurance	497	3,505	663	657	160
3600 Workers Comp Insurance	8,886	11,383	11,894	11,716	2,830
3900 Other Employee Benefits	-	1,395	1,395	1,395	1,395
SUBTOTAL - Employee Benefits	325,685	388,709	403,815	400,635	74,950
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	18,220	22,000	18,220	18,220	-
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	18,379
4325 Instructional Materials & Supplies	13,808	11,000	45,536	45,536	31,729
4326 Art & Music Supplies	-	-	2,000	2,000	2,000
4330 Office Supplies	8,571	5,000	10,000	10,000	1,429

MSA-5
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
4335 PE Supplies	-	-	2,000	2,000	2,000
4345 Non Instructional Student Materials & Supplies	1,939	5,000	5,000	5,000	3,061
4350 Uniforms	-	-	3,150	3,150	3,150
4351 Yearbook	900	-	1,500	1,500	600
4400 Noncapitalized Equipment	10,999	6,000	210,564	10,999	-
4410 Classroom Furniture, Equipment & Supplies	907	1,030	2,500	2,500	1,593
4420 Computers (individual items less than \$5k)	3,661	-	3,661	6,061	2,400
4430 Non Classroom Related Furniture, Equipment & Supplies	3,391	7,000	7,000	4,600	1,209
4700 Food	-	112,579	-	-	-
4710 Student Food Services	59,194	-	112,579	112,579	53,384
4720 Other Food	1,259	4,000	4,000	4,000	2,741
SUBTOTAL - Books and Supplies	155,966	225,109	484,210	284,646	128,680
Services & Other Operating Expenses					
5101 CMO Fees	-	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	462	1,000	1,000	1,000	538
5300 Dues & Memberships	1,978	5,000	5,000	4,483	2,505
5450 Insurance - Other	11,277	7,214	10,760	11,277	(0)
5500 Operations & Housekeeping	293	-	500	500	207
5605 Equipment Leases	4,559	6,600	12,791	12,791	8,232
5611 Prop 39 Related Costs	104,296	150,132	119,195	119,195	14,899
5615 Repairs and Maintenance - Building	56	10,000	10,000	5,000	4,944
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	26,536	26,088	29,484	26,867	331
5814 School Programs - Academic Competitions	1,179	639	2,000	2,000	821
5819 School Programs - Other	918	391	391	3,008	2,090
5820 Consultants - Non Instructional	8,798	30,000	30,000	30,000	21,202
5822 Other Professional Services	28,874	26,000	56,843	43,301	14,427

MSA-5
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
5824 District Oversight Fees	18,127	19,399	19,586	19,309	1,182
5830 Field Trips Expenses	5,235	5,000	10,000	15,000	9,765
5833 Fines and Penalties	878	-	-	877	(0)
5845 Legal Fees	7,121	25,000	25,000	23,536	16,415
5851 Marketing and Student Recruiting	5,302	10,000	10,000	9,800	4,498
5857 Payroll Fees	8,176	8,000	8,000	8,200	24
5858 CMO Fees Expense	80,608	-	80,793	80,793	185
5861 Prior Yr Exp (not accrued)	(1,293)	-	788	788	2,081
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	28,682	30,378	30,779	30,779	2,097
5875 Staff Recruiting	-	2,000	2,000	2,000	2,000
5884 Substitutes	37,028	15,000	25,000	38,000	972
5887 Technology Services	19,489	59,500	59,973	58,773	39,283
5898 Bad Debt Expense	-	0	-	-	-
5900 Communications	5,664	3,000	3,000	5,664	0
5915 Postage and Delivery	1,475	2,000	2,000	2,000	525
SUBTOTAL - Services & Other Operating Exp.	487,375	675,372	709,346	709,404	222,029
Capital Outlay & Depreciation					
6900 Depreciation	15,763	11,400	18,908	18,908	3,145
SUBTOTAL - Capital Outlay & Depreciation	15,763	11,400	18,908	18,908	3,145
Other Outflows					
7999 Uncategorized Expense	1,183	-	-	-	(1,183)
SUBTOTAL - Other Outflows	1,183	-	-	-	(1,183)
TOTAL EXPENSES	1,925,469	2,311,546	2,672,550	2,454,125	528,656

MSA-6
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	1,271,598	1,574,417	1,490,511	1,451,424	179,826
Federal Revenue	123,595	170,405	175,551	179,533	55,938
Other State Revenues	230,396	220,619	288,267	296,206	65,810
Local Revenues	8,766	-	8,630	9,965	1,200
Fundraising and Grants	16,771	15,000	14,749	16,771	-
Total Revenue	1,651,126	1,980,442	1,977,707	1,953,899	302,774
Expenses					
Compensation and Benefits	936,425	1,173,022	1,182,176	1,161,242	224,817
Books and Supplies	77,948	127,250	196,445	135,343	57,395
Services and Other Operating Expenditures	414,376	509,765	514,556	518,325	103,949
Depreciation	18,130	28,726	28,726	19,778	1,648
Other Outflows	6,761	-	-	-	(6,761)
Total Expenses	1,453,640	1,838,764	1,921,903	1,834,689	381,049
Operating Income	197,486	141,678	55,804	119,211	(78,275)
Fund Balance					
Beginning Balance (Unaudited)		1,119,974	1,119,974	1,119,974	
Audit Adjustment		-	138,947	138,947	
Operating Income		141,678	55,804	119,211	
Ending Fund Balance		1,261,652	1,314,725	1,378,132	

MSA-6
Income Statement
As of May FY2018

	YTD	Budget		
			2nd Interim (Approved Revised Budget)	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget		
Enrollment Summary				
4-6		60	48	48
7-8		114	116	116
Total Enrolled		174	164	164
ADA %				
4-6		97.0%	97.2%	91.7%
7-8		97.0%	97.2%	95.8%
Average ADA %		97.0%	97.2%	94.6%
ADA				
4-6		58.20	46.65	44.03
7-8		110.58	112.74	111.09
Total ADA		168.78	159.39	155.12

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Income Statement
As of May FY2018

	YTD	Budget				
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining	
	Actual YTD	Adopted Budget				
REVENUE						
LCFF Entitlement						
8011	Charter Schools LCFF - State Aid	778,806	1,004,648	954,121	910,504	131,698
8012	Education Protection Account Entitlement	151,387	211,542	198,089	198,687	47,300
8019	State Aid - Prior Years	11	-	-	11	-
8096	Charter Schools in Lieu of Property Taxes	341,394	358,227	338,301	342,223	828
	SUBTOTAL - LCFF Entitlement	1,271,598	1,574,417	1,490,511	1,451,424	179,826
Federal Revenue						
8181	Special Education - Entitlement	28,956	33,057	31,204	30,368	1,412
8220	Child Nutrition Programs	22,480	54,279	54,279	54,279	31,799
8291	Title I	43,021	52,283	60,463	62,038	19,017
8292	Title II	3,691	8,586	7,405	7,401	3,710
8296	Other Federal Revenue	25,447	22,200	22,200	25,447	(0)
	SUBTOTAL - Federal Revenue	123,595	170,405	175,551	179,533	55,938
Other State Revenue						
8319	Other State Apportionments - Prior Years	2,772	-	110	2,772	0
8381	Special Education - Entitlement (State)	84,293	96,526	91,197	88,753	4,461
8520	Child Nutrition - State	1,795	3,800	3,800	3,800	2,005
8545	School Facilities Apportionments	28,915	85,500	68,400	76,950	48,035
8550	Mandated Cost Reimbursements	27,942	2,397	27,942	27,942	(0)
8560	State Lottery Revenue	18,783	32,397	30,922	30,093	11,310
8593	Prop 39 Clean Energy	65,896	-	65,896	65,896	-
	SUBTOTAL - Other State Revenue	230,396	220,619	288,267	296,206	65,810
Local Revenue						
8690	Other Local Revenue	949	-	2,149	2,149	1,200
8715	Option 3	7,817	-	6,482	7,817	(0)
8910	Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
	SUBTOTAL - Local Revenue	8,766	-	8,630	9,965	1,200

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Income Statement
As of May FY2018

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	Current Forecast Remaining
3,887	5,000	5,949	3,887	-
12,884	10,000	8,800	12,884	-
16,771	15,000	14,749	16,771	-
1,651,126	1,980,442	1,977,707	1,953,899	302,774

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	437,624	406,727	526,350	526,350	88,726
1300 Certificated Supervisor & Administrator Salaries	165,842	311,075	175,824	179,324	13,482
SUBTOTAL - Certificated Salaries	603,466	717,802	702,174	705,674	102,208
Classified Salaries					
2400 Classified Clerical & Office Salaries	42,160	120,575	64,404	44,512	2,352
2900 Classified Other Salaries	55,886	19,200	95,040	95,040	39,154
SUBTOTAL - Classified Salaries	98,046	139,775	159,444	139,552	41,506
Employee Benefits					
3100 STRS	86,704	101,450	98,618	98,618	11,914
3200 PERS	14,713	15,496	24,763	21,674	6,961
3300 OASDI-Medicare-Alternative	16,215	22,015	23,541	22,287	6,072
3400 Health & Welfare Benefits	107,198	157,651	157,651	157,651	50,453
3500 Unemployment Insurance	278	3,429	542	529	251
3600 Workers Comp Insurance	8,651	9,656	9,702	9,517	866
3900 Other Employee Benefits	1,155	5,748	5,741	5,741	4,586
SUBTOTAL - Employee Benefits	234,913	315,445	320,558	316,017	81,103
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	818	818
4315 Custodial Supplies	172	-	-	172	-
4320 Educational Software	13,785	14,420	14,420	14,420	635
4325 Instructional Materials & Supplies	6,661	4,740	6,976	6,976	315
4326 Art & Music Supplies	212	-	-	212	-
4330 Office Supplies	8,617	5,000	12,200	11,690	3,073

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
4335 PE Supplies	961	2,060	2,060	2,060	1,099
4345 Non Instructional Student Materials & Supplies	1,618	2,575	2,575	2,478	860
4346 Teacher Supplies	1,417	1,030	1,599	1,599	182
4400 Noncapitalized Equipment	-	1,000	61,102	-	-
4410 Classroom Furniture, Equipment & Supplies	1,149	2,060	1,052	1,149	0
4430 Non Classroom Related Furniture, Equipment & Supplies	2,029	-	3,000	3,000	971
4700 Food	-	66,790	-	-	-
4710 Student Food Services	35,935	-	63,886	63,886	27,951
4720 Other Food	1,882	1,545	1,545	1,883	1
SUBTOTAL - Books and Supplies	77,948	127,250	196,445	135,343	57,395
Services & Other Operating Expenses					
5101 CMO Fees	-	78,568	-	-	-
5210 Conference Fees	225	1,030	632	632	407
5215 Travel - Mileage, Parking, Tolls	513	1,500	1,500	1,440	927
5220 Travel and Lodging	458	-	398	458	0
5300 Dues & Memberships	1,320	1,881	1,881	1,881	560
5450 Insurance - Other	10,404	10,133	9,792	10,404	(0)
5500 Operations & Housekeeping	656	4,120	4,120	3,508	2,852
5510 Utilities - Gas and Electric	8,635	7,700	7,700	8,635	(0)
5605 Equipment Leases	5,253	4,944	4,944	5,344	91
5610 Rent	114,000	114,000	114,000	114,000	-
5615 Repairs and Maintenance - Building	-	17,060	16,337	12,511	12,511
5803 Accounting Fees	-	4,635	4,635	4,635	4,635
5809 Banking Fees	-	515	515	103	103
5819 School Programs - Other	2,706	3,000	3,000	3,000	294
5820 Consultants - Non Instructional	5,614	8,240	8,240	8,240	2,626
5822 Other Professional Services	22,684	27,596	27,596	22,684	(0)
5824 District Oversight Fees	13,725	15,744	14,905	14,514	789
5830 Field Trips Expenses	7,153	10,300	15,300	14,656	7,503
5833 Fines and Penalties	1,779	-	723	1,779	(0)
5845 Legal Fees	-	5,000	5,000	5,000	5,000

MSA-6
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
5851 Marketing and Student Recruiting	9,345	18,540	9,284	9,345	0
5857 Payroll Fees	7,526	10,403	10,403	10,342	2,816
5858 CMO Fees Expense	80,608	-	80,793	80,793	185
5861 Prior Yr Exp (not accrued)	3,097	-	3,400	3,400	303
5863 Professional Development	2,337	15,000	18,000	18,000	15,663
5864 Professional Development - Tuition Reimbursement	2,005	25,000	28,000	28,000	25,995
5869 Special Education Contract Instructors	37,044	35,000	35,000	35,000	(2,044)
5872 Special Education Encroachment	22,650	25,917	24,480	23,824	1,174
5884 Substitutes	10,981	15,000	15,000	15,000	4,019
5887 Technology Services	25,286	41,820	41,857	39,857	14,571
5898 Bad Debt Expense	12,220	0	0	12,220	0
5900 Communications	4,683	3,000	3,000	5,000	317
5915 Postage and Delivery	1,468	4,120	4,120	4,120	2,652
SUBTOTAL - Services & Other Operating Exp.	414,376	509,765	514,556	518,325	103,949
Capital Outlay & Depreciation					
6900 Depreciation	18,130	28,726	28,726	19,778	1,648
SUBTOTAL - Capital Outlay & Depreciation	18,130	28,726	28,726	19,778	1,648
Other Outflows					
7999 Uncategorized Expense	6,761	-	-	-	(6,761)
SUBTOTAL - Other Outflows	6,761	-	-	-	(6,761)
TOTAL EXPENSES	1,453,640	1,838,764	1,921,903	1,834,689	381,049

MSA-7
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	2,216,901	2,658,045	2,574,310	2,572,334	355,432
Federal Revenue	197,452	235,853	251,998	263,088	65,636
Other State Revenues	687,890	564,241	802,711	827,717	139,827
Local Revenues	54,010	53,168	53,111	54,318	308
Fundraising and Grants	18,307	11,000	12,898	20,205	1,897
Total Revenue	3,174,560	3,522,307	3,695,027	3,737,660	563,100
Expenses					
Compensation and Benefits	1,478,916	1,682,985	1,672,036	1,675,843	196,928
Books and Supplies	162,200	188,317	419,268	208,228	46,028
Services and Other Operating Expenditures	1,337,191	1,551,087	1,469,252	1,483,682	146,491
Depreciation	18,596	45,159	44,909	22,844	4,249
Other Outflows	2,583	-	-	-	(2,583)
Total Expenses	2,999,485	3,467,548	3,605,465	3,390,597	391,112
Operating Income	175,076	54,759	89,561	347,063	171,988
Fund Balance					
Beginning Balance (Unaudited)		901,012	901,012	901,012	
Audit Adjustment		-	111,318	111,318	
Operating Income		54,759	89,561	347,063	
Ending Fund Balance		955,771	1,101,891	1,359,393	

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
KEY ASSUMPTIONS					
Enrollment Summary					
K-3		165	163	163	
4-6		130	123	123	
Total Enrolled		295	286	286	
ADA %					
K-3		96.0%	95.9%	93.5%	
4-6		96.0%	95.9%	99.5%	
Average ADA %		96.0%	95.9%	96.1%	
ADA					
K-3		158.40	156.24	152.39	
4-6		124.80	117.90	122.36	
Total ADA		283.20	274.14	274.75	

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	1,359,061	1,713,079	1,662,389	1,625,219	266,158
8012 Education Protection Account Entitlement	258,383	343,888	330,075	340,947	82,564
8019 State Aid - Prior Years	20	-	-	20	-
8096 Charter Schools in Lieu of Property Taxes	599,437	601,078	581,845	606,148	6,711
SUBTOTAL - LCFF Entitlement	2,216,901	2,658,045	2,574,310	2,572,334	355,432
Federal Revenue					
8181 Special Education - Entitlement	51,005	55,467	53,668	53,788	2,783
8220 Child Nutrition Programs	43,310	78,624	78,624	78,624	35,314
8291 Title I	75,333	72,015	91,635	94,030	18,697
8292 Title II	2,966	13,491	11,815	11,808	8,842
8296 Other Federal Revenue	24,838	16,256	16,256	24,838	(0)
SUBTOTAL - Federal Revenue	197,452	235,853	251,998	263,088	65,636
Other State Revenue					
8319 Other State Apportionments - Prior Years	4,604	-	557	4,604	0
8381 Special Education - Entitlement (State)	148,478	161,963	156,851	157,201	8,723
8520 Child Nutrition - State	3,360	6,152	6,152	6,152	2,792
8545 School Facilities Apportionments	95,037	187,802	163,922	184,412	89,375
8550 Mandated Cost Reimbursements	46,206	3,963	46,206	46,206	(0)
8560 State Lottery Revenue	30,746	54,360	53,183	53,302	22,556
8593 Prop 39 Clean Energy	212,040	-	212,040	212,040	-
8596 ASES	147,420	150,000	163,800	163,800	16,380
SUBTOTAL - Other State Revenue	687,890	564,241	802,711	827,717	139,827
Local Revenue					
8634 Food Service Sales	10,153	10,560	10,560	10,560	407
8682 Summer Program	32,504	26,848	32,504	32,504	-
8690 Other Local Revenue	1,898	15,759	1,898	1,898	0

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Income Statement
As of May FY2018

	YTD	Budget			
		Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD				
8715 Option 3	9,261	-	8,148	9,261	0
8720 Revenue Program 20	94	-	-	94	0
8999 Uncategorized Revenue	100	-	-	-	(100)
SUBTOTAL - Local Revenue	54,010	53,168	53,111	54,318	308
Fundraising and Grants					
8802 Donations - Private	-	1,000	2,898	1,898	1,898
8803 Fundraising	18,307	10,000	10,000	18,307	(0)
SUBTOTAL - Fundraising and Grants	18,307	11,000	12,898	20,205	1,897
TOTAL REVENUE	3,174,560	3,522,307	3,695,027	3,737,660	563,100

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	747,742	859,400	843,318	843,318	95,576
1300 Certificated Supervisor & Administrator Salaries	152,034	160,000	167,241	170,741	18,707
SUBTOTAL - Certificated Salaries	899,777	1,019,400	1,010,559	1,014,059	114,283
Classified Salaries					
2400 Classified Clerical & Office Salaries	78,306	79,040	71,200	71,200	(7,105)
2900 Classified Other Salaries	149,109	175,303	181,703	181,703	32,593
SUBTOTAL - Classified Salaries	227,415	254,343	252,903	252,903	25,488
Employee Benefits					
3100 STRS	128,039	136,082	141,816	141,816	13,778
3200 PERS	30,415	38,725	38,737	38,737	8,322
3300 OASDI-Medicare-Alternative	30,382	38,972	35,722	35,990	5,608
3400 Health & Welfare Benefits	148,014	177,244	177,244	177,244	29,230
3500 Unemployment Insurance	759	3,637	828	828	69
3600 Workers Comp Insurance	14,116	14,342	14,227	14,266	150
3900 Other Employee Benefits	0	238	-	-	(0)
SUBTOTAL - Employee Benefits	351,724	409,241	408,574	408,881	57,157
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	23,979	22,000	28,000	28,000	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	16,569	12,149	16,649	16,649	80
4325 Instructional Materials & Supplies	7,055	10,871	9,183	7,054	(0)
4326 Art & Music Supplies	370	5,000	3,000	878	508
4330 Office Supplies	10,654	5,000	7,000	10,654	(0)

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
4335 PE Supplies	1,339	2,000	2,000	2,000	661
4345 Non Instructional Student Materials & Supplies	2,235	1,500	1,500	2,235	0
4346 Teacher Supplies	229	2,400	2,400	2,156	1,927
4351 Yearbook	650	760	760	760	110
4361 PY Supplies Expenses (not accrued)	1,866	-	1,866	1,866	0
4400 Noncapitalized Equipment	8,002	-	222,040	10,000	1,998
4410 Classroom Furniture, Equipment & Supplies	3,498	2,991	3,201	3,498	0
4420 Computers (individual items less than \$5k)	891	-	1,000	1,000	109
4430 Non Classroom Related Furniture, Equipment & Supplies	4,475	3,009	4,799	4,608	133
4700 Food	-	109,638	-	-	-
4710 Student Food Services	75,159	-	104,870	104,870	29,710
4720 Other Food	903	2,000	2,000	3,000	2,097
SUBTOTAL - Books and Supplies	162,200	188,317	419,268	208,228	46,028
Services & Other Operating Expenses					
5101 CMO Fees	-	654,729	-	-	-
5210 Conference Fees	-	1,000	1,000	1,000	1,000
5215 Travel - Mileage, Parking, Tolls	1,523	1,000	2,000	2,000	477
5220 Travel and Lodging	240	1,272	1,272	1,272	1,032
5300 Dues & Memberships	3,750	9,000	9,000	6,138	2,388
5450 Insurance - Other	17,364	17,141	16,456	17,364	0
5500 Operations & Housekeeping	9,630	10,000	10,000	10,000	370
5510 Utilities - Gas and Electric	39,296	61,248	61,248	53,165	13,869
5605 Equipment Leases	6,872	8,400	8,400	8,400	1,528
5610 Rent	274,981	270,035	273,203	273,203	(1,778)
5615 Repairs and Maintenance - Building	19,083	20,000	10,000	19,083	(0)
5617 Repairs and Maintenance - Other Equipment	-	1,000	1,000	-	-
5803 Accounting Fees	-	10,300	10,300	6,300	6,300
5809 Banking Fees	(154)	3,000	2,877	2,877	3,031
5813 School Programs - After School Program	147,420	150,000	163,800	163,800	16,380
5814 School Programs - Academic Competitions	497	1,000	1,000	1,000	503
5819 School Programs - Other	6,058	4,000	4,000	6,058	(0)

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Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
5820 Consultants - Non Instructional	7,246	8,584	8,584	8,584	1,338
5822 Other Professional Services	27,787	17,596	31,252	30,194	2,407
5824 District Oversight Fees	24,164	26,580	25,743	25,723	1,559
5830 Field Trips Expenses	4,098	5,000	8,000	8,000	3,902
5833 Fines and Penalties	1,888	-	123	1,888	0
5845 Legal Fees	7,500	6,000	8,000	8,000	500
5851 Marketing and Student Recruiting	-	1,000	3,000	3,000	3,000
5857 Payroll Fees	10,433	14,420	14,420	14,420	3,987
5858 CMO Fees Expense	493,737	-	538,623	538,623	44,886
5861 Prior Yr Exp (not accrued)	2,787	-	3,019	3,019	232
5863 Professional Development	1,949	4,000	4,000	4,000	2,051
5864 Professional Development - Tuition Reimbursement	6,151	14,200	14,200	14,200	8,049
5869 Special Education Contract Instructors	102,668	114,324	114,324	114,324	11,656
5872 Special Education Encroachment	39,897	43,486	42,104	42,198	2,301
5884 Substitutes	45,257	25,000	30,000	45,257	0
5887 Technology Services	29,193	40,170	40,705	40,448	11,255
5898 Bad Debt Expense	2,544	-	-	2,544	0
5899 Miscellaneous Operating Expenses	-	0	-	-	-
5900 Communications	1,161	4,000	4,000	4,000	2,839
5915 Postage and Delivery	2,170	3,600	3,600	3,600	1,430
SUBTOTAL - Services & Other Operating Exp.	1,337,191	1,551,087	1,469,252	1,483,682	146,491
Capital Outlay & Depreciation					
6900 Depreciation	18,596	45,159	44,909	22,844	4,249
SUBTOTAL - Capital Outlay & Depreciation	18,596	45,159	44,909	22,844	4,249
Other Outflows					
7999 Uncategorized Expense	2,583	-	-	-	(2,583)
SUBTOTAL - Other Outflows	2,583	-	-	-	(2,583)
TOTAL EXPENSES	2,999,485	3,467,548	3,605,465	3,390,597	391,112

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Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	3,872,205	4,656,757	4,525,841	4,545,675	673,470
Federal Revenue	213,669	304,497	336,842	342,766	129,097
Other State Revenues	621,798	528,197	840,876	841,820	220,021
Local Revenues	47,618	34,273	42,972	47,617	(1)
Fundraising and Grants	23,598	20,000	22,236	25,787	2,189
Total Revenue	4,778,888	5,543,724	5,768,767	5,803,665	1,024,777
Expenses					
Compensation and Benefits	2,322,457	2,782,961	2,754,796	2,756,940	434,483
Books and Supplies	247,322	426,715	643,235	416,576	169,254
Services and Other Operating Expenditures	1,715,958	2,090,297	2,206,121	2,209,125	493,167
Depreciation	62,155	96,064	96,064	90,528	28,373
Other Outflows	8,688	-	-	-	(8,688)
Total Expenses	4,356,581	5,396,037	5,700,216	5,473,169	1,116,588
Operating Income	422,307	147,687	68,551	330,496	(91,811)
Fund Balance					
Beginning Balance (Unaudited)		3,045,002	3,045,002	3,045,002	
Audit Adjustment		-	321,397	321,397	
Operating Income		147,687	68,551	330,496	
Ending Fund Balance		3,192,689	3,434,950	3,696,895	

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget		Current Forecast	
KEY ASSUMPTIONS					
Enrollment Summary					
4-6		165	137	137	
7-8		330	343	343	
Total Enrolled		495	480	480	
ADA %					
4-6		98.2%	98.3%	96.3%	
7-8		98.2%	98.3%	99.4%	
Average ADA %		98.2%	98.3%	98.5%	
ADA					
4-6		162.07	134.62	131.91	
7-8		324.14	337.03	340.97	
Total ADA		486.22	471.65	472.88	

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Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	2,395,287	3,013,672	2,936,992	2,894,992	499,705
8012 Education Protection Account Entitlement	455,487	611,114	587,800	607,392	151,905
8019 State Aid - Prior Years	33	-	-	33	-
8096 Charter Schools in Lieu of Property Taxes	1,021,398	1,031,971	1,001,049	1,043,258	21,861
SUBTOTAL - LCFF Entitlement	3,872,205	4,656,757	4,525,841	4,545,675	673,470
Federal Revenue					
8181 Special Education - Entitlement	86,868	95,230	92,335	92,576	5,708
8291 Title I	120,690	181,156	220,051	225,747	105,057
8292 Title II	6,111	28,111	24,456	24,443	18,332
SUBTOTAL - Federal Revenue	213,669	304,497	336,842	342,766	129,097
Other State Revenue					
8319 Other State Apportionments - Prior Years	9,791	-	9,791	9,791	-
8381 Special Education - Entitlement (State)	252,879	278,070	269,858	270,563	17,684
8550 Mandated Cost Reimbursements	79,268	6,799	79,268	79,268	(0)
8560 State Lottery Revenue	53,201	93,329	91,500	91,739	38,537
8593 Prop 39 Clean Energy	226,659	-	226,659	226,659	-
8596 ASES	-	150,000	163,800	163,800	163,800
SUBTOTAL - Other State Revenue	621,798	528,197	840,876	841,820	220,021
Local Revenue					
8682 Summer Program	26,222	34,273	26,222	26,222	-
8690 Other Local Revenue	2,236	-	2,236	2,236	-
8715 Option 3	19,027	-	14,514	19,027	(0)
8720 Revenue Program 20	132	-	-	132	(0)
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
SUBTOTAL - Local Revenue	47,618	34,273	42,972	47,617	(1)

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Income Statement
As of May FY2018

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	Current Forecast Remaining
48	-	2,236	48	0
23,551	20,000	20,000	25,739	2,189
23,598	20,000	22,236	25,787	2,189
4,778,888	5,543,724	5,768,767	5,803,665	1,024,777

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
EXPENSES	Actual YTD	Adopted Budget			
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	1,136,048	1,470,435	1,412,823	1,412,823	276,774
1300 Certificated Supervisor & Administrator Salaries	306,244	313,320	385,409	390,909	84,665
SUBTOTAL - Certificated Salaries	1,442,292	1,783,755	1,798,231	1,803,731	361,439
Classified Salaries					
2400 Classified Clerical & Office Salaries	119,176	128,378	127,982	127,982	8,806
2900 Classified Other Salaries	183,565	207,251	175,118	172,026	(11,539)
SUBTOTAL - Classified Salaries	302,741	335,628	303,100	300,008	(2,733)
Employee Benefits					
3100 STRS	210,354	247,439	245,921	245,921	35,566
3200 PERS	40,321	52,126	47,074	46,594	6,273
3300 OASDI-Medicare-Alternative	42,250	55,818	55,090	55,274	13,023
3400 Health & Welfare Benefits	257,620	279,968	279,968	279,968	22,348
3500 Unemployment Insurance	3,038	4,060	1,277	1,281	(1,758)
3600 Workers Comp Insurance	23,365	23,864	23,661	23,688	323
3900 Other Employee Benefits	475	302	475	475	-
SUBTOTAL - Employee Benefits	577,424	663,577	653,465	653,200	75,776
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	26,225	50,000	50,000	49,000	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	908
4325 Instructional Materials & Supplies	21,632	40,000	42,420	39,013	17,381
4326 Art & Music Supplies	6,934	7,500	7,500	7,500	566
4330 Office Supplies	19,107	6,700	14,700	19,107	0
4335 PE Supplies	-	2,500	2,500	2,500	2,500

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Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
4345 Non Instructional Student Materials & Supplies	4,565	5,000	5,000	5,000	435
4346 Teacher Supplies	106	5,000	5,000	3,022	2,916
4350 Uniforms	2,493	515	515	2,493	(0)
4351 Yearbook	307	1,500	1,500	1,500	1,193
4400 Noncapitalized Equipment	230	11,000	237,659	11,000	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	-	-	-
4710 Student Food Services	107,539	-	204,806	204,806	97,267
4720 Other Food	2,403	5,000	5,000	5,000	2,597
SUBTOTAL - Books and Supplies	247,322	426,715	643,235	416,576	169,254
Services & Other Operating Expenses					
5101 CMO Fees	-	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	27,183	25,859	28,360	28,360	1,177
5500 Operations & Housekeeping	1,504	35,000	35,000	35,000	33,497
5605 Equipment Leases	42,017	50,000	50,000	50,000	7,983
5611 Prop 39 Related Costs	180,071	235,830	235,830	235,830	55,759
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	200
5813 School Programs - After School Program	147,920	150,000	163,800	163,800	15,880
5814 School Programs - Academic Competitions	600	-	-	600	-
5819 School Programs - Other	2,914	515	1,000	2,914	(0)
5820 Consultants - Non Instructional	7,242	13,000	13,000	13,000	5,758
5822 Other Professional Services	34,541	45,000	58,656	56,718	22,177
5824 District Oversight Fees	42,284	45,221	45,258	45,457	3,173

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Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
5830 Field Trips Expenses	16,263	20,000	20,000	20,000	3,737
5833 Fines and Penalties	1,445	-	1,161	1,485	40
5845 Legal Fees	-	13,000	13,000	12,021	12,021
5851 Marketing and Student Recruiting	7,148	8,000	8,000	8,000	852
5857 Payroll Fees	12,836	16,995	16,995	16,995	4,159
5858 CMO Fees Expense	987,475	-	1,077,245	1,077,245	89,770
5861 Prior Yr Exp (not accrued)	(2,939)	-	(1,161)	(1,161)	1,778
5863 Professional Development	6,367	8,300	8,300	8,300	1,933
5864 Professional Development - Tuition Reimbursement	11,117	75,500	75,500	75,500	64,383
5869 Special Education Contract Instructors	42,972	55,000	55,000	55,000	12,028
5872 Special Education Encroachment	67,949	74,660	72,439	72,628	4,678
5884 Substitutes	49,838	64,750	64,750	64,750	14,912
5887 Technology Services	16,858	42,650	98,538	98,538	81,680
5898 Bad Debt Expense	2,996	-	-	2,996	0
5899 Miscellaneous Operating Expenses	-	0	0	0	0
5900 Communications	-	-	2,000	2,000	2,000
5915 Postage and Delivery	4,026	12,000	12,000	12,000	7,974
SUBTOTAL - Services & Other Operating Exp.	1,715,958	2,090,297	2,206,121	2,209,125	493,167
Capital Outlay & Depreciation					
6900 Depreciation	62,155	96,064	96,064	90,528	28,373
SUBTOTAL - Capital Outlay & Depreciation	62,155	96,064	96,064	90,528	28,373
Other Outflows					
7999 Uncategorized Expense	8,688	-	-	-	(8,688)
SUBTOTAL - Other Outflows	8,688	-	-	-	(8,688)
TOTAL EXPENSES	4,356,581	5,396,037	5,700,216	5,473,169	1,116,588

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
SUMMARY					
Revenue					
LCFF Entitlement	5,372,785	7,467,687	6,793,513	6,705,513	1,332,728
Federal Revenue	464,058	658,206	662,529	680,931	216,872
Other State Revenues	531,462	585,070	638,830	693,881	162,419
Local Revenues	56,656	64,612	56,723	62,681	6,025
Fundraising and Grants	50,166	32,446	48,358	52,479	2,313
Total Revenue	6,475,128	8,808,020	8,199,952	8,195,484	1,720,356
Expenses					
Compensation and Benefits	4,291,309	4,576,489	4,493,395	4,615,074	323,765
Books and Supplies	540,654	733,114	677,539	677,538	136,884
Services and Other Operating Expenditures	1,805,214	2,490,994	2,324,944	2,100,689	295,475
Depreciation	364,131	505,350	505,350	547,780	183,649
Other Outflows	462,330	173,107	173,107	399,641	(62,689)
Total Expenses	7,463,638	8,479,055	8,174,335	8,340,722	877,084
Operating Income	(988,511)	328,966	25,617	(145,238)	843,272
Fund Balance					
Beginning Balance (Unaudited)		7,875,025	7,875,025	7,875,025	
Audit Adjustment		-	1,987	1,987	
Operating Income		328,966	25,617	(145,238)	
Ending Fund Balance		8,203,991	7,902,629	7,731,774	

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
K-3		300	265	265	
4-6		171	182	182	
7-8		180	157	157	
9-12		161	136	136	
Total Enrolled		812	740	740	
ADA %					
K-3		96.0%	96.0%	94.2%	
4-6		96.0%	96.0%	95.7%	
7-8		96.0%	96.0%	94.0%	
9-12		96.0%	96.0%	93.6%	
Average ADA %		96.0%	96.0%	94.4%	
ADA					
K-3		288.00	254.40	249.53	
4-6		164.16	174.72	174.26	
7-8		172.80	150.72	147.64	
9-12		154.56	130.56	127.23	
Total ADA		779.52	710.40	698.66	

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	4,258,262	5,463,689	4,967,209	4,753,995	495,732
8012 Education Protection Account Entitlement	105,448	155,904	142,080	139,732	34,284
8096 Charter Schools in Lieu of Property Taxes	1,009,075	1,848,094	1,684,223	1,811,786	802,711
SUBTOTAL - LCFF Entitlement	5,372,785	7,467,687	6,793,513	6,705,513	1,332,728
Federal Revenue					
8181 Special Education - Entitlement	-	78,500	78,500	81,169	81,169
8220 Child Nutrition Programs	153,499	265,178	265,178	265,178	111,678
8291 Title I	233,929	259,460	225,436	233,929	-
8292 Title II	10,422	32,868	27,207	34,447	24,025
8293 Title III	5,159	-	5,159	5,159	-
8296 Other Federal Revenue	61,049	22,200	61,049	61,049	(0)
SUBTOTAL - Federal Revenue	464,058	658,206	662,529	680,931	216,872
Other State Revenue					
8319 Other State Apportionments - Prior Years	9,953	-	9,950	9,953	0
8381 Special Education - Entitlement (State)	307,873	400,673	365,146	359,111	51,238
8382 Special Education Reimbursements (State) - MH	31,680	-	-	63,360	31,680
8520 Child Nutrition - State	12,556	23,251	23,251	23,251	10,696
8550 Mandated Cost Reimbursements	102,666	11,518	102,666	102,666	(0)
8560 State Lottery Revenue	66,735	149,628	137,818	135,540	68,805
SUBTOTAL - Other State Revenue	531,462	585,070	638,830	693,881	162,419
Local Revenue					
8634 Food Service Sales	18,343	14,459	14,459	18,459	116
8660 Interest	3,522	1,000	4,200	4,200	678
8682 Summer Program	28,020	39,108	28,020	28,020	-
8690 Other Local Revenue	4,812	10,045	10,045	10,045	5,233
8720 Revenue Program 20	1,958	-	-	1,958	(0)

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
8999 Uncategorized Revenue	1	-	-	-	(1)
SUBTOTAL - Local Revenue	56,656	64,612	56,723	62,681	6,025
Fundraising and Grants					
8802 Donations - Private	14,305	30,000	29,812	16,618	2,313
8803 Fundraising	35,861	2,446	18,546	35,861	(0)
SUBTOTAL - Fundraising and Grants	50,166	32,446	48,358	52,479	2,313
TOTAL REVENUE	6,475,128	8,808,020	8,199,952	8,195,484	1,720,356

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	2,053,828	2,287,119	2,217,379	2,209,260	155,432
1300 Certificated Supervisor & Administrator Salaries	524,386	644,782	562,372	568,872	44,486
SUBTOTAL - Certificated Salaries	2,578,214	2,931,901	2,779,751	2,778,131	199,917
Classified Salaries					
2400 Classified Clerical & Office Salaries	221,130	166,916	215,282	221,380	250
2900 Classified Other Salaries	494,371	345,725	386,479	494,306	(65)
SUBTOTAL - Classified Salaries	715,501	512,641	601,761	715,687	185
Employee Benefits					
3100 STRS	363,990	394,920	392,456	391,284	27,294
3200 PERS	66,924	72,853	63,319	63,437	(3,487)
3300 OASDI-Medicare-Alternative	95,397	93,826	90,063	99,158	3,761
3400 Health & Welfare Benefits	426,267	505,621	505,621	505,621	79,354
3500 Unemployment Insurance	1,626	4,722	2,293	2,359	733
3600 Workers Comp Insurance	43,403	38,786	38,076	39,340	(4,063)
3900 Other Employee Benefits	(13)	21,219	20,056	20,056	20,070
SUBTOTAL - Employee Benefits	997,594	1,131,948	1,111,884	1,121,256	123,663
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	62,959	46,800	62,845	62,958	(0)
4200 Books & Other Reference Materials	10,371	20,000	5,000	10,500	129
4315 Custodial Supplies	12,118	30,000	20,000	20,000	7,882
4320 Educational Software	49,636	45,000	61,070	61,070	11,435
4325 Instructional Materials & Supplies	26,992	50,000	54,995	49,495	22,503
4326 Art & Music Supplies	3,054	10,000	5,000	4,800	1,746
4330 Office Supplies	14,369	5,000	12,865	14,369	(0)

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
4335 PE Supplies	4,403	57,500	7,500	7,500	3,097
4345 Non Instructional Student Materials & Supplies	8,969	15,000	11,254	9,654	685
4346 Teacher Supplies	4,014	10,000	10,000	8,283	4,269
4361 PY Supplies Expenses (not accrued)	2,158	-	2,158	2,158	0
4400 Noncapitalized Equipment	20,462	10,500	20,462	20,462	(0)
4410 Classroom Furniture, Equipment & Supplies	34,405	75,000	60,038	60,038	25,633
4420 Computers (individual items less than \$5k)	-	2,500	2,500	2,500	2,500
4430 Non Classroom Related Furniture, Equipment & Supplies	1,236	2,493	2,493	2,493	1,257
4700 Food	-	348,321	-	-	-
4710 Student Food Services	278,477	-	333,176	333,176	54,699
4720 Other Food	7,030	5,000	6,181	8,081	1,051
SUBTOTAL - Books and Supplies	540,654	733,114	677,539	677,538	136,884
Services & Other Operating Expenses					
5101 CMO Fees	-	1,047,567	-	-	-
5210 Conference Fees	1,120	8,809	8,809	8,809	7,689
5215 Travel - Mileage, Parking, Tolls	1,908	7,000	2,921	2,921	1,013
5220 Travel and Lodging	4,561	-	4,623	4,623	62
5300 Dues & Memberships	8,759	6,000	8,690	8,759	-
5450 Insurance - Other	29,429	21,456	30,180	30,180	751
5500 Operations & Housekeeping	22,298	40,000	25,000	25,000	2,702
5510 Utilities - Gas and Electric	78,610	100,000	100,000	100,000	21,390
5605 Equipment Leases	32,399	47,344	47,344	47,344	14,945
5610 Rent	-	299,681	271,403	-	-
5615 Repairs and Maintenance - Building	40,476	50,000	50,000	50,000	9,524
5803 Accounting Fees	-	11,000	11,000	7,463	7,463
5809 Banking Fees	2,292	7,460	2,760	2,760	468
5813 School Programs - After School Program	4,874	5,000	5,000	5,000	126
5814 School Programs - Academic Competitions	7,508	10,000	10,000	10,000	2,492
5819 School Programs - Other	9,101	-	95	9,101	0
5820 Consultants - Non Instructional	-	10,000	-	-	-
5822 Other Professional Services	47,703	21,546	46,484	46,984	(718)

MSA-SA
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
5824 District Oversight Fees	67,188	74,677	67,935	67,055	(133)
5830 Field Trips Expenses	19,350	25,000	25,000	25,000	5,651
5833 Fines and Penalties	3,943	-	-	3,943	(0)
5845 Legal Fees	6,771	10,000	10,000	10,000	3,229
5848 Licenses and Other Fees	25,412	-	2,740	25,412	(0)
5851 Marketing and Student Recruiting	19,504	15,000	20,000	20,000	497
5857 Payroll Fees	32,811	31,544	31,544	34,544	1,733
5858 CMO Fees Expense	962,743	-	1,077,245	1,077,245	114,502
5861 Prior Yr Exp (not accrued)	(17,404)	-	462	(17,404)	0
5863 Professional Development	16,702	40,494	30,000	21,139	4,437
5864 Professional Development - Tuition Reimbursement	36,295	96,300	71,800	71,800	35,505
5869 Special Education Contract Instructors	181,830	275,000	200,000	200,000	18,170
5872 Special Education Encroachment	-	19,167	17,746	17,611	17,611
5884 Substitutes	88,637	90,640	80,000	95,000	6,363
5887 Technology Services	60,314	107,310	73,899	73,899	13,585
5900 Communications	5,378	3,000	3,000	6,500	1,122
5915 Postage and Delivery	4,703	10,000	10,000	10,000	5,297
SUBTOTAL - Services & Other Operating Exp.	1,805,214	2,490,994	2,324,944	2,100,689	295,475
Capital Outlay & Depreciation					
6900 Depreciation	364,131	505,350	505,350	547,780	183,649
SUBTOTAL - Capital Outlay & Depreciation	364,131	505,350	505,350	547,780	183,649
Other Outflows					
7438 Long term debt - Interest	444,452	173,107	173,107	399,641	(44,811)
7999 Uncategorized Expense	17,878	-	-	-	(17,878)
SUBTOTAL - Other Outflows	462,330	173,107	173,107	399,641	(62,689)
TOTAL EXPENSES	7,463,638	8,479,055	8,174,335	8,340,722	877,084

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			Current Forecast Remaining
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	
SUMMARY					
Revenue					
LCFF Entitlement	2,641,864	3,298,113	2,960,085	2,950,464	308,600
Federal Revenue	52,801	125,122	131,511	134,192	81,391
Other State Revenues	604,797	393,481	635,855	674,527	69,730
Local Revenues	57,221	78,739	75,435	76,164	18,942
Fundraising and Grants	30,503	31,153	33,051	33,051	2,548
Total Revenue	3,387,186	3,926,609	3,835,935	3,868,397	481,211
Expenses					
Compensation and Benefits	1,984,958	2,210,402	2,199,260	2,160,423	175,465
Books and Supplies	71,618	144,548	330,564	125,902	54,283
Services and Other Operating Expenditures	1,265,623	1,352,286	1,437,066	1,539,069	273,446
Depreciation	40,901	30,295	30,295	30,951	(9,950)
Other Outflows	11,675	-	-	-	(11,675)
Total Expenses	3,374,775	3,737,532	3,997,185	3,856,345	481,570
Operating Income	12,411	189,077	(161,249)	12,053	(359)
Fund Balance					
Beginning Balance (Unaudited)		1,189,492	1,189,492	1,189,492	
Audit Adjustment		-	59,194	59,194	
Operating Income		189,077	(161,249)	12,053	
Ending Fund Balance		1,378,569	1,087,437	1,260,739	

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
KEY ASSUMPTIONS	Actual YTD	Adopted Budget			
Enrollment Summary					
4-6		150	126	126	
7-8		300	279	279	
Total Enrolled		450	405	405	
ADA %					
4-6		96.5%	96.5%	96.1%	
7-8		96.5%	95.9%	95.6%	
Average ADA %		96.5%	96.1%	95.8%	
ADA					
4-6		144.75	121.59	121.13	
7-8		289.50	267.70	266.85	
Total ADA		434.25	389.29	387.98	

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
REVENUE					
LCFF Entitlement					
8011 Charter Schools LCFF - State Aid	633,240	865,497	779,329	675,998	42,758
8012 Education Protection Account Entitlement	59,003	86,850	77,858	77,596	18,593
8019 State Aid - Prior Years	(2,519)	-	-	(2,519)	(0)
8096 Charter Schools in Lieu of Property Taxes	1,952,140	2,345,766	2,102,898	2,199,389	247,249
SUBTOTAL - LCFF Entitlement	2,641,864	3,298,113	2,960,085	2,950,464	308,600
Federal Revenue					
8181 Special Education - Entitlement	-	53,500	53,500	55,319	55,319
8220 Child Nutrition Programs	11,799	28,455	28,455	28,455	16,655
8291 Title I	29,108	25,163	32,091	32,957	3,849
8292 Title II	1,824	7,804	7,265	7,261	5,437
8296 Other Federal Revenue	10,070	10,200	10,200	10,200	130
SUBTOTAL - Federal Revenue	52,801	125,122	131,511	134,192	81,391
Other State Revenue					
8319 Other State Apportionments - Prior Years	7,782	-	7,782	7,782	0
8381 Special Education - Entitlement (State)	175,542	223,205	200,095	199,422	23,880
8382 Special Education Reimbursements (State) - MH	19,800	-	-	39,600	19,800
8520 Child Nutrition - State	782	1,832	1,832	1,832	1,051
8550 Mandated Cost Reimbursements	66,581	5,711	66,581	66,581	(0)
8560 State Lottery Revenue	44,492	83,354	75,522	75,268	30,776
8593 Prop 39 Clean Energy	204,662	-	204,662	204,662	-
8596 ASES	85,157	79,380	79,380	79,380	(5,777)
SUBTOTAL - Other State Revenue	604,797	393,481	635,855	674,527	69,730
Local Revenue					
8650 Leases and Rentals	-	7,000	7,000	7,000	7,000
8660 Interest	2,376	1,891	1,891	2,500	124
8682 Summer Program	21,966	26,848	21,966	21,966	-

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
8690 Other Local Revenue	1,678	-	1,578	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	-
8910 Contributions from Unrestricted Resource (0000-0)	-	-	0	0	0
8999 Uncategorized Revenue	11,841	-	-	-	(11,841)
SUBTOTAL - Local Revenue	57,221	78,739	75,435	76,164	18,942
Fundraising and Grants					
8802 Donations - Private	-	-	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	2,548
TOTAL REVENUE	3,387,186	3,926,609	3,835,935	3,868,397	481,211

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
EXPENSES					
Compensation & Benefits					
Certificated Salaries					
1100 Teachers Salaries	933,562	1,071,231	1,043,442	1,003,420	69,858
1300 Certificated Supervisor & Administrator Salaries	357,706	344,918	396,732	402,732	45,026
SUBTOTAL - Certificated Salaries	1,291,268	1,416,149	1,440,174	1,406,152	114,884
Classified Salaries					
2400 Classified Clerical & Office Salaries	58,299	143,640	38,480	38,480	(19,819)
2900 Classified Other Salaries	135,648	87,920	162,198	162,198	26,550
SUBTOTAL - Classified Salaries	193,947	231,560	200,678	200,678	6,731
Employee Benefits					
3100 STRS	180,252	192,002	195,330	192,163	11,911
3200 PERS	25,813	33,945	31,167	31,167	5,355
3300 OASDI-Medicare-Alternative	32,794	43,554	41,600	40,358	7,563
3400 Health & Welfare Benefits	243,653	270,550	270,550	270,550	26,898
3500 Unemployment Insurance	1,176	3,824	1,028	1,005	(171)
3600 Workers Comp Insurance	16,056	18,553	18,476	18,093	2,037
3900 Other Employee Benefits	-	266	257	257	257
SUBTOTAL - Employee Benefits	499,743	562,693	558,407	553,593	53,850
Books & Supplies					
4100 Approved Textbooks & Core Curricula Materials	139	5,000	5,000	5,000	4,861
4200 Books & Other Reference Materials	202	5,000	5,000	5,000	4,798
4315 Custodial Supplies	2,550	6,180	6,180	6,180	3,630
4320 Educational Software	8,032	10,000	6,731	8,290	259
4325 Instructional Materials & Supplies	14,377	28,000	21,962	20,462	6,085
4326 Art & Music Supplies	959	2,266	2,266	2,266	1,307
4330 Office Supplies	7,909	5,000	9,000	9,000	1,091

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
	Actual YTD	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
4335 PE Supplies	2,907	2,000	2,000	3,500	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	-
4400 Noncapitalized Equipment	-	12,000	204,662	-	-
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	7,000	5,440	6,081
4430 Non Classroom Related Furniture, Equipment & Supplies	-	3,367	3,367	3,367	3,367
4700 Food	-	34,830	-	-	-
4710 Student Food Services	23,520	-	33,316	33,316	9,796
4720 Other Food	3,039	6,695	6,695	6,695	3,656
SUBTOTAL - Books and Supplies	71,618	144,548	330,564	125,902	54,283
Services & Other Operating Expenses					
5101 CMO Fees	-	362,792	-	-	-
5200 Travel & Conferences	475	-	-	500	25
5210 Conference Fees	1,125	5,150	5,150	4,650	3,525
5215 Travel - Mileage, Parking, Tolls	1,344	7,210	7,210	7,210	5,866
5220 Travel and Lodging	4,585	7,000	7,000	7,000	2,415
5300 Dues & Memberships	4,858	5,562	5,562	5,562	704
5450 Insurance - Other	19,587	19,137	20,500	20,500	913
5500 Operations & Housekeeping	14,876	46,480	55,000	55,000	40,124
5510 Utilities - Gas and Electric	8,495	20,600	20,600	20,600	12,105
5605 Equipment Leases	11,471	10,300	10,300	11,588	117
5610 Rent	572,355	448,870	526,163	556,508	(15,847)
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	50,465	79,380	79,380	79,380	28,915
5814 School Programs - Academic Competitions	1,872	4,500	4,500	3,647	1,775
5819 School Programs - Other	1,953	1,100	1,100	1,953	(0)

MSA-SD
Income Statement
As of May FY2018

	YTD	Budget			
			2nd Interim (Approved Revised Budget)	Current Forecast	Current Forecast Remaining
	Actual YTD	Adopted Budget			
5822 Other Professional Services	21,768	19,596	36,994	36,394	14,627
5824 District Oversight Fees	28,372	32,981	29,601	29,505	1,133
5830 Field Trips Expenses	30,490	45,000	45,000	45,000	14,510
5833 Fines and Penalties	2,818	894	2,038	2,852	34
5845 Legal Fees	9,072	15,000	15,000	15,000	5,928
5851 Marketing and Student Recruiting	920	12,000	12,000	12,000	11,080
5857 Payroll Fees	10,911	15,965	15,965	15,965	5,054
5858 CMO Fees Expense	299,395	-	326,613	326,613	27,218
5861 Prior Yr Exp (not accrued)	27,530	-	3,324	27,530	0
5863 Professional Development	2,854	5,000	12,000	12,000	9,146
5864 Professional Development - Tuition Reimbursement	4,195	15,500	15,500	15,500	11,305
5869 Special Education Contract Instructors	52,463	56,650	56,650	56,650	4,188
5872 Special Education Encroachment	-	11,068	10,144	10,190	10,190
5884 Substitutes	23,638	19,570	19,570	65,570	41,932
5887 Technology Services	42,580	45,200	44,794	44,794	2,213
5900 Communications	6,759	3,000	12,628	12,628	5,869
5915 Postage and Delivery	1,897	5,000	5,000	5,000	3,103
SUBTOTAL - Services & Other Operating Exp.	1,265,623	1,352,286	1,437,066	1,539,069	273,446
Capital Outlay & Depreciation					
6900 Depreciation	40,901	30,295	30,295	30,951	(9,950)
SUBTOTAL - Capital Outlay & Depreciation	40,901	30,295	30,295	30,951	(9,950)
Other Outflows					
7999 Uncategorized Expense	11,675	-	-	-	(11,675)
SUBTOTAL - Other Outflows	11,675	-	-	-	(11,675)
TOTAL EXPENSES	3,374,775	3,737,532	3,997,185	3,856,345	481,570

MERF
Income Statement
As of May 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
SUMMARY						
Revenue						
LCFF Entitlement	-	-	-	-	-	-
Federal Revenue	51,600	-	8,082	8,082	-	8,082
Other State Revenues	-	-	-	-	-	-
Local Revenues	5,596,384	6,392,850	6,450,022	6,450,222	200	57,372
Fundraising and Grants	107,243	-	134,875	134,875	-	134,875
Total Revenue	5,755,228	6,392,850	6,592,979	6,593,179	200	200,329
Expenses						
Compensation and Benefits	2,640,205	3,055,489	2,983,114	2,983,114	-	72,375
Books and Supplies	22,698	70,421	66,261	66,261	-	4,160
Services and Other Operating Expenditures	2,026,375	2,726,775	3,014,482	3,023,658	(9,176)	(296,883)
Depreciation	1,320	933	933	933	-	-
Other Outflows	10,281	-	-	-	-	-
Total Expenses	4,700,879	5,853,618	6,064,790	6,073,966	(9,176)	(220,348)
Operating Income	1,054,349	539,232	528,188	519,212	(8,976)	(20,020)
Fund Balance						
Beginning Balance (Unaudited)		258,542	258,542	258,542		
Audit Adjustment		-	(1,025,320)	(1,025,320)		
Operating Income		539,232	528,188	519,212		
Ending Fund Balance		797,774	(238,590)	(247,566)		

MERF
Income Statement
As of May FY2018

KEY ASSUMPTIONS

Enrollment Summary
Total Enrolled

ADA %
Average ADA %

ADA
Total ADA

YTD	Budget				
	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
Actual YTD					
	-	-	-	-	-
	-	-	-	-	-

MERF
Income Statement
As of May 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
REVENUE						
LCFF Entitlement						
SUBTOTAL - LCFF Entitlement	-	-	-	-	-	-
Federal Revenue						
8296 Other Federal Revenue	51,600	-	8,082	8,082	-	8,082
SUBTOTAL - Federal Revenue	51,600	-	8,082	8,082	-	8,082
Other State Revenue						
SUBTOTAL - Other State Revenue	-	-	-	-	-	-
Local Revenue						
8660 Interest	3,180	-	3,055	3,255	200	3,255
8690 Other Local Revenue	54,117	-	54,117	54,117	-	54,117
8699 All Other Local Revenue	46,928	-	-	-	-	-
8701 CMO Fee - MSA-1	987,475	1,047,567	1,077,245	1,077,245	-	29,678
8702 CMO Fee - MSA-2	987,475	1,047,567	1,077,245	1,077,245	-	29,678
8703 CMO Fee - MSA-3	883,692	949,358	976,253	976,253	-	26,895
8704 CMO Fee - MSA-4	74,061	78,568	80,793	80,793	-	2,225
8705 CMO Fee - MSA-5	87,155	78,568	80,793	80,793	-	2,225
8706 CMO Fee - MSA-6	80,608	78,568	80,793	80,793	-	2,225
8707 CMO Fee - MSA-7	493,737	654,729	538,623	538,623	-	(116,106)
8708 CMO Fee - MSA-8	987,475	1,047,567	1,077,245	1,077,245	-	29,678
8709 CMO Fee - MSA-SA	611,081	1,047,567	1,077,245	1,077,245	-	29,678
8712 CMO Fee - MSA-SD	299,395	362,792	326,613	326,613	-	(36,179)
8999 Uncategorized Revenue	6	-	-	-	-	-
SUBTOTAL - Local Revenue	5,596,384	6,392,850	6,450,022	6,450,222	200	57,372
Fundraising and Grants						
8802 Donations - Private	107,243	-	134,875	134,875	-	134,875
SUBTOTAL - Fundraising and Grants	107,243	-	134,875	134,875	-	134,875

MERF
Income Statement
As of May FY2018

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
Actual YTD					
5,755,228	6,392,850	6,592,979	6,593,179	200	200,329

MERF
Income Statement
As of May 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	
EXPENSES							
Compensation & Benefits							
Certificated Salaries							
1300	Certificated Supervisor & Administrator Salaries	454,776	395,000	497,127	497,127	-	(102,127)
	SUBTOTAL - Certificated Salaries	454,776	395,000	497,127	497,127	-	(102,127)
Classified Salaries							
2400	Classified Clerical & Office Salaries	1,464,642	1,762,325	1,622,475	1,622,475	-	139,850
2900	Classified Other Salaries	159,612	218,900	196,421	196,421	-	22,479
	SUBTOTAL - Classified Salaries	1,624,254	1,981,225	1,818,896	1,818,896	-	162,329
Employee Benefits							
3100	STRS	78,063	71,638	76,642	76,642	-	(5,004)
3200	PERS	37,244	98,760	45,280	45,280	-	53,480
3300	OASDI-Medicare-Alternative	116,842	139,944	134,639	134,639	-	5,305
3400	Health & Welfare Benefits	227,910	248,979	247,529	247,529	-	1,451
3500	Unemployment Insurance	12,055	12,719	11,834	11,834	-	885
3600	Workers Comp Insurance	33,469	26,756	26,078	26,078	-	678
3900	Other Employee Benefits	55,592	80,468	125,089	125,089	-	(44,621)
	SUBTOTAL - Employee Benefits	561,175	679,264	667,091	667,091	-	12,173
Books & Supplies							
4100	Approved Textbooks & Core Curricula Materials	-	1,020	1,020	1,020	-	-
4320	Educational Software	-	9,000	9,840	9,840	-	(840)
4325	Instructional Materials & Supplies	-	1,102	1,102	1,102	-	-
4330	Office Supplies	3,828	12,099	12,099	12,099	-	-
4400	Noncapitalized Equipment	1,867	1,000	1,867	1,867	-	(867)
4420	Computers (individual items less than \$5k)	995	5,000	4,133	4,133	-	867
4720	Other Food	16,008	41,200	36,200	36,200	-	5,000
	SUBTOTAL - Books and Supplies	22,698	70,421	66,261	66,261	-	4,160

MERF
Income Statement
As of May 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
Services & Other Operating Expenses						
5200 Travel & Conferences	3,793	-	3,676	3,793	(117)	(3,793)
5210 Conference Fees	4,575	43,796	38,489	38,372	117	5,424
5215 Travel - Mileage, Parking, Tolls	43,727	73,320	73,320	73,320	-	-
5220 Travel and Lodging	9,955	96,569	95,893	95,893	-	676
5300 Dues & Memberships	9,320	15,200	15,200	15,200	-	-
5450 Insurance - Other	11,628	14,688	22,355	22,355	-	(7,667)
5500 Operations & Housekeeping	12,967	22,093	22,093	18,093	4,000	4,000
5605 Equipment Leases	14,223	12,240	17,138	17,138	-	(4,898)
5610 Rent	164,053	160,800	160,800	164,800	(4,000)	(4,000)
5615 Repairs and Maintenance - Building	-	84	84	84	-	-
5803 Accounting Fees	51,273	30,120	48,623	51,273	(2,650)	(21,153)
5809 Banking Fees	222	18,275	12,651	10,001	2,650	8,274
5812 Business Services	580,760	700,000	700,000	700,000	-	-
5819 School Programs - Other	9,900	-	9,900	9,900	-	(9,900)
5822 Other Professional Services	605,943	653,121	654,439	654,439	-	(1,318)
5833 Fines and Penalties	4,521	321	4,482	4,482	-	(4,161)
5845 Legal Fees	272,584	420,000	570,000	570,000	-	(150,000)
5848 Licenses and Other Fees	5,870	-	8,000	8,000	-	(8,000)
5851 Marketing and Student Recruiting	15,042	53,000	52,357	52,357	-	643
5857 Payroll Fees	11,931	18,000	18,000	18,000	-	-
5861 Prior Yr Exp (not accrued)	16,676	-	8,000	16,676	(8,676)	(16,676)
5863 Professional Development	48,057	114,900	163,501	163,501	-	(48,601)
5864 Professional Development - Tuition Reimbursement	16,300	60,000	47,400	47,400	-	12,600
5869 Special Education Contract Instructors	-	-	45,833	45,833	-	(45,833)
5875 Staff Recruiting	11,928	15,000	15,000	15,000	-	-
5884 Substitutes	(396)	-	-	-	-	-
5887 Technology Services	73,714	170,628	168,699	168,699	-	1,929
5899 Miscellaneous Operating Expenses	24	-	-	-	-	-
5900 Communications	21,640	17,340	21,269	21,769	(500)	(4,429)
5915 Postage and Delivery	6,145	17,280	17,280	17,280	-	-

MERF
Income Statement
As of May FY2018

SUBTOTAL - Services & Other Operating Exp.

Capital Outlay & Depreciation

6900 Depreciation

SUBTOTAL - Capital Outlay & Depreciation

Other Outflows

7999 Uncategorized Expense

SUBTOTAL - Other Outflows

TOTAL EXPENSES

YTD	Budget				
	Adopted Budget	2nd Interim (Approved Revised Budget)	Current Forecast	2nd Interim (Approved Revised Budget) vs. Current Forecast	Adopted Budget vs. Current Forecast
Actual YTD					
2,026,375	2,726,775	3,014,482	3,023,658	(9,176)	(296,883)
1,320	933	933	933	-	-
1,320	933	933	933	-	-
10,281	-	-	-	-	-
10,281	-	-	-	-	-
4,700,879	5,853,618	6,064,790	6,073,966	(9,176)	(220,348)

MPS
Monthly Cash Forecast
As of May 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 Actuals	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	14,000,624	14,058,636		
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	2,870,490	2,726,925	36,330,449	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	147,355	828,945	4,312,464	1,049,728
Other State Revenue	69,587	111,317	111,234	155,230	125,756	2,376,510	505,065	293,810	443,908	660,326	516,458	505,991	6,960,592	1,085,402
Other Local Revenue	609,740	540,791	532,709	563,795	425,803	623,644	559,771	564,140	703,406	523,568	461,395	792,483	7,059,563	158,321
Fundraising & Grants	7,705	106,045	18,240	46,799	30,534	40,368	13,491	35,815	19,241	27,461	22,329	39,140	410,846	3,679
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	4,018,027	4,893,483	55,073,914	5,386,358
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	1,376,273	1,809,339	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	459,991	362,510	5,006,293	-
Employee Benefits	358,232	522,771	487,874	689,432	484,186	609,713	452,200	526,012	659,604	526,741	492,986	938,927	6,791,405	42,728
Books & Supplies	51,693	242,231	177,609	316,131	184,109	207,216	117,312	178,707	381,255	211,637	146,403	1,091,254	3,389,642	84,086
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	1,543,128	1,515,865	3,620,537	19,473,529	823,416
Capital Outlay & Depreciation	76,216	70,255	88,634	47,108	9,880	56,547	47,188	56,547	56,547	56,547	56,547	210,849	979,688	146,826
Other Outflows	-	5,276	81,794	-	40,228	38,068	(60,591)	14,959	269,557	39,955	136,716	(166,321)	399,641	-
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	4,184,781	7,867,095	51,648,165	1,097,055
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)	(166,754)	(2,973,611)	3,425,749	4,289,303
Revenues - Prior Year Accruals	1,902,864	417,699	457,653	401,135	(109,705)	85,892	13,939	(334,218)	13,403	-	9,437	3,152	-	-
Accounts Receivable - Current Year	-	6,808	-	-	-	-	-	-	-	-	-	917	-	-
Other Assets	80,681	(164,966)	92,208	-	(442,215)	-	-	-	-	(13,445)	(200)	829,378	-	-
Fixed Assets	(8,241)	54,251	45,668	36,935	3,785,062	56,547	(191,459)	56,547	(4,224,439)	(57,945)	56,547	(676,493)	-	-
Due To (From)	227,133	(483,751)	1,378,957	(4,554)	(429,746)	47,808	(136,625)	(67,098)	58,176	(168,108)	266,347	1	-	-
Expenses - Prior Year Accruals	(163,700)	(109,084)	(74,687)	(59,607)	11,483	(497)	(26,092)	302,565	(57,509)	(76,653)	(66,974)	(345,103)	-	-
Accounts Payable - Current Year	(800,001)	116,506	(81,043)	399,146	(376,674)	(317,898)	222,486	24,959	20,908	249,393	(83,212)	(622,647)	-	-
Summerholdback for Teachers	(295,718)	36,696	42,381	43,086	40,560	40,997	41,102	41,676	42,209	41,752	42,823	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	14,000,624	14,058,636	10,334,384		

MSA-1
Monthly Cash Forecast
As of May 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 Actuals	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	2,147,257			
REVENUE															
LCFF Entitlement	66,268	314,905	270,727	594,809	416,623	416,623	594,810	482,926	559,754	386,449	433,787	323,139	5,511,579	650,759	
Federal Revenue	-	-	22,279	72,370	108,000	(80,670)	99,704	28,993	178,484	7,756	21,840	95,620	1,184,438	630,061	
Other State Revenue	-	(900)	340	10,046	1,704	270,408	145,554	2,400	102,889	159,373	77,006	168,962	1,363,612	425,830	
Other Local Revenue	-	51	1,469	12,528	760	245	448	1,190	40,132	504	(874)	19,873	76,325	-	
Fundraising & Grants	-	686	13,289	8,610	6,499	3,660	8,555	4,682	4,025	5,000	2,825	354	58,185	-	
TOTAL REVENUE	66,268	314,743	308,104	698,362	533,586	610,265	849,071	520,191	885,284	559,082	534,584	607,948	8,194,139	1,706,650	
EXPENSES															
Certificated Salaries	31,018	181,008	206,831	203,721	192,791	215,233	187,680	203,275	195,153	186,491	191,876	274,943	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	40,087	48,392	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	40,338	137,778	872,684	-	
Books & Supplies	3,016	25,523	33,801	34,778	28,353	28,385	12,671	4,224	77,872	30,952	29,727	195,085	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	262,720	455,006	2,940,401	345,576	
Capital Outlay & Depreciation	11,667	11,667	11,667	11,667	(46,667)	-	-	-	-	-	-	13,348	160,174	146,826	
Other Outflows	-	816	(816)	-	3,597	(3,597)	243	3,961	(4,054)	582	16,051	(16,784)	-	-	
TOTAL EXPENSES	255,835	517,666	502,186	593,532	477,217	660,649	312,723	537,999	591,260	534,231	580,799	1,107,768	7,167,154	495,288	
Operating Cash Inflow (Outflow)	(189,567)	(202,923)	(194,081)	104,830	56,370	(50,384)	536,347	(17,808)	294,025	24,851	(46,215)	(499,820)	1,026,984	1,211,362	
Revenues - Prior Year Accruals	375,947	62,421	399,022	141,012	(109,705)	-	2,349	(52,434)	4,086	-	871	-	-	-	
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)	-	(413,699)	-	-	
Due To (From)	90,421	(27,859)	696,767	(19,564)	(861,644)	28,597	(20,556)	(208,476)	(52,654)	(44,608)	(40,152)	(2,231)	-	-	
Expenses - Prior Year Accruals	(47,023)	(7,252)	(7,230)	(4,082)	4,082	-	-	52,398	(10,480)	(10,480)	(10,480)	(62,876)	-	-	
Accounts Payable - Current Year	(87,706)	1,557	1,762	14,109	(30,169)	(64,824)	63,225	(1,126)	(37,385)	193,884	(139,701)	(56,356)	-	-	
Summerholdback for Teachers	(40,791)	4,245	5,142	5,331	4,632	3,362	4,464	4,512	4,610	4,471	4,627	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	2,147,257	1,121,464			

MSA-2
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	1,074,266			
REVENUE															
LCFF Entitlement	55,376	254,577	217,660	478,312	332,720	332,720	478,313	388,128	483,663	330,368	364,221	265,442	4,480,488	498,989	
Federal Revenue	-	-	-	64,686	-	25,832	53,708	44,992	93,095	8,480	16,356	134,657	530,459	88,651	
Other State Revenue	-	(771)	1,094	13,806	-	255,171	23,277	2,825	104,379	87,015	65,228	34,609	680,764	94,131	
Other Local Revenue	-	-	-	3,940	-	22,928	(22,186)	647	34,178	390	71	39	40,006	-	
Fundraising & Grants	1,185	-	964	7,720	936	4,028	86	4,388	1,830	4,970	1,720	2,224	30,051	-	
TOTAL REVENUE	56,561	253,806	219,718	568,464	333,656	640,679	533,198	440,980	717,145	431,222	447,595	436,972	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	160,228	221,673	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	70,550	31,700	379,646	-	
Employee Benefits	40,040	60,269	53,487	71,902	56,622	82,035	64,093	54,387	54,506	60,006	57,729	176,128	831,205	-	
Books & Supplies	6,832	24,886	27,923	9,469	53,051	66,549	(11,432)	46,621	30,713	23,224	24,395	98,242	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	134,507	302,903	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	4,696	(240)	51,413	-	
Other Outflows	-	-	-	-	-	-	3,750	1,888	(5,639)	591	29,586	(30,177)	-	-	
TOTAL EXPENSES	237,129	396,988	400,001	390,725	455,650	496,034	265,311	548,064	420,041	437,077	481,691	800,229	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)	(34,096)	(363,258)	247,113	496,057	
Revenues - Prior Year Accruals	261,436	88,062	7,763	14,247	-	-	-	(43,740)	3,339	-	-	-	-	-	
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	4,696	(1,531)	-	-	
Due To (From)	(59,349)	(914)	2,310	(4,270)	2,914	-	1,100	(3,422)	6,638	(1,164)	64	122,572	-	-	
Expenses - Prior Year Accruals	(8,939)	(11,577)	(380)	(4,207)	4,207	-	(11,870)	43,708	(8,742)	(8,742)	(8,742)	(27,097)	-	-	
Accounts Payable - Current Year	(94,694)	29,332	(12,535)	9,737	(8,340)	(42,301)	46,560	50,664	(79,364)	43,077	19,996	(89,010)	-	-	
Summerholdback for Teachers	(50,477)	7,020	7,114	7,230	7,110	7,306	6,955	6,927	6,850	6,800	7,545	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	1,074,266	723,499			

MSA-3
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	724,206			
REVENUE															
LCFF Entitlement	55,193	254,291	217,495	476,739	332,619	332,619	476,738	387,844	518,000	350,601	376,735	268,680	4,465,612	418,057	
Federal Revenue	-	-	1,794	47,932	-	19,674	36,280	12,933	77,204	13,079	18,603	194,160	499,769	78,110	
Other State Revenue	-	(763)	1,632	10,444	-	327,961	24,459	29,386	102,427	86,927	66,268	30,452	785,415	106,221	
Other Local Revenue	700	-	-	4,306	1,233	6,840	8,024	9,422	24,916	-	239	2,586	58,266	-	
Fundraising & Grants	-	-	-	1,332	6,728	3,566	604	6,911	5,412	1,545	331	(135)	27,058	764	
TOTAL REVENUE	55,893	253,528	220,921	540,753	340,581	690,661	546,105	446,496	727,960	452,152	462,176	495,742	5,836,121	603,152	
EXPENSES															
Certificated Salaries	25,875	144,000	138,763	137,858	132,123	135,745	131,910	144,215	140,366	138,775	137,549	183,506	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	57,409	5,442	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	61,920	37,172	699,210	-	
Books & Supplies	4,828	37,711	12,440	17,443	35,166	14,882	12,550	34,168	14,106	41,607	544	139,266	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	188,915	364,570	2,146,320	39,585	
Capital Outlay & Depreciation	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	3,183	(14,286)	20,723	-	
Other Outflows	-	-	-	-	-	-	1,189	5,032	(6,222)	-	2,560	(2,560)	-	-	
TOTAL EXPENSES	222,827	389,618	368,275	460,369	419,575	457,947	429,504	475,979	460,727	487,094	452,080	713,109	5,401,240	64,135	
Operating Cash Inflow (Outflow)	(166,934)	(136,090)	(147,354)	80,383	(78,994)	232,714	116,601	(29,483)	267,233	(34,941)	10,096	(217,367)	434,880	539,017	
Revenues - Prior Year Accruals	228,831	51,531	6,796	26,982	-	-	-	(43,573)	3,305	-	3,025	-	-	-	
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	3,183	(27,374)	-	-	
Due To (From)	(21,894)	-	(2,231)	(2,647)	2,575	-	(4,153)	8,400	396	(717)	(27,217)	3,699	-	-	
Expenses - Prior Year Accruals	(8,888)	(2,120)	-	(4,354)	3,692	-	(13,725)	43,542	(8,709)	(8,709)	(8,709)	(53,402)	-	-	
Accounts Payable - Current Year	(133,460)	2,631	8,011	28,024	(35,198)	(39,920)	38,730	3,318	(17,895)	18,118	3,787	(37,558)	-	-	
Summerholdback for Teachers	(43,037)	3,463	3,905	3,936	3,859	4,056	4,020	4,201	4,201	4,156	4,172	6,397	-	-	
Ending Cash	378,829	220,277	171,699	305,168	179,466	379,499	520,758	510,347	754,780	735,870	724,206	399,056			

MSA-4
Monthly Cash Forecast
As of May FY2018

	#REF!												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 Actuals	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	1,374,525		
REVENUE														
LCFF Entitlement	23,755	108,611	92,774	206,243	141,654	141,654	206,244	165,422	149,353	105,866	131,946	102,708	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	21,918	54,415	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	25,621	5,982	374,896	12,525
Other Local Revenue	-	-	487	1,017	318	-	6,768	-	17,852	9,275	(8,047)	389	28,058	-
Fundraising & Grants	900	-	887	-	741	-	1,761	-	-	1,621	3,442	(0)	10,368	1,017
TOTAL REVENUE	33,250	125,425	105,979	235,186	160,661	388,837	258,638	214,099	200,517	134,130	174,880	163,494	2,371,593	176,496
EXPENSES														
Certificated Salaries	13,918	62,177	65,107	64,893	62,817	63,625	60,643	65,112	60,383	65,789	68,002	89,890	742,356	-
Classified Salaries	3,534	4,087	4,941	6,275	5,960	10,793	10,606	11,664	11,167	9,961	6,914	14,366	100,267	-
Employee Benefits	12,825	23,103	13,191	15,562	11,669	32,919	20,152	15,813	19,280	22,096	22,861	58,161	267,632	-
Books & Supplies	3,901	148	10,117	9,428	17,781	2,127	655	1,577	32,281	13,683	7,220	72,278	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	63,733	66,876	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	1,305	1,301	15,656	-
Other Outflows	-	-	-	-	1,603	(1,603)	-	1,690	(348)	318	11,280	(12,940)	-	-
TOTAL EXPENSES	60,882	117,177	128,459	157,880	150,563	203,430	141,192	167,922	193,407	190,518	181,314	289,933	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)	(6,434)	(126,439)	230,089	17,667
Revenues - Prior Year Accruals	124,388	34,361	7,235	9,315	-	-	640	(18,812)	1,481	-	-	-	-	-
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	1,305	9,686	-	-
Due To (From)	71,474	-	26,181	(1,084)	1,017	-	(1,153)	(3,997)	(438)	207,127	414	(2,317)	-	-
Expenses - Prior Year Accruals	(6,001)	(12,171)	(1,128)	(66)	-	-	-	18,799	(3,379)	(3,759)	(3,800)	(23,135)	-	-
Accounts Payable - Current Year	(23,982)	6,781	7,014	8,296	(1,932)	(8,098)	4,756	6,635	1,128	27,999	(9,507)	(37,767)	-	-
Summerholdback for Teachers	(18,003)	1,863	2,103	2,178	2,115	2,198	2,156	2,224	2,329	2,656	2,596	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	1,374,525	1,197,380		

MSA-5
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	1,768,127			
REVENUE															
LCFF Entitlement	22,445	99,589	135,451	186,768	130,184	130,184	193,933	153,989	252,159	161,715	166,388	108,486	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	15,142	46,797	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	16,689	25,470	421,755	29,404	
Other Local Revenue	-	-	-	1,017	-	-	10,708	-	23,880	69,645	3,085	47,605	155,940	-	
Fundraising & Grants	-	-	-	-	-	-	-	-	-	-	-	2,017	2,017	-	
TOTAL REVENUE	30,566	115,649	149,292	209,190	147,854	367,931	271,145	186,459	337,848	263,323	201,304	230,374	2,758,010	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	80,660	104,245	913,522	-	
Classified Salaries	4,196	14,127	13,833	13,828	13,904	15,264	16,293	16,464	15,499	15,643	(8,831)	(3,210)	127,010	-	
Employee Benefits	24,503	23,896	29,131	46,050	31,259	21,511	27,019	31,593	29,955	30,780	29,988	74,950	400,635	0	
Books & Supplies	8,177	9,215	29,052	34,170	2,879	269	7,798	3,934	45,643	3,406	11,422	124,680	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	49,806	206,513	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	1,433	3,145	18,908	(0)	
Other Outflows	-	-	-	-	-	-	-	-	-	-	1,183	(1,183)	-	-	
TOTAL EXPENSES	91,371	138,460	182,451	196,772	169,776	176,136	188,677	184,617	217,259	214,290	165,661	509,140	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	35,644	(278,766)	303,885	227,559	
Revenues - Prior Year Accruals	165,245	24,488	6,191	25,226	-	-	3,861	(17,716)	1,341	-	-	5	-	-	
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	1,433	(9,340)	-	-	
Due To (From)	116,414	-	26,320	(1,305)	1,017	-	97,035	3,498	223	(223)	78	(8,168)	-	-	
Expenses - Prior Year Accruals	(5,009)	(477)	14,437	(14,694)	-	-	-	17,706	(3,466)	(3,541)	(3,541)	(45,731)	-	-	
Accounts Payable - Current Year	(39,869)	9,239	4,687	33,907	(47,391)	(27,823)	25,728	3,127	(12,281)	48,351	(31,928)	(24,016)	-	-	
Summerholdback for Teachers	(24,620)	2,803	3,018	3,196	1,990	2,717	2,638	2,696	2,762	2,702	2,804	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	1,768,127	1,412,261			

MSA-6
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	1,245,315			
REVENUE															
LCFF Entitlement	21,801	94,499	79,965	174,850	120,684	120,684	174,850	142,496	134,125	93,125	114,518	85,126	1,451,424	94,700	
Federal Revenue	2,011	4,022	2,681	21,150	2,681	12,831	27,875	10,831	30,462	2,885	6,167	39,480	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	15,077	34,316	296,206	31,494	
Other Local Revenue	1,200	-	-	949	-	4,019	1,263	-	4,769	(4,769)	1,335	1,200	9,965	-	
Fundraising & Grants	400	1,955	-	2,732	1,862	2,772	1,631	-	-	4,769	650	-	16,771	-	
TOTAL REVENUE	31,289	112,229	90,592	207,517	133,063	225,360	255,180	167,546	172,838	117,765	137,747	160,122	1,953,899	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	57,682	102,208	705,674	-	
Classified Salaries	4,308	6,327	11,916	10,054	8,102	8,689	8,104	10,180	10,137	9,172	11,057	41,506	139,552	-	
Employee Benefits	13,735	27,299	14,590	30,250	26,677	12,964	8,594	22,726	28,805	28,833	20,440	81,103	316,017	-	
Books & Supplies	5,065	12,489	2,285	3,768	14,099	9,939	(242)	11,136	8,228	4,389	6,792	53,365	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	46,976	98,279	518,325	5,670	
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	-	-	5,031	(6,761)	-	-	
TOTAL EXPENSES	79,212	143,665	114,044	135,676	159,854	110,967	133,061	147,319	139,712	140,506	149,626	371,349	1,834,689	9,700	
Operating Cash Inflow (Outflow)	(47,923)	(31,435)	(23,452)	71,841	(26,791)	114,394	122,119	20,227	33,126	(22,741)	(11,879)	(211,227)	119,211	132,952	
Revenues - Prior Year Accruals	94,166	24,128	384	39,078	-	-	10,346	(17,147)	1,242	-	-	-	-	-	
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	1,648	6,631	-	-	
Due To (From)	321,266	-	26,390	(949)	949	-	97,217	15,297	173	(15,471)	100,058	199,942	-	-	
Expenses - Prior Year Accruals	(3,384)	(3,671)	(1,998)	(279)	-	-	-	17,136	(3,427)	(3,427)	(3,427)	(8,017)	-	-	
Accounts Payable - Current Year	(13,681)	14,939	(2,291)	(3,784)	5,039	(33,288)	14,674	2,368	(19,212)	16,881	6,979	(13,549)	-	-	
Summerholdback for Teachers	(18,389)	2,128	2,149	2,168	2,170	2,175	2,128	2,236	2,210	2,160	2,254	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	1,245,315	1,221,787			

MSA-7
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	1,314,697	1,269,874			
REVENUE															
LCFF Entitlement	36,051	157,504	133,471	288,573	201,794	201,794	288,574	237,864	273,413	186,726	211,138	150,138	2,572,334	205,295	
Federal Revenue	3,325	6,650	4,434	33,650	4,434	18,331	54,231	7,759	45,814	7,122	11,703	23,753	263,088	41,883	
Other State Revenue	9,718	19,437	13,515	12,958	12,958	350,387	97,288	63,626	11,233	71,091	25,678	66,342	827,717	73,484	
Other Local Revenue	40	1,191	1,074	3,120	692	1,272	8,838	512	34,397	935	1,938	308	54,318	-	
Fundraising & Grants	365	230	70	4,301	991	2,689	254	3,027	3,566	294	2,521	1,897	20,205	-	
TOTAL REVENUE	49,500	185,012	152,563	342,601	220,868	574,474	449,185	312,789	368,423	266,168	252,978	242,438	3,737,660	320,662	
EXPENSES															
Certificated Salaries	16,665	88,574	91,442	90,502	89,852	88,843	88,917	89,287	88,007	83,737	83,950	114,283	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	24,768	25,488	252,903	-	
Employee Benefits	11,628	38,110	33,507	48,914	18,223	44,248	26,481	34,017	32,336	33,230	31,031	57,157	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	14,379	34,162	208,228	11,866	
Services & Other Operating Expenses	132,828	164,371	66,254	147,236	46,212	112,245	127,359	108,276	128,145	131,170	173,095	136,498	1,483,682	9,993	
Capital Outlay & Depreciation	9,693	1,691	(1,829)	1,691	1,691	1,691	(2,793)	1,691	1,691	1,691	1,691	4,249	22,844	-	
Other Outflows	-	-	-	-	-	-	(786)	-	572	(273)	3,071	(2,583)	-	-	
TOTAL EXPENSES	186,336	330,823	225,639	340,389	188,037	282,191	260,319	281,851	290,191	281,726	331,984	369,253	3,390,597	21,859	
Operating Cash Inflow (Outflow)	(136,836)	(145,811)	(73,076)	2,212	32,831	292,283	188,866	30,937	78,232	(15,558)	(79,006)	(126,815)	347,063	298,802	
Revenues - Prior Year Accruals	136,403	35,719	2,364	97,623	-	-	(3,256)	(28,292)	1,990	-	2,544	-	-	-	
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	1,691	(28,291)	-	-	
Due To (From)	(151,049)	1,815	(25,225)	(1,387)	1,898	-	(125,825)	(2,325)	372	(372)	129	(129)	-	-	
Expenses - Prior Year Accruals	(21,915)	709	(892)	-	-	-	-	28,272	(5,654)	(5,654)	(5,279)	(35,608)	-	-	
Accounts Payable - Current Year	(17,711)	17,225	(3,617)	25,617	(34,917)	(15,206)	9,604	(3,784)	(4,471)	21,941	30,470	(74,067)	-	-	
Summerholdback for Teachers	(36,910)	4,528	4,549	4,661	4,582	4,536	4,532	4,590	4,934	4,598	4,629	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	1,314,697	1,269,874	1,014,475			

MSA-8
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	1,934,565			
REVENUE															
LCFF Entitlement	61,846	273,738	232,507	506,640	352,544	352,544	506,639	414,424	475,324	325,895	370,103	267,758	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	6,538	66,967	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	42,882	18,653	841,820	201,369	
Other Local Revenue	-	-	-	2,236	-	23	14,491	-	26,354	-	4,513	(1)	47,617	-	
Fundraising & Grants	4,726	-	-	4,030	708	996	-	2,687	1,637	7,710	1,105	2,189	25,787	0	
TOTAL REVENUE	88,948	318,492	262,723	610,881	383,088	641,629	610,930	469,323	561,102	406,632	425,141	355,565	5,803,665	669,212	
EXPENSES															
Certificated Salaries	23,885	125,080	156,833	140,580	139,639	142,505	133,555	146,805	142,968	140,909	149,532	361,439	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	33,545	(2,733)	300,008	0	
Employee Benefits	34,375	61,919	43,042	53,521	40,747	35,946	23,003	54,375	124,224	56,265	50,007	52,445	653,200	23,331	
Books & Supplies	2,538	41,388	3,250	23,209	12,742	50,423	3,191	20,777	50,414	36,595	2,794	167,754	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	160,635	482,280	2,209,125	10,887	
Capital Outlay & Depreciation	5,650	5,650	10,527	5,650	5,650	5,650	774	5,650	5,650	5,650	5,650	28,373	90,528	-	
Other Outflows	-	-	-	-	-	-	-	(492)	406	-	8,774	(8,688)	-	-	
TOTAL EXPENSES	203,466	379,048	372,555	386,023	343,301	439,739	353,667	502,087	564,080	401,676	410,938	1,080,870	5,473,169	35,718	
Operating Cash Inflow (Outflow)	(114,517)	(60,556)	(109,833)	224,857	39,787	201,890	257,263	(32,764)	(2,978)	4,955	14,203	(725,305)	330,496	633,494	
Revenues - Prior Year Accruals	289,487	60,414	-	31,974	-	-	-	(48,656)	3,534	-	2,996	-	-	-	
Other Assets	(2,039,673)	(72,759)	-	(87,297)	87,297	-	-	-	-	-	-	-	-	-	
Fixed Assets	5,650	3,499	5,650	5,650	5,650	5,650	774	5,650	5,650	5,650	5,650	(29,600)	-	-	
Due To (From)	2,007,771	72,759	12,883	(2,236)	2,236	160,000	(2,002)	93,611	434	(145)	98	220	-	-	
Expenses - Prior Year Accruals	(9,293)	(19,451)	(2,426)	(54)	-	-	-	48,623	(9,724)	(9,724)	(9,724)	(11,380)	-	-	
Accounts Payable - Current Year	(58,972)	(11,970)	(4,368)	16,057	3,585	1,766	(17,727)	2,853	86,966	(88,470)	32,975	(92,850)	-	-	
Summerholdback for Teachers	(25,519)	1,677	3,683	3,355	3,359	3,512	3,489	3,570	3,583	3,451	3,487	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	1,934,565	1,082,644			

MSA-SA
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	846,250			
REVENUE															
LCFF Entitlement	206,800	433,995	402,777	372,240	603,908	518,610	488,074	495,865	656,074	698,575	495,865	1,016,856	6,705,513	315,871	
Federal Revenue	-	-	63,161	5,159	-	145,394	54,025	-	148,190	21,699	26,431	174,998	680,931	41,874	
Other State Revenue	14,908	14,909	27,100	27,259	39,528	102,587	29,141	67,656	72,525	67,762	68,090	88,964	693,881	73,455	
Other Local Revenue	2,118	628	2,241	8,225	2,551	4,138	275	1,400	29,601	4,231	1,248	6,025	62,681	-	
Fundraising & Grants	129	-	3,030	6,107	12,069	4,448	-	12,494	2,771	1,396	7,722	2,313	52,479	-	
TOTAL REVENUE	223,956	449,532	498,309	418,990	658,057	775,177	571,515	577,414	909,161	793,663	599,355	1,289,155	8,195,484	431,201	
EXPENSES															
Certificated Salaries	40,707	246,046	273,857	270,899	248,655	252,323	245,701	247,539	232,407	236,112	283,967	199,917	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	35,151	185	715,687	-	
Employee Benefits	51,391	92,220	116,369	127,975	84,891	54,083	83,207	91,726	110,922	92,054	92,757	123,663	1,121,256	-	
Books & Supplies	9,151	59,556	40,561	149,834	3,948	10,460	77,853	24,990	86,942	35,972	41,387	134,726	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	175,162	277,864	2,100,689	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	33,103	183,649	547,780	-	
Other Outflows	-	-	87,070	-	35,028	40,363	(75,391)	-	288,791	43,431	43,038	(62,689)	399,641	-	
TOTAL EXPENSES	289,886	654,264	757,457	894,376	466,906	657,836	746,048	692,141	849,058	751,102	704,564	857,315	8,340,722	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	(105,210)	431,841	(145,238)	411,432	
Revenues - Prior Year Accruals	6,943	36,574	24,501	-	-	85,892	-	(25,108)	(9,251)	-	-	3,147	-	-	
Other Assets	2,215,457	-	-	-	(75,554)	-	-	-	-	-	(200)	-	-	-	
Fixed Assets	33,103	33,103	33,103	33,103	33,103	33,103	33,103	33,103	(4,231,897)	33,103	33,103	(182,101)	-	-	
Due To (From)	(2,189,783)	(366,413)	(108,429)	347,581	77,942	174,595	20,066	90,185	1,482	(13,843)	15,159	(222,861)	-	-	
Expenses - Prior Year Accruals	(46,025)	(9,031)	(58,791)	(28,676)	-	-	-	20,086	(5,021)	(5,021)	(5,021)	(28,357)	-	-	
Accounts Payable - Current Year	(95,792)	16,152	7,162	188,551	(126,605)	(88,040)	(6,746)	43	52,045	(53,181)	38,910	(121,839)	-	-	
Summerholdback for Teachers	(37,974)	7,276	7,334	7,643	7,351	7,326	7,280	7,301	7,309	7,307	7,288	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	846,250	737,461			

MSA-SD
Monthly Cash Forecast
As of May FY2018

	#REF!													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 Actuals	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	803,588			
REVENUE															
LCFF Entitlement	40,264	172,476	357,792	249,255	223,803	269,651	197,223	194,147	525,670	205,791	205,791	138,592	2,950,464	170,008	
Federal Revenue	-	2,745	1,806	7,893	-	7,325	9,707	-	19,026	1,640	2,659	41,616	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	113,920	32,241	674,527	37,489	
Other Local Revenue	444	33	-	16,181	162	5,100	1,174	(607)	22,569	324	11,841	18,942	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	334,211	232,042	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	124,911	114,884	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	25,422	6,731	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	44,687	53,850	553,593	-	
Books & Supplies	1,601	3,430	6,147	3,020	5,901	6,951	10,613	4,545	12,636	8,844	7,929	36,288	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	177,824	249,603	1,539,069	23,843	
Capital Outlay & Depreciation	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	3,718	(9,950)	30,951	-	
Other Outflows	-	-	-	-	-	2,065	8,541	3,852	(3,850)	(4,794)	5,861	(11,675)	-	-	
TOTAL EXPENSES	173,256	257,385	257,681	386,252	257,644	319,092	301,634	277,625	425,960	327,893	390,352	439,731	3,856,345	41,838	
Operating Cash Inflow (Outflow)	(122,592)	(72,175)	119,910	(75,526)	(9,270)	223,508	(51,874)	(39,213)	158,196	(62,412)	(56,141)	(207,689)	12,053	207,331	
Revenues - Prior Year Accruals	220,019	-	3,397	15,678	-	-	-	(38,740)	2,336	-	-	-	-	-	
Other Assets	53,896	-	-	(30,233)	(167,958)	-	-	-	-	-	-	79,525	-	-	
Fixed Assets	3,718	1,800	(3,825)	3,718	3,718	3,718	3,718	3,718	(4,987)	3,718	3,718	(488)	-	-	
Due To (From)	(22,737)	(15,825)	694,999	14,894	(430,994)	-	(107,196)	105,246	1,086	(211,365)	24,080	(16,758)	-	-	
Expenses - Prior Year Accruals	(5,467)	(8,960)	(3,792)	(3,195)	(497)	(497)	(497)	12,296	(8,251)	(8,251)	(8,251)	(49,499)	-	-	
Accounts Payable - Current Year	(23,314)	(67,294)	16,766	34,367	(29,839)	(4,245)	5,777	(35,185)	38,450	(34,907)	33,159	(16,325)	-	-	
Summerholdback for Teachers	-	1,692	3,385	3,389	3,393	3,809	3,440	3,419	3,419	3,452	3,421	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	803,588	597,458			

MERF
Monthly Cash Forecast
As of May 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 Actuals	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	870,664		
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	446,045	695,517	6,450,222	158,321
Fundraising & Grants	-	103,174	-	-	-	300	600	1,000	-	156	2,013	27,632	134,875	-
TOTAL REVENUE	605,237	642,060	527,438	510,277	420,087	580,137	537,892	596,094	444,757	443,188	448,058	679,630	6,593,179	158,321
EXPENSES														
Certificated Salaries	42,729	43,333	56,642	44,158	44,158	21,688	44,158	44,158	37,917	37,917	37,917	42,351	497,127	-
Classified Salaries	142,271	147,977	126,131	138,461	136,648	145,690	153,071	155,062	157,053	157,970	163,920	194,642	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	41,230	86,519	667,091	19,397
Books & Supplies	663	6,405	259	3,531	(1,076)	1,879	2,544	1,934	5,091	1,653	(186)	35,408	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	82,490	980,146	3,023,658	17,138
Capital Outlay & Depreciation	120	120	120	120	120	120	120	120	120	120	120	(387)	933	-
Other Outflows	-	4,460	(4,460)	-	-	840	1,862	(2,702)	(100)	100	10,281	(10,281)	-	-
TOTAL EXPENSES	392,227	509,064	428,602	537,607	306,689	483,453	338,697	401,304	591,149	376,315	335,772	1,328,397	6,073,966	44,690
Operating Cash Inflow (Outflow)	213,011	132,996	98,836	(27,330)	113,397	96,684	199,196	194,790	(146,391)	66,874	112,286	(648,767)	519,212	113,631
Accounts Receivable - Current Year	-	-	-	-	-	-	-	-	-	-	-	463	-	-
Other Assets	81,216	-	-	366,327	(366,327)	-	-	-	-	(12,345)	-	738,206	-	-
Fixed Assets	120	120	120	120	120	120	120	120	120	120	120	(387)	-	-
Due To (From)	64,599	(147,314)	28,992	(333,586)	772,345	(315,383)	(91,158)	(165,115)	100,463	(87,326)	193,636	(73,968)	-	-
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	(68,354)	(59,310)	-	-
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	870,664	826,901		