

of months remaining in FY

12 11 10 9 8 7 6 5 4 3 2 1
 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1
 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1

	2017-18 Budget	Actuals as of 9/30/2017												FORECAST			
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Accrual	Jul-17 - Jun-18	Budget Variance Better / (Worse)	% Better / (Worse)
1170 Teacher Salaries - Substitute	-	-	4,840	4,180	6,700	5,700	-	-	-	-	-	-	-	-	21,420	(21,420)	100%
1175 Teachers' Salaries - Stipend/Extra Duty	26,250	-	1,041	720	-	-	11,250	-	-	-	-	-	11,250	24,261	1,989	-8%	
1200 Certificated Pupil Support Salaries	74,165	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	6,875	82,500	(8,335)	11%	
1300 Certificated Supervisor and Administrator Salaries	99,086	8,257	8,257	8,257	8,257	8,257	8,257	8,257	8,257	8,257	8,257	8,257	8,257	99,086	0	0%	
1900 Other Certificated Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total 1000 - Certificated Salaries	986,084	15,132	62,958	72,426	74,226	73,226	87,388	76,138	76,138	76,138	76,138	76,138	87,388	853,432	132,652	-13%	
2000 - Classified Salaries																	
2100 Instructional Aide Salaries	128,079	-	11,927	11,896	11,989	11,512	10,559	10,400	11,512	11,512	11,194	11,989	12,306	126,795	1,285	-1%	
2200 Classified Support Salaries (Maintenance, Food)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2300 Classified Supervisor and Administrator Salaries	80,000	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	6,833	82,000	(2,000)	2%	
2400 Clerical/Technical/Office Staff Salaries	102,519	7,053	9,171	8,371	9,966	9,166	7,565	7,298	9,166	9,166	8,632	9,966	10,499	106,020	(3,501)	3%	
2900 Other Classified Salaries (Supervision, After School)	28,080	-	2,714	2,889	3,089	2,668	1,825	1,685	2,668	2,668	2,387	3,089	3,370	29,050	(970)	3%	
Total 2000 - Classified Salaries	338,679	13,887	30,645	29,989	31,877	30,179	26,782	26,216	30,179	30,179	29,046	31,877	33,009	343,865	(5,186)	2%	
3000 - Employee Benefits																	
3111 STRS - State Teachers Retirement System	156,188	2,345	10,085	11,651	11,834	11,690	13,733	12,110	12,110	12,110	12,110	12,110	13,733	135,622	20,566	-13%	
3212 PERS - Public Employee Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3213 PARS - Public Agency Retirement System (RARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3311 OASDI - Social Security	15,028	918	1,457	1,331	1,494	1,388	1,178	1,143	1,388	1,388	1,318	1,494	1,564	16,061	(1,033)	7%	
3331 MED - Medicare	19,209	453	1,346	1,472	1,538	1,499	1,655	1,484	1,542	1,542	1,525	1,566	1,746	17,369	1,840	-10%	
3401 H&W - Health & Welfare	330,000	19,864	17,035	15,112	23,439	21,300	21,300	21,300	21,300	21,300	21,300	21,300	21,300	245,850	84,150	-25%	
3501 SUI - State Unemployment Insurance	662	16	44	51	53	52	57	51	53	53	53	54	60	597	66	-10%	
3601 Workers' Compensation	7,714	-	2,973	3,737	952	952	952	952	952	952	952	952	952	13,376	(5,661)	73%	
3901 403B	3,387	76	307	317	319	302	268	262	302	302	290	319	330	3,393	(7)	0%	
3902 Other Benefits	-	75	-	42	16	16	16	16	16	16	16	16	16	264	(264)	100%	
Total 3000 - Employee Benefits	532,188	23,746	33,248	33,713	39,646	37,200	39,160	37,319	37,663	37,663	37,565	36,859	38,750	432,532	99,656	-19%	
4000 - Supplies																	
4110 Approved Textbooks and Core Curriculum Materials	46,250	23,604	-	-	0	0	0	0	0	0	0	0	0	23,605	22,645	-49%	
4210 Books and Other Reference Materials	4,500	9,217	-	220	229	229	229	229	229	229	229	229	229	11,500	(7,000)	156%	
4310 Student Materials	41,395	2,810	5,886	1,286	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	3,017	37,138	4,258	-10%	
4350 Office Supplies	11,000	-	65	1,511	936	936	936	936	936	936	936	936	936	10,000	1,000	-9%	
4370 Custodial Supplies	5,500	-	-	461	449	449	449	449	449	449	449	449	449	4,500	1,000	-18%	
4390 Other Supplies	26,500	-	11,502	129	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	1,805	27,874	(1,374)	5%	
4400 Non Capitalized Equipment	66,731	1,547	-	21,033	642	642	642	642	642	642	642	642	642	28,353	38,378	-58%	
4700 Food and Food Supplies	142,028	-	583	15,243	17,118	14,587	10,940	8,023	11,669	13,857	10,940	14,587	16,045	137,969	4,060	-3%	
Total 4000 - Supplies	343,905	37,178	18,036	39,883	24,196	21,664	18,018	15,100	18,747	20,935	18,018	21,664	23,123	280,938	62,967	-18%	
5000 - Operating Services																	
5200 Travel and Conferences	16,700	1,395	80	80	127	127	127	127	127	127	127	127	127	2,700	14,000	-84%	
5300 Dues and Memberships	16,544	328	260	-	861	861	861	861	861	861	861	861	861	8,336	8,208	-50%	
5450 General Insurance	21,349	-	3,008	752	752	752	752	752	752	752	752	5,488	5,488	20,000	1,349	-6%	
5500 Operation and Housekeeping Services	1,837	-	-	180	253	253	253	253	253	253	253	253	253	2,454	(617)	34%	
5610 Rent - Facilities / Buildings / Space	178,713	-	-	-	19,857	19,857	19,857	19,857	19,857	19,857	19,857	19,857	19,857	178,711	2	0%	
5620 Equipment Lease	14,217	106	2,263	989	797	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	14,217	-	0%	
5630 Vendor Repairs	4,400	-	-	-	489	489	489	489	489	489	489	489	489	4,400	-	0%	
5812 Field Trips/Pupil Transportation	6,500	-	-	1,450	561	561	561	561	561	561	561	561	561	6,500	-	0%	
5820 Legal / Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5830 Advertisement / Recruitment	8,000	-	-	-	444	444	444	444	444	444	444	444	444	4,000	4,000	-50%	
5850 Non Instructional Consultants	51,986	1,672	2,288	211	5,313	5,313	5,313	5,313	5,313	5,313	5,313	5,313	5,313	51,986	-	0%	
5851 Instructional Consultants	75,960	-	1,658	9,543	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	7,751	80,960	(5,000)	7%	
5853 ExED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
5860 Non Instructional Software and Subscriptions	-	5,540	1,646	-	347	347	347	347	347	347	347	347	347	10,311	(10,311)	100%	
5890 Other Fees / Bank Charges /Credit Card Fees	3,237	-	44	25	326	326	326	326	326	326	326	326	326	3,000	237	-7%	

of months remaining in FY

12 11 10 9 8 7 6 5 4 3 2 1
 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1
 P-2 P-2 P-2 P-2 P-2 P-2 P-1 P-1 P-1 P-1 P-1

	2017-18 Budget	ACTUAL												Accrual	FORECAST		Budget Variance										
		Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18		Jul-17 - Jun-18	Better / (Worse)	% Better / (Worse)										
5891 Factoring Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
5897 Fundraising Cost	-	-	-	-	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	265	2,382	(2,382)	100%	
5900 Communications	31,940	1,772	2,524	717	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	2,992	31,940	-	-	-
Total 5000 - Operating Services	431,383	10,813	13,769	13,947	41,134	41,595	41,595	41,595	41,595	41,595	41,595	41,595	41,595	46,331	46,331	-	-	-	-	-	-	-	-	421,897	9,487	-2%	
6000 - Capital Outlay																											
6900 Depreciation Expense	22,365	1,887	1,887	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	23,129	(763)	3%
Total 6000 - Capital Outlay	22,365	1,887	1,887	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	-	-	-	-	-	-	-	-	-	23,129	(763)	3%
7000 - Other Outgo																											
7221 Transfers to District	33,754	-	1,323	2,645	2,391	2,391	2,391	2,391	5,453	2,727	2,727	2,727	2,727	2,727	2,727	-	-	-	-	-	-	-	-	-	29,892	3,862	-11%
7299 District Oversight Fee	25,470	-	960	1,919	1,937	1,418	1,418	1,707	2,036	2,291	2,438	2,291	2,291	2,291	1,508	-	-	-	-	-	-	-	-	-	22,212	3,258	-13%
7310 Indirect Costs	270,660	17,558	19,959	17,113	29,942	20,714	20,279	20,206	20,714	20,714	20,569	20,934	21,079	21,079	-	-	-	-	-	-	-	-	-	-	249,780	20,880	-8%
7438 Debt Service - Interest	-	-	-	-	116	116	116	116	116	116	-	-	-	-	-	-	-	-	-	-	-	-	-	-	581	(581)	100%
Total 7000 - Other Outgo	329,884	17,558	22,241	21,677	34,386	24,640	24,204	24,421	28,319	25,731	25,733	25,951	26,096	1,508	-	-	-	-	-	-	-	-	-	-	302,466	27,418	-8%
TOTAL EXPENSE	2,984,488	120,200	182,784	213,571	247,401	230,439	239,082	222,725	234,577	234,177	230,031	240,756	256,632	5,884	-	-	-	-	-	-	-	-	-	-	2,658,257	326,231	-11%
NET INCOME	47,415	(117,483)	(91,093)	(51,978)	(41,696)	(66,138)	(61,089)	8,775	12,236	26,227	72,334	21,548	(1,674)	293,664	-	-	-	-	-	-	-	-	-	-	3,631	(43,784)	-92%
Beginning Cash Balance	59,189	81,025	49,536	55	229	2,438	1,902	318	24,401	30,239	50,068	22,673	46,156	126,417	-	-	-	-	-	-	-	-	-	-	81,025	21,836	-
Cash Flow from Operating Activities																											
Net Income	47,415	(117,483)	(91,093)	(51,978)	(41,696)	(66,138)	(61,089)	8,775	12,236	26,227	72,334	21,548	(1,674)	293,664	-	-	-	-	-	-	-	-	-	-	-	3,631	(43,784)
Change in Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year Accounts Receivable	481,016	240,024	8,528	19,718	10,303	-	3,904	221,705	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	504,182	23,166	
Current Year Accounts Receivable	(360,920)	-	-	-	-	-	-	-	-	-	-	-	-	(299,548)	-	-	-	-	-	-	-	-	-	-	(299,548)	61,373	
Change in Due from	-	63,325	(63,325)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Accounts Payable	27,325	(11,683)	1,092	(665)	-	-	-	-	-	-	-	-	-	80,000	4,376	-	-	-	-	-	-	-	-	-	73,120	45,795	
Change in Due to	(2,048)	(227,963)	93,591	33,818	40,000	72,000	62,000	(200,000)	-	-	(101,665)	-	-	1,508	-	-	-	-	-	-	-	-	-	-	(226,711)	(224,663)	
Change in Accrued Vacation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Payroll Liabilities	-	(2,083)	(160)	274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,969)	(1,969)	
Change in Prepaid Expenditures	-	22,487	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,487	22,487	
Change in Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense	22,365	1,887	1,887	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	1,936	-	-	-	-	-	-	-	-	-	23,129	763	
Cash Flow from Investing Activities																											
Capital Expenditures	-	-	-	(2,929)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,929)	(2,929)
Cash Flow from Financing Activities																											
Source - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Sale of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Source - Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Use - Loans	-	-	-	-	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	-	-	-	-	-	-	-	-	-	-	-	-	-	(50,000)	(50,000)	
Ending Cash Balance	274,342	49,536	55	229	2,438	1,902	318	24,401	30,239	50,068	22,673	46,156	126,417	126,417	-	-	-	-	-	-	-	-	-	-	126,417	(147,924)	