

**MSA-3**  
**2017-18**  
**Apr MR Forecast**

	<b>Year 1</b> <b>2017-18</b>	<b>Year 2</b> <b>2018-19</b>	<b>Variance</b>
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	4,465,612	4,907,330	441,718
Federal Revenue	499,769	473,722	(26,047)
Other State Revenues	785,415	656,426	(128,989)
Local Revenues	58,266	32,844	(25,422)
Fundraising and Grants	27,058	26,028	(1,030)
<b>Total Revenue</b>	<b>5,836,121</b>	<b>6,096,349</b>	<b>260,229</b>
<b>Expenses</b>			
Compensation and Benefits	2,844,938	3,399,988	(555,050)
Books and Supplies	389,259	386,564	2,695
Services and Other Operating Expenditures	2,146,320	2,141,739	4,581
Depreciation	20,723	63,804	(43,081)
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>5,401,240</b>	<b>5,992,096</b>	<b>(590,856)</b>
<b>Operating Income</b>	<b>434,880</b>	<b>104,253</b>	<b>(330,627)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	659,803	1,066,841	407,038
Audit Adjustment	(27,842)		27,842
Beginning Balance (Audited)	631,961	1,066,841	434,880
Operating Income	434,880	104,253	(330,627)
<b>Ending Fund Balance</b>	<b>1,066,841</b>	<b>1,171,095</b>	<b>104,253</b>
<b>Total Revenue Per ADA</b>	13,219	13,313	94
<b>Total Expenses Per ADA</b>	12,234	13,085	851
<b>Operating Income Per ADA</b>	985	228	(757)
<b>Key Assumptions</b>			
<b>Enrollment Summary</b>			
4-6	88	100	12
7-8	178	200	22
9-12	195	185	(10)
<b>Total Enrolled</b>	<b>461</b>	<b>485</b>	<b>24</b>
<b>ADA %</b>			
4-6	96.6%	95.0%	-1.6%
7-8	95.9%	95.0%	-0.9%
9-12	95.3%	93.5%	-1.8%
<b>Average ADA %</b>	<b>95.8%</b>	<b>94.4%</b>	<b>-1.4%</b>
<b>ADA</b>			
4-6	85.0	95.0	10.0
7-8	170.7	190.0	19.3
9-12	185.7	172.9	(12.8)
<b>Total ADA</b>	<b>441.5</b>	<b>457.9</b>	<b>16.4</b>
<b>REVENUE</b>			

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	<b>2017-18</b>	<b>2018-19</b>	
<b>LCFF Entitlement</b>			
8011 Charter Schools LCFF - State Aid	2,897,252	3,324,404	427,152
8012 Education Protection Account Entitlement	594,301	572,645	(21,656)
8019 State Aid - Prior Years	31	-	(31)
8096 Charter Schools in Lieu of Property Taxes	974,028	1,010,281	36,253
<b>SUBTOTAL - LCFF Entitlement</b>	<b>4,465,612</b>	<b>4,907,330</b>	<b>441,718</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	59,455	56,875	(2,580)
8220 Child Nutrition Programs	222,790	210,830	(11,961)
8291 Title I	173,243	160,757	(12,486)
8292 Title II	20,287	21,622	1,335
8296 Other Federal Revenue	22,200	23,639	1,439
8297 PY Federal - Not Accrued	1,794	-	(1,794)
<b>SUBTOTAL - Federal Revenue</b>	<b>499,769</b>	<b>473,722</b>	<b>(26,047)</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	11,313	-	(11,313)
8381 Special Education - Entitlement (State)	226,931	239,041	12,110
8382 Special Education Reimbursements (State) - MH	31,680	31,680	-
8520 Child Nutrition - State	20,725	19,643	(1,083)
8550 Mandated Cost Reimbursements	75,486	163,990	88,504
8560 State Lottery Revenue	85,651	88,839	3,188
8593 Prop 39 Clean Energy	220,395	-	(220,395)
8596 ASES	113,234	113,234	-
<b>SUBTOTAL - Other State Revenue</b>	<b>785,415</b>	<b>656,426</b>	<b>(128,989)</b>
<b>Local Revenue</b>			
8634 Food Service Sales	4,270	4,270	-
8682 Summer Program	25,422	-	(25,422)
8690 Other Local Revenue	4,450	4,450	-
8693 Field Trips	18,100	18,100	-
8699 All Other Local Revenue	6,024	6,024	-
8910 Contributions from Unrestricted Resource (0000-0)	0	0	-
<b>SUBTOTAL - Local Revenue</b>	<b>58,266</b>	<b>32,844</b>	<b>(25,422)</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	1,030	-	(1,030)
8803 Fundraising	26,028	26,028	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>27,058</b>	<b>26,028</b>	<b>(1,030)</b>
<b>TOTAL REVENUE</b>	<b>5,836,121</b>	<b>6,096,349</b>	<b>260,229</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	1,277,031	1,681,876	(404,845)
1300 Certificated Supervisor & Administrator Salaries	313,652	336,472	(22,820)
<b>SUBTOTAL - Certificated Salaries</b>	<b>1,590,683</b>	<b>2,018,348</b>	<b>(427,664)</b>

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	<b>Year 1</b>	<b>Year 2</b>	<b>Variance</b>
	<b>2017-18</b>	<b>2018-19</b>	
<b>Classified Salaries</b>			
2400 Classified Clerical & Office Salaries	194,236	164,833	29,403
2900 Classified Other Salaries	360,809	328,215	32,594
<b>SUBTOTAL - Classified Salaries</b>	<b>555,045</b>	<b>493,048</b>	<b>61,997</b>
<b>Employee Benefits</b>			
3100 STRS	218,744	308,115	(89,371)
3200 PERS	85,684	89,054	(3,370)
3300 OASDI-Medicare-Alternative	70,162	74,781	(4,618)
3400 Health & Welfare Benefits	296,922	386,892	(89,970)
3500 Unemployment Insurance	1,355	1,473	(117)
3600 Workers Comp Insurance	24,161	28,278	(4,117)
3900 Other Employee Benefits	2,180	-	2,180
<b>SUBTOTAL - Employee Benefits</b>	<b>699,210</b>	<b>888,593</b>	<b>(189,383)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	20,000	25,000	(5,000)
4200 Books & Other Reference Materials	3,500	4,000	(500)
4315 Custodial Supplies	300	300	-
4320 Educational Software	42,963	54,310	(11,347)
4325 Instructional Materials & Supplies	25,981	26,500	(519)
4326 Art & Music Supplies	5,000	1,500	3,500
4330 Office Supplies	11,948	11,000	948
4335 PE Supplies	1,000	2,000	(1,000)
4340 Professional Development Supplies	250	500	(250)
4345 Non Instructional Student Materials & Supplies	6,000	7,000	(1,000)
4346 Teacher Supplies	-	1,000	(1,000)
4350 Uniforms	3,653	500	3,153
4400 Noncapitalized Equipment	18,000	7,120	10,880
4410 Classroom Furniture, Equipment & Supplies	5,200	-	5,200
4420 Computers (individual items less than \$5k)	9,400	6,602	2,798
4430 Non Classroom Related Furniture, Equipment & Supplies	3,800	-	3,800
4710 Student Food Services	224,264	230,992	(6,728)
4720 Other Food	8,000	8,240	(240)
<b>SUBTOTAL - Books and Supplies</b>	<b>389,259</b>	<b>386,564</b>	<b>2,695</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	138	-	138
5210 Conference Fees	2,862	-	2,862
5215 Travel - Mileage, Parking, Tolls	4,120	2,244	1,876
5220 Travel and Lodging	500	515	(15)
5300 Dues & Memberships	10,000	10,300	(300)
5450 Insurance - Other	25,280	27,808	(2,528)
5500 Operations & Housekeeping	5,000	5,150	(150)
5605 Equipment Leases	15,600	16,068	(468)
5611 Prop 39 Related Costs	290,380	405,200	(114,820)
5615 Repairs and Maintenance - Building	10,500	10,815	(315)
5617 Repairs and Maintenance - Other Equipment	3,000	3,090	(90)
5803 Accounting Fees	10,013	10,313	(300)
5809 Banking Fees	500	515	(15)
5813 School Programs - After School Program	113,234	113,234	-
5814 School Programs - Academic Competitions	800	2,000	(1,200)
5819 School Programs - Other	20,000	20,000	-

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	<b>2017-18</b>	<b>2018-19</b>	
5820 Consultants - Non Instructional	15,000	15,450	(450)
5822 Other Professional Services	129,152	84,605	44,547
5824 District Oversight Fees	44,656	49,073	(4,417)
5830 Field Trips Expenses	35,300	20,000	15,300
5833 Fines and Penalties	1,516	-	1,516
5845 Legal Fees	25,000	35,000	(10,000)
5851 Marketing and Student Recruiting	15,450	10,000	5,450
5857 Payroll Fees	24,720	25,714	(994)
5858 CMO Fees Expense	976,253	991,104	(14,851)
5861 Prior Yr Exp (not accrued)	57,385	-	57,385
5863 Professional Development	9,875	15,000	(5,125)
5864 Professional Development - Tuition Reimbursement	11,000	30,000	(19,000)
5869 Special Education Contract Instructors	60,255	82,663	(22,408)
5872 Special Education Encroachment	11,296	11,720	(424)
5875 Staff Recruiting	300	309	(9)
5884 Substitutes	125,000	77,000	48,000
5887 Technology Services	75,867	49,991	25,876
5900 Communications	9,672	9,962	(290)
5915 Postage and Delivery	6,695	6,896	(201)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,146,320</b>	<b>2,141,739</b>	<b>4,581</b>
<b>Depreciation Expense</b>			
6900 Depreciation	20,723	63,804	(43,081)
<b>SUBTOTAL - Depreciation Expense</b>	<b>20,723</b>	<b>63,804</b>	<b>(43,081)</b>
<b>Other Outflows</b>			-
<b>SUBTOTAL - Other Outflows</b>	-	-	-
<b>TOTAL EXPENSES</b>	<b>5,401,240</b>	<b>5,992,096</b>	<b>(590,856)</b>