

**MSA-5**  
**2017-18**  
**Apr MR Forecast**

	<b>Year 1</b>	<b>Year 2</b>	<b>Variance</b>
	<b>2017-18</b>	<b>2018-19</b>	
<b>SUMMARY</b>			
<b>Revenue</b>			
LCFF Entitlement	1,930,914	2,431,167	500,253
Federal Revenue	247,385	156,069	(91,315)
Other State Revenues	421,755	263,878	(157,877)
Local Revenues	154,604	0	(154,604)
Fundraising and Grants	2,017	1,000	(1,017)
<b>Total Revenue</b>	<b>2,756,674</b>	<b>2,852,114</b>	<b>95,440</b>
<b>Expenses</b>			
Compensation and Benefits	1,441,167	1,849,098	(407,931)
Books and Supplies	284,646	238,640	46,005
Services and Other Operating Expenditures	709,404	740,740	(31,336)
Depreciation	18,908	17,579	1,329
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>2,454,125</b>	<b>2,846,058</b>	<b>(391,932)</b>
<b>Operating Income</b>	<b>302,549</b>	<b>6,057</b>	<b>(296,492)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	1,212,490	1,678,106	465,616
Audit Adjustment	163,067		(163,067)
Beginning Balance (Audited)	1,375,557	1,678,106	302,549
Operating Income	302,549	6,057	(296,492)
<b>Ending Fund Balance</b>	<b>1,678,106</b>	<b>1,684,162</b>	<b>6,057</b>
<b>Total Revenue Per ADA</b>	13,947	12,587	(1,360)
<b>Total Expenses Per ADA</b>	12,416	12,560	144
<b>Operating Income Per ADA</b>	1,531	27	(1,504)
<b>Key Assumptions</b>			
<b>Enrollment Summary</b>			
4-6	61	60	(1)
7-8	107	110	3
9-12	45	71	26
<b>Total Enrolled</b>	<b>213</b>	<b>241</b>	<b>28</b>
<b>ADA %</b>			
4-6	96.8%	95.1%	-1.7%
7-8	93.0%	93.7%	0.7%
9-12	87.0%	93.6%	6.6%
<b>Average ADA %</b>	<b>92.8%</b>	<b>94.0%</b>	<b>1.2%</b>
<b>ADA</b>			
4-6	59.1	57.1	(2.0)
7-8	99.5	103.1	3.6
9-12	39.2	66.5	27.3
<b>Total ADA</b>	<b>197.7</b>	<b>226.6</b>	<b>28.9</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	1,229,332	1,648,493	419,161
8012 Education Protection Account Entitlement	265,498	282,755	17,257
8019 State Aid - Prior Years	10	-	(10)
8096 Charter Schools in Lieu of Property Taxes	436,074	499,919	63,846
<b>SUBTOTAL - LCFF Entitlement</b>	<b>1,930,914</b>	<b>2,431,167</b>	<b>500,253</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	38,696	26,250	(12,446)
8291 Title I	97,455	86,960	(10,495)
8292 Title II	8,546	9,787	1,241
8296 Other Federal Revenue	96,497	33,072	(63,425)
8299 All Other Federal Revenue	6,191	-	(6,191)
<b>SUBTOTAL - Federal Revenue</b>	<b>247,385</b>	<b>156,069</b>	<b>(91,315)</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	3,444	-	(3,444)
8381 Special Education - Entitlement (State)	113,093	118,285	5,192
8550 Mandated Cost Reimbursements	29,163	72,149	42,986
8560 State Lottery Revenue	38,346	43,960	5,614
8593 Prop 39 Clean Energy	208,225	-	(208,225)
8596 ASES	29,484	29,484	-
<b>SUBTOTAL - Other State Revenue</b>	<b>421,755</b>	<b>263,878</b>	<b>(157,877)</b>
<b>Local Revenue</b>			
8682 Summer Program	17,880	-	(17,880)
8690 Other Local Revenue	1,017	-	(1,017)
8714 SpEd Option 3	119,000	-	(119,000)
8715 Option 3	16,708	-	(16,708)
8910 Contributions from Unrestricted Resource (0000-0)	0	0	-
<b>SUBTOTAL - Local Revenue</b>	<b>154,604</b>	<b>0</b>	<b>(154,604)</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	1,017	-	(1,017)
8803 Fundraising	1,000	1,000	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>2,017</b>	<b>1,000</b>	<b>(1,017)</b>
<b>TOTAL REVENUE</b>	<b>2,756,674</b>	<b>2,852,114</b>	<b>95,440</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	715,522	982,993	(267,471)
1300 Certificated Supervisor & Administrator Salaries	198,000	188,680	9,320
<b>SUBTOTAL - Certificated Salaries</b>	<b>913,522</b>	<b>1,171,673</b>	<b>(258,151)</b>
<b>Classified Salaries</b>			
2400 Classified Clerical & Office Salaries	82,848	86,990	(4,142)
2900 Classified Other Salaries	44,162	93,281	(49,120)
<b>SUBTOTAL - Classified Salaries</b>	<b>127,010</b>	<b>180,271</b>	<b>(53,262)</b>

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	<b>2017-18</b>	<b>2018-19</b>	
<b>Employee Benefits</b>			
3100 STRS	126,191	180,567	(54,376)
3200 PERS	19,726	28,226	(8,500)
3300 OASDI-Medicare-Alternative	25,381	34,657	(9,276)
3400 Health & Welfare Benefits	215,568	237,664	(22,096)
3500 Unemployment Insurance	657	816	(159)
3600 Workers Comp Insurance	11,716	15,223	(3,507)
3900 Other Employee Benefits	1,395	-	1,395
<b>SUBTOTAL - Employee Benefits</b>	<b>400,635</b>	<b>497,154</b>	<b>(96,518)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	18,220	20,000	(1,780)
4200 Books & Other Reference Materials	5,500	5,000	500
4315 Custodial Supplies	1,000	1,000	-
4320 Educational Software	50,000	43,865	6,135
4325 Instructional Materials & Supplies	45,536	13,446	32,090
4326 Art & Music Supplies	2,000	-	2,000
4330 Office Supplies	10,000	12,500	(2,500)
4335 PE Supplies	2,000	-	2,000
4345 Non Instructional Student Materials & Supplies	5,000	2,000	3,000
4350 Uniforms	3,150	-	3,150
4351 Yearbook	1,500	-	1,500
4400 Noncapitalized Equipment	10,999	11,329	(330)
4410 Classroom Furniture, Equipment & Supplies	2,500	2,500	-
4420 Computers (individual items less than \$5k)	6,061	5,000	1,061
4430 Non Classroom Related Furniture, Equipment & Supplies	4,600	5,000	(400)
4710 Student Food Services	112,579	115,000	(2,421)
4720 Other Food	4,000	2,000	2,000
<b>SUBTOTAL - Books and Supplies</b>	<b>284,646</b>	<b>238,640</b>	<b>46,005</b>
<b>Services &amp; Other Operating Expenses</b>			
5200 Travel & Conferences	5,000	-	5,000
5210 Conference Fees	5,000	2,000	3,000
5215 Travel - Mileage, Parking, Tolls	1,000	1,000	-
5300 Dues & Memberships	5,000	5,000	-
5450 Insurance - Other	10,760	11,836	(1,076)
5500 Operations & Housekeeping	500	515	(15)
5605 Equipment Leases	12,791	18,432	(5,641)
5611 Prop 39 Related Costs	119,195	185,000	(65,805)
5615 Repairs and Maintenance - Building	10,000	5,000	5,000
5617 Repairs and Maintenance - Other Equipment	3,470	5,000	(1,530)
5803 Accounting Fees	5,783	8,334	(2,551)
5809 Banking Fees	424	612	(188)
5813 School Programs - After School Program	26,867	29,484	(2,617)
5814 School Programs - Academic Competitions	2,000	5,000	(3,000)
5819 School Programs - Other	3,008	3,600	(592)
5820 Consultants - Non Instructional	30,000	24,720	5,280
5822 Other Professional Services	56,301	12,728	43,573
5824 District Oversight Fees	19,309	24,292	(4,983)
5830 Field Trips Expenses	10,000	10,000	-
5833 Fines and Penalties	877	-	877
5845 Legal Fees	25,000	5,000	20,000

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	<b>2017-18</b>	<b>2018-19</b>	
5851 Marketing and Student Recruiting	10,000	7,500	2,500
5857 Payroll Fees	8,000	10,038	(2,038)
5858 CMO Fees Expense	80,793	103,253	(22,460)
5861 Prior Yr Exp (not accrued)	788	-	788
5863 Professional Development	37,100	10,000	27,100
5864 Professional Development - Tuition Reimbursement	22,500	20,085	2,415
5869 Special Education Contract Instructors	75,184	108,343	(33,159)
5872 Special Education Encroachment	30,779	42,998	(12,219)
5875 Staff Recruiting	2,000	-	2,000
5884 Substitutes	25,000	20,686	4,314
5887 Technology Services	58,773	53,079	5,694
5900 Communications	4,200	4,323	(123)
5915 Postage and Delivery	2,000	2,882	(882)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>709,404</b>	<b>740,740</b>	<b>(31,336)</b>
<b>Depreciation Expense</b>			
6900 Depreciation	18,908	17,579	1,329
<b>SUBTOTAL - Depreciation Expense</b>	<b>18,908</b>	<b>17,579</b>	<b>1,329</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>2,454,125</b>	<b>2,846,058</b>	<b>(391,932)</b>