

**MSA-6**  
**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	1,451,413	1,464,746	13,333
Federal Revenue	179,533	166,465	(13,067)
Other State Revenues	296,206	249,668	(46,538)
Local Revenues	8,630	0	(8,630)
Fundraising and Grants	14,749	15,000	251
<b>Total Revenue</b>	<b>1,950,531</b>	<b>1,895,880</b>	<b>(54,652)</b>
<b>Expenses</b>			
Compensation and Benefits	1,161,242	1,176,112	(14,870)
Books and Supplies	135,343	149,590	(14,247)
Services and Other Operating Expenditures	506,105	495,829	10,276
Depreciation	19,778	16,557	3,221
Other Outflows	-	-	-
<b>Total Expenses</b>	<b>1,822,469</b>	<b>1,838,089</b>	<b>(15,620)</b>
<b>Operating Income</b>	<b>128,063</b>	<b>57,791</b>	<b>(70,272)</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	1,119,974	1,386,984	267,010
Audit Adjustment	138,947		(138,947)
Beginning Balance (Audited)	1,258,921	1,386,984	128,063
Operating Income	128,063	57,791	(70,272)
<b>Ending Fund Balance</b>	<b>1,386,984</b>	<b>1,444,774</b>	<b>57,791</b>
<b>Total Revenue Per ADA</b>	<b>12,574</b>	<b>12,834</b>	<b>259</b>
<b>Total Expenses Per ADA</b>	<b>11,749</b>	<b>12,442</b>	<b>694</b>
<b>Operating Income Per ADA</b>	<b>826</b>	<b>391</b>	<b>(434)</b>
<b>Key Assumptions</b>			
<b>Enrollment Summary</b>			
4-6	48	40	(8)
7-8	116	112	(4)
<b>Total Enrolled</b>	<b>164</b>	<b>152</b>	<b>(12)</b>
<b>ADA %</b>			
4-6	91.7%	97.2%	5.5%
7-8	95.8%	97.2%	1.4%
<b>Average ADA %</b>	<b>94.6%</b>	<b>97.2%</b>	<b>2.6%</b>
<b>ADA</b>			
4-6	44.0	38.9	(5.2)
7-8	111.1	108.9	(2.2)
<b>Total ADA</b>	<b>155.1</b>	<b>147.7</b>	<b>(7.4)</b>
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools LCFF - State Aid	910,504	963,048	52,544

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	<b>Year 1</b>	<b>Year 2</b>	<b>Variance</b>
	<b>2017-18</b>	<b>2018-19</b>	
8012 Education Protection Account Entitlement	198,687	175,782	(22,905)
8096 Charter Schools in Lieu of Property Taxes	342,223	325,916	(16,306)
<b>SUBTOTAL - LCFF Entitlement</b>	<b>1,451,413</b>	<b>1,464,746</b>	<b>13,333</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	30,368	28,921	(1,447)
8220 Child Nutrition Programs	54,279	50,307	(3,972)
8291 Title I	62,038	56,664	(5,374)
8292 Title II	7,401	6,935	(466)
8296 Other Federal Revenue	25,447	23,639	(1,809)
<b>SUBTOTAL - Federal Revenue</b>	<b>179,533</b>	<b>166,465</b>	<b>(13,067)</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	2,772	-	(2,772)
8381 Special Education - Entitlement (State)	88,753	84,525	(4,229)
8520 Child Nutrition - State	3,800	3,800	-
8545 School Facilities Apportionments	76,950	76,950	-
8550 Mandated Cost Reimbursements	27,942	55,735	27,793
8560 State Lottery Revenue	30,093	28,659	(1,434)
8593 Prop 39 Clean Energy	65,896	-	(65,896)
<b>SUBTOTAL - Other State Revenue</b>	<b>296,206</b>	<b>249,668</b>	<b>(46,538)</b>
<b>Local Revenue</b>			
8690 Other Local Revenue	2,149	-	(2,149)
8715 Option 3	6,482	-	(6,482)
8910 Contributions from Unrestricted Resource (0000-0)	0	0	-
<b>SUBTOTAL - Local Revenue</b>	<b>8,630</b>	<b>0</b>	<b>(8,630)</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	2,515	5,000	2,485
8803 Fundraising	12,234	10,000	(2,234)
<b>SUBTOTAL - Fundraising and Grants</b>	<b>14,749</b>	<b>15,000</b>	<b>251</b>
<b>TOTAL REVENUE</b>	<b>1,950,531</b>	<b>1,895,880</b>	<b>(54,652)</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	526,350	550,355	(24,005)
1300 Certificated Supervisor & Administrator Salaries	179,324	172,824	6,500
<b>SUBTOTAL - Certificated Salaries</b>	<b>705,674</b>	<b>723,179</b>	<b>(17,505)</b>
<b>Classified Salaries</b>			
2400 Classified Clerical & Office Salaries	44,512	45,000	(488)
2900 Classified Other Salaries	95,040	66,000	29,040
<b>SUBTOTAL - Classified Salaries</b>	<b>139,552</b>	<b>111,000</b>	<b>28,552</b>
<b>Employee Benefits</b>			
3100 STRS	98,618	110,560	(11,942)
3200 PERS	21,674	20,049	1,625
3300 OASDI-Medicare-Alternative	22,287	21,709	578

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	<b>2017-18</b>	<b>2018-19</b>	
3400 Health & Welfare Benefits	157,651	173,810	(16,159)
3500 Unemployment Insurance	529	500	29
3600 Workers Comp Insurance	9,517	9,393	124
3900 Other Employee Benefits	5,741	5,913	(172)
<b>SUBTOTAL - Employee Benefits</b>	<b>316,017</b>	<b>341,934</b>	<b>(25,917)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	25,000	25,750	(750)
4200 Books & Other Reference Materials	1,030	1,061	(31)
4320 Educational Software	14,420	21,916	(7,496)
4325 Instructional Materials & Supplies	6,976	7,185	(209)
4330 Office Supplies	12,200	10,000	2,200
4335 PE Supplies	2,060	1,500	560
4345 Non Instructional Student Materials & Supplies	2,478	2,652	(174)
4346 Teacher Supplies	1,599	1,132	467
4350 Uniforms	-	2,000	(2,000)
4351 Yearbook	-	1,500	(1,500)
4410 Classroom Furniture, Equipment & Supplies	1,149	1,000	149
4420 Computers (individual items less than \$5k)	-	4,000	(4,000)
4430 Non Classroom Related Furniture, Equipment & Supplies	3,000	2,500	500
4710 Student Food Services	63,886	65,803	(1,917)
4720 Other Food	1,545	1,591	(46)
<b>SUBTOTAL - Books and Supplies</b>	<b>135,343</b>	<b>149,590</b>	<b>(14,247)</b>
<b>Services &amp; Other Operating Expenses</b>			
5210 Conference Fees	632	561	71
5215 Travel - Mileage, Parking, Tolls	1,440	1,545	(105)
5220 Travel and Lodging	458	1,000	(542)
5300 Dues & Memberships	1,881	1,937	(56)
5450 Insurance - Other	9,792	10,771	(979)
5500 Operations & Housekeeping	4,120	2,000	2,120
5510 Utilities - Gas and Electric	7,700	7,931	(231)
5605 Equipment Leases	4,944	5,092	(148)
5610 Rent	114,000	114,000	-
5615 Repairs and Maintenance - Building	16,337	2,000	14,337
5803 Accounting Fees	4,635	4,774	(139)
5809 Banking Fees	103	530	(427)
5813 School Programs - After School Program	-	3,000	(3,000)
5814 School Programs - Academic Competitions	-	1,000	(1,000)
5819 School Programs - Other	3,000	10,000	(7,000)
5820 Consultants - Non Instructional	8,240	10,943	(2,703)
5822 Other Professional Services	20,193	50,703	(30,510)
5824 District Oversight Fees	14,514	15,756	(1,242)
5830 Field Trips Expenses	15,300	10,000	5,300
5833 Fines and Penalties	1,135	-	1,135
5845 Legal Fees	5,000	20,000	(15,000)
5851 Marketing and Student Recruiting	9,284	18,000	(8,716)
5857 Payroll Fees	10,403	10,844	(441)
5858 CMO Fees Expense	80,793	46,452	34,341
5861 Prior Yr Exp (not accrued)	3,400	-	3,400
5863 Professional Development	18,000	2,000	16,000
5864 Professional Development - Tuition Reimbursement	28,000	23,000	5,000
5869 Special Education Contract Instructors	35,000	36,050	(1,050)

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	<b>Year 1</b>	<b>Year 2</b>	<b>Variance</b>
	<b>2017-18</b>	<b>2018-19</b>	
5872 Special Education Encroachment	23,824	22,689	1,135
5884 Substitutes	15,000	16,000	(1,000)
5887 Technology Services	39,857	39,161	696
5898 Bad Debt Expense	0	0	(0)
5900 Communications	5,000	3,090	1,910
5915 Postage and Delivery	4,120	5,000	(880)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>506,105</b>	<b>495,829</b>	<b>10,276</b>
<b>Depreciation Expense</b>			
6900 Depreciation	19,778	16,557	3,221
<b>SUBTOTAL - Depreciation Expense</b>	<b>19,778</b>	<b>16,557</b>	<b>3,221</b>
<b>Other Outflows</b>			
<b>SUBTOTAL - Other Outflows</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENSES</b>	<b>1,822,469</b>	<b>1,838,089</b>	<b>(15,620)</b>