

**MSA-SA**  
**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	6,705,513	7,954,976	1,249,463
Federal Revenue	678,306	680,678	2,373
Other State Revenues	693,881	872,239	178,358
Local Revenues	62,681	33,653	(29,028)
Fundraising and Grants	48,358	43,546	(4,812)
<b>Total Revenue</b>	<b>8,188,738</b>	<b>9,585,092</b>	<b>1,396,354</b>
<b>Expenses</b>			
Compensation and Benefits	4,482,293	5,370,662	(888,369)
Books and Supplies	677,538	657,369	20,169
Services and Other Operating Expenditures	2,104,840	2,176,099	(71,259)
Depreciation	547,780	597,067	(49,287)
Other Outflows	399,641	595,203	(195,562)
<b>Total Expenses</b>	<b>8,212,091</b>	<b>9,396,401</b>	<b>(1,184,310)</b>
<b>Operating Income</b>	<b>(23,353)</b>	<b>188,691</b>	<b>212,044</b>
<b>Fund Balance</b>			
Beginning Balance (Unaudited)	7,875,025	7,853,659	(21,366)
Audit Adjustment	1,987		(1,987)
Beginning Balance (Audited)	7,877,012	7,853,659	(23,353)
Operating Income	(23,353)	188,691	212,044
<b>Ending Fund Balance</b>	<b>7,853,659</b>	<b>8,042,349</b>	<b>188,691</b>
<b>Total Revenue Per ADA</b>	11,721	12,950	1,229
<b>Total Expenses Per ADA</b>	11,754	12,695	941
<b>Operating Income Per ADA</b>	(33)	255	288
<b>Key Assumptions</b>			
<b>Enrollment Summary</b>			
K-3	265	280	15
4-6	182	180	(2)
7-8	157	136	(21)
9-12	136	175	39
<b>Total Enrolled</b>	<b>740</b>	<b>771</b>	<b>31</b>
<b>ADA %</b>			
K-3	94.2%	96.0%	1.8%
4-6	95.7%	96.0%	0.3%
7-8	94.0%	96.0%	2.0%
9-12	93.6%	96.0%	2.4%
<b>Average ADA %</b>	<b>94.4%</b>	<b>96.0%</b>	<b>1.6%</b>
<b>ADA</b>			
K-3	249.5	268.8	19.3
4-6	174.3	172.8	(1.5)
7-8	147.6	130.6	(17.1)
9-12	127.2	168.0	40.8

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	<b>2017-18</b>	<b>2018-19</b>	
<b>Total ADA</b>	<b>698.7</b>	<b>740.2</b>	<b>41.5</b>
<b>REVENUE</b>			
<b>LCFF Entitlement</b>			
8011 Charter Schools LCFF - State Aid	4,753,995	5,887,539	1,133,544
8012 Education Protection Account Entitlement	139,732	148,032	8,300
8096 Charter Schools in Lieu of Property Taxes	1,811,786	1,919,405	107,619
<b>SUBTOTAL - LCFF Entitlement</b>	<b>6,705,513</b>	<b>7,954,976</b>	<b>1,249,463</b>
<b>Federal Revenue</b>			
8181 Special Education - Entitlement	81,169	92,000	10,831
8220 Child Nutrition Programs	265,178	276,286	11,109
8291 Title I	231,304	246,747	15,443
8292 Title II	34,447	36,110	1,663
8293 Title III	5,159	5,159	-
8296 Other Federal Revenue	61,049	24,376	(36,673)
<b>SUBTOTAL - Federal Revenue</b>	<b>678,306</b>	<b>680,678</b>	<b>2,373</b>
<b>Other State Revenue</b>			
8319 Other State Apportionments - Prior Years	9,953	-	(9,953)
8381 Special Education - Entitlement (State)	359,111	386,364	27,252
8382 Special Education Reimbursements (State) - MH	63,360	63,360	-
8520 Child Nutrition - State	23,251	24,225	974
8550 Mandated Cost Reimbursements	102,666	254,699	152,033
8560 State Lottery Revenue	135,540	143,591	8,051
<b>SUBTOTAL - Other State Revenue</b>	<b>693,881</b>	<b>872,239</b>	<b>178,358</b>
<b>Local Revenue</b>			
8634 Food Service Sales	18,459	19,232	773
8660 Interest	4,200	4,376	176
8682 Summer Program	28,020	-	(28,020)
8690 Other Local Revenue	10,045	10,045	-
8720 Revenue Program 20	1,958	-	(1,958)
8910 Contributions from Unrestricted Resource (0000-0)	0	0	-
<b>SUBTOTAL - Local Revenue</b>	<b>62,681</b>	<b>33,653</b>	<b>(29,028)</b>
<b>Fundraising and Grants</b>			
8802 Donations - Private	16,618	11,806	(4,812)
8803 Fundraising	31,740	31,740	-
<b>SUBTOTAL - Fundraising and Grants</b>	<b>48,358</b>	<b>43,546</b>	<b>(4,812)</b>
<b>TOTAL REVENUE</b>	<b>8,188,738</b>	<b>9,585,092</b>	<b>1,396,354</b>
<b>EXPENSES</b>			
<b>Compensation &amp; Benefits</b>			
<b>Certificated Salaries</b>			
1100 Teachers Salaries	2,209,260	2,646,248	(436,988)
1300 Certificated Supervisor & Administrator Salaries	568,872	641,922	(73,050)
<b>SUBTOTAL - Certificated Salaries</b>	<b>2,778,131</b>	<b>3,288,170</b>	<b>(510,038)</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	201,380	278,368	(76,988)
2900 Classified Other Salaries	392,306	419,121	(26,815)
<b>SUBTOTAL - Classified Salaries</b>	<b>593,687</b>	<b>697,489</b>	<b>(103,803)</b>
<b>Employee Benefits</b>			
3100 STRS	391,284	505,321	(114,037)
3200 PERS	63,437	92,125	(28,687)
3300 OASDI-Medicare-Alternative	89,825	112,459	(22,634)
3400 Health & Welfare Benefits	505,621	607,060	(101,439)
3500 Unemployment Insurance	2,284	2,502	(218)
3600 Workers Comp Insurance	37,967	44,879	(6,912)
3900 Other Employee Benefits	20,056	20,658	(602)
<b>SUBTOTAL - Employee Benefits</b>	<b>1,110,475</b>	<b>1,385,003</b>	<b>(274,528)</b>
<b>Books &amp; Supplies</b>			
4100 Approved Textbooks & Core Curricula Materials	62,958	22,121	40,837
4200 Books & Other Reference Materials	10,500	5,311	5,189
4315 Custodial Supplies	20,000	21,343	(1,343)
4320 Educational Software	61,070	80,648	(19,578)
4325 Instructional Materials & Supplies	49,495	70,000	(20,505)
4326 Art & Music Supplies	4,800	5,311	(511)
4330 Office Supplies	14,165	13,664	501
4335 PE Supplies	7,500	25,000	(17,500)
4345 Non Instructional Student Materials & Supplies	9,654	7,500	2,154
4346 Teacher Supplies	8,487	10,621	(2,134)
4361 PY Supplies Expenses (not accrued)	2,158	-	2,158
4400 Noncapitalized Equipment	20,462	25,000	(4,538)
4410 Classroom Furniture, Equipment & Supplies	60,038	-	60,038
4420 Computers (individual items less than \$5k)	2,500	2,655	(155)
4430 Non Classroom Related Furniture, Equipment & Supplies	2,493	2,648	(155)
4710 Student Food Services	333,176	357,547	(24,371)
4720 Other Food	8,081	8,000	81
<b>SUBTOTAL - Books and Supplies</b>	<b>677,538</b>	<b>657,369</b>	<b>20,169</b>
<b>Services &amp; Other Operating Expenses</b>			
5210 Conference Fees	8,809	10,000	(1,191)
5215 Travel - Mileage, Parking, Tolls	2,921	3,000	(79)
5220 Travel and Lodging	4,623	5,000	(377)
5300 Dues & Memberships	8,690	10,000	(1,310)
5450 Insurance - Other	30,180	40,000	(9,820)
5500 Operations & Housekeeping	25,000	40,000	(15,000)
5510 Utilities - Gas and Electric	100,000	120,000	(20,000)
5605 Equipment Leases	47,344	50,286	(2,942)
5615 Repairs and Maintenance - Building	50,000	65,000	(15,000)
5617 Repairs and Maintenance - Other Equipment	-	20,000	(20,000)
5803 Accounting Fees	7,463	11,684	(4,221)
5809 Banking Fees	2,760	2,932	(172)
5813 School Programs - After School Program	5,000	5,500	(500)
5814 School Programs - Academic Competitions	10,000	11,000	(1,000)
5819 School Programs - Other	7,636	7,100	536
5820 Consultants - Non Instructional	-	3,000	(3,000)
5822 Other Professional Services	46,484	54,637	(8,153)

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	<b>Year 1</b>	<b>Year 2</b>	<b>Variance</b>
	<b>2017-18</b>	<b>2018-19</b>	
5824 District Oversight Fees	67,055	79,550	(12,495)
5830 Field Trips Expenses	25,000	35,000	(10,000)
5833 Fines and Penalties	3,943	-	3,943
5845 Legal Fees	10,000	15,000	(5,000)
5848 Licenses and Other Fees	25,412	26,263	(851)
5851 Marketing and Student Recruiting	20,000	20,000	-
5857 Payroll Fees	31,544	35,900	(4,356)
5858 CMO Fees Expense	1,077,245	997,937	79,308
5861 Prior Yr Exp (not accrued)	6,781	-	6,781
5863 Professional Development	21,139	30,418	(9,279)
5864 Professional Development - Tuition Reimbursement	71,800	70,682	1,118
5869 Special Education Contract Instructors	200,000	214,630	(14,630)
5872 Special Education Encroachment	17,611	19,709	(2,097)
5884 Substitutes	80,000	85,000	(5,000)
5887 Technology Services	73,899	73,161	738
5900 Communications	6,500	3,090	3,410
5915 Postage and Delivery	10,000	10,621	(621)
<b>SUBTOTAL - Services &amp; Other Operating Exp.</b>	<b>2,104,840</b>	<b>2,176,099</b>	<b>(71,259)</b>
<b>Depreciation Expense</b>			
6900 Depreciation	547,780	597,067	(49,287)
<b>SUBTOTAL - Depreciation Expense</b>	<b>547,780</b>	<b>597,067</b>	<b>(49,287)</b>
<b>Other Outflows</b>			
7438 Long term debt - Interest	399,641	595,203	(195,562)
<b>SUBTOTAL - Other Outflows</b>	<b>399,641</b>	<b>595,203</b>	<b>(195,562)</b>
<b>TOTAL EXPENSES</b>	<b>8,212,091</b>	<b>9,396,401</b>	<b>(1,184,310)</b>