

		January		July - January Summary				2018-2019		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenues	\$157,157	\$157,157	\$803,246	\$803,246	-	0.0%	\$1,498,983	\$695,737	46.41%
8012	Education Protection Account Revenue	\$127,403	\$127,403	\$254,806	\$254,806	-	0.0%	\$427,386	\$172,580	40.38%
8096	Charter Schools Funding In-Lieu of Property Taxes	\$69,333	\$69,333	\$433,856	\$433,856	-	0.0%	\$875,414	\$441,558	50.44%
LCFF		\$353,893	\$353,893	\$1,491,908	\$1,491,908	-	0.0%	\$2,801,783	\$1,309,875	46.75%
8181	Special Education - Entitlement			-	-	-	0.0%	\$41,187	\$41,187	100.00%
8291	Title I Federal Revenue			\$18,938	\$18,938	-	0.0%	\$75,752	\$56,814	75.00%
8292	Title II	-	\$2,630	-	\$2,630	(\$2,630)	-100.0%	\$10,519	\$10,519	100.00%
8294	Title IV			\$2,500	-	\$2,500	0.0%	-	(\$2,500)	0.00%
Federal Revenue		-	\$2,630	\$21,438	\$21,568	(\$130)	-0.6%	\$127,458	\$106,020	83.18%
8550	Mandate Cost Reimbursements	\$5,725	\$37,813	\$5,725	\$37,813	(\$32,088)	-84.9%	\$70,418	\$64,693	91.87%
8560	State Lottery Revenue			-	\$12,505	(\$12,505)	-100.0%	\$65,180	\$65,180	100.00%
8590	All Other State Revenues	\$32,605	\$21,501	\$32,605	\$21,501	\$11,104	51.6%	\$64,505	\$31,900	49.45%
8591	SB 740			-	-	-	0.0%	\$396,977	\$396,977	100.00%
8594	All Other State Revenues			\$12,473	-	\$12,473	0.0%	-	(\$12,473)	0.00%
8599	Prior Year State Income	\$14,576	-	\$18,091	-	\$18,091	0.0%	-	(\$18,091)	0.00%
Other State Revenue		\$52,906	\$59,314	\$68,894	\$71,819	(\$2,925)	-4.1%	\$597,080	\$528,186	88.46%
8682	Foundation Grants/Donations	\$100	-	\$36,157	\$25,000	\$11,157	44.6%	\$25,000	(\$11,157)	0.00%
8685	School Site fundraising	\$4,285	-	\$20,945	-	\$20,945	0.0%	-	(\$20,945)	0.00%
8699	All Other Local Revenue	\$403	-	\$1,622	-	\$1,622	0.0%	-	(\$1,623)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA			-	-	-	0.0%	\$161,813	\$161,813	100.00%
8983	All Other Local Revenue	-	\$6,600	-	\$43,500	(\$43,500)	-100.0%	\$76,500	\$76,500	100.00%
Local Revenue		\$4,789	\$6,600	\$58,724	\$68,500	(\$9,776)	-14.3%	\$263,313	\$204,588	77.70%
Total Revenue		\$411,588	\$422,437	\$1,640,964	\$1,653,795	(\$12,831)	-0.8%	\$3,789,634	\$2,148,669	56.70%
1100	Teachers' Salaries	\$97,981	\$86,171	\$670,751	\$699,428	\$28,677	4.1%	\$1,130,285	\$459,534	40.66%
1105	Teachers' Bonuses			\$3,310	\$2,710	(\$600)	-22.1%	\$5,000	\$1,690	33.80%
1120	Substitute Expense	\$3,060	\$3,060	\$15,366	\$16,830	\$1,464	8.7%	\$30,600	\$15,234	49.78%
1300	Certificated Supervisor and Administrator Salaries	\$17,919	\$17,919	\$119,514	\$109,516	(\$9,998)	-9.1%	\$219,424	\$99,910	45.53%
1305	Certificated Supervisor and Administrator Bonuses	\$417	-	\$2,917	-	(\$2,917)	0.0%	-	(\$2,917)	0.00%
1900	Other Certificated Salaries	\$2,198	-	\$13,080	-	(\$13,080)	0.0%	\$22,968	\$9,888	43.05%
Certificated Salaries		\$121,575	\$107,150	\$824,938	\$828,484	\$3,546	0.4%	\$1,408,277	\$583,339	41.42%
2100	Instructional Aide Salaries	\$12,095	\$15,503	\$63,085	\$66,493	\$3,408	5.1%	\$144,009	\$80,924	56.19%
2200	Classified Support Salaries (Maintenance, Food)	\$5,395	\$2,985	\$31,654	\$43,429	\$11,775	27.1%	\$58,357	\$26,703	45.76%
2300	Classified Supervisor and Administrator Salaries	\$3,086	\$3,175	\$18,236	\$17,784	(\$452)	-2.5%	\$33,656	\$15,420	45.82%
2400	Clerical, Technical, and Office Staff Salaries	\$10,957	\$7,460	\$74,921	\$71,424	(\$3,497)	-4.9%	\$108,728	\$33,807	31.09%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$10,104	\$5,421	\$46,219	\$35,226	(\$10,993)	-31.2%	\$58,591	\$12,372	21.12%
Classified Salaries		\$41,636	\$34,544	\$234,115	\$234,356	\$241	0.1%	\$403,341	\$169,226	41.96%
3101	State Teachers' Retirement System, certificated positions	\$18,051	\$17,383	\$122,317	\$125,608	\$3,291	2.6%	\$212,526	\$90,209	42.45%
3202	Public Employees' Retirement System, classified positions	\$7,733	\$7,523	\$45,467	\$45,257	(\$210)	-0.5%	\$82,873	\$37,406	45.14%
3313	OASDI	\$3,180	\$2,549	\$18,867	\$18,235	(\$632)	-3.5%	\$30,981	\$12,114	39.10%
3323	Medicare	\$2,280	\$2,153	\$14,815	\$15,276	\$461	3.0%	\$26,175	\$11,360	43.40%
3403	Health & Welfare Benefits	\$16,621	\$16,220	\$121,294	\$120,892	(\$402)	-0.3%	\$201,991	\$80,697	39.95%
3503	State Unemployment Insurance	\$79	\$876	\$3,851	\$4,739	\$888	18.7%	\$8,611	\$4,760	55.28%
3603	Worker Compensation Insurance			\$23,454	\$23,453	(\$1)	0.0%	\$25,250	\$1,796	7.11%
Employee Benefits		\$47,945	\$46,704	\$350,064	\$353,460	\$3,396	1.0%	\$588,407	\$238,343	40.51%
Total Personnel Expenses		\$211,156	\$188,398	\$1,409,117	\$1,416,300	\$7,183	0.5%	\$2,400,025	\$990,908	41.29%

4100	Approved Textbooks and Core Curricula Materials	-	\$2,500	\$14,901	\$29,900	\$14,999	50.2%	\$36,013	\$21,112	58.62%
4200	Books and Other Reference Materials	-	\$77	\$1,887	\$462	(\$1,425)	-308.4%	\$774	(\$1,113)	0.00%
4300	Materials and Supplies	\$1,859	\$1,118	\$15,692	\$7,826	(\$7,866)	-100.5%	\$13,415	(\$2,966)	0.00%
4315	Classroom Materials and Supplies	\$3,362	\$1,544	\$34,504	\$24,269	(\$10,235)	-42.2%	\$31,989	(\$2,515)	0.00%
4381	Materials for Plant Maintenance	\$1,109	\$344	\$3,999	\$2,408	(\$1,591)	-66.1%	\$4,128	\$129	3.11%
4400	Noncapitalized Equipment			-	-	-	0.0%	\$2,064	\$2,064	100.00%
4430	Noncapitalized Student Equipment	\$547	-	\$547	-	(\$547)	0.0%	-	(\$547)	0.00%
Books and Supplies		\$6,877	\$5,583	\$71,530	\$64,865	(\$6,665)	-10.3%	\$88,383	\$16,163	18.29%
5200	Travel and Conferences	\$449	-	\$6,766	\$5,000	(\$1,766)	-35.3%	\$5,000	(\$1,766)	0.00%
5210	Training and Development Expense	\$715	-	\$13,474	\$12,759	(\$715)	-5.6%	\$22,000	\$8,526	38.75%
5300	Dues and Memberships			\$555	\$3,500	\$2,945	84.1%	\$3,500	\$2,945	84.15%
5400	Insurance			\$25,842	\$25,842	\$0	0.0%	\$33,000	\$7,158	21.69%
5500	Operation and Housekeeping Services			\$2,220	\$2,220	-	0.0%	\$5,000	\$2,780	55.60%
5501	Utilities	\$6,496	\$7,917	\$47,020	\$55,419	\$8,399	15.2%	\$95,000	\$47,980	50.50%
5600	Space Rental/Leases Expense	\$47,379	\$47,379	\$330,237	\$330,236	(\$1)	0.0%	\$565,882	\$235,645	41.64%
5601	Building Maintenance	\$150	\$1,185	\$14,892	\$13,077	(\$1,815)	-13.9%	\$19,000	\$4,108	21.62%
5602	Other Space Rental			-	-	-	0.0%	\$500	\$500	100.00%
5605	Equipment Rental/Lease Expense	\$1,771	\$1,325	\$9,596	\$9,275	(\$321)	-3.5%	\$15,900	\$5,984	37.63%
5610	Equipment Repair			\$1,649	-	(\$1,649)	0.0%	-	(\$1,649)	0.00%
5800	Professional/Consulting Services and Operating Expenditures	(\$3,979)	\$840	\$6,990	\$5,800	(\$1,190)	-20.5%	\$10,000	\$2,260	22.60%
5803	Banking and Payroll Service Fees	\$1,214	\$940	\$5,544	\$6,237	\$693	11.1%	\$10,937	\$5,393	49.31%
5805	Legal Services and Audit	\$9,249	-	\$16,383	-	(\$16,383)	0.0%	\$12,000	(\$4,383)	0.00%
5806	Audit Services	\$6,870	-	\$6,870	-	(\$6,870)	0.0%	\$9,000	\$2,130	23.67%
5807	Legal Settlements	\$15,000	-	\$15,000	-	(\$15,000)	0.0%	-	(\$15,000)	0.00%
5810	Educational Consultants	\$14,638	\$8,578	\$38,498	\$40,164	\$1,666	4.1%	\$82,155	\$43,657	53.14%
5811	Student Transportation/Field Trips	\$82	-	\$82	-	(\$82)	0.0%	-	(\$82)	0.00%
5812	Other Student Activities			\$498	-	(\$498)	0.0%	-	(\$498)	0.00%
5815	Advertising/Recruiting	\$25	-	\$1,405	\$1,380	(\$25)	-1.8%	\$2,500	\$1,095	43.80%
5820	Fundraising Expense			\$120	\$124	\$4	3.2%	\$124	\$4	3.23%
5830	Field Trip Expenses	\$2,424	\$3,377	\$16,497	\$12,210	(\$4,287)	-35.1%	\$35,000	\$16,102	46.01%
5873	Financial Services	\$5,132	\$5,132	\$41,054	\$41,056	\$2	0.0%	\$61,581	\$20,527	33.33%
5874	Personnel Services	\$32	\$112	\$1,628	\$784	(\$844)	-107.7%	\$1,341	(\$287)	0.00%
5875	District Oversight Fee	\$2,846	\$2,846	\$11,107	\$11,107	-	0.0%	\$28,018	\$16,736	59.73%
5877	IT Services	\$3,656	\$506	\$5,250	\$2,100	(\$3,150)	-150.0%	\$4,000	(\$1,250)	0.00%
5890	Interest Expense/Fees	-	\$8	\$34	\$269	\$235	87.5%	\$1,238	\$1,204	97.27%
5891	Charter School Capital Fees			\$31,306	\$27,448	(\$3,858)	-14.1%	\$34,310	\$3,004	8.76%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$471	\$946	\$7,219	\$6,622	(\$597)	-9.0%	\$11,351	\$4,132	36.41%
Services & Other Operating Expenses		\$114,620	\$81,091	\$657,735	\$612,629	(\$45,106)	-7.4%	\$1,068,337	\$406,956	38.09%
Total Operational Expenses		\$121,497	\$86,674	\$729,265	\$677,494	(\$51,771)	-7.6%	\$1,156,720	\$423,119	36.58%
Total Expenses		\$332,652	\$275,072	\$2,138,382	\$2,093,794	(\$44,588)	-2.1%	\$3,556,745	\$1,414,027	39.76%
Net Income		\$78,935	\$147,365	(\$497,418)	(\$439,999)	(\$57,419)	-13.0%	\$232,889	\$734,642	