

		November		December		July - December Summary				2018-2019		
ACCO	Description	Actual	Budget	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenues	\$157,157	\$157,157	\$157,157	\$157,157	\$646,089	\$646,089	-	0.0%	\$1,793,990	\$1,147,901	63.99%
8012	Education Protection Account Revenue					\$127,403	\$127,403	-	0.0%	\$411,948	\$284,545	69.07%
8096	Charter Schools Funding In-Lieu of Property Taxes	\$69,333	\$66,623	\$69,333	\$66,623	\$364,523	\$349,767	\$14,756	4.2%	\$832,777	\$468,254	56.23%
LCFF		\$226,490	\$223,780	\$226,490	\$223,780	\$1,138,015	\$1,123,259	\$14,756	1.3%	\$3,038,715	\$1,900,700	62.55%
8181	Special Education - Entitlement					-	-	-	0.0%	\$44,062	\$44,062	100.00%
8291	Title I Federal Revenue	-	\$20,989	\$18,938	-	\$18,938	\$20,989	(\$2,051)	-9.8%	\$84,316	\$65,378	77.54%
8292	Title II					-	-	-	0.0%	\$10,519	\$10,519	100.00%
8294	Title IV			\$2,500	-	\$2,500	-	\$2,500	0.0%	-	(\$2,500)	0.00%
Federal Revenue		-	\$20,989	\$21,438	-	\$21,438	\$20,989	\$449	2.1%	\$138,897	\$117,459	84.57%
8550	Mandate Cost Reimbursements	-	\$5,715			-	\$5,715	(\$5,715)	-100.0%	\$126,311	\$126,311	100.00%
8560	State Lottery Revenue				\$17,005		\$17,005	(\$17,005)	-100.0%	\$68,021	\$68,021	100.00%
8591	SB 740				\$201,084		\$201,084	(\$201,084)	-100.0%	\$402,167	\$402,167	100.00%
8594	All Other State Revenues	\$12,473	-			\$12,473	-	\$12,473	0.0%	-	(\$12,473)	0.00%
8599	Prior Year State Income	\$3,515				\$3,515	-	\$3,515	0.0%	-	(\$3,515)	0.00%
Other State Revenue		\$15,988	\$5,715	-	\$218,089	\$15,988	\$223,804	(\$207,815)	-92.9%	\$596,499	\$580,511	97.32%
8682	Foundation Grants/Donations					\$36,057	-	\$36,057	0.0%	-	(\$36,057)	0.00%
8685	School Site fundraising	\$1,477	-	\$7,471	-	\$16,660	-	\$16,660	0.0%	-	(\$16,660)	0.00%
8699	All Other Local Revenue					\$1,218	-	\$1,218	0.0%	-	(\$1,218)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$15,492		\$15,492		\$63,690	(\$63,690)	-100.0%	\$172,138	\$172,138	100.00%
8983	All Other Local Revenue	-	\$3,000		\$6,600		\$36,900	(\$36,900)	-100.0%	\$76,500	\$76,500	100.00%
Local Revenue		\$1,477	\$18,492	\$7,471	\$22,092	\$53,935	\$100,590	(\$46,655)	-46.4%	\$248,638	\$194,703	78.31%
Total Revenue		\$243,955	\$268,976	\$255,399	\$463,961	\$1,229,376	\$1,468,642	(\$239,265)	-16.3%	\$4,022,749	\$2,793,373	69.44%
1100	Teachers' Salaries	\$97,311	\$122,174	\$98,044	\$122,174	\$572,770	\$681,668	\$108,898	16.0%	\$1,414,705	\$841,935	59.51%
1105	Teachers' Bonuses	\$770	-	\$770	-	\$3,310	-	(\$3,310)	0.0%	-	(\$3,310)	0.00%
1120	Substitute Expense	\$1,800	\$3,060	\$3,737	\$3,060	\$12,306	\$13,770	\$1,464	10.6%	\$30,600	\$18,294	59.78%
1300	Certificated Supervisor and Administrator Salaries	\$17,919	\$12,369	\$17,919	\$12,369	\$101,595	\$74,214	(\$27,381)	-36.9%	\$148,424	\$46,829	31.55%
1305	Certificated Supervisor and Administrator Bonuses	\$417	-	\$417	-	\$2,500	-	(\$2,500)	0.0%	-	(\$2,500)	0.00%
1900	Other Certificated Salaries	\$2,198	-	\$2,419	-	\$10,882	-	(\$10,882)	0.0%	-	(\$10,882)	0.00%
Certificated Salaries		\$120,415	\$137,603	\$123,306	\$137,603	\$703,364	\$769,652	\$66,289	8.6%	\$1,593,729	\$890,366	55.87%
2100	Instructional Aide Salaries	\$10,469	\$7,374	\$9,660	\$7,374	\$50,990	\$37,197	(\$13,793)	-37.1%	\$77,664	\$26,674	34.35%
2200	Classified Support Salaries (Maintenance, Food)	\$4,409	\$9,363	\$3,499	\$9,363	\$26,260	\$46,815	\$20,555	43.9%	\$102,996	\$76,736	74.50%
2300	Classified Supervisor and Administrator Salaries	\$3,086	-	\$3,649	-	\$15,149	-	(\$15,149)	0.0%	-	(\$15,149)	0.00%
2400	Clerical, Technical, and Office Staff Salaries	\$11,251	\$8,836	\$11,253	\$8,836	\$63,964	\$53,016	(\$10,948)	-20.7%	\$106,030	\$42,066	39.67%
2900	Other Classified Salaries (Noon and Yard Sup. etc.)	\$7,509	\$5,421	\$9,540	\$5,421	\$36,115	\$29,805	(\$6,310)	-21.2%	\$58,408	\$22,293	38.17%
Classified Salaries		\$36,724	\$30,994	\$37,602	\$30,994	\$192,479	\$166,833	(\$25,646)	-15.4%	\$345,098	\$152,619	44.22%
3101	State Teachers' Retirement System, certificated positions	\$17,973	\$21,493	\$18,330	\$21,493	\$104,265	\$106,937	\$2,671	2.5%	\$235,893	\$131,628	55.80%
3202	Public Employees' Retirement System, classified positions	\$6,966	\$6,950	\$7,321	\$6,950	\$37,733	\$38,550	\$817	2.1%	\$77,098	\$39,365	51.06%
3313	OASDI	\$2,836	\$2,529	\$2,969	\$2,529	\$15,686	\$15,176	(\$510)	-3.4%	\$30,352	\$14,666	48.32%
3323	Medicare	\$2,192	\$2,725	\$2,255	\$2,725	\$12,536	\$11,632	(\$903)	-7.8%	\$28,109	\$15,573	55.40%
3403	Health & Welfare Benefits	\$17,035	\$16,814	\$16,708	\$16,814	\$104,672	\$100,884	(\$3,788)	-3.8%	\$201,767	\$97,095	48.12%
3503	State Unemployment Insurance	\$3,416	\$967	\$78	\$1,027	\$3,772	\$3,145	(\$627)	-19.9%	\$9,307	\$5,535	59.47%
3603	Worker Compensation Insurance	\$7,588	\$2,380	-	\$2,380	\$23,454	\$14,798	(\$8,656)	-58.5%	\$29,078	\$5,624	19.34%

3703	Other Post Employment Benefits	-	\$5,818	-	\$5,818	-	\$29,090	\$29,090	100.0%	\$64,000	\$64,000	100.00%
Employee Benefits		\$58,007	\$59,676	\$47,661	\$59,736	\$302,119	\$320,212	\$18,093	5.7%	\$675,604	\$373,485	55.28%
Total Personnel Expenses		\$215,145	\$228,273	\$208,569	\$228,333	\$1,197,962	\$1,256,697	\$58,736	4.7%	\$2,614,431	\$1,416,469	54.18%
4100	Approved Textbooks and Core Curricula Materials	-	\$4,100	\$1,465	\$4,100	\$14,901	\$20,500	\$5,599	27.3%	\$40,994	\$26,093	63.65%
4200	Books and Other Reference Materials	\$455	\$77	(\$1,346)	\$77	\$1,887	\$385	(\$1,502)	-390.1%	\$774	(\$1,113)	0.00%
4300	Materials and Supplies	\$3,893	\$1,118	(\$10,652)	\$1,118	\$13,833	\$6,708	(\$7,125)	-106.2%	\$13,415	(\$418)	0.00%
4315	Classroom Materials and Supplies	-	\$1,544	\$12,039	\$1,544	\$31,142	\$22,725	(\$8,417)	-37.0%	\$31,989	\$847	2.65%
4381	Materials for Plant Maintenance	\$281	\$344	\$1,121	\$344	\$2,890	\$2,064	(\$826)	-40.0%	\$4,128	\$1,238	29.99%
4400	Noncapitalized Equipment	-	-	-	-	-	-	-	0.0%	\$2,064	\$2,064	100.00%
Books and Supplies		\$4,629	\$7,183	\$2,627	\$7,183	\$64,653	\$52,382	(\$12,271)	-23.4%	\$93,364	\$28,711	30.75%
5200	Travel and Conferences	-	-	\$3,757	-	\$6,317	-	(\$6,317)	0.0%	-	(\$6,317)	0.00%
5210	Training and Development Expense	\$312	\$1,890	\$9,111	-	\$12,759	\$21,670	\$8,911	41.1%	\$38,670	\$25,911	67.00%
5300	Dues and Memberships	\$10	\$2,750	\$300	-	\$555	\$3,500	\$2,945	84.1%	\$3,500	\$2,945	84.15%
5400	Insurance	-	\$12,111	-	-	\$25,842	\$26,445	\$603	2.3%	\$30,169	\$4,327	14.34%
5500	Operation and Housekeeping Services	-	\$580	\$1,195	\$534	\$2,220	\$4,426	\$2,206	49.8%	\$7,739	\$5,519	71.31%
5501	Utilities	\$4,998	\$7,917	\$4,999	\$7,917	\$40,524	\$47,502	\$6,978	14.7%	\$95,000	\$54,476	57.34%
5600	Space Rental/Leases Expense	\$47,379	\$45,335	\$47,379	\$45,335	\$282,858	\$272,010	(\$10,848)	-4.0%	\$544,020	\$261,162	48.01%
5601	Building Maintenance	\$240	\$731	\$675	\$731	\$14,742	\$4,386	(\$10,356)	-236.1%	\$8,771	(\$5,971)	0.00%
5602	Other Space Rental	-	-	-	-	-	-	-	0.0%	\$200	\$200	100.00%
5605	Equipment Rental/Lease Expense	\$1,232	\$1,325	\$2,146	\$1,325	\$7,825	\$7,950	\$125	1.6%	\$15,900	\$8,075	50.79%
5610	Equipment Repair	\$926	-	\$723	-	\$1,649	-	(\$1,649)	0.0%	-	(\$1,649)	0.00%
5800	Professional/Consulting Services and Operating Expenditures	\$6,195	\$840	\$3,381	\$844	\$10,969	\$4,960	(\$6,009)	-121.1%	\$10,000	(\$969)	0.00%
5803	Banking and Payroll Service Fees	\$700	\$940	\$943	\$940	\$4,330	\$5,297	\$967	18.3%	\$10,937	\$6,607	60.41%
5805	Legal Services and Audit	\$3,000	-	-	-	\$7,134	-	(\$7,134)	0.0%	\$12,000	\$4,866	40.55%
5806	Audit Services	-	\$3,000	-	-	-	\$3,000	\$3,000	100.0%	\$10,270	\$10,270	100.00%
5810	Educational Consultants	\$1,639	\$1,961	\$1,854	\$1,961	\$23,860	\$9,803	(\$14,058)	-143.4%	\$21,155	(\$2,705)	0.00%
5811	Student Transportation/Field Trips	-	\$5,958	(\$2,601)	\$1,035	-	\$8,833	\$8,833	100.0%	\$35,000	\$35,000	100.00%
5812	Other Student Activities	-	-	-	-	\$498	-	(\$498)	0.0%	-	(\$498)	0.00%
5815	Advertising/Recruiting	-	-	-	-	\$1,380	\$1,054	(\$326)	-30.9%	\$1,548	\$168	10.85%
5820	Fundraising Expense	-	-	\$120	-	\$120	\$124	\$4	3.2%	\$124	\$4	3.23%
5830	Field Trip Expenses	\$8,694	-	\$3,539	-	\$14,073	-	(\$14,073)	0.0%	-	(\$14,073)	0.00%
5873	Financial Services	\$5,132	\$5,500	\$5,132	\$5,500	\$35,922	\$33,000	(\$2,922)	-8.9%	\$66,000	\$30,078	45.57%
5874	Personnel Services	\$208	\$112	-	\$112	\$1,596	\$672	(\$924)	-137.5%	\$1,341	(\$255)	0.00%
5875	District Oversight Fee	\$1,572	\$2,281	\$1,572	\$2,281	\$8,261	\$11,166	\$2,905	26.0%	\$30,387	\$22,126	72.81%
5877	IT Services	\$525	\$1,118	-	\$1,118	\$1,594	\$6,708	\$5,114	76.2%	\$13,415	\$11,821	88.12%
5890	Interest Expense/Fees	-	-	\$10	-	\$34	\$261	\$227	87.1%	\$1,238	\$1,204	97.27%
5891	Charter School Capital Fees	-	-	\$6,402	-	\$31,306	\$27,448	(\$3,858)	-14.1%	\$34,310	\$3,004	8.76%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$670	\$946	\$2,335	\$946	\$6,748	\$5,676	(\$1,072)	-18.9%	\$11,351	\$4,603	40.55%
Services & Other Operating Expenses		\$83,431	\$95,295	\$92,972	\$70,579	\$543,115	\$505,891	(\$37,225)	-7.4%	\$1,003,045	\$459,930	45.85%
Total Operational Expenses		\$88,060	\$102,478	\$95,598	\$77,762	\$607,768	\$558,273	(\$49,496)	-8.9%	\$1,096,409	\$488,641	44.57%
Total Expenses		\$303,205	\$330,751	\$304,167	\$306,095	\$1,805,730	\$1,814,970	\$9,240	0.5%	\$3,710,840	\$1,905,110	51.34%
Net Income		(\$59,250)	(\$61,775)	(\$48,768)	\$157,866	(\$576,354)	(\$346,328)	(\$230,026)	-66.4%	\$311,909	\$888,263	