

		February		July - February Summary				2018-2019		
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenues	\$157,157	\$157,157	\$960,403	\$960,403	-	0.0%	\$1,498,983	\$538,580	35.93%
8012	Education Protection Account Revenue			\$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	\$503,189	\$503,189	-	0.0%	\$875,414	\$372,225	42.52%
<b>LCFF</b>		<b>\$226,490</b>	<b>\$226,490</b>	<b>\$1,718,398</b>	<b>\$1,718,398</b>	<b>-</b>	<b>0.0%</b>	<b>\$2,801,783</b>	<b>\$1,083,385</b>	<b>38.67%</b>
8181	Special Education - Entitlement	-	\$20,594	-	\$20,594	(\$20,594)	-100.0%	\$41,187	\$41,187	100.00%
8291	Title I Federal Revenue	\$42,682	-	\$61,620	\$18,938	\$42,682	225.4%	\$75,752	\$14,132	18.66%
8292	Title II	-	\$2,630	-	\$5,260	(\$5,260)	-100.0%	\$10,519	\$10,519	100.00%
8294	Title IV	\$2,500	-	\$5,000	-	\$5,000	0.0%	-	(\$5,000)	0.00%
<b>Federal Revenue</b>		<b>\$45,182</b>	<b>\$23,224</b>	<b>\$66,620</b>	<b>\$44,792</b>	<b>\$21,829</b>	<b>48.7%</b>	<b>\$127,458</b>	<b>\$60,838</b>	<b>47.73%</b>
8550	Mandate Cost Reimbursements	-	\$32,605	\$5,725	\$70,418	(\$64,693)	-91.9%	\$70,418	\$64,693	91.87%
8560	State Lottery Revenue	\$18,090	\$3,790	\$18,090	\$16,295	\$1,795	11.0%	\$65,180	\$47,090	72.25%
8590	All Other State Revenues	\$2,465	-	\$35,070	\$21,501	\$13,569	63.1%	\$64,505	\$29,435	45.63%
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	(\$1,616)	-	\$16,475	-	\$16,475	0.0%	-	(\$16,475)	0.00%
<b>Other State Revenue</b>		<b>\$18,939</b>	<b>\$36,395</b>	<b>\$87,833</b>	<b>\$108,214</b>	<b>(\$20,381)</b>	<b>-18.8%</b>	<b>\$597,080</b>	<b>\$509,247</b>	<b>85.29%</b>
8682	Foundation Grants/Donations	\$235	-	\$36,392	\$25,000	\$11,392	45.6%	\$25,000	(\$11,392)	0.00%
8685	School Site fundraising	\$3,790	-	\$24,734	-	\$24,734	0.0%	-	(\$24,734)	0.00%
8699	All Other Local Revenue	\$1	-	\$1,623	-	\$1,623	0.0%	-	(\$1,623)	0.00%
8793	SPED State/Other Transfers of Apportionments from JPA	-	\$32,363	-	\$32,363	(\$32,363)	-100.0%	\$161,813	\$161,813	100.00%
8983	All Other Local Revenue	-	\$6,600	-	\$50,100	(\$50,100)	-100.0%	\$76,500	\$76,500	100.00%
<b>Local Revenue</b>		<b>\$4,026</b>	<b>\$38,963</b>	<b>\$62,749</b>	<b>\$107,463</b>	<b>(\$44,714)</b>	<b>-41.6%</b>	<b>\$263,313</b>	<b>\$200,564</b>	<b>76.17%</b>
<b>Total Revenue</b>		<b>\$294,636</b>	<b>\$325,071</b>	<b>\$1,935,600</b>	<b>\$1,978,867</b>	<b>(\$43,266)</b>	<b>-2.2%</b>	<b>\$3,789,634</b>	<b>\$1,854,034</b>	<b>48.92%</b>
1100	Teachers' Salaries	\$97,471	\$86,171	\$768,222	\$785,599	\$17,377	2.2%	\$1,130,285	\$362,063	32.03%
1105	Teachers' Bonuses	\$870	-	\$4,180	\$2,710	(\$1,470)	-54.2%	\$5,000	\$820	16.40%
1120	Substitute Expense	\$2,430	\$3,060	\$17,796	\$19,890	\$2,094	10.5%	\$30,600	\$12,804	41.84%
1300	Certificated Supervisor and Administrator Salaries	\$12,732	\$17,919	\$132,246	\$127,435	(\$4,811)	-3.8%	\$219,424	\$87,178	39.73%
1305	Certificated Supervisor and Administrator Bonuses	-	-	\$2,917	-	(\$2,917)	0.0%	-	(\$2,917)	0.00%
1900	Other Certificated Salaries	\$2,198	-	\$15,279	-	(\$15,279)	0.0%	\$22,968	\$7,689	33.48%
<b>Certificated Salaries</b>		<b>\$115,701</b>	<b>\$107,150</b>	<b>\$940,639</b>	<b>\$935,634</b>	<b>(\$5,005)</b>	<b>-0.5%</b>	<b>\$1,408,277</b>	<b>\$467,638</b>	<b>33.21%</b>
2100	Instructional Aide Salaries	\$11,915	\$15,503	\$75,000	\$81,996	\$6,996	8.5%	\$144,009	\$69,009	47.92%
2200	Classified Support Salaries (Maintenance, Food)	\$5,192	\$2,985	\$36,846	\$46,414	\$9,568	20.6%	\$58,357	\$21,511	36.86%
2300	Classified Supervisor and Administrator Salaries	\$3,086	\$3,175	\$21,322	\$20,959	(\$363)	-1.7%	\$33,656	\$12,334	36.65%
2400	Clerical, Technical, and Office Staff Salaries	\$10,349	\$7,460	\$85,270	\$78,884	(\$6,386)	-8.1%	\$108,728	\$23,458	21.57%
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$12,775	\$5,421	\$58,994	\$40,647	(\$18,347)	-45.1%	\$58,591	(\$403)	0.00%
<b>Classified Salaries</b>		<b>\$43,317</b>	<b>\$34,544</b>	<b>\$277,432</b>	<b>\$268,900</b>	<b>(\$8,532)</b>	<b>-3.2%</b>	<b>\$403,341</b>	<b>\$125,909</b>	<b>31.22%</b>
3101	State Teachers' Retirement System, certificated positions	\$17,090	\$17,383	\$139,406	\$142,991	\$3,584	2.5%	\$212,526	\$73,120	34.41%
3202	Public Employees' Retirement System, classified positions	\$8,399	\$7,523	\$53,865	\$52,780	(\$1,085)	-2.1%	\$82,873	\$29,008	35.00%
3313	OASDI	\$3,292	\$2,549	\$22,159	\$20,784	(\$1,375)	-6.6%	\$30,981	\$8,822	28.48%
3323	Medicare	\$2,223	\$2,153	\$17,038	\$17,429	\$391	2.2%	\$26,175	\$9,137	34.91%
3403	Health & Welfare Benefits	\$16,523	\$16,220	\$137,816	\$137,112	(\$704)	-0.5%	\$201,991	\$64,175	31.77%
3503	State Unemployment Insurance	\$77	\$876	\$3,928	\$5,615	\$1,687	30.1%	\$8,611	\$4,683	54.39%
3603	Worker Compensation Insurance	-	-	\$23,454	\$23,453	(\$1)	0.0%	\$25,250	\$1,796	7.11%
<b>Employee Benefits</b>		<b>\$47,604</b>	<b>\$46,704</b>	<b>\$397,668</b>	<b>\$400,164</b>	<b>\$2,496</b>	<b>0.6%</b>	<b>\$588,407</b>	<b>\$190,739</b>	<b>32.42%</b>
<b>Total Personnel Expenses</b>		<b>\$206,622</b>	<b>\$188,398</b>	<b>\$1,615,739</b>	<b>\$1,604,698</b>	<b>(\$11,041)</b>	<b>-0.7%</b>	<b>\$2,400,025</b>	<b>\$784,286</b>	<b>32.68%</b>

4100	Approved Textbooks and Core Curricula Materials	-	\$2,500	\$14,901	\$32,400	\$17,499	54.0%	\$36,013	\$21,112	58.62%
4200	Books and Other Reference Materials	-	\$78	\$1,887	\$540	(\$1,347)	-249.4%	\$774	(\$1,113)	0.00%
4300	Materials and Supplies	\$3,827	\$1,118	\$19,518	\$8,944	(\$10,574)	-118.2%	\$13,415	(\$6,103)	0.00%
4315	Classroom Materials and Supplies	\$2,325	\$1,544	\$36,829	\$25,813	(\$11,016)	-42.7%	\$31,989	(\$4,840)	0.00%
4381	Materials for Plant Maintenance	\$850	\$344	\$4,849	\$2,752	(\$2,097)	-76.2%	\$4,128	(\$721)	0.00%
4400	Noncapitalized Equipment			-	-	-	0.0%	\$2,064	\$2,064	100.00%
4430	Noncapitalized Student Equipment			\$547	-	(\$547)	0.0%	-	(\$547)	0.00%
<b>Books and Supplies</b>		\$7,002	\$5,584	\$78,532	\$70,449	(\$8,083)	-11.5%	\$88,383	\$9,851	11.15%
5200	Travel and Conferences	\$908	-	\$7,674	\$5,000	(\$2,674)	-53.5%	\$5,000	(\$2,674)	0.00%
5210	Training and Development Expense			\$13,474	\$12,759	(\$715)	-5.6%	\$22,000	\$8,526	38.75%
5300	Dues and Memberships	\$3,910	-	\$4,465	\$3,500	(\$965)	-27.6%	\$3,500	(\$965)	0.00%
5400	Insurance			\$25,842	\$25,842	\$0	0.0%	\$33,000	\$7,158	21.69%
5500	Operation and Housekeeping Services	\$428	-	\$2,648	\$2,220	(\$428)	-19.3%	\$5,000	\$2,353	47.05%
5501	Utilities	\$5,992	\$7,917	\$53,012	\$63,336	\$10,324	16.3%	\$95,000	\$41,988	44.20%
5600	Space Rental/Leases Expense	-	\$47,379	\$330,237	\$377,615	\$47,378	12.5%	\$565,882	\$188,266	33.27%
5601	Building Maintenance	\$91,582	\$1,185	\$106,474	\$14,262	(\$92,212)	-646.6%	\$19,000	(\$87,474)	0.00%
5602	Other Space Rental			-	-	-	0.0%	\$500	\$500	100.00%
5605	Equipment Rental/Lease Expense	\$1,514	\$1,325	\$11,110	\$10,600	(\$510)	-4.8%	\$15,900	\$4,790	30.13%
5610	Equipment Repair			\$1,649	-	(\$1,649)	0.0%	-	(\$1,649)	0.00%
5800	Professional/Consulting Services and Operating Expenditures	\$13,399	\$840	\$20,389	\$6,640	(\$13,749)	-207.1%	\$10,000	(\$10,389)	0.00%
5803	Banking and Payroll Service Fees	\$792	\$940	\$6,335	\$7,177	\$842	11.7%	\$10,937	\$4,602	42.08%
5805	Legal Services and Audit	\$1,501	-	\$17,884	-	(\$17,884)	0.0%	\$12,000	(\$5,884)	0.00%
5806	Audit Services			\$6,870	-	(\$6,870)	0.0%	\$9,000	\$2,130	23.67%
5807	Legal Settlements			\$15,000	-	(\$15,000)	0.0%	-	(\$15,000)	0.00%
5810	Educational Consultants	-	\$8,397	\$38,498	\$48,561	\$10,064	20.7%	\$82,155	\$43,657	53.14%
5811	Student Transportation/Field Trips			\$82	-	(\$82)	0.0%	-	(\$82)	0.00%
5812	Other Student Activities			\$498	-	(\$498)	0.0%	-	(\$498)	0.00%
5815	Advertising/Recruiting	\$50	-	\$1,455	\$1,380	(\$75)	-5.4%	\$2,500	\$1,045	41.80%
5820	Fundraising Expense			\$120	\$124	\$4	3.2%	\$124	\$4	3.23%
5830	Field Trip Expenses	\$4,598	\$890	\$21,095	\$13,100	(\$7,995)	-61.0%	\$35,000	\$13,905	39.73%
5873	Financial Services	-	\$5,132	\$41,054	\$46,188	\$5,134	11.1%	\$61,581	\$15,395	25.00%
5874	Personnel Services	\$260	\$112	\$1,888	\$896	(\$992)	-110.7%	\$1,341	(\$547)	0.00%
5875	District Oversight Fee	\$1,747	\$3,382	\$12,854	\$14,489	\$1,635	11.3%	\$28,018	\$15,164	54.12%
5877	IT Services	-	\$380	\$5,250	\$2,480	(\$2,770)	-111.7%	\$4,000	(\$1,250)	0.00%
5890	Interest Expense/Fees			\$34	\$269	\$235	87.5%	\$1,238	\$1,204	97.27%
5891	Charter School Capital Fees	-	\$6,862	\$31,306	\$34,310	\$3,004	8.8%	\$34,310	\$3,004	8.76%
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$981	\$946	\$8,199	\$7,568	(\$631)	-8.3%	\$11,351	\$3,100	27.31%
<b>Services &amp; Other Operating Expenses</b>		\$127,660	\$85,687	\$785,396	\$698,316	(\$87,079)	-12.5%	\$1,068,337	\$230,379	21.56%
<b>Total Operational Expenses</b>		\$134,663	\$91,271	\$863,928	\$768,765	(\$95,162)	-12.4%	\$1,156,720	\$240,230	20.77%
<b>Total Expenses</b>		\$341,284	\$279,669	\$2,479,667	\$2,373,463	(\$106,203)	-4.5%	\$3,556,745	\$1,024,516	28.80%
<b>Net Income</b>		(\$46,648)	\$45,402	(\$544,066)	(\$394,597)	(\$149,469)	-37.9%	\$232,889	\$829,518	