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12/28/23

Accrual Basis

Pioneer Valley Performing Arts Charter Public School
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000410 · Comm of Mass Sources				
4000411 · Per Pupil Income	3,159,134.00	7,110,170.00	-3,951,036.00	44.4%
4000412 · Grants	15,016.41	425,000.00	-409,983.59	3.5%
4000413 · MassHealth Reimbursement	10.00			
Total 4000410 · Comm of Mass Sources	3,174,160.41	7,535,170.00	-4,361,009.59	42.1%
4000420 · Production Revenue	6,251.40	28,500.00	-22,248.60	21.9%
4000430 · Student Activities Revenue	9,076.96	54,500.00	-45,423.04	16.7%
4000440 · Auxiliary Revenue	68,162.15	30,000.00	38,162.15	227.2%
4000450 · Interest	13,467.67	6,000.00	7,467.67	224.5%
4000460 · Fundraising				
4000463 · Contributions-Unrestricted	687.00	30,000.00	-29,313.00	2.3%
Total 4000460 · Fundraising	687.00	30,000.00	-29,313.00	2.3%
4000470 · Miscellaneous Revenue	93.32	2,500.00	-2,406.68	3.7%
4000490 · Rental Income	0.00	4,000.00	-4,000.00	0.0%
Total Income	3,271,898.91	7,690,670.00	-4,418,771.09	42.5%
Gross Profit	3,271,898.91	7,690,670.00	-4,418,771.09	42.5%
Expense				
5200000 · Education Expense				
5200001 · Salaries and Benefits				
5200500 · Salaries	1,223,145.84	3,160,995.00	-1,937,849.16	38.7%
5200560 · Taxes and Benefits	320,206.49	748,476.00	-428,269.51	42.8%
Total 5200001 · Salaries and Benefits	1,543,352.33	3,909,471.00	-2,366,118.67	39.5%
5210600 · General Educational Expense	22,101.00	39,400.00	-17,299.00	56.1%
5220000 · Departmental Expense	15,638.66	34,520.00	-18,881.34	45.3%
5229500 · Grants	161,711.13	425,000.00	-263,288.87	38.0%
5290000 · Education-Other	39,818.95	138,300.00	-98,481.05	28.8%
Total 5200000 · Education Expense	1,782,622.07	4,546,691.00	-2,764,068.93	39.2%

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5245000 · Production				
5245500 · Salaries	24,204.96	48,410.00	-24,205.04	50.0%
5245560 · Taxes and Benefits	89.74	5,133.48	-5,043.74	1.7%
5245600 · Production-Other	29,671.45	89,160.00	-59,488.55	33.3%
Total 5245000 · Production	53,966.15	142,703.48	-88,737.33	37.8%
5250600 · Technology	42,629.45	57,062.00	-14,432.55	74.7%
5300600 · Administrative				
5300500 · Salaries	491,392.94	1,032,401.00	-541,008.06	47.6%
5300560 · Taxes and Benefits	86,763.07	226,013.00	-139,249.93	38.4%
5300580 · Workers' Compensation Insurance	21,696.00	31,940.00	-10,244.00	67.9%
5300601 · General Administrative Expenses	51,579.79	89,000.00	-37,420.21	58.0%
5310600 · Recruitment-Students	3,458.38	8,200.00	-4,741.62	42.2%
5311600 · Recruitment-Employees	20,578.52	14,000.00	6,578.52	147.0%
5315600 · Business Office Expense	21,100.65	36,700.00	-15,599.35	57.5%
5320600 · Board of Trustees Expense	34,071.75	42,250.00	-8,178.25	80.6%
Total 5300600 · Administrative	730,641.10	1,480,504.00	-749,862.90	49.4%
5330600 · Development	237.50	2,600.00	-2,362.50	9.1%
5400000 · Facilities Expense				
5400500 · Salaries	49,116.77	94,278.00	-45,161.23	52.1%
5400560 · Taxes and Benefits-Facilities	12,606.87	27,677.00	-15,070.13	45.5%
5400600 · Facilities Expense-Other	494,009.41	798,115.00	-304,105.59	61.9%
Total 5400000 · Facilities Expense	555,733.05	920,070.00	-364,336.95	60.4%
5500700 · Depreciation Expense	0.00	114,000.00	-114,000.00	0.0%
5600600 · Auxiliary Expense	85,163.35	254,471.00	-169,307.65	33.5%
5700900 · Other Expense	0.00	6,500.00	-6,500.00	0.0%
Total Expense	3,250,992.67	7,524,601.48	-4,273,608.81	43.2%
Net Ordinary Income	20,906.24	166,068.52	-145,162.28	12.6%
Net Income	20,906.24	166,068.52	-145,162.28	12.6%