

Academy of Arts and Science Consolidated

October 2016 - October 2016

		October		July - October Summary				2016-2017	
Account Code	Description	Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget
8011	LCFF Revenue	\$42,694	-	\$42,694	-	\$42,694	0.0%	-	(\$42,694)
8096	Charter Schools Funding In-Lieu of Property Taxes			\$346,073	-	\$346,073	0.0%	-	(\$346,073)
Revenue Limit		\$42,694	-	\$388,767	-	\$388,767	0.0%	-	(\$388,767)
8299	Prior Year Federal Income			\$46,250	-	\$46,250	0.0%	-	(\$46,250)
Federal Revenue				\$46,250	-	\$46,250	0.0%	-	(\$46,250)
8550	Mandated Block Grant	-	\$3,836	-	\$3,836	(\$3,836)	-100.0%	\$38,359	\$38,359
8599	Prior Year State Income	\$17,730	-	\$167,769	-	\$167,769	0.0%	-	(\$167,769)
Other State Revenue		\$17,730	\$3,836	\$167,769	\$3,836	\$163,933	4,273.7%	\$38,359	(\$129,411)
8650	Rental Income	\$39,111	\$35,600	\$127,355	\$71,200	\$56,155	78.9%	\$356,000	\$228,645
8660	Interest Income	\$7,031	-	\$7,993	-	\$7,993	0.0%	-	(\$7,993)
8699	All Other Local Revenue	\$1,410	-	\$20,103	-	\$20,103	0.0%	-	(\$20,103)
8792	SPED State/Other Transfers of Apportionments from County	-	\$71,977	-	\$143,954	(\$143,954)	-100.0%	\$719,771	\$719,771
Local Revenue		\$47,552	\$107,577	\$155,451	\$215,154	(\$59,703)	-27.7%	\$1,075,771	\$920,320
Total Revenue		\$107,976	\$111,413	\$758,237	\$218,990	\$539,247	246.2%	\$1,114,130	\$355,892
1100	Teachers' Salaries	\$239,777	\$263,227	\$760,763	\$658,068	(\$102,695)	-15.6%	\$2,632,272	\$1,871,509
1200	Certificated Pupil Support Salaries	\$48,308	\$80,062	\$129,228	\$200,154	\$70,926	35.4%	\$800,616	\$671,388
1300	Certificated Pupil Support Salaries	\$34,091	\$42,503	\$129,103	\$170,012	\$40,908	24.1%	\$512,083	\$382,980
1900	Other Certificated Salaries	\$4,480	-	\$33,600	-	(\$33,600)	0.0%	-	(\$33,600)
Certificated Salaries		\$326,656	\$385,792	\$1,052,694	\$1,028,234	(\$24,460)	-2.4%	\$3,944,971	\$2,892,277
2200	Classified Support Salaries (Maintenance, Food)	\$64,822	\$82,668	\$223,207	\$206,670	(\$16,537)	-8.0%	\$826,680	\$603,473
2300	Classified Supervisor and Administrator Salaries	\$19,347	\$41,904	\$61,619	\$167,615	\$105,996	63.2%	\$504,864	\$443,245
2400	Clerical, Technical, and Office Staff Salaries	\$51,747	\$28,681	\$203,841	\$114,726	(\$89,115)	-77.7%	\$345,560	\$141,719
2900	Other Classified Salaries (Noon and Yard Sup, etc.)	\$7,128	-	\$43,008	-	(\$43,008)	0.0%	-	(\$43,008)
Classified Salaries		\$143,044	\$153,253	\$531,675	\$489,011	(\$42,664)	-8.7%	\$1,677,104	\$1,145,429
3101	State Teachers' Retirement System, certificated positions	\$17,747	\$49,628	\$102,503	\$124,069	\$21,567	17.4%	\$496,277	\$393,775
3313	OASDI	\$7,331	\$10,398	\$31,166	\$24,955	(\$6,211)	-24.9%	\$103,980	\$72,814
3323	Medicare	\$6,519	\$8,152	\$22,271	\$19,565	(\$2,706)	-13.8%	\$81,520	\$59,249
3403	Health & Welfare Benefits	(\$15,626)	\$45,403	\$140,868	\$108,967	(\$31,901)	-29.3%	\$454,030	\$313,162
3503	State Unemployment Insurance	\$1,148	\$2,328	\$11,243	\$5,587	(\$5,656)	-101.2%	\$23,280	\$12,037
3603	Worker Compensation Insurance	\$24,898	\$8,995	\$24,898	\$21,589	(\$3,309)	-15.3%	\$89,953	\$65,055
3703	Other Post Employment Benefits			\$950	-	(\$950)	0.0%	-	(\$950)
3903	Other Employee Benefits	\$3,814	-	\$14,624	-	(\$14,624)	0.0%	-	(\$14,624)
Employee Benefits		\$45,831	\$124,904	\$348,523	\$304,733	(\$43,790)	-14.4%	\$1,249,041	\$900,519
Total Personnel Expenses		\$515,532	\$663,949	\$1,932,891	\$1,821,977	(\$110,914)	-6.1%	\$6,871,116	\$4,938,225
4100	Approved Textbooks and Core Curricula Materials	\$153,241	\$386,466	\$168,777	\$2,705,262	\$2,536,485	93.8%	\$3,864,660	\$3,695,883

4200	Books and Other Reference Materials	-	\$68,282	\$41	\$273,128	\$273,088	100.0%	\$682,821	\$682,781
4300	Materials and Supplies	\$2,665	\$2,872	\$13,837	\$8,616	(\$5,221)	-60.6%	\$28,720	\$14,882
4315	Classroom Materials and Supplies	\$1,537	-	\$5,666	-	(\$5,666)	0.0%	-	(\$5,666)
4400	Noncapitalized Equipment	\$9,152	\$111	\$9,806	\$332	(\$9,474)	-2,852.8%	\$1,107	(\$8,699)
4430	Noncapitalized Student Equipment	\$776	\$13,404	\$776	\$40,213	\$39,437	98.1%	\$134,044	\$133,268
Books and Supplies		\$167,371	\$471,135	\$198,903	\$3,027,552	\$2,828,649	93.4%	\$4,711,352	\$4,512,450
5200	Travel and Conferences	\$5,250	\$5,000	\$18,210	\$20,000	\$1,790	9.0%	\$50,000	\$31,790
5210	Training and Development Expense	\$711	\$15,000	\$72,352	\$60,000	(\$12,352)	-20.6%	\$150,000	\$77,648
5300	Dues and Memberships	\$4,995	\$1,000	\$14,432	\$4,000	(\$10,432)	-260.8%	\$10,000	(\$4,432)
5400	Insurance	-	\$3,088	-	\$15,442	\$15,442	100.0%	\$30,885	\$30,885
5500	Operation and Housekeeping Services	\$1,589	\$648	\$2,089	\$2,016	(\$73)	-3.6%	\$7,200	\$5,111
5501	Utilities	\$960	\$999	\$3,229	\$3,109	(\$120)	-3.9%	\$11,104	\$7,874
5505	Student Transportation/Field Trips	-	\$6,750	-	\$21,000	\$21,000	100.0%	\$75,000	\$75,000
5600	Space Rental/Leases Expense	\$106,912	\$64,592	\$296,075	\$258,366	(\$37,709)	-14.6%	\$778,212	\$436,627
5601	Building Maintenance	\$500	\$2,160	\$900	\$6,720	\$5,820	86.6%	\$24,000	\$23,100
5602	Other Space Rental	-	\$450	-	\$1,400	\$1,400	100.0%	\$5,000	\$5,000
5605	Equipment Rental/Lease Expense	\$793	\$682	\$3,438	\$2,729	(\$709)	-26.0%	\$8,220	\$4,782
5800	Professional/Consulting Services and Operating Expenditures	\$36,302	\$26,557	\$57,872	\$106,228	\$48,357	45.5%	\$319,965	\$262,093
5803	Banking and Payroll Service Fees	\$405	\$415	\$1,416	\$1,660	\$244	14.7%	\$5,000	\$3,584
5805	Legal Services	\$37,387	\$12,420	\$41,125	\$38,640	(\$2,485)	-6.4%	\$138,000	\$96,875
5806	Audit Services	\$14,400	-	\$32,615	-	(\$32,615)	0.0%	-	(\$32,615)
5809	Employee Tuition Reimbursement			\$4,581	-	(\$4,581)	0.0%	-	(\$4,581)
5810	Educational Consultants	\$160	\$20,610	\$3,175	\$64,120	\$60,945	95.0%	\$229,000	\$225,825
5811	Student Transportation	\$3,245	-	\$14,570	-	(\$14,570)	0.0%	-	(\$14,570)
5815	Advertising/Recruiting	\$8,613	\$9,000	\$12,027	\$28,000	\$15,973	57.0%	\$100,000	\$87,973
5873	Financial Services	\$29,733	-	\$110,600	-	(\$110,600)	0.0%	-	(\$132,000)
5874	Personnel Services	\$96	-	\$736	-	(\$736)	0.0%	-	(\$736)
5877	IT Services	\$3,965	-	\$16,544	-	(\$16,544)	0.0%	-	(\$16,544)
5890	Interest Expense/Fees			\$1,018	-	(\$1,018)	0.0%	-	(\$1,018)
5899	CMO Management Fee Expense			-	-	-	0.0%	-	-
5900	Communications (Tele., Internet, Copies, Postage, Messenger)	\$2,720	\$3,320	\$8,704	\$13,280	\$4,576	34.5%	\$40,000	\$31,296
Services & Other Operating Expenses		\$258,736	\$172,692	\$715,709	\$646,711	(\$68,998)	-10.7%	\$1,981,586	\$1,198,967
5875	District Oversight Fee	\$85,000	-	\$90,235	-	(\$90,235)	0.0%	-	(\$90,235)
Other Outgo		\$85,000	-	\$90,235	-	(\$90,235)	0.0%	-	(\$90,235)
Total Operational Expenses		\$511,107	\$643,827	\$1,004,847	\$3,674,263	\$2,669,417	72.7%	\$6,692,938	\$5,621,182
Total Expenses		\$1,026,639	\$1,307,776	\$2,937,738	\$5,496,240	\$2,558,502	46.6%	\$13,564,054	\$10,559,407
Net Income		(\$918,663)	(\$1,196,363)	(\$2,179,500)	(\$5,277,250)	\$3,097,750	58.7%	(\$12,449,924)	(\$10,203,514)