

# Carbon Valley Academy

## Budget to Actuals

### May 31, 2015

FTE 251.5

**General Fund**                      **Beginning Fund Balance**                      **\$ 739,223**                      **92%**

Description	Y.T.D. Activity	Adjusted Budget 2014-2015 252 pupil count	Budget Balance	% of Budget 92%	% of Revenue
Interest Income	\$ -	\$ 250	\$ 250	0.00%	
Kindergarten-Tuition from Ind	\$ 41,764	\$ 58,900	\$ 17,137	70.91%	
Lunch Revenue	\$ 29,597	\$ 34,050	\$ 4,453	86.92%	
Capital Construction Revenue	\$ 38,262	\$ 40,320	\$ 2,058	94.90%	
Misc Income- GF	\$ 7,806	\$ 2,500	\$ (5,306)	312.26%	
Bingo Income	\$ 73,669	\$ 80,000	\$ 6,331	92.09%	
Fundraising Income	\$ 50,970	\$ 20,000	\$ (30,970)	254.85%	
Enrichment/Other Revenue	\$ 27,052	\$ 20,000	\$ (7,052)	135.26%	
READ Act Grant Revenue	\$ 20,307	\$ 11,979	\$ (8,328)	169.52%	
ELPA grant revenue	\$ 3,215	\$ -	\$ (3,215)	#DIV/0!	
2012 MLO Income	\$ 165,315	\$ 164,412	\$ (903)	100.55%	
2008 MLO Income	\$ 152,019	\$ 225,548	\$ 73,529	67.40%	
CVA Per Pupil Revenue	\$ 1,581,925	\$ 1,729,098	\$ 147,173	91.49%	
<b>Revenue</b>	<b>\$ 2,191,900</b>	<b>\$ 2,387,057</b>	<b>\$ 195,157</b>	<b>91.82%</b>	
Salaries- Teachers	\$ 570,263	\$ 649,446	\$ 79,183	87.81%	
Salaries- Teacher Aides	\$ 102,074	\$ 118,539	\$ 16,465	86.11%	
Substitute Pay	\$ 5,650	\$ 10,000	\$ 4,350	56.50%	
Salaries- Special Education	\$ 49,071	\$ 78,944	\$ 29,873	62.16%	
Salaries- Special Ed Aides	\$ 16,222	\$ -	\$ (16,222)		
Salaries- Administration	\$ 158,338	\$ 170,500	\$ 12,162	92.87%	
Salaries- Business Services	\$ 52,490	\$ 113,779	\$ 61,289	46.13%	
Bonuses	\$ 7,000	\$ 7,000	\$ -	100.00%	
<b>Salaries</b>	<b>\$ 961,108</b>	<b>\$ 1,148,208</b>	<b>\$ 187,100</b>	<b>83.71%</b>	
Medicare- ER expense	\$ 13,408	\$ 16,649	\$ 3,241	80.54%	
PERA -ER expense	\$ 180,163	\$ 206,103	\$ 25,940	87.41%	
Health Insurance Expense	\$ 121,202	\$ 127,160	\$ 5,958	95.31%	
Dental Insurance Expense	\$ 14,941	\$ 10,780	\$ (4,161)	138.60%	
SUTA ER Expense	\$ 2,986	\$ 3,445	\$ 459	86.68%	
Life Insurance Exp	\$ 2,228	\$ 2,500	\$ 272	89.13%	
<b>Employee Benefits</b>	<b>\$ 334,928</b>	<b>\$ 366,637</b>	<b>\$ 31,709</b>	<b>91.35%</b>	<b>61.87%</b>
Nurse-purchased svcs	\$ 2,427	\$ 2,814	\$ 387	86.24%	
Legal Services	\$ 2,339	\$ 10,000	\$ 7,661	23.39%	
Bank Fees / Trustee Fees	\$ 4,460	\$ 1,250	\$ (3,210)	356.81%	
Prof Dev Consulting Services	\$ 7,536	\$ 6,000	\$ (1,536)	125.60%	
Tech services	\$ 13,749	\$ 12,000	\$ (1,749)	114.58%	
Background / Fingerprint check	\$ 528	\$ 563	\$ 35	93.85%	
Audit Services	\$ 5,000	\$ 5,000	\$ -	100.00%	
Accounting/Payroll Services	\$ 15,502	\$ 25,000	\$ 9,498	62.01%	
Treasurer's Collection Fee	\$ -	\$ 250	\$ 250	0.00%	
<b>Pur Prof &amp; Tech Ser</b>	<b>\$ 51,541</b>	<b>\$ 62,877</b>	<b>\$ 11,336</b>	<b>81.97%</b>	<b>3.30%</b>
Storage Rental Fees	\$ 3,336	\$ 3,036	\$ (300)	109.88%	
Water/Sewage	\$ 6,495	\$ 12,000	\$ 5,505	54.13%	
Disposal Services	\$ 1,503	\$ 1,500	\$ (3)	100.20%	
Rep & Maint Facility& Grounds	\$ 79,335	\$ 84,176	\$ 4,841	94.25%	
Rental of Land and Buildings	\$ 338,359	\$ 363,250	\$ 24,891	93.15%	
Copy Machine Rental	\$ 16,752	\$ 14,500	\$ (2,252)	115.53%	
Fire Alarm/Pest Control	\$ 2,027	\$ 2,748	\$ 721	73.77%	
Natural Gas	\$ 7,195	\$ 6,200	\$ (995)	116.05%	
Electricity	\$ 38,414	\$ 39,800	\$ 1,387	96.52%	
Bond Repair & Replacement Cont	\$ 20,000	\$ 20,000	\$ -	100.00%	
<b>Purchased Property Services</b>	<b>\$ 513,416</b>	<b>\$ 547,210</b>	<b>\$ 33,794</b>	<b>93.82%</b>	<b>22.56%</b>

	Y.T.D. Activity	Adjusted Budget 2014-2015 252 pupil count	Budget Balance	% of Budget 92%	
Travel/Registration/Entr	\$ 2,556	\$ -	\$ (2,556)		
Licenses/Technology	\$ 5,019	\$ -	\$ (5,019)		
District Spec Ed Purchase Svcs	\$ -	\$ 58,942	\$ 58,942	0.00%	
District/Alpine Achievement Svc/ Inf Campus/citrix/google mail	\$ 12,227	\$ 11,820	\$ (407)	103.45%	
Postage	\$ 1,049	\$ 1,500	\$ 451	69.96%	
Advertising	\$ 25,085	\$ 20,000	\$ (5,085)	125.43%	
Printing/Binding/Duplicating	\$ 2,293	\$ 3,500	\$ 1,207	65.51%	
Other Purchased Services-security, website	\$ 2,295	\$ -	\$ (2,295)		
Telephone/Internet	\$ 10,161	\$ 9,600	\$ (561)	105.84%	
Erate Reimbursement/Exp credit	\$ -	\$ -	\$ -	#DIV/0!	
Liability/Operational Ins Exp	\$ 14,903	\$ 12,990	\$ (1,913)	114.73%	
Unemployment Insurance	\$ -	\$ 7,000	\$ 7,000	0.00%	
Workers Compensation Insurance	\$ 5,749	\$ 6,286	\$ 537	91.46%	
Lunch Expenses	\$ 42,006	\$ 47,148	\$ 5,142	89.09%	
District Admin Overhead	\$ 57,353	\$ 45,257	\$ (12,096)	126.73%	
<b>Other Purchased Services</b>	<b>\$ 180,697</b>	<b>\$ 224,043</b>	<b>\$ 43,346</b>	<b>80.65%</b>	<b>8.73%</b>
Gen Instr Supplies/Textbooks	\$ 14,252	\$ 27,500	\$ 13,248	51.83%	
Music Supplies	\$ 992	\$ 1,500	\$ 508	66.13%	
PE Supplies	\$ 656	\$ 1,500	\$ 844	43.73%	
Health Supplies	\$ 176	\$ 1,000	\$ 824	17.61%	
Misc Expense	\$ 621	\$ 1,500	\$ 879	41.39%	
Assessments/Testing	\$ 4,988	\$ 5,000	\$ 13	99.75%	
Foreign Language Supplies	\$ 332	\$ 750	\$ 418	44.27%	
Literacy Supplies	\$ 297	\$ 2,500	\$ 2,203	11.88%	
READ Act Expenses	\$ -	\$ 11,979	\$ 11,979	0.00%	
Tech Equipment/Supplies	\$ 20,250	\$ 25,000	\$ 4,750	81.00%	
Library Books	\$ 4,931	\$ 2,500	\$ (2,431)	197.24%	
Art Supplies	\$ 596	\$ 1,500	\$ 904	39.73%	
Special Ed Supplies	\$ 366	\$ 2,500	\$ 2,134	14.64%	
Guidance Supplies	\$ 95	\$ 1,000	\$ 905	9.55%	
Board of Directors Expenses	\$ 12,668	\$ 12,500	\$ (168)	101.35%	
Office Supplies	\$ 11,326	\$ 9,000	\$ (2,326)	125.84%	
Building/Janitorial Supplies	\$ 6,849	\$ 10,000	\$ 3,151	68.49%	
<b>Supplies</b>	<b>\$ 79,395</b>	<b>\$ 117,229</b>	<b>\$ 37,834</b>	<b>67.73%</b>	<b>4.94%</b>
Scripp Cards Exp GF	\$ 2,721		\$ (2,721)		
Bingo Expense to start up CVA Bldg Corp Bingo	\$ 5,000		\$ (5,000)		
Dues and Fees	\$ 1,724	\$ 1,500	\$ (224)	114.90%	
<b>Other Objects</b>	<b>\$ 9,445</b>	<b>\$ 1,500</b>	<b>\$ (7,945)</b>	<b>629.66%</b>	<b>0.06%</b>
<b>Total Expenses</b>	<b>\$ 2,130,529</b>	<b>\$ 2,467,704</b>	<b>\$ 337,175</b>	<b>86.34%</b>	
<b>Net Income/ (Loss)</b>	<b>\$ 61,371</b>	<b>\$ (80,647)</b>			

**Projected Ending Fund Balance- GF**

**\$ 658,576**

	Y.T.D. Activity	Adjusted Budget 2014-2015 252 pupil count	Budget Balance	% of Budget 92%
<b>Student Fund</b>	<b>Beginning Fund Balance</b>		<b>\$ 18,619</b>	
Student Fund Interest Income	\$ -	\$ 50	\$ 50	0.00%
Student Fund Other Revenue	\$ 9,203		\$ (9,203)	
SF Field Trip Income	\$ 13,888	\$ 2,900	\$ (10,988)	478.90%
SF Yearbook income	\$ 4		\$ (4)	
Student Fund fundraisers	\$ 2,152	\$ 15,150	\$ 12,998	14.20%
<b>Revenue Total</b>	<b>\$ 25,247</b>	<b>\$ 18,100</b>	<b>\$ (7,147)</b>	<b>139.49%</b>
Student Fund Club Expenses	\$ 6,301		\$ (6,301)	
Student Fund Supplies	\$ 4,044	\$ 15,850	\$ 11,806	25.51%
SF Field Trip Expense	\$ 12,765	\$ 2,250	\$ (10,515)	567.33%
Student Fund Uniform Exp	\$ -		\$ -	
Student Fund Scripp Cards Exp	\$ -		\$ -	
SF Fundraising expenses	\$ 14,049		\$ (14,049)	
Odyssey of the Mind Exp SF	\$ -		\$ -	
<b>Expense Totals</b>	<b>\$ 37,158</b>	<b>\$ 18,100</b>	<b>\$ (19,058)</b>	<b>205.29%</b>
<b>Net Income/ (Loss) Student Fund</b>	<b>\$ (11,911)</b>	<b>\$ -</b>		

<b>Student Fund</b>	<b>Projected End Fund Bal</b>	<b>\$ 18,619</b>
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<b>Preschool Fund</b>		<b>Beginning Fund Balance</b>		<b>\$ 4,479</b>	
	Y.T.D. Activity	Adjusted Budget 2014-2015 252 pupil count	Budget Balance	% of Budget 92%	
Preschool Interest Income		\$ 50	\$ 50	0.00%	
Preschool Tuition CPP	\$ 18,395	\$ 142,000	\$ 123,605	12.95%	
Preschool Tuition from Individuals	\$ 81,135	\$ -	\$ (81,135)		
Preschool Extended Day income	\$ -	\$ 1,000	\$ 1,000	0.00%	
Preschool Miscellaneous Rev	\$ 1,487	\$ -	\$ (1,487)		
<b>Revenue Total</b>	<b>\$ 101,017</b>	<b>\$ 143,050</b>	<b>\$ 42,033</b>	<b>70.62%</b>	
			\$ -		
Preschool-Salaries	\$ 85,897	\$ 100,829	\$ 14,932	85.19%	
Preschool-SUTA ER Exp	\$ 251	\$ 429	\$ 178	58.51%	
Preschool- Medicare Exp ER	\$ 1,214	\$ 1,462	\$ 248	83.04%	
Preschool-PERA Exp ER	\$ 14,611	\$ 17,595	\$ 2,984	83.04%	
Preschool- Health Ins Exp ER	\$ 121	\$ 2,112	\$ 1,991	5.74%	
Preschool-Water/Sewage	\$ 846	\$ 486	\$ (360)	174.07%	
Preschool- Disposal Services	\$ 413	\$ 398	\$ (15)	103.77%	
Preschool Property Services	\$ 1,500	\$ 9,295	\$ 7,795	16.14%	
Preschool Custodial Services	\$ 3,037	\$ 1,140	\$ (1,897)	266.40%	
PS Repairs/ Maintenance Svcs	\$ 1,027	\$ -	\$ (1,027)		
Preschool Building Rent	\$ 23,693	\$ 24,600	\$ 907	96.31%	
Preschool- printing/copying	\$ 627	\$ -	\$ (627)		
Preschool Telephone/Internet	\$ 1,989	\$ 2,759	\$ 770	72.09%	
Preschool Supplies	\$ 4,130	\$ 7,500	\$ 3,370	55.07%	
Preschool- Books	\$ 380	\$ -	\$ (380)		
Preschool Custodial Supplies	\$ 250	\$ -	\$ (250)		
Preschool Natural Gas	\$ 694	\$ 1,398	\$ 704	49.66%	
Preschool Electricity	\$ 804	\$ 1,678	\$ 874	47.93%	
Preschool- Dues and Fees	\$ 352	\$ 112	\$ (240)	314.29%	
Preschool- Professional Dev	\$ 1,185	\$ 450	\$ (735)	263.33%	
<b>Expense Totals</b>	<b>\$ 143,021</b>	<b>\$ 172,242</b>	<b>\$ 29,221</b>	<b>83.04%</b>	
<b>Net Income/ (Loss) Preschool Fund</b>	<b>\$ (42,004)</b>	<b>\$ (29,192)</b>			

<b>Preschool Fund</b>		<b>Projected End Fund Bal</b>		<b>\$ (24,713)</b>	
	Y.T.D. Activity	Adjusted Budget 2014-2015 252 pupil count			
<b>Projected Net Income/ (Loss) All Funds</b>	<b>\$ 7,456</b>	<b>\$ (109,839)</b>			

<b>BEGINNING FUND BALANCE ALL FUNDS</b>	<b>762,321</b>	<b>762,321</b>
<b>TOTAL REVENUES ALL FUNDS</b>	<b>2,318,165</b>	<b>2,548,207</b>
<b>TOTAL EXPENDITURES ALL FUNDS</b>	<b>2,310,709</b>	<b>2,658,046</b>
<b>SURPLUS/ (DEFICIT) ALL FUNDS</b>	<b>7,456</b>	<b>(109,839)</b>
<b>PROJECTED ENDING FUND BALANCE ALL FUNDS</b>	<b>769,777</b>	<b>652,482</b>