

Wagner Ranch Parents Club 2018/2019 Budget vs Actual

Income	Budget 18/19	Actual 18/19	\$ Change	% Change	Explanation
Fundraising					
Annual Fund	330,500	400,800	70,300	21%	Increase due to 1) greater enrollment than originally anticipated and therefore higher donations 2) greater donor participation vs. PY
WR Auction, net and Hosted Parties	35,000	129,600	94,600	270%	Highly successful auction and hosted parties
Round Up, net	6,000	9,500	3,500	58%	Higher revenue with same costs as prior year led to higher profit
Book Fair	5,000	5,600	600	12%	
Other Fundraising	400	2,100	1,700	425%	Orinda Garden Club donation of \$900 and other misc. fundraisers
Total Fundraising	376,900	547,600	170,700	45%	Increase of \$171K
Income from Operations					
BASC, net	155,000	194,100	39,100	25%	Increase based on higher enrollment and higher usage of Bandit Club
Enrichment, net	7,000	12,500	5,500	79%	Increase of \$5.5K based on higher enrollment in enrichment classes
Hot Lunch, net	22,000	21,800	(200)	-1%	
Total Income from Operations	184,000	228,400	44,400	24%	Increase of \$44K
Other Income					
Interest Income	700	1,800	1,100	157%	Increase due to investing cash in CDs
Total Other Income	700	1,800	1,100	157%	Increase of \$1K
Self Supporting/Annual Fees					
Class Funds					
Income (allocated from taxable fee)	12,000	13,700	1,700	14%	
Expense	(12,000)	(10,100)	1,900	-16%	
Directory					
Income (allocated from taxable fee)	1,000	700	(300)	-30%	
Expense	(1,000)	(800)	200	-20%	
School Supplies					
Income (allocated from taxable fee)	20,000	22,700	2,700	14%	
Expense	(20,000)	(15,900)	4,100	-21%	
School Play					
Income	21,000	29,300	8,300	40%	
Expense	(21,000)	(25,400)	(4,400)	21%	
Yearbook					
Income	6,000	600	(5,400)	-90%	
Expense	(6,000)	(100)	5,900	-98%	
Total Self Supporting/Annual Fees	0	14,700	14,700	#DIV/0!	Increase of \$15K
Total Income	561,600	792,500	230,900	41%	Increase of \$231K

Expenses	Budget 18/19	Actual 18/19	\$ Change	% Change	Explanation
Personnel Expense					
Certificated Salaries & Benefits	92,000	77,100	(14,900)	-16%	Decrease based on lower PE teacher costs due to staffing changes
Classified Salaries & Benefits	188,000	185,800	(2,200)	-1%	
Math and Technology Coaches Salaries and Benefits	28,000	22,100	(5,900)	-21%	Lower costs due to staffing changes
Counseling Services	12,500	9,000	(3,500)		Lower costs as a result of slow ramp up period at start of contract
Tier 1 Technology Assistance	7,000	7,500	500	7%	
Indirect Cost-5%	16,000	14,000	(2,000)	-13%	5% of all salaries & benefits paid to OUSD; decrease due to lower costs vs budget
Total Personnel Expense	343,500	315,500	(28,000)	-8%	Decrease of \$28K
Costs assumed from Orinda Union School District					
WR Support for Preservation of Class Size	76,000	81,800	5,800	8%	Increase based on 18/19 actual amounts billed by OUSD
Staff Professional Development	20,000	5,000	(15,000)	-75%	Decrease due to only 1 teacher attending Columbia training (2 budgeted for), less teachers attending Silicon Valley Math Institute, no charges from the District for BaySci Leadership Academy and Math Expressions training.
Technology	35,000	28,200	(6,800)	-19%	Decrease based on conservative anticipated budgeted tech expense
Classroom Books	5,000	4,100	(900)	-18%	
Library Books and other library expenses	5,000	6,100	1,100	22%	
Total Costs assumed from OUSD	141,000	125,200	(15,800)	-11%	Decrease of \$16K
Other Expenses					
Improvements and recess/PE supplies	2,000	9,000	7,000	350%	Innovation lab improvements of \$7K not originally budgeted for.
Innovation Lab materials and supplies	-	2,600	2,600	#DIV/0!	Innovation lab supplies not originally budgeted for.
Emergency Preparedness/Supplies	1,000	-	(1,000)	-100%	
Coffee Connection	300	100	(200)	-67%	
Cultural Events/Assemblies (K - 5th Grade)	9,000	5,600	(3,400)	-38%	Decrease since assemblies cost \$2K < budgeted. Remaining difference based on makers faire coming in under budget
Family Connections	1,000	600	(400)	-40%	
Garden Supplies	1,000	600	(400)	-40%	
Jump Start Expense	300	-	(300)	-100%	
Kindergarten Orientation	300	-	(300)	-100%	
President's Fund	500	600	100	20%	
Principal's Fund	1,000	-	(1,000)	-100%	
Staff Appreciation	2,000	2,100	100	5%	
Teacher Stipend	14,000	13,100	(900)	-6%	
One Time Costs	20,000	20,000	-	0%	18/19 Non-recurring expenses: \$10K towards EFO Executive Director salary for Y1, \$10K towards facilities master plan advancement.
Total Other Expenses	52,400	54,300	1,900	4%	Increase of \$2K
Administrative/Overhead Expense					
Accounting	1,100	1,200	100	9%	
Book Keeper	8,000	3,700	(4,300)	-54%	Decrease due to second year with same book keeper.
Credit Card Fees	12,600	14,600	2,000	16%	Increase due to annual donations increase and "no checks" policy
Insurance D&O	1,500	1,400	(100)	-7%	
Insurance General Liability	1,000	1,000	-	0%	
Postage	100	0	(100)	-100%	
Supplies	200	600	400	200%	Copying fees not originally budgeted for
Taxes/Filing Fees	200	200	-	0%	
Total Administrative/Overhead Expense	24,700	22,700	(2,000)	-8%	Decrease of \$2K
Total expense	561,600	517,700	(43,900)	-8%	Decrease of \$44K
Net Income	0	274,800	274,800	#DIV/0!	Increase of \$275K