

Year to date for month of : April 2014 - (83.33 % Through the year)

UNRESTRICTED BUDGET FOR FY 2014

Description	Balance as of 6/30/13	Revised Budget as of 4/30/14	Actual YTD	Balance of Revenue to be received	% INCOME	Change from Prev Month
UNRESTRICTED REVENUE						
State	\$72,985	\$3,379,780	\$3,379,511	\$269	100%	(\$26,826) A
Local	\$319,563	\$558,902	\$541,200	\$17,702	97%	
Food Service	\$20,202	\$88,000	\$67,337	\$20,663	77%	
Total Unrestricted Revenue	\$412,750	\$4,026,682	\$3,988,048	\$38,634		(\$26,826)

UNRESTRICTED EXPENSES

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance	% EXPEN	Change from Prev Month
PERSONNEL SALARIES						
Teachers & Nurse	51100/51130	\$1,231,955	\$1,001,578	\$230,377	81%	(\$22,923) B
Clerical	51194	\$82,216	\$62,830	\$19,387	76%	(\$4,001) B
Custodian	51176	\$88,684	\$72,554	\$16,130	82%	\$2,110 B
Directors/Bus & IT	51157 /51192	\$349,473	\$282,707	\$66,766	81%	\$5,160 B
Substitutes	51101	\$63,868	\$55,633	\$8,235	87%	\$13,318 B
Extra pay for extra duty	51196	\$8,172	\$3,857	\$4,315	47%	
Paraprofessional	51104/51004/51190	\$75,421	\$59,255	\$16,166	79%	(\$3,100) B
Extra pay for Athletics	51109	\$7,250	\$4,979	\$2,271	69%	
Term Salary	51009	\$22,726	\$22,726	(\$0)	100%	\$205 B
Total Salaries		\$1,929,765	\$1,566,119	\$363,646	81%	(\$9,231) B
Other Employee Costs						
Health Insurance	52002	\$452,911	\$378,911	\$74,000	84%	(\$31,649) A
Dental Insurance	52011	\$9,069	\$7,435	\$1,634	82%	(\$506) B
Pension	52001	\$392,212	\$310,369	\$81,843	79%	(\$3,165) B
FICA	52006	\$119,645	\$95,276	\$24,369	80%	(\$88) B
Medicare	52016	\$27,982	\$22,237	\$5,745	79%	(\$157) B
Worker's Comp	52005	\$30,876	\$25,036	\$5,840	81%	(\$146) B
Unemployment Insurance	52009	\$3,281	\$2,662	\$619	81%	\$2 B
Total OEC		\$1,035,975	\$841,926	\$194,049	81%	(\$35,709) B
Subtotal Personnel		\$2,965,741	\$2,408,045	\$557,695	81%	(\$44,940) A/B

UNRESTRICTED BUDGET FOR FY 2014 con't

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance	EXPEN	Change from Prev Month
STUDENT SUPPORT						
Student Activities	55647	\$6,000	\$4,015	\$1,985	67%	
Transportation School/Home	55668	\$179,722	\$125,806	\$53,916	70%	
Transportation Ath& Travel	55440/55434	\$5,000	\$3,989	\$1,011	80%	
Travel	54005	\$1,200	\$64	\$1,136	5%	
Supplies & Materials	56150	\$69,671	\$58,376	\$11,294	84%	
Educ Asst - Testing Program	55063	\$11,176	\$5,926	\$5,250	53%	
Athletic Supplies	56960	\$1,500	\$245	\$1,255	16%	(\$1,500) C
Food Service	56111	\$103,264	\$79,560	\$23,704	77%	
Student Tuition (carryover bill for 13)	55373	\$191	\$191	(\$0)		\$191 D
Subtotal Student Support		\$377,724	\$278,173	\$99,551	74%	(\$1,309)

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance	EXPEN	Change from Prev Month
OPERATIONS & MAINTENANCE						
Insurance	55452	\$18,000	\$11,263	\$6,738	63%	
Utilities	55203	\$106,500	\$79,629	\$26,871	75%	
Maintenance	55500,55506,55507	\$39,000	\$35,068	\$3,932	90%	\$4,000 E
Telephone/Communications	55125	\$1,600	\$1,337	\$263	84%	(\$1,400) F
Equipment Rental/Copies	55400	\$8,268	\$6,893	\$1,375	83%	
Custodial Supplies	56141	\$13,000	\$7,726	\$5,274	59%	
Mortgage	55629/630	\$311,309	\$253,631	\$57,678	81%	(\$28,013) G
Subtotal Operations & Maintenance		\$497,677	\$395,546	\$102,130	79%	(\$25,413)

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance	EXPEN	Change from Prev Month
ADMINISTRATIVE/STAFF SUPPORT						
Administrative Supplies	56010	\$2,700	\$2,310	\$390	86%	
Tuition Reimbursement	55371	\$9,358	\$7,062	\$2,296	75%	
Ex/Praxis Fees	\$55,633	\$500	\$0	\$500	0%	
Assoc Dues & Conf	55631/633	\$9,586	\$3,258	\$6,329	34%	
Office Supplies & Materials	56000	\$22,500	\$21,946	\$554	98%	
Postage & Shipping	55101	\$3,350	\$2,139	\$1,211	64%	
Advertising	55610	\$16,800	\$12,929	\$3,871	77%	
Cap Equip/Computer Supplies	57010/56145	\$2,000	\$707	\$1,293	35%	(\$9,117) H
Institutional Equipment	57020	\$7,982	\$7,982	(\$0)	100%	\$1,982 I
Subtotal Administrative Support		\$74,776	\$58,333	\$16,443	78%	(\$7,135)

UNRESTRICTED BUDGET FOR FY 2014 con't

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance		Change from Prev Month	
PROFESSIONAL SERVICES							
Legal Fees	55020	\$23,994	\$13,683	\$10,311	57%	\$7,500	J
Audit/Corporate Filing	55000	\$26,330	\$26,060	\$270	99%		
Speech	55385	\$31,500	\$23,240	\$8,260	74%		
Game Admin	55500	\$2,000	\$1,129	\$871	56%		
Alt School/Offsite Ed	55000	\$2,500	\$1,915	\$585	77%		
Bond Fees	55000	\$6,000	\$6,000	\$0	100%	\$500	K
Psychologist	55315	\$23,700	\$18,880	\$4,820	80%	\$7,200	L
Therapists OT	55010	\$10,000	\$6,227	\$3,773	62%		
Profess. Dev. (Ed Consultant)	50551	\$6,000	\$2,787	\$3,213	46%	(\$7,697)	M
Business Office Consultant	55051	\$13,438	\$13,438	(\$0)	100%		
Computer Services/Website	55073/55000	\$9,500	\$9,224	\$276	97%	\$750	N
Other Contractual Services	55000	\$27,500	\$5,867	\$21,633	21%	\$15,000	J
Subtotal Professional Services		\$182,461	\$128,449	\$54,012	70%	\$23,253	

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance		Change from Prev Month	
CONTINGENCY RESERVE							
Contingency Funds(2%)		\$0	\$0	\$0			
Subtotal Contingency Reserve		\$0	\$0	\$0			

Description	Account Code	Latest Estimate as of 4/30/14	Actual YTD	Balance		Change from Prev Month	
Subtotal Personnel		\$2,965,741	\$2,408,045	\$557,695	81%	(\$44,940)	
Subtotal Student Support		\$377,724	\$278,173	\$99,551	74%	(\$1,309)	
Subtotal Operations & Maintenance		\$497,677	\$395,546	\$102,130	79%	(\$25,413)	
Subtotal Administrative Support		\$74,776	\$58,333	\$16,443	78%	(\$7,135)	
Subtotal Professional Services		\$182,461	\$128,449	\$54,012	70%	\$23,253	
Subtotal Contingency Reserve		\$0	\$0	\$0			
TOTAL - 83 % thru the year		\$4,098,379	\$3,268,547	\$829,831	80%	(\$55,544)	

Estimated unrestricted revenue for 2014	\$4,026,682
Unrestricted 2014 budgeted expenses	(\$4,098,379)
Net Income/Loss for 2014	(\$71,697)
Total carryover unrestricted revenue as of 6/30/13	\$412,750
Estimated Carryover balance of Unrestricted Revenue as of 6/30/14	\$341,053

RESTRICTED FEDERAL FUNDS BUDGET FOR USE IN FY 2014
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RESTRICTED REVENUE

FEDERAL FUNDS 14	Appropriations	Approved Revenue	ACTUAL YTD Exp 4/30/14	BALANCE
Title II Professional Development	40114	\$55,916	\$11,919	\$43,997
IDEA B	40564	\$79,555	\$45,005	\$34,550
Title I	40554	\$193,876	\$122,476	\$71,400
Perkins	41015	\$10,992	\$7,907	\$3,085
Race To the Top - 13-14 allocation	40192	\$56,990	\$2,500	\$54,490
TOTAL		\$397,329	\$189,806	\$207,523

FEDERAL FUNDS 13	Appropriations	Approved Revenue	ACTUAL YTD Exp 4/30/14	BALANCE	Change from Prev Month
(Carryover)					
Title 1 11/14 exp	40554	\$43,940	\$43,789	\$151	
Title II 11/14 exp	40114	\$26,410	\$13,706	\$12,704	
IDEA B	40564	\$976	\$976	\$0	
Perkins 12/13	41015	\$16,182	\$16,182	\$0	
Race To The Top 12/30/10	40192	\$55,883	\$31,419	\$24,464	
21st Century Grant-STEAM Program	40240	\$288,758	\$166,755	\$122,003	
TOTAL Carryover Federal Funds		\$432,149	\$272,827	\$159,322	

\$462,633

RESTRICTED EXPENSES

Description	Account Code	Revised Budget as of 4/30/14	Actual YTD	Balance
Total Salaries	5100	\$331,270	\$233,977	\$97,292
Total OEC's	5120	\$116,580	\$81,538	\$35,042
Total Supplies and Materials	5600	\$119,673	\$35,371	\$84,302
Total Contracted Services	5500	\$147,630	\$106,985	\$40,645
Total Travel	5400	\$4,878	\$4,761	\$117
Total Capital Equipment	5700	\$24,000	\$0	\$24,000
Total Federal Funds		\$744,031	\$462,633	\$281,398

Total Carryover balance of Federal Funds as of 6/30/13	\$432,149
2014 Federal Funds Revenue	\$397,329
Total Federal Revenue available for use in 2014	\$829,478
2014 Federal Revenue Expense Budget	(\$744,031)
Estimated Carryover balance of Federal Revenue as of 6/30/14	\$85,447

BUDGET SUMMARY FOR ALL AVAILABLE FUNDS FOR USE IN FISCAL YEAR 2014
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Total Estimated Funds available for use in 2014 - (Restricted & Unrestricted)	\$5,268,910
2014 Estimated Expenses (Restricted & Unrestricted)	
Personnel	\$3,413,590
Student Support	\$497,397
Operations & Maintenance	\$497,677
Administrative Support	\$74,776
Professional Services	\$330,091
Federal Funds Travel	\$4,878
Capital Equipment	\$24,000
Contingency Reserve	\$0
Total Expenses	\$4,842,410
Total Estimated Restricted and Unrestricted Funds Carryover for 6/30/14	\$426,500

Footnotes:

- A - Reduction in revenue due to the difference in the healthcare packages for employees as the time the state did the final funding
In addition we have also been able to reduce the health care expense for this year. This is due to several employee changes
that we have had this year
- B - Revised all salaries & OEC's based on the current expense and end of year estimate as of 4/30/14
- C - Revised based on YTD data
- D - Revised based on actual YTD expense
- E - Revised based on current YTD expense
- F - Revised based on current expense
- G - In the past we have paid June & July's payment in June - We will be processing July's payment in July this year
- H - Reduced based on current year expenses - most items in the category were grant funded
- I - Revised based on actual YTD expense
- J - Increased due to legal and trust fund payout for 2014 portion
- K - Revised based on actual YTD expense
- L - Increased due to 2 outside evaluations
- M - Revised based in current YTD expense
- N - Revised based in current YTD expense