

Year to date for month of : February 2014 - (67 % Through the year)

## UNRESTRICTED BUDGET FOR FY 2014

Description	Balance as of 6/30/13	Revised Budget as of 2/28/14	Actual YTD	Balance of Revenue to be received	% INCOME
<b>UNRESTRICTED REVENUE</b>					
State	\$72,985	\$3,406,606	\$3,325,792	\$80,813	98%
Local	\$319,563	\$558,902	\$534,761	\$24,141	96%
Food Service	\$20,202	\$94,000	\$49,773	\$44,228	53%
<b>Total Unrestricted Revenue</b>	<b>\$412,750</b>	<b>\$4,059,507</b>	<b>\$3,910,326</b>	<b>\$149,182</b>	

## UNRESTRICTED EXPENSES

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance	% EXPEN	Change from Prev Month
<b>PERSONNEL SALARIES</b>						
Teachers & Nurse	51100/51130	\$1,254,878	\$822,558	\$432,321	66%	(\$19,679) A
Clerical	51194	\$86,217	\$46,655	\$39,562	54%	\$12,600 B
Custodian	51176	\$86,574	\$59,284	\$27,290	68%	
Directors/Bus & IT	51157 /51192	\$344,313	\$225,132	\$119,182	65%	(\$2,793) C
Substitutes	51101	\$50,550	\$42,065	\$8,485	83%	\$22,150 D
Extra pay for extra duty	51196	\$8,172	\$4,626	\$3,546	57%	
Paraprofessional	51104/51004/51190	\$78,521	\$50,663	\$27,858	65%	
Extra pay for Athletics	51109	\$7,250	\$3,639	\$3,611	50%	
Term Salary	51009	\$22,521	\$20,758	\$1,763	92%	\$4,668 E
<b>Total Salaries</b>		<b>\$1,938,997</b>	<b>\$1,275,379</b>	<b>\$663,618</b>	<b>66%</b>	<b>\$16,946</b>
<b>Other Employee Costs</b>						
Health Insurance	52002	\$484,560	\$306,517	\$178,043	63%	(\$13,761) F
Dental Insurance	52011	\$9,575	\$5,906	\$3,669	62%	
Pension	52001	\$395,377	\$253,232	\$142,145	64%	(\$1,094) G
FICA	52006	\$119,733	\$77,563	\$42,170	65%	\$1,051 G
Medicare	52016	\$28,139	\$18,139	\$9,999	64%	\$246 G
Worker's Comp	52005	\$31,022	\$20,384	\$10,638	66%	\$271 G
Unemployment Insurance	52009	\$3,279	\$2,168	\$1,112	66%	\$28 G
<b>Total OEC</b>		<b>\$1,071,685</b>	<b>\$683,910</b>	<b>\$387,775</b>	<b>64%</b>	<b>(\$13,259)</b>
<b>Subtotal Personnel</b>		<b>\$3,010,682</b>	<b>\$1,959,289</b>	<b>\$1,051,393</b>	<b>65%</b>	<b>\$3,687</b>

## UNRESTRICTED BUDGET FOR FY 2014 con't

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance	EXPEN	Change from Prev Month
<b>STUDENT SUPPORT</b>						
Student Activities	55647	\$6,000	\$2,756	\$3,244	46%	
Transportation School/Home	55668	\$179,722	\$107,834	\$71,889	60%	\$2,041 H
Transportation Ath& Travel	55440/55434	\$5,000	\$3,664	\$1,336	73%	
Travel	54005	\$1,200	\$64	\$1,136	5%	
Supplies & Materials	56150	\$69,671	\$44,374	\$25,296	64%	
Educ Asst - Testing Program	55063	\$11,176	\$5,926	\$5,250	53%	
Athletic Supplies	56960	\$3,000	\$245	\$2,755	8%	
Food Service	56111	\$93,876	\$69,278	\$24,597	74%	
Student Tuition (carryover bill for 13)	55373	\$0	\$191	(\$191)		
<b>Subtotal Student Support</b>		<b>\$369,645</b>	<b>\$234,333</b>	<b>\$135,312</b>	<b>63%</b>	

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance	EXPEN	Change from Prev Month
<b>OPERATIONS &amp; MAINTENANCE</b>						
Insurance	55452	\$18,000	\$7,509	\$10,492	42%	
Utilities	55203	\$106,500	\$58,511	\$47,989	55%	
Maintenance	55500,55506,55507	\$35,000	\$32,571	\$2,429	93%	\$10,000 I
Telephone/Communications	55125	\$3,000	\$1,146	\$1,854	38%	
Equipment Rental/Copies	55400	\$8,268	\$5,515	\$2,753	67%	
Custodial Supplies	56141	\$13,000	\$6,438	\$6,562	50%	(\$3,000) J
Mortgage	55629/630	\$339,322	\$197,269	\$142,053	58%	
<b>Subtotal Operations &amp; Maintenance</b>		<b>\$523,090</b>	<b>\$308,957</b>	<b>\$214,133</b>	<b>59%</b>	

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance	EXPEN	Change from Prev Month
<b>ADMINISTRATIVE/STAFF SUPPORT</b>						
Administrative Supplies	56010	\$2,700	\$2,310	\$390	86%	\$900 K
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	\$3,138	\$6,449	33%	
Office Supplies & Materials	56000	\$22,500	\$19,250	\$3,250	86%	
Postage & Shipping	55101	\$3,350	\$2,002	\$1,348	60%	
Advertising	55610	\$16,800	\$11,196	\$5,604	67%	\$8,800 L
Cap Equip/Computer Supplies	57010/56145	\$11,117	\$707	\$10,410	6%	
Institutional Equipment	57020	\$6,000	\$5,822	\$178	97%	\$4,000 M
<b>Subtotal Administrative Support</b>		<b>\$81,911</b>	<b>\$51,486</b>	<b>\$30,425</b>	<b>63%</b>	

## UNRESTRICTED BUDGET FOR FY 2014 con't

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance		Change from Prev Month
<b>PROFESSIONAL SERVICES</b>						
Legal Fees	55020	\$16,494	\$10,794	\$5,699	65%	\$1,494 N
Audit/Corporate Filing	55000	\$26,330	\$25,830	\$500	98%	\$1,830 O
Speech	55385	\$31,500	\$17,200	\$14,300	55%	
Game Admin	55500	\$2,000	\$964	\$1,036	48%	
Alt School/Offsite Ed	55000	\$2,500	\$1,915	\$585	77%	
Bond Fees	55000	\$5,500	\$3,000	\$2,500	55%	
Psychologist	55315	\$16,500	\$11,480	\$5,020	70%	
Therapists OT	55010	\$10,000	\$4,546	\$5,454	45%	
Profess. Dev. (Ed Consultant)	50551	\$13,697	\$2,637	\$11,060	19%	
Business Office Consultant	55051	\$13,438	\$13,438	(\$0)	100%	(\$22,143) P
Computer Services/Website	55073/55000	\$8,750	\$8,549	\$201	98%	\$5,000 Q
Other Contractual Services	55000	\$12,500	\$5,867	\$6,633	47%	
<b>Subtotal Professional Services</b>		<b>\$159,208</b>	<b>\$106,220</b>	<b>\$52,988</b>	<b>67%</b>	

Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance		Change from Prev Month
<b>CONTINGENCY RESERVE</b>						
Contingency Funds( 2%)		\$0	\$0	\$0		
<b>Subtotal Contingency Reserve</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

Description	Account Code	Latest Estimate as of 2/28/14	Actual YTD	Balance		Change from Prev Month
<b>Subtotal Personnel</b>		<b>\$3,010,682</b>	<b>\$1,959,289</b>	<b>\$1,051,393</b>	<b>65%</b>	<b>\$3,688</b>
<b>Subtotal Student Support</b>		<b>\$369,645</b>	<b>\$234,333</b>	<b>\$135,312</b>	<b>63%</b>	<b>\$2,042</b>
<b>Subtotal Operations &amp; Maintenance</b>		<b>\$523,090</b>	<b>\$308,957</b>	<b>\$214,133</b>	<b>59%</b>	<b>\$7,000</b>
<b>Subtotal Administrative Support</b>		<b>\$81,911</b>	<b>\$51,486</b>	<b>\$30,425</b>	<b>63%</b>	<b>\$13,700</b>
<b>Subtotal Professional Services</b>		<b>\$159,208</b>	<b>\$106,220</b>	<b>\$52,988</b>	<b>67%</b>	<b>(\$13,820)</b>
<b>Subtotal Contingency Reserve</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>TOTAL - 67 % thru the year</b>		<b>\$4,144,536</b>	<b>\$2,660,285</b>	<b>\$1,484,251</b>	<b>64%</b>	<b>\$12,610</b>

Estimated unrestricted revenue for 2014	\$4,059,507
Unrestricted 2014 budgeted expenses	(\$4,144,536)
Net Income/Loss for 2014	(\$85,028)
Total carryover unrestricted revenue as of 6/30/13	\$412,750
Estimated Carryover balance of Unrestricted Revenue as of 6/30/14	\$327,722

<b>RESTRICTED FEDERAL FUNDS BUDGET FOR USE IN FY 2014</b>
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<b>RESTRICTED REVENUE</b>
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FEDERAL FUNDS 14	Appropriations	Approved Revenue	ACTUAL YTD Exp 1/31/14	BALANCE
Title II Professional Development	40114	\$55,916	\$2,506	\$53,410
IDEA B	40564	\$79,555	\$29,797	\$49,758
Title I	40554	\$193,876	\$98,216	\$95,660
Perkins	41015	\$10,992	\$7,907	\$3,085
Race To the Top - 13-14 allocation	40192	\$56,990	\$0	\$56,990
<b>TOTAL</b>		<b>\$397,329</b>	<b>\$138,426</b>	<b>\$258,903</b>

FEDERAL FUNDS 13	Appropriations	Approved Revenue	ACTUAL YTD Exp 1/31/14	BALANCE	Change from Prev Month
<b>(Carryover)</b>					
Title 1 11/14 exp	40554	\$43,940	\$43,789	\$151	
Title II 11/14 exp	40114	\$26,683	\$13,706	\$12,977	
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	\$29,075	\$26,808	
21st Century Grant-STEAM Program	40240	\$288,758	\$115,099	\$173,659	\$63,758 R
<b>TOTAL Carryover Federal Funds</b>		<b>\$432,422</b>	<b>\$218,827</b>	<b>\$213,595</b>	

<b>RESTRICTED EXPENSES</b>
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Description	Account Code	Revised Budget as of 2/28/14	Actual YTD	Balance
Total Salaries	5100	\$331,270	\$176,389	\$154,881
Total OEC's	5120	\$116,580	\$60,710	\$55,870
Total Supplies and Materials	5600	\$119,673	\$27,882	\$91,791
Total Contracted Services	5500	\$147,630	\$88,425	\$59,205
Total Travel	5400	\$4,878	\$3,847	\$1,031
Total Capital Equipment	5700	\$24,000	\$0	\$24,000
Total Federal Funds		\$744,031	\$357,253	\$386,778

Total Carryover balance of Federal Funds as of 6/30/13	\$432,422
2014 Federal Funds Revenue	\$397,329
Total Federal Revenue available for use in 2014	\$829,751
2014 Federal Revenue Expense Budget	(\$744,031)
Estimated Carryover balance of Federal Revenue as of 6/30/14	\$85,720
	\$63,758

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)	\$5,302,009
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2014 Estimated Expenses (Restricted & Unrestricted)

Personnel	\$3,458,532
Student Support	\$489,318
Operations & Maintenance	\$523,090
Administrative Support	\$81,911
Professional Services	\$306,838
Federal Funds Travel	\$4,878
Contingency Reserve	\$0
Total Expenses	\$4,864,567

Total Estimated Restricted and Unrestricted Funds Carryover for 6/30/14	\$437,442
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Footnotes:

- \*A\* Adjustment due to 1 teaching position has been replaced with a long term sub
- \*B\* Adjust for Business Asst moving from contract position to p/t employee
- \*C\* 1 pay cycle without a HOS
- \*D\* Adjustment due to 2 - long term sub positions this year
- \*E\* Adjustment for term pay for HOS, IT and Office Asst
- \*F\* Revised Health Ins based on current expense
- \*G\* Adjusted remaining OEC's due to payroll changes
- \*H\* Revised Transportation based on current contract
- \*I\* Revised maintenance based on this year's expenses, also reduced cust supplies to help offset
- \*J\* Reduced custodial supplies based on current usage
- \*K\* Adjusted Adm supplies based on current expenses
- \*L\* Revised Advertising - extensive marketing campaigns this year
- \*M\* Adjusted intuitional equipment due to actual expenses for this year
- \*N\* Revised legal fees due to increased expenses for this year
- \*O\* Revised accounting fees based on additional fees for 990 prep
- \*P\* Revised business consultant, hired as an employee
- \*Q\* Computer services updated based on Fee for contracted services to install servers
- \*R\* Additional 21st CCLC grant funding approved, revenue and expenses revised accordingly