

FY 2013 Latest Estimate
As of 12/31/12

	2012-2013 Original Approved Budget	Dec 2012 Latest Estimate for FYE	Difference between Current Latest Estimate and Original Budget Summary	Notes
Revenue	\$4,644,918	\$4,721,376	\$76,458	
Rollover Grant Funds	\$128,594	\$148,202	\$19,608	Rollover funds greater than estimated
Total Revenue & Grant Rollover funds	\$4,773,512	\$4,869,578	\$96,066	
2012-2013 Expenses	\$ 4,607,612	\$4,729,281	\$121,669	Updated Payroll, Trans & Comp Equip Exp
Surplus	\$165,900	\$140,297	(\$25,603)	
PRIOR YR Unrestricted Carry Over (updated 7/2012)	\$933,967	\$933,967	\$0	
PRIOR YR Restricted Carry Over (updated 7/2012)	\$148,202	\$148,202	\$0	
Total Prior Year Carry Over	\$1,082,169	\$1,082,169	\$0	
Renovation Project FY 2013 Exp	\$400,000	\$476,030	\$ 76,030	Updated Expenses
2011-2012 RIF Accrued Payroll	\$0	\$238,405	\$ 238,405	
Projected EOY Available Balance (Surplus + Unrestricted Carry over - renovation cost & RIF Accrued PR)***	\$699,867	\$359,829	(\$340,038)	

***Projected EOY Available balance will be reduced by the renovation project and accrued RIF payroll

FY 2013 Revenue and Available Funds Budget Estimate as of 12/31/12

	2012-2013 Budget	Budget Notes	Revised Budget as of DEC 2012
Unit Count State	\$3,523,094	last year's State average per student revenue was \$ 8,062 based on 437 Students-Sept update 429 Act Student count Dec - loss of Rev due to DOE Cust units changed from 6 to 3	\$3,459,795
Unit Count Local	\$503,424	Last year's local revenue average is \$1,152 per student based on 437 students Actual Sept update based on 429 students	\$571,994
State Ed Sustainment Fund		All funds rec as of 11/30/12	\$83,300
Federal Grant			
consolidated application	\$ 315,952	DOE Est for 12-13 Reconfig will not effect until 13-14	\$ 346,056
RTTT	\$ 56,990	Portion for 2012/2013	\$ 56,990
SIG	\$ 24,375	Reduced by 25% - This funding could decrease based on new regulations - No longer avail due to new regulations	\$ -
CACG	\$ 60,583	Grant for college incentive-Sr program-updated actual usage	\$ 42,741
Student Meal Revenue	\$ 97,500	Reduced by 25%	\$ 97,500
Cost Recovery	\$ 3,000	Nurse services	\$ 3,000
Fundraising	\$ 11,250	Reduced by 25%	\$ 11,250
Interest Income	\$ 11,250	On Local Funds - reduced by 25%	\$ 11,250
Aftercare Program	\$ 20,000	Increased due to program/space availability	\$ 20,000
Add'l State (Mentoring,Stipends,etc)	\$ 10,000		\$ 10,000
Misc	\$ 7,500	Summer School, Vending, Lifetouch, etc.	\$ 7,500
Total Projected Revenue FY 2013	4,644,918		4,721,376
Grant rollover restricted Funds	Est Rollover as of 7/1/12		Rollover as of 7/1/12
2012 Perkins - APPR 41015	\$ 4,100	Encumber by 12/31/12 Current Balance \$0	\$4,772
2012 IASA Title II - APPR 40114	\$ -	Encumber by 3/31/13 Current Balance \$273	\$2,642
2012 Idea B - APPR 40564	\$ 37,828	Encumber by 3/31/13 SE staff & Para curr bal \$227	\$43,782
Ed Jobs - APPR 40360	\$41,666	Encumber by 12/15/12 - Student Support /IT will expend these funds current bal 0	\$37,876
2012 Title 1 & School Imp- APPR 40554	\$ 20,000	Encumber by 3/31/13 current balance 0	\$15,958
2012 Allocation RTTT - APPR 40192	\$ 25,000	Encumber by 6/13/14 current bal \$ 11,247	\$36,186
2011 IDEA Funds - 40564		Encumber by 12/31/12	\$ 1,001
2011 School Imp - Title 1 40554		Encumber by 12/30/12 balance \$0	\$ 5,238
Misc Prior year grant balances			\$ 747
Total restricted funds available for 2012/2013 use	\$ 128,594		\$ 148,207
Total Revenue & Available funds for 2012/2013 School Year	4,773,512		4,869,578

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
		Salaries											
1	51192 51157	Admin/Bus/IT Support	\$26,788	\$40,183	\$26,788	\$26,788	\$30,529	51%	\$178,349	\$352,598	\$348,248	\$4,350	See 12-13 Payroll Tab Include IT & Bus for 2013 IT Position Hourly for July - Aug 11 mnt Contract starts
2	51100 51130	Teachers Salaries Nurse	\$114,191	\$171,152	\$114,435	\$106,922	\$95,412	48%	\$715,164	\$1,481,076	\$1,481,076	\$0	See 12-13 Payroll Tab 12-13 Pay Scale & step Inc
3	51004 51104 51190	Paras	\$13,292	\$16,884	\$11,616	\$9,208	\$6,783	44%	\$70,027	\$160,370	\$152,772	\$7,598	As of Dec - Add 1 add Caf member
4	51004	Temp Paras						0%	\$0	\$41,534	\$0	\$41,534	7 add Para Inst Supp App in nov prior to loss of cust units
5	51176	Maintenance	\$6,706	\$10,531	\$6,616	\$10,905	\$7,653	56%	\$50,109	\$89,274	\$89,274	\$0	See 12-13 Payroll Tab 1% state inc
6	51194/95	Clerical	\$5,654	\$8,481	\$5,654	\$5,654	\$5,613	50%	\$36,534	\$73,503	\$73,503	\$0	See 12-13 Payroll Tab 1% state inc + 4% local
7	51101	Substitute Teachers	\$4,459	\$6,950	\$2,990	\$225	\$0	57%	\$14,691	\$26,000	\$26,000	\$0	Based on 35 % reduction of staff
8	51109	Eper Athletic Sal	\$733	\$1,387	\$490		\$0	31%	\$2,610	\$8,350	\$7,200	\$1,150	MS Coaches and AD See Misc tab for details
9	51196	Paid Inservice EPER SS HB		\$371		\$3,175	\$3,653	26%	\$13,063	\$50,433	\$50,356	\$77	3 Paid IS days, CCS Stipends Summer School See misc tab Plus add \$10,000/State Funded Stipends
10	51111	Staff bonus	\$26,600						\$26,600	\$26,600	\$0	\$26,600	Approved in Nov prior to loss of Cust units
11	51009	Term Salary (retirement)					\$0	100%	\$5,437	\$5,437	\$5,437	\$0	Vac payout
12													
13		Total Salaries	\$198,424	\$255,940	\$168,588	\$162,878	\$149,642	48%	\$1,112,585	\$2,315,175	\$2,233,866	\$81,309	

	Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
14	OEC's											
15	52001 Pension - Employer 20.28%	\$38,703	\$49,794	\$33,101	\$32,477	\$30,140	49%	\$218,779	\$442,798	\$434,980	\$7,818	Add of 3 Para Pos + bonus the 6 add para - temp pos no pension ben
16	52002 Health Ins	\$38,890	\$38,506	\$38,506	\$38,500	\$38,500	49%	\$231,402	\$472,512	\$462,400	\$10,112	Bud Based on red of 32 % Upd Nov based current act
17	52005 Workman's Comp (.0175)	\$3,472	\$4,479	\$2,950	\$2,850	\$2,619	49%	\$19,470	\$39,392	\$37,630	\$1,761	Add of 9 Para Pos + bonus
18	52006 Social Security (.062)	\$12,082	\$15,626	\$10,236	\$9,853	\$9,022	47%	\$67,536	\$143,541	\$138,500	\$5,041	Add of 9 Para Pos + bonus
19	52009 Unemployment (.0017)	\$337	\$435	\$287	\$277	\$254	48%	\$1,891	\$3,936	\$3,798	\$138	Add of 9 Para Pos + bonus
20	52011 Dental Insurance	\$670	\$698	\$670	\$616	\$661	46%	\$4,013	\$8,670	\$8,160	\$510	Add of 9 Para Pos + bonus
21	52016 Medicare (.0145)	\$2,826	\$3,655	\$2,394	\$2,304	\$2,110	47%	\$15,795	\$33,570	\$32,391	\$1,179	Add of 9 Para Pos + bonus
22	52020 Flex credits							\$0	\$0		\$0	
23	Total Other Emp Costs	\$96,981	\$113,193	\$88,143	\$86,878	\$83,305	49%	\$558,887	\$1,144,418	\$1,117,859	\$26,559	Add of 9 Para Pos + bonus Updated Insurance
24												
25	Total Staffing Costs	\$295,405	\$369,133	\$256,732	\$249,756	\$232,948	48%	\$1,671,472	\$3,459,593	\$3,351,725	\$107,868	
26	Staff Related Exp										\$0	
27	56010 54003 54005 Staff Activity fees	\$439			\$196		33%	\$669	\$2,000	\$2,000	\$0	
28	55371 Tuition Remb			\$8,369	\$50	\$1,080	60%	\$9,499	\$15,750	\$15,750	\$0	Red by 37 %
29	55633 Exam Fees/Praxis Fees						0%	\$0	\$500	\$500	\$0	
30	Total Staff Related Exp	\$439	\$0	\$8,369	\$246	\$1,080	56%	\$10,168	\$18,250	\$18,250	\$0	

2012-2013 Expenses as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
31												\$0	
32	Contracted Services											\$0	
33	55000	Auditors		\$10,720	\$9,350			91%	\$20,070	\$22,000	\$22,000	\$0	Based on cost with single audit
34	55385	Speech	\$3,020	\$2,860	\$4,360	\$880		31%	\$12,210	\$40,000	\$40,000	\$0	No reduction due to student base
35	55000	Alt School						0%	\$0	\$3,500	\$3,500	\$0	
36	55000	Website/Tech						0%	\$0	\$750	\$750	\$0	
37	55000	Game Admin		\$443		\$302		21%	\$745	\$3,500	\$3,500	\$0	Only MS sports
38		Bank Fees						0%	\$0	\$5,500	\$5,500	\$0	Bond rating & BNY Mellon Fee
39	55051 55000	Other	\$1,093					11%	\$1,093	\$10,000	\$10,000	\$0	
40	55315	Psychologists	\$1,330	\$1,610	\$1,050		\$980	31%	\$4,970	\$16,200	\$16,200	\$0	Reduced by 40 %
41	55010	Therapists OT	\$319	\$431	\$544	\$450		12%	\$1,744	\$15,000	\$15,000	\$0	No reduction due to student base - 2011/2012 lower due to lack of provider for a period of time
42	55020	Legal Svcs						0%	\$0	\$15,000	\$15,000	\$0	
43	55051	Ed Consultants -- (PD Presenters)		\$7,600	\$6,100		\$6,100	95%	\$20,600	\$21,750	\$21,750	\$0	
44	55051	Business Consultant	\$2,996	\$1,691	\$2,087	\$3,243	\$1,599	31%	\$13,581	\$43,125	\$43,125	\$0	Based on 50 weeks a year/37.5 hours a week - prior year was not a full year
45	55073	Computer Svc.				\$198		1%	\$198	\$30,000	\$30,000	\$0	Hire full time IT
46		Contracted Counselor	\$500		\$15,000			51%	\$15,500	\$30,500	\$30,000	\$500	New service for this year - Communities in Schools
47	Total Contractual Services		\$9,257	\$25,355	\$38,491	\$5,073	\$8,679	35%	\$90,710	\$256,825	\$256,325	\$500	

2012-2013 Expenses as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
48													
49		Add Student Related Exp											
50	54005	Travel		\$100				3%	\$100	\$3,000	\$3,000	\$0	Much less travel for Elm & MS
51	55647	Student Body Activity	\$84	\$1,540	\$4,590	\$318		55%	\$6,532	\$11,850	\$7,500	\$4,350	Oct inc due to team building funded thru RTTT
52	55373	Student Tuition			\$23,148	\$128		70%	\$23,276	\$33,280	\$70,583	(\$37,303)	Oct - Updated College grant funding as utilized
53	55668	Student Travel-- School/home	\$34,006	\$34,006				40%	\$68,012	\$170,029	\$145,000	\$25,029	Revised based on new rates
54	55440 55434	Student Travel - Athletic & Other	\$242	\$1,198	\$276			37%	\$1,870	\$5,000	\$5,000	\$0	Much less travel for MS teams
55	56111	Food-Instut	\$9,837	\$12,295	\$14,576	\$442		34%	\$37,149	\$108,750	\$108,750	\$0	Reduced by 25 %
56	56150 56157	Instructional Supplies	\$1,037	\$973	\$9,052	\$616	\$6,366	44%	\$19,360	\$43,750	\$43,750	\$0	Reduced by 25 % Inc books
57	55063	Tutoring						10%	\$2,376	\$23,000	\$23,000	\$0	All at Elm & MS level
58	55063	Educational Asst						0%	\$0	\$6,000	\$6,000	\$0	(testing programs)
59	56960	Athletic Supplies			\$175	\$323	\$500	18%	\$998	\$5,500	\$5,500	\$0	Red by 50 %
60		Total Student Related Exp	\$45,206	\$50,112	\$51,817	\$1,826	\$6,866	39%	\$159,672	\$410,159	\$418,083	(\$7,924)	
62		Utilities											
63	55125	Telephone Svcs	\$177	\$227	\$737	\$23	\$0	20%	\$1,215	\$6,000	\$6,000	\$0	Based on Est of Pear building & Admin Reim (\$50 per mth)
64	55203	Electricity/Water	\$9,129	\$7,386	\$8,723	\$8,093	\$7,142	50%	\$47,405	\$95,000	\$95,000	\$0	Est based on current monthly average
65		Total Utilities	\$9,307	\$7,614	\$9,460	\$8,116	\$7,142	48%	\$48,620	\$101,000	\$101,000	\$0	

2012-2013 Expenses as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
66													
67		Repair & Maint										\$0	
68	55500 & 55510 55506	Building - Grounds Repair	\$556	\$986	\$896	\$3,349	\$927	31%	\$10,863	\$35,000	\$35,000	\$0	Est based on current monthly average inc Cust/Maint
69		Total Repair & Maint	\$556	\$986	\$896	\$3,349	\$927	31%	\$10,863	\$35,000	\$35,000	\$0	
70													
71		Other General Exp											
72	55452	Insurance	\$3,586			\$3,586		49%	\$10,759	\$22,000	\$22,000	\$0	Based on current rates - We may see reduced rates once we get this requested with reduced # of students & 1 building
73	55400	Equip Rental (copier)	\$689	\$689	\$689	\$638	\$638	40%	\$3,345	\$8,272	\$12,000	(\$3,728)	Updated to actual in Oct
74	55610	Advertising	\$1,160	\$348	\$1,153	\$319	\$240	46%	\$3,659	\$8,000	\$8,000	\$0	
75	55631 55633	Assoc Dues and Conf	\$25	\$438		\$115		8%	\$578	\$7,500	\$7,500	\$0	Charter school Network fee, etc
76	55101	Postage	\$72	\$148	\$28	\$1,322	\$201	50%	\$2,010	\$4,000	\$4,000	\$0	Current budgeted rate - although less student - possible increase in mailing due to Fund raising efforts
77	56000	Office Supplies	\$2,218	\$2,309	\$2,923	\$2,896	\$1,232	55%	\$12,462	\$22,500	\$22,500	\$0	reduced by 25 %
78	56141	Custodial Supplies	\$78	\$1,511	\$920	\$1,399	\$1,573	78%	\$7,831	\$10,000	\$7,500	\$2,500	Inc due to add bathroom & add students in the building
79	57010 56145	Cap Equip Comp Supplies			\$425	\$665	(\$3,646)	4%	\$1,210	\$27,453	\$5,000	\$22,453	Updated in Oct due to Perkins Grant funding Alloc Dec WAP Approval \$5000
80	57020	Inst Equip			\$281			19%	\$281	\$1,500	\$1,500	\$0	

2012-2013 Expense as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
81	55629 55630	Debt Service	\$28,076	\$28,076	\$28,076	\$28,076	\$28,076	42%	\$140,380	\$337,228	\$337,228	\$0	Based on Current Debit Service Agreement
82	Total Other General Exp		\$35,904	\$33,520	\$34,494	\$39,017	\$28,315	41%	\$182,515	\$448,453	\$427,228	\$21,225	
83													
84	Total 2012- 2013 Exp		\$396,073	\$486,718	\$400,259	\$307,382	\$285,955	46%	\$2,174,020	\$4,729,281	\$4,607,612	\$121,669	\$40,660

2012-2013 Expenses as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
85													
86		School Restructure RIF Accrued Payroll & OEC's									2011-2012 Budget		Payroll and related expenses for RIF Employees
87	51104	Paras				\$861	\$1,722		\$4,304	\$4,304	\$4,304		
88	51100	Teachers				\$28,103	\$56,206		\$147,200	\$147,200	\$147,200		
89	51192	Admin							\$3,095	\$3,095	\$3,095		
90	51176	Office							\$1,652	\$1,652	\$1,652		
91		Total Salaries				\$28,964	\$57,927		\$156,250	\$156,250	\$156,250		
92	52001	Pension - Employer 20.28%				\$5,874	\$11,748		\$31,688	\$31,688	\$31,688		
93	52005	Workman's Comp (.0175)				\$507	\$1,014		\$2,734	\$2,734	\$2,734		
94	52006	Social Security (.062)				\$1,796	\$3,591		\$9,688	\$9,688	\$9,688		
95	52009	Unemployment (.0017)				\$49	\$98		\$266	\$266	\$266		
96	52016	Medicare (.0145)				\$420	\$840		\$2,266	\$2,266	\$2,266		
97	52002	Health Ins				\$5,384	\$13,374		\$34,399	\$34,399	\$34,399		
98	52011	Dental Insurance				\$223	\$446		\$1,115	\$1,115	\$1,115		
99		Total OEC's				\$14,253	\$31,111		\$82,155	\$82,155	\$82,155		
100		Total 11-12 Accred RIF Payroll				\$43,216	\$89,038		\$238,405	\$238,405	\$238,405		

2012-2013 Expenses as of 12/31/12

		Acct Title	Dec 2012 Exp	Nov 2012 exp	Oct 2012 Exp	Sept 2012 Exp	Aug 2012 Exp	% LE	YTD Actual Exp as of Dec 2012	LE as of Dec 2012	2012-2013 Original Approved Budget	Diff bet LE and 2013 Budget	Notes
101													
102		School Restructure Cost									AS of July LE		Will use surplus for these funds - not included in the operating budget
103	55714	Moving Costs							\$0			\$0	Expensed in 2012
104	57010	Furnishings			\$259	\$1,980	\$592	100%	\$6,669	\$6,669	\$5,000	\$1,669	Reno Furnishings (caf/KN)
105	58300	EDIS - Reno Services	\$4,063	\$84,617	\$135,064		\$167,624	91%	\$391,368	\$430,413	\$405,566	\$24,847	Inc due to Impact fees Inc and \$8,775 Playground drainage
106	55500	Phones /Internet			\$170	\$13,742		100%	\$13,912	\$13,912	\$13,265	\$647	Collins
107	55073	Smartboard Relocation		\$3,900	\$342			61%	\$4,242	\$7,000	\$7,000	\$0	
108	55500	Rep/ Maint	\$6,687				\$106	100%	\$9,261	\$9,261	\$5,500	\$3,761	Alarm/Paint/ Trash ect Inc due to Alarm Inst
109	58300	Playground Drainage System								\$8,775	\$0	\$8,775	Added to project in Nov
110		Total School Restructure Cost	\$10,750	\$88,517	\$135,835	\$15,722	\$168,322	89%	\$425,451	\$476,030	\$436,331	\$39,699	
111													
112		TOTAL EXPENSE	\$406,823	\$575,235	\$536,094	\$366,321	\$543,315		\$2,837,876	\$5,205,311	\$5,043,943	\$161,368	