

FY 2013 Final
As of 6/30/13

	2012-2013 Dec 2012 Approved Budget	June 2013 Actual for FYE	Difference between Current Latest Est and DEC 2012 Budget Summary	Notes
Revenue	\$4,721,376	\$4,697,613	(\$23,763)	Finalized State Revenue, adj Int & Fundraising Rev
Rollover Grant Funds	\$148,202	\$145,640	(\$2,562)	
Total Revenue & Grant Rollover funds	\$4,869,578	\$4,843,253	(\$26,325)	
2012-2013 Expenses	\$ 4,729,282	\$4,520,886	(\$208,396)	Updated to Actual Expenses
Surplus	\$140,296	\$322,368	\$182,072	
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	\$476,030	\$460,932	(\$15,099)	Updated Expenses
2011-2012 RIF Accrued Payroll	\$238,405	\$238,405		
Projected EOY Available Balance (Surplus + Unrestricted Carry over - renovation cost & RIF Accrued PR)***	\$359,828	\$556,999	(\$223,495)	Of the carry over \$ 144,248.54 is restricted funds

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

FY 2013 Revenue and Available Funds Budget vs Actual as of 6/30/13

	2012-2013 Budget as of DEC 2012	Budget Notes	Actual as of June 2013
Unit Count State	\$3,459,795	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 4	\$3,479,583
Unit Count Local	\$571,994	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	\$83,300	All funds rec as of 11/30/12	\$83,300
Federal Grant\$ - New 2012/2013 \$			
consolidated application	\$ 346,056	DOE Est for 12-13 Reconfig will not effect until 13-14	\$ 346,063
RTTT	\$ 56,990	Portion for 2012/2013	\$ 56,991
SIG	\$ -	Reduced by 25% - This funding could decrease based on new regulations - No longer avail due to new regulations	\$ -
CACG	\$ 42,741	Grant for college incentive-Sr program-updated actual usage	\$ 42,741
Student Meal Revenue	\$ 97,500	Reduced by 25%	\$ 85,617
Cost Recovery	\$ 3,000	Nurse services	\$ 2,078
Fundraising	\$ 11,250	Revised in Jan 2013	\$ 1,255
Interest Income	\$ 11,250	Updated in Jan 13 based in current average	\$ 3,248
Aftercare Program	\$ 20,000	Increased due to program/space availability	\$ 18,906
Add'l State (Mentoring,Stipends,etc)	\$ 10,000		\$ 5,627
Misc	\$ 7,500	Summer School, Vending, Lifetouch, etc.	\$ 210
Total Projected Revenue FY 2013	4,721,376		4,697,613
Grant rollover restricted Funds	Est Rollover as of 7/1/12		Rollover as of 7/1/12
2012 Perkins - APPR 41015	\$ 4,772	Encumber by 12/31/12 Current Balance \$0	\$4,772
2012 IASA Title li - APPR 40114	\$ 2,642	Encumber by 11/01/13 Current Balance \$273	\$2,642
2012 Idea B - APPR 40564	\$ 43,782	Encumber by 3/31/13 SE staff & Para curr bal \$0	\$43,782
Ed Jobs - APPR 40360	\$37,876	Encumber by 12/15/12 - Student Support /IT will expend these funds current bal 0	\$37,876
2012 Title 1 & School Imp- APPR 40554	\$ 15,958	Encumber by 3/31/13 current balance 0	\$15,958
2012 Allocation RTTT - APPR 40192	\$ 36,186	Encumber by 6/13/14 current bal \$ 7,366.89	\$36,186
2011 IDEA Funds - 40564	\$ 1,001	Encumber by 12/31/12 Current Balance \$0	\$ 1,001
2011 School Imp - Title 1 40554	\$ 5,238	Encumber by 12/30/12 balance \$0	\$ 2,676
Misc Prior year grant balances	\$ 747	Revised in Jan 2013	\$ 747
Total restricted funds available for 2012/2013 use	\$ 148,202		\$ 145,640
Total Revenue & Available funds for 2012/2013 School Year	4,869,578		4,843,253

2012-2013 Expenses as of 6/30/13

Fiscal Year End

		Acct Title	June 2013 Exp	May 2013 Exp	April 2013 Exp	% LE	YTD Actual Exp as of June 2013	LE as of June 2013 (Final)	2012-2013 DEC Approved Budget	Diff bet LE and 2013 Budget	Notes
		Salaries									
1	51192 51157	Admin/Bus/IT Support	\$26,788	\$40,183	\$26,788	100%	\$352,474	\$352,474	\$352,598	(\$124)	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	\$112,616	\$168,924	\$117,983	100%	\$1,448,396	\$1,448,396	\$1,481,076	(\$32,680)	Red due to Emp Leave
3	51004 51104 51190	Paras	\$9,243	\$18,126	\$11,953	100%	\$147,393	\$147,393	\$160,370	(\$12,977)	1 full time Para covered with temp
4	51004	Temp Paras	\$7,984	\$11,932	\$5,768	100%	\$37,409	\$37,409	\$41,534	(\$4,125)	7 add Para Inst Supp App in nov prior to loss of cust units Rev start date
5	51176	Maintenance	\$6,866	\$9,956	\$6,666	100%	\$93,783	\$93,783	\$89,274	\$4,509	See 12-13 Payroll Tab 1% state inc
6	51194/95	Clerical	\$3,654	\$8,481	\$5,654	100%	\$71,286	\$71,286	\$73,503	(\$2,217)	See 12-13 Payroll Tab 1% state inc + 4% local
7	51101	Substitute Teachers	\$4,101	\$6,346	\$2,550	100%	\$40,848	\$40,848	\$26,000	\$14,848	Inc due to 3 emp w/ maternity/military leave
8	51109	Eper Athletic Sal		\$1,475	\$808	100%	\$6,417	\$6,417	\$8,350	(\$1,933)	MS Coaches and AD See Misc tab for details
9	51196	Paid Inservice EPER SS HB	\$15,810	\$1,747	\$298	100%	\$38,564	\$38,564	\$50,433	(\$11,869)	3 Paid IS days, CCS Stipends Summer School See misc tab Plus add \$10,000/State Funded Stipends
10	51111	Staff bonus			\$0	100%	\$26,600	\$26,600	\$26,600	\$0	
11	51009	Term Salary (retirement)		\$4,810		100%	\$10,247	\$10,247	\$5,437	\$4,810	Vac payout add sec payout in April
12											
13	Total Salaries		\$187,061	\$271,979	\$178,468	100%	\$2,273,415	\$2,273,415	\$2,315,176	(\$41,761)	

2012-2013 Expenses as of 6/30/13
Fiscal Year End

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14	OEC's										
15	52001	Pension - Employer 20.28%	\$35,457	\$50,507	\$33,573	100%	\$437,750	\$437,750	\$442,798	(\$5,048)	Due to emp days w/o pay
16	52002	Health Ins	\$37,652	\$39,099	\$39,393	100%	\$466,823	\$466,823	\$472,512	(\$5,689)	
17	52005	Workman's Comp (.0175)	\$3,274	\$4,760	\$3,123	100%	\$39,785	\$39,785	\$39,392	\$393	
18	52006	Social Security (.062)	\$11,384	\$16,614	\$10,847	100%	\$138,232	\$138,232	\$143,541	(\$5,309)	
19	52009	Unemployment (.0017)	\$318	\$462	\$303	100%	\$3,865	\$3,865	\$3,936	(\$71)	
20	52011	Dental Insurance	\$783	\$783	\$833	100%	\$9,237	\$9,237	\$8,670	\$567	
21	52016	Medicare (.0145)	\$2,663	\$3,886	\$2,537	100%	\$32,329	\$32,329	\$33,570	(\$1,241)	
22	52020	Flex credits					\$0	\$0		\$0	
23	Total Other Emp Costs		\$91,531	\$116,111	\$90,609	100%	\$1,128,020	\$1,128,020	\$1,144,419	(\$16,399)	Due to payroll changes
24											
25	Total Staffing Costs		\$278,592	\$388,090	\$269,077	100%	\$3,401,435	\$3,401,435	\$3,459,595	(\$58,159)	Due to payroll changes Some Ins Paid in 11/12 & Summer Sch paid in 13/14
26	Staff Related Exp										
27	56010 54003 54005	Staff Activity fees	\$51			100%	\$939	\$939	\$2,000	(\$1,061)	
28	55371	Tuition Remb				100%	\$10,766	\$10,766	\$15,750	(\$4,984)	Red by 37 %
29	55633	Exam Fees/Praxis Fees				100%	\$115	\$115	\$500	(\$385)	
30	Total Staff Related Exp		\$51	\$0	\$0	100%	\$11,820	\$11,820	\$18,250	(\$6,430)	

2012-2013 Expenses as of 6/30/13

Fiscal Year End

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31											
32	Contracted Services										
33	55000	Auditors		\$1,650	\$2,205	100%	\$24,275	\$24,275	\$22,000	\$2,275	Based on cost with single audit
34	55385	Speech	\$2,920	\$3,420	\$3,500	100%	\$31,290	\$31,290	\$40,000	(\$8,710)	No reduction due to student base
35	55000	Alt School/offsite				100%	\$217	\$217	\$3,500	(\$3,283)	
36	55000	Website/Tech				0%	\$0	\$0	\$750	(\$750)	
37	55000	Game Admin		\$105		100%	\$850	\$850	\$3,500	(\$2,650)	Only MS sports
38		Bank Fees	\$2,500			100%	\$2,500	\$2,500	\$5,500	(\$3,000)	Bond rating & BNY Mellon Fee (did not rec rating inv as of YE)
39	55051 55000	Other				100%	\$1,093	\$1,093	\$10,000	(\$8,908)	
40	55315	Psychologists	\$1,680	\$2,240	\$2,310	100%	\$17,500	\$17,500	\$16,200	\$1,300	Reduced by 40 %
41	55010	Therapists OT	\$675	\$793	\$338	100%	\$5,350	\$5,350	\$15,000	(\$9,650)	No reduction due to student base - 2011/2012 lower due to lack of provider for a period of time
42	55020	Legal Svcs	\$0	\$1,548	\$1,161	100%	\$2,912	\$2,912	\$15,000	(\$12,089)	
43	55051	Ed Consultants -- (PD Presenters)	\$0		\$6,000	100%	\$26,600	\$26,600	\$21,750	\$4,850	Reallocated funds from comp serv
44	55051	Business Consultant	\$1,938	\$4,336	\$0	100%	\$26,484	\$26,484	\$43,125	(\$16,641)	
45	55073	Computer Svc.				100%	\$448	\$448	\$30,000	(\$29,553)	Moved to Cap Equip & Ed Const
46		Contracted Counselor				100%	\$30,500	\$30,500	\$30,500	\$0	New service for this year - Communities in Schools
47	Total Contractual Services		\$9,713	\$14,091	\$15,514	100%	\$170,018	\$170,018	\$256,825	(\$86,807)	Reallocated funds after Dec in some cases

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48											
49		Add Student Related Exp									
50	54005	Travel	\$401			100%	\$860	\$860	\$3,000	(\$2,140)	Much less travel for Elm & MS
51	55647	Student Body Activity	\$3,636	\$149		100%	\$18,015	\$18,015	\$11,850	\$6,165	BPA Exp to be remb by Students - Adv recode to travel
52	55373	Student Tuition				100%	\$24,380	\$24,380	\$33,280	(\$8,900)	
53	55668	Student Travel-- School/home	\$34,006	\$17,003	\$17,003	100%	\$170,029	\$170,029	\$170,029	\$0	
54	55440 55434	Student Travel - Athletic & Other	\$1,167	\$540	\$815	100%	\$6,464	\$6,464	\$5,000	\$1,464	
55	56111	Food-Instut		\$7,966	\$9,461	100%	\$83,376	\$83,376	\$108,750	(\$25,374)	Did not rec May or June Billing until after closeout
56	56150 56157	Instructional Supplies	\$874	\$2,332	\$677	100%	\$40,483	\$40,483	\$43,750	(\$3,267)	Reduced by 25 % Inc books
57	55063	Tutoring				100%	\$2,376	\$2,376	\$23,000	(\$20,624)	No longer a requirement
58	55063	Educational Asst			\$5,250	100%	\$5,250	\$5,250	\$6,000	(\$750)	(testing programs)
59	56960	Athletic Supplies	\$375		\$44	100%	\$1,529	\$1,529	\$5,500	(\$3,971)	
60		Total Student Related Exp	\$40,458	\$27,989	\$33,250	100%	\$352,762	\$352,762	\$410,159	(\$57,397)	
62		Utilities									
63	55125	Telephone Svcs	\$77	\$91	\$627	100%	\$2,405	\$2,405	\$6,000	(\$3,595)	Based on Est of Pear building & Admin Reim (\$50 per mth)
64	55203	Electricity/Water	\$7,500	\$10,098	\$10,874	100%	\$109,815	\$109,815	\$95,000	\$14,815	Adj in Mar due to current average
65		Total Utilities	\$7,577	\$10,189	\$11,501	100%	\$112,220	\$112,220	\$101,000	\$11,220	

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66											
67		Repair & Maint									
68	55500 & 55510 55506	Building - Grounds Repair	\$395	\$5,101	\$1,049	100%	\$21,789	\$21,789	\$35,000	(\$13,211)	Jan - Moved \$5,000 to Cust supplies
69		Total Repair & Maint	\$395	\$5,101	\$1,049	100%	\$21,789	\$21,789	\$35,000	(\$13,211)	
70											
71		Other General Exp									
72	55452	Insurance	\$9,272			100%	\$23,617	\$23,617	\$22,000	\$1,617	
73	55400	Equip Rental (copier)	\$689	\$689	\$689	100%	\$7,481	\$7,481	\$8,272	(\$791)	
74	55610	Advertising	\$476	\$997	\$1,578	100%	\$8,329	\$8,329	\$8,000	\$329	
75	55631 55633	Assoc Dues and Conf	\$357	\$340	\$1,317	100%	\$10,275	\$10,275	\$7,500	\$2,775	Inc due to add memberships
76	55101	Postage	\$107	\$217	\$108	100%	\$2,782	\$2,782	\$4,000	(\$1,218)	
77	56000	Office Supplies	\$3,143	\$2,965	\$2,454	100%	\$27,790	\$27,790	\$22,500	\$5,290	
78	56141	Custodial Supplies	\$407	\$664	\$465	100%	\$12,571	\$12,571	\$10,000	\$2,571	Inc due to add bathroom & add students in building Jan Moved \$5000 from Maint
79	57010 56145	Cap Equip Comp Supplies		\$7,188	\$7,188	100%	\$19,909	\$19,909	\$27,453	(\$7,544)	March - \$ 15,000 from Comp Serv
80	57020	Inst Equip			\$578	100%	\$860	\$860	\$1,500	(\$640)	
81	55629 55630	Debt Service	\$56,363	\$28,181	\$28,076	100%	\$337,228	\$337,228	\$337,228	(\$0)	Based on Current Debit Service Agreement
82		Total Other General Exp	\$70,814	\$41,241	\$42,453	100%	\$450,841	\$450,841	\$448,453	\$2,388	
84		Total 2012-2013 Exp	\$407,601	\$486,703	\$372,845	100%	\$4,520,886	\$4,520,886	\$4,729,282	(\$208,396)	

2012-2013 Expenses as of 6/30/13

Fiscal Year End

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85											
86		School Restructure RIF Accrued Payroll & OEC's							2011-2012 Budget		Payroll and related expenses for RIF Employees
87	51104	Paras					\$4,304	\$4,304	\$4,304		
88	51100	Teachers					\$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					\$156,250	\$156,250	\$156,250		
92	52001	Pension - Employer 20.28%					\$31,688	\$31,688	\$31,688		
93	52005	Workman's Comp (.0175)					\$2,734	\$2,734	\$2,734		
94	52006	Social Security (.062)					\$9,688	\$9,688	\$9,688		
95	52009	Unemployment (.0017)					\$266	\$266	\$266		
96	52016	Medicare (.0145)					\$2,266	\$2,266	\$2,266		
97	52002	Health Ins					\$34,399	\$34,399	\$34,399		
98	52011	Dental Insurance					\$1,115	\$1,115	\$1,115		
99		Total OEC's					\$82,155	\$82,155	\$82,155		
100		Total 11-12 Accred RIF Payroll	\$0				\$238,405	\$238,405	\$238,405		

2012-2013 Expenses as of 6/30/13

Fiscal Year End

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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				100%	\$6,669	\$6,669	\$6,669	\$0	Reno Furnishings (caf/KN)
105	58300	EDIS - Reno Services				100%	\$426,849	\$426,849	\$430,413	(\$3,564)	Inc due to Impact fees Inc and \$8,775 Playground drainage
106	55500	Phones /Internet				100%	\$13,912	\$13,912	\$13,912	\$0	Collins
107	55073	Smartboard Relocation				100%	\$4,242	\$4,242	\$7,000	(\$2,759)	
108	55500	Rep/ Maint				100%	\$9,261	\$9,261	\$9,261	\$0	Alarm/Paint/ Trash ect Inc due to Alarm Inst
109	58300	Playground Drainage System						\$0	\$8,775	(\$8,775)	Included in EDIS budget
110	Total School Restructure Cost		\$0	\$0	\$0	100%	\$460,932	\$460,932	\$476,030	(\$15,099)	
111											
112		TOTAL EXPENSE	\$407,601	\$486,703	\$372,845	\$8	\$5,220,222	\$5,220,222	\$5,443,717	(\$223,495)	