

Today's Fresh Start Charter School

Multi-Year Budget – Table of Contents

Worksheet	Page(s)
Table of Contents.....	1
Multi-Year Budget Summary.....	2 – 4
Expenditure and Program Budget/Reconciliation Worksheets	
Compensation.....	5
Employee Benefits.....	6
Books & Supplies.....	7
Services & Operational Expenses.....	8 – 9
Key Variable Worksheets	
State Funding Factors	10
Federal and Local Funding Factors	11
Staffing Ratios and Assignment Projections.....	12 – 13
Salary and Wage Rate Projections.....	14
Mandatory and Optional Benefits, Cost Rate Projections.....	15
Books & Supplies, Input Variables and Cost Rate Projections.....	16
Services & Operational Expenses, Input Variables and Cost Rate Projections.....	17 – 18
Student Enrollment, ADA and Demographic Projections.....	19 – 20

Today's Fresh Start Charter School

Multi-Year Budget Summary

Ordinal Year Fiscal Year SACS Budget Type	Code	Year 0 2009-10 Second Interim	Year I 2010-11 Projected Budget	Year II 2011-12 Projected Budget	Year III 2012-13 Projected Budget
EXECUTIVE SUMMARY					
Key Budget and Financial Variables: Enrollment and ADA					
School Enrollment		548	650	705	745
School ADA at P-2		520	618	670	708
Ratio of P-2 ADA to Enrollment		95.0%	95.0%	95.0%	95.0%
A. Revenues:					
State Programs ^(a)		\$ 3,969,436	\$ 4,427,144	\$ 4,874,986	\$ 5,231,744
Federal Programs		383,106	258,108	280,168	296,052
Local Programs		3,030	-	-	-
Total Revenues		\$ 4,355,572	\$ 4,685,252	\$ 5,155,154	\$ 5,527,796
B. Expenditures:					
Certificated Salaries		\$ 1,430,738	\$ 2,041,625	\$ 2,224,750	\$ 2,367,005
Classified Salaries		1,009,946	927,000	964,400	1,002,400
Employee Benefits		515,047	489,611	525,831	556,100
Subtotal Compensation Costs		2,955,731	3,458,236	3,714,981	3,925,505
Books & Supplies		273,630	278,325	307,045	331,793
Services & Operational Expenses		862,831	913,055	941,813	972,004
Capital Outlay - Depreciation		34,349	34,349	34,349	34,349
Other Outgo		-	-	-	-
Direct Support/Indirect Costs		-	-	-	-
Total Expenditures		\$ 4,126,541	\$ 4,683,965	\$ 4,998,187	\$ 5,263,651
Net Operations: Sub Total		\$ 229,031	\$ 1,288	\$ 156,967	\$ 264,145
C. Other Financings/Sources/Uses					
Plus: Loans and Transfers In		\$ -	\$ -	\$ -	\$ -
Less: Transfers Out and Other Uses		-	-	-	-
Net: Total Other Financings		\$ -	\$ -	\$ -	\$ -
Total Net Change		\$ 229,031	\$ 1,288	\$ 156,967	\$ 264,145
Beginning Balance		2,895,550	3,124,581	3,125,869	3,282,835
Ending Balance		\$ 3,124,581	\$ 3,125,869	\$ 3,282,835	\$ 3,546,981

(a) Includes payments made via District for in-lieu property tax funding

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Multi-Year Budget Summary

Ordinal Year Fiscal Year SACS Budget Type Code	Year 0 2009-10 Second Interim	Year I 2010-11 Projected Budget	Year II 2011-12 Projected Budget	Year III 2012-13 Projected Budget
REVENUES				
State Programs				
Charter School General Purpose Block Grant Allocations ^(a)	\$ 2,640,998	\$ 2,969,664	\$ 3,292,087	\$ 3,566,401
Charter School Categorical Block Grant Allocations	364,356	246,422	272,609	295,153
California Lottery – Restricted Funds – Prop 20: Instructional Materials	7,968	8,955	9,712	10,263
California Lottery – Unrestricted Funds – Non-Prop 20	60,993	68,554	74,348	78,566
CA Primary (K-3) Class Size Reduction (E.C. 52120 et seq.)	398,412	448,140	457,380	446,000
Economic Impact Aid	192,357	305,598	347,425	378,954
Subtotal, Major State Programs	\$ 3,665,084	\$ 4,047,333	\$ 4,453,561	\$ 4,775,337
<i>(a) Includes payments made via District for in-lieu property tax funding</i>				
Other State Programs				
Arts and Music Block Grant				
Funding per K-12 ADA participant	-	9,659	10,697	11,573
Community-Based English Tutoring (CBET) Program (EC 315-3)	-	6,355	7,053	7,632
Secondary School Counselors	-	3,838	4,822	5,556
Special Education SELPA Funding	104,352	123,359	136,592	147,803
Charter School Facility Grant Program (SB740)	200,000	236,600	262,260	283,845
Subtotal, Other State Programs	\$ 304,352	\$ 379,811	\$ 421,425	\$ 456,408
Total State Programs	\$ 3,969,436	\$ 4,427,144	\$ 4,874,986	\$ 5,231,744
Federal Programs				
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected (B)	\$ 246,084	\$ 258,108	\$ 280,168	\$ 296,052
NCLB: Title IV, Part A, Safe & Drug-Free Schools and Communities	3,392	-	-	-
Other Federal Programs				
National School Lunch Program	133,630	-	-	-
Total Federal Programs	\$ 383,106	\$ 258,108	\$ 280,168	\$ 296,052
Local Programs				
Donations	\$ -	\$ -	\$ -	\$ -
Interest	3,030	-	-	-
Total Local Programs	\$ 3,030	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 4,355,572	\$ 4,685,252	\$ 5,155,154	\$ 5,527,796

Today's Fresh Start Charter School

Multi-Year Budget Summary

Budget Type	Ordinal Year Fiscal Year SACS Code	Year 0 2009-10 Second Interim	Year I 2010-11 Projected Budget	Year II 2011-12 Projected Budget	Year III 2012-13 Projected Budget
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,430,738	\$ 2,041,625	\$ 2,224,750	\$ 2,367,005
Classified Salaries	2000-2999	1,009,946	927,000	964,400	1,002,400
Employee Benefits	3000-3999	515,047	489,611	525,831	556,100
Books & Supplies	4000-4999	273,630	278,325	307,045	331,793
Services & Operational Expenses	5000-5999	862,831	913,055	941,813	972,004
Capital Outlay - Depreciation	6000-6999	34,349	34,349	34,349	34,349
Other Outgo	7100-7299	-	-	-	-
Direct Support/Indirect Costs	7300-7399	-	-	-	-
TOTAL EXPENDITURES		\$ 4,126,541	\$ 4,683,965	\$ 4,998,187	\$ 5,263,651
BUDGET SURPLUS/(DEFICIT)		\$ 229,031	\$ 1,288	\$ 156,967	\$ 264,145
OTHER FINANCING SOURCES/USES					
Interfund Transfers	8910-8929 7610-7629	-	-	-	-
Sources	8930-8979	-	-	-	-
Uses	7630-7699	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES		\$ -	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE		\$ 229,031	\$ 1,288	\$ 156,967	\$ 264,145
FUND BALANCE					
Beginning Fund Balance					
As of July 1, Unaudited	9791	2,895,550	3,124,581	3,125,869	3,282,835
Plus/(Minus) Audit Adjustments	9793	-	-	-	-
As of July 1, Audited		2,895,550	3,124,581	3,125,869	3,282,835
Other Restatements	9795	-	-	-	-
Net Beginning Balance		2,895,550	3,124,581	3,125,869	3,282,835
Ending Fund Balance, June 30		\$ 3,124,581	\$ 3,125,869	\$ 3,282,835	\$ 3,546,981
COMPONENTS FOR ENDING FUND BALANCE					
Designated Amounts					
Designated for Economic Uncertainty	9770	165,062	187,359	199,927	210,546
currently set at greater of \$55,000 or 4% of Total Expenditures:		4%	4%	4%	4%
Other Designations - Food Service Program	9780	-	150,000	150,000	150,000
Unappropriated Amount	9790	2,959,519	2,788,510	2,932,908	3,186,435
TOTAL COMPONENTS FOR ENDING FUND BALANCE		\$ 3,124,581	\$ 3,125,869	\$ 3,282,835	\$ 3,546,981

Today's Fresh Start Charter School

Expenditures Worksheet – Compensation

Budget Type	Ordinal Year Fiscal Year SACS Code	Year 0 2009–10 Second Interim	Year I 2010–11 Projected Budget	Year II 2011–12 Projected Budget	Year III 2012–13 Projected Budget
Certificated Salaries	1000-1999				
Certificated Teacher Salaries	1100-1199				
Teachers – Regular Program	1100	1,430,738	1,488,000	1,696,600	1,816,500
Other Teacher Salaries					
Teacher – Combo Class	1110	-	48,000	-	-
Teacher – Special Education	1110	-	56,000	58,200	60,500
Substitute Teacher Costs					
Day-to-Day Substitutes	1130	-	37,125	40,950	43,805
Total Certificated Teacher Salaries	1000-1199	\$ 1,430,738	\$ 1,629,125	\$ 1,795,750	\$ 1,920,805
Other Certificated Employee Salaries					
Pupil Support Salaries	12xx				
Counselor	1211	-	45,000	46,800	48,700
Psychologist	1241	-	62,500	65,000	67,600
Subtotal	12xx	\$ -	\$ 107,500	\$ 111,800	\$ 116,300
School Administrator Salaries	13xx				
Principal	1341	-	65,000	67,600	70,300
Vice Principal	1351	-	240,000	249,600	259,600
Subtotal	13xx	\$ -	\$ 305,000	\$ 317,200	\$ 329,900
TOTAL CERTIFICATED SALARIES	1000-1999	\$ 1,430,738	\$ 2,041,625	\$ 2,224,750	\$ 2,367,005
Classified Compensation Costs	2000-2999				
Classified Salaries	2000-2999				
Non-Certificated Instructional Salaries	21xx				
Paraprofessional	2111	241,000	200,000	208,000	216,000
Teacher Assistant	2121	-	60,000	62,400	64,800
Subtotal	21xx	\$ 241,000	\$ 260,000	\$ 270,400	\$ 280,800
Pupil Support Salaries	22xx				
Maintenance	2261	110,000	135,000	140,400	145,800
Other (Identify)	2291	-	-	-	-
Subtotal	22xx	\$ 110,000	\$ 135,000	\$ 140,400	\$ 145,800
Administrator Salaries	23xx				
Site Coordinator	2341	400,952	50,000	52,000	54,100
Superintendent	23x1	-	173,000	179,900	187,100
Subtotal	23xx	\$ 400,952	\$ 223,000	\$ 231,900	\$ 241,200
Clerical, Technical & Other Office Employee Salaries	24xx				
Administrative Assistant	2421	-	70,000	72,800	75,700
Clerk	2441	257,994	192,000	200,000	208,000
Computer Technical Support Staff	2451	-	47,000	48,900	50,900
Subtotal	24xx	\$ 257,994	\$ 309,000	\$ 321,700	\$ 334,600
Subtotal Classified Salaries Cost		\$ 1,009,946	\$ 927,000	\$ 964,400	\$ 1,002,400
TOTAL ALL CLASSIFIED WAGES	2000-2999	\$ 1,009,946	\$ 927,000	\$ 964,400	\$ 1,002,400

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Expenditures Worksheet – Employee Benefits

Ordinal Year Fiscal Year SACS Budget Type Code	Year 0 2009–10 Second Interim	Year I 2010–11 Projected Budget	Year II 2011–12 Projected Budget	Year III 2012–13 Projected Budget
Retirement Options				
Social Security	\$ 146,441	\$ 184,055	\$ 197,727	\$ 208,903
Alternative Retirement	-	-	-	-
Total Retirement Costs	\$ 146,441	\$ 184,055	\$ 197,727	\$ 208,903
Other Mandatory Benefits				
Medicare	\$ 35,390	\$ 43,045	\$ 46,243	\$ 48,856
State Unemployment (SUI/SEF)	67,716	21,374	22,962	24,260
Worker's Compensation (WC)	51,500	91,137	97,907	103,441
Total Mandatory Benefit Costs	\$ 154,606	\$ 155,556	\$ 167,111	\$ 176,557
Health Benefits				
Combined H/D/V estimate	\$ 214,000	\$ 150,000	\$ 160,992	\$ 170,640
Other (Identify)	-	-	-	-
Total Health Benefit Costs	\$ 214,000	\$ 150,000	\$ 160,992	\$ 170,640
Total Benefit Costs	\$ 515,047	\$ 489,611	\$ 525,831	\$ 556,100

Today's Fresh Start Charter School

Expenditures Worksheet – Books and Supplies

Budget Type	Ordinal Year Fiscal Year SACS Code	Year 0 2009–10 Second Interim	Year I 2010–11 Projected Budget	Year II 2011–12 Projected Budget	Year III 2012–13 Projected Budget
Approved Textbooks and Core Curricula Materials					
Textbooks (students)	4100	-	195,000	216,576	235,040
Textbooks (teachers)	4100	-	-	-	-
Other (Identify)	4100	50,000	-	-	-
Subtotal, Approved Textbooks and Core Curricula Materials		\$ 50,000	\$ 195,000	\$ 216,576	\$ 235,040
Books and Other Reference Materials					
Library Books	4200	-	-	-	-
Other Books (students)	4200	-	-	-	-
Other Books (teachers)	4200	-	-	-	-
Other (Identify)	4200	-	-	-	-
Subtotal, Books and Other Reference Materials		\$ -	\$ -	\$ -	\$ -
Materials and Supplies					
Custodial Supplies	4300	-	-	-	-
Instructional Supplies	4310	-	49,575	55,040	59,705
Office Supplies	4320	-	9,750	10,829	11,749
Other: Annual Amount	4360	90,000	24,000	24,600	25,300
Subtotal, Materials and Supplies		\$ 90,000	\$ 83,325	\$ 90,469	\$ 96,753
Non Capitalized Equipment					
A/V equipment: Tape/CD Player	4400	-	-	-	-
Other Replacement Allocation	4400	-	-	-	-
Subtotal, Non Capitalized Equipment		\$ -	\$ -	\$ -	\$ -
Food for Student Nutrition					
NSLP Meal costs	4400	-	-	-	-
After-School Program Snacks	4700	-	-	-	-
Food Service Program	4700	133,630	-	-	-
Subtotal, Food for Student Nutrition		\$ 133,630	\$ -	\$ -	\$ -
Total Books & Supplies		\$ 273,630	\$ 278,325	\$ 307,045	\$ 331,793

Today's Fresh Start Charter School

Expenditures Worksheet – Services and Operational Expenses

Ordinal Year Fiscal Year	Year 0 2009–10	Year I 2010–11	Year II 2011–12	Year III 2012–13	
SACS Code	Second Interim	Projected Budget	Projected Budget	Projected Budget	
Budget Type					
Personal Services of Instructional Consultants, Lecturers & Others					
Instructional Consultant - Special Education	5101	71,500	10,000	10,240	10,520
Education Consultant	5102	-	20,000	20,520	21,120
Professional Development Consultant	5199	-	49,200	50,400	51,720
Subtotal of Personal Services of Instructional Consultants, Lect		\$ 71,500	\$ 79,200	\$ 81,160	\$ 83,360
Travel and Conference					
Conferences	5210	15,450	10,000	10,240	10,520
Mileage	5220	-	2,000	2,048	2,103
Travel	5230	-	3,300	3,379	3,470
Subtotal of Travel and Conference		\$ 15,450	\$ 15,300	\$ 15,667	\$ 16,093
Dues and Memberships					
(CCSA) California Charter Schools Association	5310	-	2,600	2,891	3,136
Other (Identify)	5340	-	-	-	-
Subtotal of Dues and Memberships		\$ -	\$ 2,600	\$ 2,891	\$ 3,136
Insurance					
	5400	61,285	55,998	62,195	67,497
Operation and Housekeeping Services					
Custodial, Gardening & Maintenance Services	5510	-	1,700	1,740	1,790
Fire Extinguisher Maintenance Service	5520	-	-	-	-
Security Alarm Monitoring Service	5530	-	-	-	-
Pest Control Service	5540	-	-	-	-
Utilities					
Electricity	5553	-	33,300	34,080	35,040
Gas	5552	-	19,620	20,040	20,640
Combined Estimate	5550	41,715	-	-	-
Subtotal of Utilities		41,715	52,920	54,120	55,680
Subtotal of Operation and Housekeeping Services		\$ 41,715	\$ 54,620	\$ 55,860	\$ 57,470
Rentals, Leases, Repairs and Noncapitalized Improvements					
Copier/Equipment (lease/rental)	5610	50,643	15,600	15,972	16,404
Computers and printers	5620	-	24,000	24,480	25,200
Property (lease/rental)	5630	328,686	398,076	407,640	418,680
Subtotal of Rentals, Leases, Repairs and Noncapitalized Improv		\$ 379,329	\$ 437,676	\$ 448,092	\$ 460,284

Today's Fresh Start Charter School

Expenditures Worksheet – Services and Operational Expenses

Ordinal Year Fiscal Year	Year 0 2009–10	Year I 2010–11	Year II 2011–12	Year III 2012–13	
SACS Code	Second Interim	Projected Budget	Projected Budget	Projected Budget	
Budget Type					
Professional/Consulting Services and Operating Expenses					
Accounting	5801	-	18,000	18,480	18,960
Advertising	5802	-	10,000	10,236	10,512
Audit Services	5803	12,000	12,000	12,240	12,600
Business Services	5804	-	73,000	73,000	73,000
Credentialing	58xx	-	5,000	5,120	5,260
District Financial Oversight Fee	5805	31,977	32,161	35,647	38,616
Field Trips	58xx	-	3,000	3,070	3,150
Fingerprinting	58xx	-	3,000	3,255	3,456
Legal Services	5808	52,375	30,000	30,720	31,560
Medical Physical	58xx	-	16,000	17,160	18,170
Noninstructional Consultant Services	58xx	92,700	-	-	-
Other Operating Expenses	58xx	104,500	-	-	-
Printing	58xx	-	5,000	5,120	5,260
Student Information Services	5811	-	12,000	12,240	12,600
Temporary Services	58xx	-	30,000	30,720	31,560
Web Design & Hosting	5813	-	1,500	1,540	1,580
Subtotal of Professional/Consulting Services and Operating Exp		\$ 293,552	\$ 250,661	\$ 258,548	\$ 266,284
Communications					
Postage and Shipping	5930	-	5,000	5,160	5,280
Telephone	5910	-	12,000	12,240	12,600
Subtotal of Communications		\$ -	\$ 17,000	\$ 17,400	\$ 17,880
Total Services & Operational Expenses		\$ 862,831	\$ 913,055	\$ 941,813	\$ 972,004

Today's Fresh Start Charter School

Key Variables Worksheet — State Funding Data

Ordinal Year Fiscal Year Budget Type	Year 0 2009–10 Second Interim	Year I 2010–11 Projected Budget	Year II 2011–12 Projected Budget	Year III 2012–13 Projected Budget	Comments
Financial Projection Factors					
Statutory COLA	4.25%	-0.39%	2.10%	2.40%	(used to project annual revenue increases)
<i>current as of</i>	05/20/10	05/20/10	05/20/10	05/20/10	
Special Education Base Deficit	0.00%	0.00%	0.00%	0.00%	
Categorical COLA	0.00%	-0.38%	1.80%	2.40%	for comparison to Statutory COLA
Transportation COLA	2.60%	2.60%	2.60%	2.60%	for comparison to Statutory COLA
California CPI	0.80%	2.00%	2.40%	2.70%	(used to project annual expense increases)
California Funding Deficit Factor	88.59%	100.00%	100.00%	100.00%	(used to project annual revenue increases)
Charter School General Purpose Block Grant Allocations					
Grades K–3	\$ 5,042	\$ 4,769	\$ 4,869	\$ 4,986	Annual revenue per P-2 ADA
Grades 4–6	\$ 5,117	\$ 4,841	\$ 4,943	\$ 5,062	Annual revenue per P-2 ADA
Grades 7–8	\$ 5,268	\$ 4,980	\$ 5,085	\$ 5,207	Annual revenue per P-2 ADA
Charter School Categorical Block Grant Allocations					
Grades K–3	\$ 456	\$ 399	\$ 407	\$ 417	Annual revenue per P-2 ADA
Grades 4–6	\$ 456	\$ 399	\$ 407	\$ 417	Annual revenue per P-2 ADA
Grades 7–8	\$ 456	\$ 399	\$ 407	\$ 417	Annual revenue per P-2 ADA
Categorical Deficit Factor	91%	100%	100%	100%	Applied to revenue factors above
California Lottery					
Note: Lottery Funding is not tied to the Statutory COLA, depending instead on actual lottery sales.					
Restricted Funds – Prop 20: Instructional Materials	\$ 14.50	\$ 14.50	\$ 14.50	\$ 14.50	Annual revenue per prior year actual ADA
Unrestricted Funds – Non-Prop 20	\$ 111.00	\$ 111.00	\$ 111.00	\$ 111.00	Annual revenue per prior year actual ADA
CA Primary (K-3) Class Size Reduction (E.C. 52)					
Full Day Program	\$ 1,071	\$ 1,067	\$ 1,089	\$ 1,115	Annual revenue per pupil in program, grades K-3
Half Day Program	\$ 535	\$ 533	\$ 544	\$ 557	Annual revenue per pupil in program, grades K-3
In Lieu of Economic Impact Aid (revised per A)					
Per Eligible Student (ED + EL + bonus factor)	\$ 319	\$ 318	\$ 325	\$ 333	Startup charters will receive Y1 funds based on current year
(a) minimum grant amount, 1-9 students	\$ 5,007	\$ 4,987	\$ 5,092	\$ 5,214	For schools with fewer than 10 qualifying pupils
(b) minimum grant, 10 or more students	\$ 8,676	\$ 8,642	\$ 8,823	\$ 9,035	For schools with 10 or more qualifying pupils
Other State Programs					
Arts and Music Block Grant					
Funding per K-12 ADA participant	\$ 15.70	\$ 15.64	\$ 15.97	\$ 16.35	Annual revenue per P-2 ADA
Minimum Grant (20+ students)	\$ 3,290	\$ 3,280	\$ 3,350	\$ 3,430	
Community-Based English Tutoring (CBET) Program	\$ 32.72	\$ 32.59	\$ 33.27	\$ 34.07	Annual revenue per English Learner
Secondary School Counselors	\$ 59.27	\$ 59.04	\$ 60.28	\$ 61.73	Annual revenue per G7-12 CBEDS; minimum funding does
Special Education SELPA Funding	\$ 200.52	\$ 199.74	\$ 203.93	\$ 208.82	AB602 funds; funding rate/ADA varies by SELPA
Charter School Facility Grant Program (SB740)	\$ 364.96	\$ 364.00	\$ 372.00	\$ 381.00	

Source: Global COLA Tables 2009.xlsx: GV_State

05/20/10

Today's Fresh Start Charter School

Key Variables Worksheet — Federal Funding Data

Ordinal Year	Year 0	Year I	Year II	Year III	
Fiscal Year	2009-10	2010-11	2011-12	2012-13	
Budget Type	Second Interim	Projected Budget	Projected Budget	Projected Budget	Comments
Financial Projection Factors					
Federal Consumer Price Index	2.20%	2.20%	2.20%	2.20%	Source: < http://www.cbo.gov/ > (Budget and (same as above) (same as above) (same as above) (same as above) (same as above)
<i>current as of</i>	05/20/10	05/20/10	05/20/10	05/20/10	
GDP Price Index	1.80%	1.80%	1.80%	1.80%	
Employment Cost Index	3.30%	3.30%	3.30%	3.30%	
Unemployment Rate	5.00%	5.00%	5.00%	5.00%	
Three-Month Treasury Bill Rate	4.40%	4.40%	4.40%	4.40%	
Ten-Year Treasury Note Rate	3.70%	4.00%	4.40%	4.60%	
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected					
Base Allocation	\$ 465	\$ 441	\$ 441	\$ 441	Annual revenue per eligible pupil (varies by Estimated
Percentage of Eligible Students	0%	90%	90%	90%	

Key Variables Worksheet — Local Funding Data

Ordinal Year	Year 0	Year I	Year II	Year III	
Fiscal Year	2009-10	2010-11	2011-12	2012-13	
Budget Type	Second Interim	Projected Budget	Projected Budget	Projected Budget	Comments
Local Revenue Variables					
Local Cost of Living Allowance	0.80%	2.00%	2.40%	2.70%	
<i>current as of</i>	05/20/10	05/20/10	05/20/10	05/20/10	
Donations					
(Identify)	\$ -	\$ -	\$ -	\$ -	
(Identify)	-	-	-	-	
Total Donations	\$ -	\$ -	\$ -	\$ -	
Interest					
Annual Interest Income	\$ 3,030	\$ -	\$ -	\$ -	
Other Local Programs					
(Identify)	\$ -	\$ -	\$ -	\$ -	

Today's Fresh Start Charter School

Key Variables Worksheet — School Staffing Data

Ordinal Year Fiscal Year	Year 0 2009–10	Year I 2010–11	Year II 2011–12	Year III 2012–13	
Budget Type	Second Interim	Projected Budget	Projected Budget	Projected Budget	Comments
Certificated Staff					
Teacher Staffing Ratios					
Teachers – Regular Program					
Kindergarten	1/20	1/20	1/20	1/20	
1st Grade	1/20	1/20	1/20	1/20	
2nd Grade	1/20	1/20	1/20	1/20	
3rd Grade	1/20	1/20	1/20	1/20	
4th Grade	1/25	1/25	1/25	1/25	
5th Grade	1/25	1/25	1/25	1/25	
6th Grade	1/25	1/25	1/25	1/25	
7th Grade	1/25	1/25	1/25	1/25	
8th Grade	1/25	1/25	1/25	1/25	
Teachers – Other Certificated (Electives, Special Education, etc.)					
Combo Class	-	1/650	-	-	
Special Education	1/548	1/650	1/705	1/745	
Teacher Staffing Projection					
Teachers – Regular Program (FTE)					
Kindergarten	6.00	7.00	4.00	4.00	
1st Grade	6.00	5.00	7.00	4.00	
2nd Grade	5.00	5.00	5.00	7.00	
3rd Grade	5.00	4.00	5.00	5.00	
4th Grade	2.00	3.00	4.00	4.00	
5th Grade	2.00	2.00	3.00	4.00	
6th Grade	2.00	2.00	2.00	3.00	
7th Grade	2.00	2.00	2.00	2.00	
8th Grade	2.00	1.00	2.00	2.00	
Subtotal, Regular Programs	32.00	31.00	34.00	35.00	
Teachers – Other Certificated (Electives, Special Education, etc.)					
Combo Class	-	1.00	-	-	
Special Education	1.00	1.00	1.00	1.00	
Subtotal, Other Certificated Teachers	1.00	2.00	1.00	1.00	
Total All Teachers	33.00	33.00	35.00	36.00	
Other Certificated Employee Staffing (FTEs)					
Pupil Support Staffing					
Counselor	1.00	1.00	1.00	1.00	
Librarian	1.00	1.00	1.00	1.00	
Psychologist	1.00	1.00	1.00	1.00	
School Administrator Staffing					
Principal	1.00	1.00	1.00	1.00	
Vice Principal	4.00	4.00	4.00	4.00	
Subtotal Certificated (Non-Teaching) FTEs	8.00	8.00	8.00	8.00	
Total Certificated Staff	41.00	41.00	43.00	44.00	

Today's Fresh Start Charter School

Key Variables Worksheet — School Staffing Data

Ordinal Year Fiscal Year	Year 0 2009-10	Year I 2010-11	Year II 2011-12	Year III 2012-13	
Budget Type	Second Interim	Projected Budget	Projected Budget	Projected Budget	Comments
Classified Employee Staffing (FTEs)					
Classified Salaried Staff					
Non-Certificated Instructional Staffing					
Paraprofessional	10.00	10.00	10.00	10.00	
Teacher Assistant	4.00	4.00	4.00	4.00	
Pupil Support Staffing					
Maintenance	9.00	9.00	9.00	9.00	
Other (Identify)	-	-	-	-	
Administrator Staffing					
Site Coordinator	1.00	1.00	1.00	1.00	
Superintendent	1.00	1.00	1.00	1.00	
Clerical, Technical & Other Office Employee Staffing					
Administrative Assistant	1.00	1.00	1.00	1.00	
Clerk	8.00	8.00	8.00	8.00	
Computer Technical Support Staff	1.00	1.00	1.00	1.00	
Total Salaried Site Staff	35.00	35.00	35.00	35.00	
Total All Staff	76.00	76.00	78.00	79.00	

Today's Fresh Start Charter School

Key Variables Worksheet — Staff Compensation Data

Ordinal Year Fiscal Year	Year 0 2009-10	Year I 2010-11	Year II 2011-12	Year III 2012-13	
SACS Budget Type Code	Second Interim	Projected Budget	Projected Budget	Projected Budget	Comments
Salary and Wage COLA Table					all wage increases are per Salary COLA
CA CPI (reference value)	0.8%	2.0%	2.4%	2.7%	copied from KV_State
School Seniority COLA	2.0%	2.0%	2.0%	2.0%	annual retention increase
Subtotal	2.8%	4.0%	4.4%	4.7%	sum of preceding components
Maximum COLA School will pay	4.0%	4.0%	4.0%	4.0%	(limit for cost containment)
Total Annual Salary COLA	2.8%	4.0%	4.0%	4.0%	
Teacher Salaries					
Average Teacher Cost – Regular	1110	\$ 43,356	\$ 48,000	\$ 49,900	\$ 51,900
Teacher Hourly Equivalent Rate	1120	\$ 34.41	\$ 38.10	\$ 39.60	\$ 41.19
Substitute Teacher Cost per Day	1130	\$ -	\$ 125	\$ 130	\$ 135
Teacher Daily Equivalent Rate	1120	\$ 241	\$ 267	\$ 277	\$ 288
Other Teacher Salaries					
Teacher – Combo Class	1110	\$ 43,356	\$ 48,000	\$ 49,900	\$ 51,900
Teacher – Special Education	1110	\$ -	\$ 56,000	\$ 58,200	\$ 60,500
Pupil Support Salaries					
Counselor	1211	\$ -	\$ 45,000	\$ 46,800	\$ 48,700
Psychologist	1241	\$ -	\$ 62,500	\$ 65,000	\$ 67,600
School Administrator Salaries					
Principal	1341	\$ -	\$ 65,000	\$ 67,600	\$ 70,300
Vice Principal	1351	\$ -	\$ 60,000	\$ 62,400	\$ 64,900
Classified Employee Salaries					
Non-Certificated Instructional Salaries					
Paraprofessional	2111	\$ 24,100	\$ 20,000	\$ 20,800	\$ 21,600
Teacher Assistant	2121	\$ -	\$ 15,000	\$ 15,600	\$ 16,200
Pupil Support Salaries					
Maintenance	2261	\$ 12,222	\$ 15,000	\$ 15,600	\$ 16,200
Other (Identify)	2291	\$ -	\$ -	\$ -	\$ -
Administrator Salaries					
Site Coordinator	2341	\$ 400,952	\$ 50,000	\$ 52,000	\$ 54,100
Superintendent	23x1	\$ -	\$ 173,000	\$ 179,900	\$ 187,100
Clerical, Technical & Other Office Employees					
Administrative Assistant	2421	\$ -	\$ 70,000	\$ 72,800	\$ 75,700
Clerk	2441	\$ 32,249	\$ 24,000	\$ 25,000	\$ 26,000
Computer Technical Support Staff	2451	\$ -	\$ 47,000	\$ 48,900	\$ 50,900

Today's Fresh Start Charter School

Key Variables Worksheet — Employee Benefit Data

Budget Type	Ordinal Year Fiscal Year	Year 0 2009-10 Second Interim	Year I 2010-11 Projected Budget	Year II 2011-12 Projected Budget	Year III 2012-13 Projected Budget	Comments
Retirement Options						
	N	0.00%	0.00%	0.00%	0.00%	paid to all certificated employees
	N	0.00%	0.00%	0.00%	0.00%	paid to all certificated employees
	N	0.00%	0.00%	0.00%	0.00%	paid to all classified employees
	Y	6.20%	6.20%	6.20%	6.20%	paid to <i>all</i> employees (no STRS/PERS)
	N	0.00%	0.00%	0.00%	0.00%	paid to participants to be described
Other Mandatory Benefits						
	Y	1.45%	1.45%	1.45%	1.45%	No limit on contribution; both employee and employer must pay.
	Y	0.33%	0.72%	0.72%	0.72%	
	Y	2.11%	3.07%	3.07%	3.07%	
Health Benefits						
	Y	4.5%	4.3%	4.8%	4.8%	Source: Center for Medicaid/Medicare Services
	n/a	7.0%	7.0%	7.0%	7.0%	
	n/a	4.5%	4.3%	4.8%	4.8%	
Apportionment of Benefit Costs						
	Y	\$ 235	\$ 164	\$ 172	\$ 180	Combined monthly award per 0.75+FTE for health, dental & vision benefits.
	N	-	-	-	-	

Today's Fresh Start Charter School

Key Variables Worksheet — Books & Supplies

Ordinal Year Fiscal Year	Year 0 2009–10	Year I 2010–11	Year II 2011–12	Year III 2012–13		
SACS Code	Second Interim	Projected Budget	Projected Budget	Projected Budget		
Budget Type	Code				Comments	
Approved Textbooks and Core Curricula Materials						
	4100	\$ -	\$ 300.00	\$ 307.20	\$ 315.49	Annual amount per student
	4100	-	-	-	-	Annual amount per new teacher
	4100	50,000	-	-	-	Annual amount for all texts
Books and Other Reference Materials						
	4200	\$ -	\$ -	\$ -	\$ -	Annual amount per new student
	4200	-	-	-	-	Annual amount per new student
	4200	-	-	-	-	Annual amount per new teacher
	4200	-	-	-	-	
Materials and Supplies						
	4300	\$ -	\$ -	\$ -	\$ -	Annual amount per student
	4310	-	75.00	76.80	78.87	Annual amount per student
	4310	-	25.00	25.60	26.29	Annual amount per teacher
	4320	-	15.00	15.36	15.77	Annual amount per student
	4360	90,000	24,000	24,600	25,300	Annual amount
Non Capitalized Equipment						
	4400	-	\$ -	\$ -	\$ -	replace every 5 years
		-	-	-	-	
	4400	-	-	-	-	
Food for Student Nutrition						
	4700	-	-	-	-	
	4700	-	-	-	-	
	4700	133,630	-	-	-	

Today's Fresh Start Charter School

Key Variables Worksheet — Operating Costs

Ordinal Year Fiscal Year	Year 0 2009-10	Year I 2010-11	Year II 2011-12	Year III 2012-13		
SACS Code	Second Interim	Projected Budget	Projected Budget	Projected Budget		
Budget Type					Comments	
Personal Services of Instructional Consultants, Lecturers & Others						
Instructional Consultant - Special Education	5101	\$ 71,500	\$ 10,000	\$ 10,240	\$ 10,520	Estimated annual cost
Education Consultant	5102	-	1,667	1,710	1,760	Estimated monthly expense (12 mos/yr)
Professional Development Consultant	5199	-	4,100	4,200	4,310	Estimated monthly expense (10 mos/yr)
Travel and Conference						
Conferences	5210	\$ -	\$ 10,000	\$ 10,240	\$ 10,520	Estimated annual cost
Mileage	5220	-	2,000	2,048	2,103	Estimated annual cost
Travel	5230	-	3,300	3,379	3,470	Estimated annual cost
Other: Combined Estimate	5200	15,450	-	-	-	Estimated annual cost
Dues and Memberships						
(CCSA) California Charter Schools Association	5310	\$ -	\$ 4.00	\$ 4.10	\$ 4.21	Estimated annual cost per pupil
Other (Identify)	5340	-	-	-	-	Estimated annual cost
Insurance						
Combined Estimate	5400	\$ 111.83	\$ 86.15	\$ 88.22	\$ 90.60	Estimated annual cost per pupil
Operation and Housekeeping Services						
Custodial, Gardening & Maintenance Services	5510	\$ -	\$ 170	\$ 174	\$ 179	Estimated monthly expense (10 mos/yr)
Fire Extinguisher Maintenance Service	5520	-	-	-	-	Estimated monthly expense (12 mos/yr)
Security Alarm Monitoring Service	5530	-	-	-	-	Estimated monthly expense (12 mos/yr)
Pest Control Service	5540	-	-	-	-	Estimated monthly expense (12 mos/yr)
Utilities						
Electricity	5553	\$ -	\$ 2,775	\$ 2,840	\$ 2,920	Estimated monthly expense
Gas	5552	-	1,635	1,670	1,720	Estimated monthly expense
Combined Estimate	5550	3,476	-	-	-	Estimated monthly expense

Today's Fresh Start Charter School

Key Variables Worksheet — Operating Costs

Ordinal Year Fiscal Year	Year 0 2009–10	Year I 2010–11	Year II 2011–12	Year III 2012–13		
SACS Code	Second Interim	Projected Budget	Projected Budget	Projected Budget		
Budget Type					Comments	
Rentals, Leases, Repairs and Noncapitalized Improvements						
Copier/Equipment (lease/rental)	5610	\$ 4,220	\$ 1,300	\$ 1,331	\$ 1,367	Estimated monthly expense
Computers and printers	5620	-	2,000	2,040	2,100	Estimated monthly expense
Property (lease/rental)	5630	27,391	33,173	33,970	34,890	Estimated monthly expense
Site #1		-	4,410	4,520	4,640	(no explanation)
Site #2		-	2,445	2,500	2,570	(no explanation)
Site #3		-	25,618	26,230	26,940	(no explanation)
Site #4		-	700	720	740	parking
Professional/Consulting Services & Operating Expenses						
District Financial Oversight Fee Rate	5805	1.0%	1.0%	1.0%	1.0%	Percentage of Combined State Grant funds
Accounting	5801	\$ -	\$ 1,500	\$ 1,540	\$ 1,580	Estimated monthly expense
Advertising	5802	-	833	853	876	Estimated monthly expense
Audit Services	5803	1,000	1,000	1,020	1,050	Estimated monthly expense
Business Services	5804	-	73,000	73,000	73,000	Estimated annual cost
Credentialing	58xx	-	5,000	5,120	5,260	Estimated annual cost
Field Trips	58xx	-	3,000	3,070	3,150	Estimated annual cost
Fingerprinting	58xx	-	91	93	96	Estimated annual cost per teacher
Legal Services	5808	4,365	2,500	2,560	2,630	Estimated monthly expense
Medical Physical	58xx	-	211	220	230	Estimated annual cost per staff
Noninstructional Consultant Services	58xx	92,700	-	-	-	Estimated annual cost
Other Operating Expenses	58xx	104,500	-	-	-	Estimated annual cost
Printing	58xx	-	5,000	5,120	5,260	Estimated annual cost
Student Information Services	5811	-	1,000	1,020	1,050	Estimated monthly expense
Temporary Services	58xx	-	2,500	2,560	2,630	Estimated monthly expense
Web Design & Hosting	5813	-	1,500	1,540	1,580	Estimated annual cost
Communications						
Postage and Shipping	5930	\$ -	\$ 417	\$ 430	\$ 440	Estimated monthly expense
Telephone	5910	-	1,000	1,020	1,050	Estimated monthly expense

Today's Fresh Start Charter School

Key Variables Worksheet — Student Enrollment Data

Year Fiscal Year	Year 0 2009-10 Second Interim	Year I 2010-11 Projected Budget	Year II 2011-12 Projected CBEDS	Year III 2012-13 Projected CBEDS
Summary of All Enrollment by Grade				
Kindergarten	101	140	80	80
1st Grade	105	100	140	80
2nd Grade	81	100	100	140
3rd Grade	85	80	100	100
4th Grade	34	75	80	100
5th Grade	33	50	75	80
6th Grade	50	40	50	75
7th Grade	29	40	40	50
8th Grade	30	25	40	40
Total	548	650	705	745
Summary of All Enrollment by Grade Group				
Grades K-3	372	420	420	400
Grades 4-6	117	165	205	255
Grades 7-8	59	65	80	90
Total	548	650	705	745

Key Variables Worksheet — ADA Data

Year Fiscal Year	Year 0 2009-10 P-2 Actual	Year I 2010-11 P-2 Estimate	Year II 2011-12 P-2 Estimate	Year III 2012-13 P-2 Estimate
Total Combined ADA Ratio				
Grades K-3	0.94	0.95	0.95	0.95
Grades 4-6	0.98	0.95	0.95	0.95
Grades 7-8	0.93	0.95	0.95	0.95
Total ADA				
Grades K-3	351	399	399	380
Grades 4-6	115	157	195	242
Grades 7-8	55	62	76	86
Total ADA	520	618	670	708

Today's Fresh Start Charter School

Key Variables Worksheet — Student Demographics Data

Year Fiscal Year	Year 0 2009–10 Second Interim	Year I 2010–11 Projected CBEDS	Year II 2011–12 Projected CBEDS	Year III 2012–13 Projected CBEDS
Variables				
Special Population Data Counts				
Total All Pupils				
English Language Learner	164.0	195.0	212.0	224.0
Federal Poverty Eligible	493.0	585.0	635.0	671.0
EIA Disadvantaged Pupil Count	493.0	749.0	830.0	883.0
= sum of prior-year EL and current-year FP counts				
EIA Pupil Concentration Factor	110.0	212.0	239.0	255.0
concentration factor varies according to how much the EIA Disadvantaged Pupil Count exceeds 50% of total enrollment				
Free Meal Eligible	493.0	585.0	635.0	671.0
Reduced-Price Meal Eligible	-	-	-	-
Immigrant Students	164.0	195.0	212.0	224.0
Special Population Percentages				
Total All Pupils				
English Language Learner	30%	30%	30%	30%
Federal Poverty Eligible	90%	90%	90%	90%
Free Meal Eligible	90%	90%	90%	90%
Reduced-Price Meal Eligible	0%	0%	0%	0%
Immigrant Students	30%	30%	30%	30%

Note: English Language Learner Count is taken as of R-30 Spring Report, not October CBEDS

Today's Fresh Start Charter School 2010 - 2011 SCHOOL-YEAR	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 1
	2010	2010	2010	2010	2010	2010	2011	2011	2011	2011	2011	2011	2011	Total
Payment Deferrals														
2010-2011 Payment Deferrals	0.00%	5.00%	14.00%	0.00%	9.00%	9.00%	18.00%	0.50%	0.00%	15.00%	4.50%	0.00%	25.00%	
2009-2010 Payment Deferrals	8.40%	7.50%	5.60%											
Revenue													Deferred to FY 2011	
Revenue Limit Sources														
8011 Principal Appor. For K-3	148,565	227,813	365,508	0	171,299	171,299	342,598	9,517	0	285,498	85,649	0	475,831	2,283,577
8011 Principal Appor. For 4-6	49,457	82,099	139,207	0	68,294	68,294	136,589	3,794	0	113,824	34,147	0	189,707	885,413
8011 Principal Appor. For 7-8	24,219	59,534	76,023	0	27,676	27,676	55,353	1,538	0	46,127	13,838	0	76,879	408,863
TTL Revenue Limit Sources	222,241	369,447	580,739	0	267,270	267,270	534,539	14,848	0	445,450	133,635	0	742,416	3,577,854
Federal Revenue														
8160 Title Funding							103,243			103,243		51,622	0	258,108
8220 Child Nutrition Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Federal Income	0	0	0	0	0	0	103,243	0	0	103,243	0	51,622	0	258,108
Other State Revenue														
8321 Special Ed. Master Plan Current Year	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	10,280	0	123,359
8434 Class Size Reduction K-3	0	0			268,884					179,256			0	448,140
8560 State Lottery Income					38,720								38,790	77,509
8584 In Lieu of Economic Impact Aid	0	11,782	32,989	0	21,207	21,207	42,415	1,178	0	35,346	10,604	0	58,910	235,638
8584 Block Grant K-3	19,821	25,660	35,508	0	14,332	14,332	28,663	796	0	23,886	7,166	0	39,810	209,973
8584 Block Grant 4-6	20,157	21,125	22,194	0	5,629	5,629	11,258	313	0	9,381	2,814	0	15,636	114,137
8584 Block Grant 7-8	19,821	18,930	16,664	0	2,217	2,217	4,435	123	0	3,696	1,109	0	6,160	75,372
8590 Other State Revenue (Arts & Music, CBET, etc)								15,882			3,970		0	19,852
8590 SB 740					177,450							59,150	0	236,600
TTL Other State Revenue	70,080	87,776	117,635	10,280	538,719	53,665	97,051	28,572	10,280	261,845	35,943	69,430	159,304	1,540,580
Other Local Revenue														
8660 Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Other Local Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	292,321	457,222	698,374	10,280	805,989	320,935	734,833	43,420	10,280	810,537	169,578	121,051	901,720	5,376,541
Expenditures														
Certified Salaries														
1100/1300 Teachers' Salaries	64,000	76,800	153,600	153,600	153,600	153,600	153,600	153,600	153,600	153,600	153,600	76,800	76,800	1,676,800
1100 Substitute Teachers' Salaries			0	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	3,375	6,750	37,125
1300 Principals		5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000
1400 Vice Principals	10,000	2,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	12,000	12,000	252,000
1500 Counselor			4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	4,091	45,000
1900 Psychologist			6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	6,250	3,125	3,125	62,500
1900 Special Education Teacher	2,333	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	2,333	56,000
TTL Certified Salaries	76,333	88,883	198,024	201,399	201,399	201,399	201,399	201,399	201,399	201,399	201,399	109,474	110,516	2,194,425
Classified Salaries														
2100 Instructional Aides' Salaries	0	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	200,000
2200 Teacher Assistants	2,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	2,500	60,000
2300 Supervision Salaries	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	2,084	2,083	50,000
2400 Clerical and Office	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	14,417	7,209	7,208	173,000
2500 Clerical/Administrative Assistant	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	21,833	10,917	10,917	262,000
2900 Computer Technical Support Staff	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	1,959	1,958	47,000
2900 Other Classified Salaries	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	5,625	5,625	135,000
TTL Classified Salaries	58,083	60,583	80,583	80,583	80,583	80,583	80,583	80,583	80,583	80,583	80,583	42,792	40,291	927,000
Employee Benefits														
3308 - TTL Medicare	1,949	2,167	4,040	4,089	4,089	4,089	4,089	4,089	4,089	4,089	4,089	2,208	2,187	45,261
3309 - TTL SSI	8,334	9,267	17,274	17,483	17,483	17,483	17,483	17,483	17,483	17,483	17,483	9,441	9,350	193,528
3400 - TTL Health & Welfare Benefits	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	6,250	6,250	150,000
3500 - TTL Unemployment Insurance	143	113	14	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,098	21,374

Today's Fresh Start Charter School 2010 - 2011 SCHOOL-YEAR		JULY 2010	AUGUST 2010	SEPT. 2010	OCT. 2010	NOV. 2010	DEC. 2010	JAN. 2011	FEB. 2011	MARCH 2011	APRIL 2011	MAY 2011	JUNE 2011	ACCRUED 2011	YEAR 1 Total
Payment Deferrals															
2010-2011 Payment Deferrals		0.00%	5.00%	14.00%	0.00%	9.00%	9.00%	18.00%	0.50%	0.00%	15.00%	4.50%	0.00%	25.00%	
2009-2010 Payment Deferrals		8.40%	7.50%	5.60%											
3600 - TTL Workers' Compensation		7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	7,595	3,798	3,797	91,137
TTL Employee Benefits		36,751	31,767	41,422	43,753	43,753	43,753	43,753	43,753	43,753	43,753	43,753	23,783	17,552	501,300
Books and Supplies															
4100/4200 Textbooks		0	100,000	50,000	45,000								0	0	195,000
4300 Instructional Materials and Supplies		4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	4,131	0	49,575
4300 Office Supplies		813	813	813	813	813	813	813	813	813	813	813	813	813	10,563
4500 Other Supplies		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0	24,000
TTL Books and Supplies		6,944	106,944	56,944	51,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	6,944	813	279,138
Other Operating Expenses															
5100 Services of Sp Ed Consultants, Lects, etc		6,437	0	0	1,981	8,848	8,848	8,848	8,848	8,848	8,848	8,848	4,424	4,424	79,200
5200 Travel and Conferences		5,000	0	0	2,000	0	2,000	0	2,000	0	2,000	0	2,300	0	15,300
5300 Dues and Memberships				0	260	260	260	260	260	260	260	260	260	260	2,600
5400 Insurance		4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	0	55,998
5500 Utilities and Housekeeping		1,328	3,021	3,312	4,071	5,027	5,027	5,027	5,027	5,027	5,027	5,027	5,117	2,581	54,620
5600 Rentals, Leases, and Repairs (equipment)		237	1,697	13,867	650	2,894	2,894	2,894	2,894	2,894	2,894	2,894	1,447	1,447	39,600
5600 Rentals, Leases, and Repairs (land& building)		33,173	33,173	33,173	33,173	33,173	33,173	33,173	33,173	33,173	33,173	33,173	33,173	0	398,076
5800 Services (Legal, Audit)		1,400	1,400	2,250	8,977	5,747	5,747	5,747	5,747	5,747	5,747	5,747	2,874	2,873	60,000
5810 Services of Noninstructional Consultants		6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	0	73,000
5890 Other Services and Operating Expenditures		29,100	21,750	7,540	7,540	8,591	8,591	8,591	8,591	8,591	8,591	8,591	4,296	4,296	134,661
TTL Other Operating Expenses		87,425	71,791	70,892	69,402	75,289	77,289	75,289	77,289	75,289	77,289	75,289	64,640	15,881	913,055
Capital Outlay															
6100 Sites and Improvements of Sites		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6400 Equipment		0	0	0	0	0	0	0	0	0	0	0	0	0	0
6900 Other		2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	34,349
TTL Capital Outlay		2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	34,349
Direct Support / Indirect Costs															
7350 Interfund Transfers of Direct Support/Indirect Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Direct Support / Indirect Costs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		268,398	362,831	450,728	449,943	410,831	412,831	410,831	412,831	410,831	412,831	410,831	250,495	185,053	4,849,267
SUB-NET		23,922	94,392	247,646	(439,664)	395,157	(91,896)	324,002	(369,411)	(400,551)	397,706	(241,253)	(129,443)	716,668	527,274
Additional Reserves															
1 Reserve for Economic Uncertainty		19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	0	234,198
TTL Additional Reserves		19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	19,517	0	234,198
NET		4,406	74,875	228,130	(459,180)	375,641	(111,413)	304,485	(388,928)	(420,068)	378,190	(260,770)	(148,960)	716,668	293,076
Monthly Cash Balance		1,094,628	1,099,034	1,173,909	1,402,039	942,859	1,318,499	1,207,087	1,511,572	1,122,644	702,576	1,080,766	819,996	671,036	1,387,704
Cash Balance With Reserve		1,094,628	1,118,550	1,212,942	1,460,588	1,020,925	1,416,082	1,324,186	1,648,188	1,278,777	878,225	1,275,931	1,034,678	905,234	1,621,902

YEAR 2 CASH FLOW 2011- 2012 SCHOOL-YEAR	JULY 2011	AUGUST 2011	SEPT. 2011	OCT. 2011	NOV. 2011	DEC. 2011	JAN. 2012	FEB. 2012	MARCH 2012	APRIL 2012	MAY 2012	JUNE 2012	ACCRUED 2012	YEAR 2 Total
Payment Deferrals														
2010-2011 Payment Deferrals	17.50%	7.50%												
Payment Schedule Per EC Section 14041	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%		
Revenue														
Revenue Limit Sources														
8011 Principal Appor. For K-3	430,122	114,127	174,673	174,673	174,673	174,673	174,673	174,673	174,673	174,673	174,673	174,673	135,037	2,290,982
8011 Principal Appor. For 4-6	181,056	54,419	86,870	86,870	86,870	86,870	86,870	86,870	86,870	86,870	86,870	86,870	102,354	1,206,529
8011 Principal Appor. For 7-8	73,118	23,768	34,744	34,744	34,744	34,744	34,744	34,744	34,744	34,744	34,744	34,744	38,232	482,562
TTL Revenue Limit Sources	684,296	192,313	296,288	296,288	296,288	296,288	296,288	296,288	296,288	296,288	296,288	296,288	275,622	3,980,072
Federal Revenue														
8160 Title Funding							112,067			112,067			56,034	280,168
8220 Child Nutrition Program	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Federal Income	0	0	0	0	0	0	112,067	0	0	112,067	0	56,034	0	280,168
Other State Revenue														
8321 Special Ed. Master Plan Current Year		5,464	10,927	7,285	7,285	7,285	7,285	7,285	13,963	13,963	13,963	13,963	27,925	136,592
8434 Class Size Reduction K-3					365,904								91,476	457,380
8560 State Lottery Income				21,015			21,015			21,015			21,015	84,060
8584 In Lieu of Economic Impact Aid	17,371	17,371	31,268	31,268	31,268	31,268	31,268	31,268	31,268	31,268	31,268	31,268	0	347,425
8584 Block Grant K-3	35,967	10,025	14,581	14,581	14,581	14,581	14,581	14,581	14,581	14,581	14,581	14,581	27,514	219,314
8584 Block Grant 4-6	14,923	5,562	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,160	7,360	99,444
8584 Block Grant 7-8	5,864	2,972	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,794	2,030	38,807
8590 Other State Revenue (Arts & Music, CBET, etc)						18,058						4,514	0	22,572
8590 SB 740					196,695						65,565		0	262,260
TTL Other State Revenue	74,125	41,394	66,730	84,103	625,687	81,146	84,103	63,088	69,766	90,781	135,331	165,756	85,843	1,667,853
Other Local Revenue														
8660 Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Other Local Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	758,421	233,707	363,018	380,391	921,975	377,433	492,458	359,376	366,054	499,136	431,619	518,078	361,466	5,928,094
Expenditures														
Certified Salaries														
1100 Teachers' Salaries	141,383	66,383	141,383	141,383	141,383	141,383	141,383	141,383	141,383	141,383	141,383	141,383	75,000	1,696,600
1100 Substitute Teachers' Salaries	0	0	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	3,723	40,950
1300 Principals	5,417	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	2,817	3,033	67,600
1400 Vice Principals	12,000	10,400	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	20,800	19,200	249,600
1500 Counselor	0	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,800
1900 Psychologist	0	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	5,417	65,000
1900 Special Education Teacher	2,333	2,425	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,850	4,942	58,200
TTL Certified Salaries	161,133	94,158	185,706	185,706	185,706	185,706	185,706	185,706	185,706	185,706	185,706	182,889	115,215	2,224,750
Classified Salaries														
2100 Instructional Aides' Salaries	0	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	17,333	208,000
2200 Teacher Assistants	2,600	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	2,600	62,400
2300 Supervision Salaries	2,167	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	4,333	2,167	52,000
2400 Clerical and Office	7,496	14,992	14,992	14,992	14,992	14,992	14,992	14,992	14,992	14,992	14,992	14,992	7,496	179,900
2500 Clerical/Administrative Assistant	22,733	22,733	22,733	22,733	22,733	22,733	22,733	22,733	22,733	22,733	22,733	11,367	11,367	272,800
2900 Computer Technical Support Staff		4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	4,075	48,900
2900 Other Classified Salaries	5,850	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	11,700	5,850	140,400
TTL Classified Salaries	40,846	80,367	80,367	80,367	80,367	80,367	80,367	80,367	80,367	80,367	80,367	69,000	50,888	964,400
Employee Benefits														
3308 - TTL Medicare	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,929	2,408	37,553
3309 - TTL SSI	12,523	10,821	16,497	16,497	16,497	16,497	16,497	16,497	16,497	16,497	16,497	15,617	10,298	197,727
3400 - TTL Health & Welfare Benefits	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	13,416	174,408
3500 - TTL Unemployment Insurance	2,424	2,094	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,193	3,023	3,247	39,524
3600 - TTL Workers' Compensation	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	8,159	106,066
TTL Employee Benefits	39,515	37,548	44,173	44,173	44,173	44,173	44,173	44,173	44,173	44,173	44,173	43,124	37,529	555,278

YEAR 2 CASH FLOW 2011- 2012 SCHOOL-YEAR	JULY 2011	AUGUST 2011	SEPT. 2011	OCT. 2011	NOV. 2011	DEC. 2011	JAN. 2012	FEB. 2012	MARCH 2012	APRIL 2012	MAY 2012	JUNE 2012	ACCRUED 2012	YEAR 2 Total
Payment Deferrals														
2010-2011 Payment Deferrals	17.50%	7.50%												
Payment Schedule Per EC Section 14041	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%		
Books and Supplies														
4100 Textbooks		100,000	100,000	16,576	0	0	0	0	0	0	0	0	0	216,576
4300 Instructional Materials and Supplies		9,173	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	4,587	0	55,040
4300 Office Supplies	902	902	902	902	902	902	902	902	902	902	902	902	0	10,829
4500 Other Supplies	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	2,050	0	24,600
TTL Books and Supplies	2,952	112,126	107,539	24,115	7,539	7,539	7,539	7,539	7,539	7,539	7,539	7,539	0	307,045
Other Operating Expenses														
5100 Services of Sp Ed Consultants, Lects, etc	0	6,584	7,378	7,378	7,378	7,378	7,378	7,378	7,378	7,378	7,378	3,689	4,483	81,160
5200 Travel and Conferences	0	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	1,424	0	15,667
5300 Dues and Memberships	241	241	241	241	241	241	241	241	241	241	241	241	0	2,891
5400 Insurance	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	2,592	2,591	62,195
5500 Utilities and Housekeeping	2,328	2,328	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	55,860
5600 Rentals, Leases, and Repairs (equipment)	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	3,371	0	40,452
5600 Rentals, Leases, and Repairs (land& building)	33,970	33,970	33,970	33,970	33,970	33,970	33,970	33,970	33,970	33,970	33,970	33,970	0	407,640
5800 Services (Legal, Audit)	4,857	4,857	4,857	4,857	4,857	4,857	4,857	12,000	4,857	4,857	4,857	0	870	61,440
5810 Services of Noninstructional Consultants	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	0	73,000
5890 Other Services and Operating Expenditures	11,792	11,792	11,792	11,792	11,792	11,792	11,792	11,792	11,792	11,792	11,792	5,896	5,896	141,508
TTL Other Operating Expenses	67,825	75,833	78,955	78,955	78,955	78,955	78,955	86,098	78,955	78,955	78,955	61,921	18,496	941,813
Capital Outlay														
6100 Sites and Improvements of Sites	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6400 Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6900 Other	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	34,349
TTL Capital Outlay	2,862	2,862	2,292	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	33,779
Direct Support / Indirect Costs														
7310 Revolving Loan Payment								0					0	0
7350 Interfund Transfers of Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Direct Support / Indirect Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	315,134	402,895	499,033	416,179	399,603	399,603	399,603	406,746	399,603	399,603	399,603	367,335	222,127	5,027,065
SUB-NET	443,287	(169,188)	(136,014)	(35,788)	522,372	(22,169)	92,855	(47,370)	(33,549)	99,533	32,016	150,742	139,338	1,036,066
Additional Reserves														
1 Reserve for Economic Uncertainty	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	0	249,909
2 Errors & Omissions Reserve								0			0	0	0	0
TTL Additional Reserves	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	20,826	0	249,909
NET	422,461	(190,014)	(156,840)	(56,614)	501,546	(42,995)	72,030	(68,196)	(54,375)	78,707	11,190	129,916	139,338	786,156
Monthly Cash Balance	1,387,704	1,810,165	1,620,151	1,463,311	1,406,697	1,908,244	1,865,249	1,937,278	1,869,083	1,814,708	1,893,415	1,904,605	2,034,522	2,173,860
Cash Balance with Reserves	1,621,902	2,065,189	1,896,001	1,759,986	1,724,199	2,246,571	2,224,401	2,317,257	2,269,887	2,236,338	2,335,871	2,367,887	2,518,629	2,657,968

YEAR 3 CASH FLOW 2012 - 2013 SCHOOL-YEAR	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 3
	2012	2012	2012	2012	2012	2012	2013	2013	2013	2013	2013	2013	2013	Total
Payment Schedule Per EC Section 14041	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%		
Revenue														
Revenue Limit Sources														
8011 Principal Appor. For K-3	135,037	94,749	170,548	170,548	170,548	170,548	170,548	170,548	170,548	170,548	170,548	170,548	170,548	2,105,810
8011 Principal Appor. For 4-6	102,354	61,311	110,360	110,360	110,360	110,360	110,360	110,360	110,360	110,360	110,360	110,360	110,360	1,377,620
8011 Principal Appor. For 7-8	38,232	22,260	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	40,069	501,249
TTL Revenue Limit Sources	275,622	178,320	320,976	320,976	320,976	320,976	320,976	320,976	320,976	320,976	320,976	320,976	320,976	3,984,679
Federal Revenue														
8160 Title Funding							118,421			118,421		59,210	0	296,052
TTL Federal Income	0	0	0	0	0	0	118,421	0	0	118,421	0	59,210	0	296,052
Other State Revenue														
8321 Special Ed. Master Plan Current Year	12,317	12,317	12,317	12,317	12,317	12,317	12,317	12,317	12,317	12,317	12,317	12,317	0	147,803
8434 Class Size Reduction K-3							267,600					178,400	0	446,000
8560 State Lottery Income				22,207			22,207				22,207		22,207	88,829
8584 In Lieu of Economic Impact Aid	0	18,948	34,106	34,106	34,106	34,106	34,106	34,106	34,106	34,106	34,106	34,106	18,948	378,954
8584 Block Grant K-3	27,514	7,921	14,258	14,258	14,258	14,258	14,258	14,258	14,258	14,258	14,258	14,258	14,258	192,267
8584 Block Grant 4-6	7,360	5,053	9,096	9,096	9,096	9,096	9,096	9,096	9,096	9,096	9,096	9,096	9,096	112,468
8584 Block Grant 7-8	2,030	1,784	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	3,210	39,127
8590 Other State Revenue (Arts & Music, CBET, etc)								19,809				4,952	0	24,761
8590 SB 740					212,884						70,961		0	283,845
TTL Other State Revenue	49,220	46,022	72,987	95,194	285,870	72,987	362,794	92,795	72,987	95,194	322,348	77,939	67,719	1,714,053
Other Local Revenue														
8660 Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Other Local Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	324,842	224,342	393,963	416,170	606,846	393,963	802,190	413,771	393,963	534,591	643,324	458,125	388,695	5,994,784
Expenditures														
Certified Salaries														
1100 Teachers' Salaries	75,000	151,375	151,375	151,375	151,375	151,375	151,375	151,375	151,375	151,375	151,375	151,375	76,375	1,816,500
1100 Substitute Teachers' Salaries			3,982	3,982	3,982	3,982	3,982	3,982	3,982	3,982	3,982	3,982	3,982	43,805
1300 Principals	3,033	5,858	5,858	5,858	5,858	5,858	5,858	5,858	5,858	5,858	5,858	5,858	2,825	70,300
1400 Vice Principals	19,200	21,633	21,633	21,633	21,633	21,633	21,633	21,633	21,633	21,633	21,633	10,817	13,250	259,600
1500 Counselor		4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	4,058	48,700
1900 Psychologist		5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	5,633	67,600
1900 Special Education Teacher	4,942	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	5,042	2,521	2,621	60,500
TTL Certified Salaries	102,175	193,600	197,582	197,582	197,582	197,582	197,582	197,582	197,582	197,582	197,582	184,245	108,745	2,367,005
Classified Salaries														
2100 Instructional Aides' Salaries		18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	216,000
2200 Teacher Assistants	2,700	2,700	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	64,800
2300 Supervision Salaries	4,508	4,508	4,508	4,508	4,508	4,508	4,508	4,508	4,508	4,508	4,508	2,254	2,254	54,100
2400 Clerical and Office	15,592	15,592	15,592	15,592	15,592	15,592	15,592	15,592	15,592	15,592	15,592	7,796	7,796	187,100
2500 Clerical/Administrative Assistant	23,642	23,642	23,642	23,642	23,642	23,642	23,642	23,642	23,642	23,642	23,642	11,821	11,821	283,700
2900 Computer Technical Support Staff	4,242	4,242	4,242	4,242	4,242	4,242	4,242	4,242	4,242	4,242	4,242	2,121	2,121	50,900
2900 Other Classified Salaries	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	12,150	6,075	6,075	145,800
TTL Classified Salaries	62,833	80,833	83,533	83,533	83,533	83,533	83,533	83,533	83,533	83,533	83,533	53,467	53,466	1,002,400
Employee Benefits														
3308 - TTL Medicare	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,393	2,352	31,064
3309 - TTL SSI	10,231	17,015	17,429	17,429	17,429	17,429	17,429	17,429	17,429	17,429	17,429	14,738	10,057	208,903
3400 - TTL Health & Welfare Benefits	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	14,220	184,860
3500 - TTL Unemployment Insurance	1,980	3,293	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	3,373	2,853	2,853	41,339
3600 - TTL Workers' Compensation	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	112,061
TTL Employee Benefits	45,600	45,676	46,008	46,008	46,008	46,008	46,008	46,008	46,008	46,008	46,008	42,796	30,080	578,227
Books and Supplies														
4100 Textbooks	0	100,000	100,000	35,040	0	0	0	0	0	0	0	0	0	235,040

YEAR 3 CASH FLOW 2012 - 2013 SCHOOL-YEAR	JULY	AUGUST	SEPT.	OCT.	NOV.	DEC.	JAN.	FEB.	MARCH	APRIL	MAY	JUNE	ACCRUED	YEAR 3
	2012	2012	2012	2012	2012	2012	2013	2013	2013	2013	2013	2013	2013	Total
4300 Instructional Materials and Supplies		5,428	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,975	4,523	59,705
4300 Office Supplies	979	979	979	979	979	979	979	979	979	979	979	979	979	12,728
4500 Other Supplies		2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	0	25,300
TTL Books and Supplies	979	108,707	108,255	43,295	8,255	8,255	8,255	8,255	8,255	8,255	8,255	8,255	5,502	332,773
Other Operating Expenses														
5100 Services of Sp Ed Consultants, Lects, etc			7,578	7,578	7,578	7,578	7,578	7,578	7,578	7,578	7,578	7,578	7,578	83,360
5200 Travel and Conferences		1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	1,463	0	16,093
5300 Dues and Memberships	261	261	261	261	261	261	261	261	261	261	261	261	0	3,136
5400 Insurance	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	0	67,497
5500 Utilities and Housekeeping	2,395	2,395	4,789	4,789	4,789	4,789	4,789	4,789	4,789	4,789	4,789	4,789	4,789	57,470
5600 Rentals, Leases, and Repairs (equipment)	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	3,467	0	41,604
5600 Rentals, Leases, and Repairs (land& building)	34,890	34,890	34,890	34,890	34,890	34,890	34,890	34,890	34,890	34,890	34,890	34,890	0	418,680
5800 Services (Legal, Audit)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	15,000	5,000	5,000	5,000	1,734	3,386	63,120
5810 Services of Noninstructional Consultants	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	6,083	0	73,000
5890 Other Services and Operating Expenditures	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	12,337	6,169	154,213
TTL Other Operating Expenses	69,058	70,521	80,494	80,494	80,494	80,494	80,494	91,494	81,494	81,494	81,494	78,228	21,922	978,173
Capital Outlay														
6100 Sites and Improvements of Sites	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6400 Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6900 Other	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	34,349
TTL Capital Outlay	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	2,862	0	34,349
Direct Support / Indirect Costs														0
7310 Revolving Loan Payment							0							0
7350 Interfund Transfers of Direct Support/Indirect Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TTL Direct Support / Indirect Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	283,508	502,200	518,734	453,774	418,734	418,734	418,734	429,734	419,734	419,734	419,734	369,853	219,715	5,292,926
SUB-NET	41,334	(277,857)	(124,772)	(37,605)	188,112	(24,772)	383,456	(15,963)	(25,772)	114,856	223,589	88,272	168,979	701,858
Additional Reserves														
1 Reserve for Economic Uncertainty	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	0	263,183
2 Errors & Omissions Reserve								0		0	0	0	0	0
TTL Additional Reserves	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	21,932	0	263,183
NET	19,402	(299,789)	(146,704)	(59,537)	166,180	(46,704)	361,524	(37,895)	(47,704)	92,924	201,657	66,341	168,979	438,675
Monthly Cash Balance	2,173,860	2,193,262	1,893,473	1,746,769	1,687,232	1,853,412	1,806,708	2,168,232	2,130,337	2,082,634	2,175,558	2,377,215	2,443,556	2,612,535
Cash Balance with Reserves	2,657,968	2,699,301	2,421,444	2,296,672	2,259,067	2,447,179	2,422,407	2,805,863	2,789,900	2,764,128	2,878,984	3,102,574	3,190,846	3,359,826