

Cirrus Academy
2017-2018 PROPOSED OPERATING BUDGET
FOR FISCAL YEAR ENDED JUNE 30, 2018
6/7/2017

Projected FTE 521.00 33% non cert

REVENUES	CONSOLIDATED BUDGET		QBE	Grants
1220 · Donations	75,000	2%	75,000	-
1225 · Other Local Revenue	-	0%	-	-
1611 · Student Sales - Breakfast & Lunch	17,100	0%	17,100	-
3120 · Total QBE Formula	3,574,355	79%	3,574,355	-
Mid Term Adjustment	352,769		352,769	-
Title I	156,340	3%	-	156,340
Title II	24,201		-	24,201
4750 · Nutrition Income	320,728		320,728	-
Total Revenues	\$ 4,520,493	1	4,339,952	180,541

EXPENDITURES

Current

Instruction	\$ 1,947,485	43%	1,838,008	109,477
Support Services	-	0%	-	-
Pupil Services	91,577	2%	76,857	14,720
Improvement of Instructional Services	84,045	2%	56,562	27,483
Educational Media Services	5,000	0%	5,000	-
General Administration	-		-	-
School Administration (School Level)	489,660	11%	460,799	28,861
Business Administration (Fiscal Operations)	222,000	5%	222,000	-
Maintenance and Operation of Plant	1,082,810	24%	1,082,810	-
Support Service Central	30,000	1%	30,000	-
School Nutrition Program	306,869	7%	306,869	-
After school Program	-	0%	-	-
Other Outlays	-	0%	-	-
Debt Service	255,966	6%	255,966	-

Total Expenditures **\$ 4,515,412** **100%** **4,334,871** **180,541**

Total Revenue **4,520,493** **85%** **4,339,952** **180,541**

Less: Total Cash Requirements **(4,515,412)** **100%** **(4,334,871)** **(180,541)**

Add: Other Financing source

Net Cash Surplus (Deficiency) **\$ 5,081** **5,081** **-**

Beginning Fund balance as of July 1, 2016 -
Ending fund balance at June 30, 2017 **5,081**

Cash on Hand Requirement 30 Days 371,130
TOTAL CASH ON REQUIREMENTS **371,130**

Monthly Cash Receive 347,310
Monthly Expense Spend 376,284
Month Cash Over/Under **(28,974)**

July 2017 - March 2018 Cash Shortage (231,792)
Mid Term Adjustment (March to June 2018) 352,769
Cash at end of the year **120,977**

Operation Expenses	\$4,515,412
5% Credit Card Limit	\$225,771
Facility % of total expenses	24%
Facility 15% -should be	\$677,312

**Cirrus Academy Charter School
FY17-18 Budget Details with Grants**

		Projected Enrollment	521.00				
		FY17-18 Monthly Budget	FY17-18 TOTAL BUDGET	FY17-18 QBE	FY17-18 Title I	FY17-18 Title II	Comments
Income							
	1220 · Donations	6,250.00	75,000.00	75,000.00			
	1225 · Other Local Revenue	-	-	-			
	1611 · Student Sales - Breakfast & Lun	1,425.00	17,100.00	17,100.00			
	3120 · Total QBE Formula	297,862.92	3,574,355.00	3,574,355.00			Based on SCSC projection 469 FTE
	Mid Term Adjustment	29,397.45	352,769.44	352,769.44			
	Title I	13,028.36	156,340.30	-	156,340.30		
	Title II	2,016.75	24,201.00	-		24,201.00	
	4750 · 4750 - Nutrition Income	26,727.30	320,727.60	320,727.60			Based on free reduce lunch 74% at \$3.42/meal
Total Income		376,707.78	4,520,493.33	4,339,952.04	156,340.30	24,201.00	
Expense							
10-6000 · FUNCTION EXPENSES - GEN FUND							
10-1000 · INSTRUCTION							
	100-110 · INST-TEACHERS	73,958.33	887,499.96	887,499.96			See FY17-18 staffing matrix for details
	100-113 · INST-SUBS & TEMPS (CERTIFIED)	1,345.83	16,150.00	16,150.00			See FY17-18 staffing matrix for details
	100-114 · INST-SUBS & TEMPS (NON-CERT)	-	-	-			See FY17-18 staffing matrix for details
	100-118 · INST-ART/MUSIC/PE/FOREIGN LANG	23,737.33	284,847.96	284,847.96			See FY17-18 staffing matrix for details
	100-140 · INST-AIDS AND PARAPRO	7,544.33	90,531.96	90,531.96			See FY17-18 staffing matrix for details
	100-142						
	100-191 · INST-OTHER ADMIN PERSONNEL	7,666.67	92,000.00	35,000.00	57,000.00		See FY17-18 staffing matrix for details
	100-210 · INST-STATE HEALTH INSURANCE	14,700.00	176,400.00	142,200.00	34,200.00		Based on prior year actual with increased staffing
	100-220 · INST-FICA	5,470.23	65,642.73	65,642.73			See FY17-18 staffing matrix for details
	100-230 · INST-TEACHERS RETIREMENT SYSTEM	16,920.38	203,044.61	193,462.91	9,582		See FY17-18 staffing matrix for details
	100-250 · INST-UNEMPLOYMENT COMPENSATION	400.00	4,800.00	2,573.50	2,226.50		Based on prior year actual
	100-260 · INST-WORKERS COMPENSATION	-	-	-			
	100-321 · INST-CONTRACT SERVICE - TEACHER	-	-	-			
	100-610 · INST-SUPPLIES	700.00	8,400.00	8,400.00			Based on prior year actual
	100-611 · INST-SUPPLIES TECH RELATED	-	-	-			
	100-612 · INST-SOFTWARE	4,799.41	57,592.86	51,123.78	6,469.08		Edmentum \$12.66/enrollment, IXL \$3542 2nd year (472), USA \$5200, Houghton \$35255 plus social studie
	100-615 · INST-EXPENDABLE EQUIPMENT	833.33	10,000.00	10,000.00			White board and projection in radio
	100-616 · INST-EXPENDABLE COMPUTER EQUIP	1,297.92	15,575.00	15,575.00			Based on current enrollment at 436, projected enrollment at 541, additional 105 student laptop needed. Average cost \$350/computer
	100-641 · INST-TEXTBOOKS	-	-	-			
Total 10-1000 · INSTRUCTION		162,290.42	1,947,485.09	1,838,007.81	109,477.28	-	
10-2100 · PUPIL SERVICES							
	210-173 · PS-SECONDARY COUNSELOR	5,454.16	65,449.96	65,449.96			See FY17-18 staffing matrix for details
	210-177 · Title I Director	-	-	-			
	210-220 · PS-FICA	533.91	6,406.92	6,406.92			See FY17-18 staffing matrix for details
	210-230 · PS-TEACHERS RETIREMENT SYSTEM	-	-	-			See FY17-18 staffing matrix for details
	210-300 · PS-PURCHASED PROFESSIONAL SVCS	1,226.67	14,720.00	-	14,720.00		Per actual nurse contract.
	210-610 · PS-SUPPLIES	416.67	5,000.00	5,000.00			Based on prior year actual
	210-810 · PS-DUES AND FEES	-	-	-			GCSA due
	210-890 · PS-OTHER (FIELD TRIPS)	-	-	-			No budget as this should be self-efficient
Total 10-2100 · PUPIL SERVICES		7,631.41	91,576.88	76,856.88	14,720.00	-	
10-2210 · IMPROVEMENT OF INSTRUCT SERVICE							
	221-191 · IIS-OTHER ADMIN PERSONNEL	4,618.67	55,424.00	39,564.00		15,860.00	See FY17-18 staffing matrix for details
	221-200 · IIS-EMPLOYEE BENEFITS	-	-	-			See FY17-18 staffing matrix for details
	221-220 · IIS-FICA	183.64	2,203.65	2,203.65			See FY17-18 staffing matrix for details
	221-230 · IIS-TEACHERS RETIREMENT SYSTEM	776.40	9,316.77	9,316.77			See FY17-18 staffing matrix for details

		221-300 · IIS-PURCH PROFESSIONAL SERVICES	291.67	3,500.00	-		3,500.00	No budget. FY16-17 data entry contract.
		221-580 · IIS-TRAVEL	486.75	5,841.00	1,250.00	1,750.00	2,841.00	Based on prior year actual
		221-610 · IIS-SUPPLIES	396.67	4,760.00	1,227.88	1,532.12	2,000.00	Based on prior year actual
		221-810 · IIS-DUES AND FEES	250.00	3,000.00	3,000.00			Ga interchange conference
		Total 10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	7,003.79	84,045.42	56,562.30	3,282.12	24,201.00	
		10-2220 · EDUCATIONAL MEDIA SERVICES						
		222-641 · INST-TEXTBOOKS						
		222-165 · EMS-MEDIA SPECIALIST	416.67	5,000.00	5,000.00			With more students, we should have a budget
		Total 10-2220 · EDUCATIONAL MEDIA SERVICES	416.67	5,000.00	5,000.00	-	-	
		10-2300 · GENERAL ADMINISTRATION						
		230-610 · GA-SUPPLIES	-	-	-			No budget, board related cost
		Total 10-2300 · GENERAL ADMINISTRATION	-	-	-			
		10-2400 · GENERAL ADMINISTRATION						
		240-120 · SA - Exective Director	12,500.00	150,000.00	150,000.00			See FY17-18 staffing matrix for details
		240-130 · SA-PRINCIPAL	5,801.67	69,620.00	69,620.00			See FY17-18 staffing matrix for details
		240-131 · SA-ASSISTANT PRINCIPAL	-	-	-			See FY17-18 staffing matrix for details
		240-142 · SA-CLERICAL STAFF	1,974.67	23,696.00	23,696.00			See FY17-18 staffing matrix for details
		240-191 · SA-OTHER ADMIN PERSONNEL	6,216.92	74,603.00	53,088.00	21,515.00		See FY17-18 staffing matrix for details
		240-220 · SA-FICA	1,146.68	13,760.20	11,414.30	2,345.90		See FY17-18 staffing matrix for details
		240-230 · SA-TEACHERS RETIREMENT SYSTEM	3,176.87	38,122.39	38,122.39			See FY17-18 staffing matrix for details
		240-250 · SA-UNEMPLOYMENT COMPENSATION	2,000.00	24,000.00	24,000.00			Based on actual invoice for all liabilities, etc
		240-260 · SA-WORKERS COMPENSATION	750.00	9,000.00	9,000.00			Based on prior year actual invoice
		240-290 · SA-OTHER EMPLOYEE BENEFITS	-	-	-			See 240-220 for budget
		240-300 · SA-PURCHASED PROF & TECH SVCS.	166.67	2,000.00	2,000.00			Training, school checkin cost not repeating
		240-443 · SA-RENTAL OF COMPUTER EQUIP	1,500.00	18,000.00	18,000.00			Based on actual usage
		240-520 · SA - LIABILITY INSURANCE	613.17	7,358.00	7,358.00			Based on actual invoice
		240-530 · SA-COMMUNICATION	1,000.00	12,000.00	12,000.00			Cox business after E-rate
		240-580 · SA-TRAVEL	625.00	7,500.00	7,500.00			Management conference and travel
		240-595 · SA-OTHER PURCHASED SERVICES	100.00	1,200.00	1,200.00			Personal cencept and trophy
		240-610 · SA-SUPPLIES	1,500.00	18,000.00	13,000.00	5,000.00		Included Title I supplies
		240-611 · SA-SUPPLIES TECHNOLOGY RELATED	-	-	-			
		240-612 · SA-COMPUTER SOFTWARE	833.33	10,000.00	10,000.00			Based on K12 actual
		240-810 · SA-DUES AND FEES	900.00	10,800.00	10,800.00			Based on actual payroll and bill.com and banking fees
		Total 10-2400 · GENERAL ADMINISTRATION	40,804.97	489,659.59	460,798.69	28,860.90	-	
		10-2500 · SUPPORT SERVICES - BUSINESS						
		250-148 · SSB-ACCOUNTANT	11,000.00	132,000.00	132,000.00			Avolon
		250-300 · SSB-PURCHASED PROF & TECH SVCS	7,500.00	90,000.00	90,000.00			HR, VH & Lawyers
		Total 10-2500 · SUPPORT SERVICES - BUSINESS	18,500.00	222,000.00	222,000.00	-	-	
		10-2600 · MAINT & OPER - PLANT SERVICES						
		260-191 · MOP - SECURITY OFFICER	-	-	-			No budget, included in goodwill
		260-220 · MOPS-FICA	-	-	-			No budget, included in goodwill
		260-230 · MOPS-TEACHERS RETIREMENT SYSTEM	-	-	-			No budget, included in goodwill
		260-300 · MOPS-PURCHASED PROF & TECH SVCS	100.00	1,200.00	1,200.00			Locksmith etc.
		260-410 · MOPS-WATER, SEWER, CLEANING SVC	400.00	4,800.00	4,800.00			Based on actual water monthly
		260-430 · MOPS-REPAIR AND MAINT SVCS.	15,140.00	181,680.00	181,680.00			Goodwill for janitorial, lawn, security, etc
		260-441 · MOP - BUILDING RENTAL	65,612.40	787,348.80	787,348.80			Based on highmark lease payment
		260-490 · MOPS-OTHER PURCHASED PROP SVCS	-	-	-			No budget
		260-520 · MOPS-INSURANCE (NON-EMPLOYEE)	3,000.00	36,000.00	36,000.00			IPFS and property
		260-620 · MOPS-ENERGY	5,000.00	60,000.00	60,000.00			Based on monthly actual
		260-810 · MOPS-DUES AND FEES	981.79	11,781.45	11,781.45			Property tax
		Total 10-2600 · MAINT & OPER - PLANT SERVICES	90,234.19	1,082,810.25	1,082,810.25	-	-	
		10-2700 · STUDENT TRANSPORTATION SERVICES						
		270-442 · STS-RENTAL OF EQUIP & VEHICLES	-	-	-			No budget, field trip should be self-efficient
		Total 10-2700 · STUDENT TRANSPORTATION SERVICES	-	-	-			
		10-2800 · SUPPORT SERVICES - CENTRAL						
		280-300 · SSC-PURCHASED PROF & TECH SVCS	2,500.00	30,000.00	30,000.00			Marketing - M&R
		280-530 · SSC-COMMUNICATIONS	-	-	-			No budget, paid \$427 for 3 years
		Total 10-2800 · SUPPORT SERVICES - CENTRAL	2,500.00	30,000.00	30,000.00	-	-	
		10-3100 · SCHOOL NUTRITION PROGRAM						

			310-184 · SNP-SCHOOL NUTR PROG CAFETERIA	-	-	-			
			310-220 · SNP-FICA	-	-	-			
			310-570 · SNP-FOOD SERVICE MANAGEMENT	-	-	-			
			310-630 · SNP- PURCHASED FOOD	25,572.42	306,869.00	306,869.00			Based on 3.14/meal at projected enrollment for 190 days
			310-810 · SNP - Dues & Fees	-	-	-			
			Total 10-3100 · SCHOOL NUTRITION PROGRAM	25,572.42	306,869.00	306,869.00	-	-	
			10-3300 · ASP OPERATIONS						
			330-300 · ASP - PURCHASED SERVICES	-	-	-			No budget, program should be self efficient
			Total 10-3300 · ASP OPERATIONS	-	-	-	-	-	
			10-5000 · OTHER OUTLAYS						
			500-730 · CAPITAL OUTLAY - EQUIPMENT	-	-	-			
			500-734 · CAPITAL OUTLAY - COMPUTER	208.33	2,500.00	2,500.00			Management laptop
			500-890 · OO-OTHER EXPENDITURES	-	-	-			
			Total 10-5000 · OTHER OUTLAYS	-	-	-	-	-	
			10-5100 · DEBT SERVICES						
			510-534 · DS-AMORT OF BOND PREM & DISCNT	15,000.00	180,000.00	180,000.00			Based on bond amortization schedule
			510-810 · DS-DUES & FEES	-	-	-			
			510-830 · DS-INTEREST	6,330.47	75,965.64	75,965.64			Based on bond amortization schedule
			Total 10-5100 · DEBT SERVICES	21,330.47	255,965.64	255,965.64	-	-	
			210-177 · PS-PARENT INVOLVEMENT	-	-	-			No budget
			240-161 · SA-TECHNOLOGY SPECIALIST	-	-	-			No budget
			Total 10-6000 · FUNCTION EXPENSES - GEN FUND	376,284.32	4,515,411.87	4,334,870.57	156,340.30	24,201.00	
			66901 · USPENSE-MUST BE \$0 TO CLOSE	-	-	-			
			Total Expense	376,284.32	4,515,411.87	4,334,870.57	156,340.30	24,201.00	
			Net Income	423.46	5,081.47	5,081.47	-	-	

Cirrus Academy Charter School

FY17-18 Budget Details

				Projected Enrollment	521.00	
				FY17-18 Monthly Budget	FY17-18 Annual Budget	Comments
Income						
		1220 · Donations	6,250.00	75,000.00	School wide donation	
		1225 · Other Local Revenue				
		1611 · Student Sales - Breakfast & Lun	1,425.00	17,100.00	Based on nutrition program on self efficient level	
		3120 · Total QBE Formula	297,862.92	3,574,355.00	Based on SCSC projection FTE see above	
		Mid Term adjustment	29,397.45	352,769.44	Based on mid term adjustment calculation	
		Title I Grant	13,028.36	156,340.30	See budget detail with grant	
		Title II Grant	2,016.75	24,201.00	See budget detail with grant	
		4750 · 4750 - Nutrition Income	26,727.30	320,727.60	Based on free reduce lunch 100% at \$3.24/meal 190 days	
Total Income				376,707.78	4,520,493.33	
Expense						
10-6000 · FUNCTION EXPENSES - GEN FUND						
10-1000 · INSTRUCTION						
		100-110 · INST-TEACHERS	73,958.33	887,499.96	See FY17-18 staffing matrix for details	
		100-113 · INST-SUBS & TEMPS (CERTIFIED)	1,345.83	16,150.00	See FY17-18 staffing matrix for details	
		100-114 · INST-SUBS & TEMPS (NON-CERT)	-		See FY17-18 staffing matrix for details	
		100-118 · INST-ART/MUSIC/PE/FOREIGN LANG	23,737.33	284,847.96	See FY17-18 staffing matrix for details	
		100-140 · INST-AIDS AND PARAPRO	7,544.33	90,531.96	See FY17-18 staffing matrix for details	
		100-142		35,000.00	See FY17-18 staffing matrix for details	
		100-191 · INST-OTHER ADMIN PERSONNEL	7,666.67	92,000.00	See FY17-18 staffing matrix for details	
		100-210 · INST-STATE HEALTH INSURANCE	14,700.00	176,400.00	Based on prior year actual with increased staffing and 5% fee increase	
		100-220 · INST-FICA	5,470.23	65,642.73	See FY17-18 staffing matrix for details	
		100-230 · INST-TEACHERS RETIREMENT SYSTEM	16,920.38	203,044.61	See FY17-18 staffing matrix for details	
		100-250 · INST-UNEMPLOYMENT COMPENSATION	400.00	4,800.00	Based on prior year actual	
		100-260 · INST-WORKERS COMPENSATION	-			
		100-321 · INST-CONTRACT SERVICE - TEACHER	-			
		100-610 · INST-SUPPLIES	700.00	8,400.00	Based on prior year actual	
		100-611 · INST-SUPPLIES TECH RELATED	-			
		100-612 · INST-SOFTWARE	4,799.41	57,592.86	Edmentum \$12.66/enrollment, IXL \$3542 2nd year (472), USA \$5200, Houghton \$35255, plus social studie \$7000	
		100-615 · INST-EXPENDABLE EQUIPMENT		10,000.00	White board,	

			100-616 · INST-EXPENDABLE COMPUTER EQUIP	1,297.92	15,575.00	Based on current enrollment at 436, projected enrollment at 521, additional 105 student laptop needed. Average cost \$350/computer. Projected at 50%
			100-641 · INST-TEXTBOOKS	-		
			Total 10-1000 · INSTRUCTION	158,540.42	1,947,485.09	
			10-2100 · PUPIL SERVICES			
			210-173 · PS-SECONDARY COUNSELOR	5,454.16	65,449.96	See FY17-18 staffing matrix for details
			210-177 · Title I Director	-	-	See FY17-18 staffing matrix for details
			210-220 · PS-FICA	533.91	6,406.92	See FY17-18 staffing matrix for details
			210-230 · PS-TEACHERS RETIREMENT SYSTEM	-	-	See FY17-18 staffing matrix for details
			210-300 · PS-PURCHASED PROFESSIONAL SVCS	1,472.00	14,720.00	Nurse contract at 10 months
			210-610 · PS-SUPPLIES	250.00	5,000.00	Based on prior year actual
			210-810 · PS-DUES AND FEES	-	-	No budget for GCSA annul due
			210-890 · PS-OTHER (FIELD TRIPS)	-	-	No budget as this should be self-efficient
			Total 10-2100 · PUPIL SERVICES	7,710.07	91,576.88	
			10-2210 · IMPROVEMENT OF INSTRUCT SERVICE			
			221-191 · IIS-OTHER ADMIN PERSONNEL	4,618.67	55,424.00	See FY17-18 staffing matrix for details
			221-200 · IIS-EMPLOYEE BENEFITS	-	-	See FY17-18 staffing matrix for details
			221-220 · IIS-FICA	183.64	2,203.65	See FY17-18 staffing matrix for details
			221-230 · IIS-TEACHERS RETIREMENT SYSTEM	776.40	9,316.77	See FY17-18 staffing matrix for details
			221-300 · IIS-PURCH PROFESSIONAL SERVICES	291.67	3,500.00	Title II
			221-580 · IIS-TRAVEL	486.75	5,841.00	Based on prior year actual
			221-610 · IIS-SUPPLIES	230.00	4,760.00	Based on prior year actual
			221-810 · IIS-DUES AND FEES	250.00	3,000.00	Teacher conferences
			Total 10-2210 · IMPROVEMENT OF INSTRUCT SERVICE	6,837.12	84,045.42	
			10-2220 · EDUCATIONAL MEDIA SERVICES			
			222-641 · INST-TEXTBOOKS	333.33	4,000.00	Basic projection, additional needs to have fundrasing
			222-165 · EMS-MEDIA SPECIALIST	416.67	5,000.00	With more students, we should have a budget
			Total 10-2220 · EDUCATIONAL MEDIA SERVICES	416.67	5,000.00	
			10-2300 · GENERAL ADMINISTRATION			
			230-610 · GA-SUPPLIES	-	-	No budget, board related cost
			Total 10-2300 · GENERAL ADMINISTRATION	-	-	
			10-2400 · SCHOOL ADMINISTRATION			
			240-120 · SA - Exective Director	12,500.00	150,000.00	See FY17-18 staffing matrix for details
			240-130 · SA-PRINCIPAL	5,801.67	69,620.00	See FY17-18 staffing matrix for details
			240-131 · SA-ASSISTANT PRINCIPAL	-	-	See FY17-18 staffing matrix for details
			240-142 · SA-CLERICAL STAFF	1,974.67	23,696.00	See FY17-18 staffing matrix for details
			240-191 · SA-OTHER ADMIN PERSONNEL	6,216.92	74,603.00	See FY17-18 staffing matrix for details
			240-220 · SA-FICA	1,146.68	13,760.20	See FY17-18 staffing matrix for details
			240-230 · SA-TEACHERS RETIREMENT SYSTEM	3,176.87	38,122.39	See FY17-18 staffing matrix for details
			240-250 · SA-UNEMPLOYMENT COMPENSATION	2,000.00	24,000.00	Based on actual invoice for all liabilities, etc
			240-260 · SA-WORKERS COMPENSATION	750.00	9,000.00	Based on prior year actual invoice
			240-290 · SA-OTHER EMPLOYEE BENEFITS	-	-	See 240-220 for budget
			240-300 · SA-PURCHASED PROF & TECH SVCS.	166.67	2,000.00	Training, school checkin cost not repeating

		240-443 · SA-RENTAL OF COMPUTER EQUIP	1,500.00	18,000.00	Based on actual usage
		240-520 · SA - LIABILITY INSURANCE	613.17	7,358.00	Based on actual invoice
		240-530 · SA-COMMUNICATION	1,000.00	12,000.00	Cox business after E-rate
		240-580 · SA-TRAVEL	625.00	7,500.00	Management conference and travel
		240-595 · SA-OTHER PURCHASED SERVICES	100.00	1,200.00	Personal cencept and trophy
		240-610 · SA-SUPPLIES	1,500.00	18,000.00	5K Title I expense included
		240-611 · SA-SUPPLIES TECHNOLOGY RELATED	-		
		240-612 · SA-COMPUTER SOFTWARE	833.33	10,000.00	Based on K12 actual
		240-810 · SA-DUES AND FEES	900.00	10,800.00	Based on actual payroll and bill.com and banking fees
		Total 10-2400 · GENERAL ADMINISTRATION	40,804.97	489,659.59	
		10-2500 · SUPPORT SERVICES - BUSINESS			
		250-148 · SSB-ACCOUNTANT	11,000.00	132,000.00	Avolon
		250-300 · SSB-PURCHASED PROF & TECH SVCS	7,500.00	90,000.00	HR \$30K, VH \$30K & Lawyers \$30K
		Total 10-2500 · SUPPORT SERVICES - BUSINESS	18,500.00	222,000.00	
		10-2600 · MAINT & OPER - PLANT SERVICES			
		260-191 · MOP - SECURITY OFFICER	-		No budget, included in goodwill
		260-220 · MOPS-FICA	-		No budget, included in goodwill
		260-230 · MOPS-TEACHERS RETIREMENT SYSTEM	-		No budget, included in goodwill
		260-300 · MOPS-PURCHASED PROF & TECH SVCS	100.00	1,200.00	Locksmith etc.
		260-410 · MOPS-WATER, SEWER, CLEANING SVC	400.00	4,800.00	Based on actual water monthly
		260-430 · MOPS-REPAIR AND MAINT SVCS.	15,140.00	181,680.00	Goodwill for janitorial, lawn, security, etc
		260-441 · MOP - BUILDING RENTAL	65,612.40	787,348.80	Based on highmark lease payment
		260-490 · MOPS-OTHER PURCHASED PROP SVCS	-		No budget
		260-520 · MOPS-INSURANCE (NON-EMPLOYEE)	3,000.00	36,000.00	IPFS and property
		260-620 · MOPS-ENERGY	5,000.00	60,000.00	Based on monthly actual
		260-810 · MOPS-DUES AND FEES	981.79	11,781.45	Property tax
		Total 10-2600 · MAINT & OPER - PLANT SERVICES	90,234.19	1,082,810.25	
		10-2700 · STUDENT TRANSPORTATION SERVICES			
		270-442 · STS-RENTAL OF EQUIP & VEHICLES	-		No budget, field trip should be self-efficient
		Total 10-2700 · STUDENT TRANSPORTATION SERVICES	-		
		10-2800 · SUPPORT SERVICES - CENTRAL			
		280-300 · SSC-PURCHASED PROF & TECH SVCS	2,500.00	30,000.00	Marketing - M&R
		280-530 · SSC-COMMUNICATIONS	-		No budget, paid \$427 for 3 years
		Total 10-2800 · SUPPORT SERVICES - CENTRAL	2,500.00	30,000.00	
		10-3100 · SCHOOL NUTRITION PROGRAM			
		310-184 · SNP-SCHOOL NUTR PROG CAFETERIA	-		
		310-220 · SNP-FICA	-		
		310-570 · SNP-FOOD SERVICE MANAGEMENT	-		
		310-630 · SNP- PURCHASED FOOD	25,572.42	306,869.00	Based on 3.10/meal lunch at projected enrollement for 190 days
		310-810 · SNP - Dues & Fees	-		
		Total 10-3100 · SCHOOL NUTRITION PROGRAM	25,572.42	306,869.00	
		10-3300 · ASP OPERATIONS			
		330-300 · ASP - PURCHASED SERVICES	-		No budget, program should be self efficient
		Total 10-3300 · ASP OPERATIONS	-		

		10-5000 · OTHER OUTLAYS	-		
		500-730 · CAPITAL OUTLAY - EQUIPMENT	-		No budget
		500-734 · CAPITAL OUTLAY - COMPUTER	208.33	2,500.00	Administrator computer
		500-890 · OO-OTHER EXPENDITURES	-		No budget
		Total 10-5000 · OTHER OUTLAYS	-		
		10-5100 · DEBT SERVICES			
		510-534 · DS-AMORT OF BOND PREM & DISCNT	15,000.00	180,000.00	Based on bond amortization schedule
		510-810 · DS-DUES & FEES	-		
		510-830 · DS-INTEREST	6,330.47	75,965.64	Based on bond amortization schedule
		Total 10-5100 · DEBT SERVICES	21,330.47	255,965.64	
		210-177 · PS-PARENT INVOLVEMENT	-		No budget
		240-161 · SA-TECHNOLOGY SPECIALIST	-		No budget
		Total 10-6000 · FUNCTION EXPENSES - GEN FUND	372,446.32	4,515,411.87	
		66901 · USPENSE-MUST BE \$0 TO CLOSE	-		
		Total Expense	372,446.32	4,515,411.87	
		Net Income	4,261.46	5,081.47	