

COMMUNITY LEADERSHIP ACADEMY
Second Quarter Report for 2010-11

	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11		Amount	
	Total All Funds	Total All Funds	Total All Funds	Total All Funds	Revised Budget	Total All Funds	Percent	Remaining	<u>Expect 50% for 6 of 12 months lapsed</u>
Funded Pupil Count	355	409	428.5	448	473	473			
Per Pupil Funding	\$ 6,821.60	\$ 7,187.22	\$ 7,324.92	\$ 7,517	\$ 7,242	\$ 7,242			
REVENUES									
School Finance Act Funding	\$ 2,422,197	\$ 2,939,573	\$ 3,134,349	\$ 3,367,398	\$ 3,427,600	\$ 1,721,461	50.2%	\$ 1,706,139	
Less Allocation to Capital Reserve (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Earnings on Investments	\$ 9,173	\$ 19,563	\$ 17,030	\$ 3,181	\$ 3,000	\$ 950	31.7%	\$ 2,050	Interest Rates are down from prior year
Student Activities	\$ 14,927	\$ 7,078	\$ 468	\$ 17,975	\$ 2,000	\$ 1,851	92.6%	\$ 149	
Other Local Sources	\$ 24,434	\$ 5,809	\$ 5,331	\$ 11,534	\$ 16,300	\$ 16,741	102.7%	\$ (441)	
State Funding						\$ -		\$ -	
Share of Transportation		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
ELPA Categorical Funding	\$ 10,362	\$ 21,372	\$ 16,414	\$ 27,760	\$ 25,000	\$ -	0.0%	\$ 25,000	Funding Received in second half of year
Capital Construction Grant	\$ 71,415	\$ 47,351	\$ 46,050	\$ 43,710	\$ 40,000	\$ 20,224	50.6%	\$ 19,776	
Federal Grants	\$ 747	\$ 887	\$ -	\$ -	\$ -	\$ -		\$ -	
Title I	\$ -	\$ -	\$ -	\$ 62,892	\$ -	\$ -		\$ -	
Title II-a	\$ -	\$ 26,152	\$ 30,251	\$ 30,934	\$ 32,168	\$ 8,229	25.6%	\$ 23,939	Professional Development still pending
Title II-d	\$ 1,142	\$ 1,274	\$ 1,353	\$ -	\$ -	\$ -		\$ -	
Title III	\$ 8,957	\$ 8,490	\$ -	\$ -	\$ 21,073	\$ 20,537		\$ 536	
Title IV	\$ 2,008	\$ 2,297	\$ 2,306	\$ 1,412	\$ -	\$ -		\$ -	
ARRA Title I		\$ -	\$ -	\$ -	\$ 54,841	\$ 6,841		\$ 48,000	Summer program
Charter School Grant	\$ 301,487	\$ 73,169	\$ -	\$ -	\$ -	\$ -		\$ -	
Transfers from/(to) Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Lease Revenue	\$ 174,580	\$ 38,749	\$ 332,344	\$ 671,525	\$ 670,000	\$ 339,813	50.7%	\$ 330,187	
						\$ -		\$ -	
Total Revenues	\$ 3,041,429	\$ 3,191,764	\$ 3,585,896	\$ 4,238,321	\$ 4,291,982	\$ 2,136,647	49.8%	\$ 2,155,335	

TOTAL EXPENDITURES									
Salaries	\$ 1,160,300	\$ 1,371,851	\$ 1,363,457	\$ 1,340,886	\$ 1,380,145	\$ 691,779	50.1%	\$ 688,366	<u>Expect 50% for 6 of 12 months lapsed</u>
Fringe Benefits	\$ 235,367	\$ 339,527	\$ 366,863	\$ 397,508	\$ 460,730	\$ 216,406	47.0%	\$ 244,325	
Purchased Services	\$ 766,159	\$ 888,437	\$ 779,415	\$ 755,049	\$ 782,755	\$ 421,250	53.8%	\$ 361,505	
Supplies - Materials	\$ 323,467	\$ 236,418	\$ 199,979	\$ 321,719	\$ 320,327	\$ 170,333	53.2%	\$ 149,994	
Capital Outlay	\$ 154,712	\$ 81,040	\$ 51,152	\$ 122,431	\$ 135,200	\$ 31,837	23.5%	\$ 103,363	
Other Expense	\$ -	\$ 7,703	\$ 339,386	\$ 678,976	\$ 677,100	\$ 344,803	50.9%	\$ 332,297	
Debt Payments	\$ 295,017	\$ 67,922	\$ 288,041	\$ 565,141	\$ 576,525	\$ 1,250	0.2%	\$ 565,775	
Total Expenditures	\$ 2,935,022	\$ 2,992,897	\$ 3,388,293	\$ 4,181,709	\$ 4,332,782	\$ 1,877,657	43.3%	\$ 2,445,625	

**EXCESS (DEFICIENCY)
OF REVENUE OVER
EXPENDITURES AND
TRANSFERS**

	\$ 106,407	\$ 198,867	\$ 197,603	\$ 56,612	\$ (40,800)	\$ 258,990
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Beginning Fund Balance \$ 286,438 \$ 392,845 \$ 591,711 \$ 789,312 \$ 845,926 \$ 845,926

Ending Fund Balance \$ 392,845 \$ 591,711 \$ 789,314 \$ 845,924 \$ 805,126 \$ 1,104,916

Detail for Ending Reserves

TABOR RESERVE (3%)	\$ 73,500	\$ 93,500	\$ 97,000	\$ 104,500	\$ 106,500
Operating Reserve	\$ 144,765	\$ 191,880	\$ 230,000	\$ 351,500	\$ 370,000
Enrollment Stabilization	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Repair & Replacement	\$ -	\$ 55,000	\$ 55,000	\$ 56,249	\$ 55,000
General Unrestricted Reserve	\$ -	\$ -	\$ 142,182	\$ 149,981	\$ 88,681
Debt Service Reserve	\$ 174,580	\$ 151,330	\$ 165,132	\$ 183,694	\$ 184,945
Capitalized Interest	\$ -				
Building Project	\$ -				
	<u>\$ 392,845</u>	<u>\$ 591,710</u>	<u>\$ 789,314</u>	<u>\$ 845,924</u>	<u>\$ 805,126</u>

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	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11		Amount	
	Total All Funds	Total All Funds	Total All Funds	Total All Funds	Revised Budget	Total All Funds	Percent	Remaining	<u>Expect 50% for 6 of 12 months lapsed</u>
EXPENDITURES									
Instruction									
	<u>Expect 50% for 6 of 12 months lapsed</u>								
Salaries	\$ 926,817	\$ 975,628	\$ 1,024,204	\$ 1,083,096	\$ 1,137,145	\$ 560,790	49.3%	\$ 576,355	
Fringe Benefits	\$ 187,820	\$ 244,877	\$ 277,121	\$ 324,492	\$ 371,107	\$ 178,428	48.1%	\$ 192,680	
Purchased Services	\$ 153,328	\$ 224,923	\$ 215,729	\$ 189,171	\$ 209,300	\$ 102,902	49.2%	\$ 106,398	
Supplies - Materials	\$ 253,436	\$ 132,612	\$ 101,815	\$ 206,567	\$ 208,252	\$ 123,964	59.5%	\$ 84,288	Budget includes new reading adoption
Capital Outlay	\$ 5,584	\$ 1,572	\$ -	\$ 17,868	\$ 32,000	\$ 28,083	87.8%	\$ 3,917	
Other Expense	\$ -	\$ 99	\$ -	\$ 250	\$ -	\$ -		\$ -	
	\$ 1,526,985	\$ 1,579,711	\$ 1,618,869	\$ 1,821,444	\$ 1,957,804	\$ 994,166	50.8%	\$ 963,638	
Pupil Support - Pupil									
Salaries	\$ 31,793	\$ 41,242	\$ 70,994	\$ 27,468	\$ 20,050	\$ 9,434	47.1%	\$ 10,616	
Fringe Benefits	\$ 6,474	\$ 12,363	\$ 21,950	\$ 6,580	\$ 8,260	\$ 1,722	20.8%	\$ 6,538	Health insurance declined
Purchased Services	\$ 17,102	\$ 18,474	\$ 22,057	\$ 17,167	\$ 17,800	\$ 13,139	73.8%	\$ 4,661	ACSD billed earlier for student data system usage
Supplies - Materials	\$ 5,288	\$ 10,071	\$ 1,767	\$ 514	\$ 3,400	\$ 3,515	103.4%	\$ (115)	
Capital Outlay	\$ -	\$ 6,119	\$ -	\$ -	\$ 1,700	\$ 1,679		\$ 21	
Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 60,657	\$ 88,269	\$ 116,768	\$ 51,730	\$ 51,210	\$ 29,489	57.6%	\$ 21,721	
Instructional Support									
Salaries	\$ 79,070	\$ 70,981	\$ 79,672	\$ 93,250	\$ 115,800	\$ 54,907	47.4%	\$ 60,893	
Fringe Benefits	\$ 16,087	\$ 17,966	\$ 23,573	\$ 28,659	\$ 33,963	\$ 16,343	48.1%	\$ 17,620	
Purchased Services	\$ 126,433	\$ 46,607	\$ 34,747	\$ 32,537	\$ 47,555	\$ 17,008	35.8%	\$ 30,547	New Reading adoption training to occur in the spring
Supplies - Materials	\$ 1,359	\$ 4,561	\$ 5,590	\$ 2,489	\$ 4,800	\$ 2,036	42.4%	\$ 2,764	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Expense	\$ -	\$ 762	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 222,949	\$ 140,876	\$ 143,582	\$ 156,935	\$ 202,118	\$ 90,294	44.7%	\$ 111,824	
General Administration									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Purchased Services	\$ 60,031	\$ 57,353	\$ 42,046	\$ 56,981	\$ 85,000	\$ 75,117	88.4%	\$ 9,883	Legal Fees higher than expected
Supplies - Materials	\$ -	\$ 205	\$ 2,926	\$ 1,058	\$ 600	\$ 188	31.3%	\$ 412	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Expense	\$ -	\$ 6,842	\$ 6,922	\$ 7,201	\$ 5,000	\$ 4,990	99.8%	\$ 10	
	\$ 60,031	\$ 64,401	\$ 51,894	\$ 65,240	\$ 90,600	\$ 80,295	88.6%	\$ 10,305	
Support Services- School Administration									
Salaries	\$ 96,884	\$ 209,719	\$ 141,111	\$ 89,688	\$ 56,450	\$ 44,713	79.2%	\$ 11,737	Principal paid first seven months only
Fringe Benefits	\$ 19,718	\$ 49,358	\$ 31,994	\$ 28,636	\$ 29,100	\$ 14,377	49.4%	\$ 14,723	
Purchased Services	\$ -	\$ 15,324	\$ 1,330	\$ 61,000	\$ 72,300	\$ 32,629	45.1%	\$ 39,671	
Supplies - Materials	\$ -	\$ 5,055	\$ 7,891	\$ 1,558	\$ 5,400	\$ 702	13.0%	\$ 4,698	
Capital Outlay	\$ -	\$ 1,535	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 116,602	\$ 280,992	\$ 182,326	\$ 180,883	\$ 163,250	\$ 92,421	56.6%	\$ 70,829	
Business Services									
Salaries	\$ 9,375	\$ 41,689	\$ 27,844	\$ 31,308	\$ 32,200	\$ 15,927	49.5%	\$ 16,273	
Fringe Benefits	\$ 1,920	\$ 8,532	\$ 7,802	\$ 6,764	\$ 10,300	\$ 2,517	24.4%	\$ 7,783	Health insurance declined
Purchased Services	\$ 89,367	\$ 39,845	\$ 40,142	\$ 43,681	\$ 44,800	\$ 19,416	43.3%	\$ 25,384	Decrease in number of CFO hours; Audit bill not yet paid
Supplies - Materials	\$ -	\$ 476	\$ 177	\$ 953	\$ 1,200	\$ 364	30.3%	\$ 836	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 100,662	\$ 90,542	\$ 75,965	\$ 82,706	\$ 88,500	\$ 38,224	43.2%	\$ 50,276	

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	2006-07	2007-08	2008-09	2009-10	2010-11	2010-11		Amount	
	Total All Funds	Total All Funds	Total All Funds	Total All Funds	Revised Budget	Total All Funds	Percent	Remaining	<u>Expect 50% for 6 of 12 months lapsed</u>
Facilities, Maintenance and Operation of Plant									
Salaries	\$ 16,361	\$ 32,592	\$ 19,632	\$ 16,075	\$ 18,500	\$ 6,008	32.5%	\$ 12,492	No summer custodial hours
Fringe Benefits	\$ 3,346	\$ 6,431	\$ 4,423	\$ 2,376	\$ 8,000	\$ 3,019	37.7%	\$ 4,981	Declined health insurance first part of year
Purchased Services	\$ 211,760	\$ 326,661	\$ 188,702	\$ 94,969	\$ 92,400	\$ 57,120	61.8%	\$ 35,280	Major HVAC repairs & control system costs
Supplies - Materials	\$ 63,384	\$ 82,877	\$ 73,218	\$ 101,834	\$ 93,675	\$ 37,481	40.0%	\$ 56,194	Winter heating will come in 3rd quarter
Capital Outlay	\$ 149,128	\$ 71,814	\$ 48,023	\$ 103,444	\$ 101,500	\$ -	0.0%	\$ 101,500	Depreciation posted near year end only
Facility Lease	\$ -	\$ -	\$ 332,344	\$ 671,525	\$ 670,000	\$ 339,813	50.7%	\$ 330,187	
	\$ 443,979	\$ 520,375	\$ 666,342	\$ 990,222	\$ 984,075	\$ 443,441	45.1%	\$ 540,634	
Pupil Transportation									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Purchased Services	\$ 53,493	\$ 75,712	\$ 93,293	\$ 92,360	\$ 95,000	\$ 32,670	34.4%	\$ 62,330	Amount billed is less than actual cost
Supplies - Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Other Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
	\$ 53,493	\$ 75,712	\$ 93,293	\$ 92,360	\$ 95,000	\$ 32,670	34.4%	\$ 62,330	
Central Support Services									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Purchased Services	\$ 54,645	\$ 83,539	\$ 141,369	\$ 167,184	\$ 118,600	\$ 71,249	60.1%	\$ 47,351	Insurance paid in full in July each year
Supplies - Materials	\$ -	\$ 560	\$ 6,595	\$ 6,747	\$ 3,000	\$ 2,083	69.4%	\$ 917	
Capital Outlay	\$ -	\$ -	\$ 3,129	\$ 1,119	\$ -	\$ 2,075		\$ (2,075)	Vending Machines will generate revenue to offset
Other Expense	\$ -	\$ -	\$ 120	\$ -	\$ 2,100	\$ -	0.0%	\$ 2,100	CLCS dues not yet paid for 2010-11
	\$ 54,645	\$ 84,099	\$ 151,213	\$ 175,049	\$ 123,700	\$ 75,407	61.0%	\$ 48,293	
Debt Services									
Principal	\$ 274,580	\$ 53,849	\$ -	\$ -	\$ -	\$ -		\$ -	
Interest	\$ 20,437	\$ 3,493	\$ 278,706	\$ 551,525	\$ 555,925	\$ -	0.0%	\$ 555,925	Paid Jan 1st and July 1st
Discount Accretion/Amortization Debt Cost			\$ 11,384	\$ 9,500	\$ -	\$ -	0.0%		Posted near year end
Fees		\$ 10,580	\$ 9,335	\$ 2,232	\$ 11,100	\$ 1,250	11.3%	\$ 9,850	Posted near year end
	\$ 295,017	\$ 67,922	\$ 288,041	\$ 565,141	\$ 576,525	\$ 1,250	0.2%	\$ 565,775	
Total Expenditures	\$ 2,935,022	\$ 2,992,897	\$ 3,388,293	\$ 4,181,709	\$ 4,332,782	\$ 1,877,657	43.3%	\$ 2,445,625	

	2010-11	2009-10		
	Second	First Quarter	Change from	Explanation for Significant Changes
	Quarter		Prior Year	
	473	448	25	
Funded Pupil Count				
Per Pupil Funding	\$ 7,242	\$ 7,694	(452.41)	This is the 6% recession in January 2010
REVENUES				
School Finance Act Funding	\$ 1,721,461	\$ 1,690,208	\$ 31,253	Increase in Enrollment
Less Allocation to Capital Reserve (\$ -	\$ -	\$ -	
Earnings on Investments	\$ 950	\$ 1,703	\$ (753)	
Student Activities	\$ 1,851	\$ 4,827	\$ (2,976)	Basketball is still in progress
Other Local Sources	\$ 16,741	\$ 3,458	\$ 13,283	ABC Fundraiser is \$10,500 & more resale
State Funding	\$ -	\$ -	\$ -	
Share of Transportation	\$ -	\$ -	\$ -	
ELPA Categorical Funding	\$ -	\$ -	\$ -	
Capital Construction Grant	\$ 20,224	\$ 21,412	\$ (1,188)	Decline in funding
Federal Grants	\$ -	\$ -	\$ -	
Title I	\$ -	\$ 22,938	\$ (22,938)	Title I Eligible in 2009-10 only
Title II-a	\$ 8,229	\$ 7,325	\$ 904	
Title II-d	\$ -	\$ -	\$ -	
Title III	\$ 20,537	\$ -	\$ 20,537	Title III separate allocation for 2010-11
Title IV	\$ -	\$ -	\$ -	
ARRA Title I	\$ 6,841	\$ -	\$ 6,841	ARRA Summer School
Charter School Grant	\$ -	\$ -	\$ -	
Transfers from/(to) Other Funds	\$ -	\$ -	\$ -	
Lease Revenue	\$ 339,813	\$ 335,762	\$ 4,051	Increased Intercept for debt payoff
	\$ -	\$ -	\$ -	
Total Revenues	\$ 2,136,647	\$ 2,087,633	\$ 49,014	

TOTAL EXPENDITURES				
Salaries	\$ 691,779	\$ 687,722	\$ 4,057	See notes below
Fringe Benefits	\$ 216,406	\$ 193,448	\$ 22,958	See notes below
Purchased Services	\$ 421,250	\$ 376,956	\$ 44,294	See notes below
Supplies - Materials	\$ 170,333	\$ 200,189	\$ (29,856)	See notes below
Capital Outlay	\$ 31,837	\$ 25,774	\$ 6,063	See notes below
Other Expense	\$ 344,803	\$ 343,028	\$ 1,775	See notes below
Debt Payments	\$ 1,250	\$ 2,016	\$ (766)	
Total Expenditures	\$ 1,877,657	\$ 1,829,133	\$ 48,524	

EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES AND TRANSFERS	\$ 258,990	\$ 258,500	\$ 490
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Beginning Fund Balance

Ending Fund Balance

Detail for Ending Reserves

TABOR RESERVE (3%)

Operating Reserve

Enrollment Stabilization

Repair & Replacement

General Unrestricted Reserve

Debt Service Reserve

Capitalized Interest

Building Project

	2010-11 Second Quarter	2009-10 First Quarter	Change from Prior Year	Explanation for Significant Changes
<u>EXPENDITURES</u>				
Instruction				
Salaries	\$ 560,790	\$ 558,436	\$ 2,354	
Fringe Benefits	\$ 178,428	\$ 158,832	\$ 19,596	PERA Increase 0.9%
Purchased Services	\$ 102,902	\$ 91,725	\$ 11,177	SPED Services increase \$20,000
Supplies - Materials	\$ 123,964	\$ 147,929	\$ (23,965)	Textbook Adoption in 2009-10
Capital Outlay	\$ 28,083	\$ 21,873	\$ 6,210	Computers & Smart Boards
Other Expense	\$ -	\$ 250	\$ (250)	
	\$ 994,166	\$ 979,045	\$ 15,121	
Pupil Support - Pupil				
Salaries	\$ 9,434	\$ 14,393	\$ (4,959)	Psych Position 1st month of 2009-10
Fringe Benefits	\$ 1,722	\$ 5,465	\$ (3,743)	Psych Position & Health Ins Difference
Purchased Services	\$ 13,139	\$ 8,160	\$ 4,979	Earlier ACSD billing for student data systems
Supplies - Materials	\$ 3,515	\$ 1,307	\$ 2,208	Software for Security Identification System
Capital Outlay	\$ 1,679	\$ -	\$ 1,679	Security System Computer
Other Expense	\$ -	\$ -	\$ -	
	\$ 29,489	\$ 29,325	\$ 164	
Instructional Support				
Salaries	\$ 54,907	\$ 40,958	\$ 13,949	Contract Service is now Salary & Benefits
Fringe Benefits	\$ 16,343	\$ 12,069	\$ 4,274	Contract Service is now Salary & Benefits
Purchased Services	\$ 17,008	\$ 22,934	\$ (5,926)	Reduced Training Days
Supplies - Materials	\$ 2,036	\$ 2,159	\$ (123)	
Capital Outlay	\$ -	\$ -	\$ -	
Other Expense	\$ -	\$ -	\$ -	
	\$ 90,294	\$ 78,120	\$ 12,174	
General Administration				
Salaries	\$ -	\$ -	\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	
Purchased Services	\$ 75,117	\$ 27,506	\$ 47,611	Legal Issue before SBOE
Supplies - Materials	\$ 188	\$ 1,142	\$ (954)	
Capital Outlay	\$ -	\$ -	\$ -	
Other Expense	\$ 4,990	\$ 7,016	\$ (2,026)	Dues for CLCS not paid yet for 2010-11
	\$ 80,295	\$ 35,664	\$ 44,631	
Support Services- School Administration				
Salaries	\$ 44,713	\$ 51,597	\$ (6,884)	Principal--Contract Service as of 8-1-09
Fringe Benefits	\$ 14,377	\$ 11,854	\$ 2,523	PERA increase 0.9%
Purchased Services	\$ 32,629	\$ 30,185	\$ 2,444	Principal--Contract Service as of 8-1-09
Supplies - Materials	\$ 702	\$ 363	\$ 339	
Capital Outlay	\$ -	\$ -	\$ -	
Other Expense	\$ -	\$ -	\$ -	
	\$ 92,421	\$ 93,999	\$ (1,578)	
Business Services				
Salaries	\$ 15,927	\$ 15,458	\$ 469	
Fringe Benefits	\$ 2,517	\$ 4,219	\$ (1,702)	
Purchased Services	\$ 19,416	\$ 27,091	\$ (7,675)	Fewer hours of CFO Services
Supplies - Materials	\$ 364	\$ 242	\$ 122	Purchased check stock
Capital Outlay	\$ -	\$ -	\$ -	
Other Expense	\$ -	\$ -	\$ -	
	\$ 38,224	\$ 47,010	\$ (8,786)	

	2010-11	2009-10		
	Second	First Quarter	Change from	Explanation for Significant Changes
	Quarter		Prior Year	
Facilities, Maintenance and Operation of Plant				
Salaries	\$ 6,008	\$ 6,880	\$ (872)	
Fringe Benefits	\$ 3,019	\$ 1,009	\$ 2,010	Eligible for Health Insurance
Purchased Services	\$ 57,120	\$ 42,121	\$ 14,999	Major HVAC repairs & control systems
Supplies - Materials	\$ 37,481	\$ 46,433	\$ (8,952)	Custodial expenses have declined
Capital Outlay	\$ -	\$ 3,901	\$ (3,901)	Non-recurring expenditure
Facility Lease	\$ 339,813	\$ 335,762	\$ 4,051	Increased Intercept for Debt payoff
	\$ 443,441	\$ 436,106	\$ 7,335	
Pupil Transportation				
Salaries	\$ -	\$ -	\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	
Purchased Services	\$ 32,670	\$ 47,600	\$ (14,930)	Actual cost is similar to last year
Supplies - Materials	\$ -	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -	
Other Expense	\$ -	\$ -	\$ -	
	\$ 32,670	\$ 47,600	\$ (14,930)	
Central Support Services				
Salaries	\$ -	\$ -	\$ -	
Fringe Benefits	\$ -	\$ -	\$ -	
Purchased Services	\$ 71,249	\$ 79,634	\$ (8,385)	Contract Service now Exec Director Stipend
Supplies - Materials	\$ 2,083	\$ 614	\$ 1,469	New Phones and Furniture
Capital Outlay	\$ 2,075	\$ -	\$ 2,075	Vending Machines
Other Expense	\$ -	\$ -	\$ -	
	\$ 75,407	\$ 80,248	\$ (4,841)	
Debt Services				
Principal	\$ -	\$ -	\$ -	
Interest	\$ -	\$ -	\$ -	
Discount Accretion/Amortization Debt	\$ -	\$ -	\$ -	
Fees	\$ 1,250	\$ 2,016	\$ (766)	Timing difference
	\$ 1,250	\$ 2,016	\$ (766)	
Total Expenditures	\$ 1,877,657	\$ 1,829,133	\$ 48,524	