

**NEW ENGLAND LABORERS' and CRANSTON PUBLIC SCHOOLS
CONSTRUCTION and CAREER ACADEMY
BOARD OF DIRECTORS MEETING**

May 27, 2014

12:00 P.M. Executive Session

Public Session Immediately Following

4 Sharpe Drive

MINUTES

This meeting of the New England Laborers' and Cranston Public School Construction and Career Academy was held on the above date in the conference room and called to order at 12:00 noon with the following members present: Chairman Traficante, Mrs. McFarland, Mr. Cardi, Mr. Sabitoni, Mr. Rampone, and Mr. Santangelo. Absent were Mr. Jacobs, Dr. Lundsten and Dr. Leone. Also present were Ernest F. Panos, CPA and Robert D. Giudici, CPA from the firm of Ward, Fisher & Company, LLP.

There was no executive session.

Call to Order – Public Session

Roll Call/Quorum – the roll was called; there was a quorum present.

Minutes of Previous Meeting(s) Approved – April 15, 2014

A motion to approve these minutes was made by Mrs. McFarland; seconded by Mr. Rampone; all were in favor.

Public Acknowledgements/Communications – none.

Chairperson's Communications - none

Board Members Communications – none

Executive Director's Communications

Enrollment (see handout #1 attached)

Mr. Curran stated – as you can see in this report as of this date we have 63 applicants for the fall; the majority of those are grade 9 students and we are still getting contacts from parents via emails or phone calls inquiring about next year. Mr. Pecorelli is still having tours of the school with prospective parents and students. That number will continue to grow to the positive but right now based on our application pool we are doing fairly well. At this time last year we have had not even half this number. Mr. Pecorelli stated we got three more applications this morning.

Mr. Curran further stated – the change in strategy insofar as recruiting really paid off quite well for us and we hope when we open our doors at the end of August we still a very full 9th grade and as you can see by these numbers, additions in our upper grade levels. We were thinking we were going to open with 150 students but now think we will open with 170 students. Our capacity is 192 students.

Focus Plan Quarterly Report/ Charter Renewal

Mr. Curran continued – on our agenda is the Focus Plan Quarterly Report – we had a meeting this morning with RIDE at the RIDE. They are very pleased with our focus work; we are meeting all of our targets. I think it would be safe to say we are probably one of their top schools, if not the top school in terms of the work that we are doing in our focus work and that is probably out of 20 schools that they are working with. So they are very complimentary and I think this will play well on the other side of RIDE which is our charter renewal. In our charter renewal work we are at the point where we are about to submit our application and that is the last step in the process for us. We received the complete report back from RIDE which was everything, looking at our NECAP scores, looking at the visit they did in February and then looking at our financials. So the complete report came to us a couple of weeks ago and it is all very positive. In fact Ernie (Ernest Panos, CPA) was in a conference call with us last week with RIDE to clear up some questions they had in our financial areas so we are waiting to get some feedback from them on that final piece. Right now we think we are in a very good position with RIDE in terms of our charter renewal; our application is due next Friday, June 6th, Carolyn has been working on that steadily for the past couple of weeks. It is a pretty exhaustive document and has to answer to a lot of questions as you can imagine. The next step will be the commissioner will make a recommendation to the Board of Education. When that recommendation will come I don't know at this point in time but I can tell you the next date we are aware of is August 4th at 5:30 p.m. which is the Board of Education meeting where they

will vote on our charter. I will ask you, if it is permissible in your calendar to attend that meeting. It should be at RIDE, but there are times this board meets at different school location. Should that information become available I will be sure to forward that to you. Prior to that on July 31st, they have a Worksession. Carolyn, myself, Dr. Lundsten and Traf will be attending and certainly any member of the board can attend that as well. You don't have to be there. You can't speak at the Worksession; it's closed to public speaking. We will be able to speak at the August 4th meeting.

Grant Acquisition/Focus Work

Mr. Curran stated - Carolyn just acquired for us a \$28,000 grant from RIDE to support our focus work and basically they are going to fund our Agile Mind Programs which is our math program. Next year, with that \$28,000 grant we will be funding our complete Agile Mind Program which is our algebra I and geometry program. That also includes professional development for our math teachers and our special education teachers as well as the materials and on-line support that we get from Agile Mind.

Monthly Update on Budget (See handouts #2, 2a, 2b, 2c attached)

Mrs. Corcelli reviewed the budgets with the board members and referred to Quarter 4 Adjustments (handout 2B). This is this year's quarter 4 adjustments. It was adjusted because April 1st was my last

quarter for tuition billing so I had a pretty good understanding of where we would stand with the city, district and out-of-district tuition. As you can see I made adjustments to the city aid. We had expected \$632,000, we expect \$619,000 on the out-of-district I expected \$657,000, due to the decrease in enrollment. We hope to receive \$576,000 so there is the loss of \$81,000. The adult ed, we know we have had several discussions, that was carved out; there is a decrease of \$123,000. We expect about \$19,000 in credit recovery tuition; reimbursed expenses are about \$28,000. With those items just mentioned, that revenue is about \$2.4 million. We expected \$2.6 million. Therefore I have to take from our reserve about \$86,000 this year. I also decreased the existing budget as much as I could with about \$66,000 in adjustments. See page 2 of handout 2B for detailed adjustments.

At this point in the meeting Chairman Traficante, Mrs. Corcelli and Mr. Giudici explained the nature of the reserve fund to the board members. Mrs. Corcelli suggested we think of other ways to generate revenue for next year.

Graduation

June 13, 2014 6 p.m. at Hope Highlands. Invitations will be sent out.

A motion to accept the director's report was made by Mr. Rampone; seconded by Mr. Sabitoni; all were in favor.

Public Hearing

- a. Students (agenda/non-agenda matters) – no speakers**
- b. Members of the Public (agenda matters only) – no speakers**

RESOLUTIONS

BUSINESS

TABLED RESOLUTIONS

NO. 2-2-14- RESOLVED, at the recommendation of the Executive Director that the Board of Directors accept the preliminary proposed budget for the school year beginning July 1, 2014. (See handout 2C)).

A motion to remove this from the table was made by Mr. Rampone; seconded by Mr. Sabitoni. All were in favor.

A motion to approve this resolution was made by Mr. Rampone; seconded by Mr. Sabitoni. Discussion:

Mrs. Corcelli and Chairman Traficante reviewed the proposed budget in detail with the board. Mr. Giudici also contributed to this discussion.

Mr. Cardi questioned the deletion of the recruitment position. Mr. Curran explained how that position would be shared and he would be bringing a full plan before the board at the August meeting. There being no further discussion the board members were all in favor of approving this budget.

NO. 4-3-14 - RESOLVED, that at the recommendation of the Chairperson, the Board of Directors accept the formal financial audit

prepared by Ward, Fisher and Company, LLP for the period ending June 30, 2013.

A motion to remove this resolution from the table was made by Mr. Sabitoni; seconded by Mr. Rampone; all were in favor.

A motion to approve this resolution was made by Mr. Rampone; seconded by Mr. Sabitoni. Discussion:

Chairman Traficante asked for questions for the auditors – (Mr. Panos and Mr. Giudici)

Mrs. McFarland asked about the findings. Mr. Panos stated they are audited adjustment and more of a matter of timing. Joe Balducci's office uploads the UCOA files to RIDE probably in early July before he has closed out the books. He doesn't make any adjustments and I know a couple of them had to do with the OPEB allocation of liability also the compensated absences. The two years we were doing the audit there were issues regarding the out of district tuition and the distinction between special ed and regular education, I guess there was a big discussion about that whether Cranston or any other district can charge for special ed rate as opposed to the regular education tuition rate is. That first adjustment has to do with conceding to the fact that we were no entitled to the special ed rate and that's what that first adjustment is. The second adjustment had to do with the student activity fund which isn't reconciled by Deb Generali in Joe's office until after he closes the books so we post the receipts into the account as well as the disbursements. That is the second adjustment.

Mrs. McFarland stated – wouldn't it just make sense for her to do it prior? Mr. Panos stated – in a perfect world it would be great but that is not the reality of the timing of when we come in. That would be something Joe would have to address. Mrs. Corcelli stated she would mention that to Joe.

Mr. Panos continued – as we look at these adjustments, every year the roster of the charter school changes so employees who become part of the charter school we have to record the compensated absences, what they are entitled to, based on their years of service here as opposed or relation to in total to the district. So those changes are occurring annually. Last year I don't think we recorded...there was no assistant principal. We had to record the liability associated with that position. All those compensated absences are related to either the initial or recognition of a new position or the change that occurred from year to year as in Dennis Curran who has been with the charter school exclusively, he is entitled to benefits, sickness, vacation, things of that nature, they change from year to year and the change is recorded accordingly. Much discussion ensued regarding the timing of the audit and the closing of the books by Mr. Balducci.

Both auditors were of the opinion this was an audit with good results overall.

There being no further discussion the board members were all in favor of approving this audit.

Public Hearings on Non-Agenda Items – none.

Announcement of Future Meetings – next meeting is scheduled for June 17, 2014.

Adjournment

A motion to adjourn was made by Mr. Cardi; seconded by Mr. Rampone; all were in favor.

Respectfully submitted,

Michael A. Traficante

Chairperson

HANDOUT #1

Date of Board of Directors Meeting: Tuesday, May 27, 2014

Department/Committee Reporting: Admissions

Author: Richard Pecorelli

Approved By (Executive Director):

Background/ Context:

Over the past month, many parents and students continue to request tours of the Academy. Most of these prospective enrollees are interested in our programs and request applications for September enrollment.

As of today, I have received 63 applications for fall enrollment (fifty-three for grade 9, five for gr 10, three for grade 11 and two for grade 12).

The demographics of the new applicants:

Grade 9: Cranston 33, CF 7, Providence 5, Johnston 3, Warwick 2, Cov. 1, NP 1, Pawt. 1

Grades 10, 11 & 12: Cranston 3, Pawtucket 2, Warwick 2, Cov. 1, Johnston 1, Prov. 1

** **

HANDOUT #2

Date of Board of Directors Meeting: May 27, 2014

Department/Committee Reporting: Financial Development

Author: C. Corcelli

Approved By (Executive Director):

Background/ Context:

For Review:

FY 2014, Operating Budget as of 4/30/2014

FY 2014, Operating Budget Adjustment presented to Board

FY 2015, Proposed Budget presented to Board

Student Activity Account: Audit FY 2013 conducted May 19, 2014

Key issues for consideration:

Financial Development Opportunities:

 Approved: Workforce Solutions of Providence/Cranston summer employment grant in the amount of \$32,000

 In process: Target grant submitted, Project Artwear

Recommendation to the Board:

 Seeking approval of FY2014 Adjusted Budget and FY2015 Proposed Budget

 

HANDOUT #2A

NEL/CPS CONSTRUCTION & CAREER ACADEMY

OPERATING BUDGET 2013 - 2014

AS OF 04/30/2014 2013-2014 2013-2014 2013-2014 2012-2013

ORIGINAL REIMB April % April %

REVENUE BUDGET BUDGET YTD USED YTD USED

STATE AID 1,233,644 1,233,644 922,905 75% 1,255,888 100%

CRANSTON CITY AID 613,204 613,204 621,516 101% 623,425 90%

OD REGULAR EDUCATION

657,000 657,000 562,270 86% 517,986 86%

OD SPECIAL EDUCATION 0 0 0 0% 90,159 113%

ADULT ED REVENUE 123,000 123,000 0 0% 146,909 122%

CREDIT RECOVERY 0 0 21,110 0% 0 0%

CONTRIBUTION RESERVE/OPEB 58,000 0 0 0% 0 0%

REIMBURSED EXPENSES 498,604 0 28,942 0% 39,835 38%

**TOTAL REVENUES 3,183,452 2,626,848 2,156,743 82% 2,674,202
94%**

2013-2014 2013-2014 2013-2014 2012-2013

ORIGINAL REIMB April % April %

EXPENDITURES	BUDGET	BUDGET	YTD USED	YTD USED		
EXECUTIVE DIRECTOR	101,000	103,020	85,462	83%	85,462	85%
ASSISTANT PRINCIPAL	87,411	87,411	73,963	85%	62,196	71%
RECR/ASST TO EXEC DIR	35,000	35,000	30,000	86%	34,286	86%
FINANCIAL DEV DIRECTOR	70,000	70,000	59,231	85%	50,769	85%
JOB						PLACEMENT
SPECIALIST	73,900	73,900	63,180	85%	63,180	85%
READING	0	0	0	0%	0	0%
SCIENCE	117,984	117,984	79,795	68%	94,620	85%
MATH	193,359	193,359	154,400	80%	146,810	80%
SOC STUDIES	136,789	136,789	94,700	69%	100,170	77%
NURSE	23,600	0	0	0%	4,285	0%
ENGLISH	169,020	169,020	140,833	83%	116,931	83%
ART	55,447	44,358	38,021	86%	34,212	82%
PHYSICAL EDUCATION	86,509	73,931	52,956	72%	83,431	81%
TECHNOLOGY	77,998	77,998	64,884	83%	64,884	86%
REIMBURSED GUID/TRANS	90,000	0	64,741	0%	69,744	79%
CREDIT RECOVERY TEACHERS	0	0	4,020	0%	0	79%
ADULT ED INSTRUCTORS	88,200	28,200	0	0%	13,329	33%
PORTFOLIO						COORDINATOR
	29,160	21,870	21,870	100%	26,250	100%
JOB PLACEMENT SPECIALIST	35,000	0	0	0%	0	0%
VIRTUAL LEARNING FACILITATOR	28,899	0	0	0%	5,505	190%
TEACHER SUBSTITUTES	18,000	18,000	7,555	42%	13,404	74%
CHARTER						
INSTRUCTORS	242,190	242,190	168,805	70%	164,595	70%

TRANSFORMATION SERVICES 53,750 53,750 43,977 82% 0 0%
SECRETARY 36,836 36,836 30,342 82% 33,400 85%
CLERICAL SUPPORT 18,800 18,800 7,500 40% 0 0%
CUSTODIANS 52,821 34,171 29,030 85% 18,365 55%

BENEFITS/PAYROLL

TAXES 558,283 483,461 354,136 73% 324,692 73%
RETIREE HEALTH BENEFITS 3,000 3,000 0 0% 0 0%
EMPLOYEE ASSISTANCE PROG 160 160 0 0% 0 0%

RENT 292,605 219,454 194,350 89% 195,070 89%

PURCHASED

SERVICES

-

UBIO 38,000 28,500 23,292 82% 16,296 48%
PURCHASED SERVICES 28,100 28,100 31,973 114% 20,061 68%

FIELD TRIPS 1,500 1,500 2,927 195% 252 13%

VIRTUAL LEARNING 15,000 0 0 0% 0 0%

UTILITIES

ELECTRICITY 41,000 30,750 30,575 99% 27,227 70%

HEAT 14,000 12,250 15,803 129% 14,893 93%

TELEPHONE 7,500 5,625 1,387 25% 3,945 59%

PROPERTY TAXES 73,447 55,085 55,084 100% 58,360 99%

SEWER TAXES 3,151 2,363 2,482 105% 3,151 127%

INSURANCE

CAPITAL OUTLAY 24,000 18,000 10,556 59% 22,568 100%

WEBSITE UPGRADES 250 250 0 0% 100 40%

CLASSROOM

IMPROVEMENTS 12,000 12,000 8,808 73% 10,560 99%

CONTRIBUTION RESERVE/OPEB 58,000 0 0 0% 0 0%

TOTAL EXPENDITURES 3,183,452 2,628,868 2,083,322
79% 2,158,018 78%

BUDGET VARIANCE 0 (2,020) 73,421 0 516,184

** **

Handout #2B

NEL/CPS CONSTRUCTION & CAREER ACADEMY

OPERATING BUDGET 2013-2014, QTR 4 Adjustment

ACTUAL APPROVED REVISED INCREASE

REVENUE 2013-2014 REIMB 2013-2014 DECREASE COMMENTS

STATE AID 1,233,644 1,233,644 1,230,541 (3,103) Decrease in enrollment

CRANSTON CITY AID 613,204 613,204 619,664 6,460 Increase in enrollment

OUT-OF-DISTRICT REGULAR EDUCATION

657,000 657,000 576,000 (81,000) Decrease in enrollment

AE PROGRAM	123,000	123,000	0	(123,000)	Decrease	in
separation						
CREDIT RECOVERY PROGRAM	0	0	19,000	19,000	Increase	in
program support						
REIMBURSED EXPENSES	498,604	0	28,942	28,942	Increase	due to
billing entry						
CONTRIBUTION FR RESERVE	58,000	0	86,168	86,168	Increase	for
variance						
TOTAL						
REVENUES	3,183,452	2,626,848	2,560,315	(66,533)	Decrease	in
revenue						

ACTUAL APPROVED REVISED INCREASE

EXPENDITURES

2013-2014 REIMB 2013-2014 DECREASE COMMENTS

EXECUTIVE DIRECTOR	101,000	101,000	103,020	2,020	Increase	in
contract						
ASSISTANT PRINCIPAL	87,411	87,411	87,411	0		
RECRUITER/ASST TO EXEC DIRECTOR	35,000	35,000	35,000	0		
DEVELOPMENT OFFICER/FISCAL MANAGER	70,000	70,000	70,000	0		

JOB					PLACEMENT		
SPECIALIST	73,900	73,900	73,710	(190)	Decrease	in	projected
salary							
SCIENCE	117,984	117,984	94,216	# (23,768)	Decrease	in	projected
salary							

MATH	193,359	193,359	193,359	# 0	
SOCIAL STUDIES	136,789	136,789	136,789	# 0	
NURSE	23,600	0	0	# 0	
ENGLISH	169,020	169,020	162,507	# (6,513)	Decrease in projected salary
ART	55,447	44,358	44,358	# 0	
PHYSICAL EDUCATION	86,509	73,931	61,598	# (12,333)	Decrease in projected salary
TECHNOLOGY	77,998	77,998	77,998	# 0	
REIMBURSED TRANS/GUID	90,000	0	64,741	64,741	Increase in reimbursement billing
CREDIT RECOVERY TEACHER	0	0	5,600	5,600	Increase in program support
AE		ACADEMIC			INSTRUCTORS
AM/PM	88,200	28,200	0	(28,200)	Decrease in program support
PORTFOLIO PREP COORDINATOR	29,160	21,870	21,870	0	
AE JOB PLACEMENT SPECIALIST	35,000	0	0	0	
VIRTUAL LEARNING FACILITATOR	28,899	0	0	0	
TEACHER SUBSTITUTES	18,000	18,000	12,000	(6,000)	Decrease in anticipated expenses
CHARTER INSTRUCTORS	242,190	242,190	242,190	0	
TRANSFORMATION SERVICES	53,750	53,750	53,750	0	
SECRETARY	36,836	36,836	36,836	0	
Clerical Support	18,800	18,800	11,400	(7,400)	Decrease in program support
CUSTODIANS	52,821	34,171	34,671	500	Increase in staff need

BENEFITS/PAYROLL

TAXES 557,283 481,461 449,277 (32,184) Decrease in employee benefits

RETIREE HEALTH BENEFITS 3,000 3,000 0 (3,000) Decrease in retirement benefits

EMPLOYEE ASSISTANCE PROGRAM 160 160 160 0

RENT 292,605 219,454 219,454 0

PURCHASED SERVICES - UBIO 38,000 28,500 28,500 0

PURCHASED SERVICES 28,100 28,100 36,826 8,726 Increase in anticipated expenses

FIELD TRIPS 1,500 1,500 3,000 1,500 Increase in anticipated expenses

VIRTUAL LEARNING 15,000 0 0 0

UTILITIES: ELECTRICITY 41,000 30,750 30,750 0

HEAT 14,000 12,250 18,000 5,750 Increase in propane use

TELEPHONE 7,500 5,625 3,000 (2,625) Decrease in anticipated expenses

**PROP/SEWER TAXES (CURRENT) 76,598 57,448 57,567 119
Increase from original estimate**

INSURANCE: PROPERTY 4,800 4,800 4,800 0

E & O Ins 5,555 5,555 5,555 0

WORKERS COMPENSATION 8,000 8,000 8,000 0

UNEMPLOY COMPENSATION 2,000 2,000 0 (2,000) Decrease in anticipated expenses

LEGAL 6,000 6,000 4,000 (2,000) Decrease in anticipated expenses

ANNUAL AUDIT	7,000	7,000	10,300	3,300	Increase in projected expense
REPAIRS & MAINTENANCE	1,500	1,500	2,500	1,000	Increase in repair needs
EQUIPMENT MAINTENANCE	750	750	930	180	Increase in equipment contract
SNOW REMOVAL	1,000	1,000	1,295	295	Increase in anticipated expense
FEES & DUES (INTERSCHOLASTIC)	1,900	1,900	1,874	(26)	Decrease in projection
SPECIAL PROGRAMS	9,500	9,500	9,500	0	
STUDENT ACTIVITY STIPENDS	8,550	8,550	5,550	(3,000)	Decrease in activity needs
PROFESSIONAL DEVELOPMENT	8,000	8,000	2,450	(5,550)	Decrease in anticipated expenses
CLASSROOM SUPPLIES	9800	9800	7,050	(2,750)	Decrease in anticipated expenses
ADULT ED SUPPLIES & GED Testing	10,028	10,028	0	(10,028)	Decrease in program support
CHARTER OFFICE SUPPLIES	8,500	8,500	6,500	(2,000)	Decrease in projected expense
CUSTODIAL SUPPLIES	900	900	900	0	
CAPITAL OUTLAY	23,000	18,000	10,745	(7,255)	Decrease in program support
WEBSITE UPGRADES	250	250	0	(250)	Decrease in tech need

CLASSROOM/SCHOOL

IMPROVEMENTS 12,000 12,000 8,808 (3,192) Decrease in program support

CONTRIBUTION TO RESERVE 58,000 0 0 0

TOTAL

EXPENDITURES 3,183,452 2,626,848 2,560,315 (66,533) Decrease

BUDGET VARIANCE 0 0 0

** **

HANDOUT #2B (2 OF 2)

We are submitting a FY14 Quarter 4 adjustment proposal to be submitted for the

May 27th Board of Director's meeting. Major expenditures included.

Adjustment Decrease Variance

REVENUE \$140,570 \$207,103 (\$66,533)

EXPENDITURES

Salary \$74,961 \$93,596 (\$18,635)

Benefits \$7,283 \$43,187 (\$35,904)

Purch Services \$20,744 \$3,300

Audit \$16,557 \$1,000

Ship/Postage \$4,187

\$1,000 Maint \$2,500 Legal

\$3,200 Lit Test \$2,625 Phone

\$7,269 Computer Lease \$1,700 Conf/Wkshp

\$5,000 Bus Tran \$1,300 Tech Serv

\$5,500 Bus Trans

Supp/Mat \$8,950 \$1,750 Gas \$17,969 \$2,000 Office Supplies

\$4,000 Propane \$2,500 Textbooks

\$1,400 Class Supplies \$9,000 AE Supp/Books

\$1,800 Art Supplies

Capital \$7,545 \$7,545 Kiln \$14,800 \$12,800 Tech Eq/Mat (\$7,255)

Miscellaneous \$344 \$251 \$93

Total \$119,827 \$186,360 (\$66,533)

** **

HANDOUT 2C

NEL/CPS CONSTRUCTION & CAREER ACADEMY Handout 2C

PROPOSED OPERATING BUDGET 2014 - 2015 Revised 5/12/14

ACTUAL ACTUAL REVISED PROPOSED \$ %

REVENUE 2011-2012 2012-2013 2013-2014 2014-2015 VARIANCE

VARIANCE

STATE

AID

1,649,333 1,255,888 1,230,541 1,181,760 -48,781 -3.96%

CRANSTON

CITY

AID

839,536 623,426 619,664 685,525 65,861 10.63%

OD		REGULAR		EDUCATION					
	485,153	579,210	576,000	733,805	157,805	27.40%			
OD SPECIAL EDUCATION	79,675	115,114	0	0	0	0.00%			
ADULT ED REVENUE	156,496	164,399	0	0	0	0.00%			
CREDIT RECOVERY	0	0	19,000	16,000	-3,000	-15.79%			
CONTRIBUTION RESERVE/OPEB	0	0	86,168	0	-86,168	-100.00%			
REIMBURSED									
EXPENSES	105,739	138,836	28,942	0	-28,942	-100.00%			
TOTAL									
REVENUES	3,315,932	2,876,873	2,560,315	2,617,090	56,775	2.22%			

	ACTUAL	ACTUAL	REVISED	PROPOSED	\$	%			
EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015	VARIA	NCE	VARIANCE		
EXECUTIVE									
DIRECTOR	85,462	101,000	103,020	104,050	1,030	1.00%			
ASSISTANT PRINCIPAL	2,271	75,644	87,411	88,285	874	1.00%			
RECR/ASST			TO		EXEC			DIR	
	40,999	40,000	35,000	0	-35,000	-100.00%			
PROGRAM COORDINATOR		21,952	0	0	0	0.00%			
FISCAL MANAGER	60,769	60,000	70,000	70,700	700	1.00%			
JOB								PLACEMENT	
SPECIALIST	73,710	73,710	73,710	74,447	737	1.00%			
READING	0	0	0	0	0	0.00%			
SCIENCE	132,379	110,473	94,216	108,522	14,306	15.18%			
MATH	160,429	183,718	193,359	203,645	10,286	5.32%			

SOC STUDIES	113,540	130,554	136,789	142,286	5,497	4.02%
NURSE	30,789	0	0	0	0	0.00%
ENGLISH	157,067	138,089	162,507	176,300	13,793	8.49%
ART	48,886	41,650	44,358	59,642	15,284	34.46%
PHYSICAL						
EDUCATION	110,894	99,304	61,598	78,187	16,589	26.93%
TECHNOLOGY	55,446	75,698	77,998	76,455	-1,543	-1.98%
REIMBURSED						
TRANS/GUID	88,396	83,369	64,741	0	-64,741	-100.00%
CREDIT RECOVERY TEACHERS	0	0	5,600	7,200	1,600	28.57%
INSTRUCTORS AM/PM	75,036	25,575	0	0	0	0.00%
PORTFOLIO			PREP			COORDINATOR
	35,000	26,250	21,870	8,800	-13,070	-59.76%
PROGRAM COORDINATOR	40,000	0	0	0	0	0.00%
JOB PLACEMENT SPECIALIST	22,977	0	0	0	0	0.00%
VIRTUAL LEARNING FACILITATOR	28,899	0	0	0	0	0.00%
TEACHER						
SUBSTITUTES	17,755	15,964	12,000	18,000	6,000	50.00%
CHARTER						
INSTRUCTORS	266,905	235,135	242,190	249,456	7,266	3.00%
TRANSFORMATION SERVICES	0	0	53,750	53,750	0	0.00%
SECRETARY	33,936	39,067	36,836	36,836	0	0.00%
CLERICAL SUPPORT	0	0	11,400	13,300	1,900	16.67%
CUSTODIANS	56,709	25,744	34,671	37,008	2,337	6.74%
BENEFITS/PAYROLL						
TAXES	435,577	382,347	449,277	460,606	11,329	2.52%

RETIREE HEALTH BENEFITS	3,000	0	0	3,000	3,000	0.00%
EMPLOYEE ASSISTANCE PROGRAM	160	160	160	160	0	0.00%
RENT	292,605	219,454	219,454	219,454	0	0.00%
PURCHASED						
UBIO	34,851	22,685	28,500	26,250	-2,250	-7.89%
PURCHASED						
SERVICES	21,849	21,120	36,826	55,100	18,274	49.62%
FIELD TRIPS	1,916	704	3,000	3,300	300	10.00%
VIRTUAL LEARNING	0	4,000	0	0	0	0.00%
UTILITIES: ELECTRICITY	40,465	33,394	30,750	33,750	3,000	9.76%
HEAT	12,188	15,935	18,000	14,025	-3,975	-22.08%
TELEPHONE	7,238	4,279	3,000	4,125	1,125	37.50%
PROP & SEWER TAXES	63,068	61,511	57,567	62,625	5,058	8.79%
INS: PROPERTY	4,652	3,600	4,800	4,800	0	0.00%
E & O	5,050	5,050	5,555	6,000	445	8.01%
WORKERS COMPENSATION	7,314	7,500	8,000	8,000	0	0.00%
UNEMPLOY COMPENSATION	7,924	6,792	0	2,000	2,000	0.00%
LEGAL	6,770	15,054	4,000	8,000	4,000	100.00%
ANNUAL AUDIT	1,000	10,000	10,300	10,300	0	0.00%
SPECIAL ED SERV REIMBURSEMENT	79,675	115,114	0	0	0	0.00%
REPAIRS & MAINTENANCE	366	0	2,500	3,320	820	32.80%
EQUIPMENT MAINTENANCE	1,446	657	930	1,200	270	29.03%
SNOW REMOVAL	0	530	1,295	1,500	205	15.83%
FEES						
(INTERSCHOLASTIC)	1,789	1,585	1,874	2,300	426	22.73%
SPECIAL PROGRAMS	19,341	21,721	9,500	9,250	-250	-2.63%

STUDENT ACTIVITY STIPENDS	14,535	15,400	5,550	5,600	50	0.90%
PROFESSIONAL						
DEVELOPMENT	5,300	4,011	2,450	5,500	3,050	124.49%
CLASSROOM SUPPLIES	7,161	3,000	7,050	6,950	-100	-1.42%
P.E. SUPPLIES	1,092	0	0	0	0	0.00%
ADULT ED SUPPLIES & GED Testing	17,940	16,612	0	0	0	0.00%
CHARTER						
						OFFICE
SUPPLIES	6,267	8,478	6,500	8,500	2,000	30.77%
CUSTODIAL SUPPLIES	782	723	900	1,000	100	11.11%
CAPITAL OUTLAY	3,867	22,518	10,745	34,606	23,861	222.07%
WEBSITE UPGRADES	0	100	0	0	0	0.00%
CLASSROOM						
IMPROVEMENTS	19,440	10,560	8,808	9,000	192	2.18%
CONTRIBUTION TO RESERVE	79,928	0	0	0	0	0.00%
TOTAL						
EXPENDITURES	2,964,762	2,615,538	2,560,315	2,617,090	56,775	2.2
						2%
BUDGET VARIANCE	351,170	261,335	0	0	0	