



Pathways Academy Adult Education

2020-21 July Budget

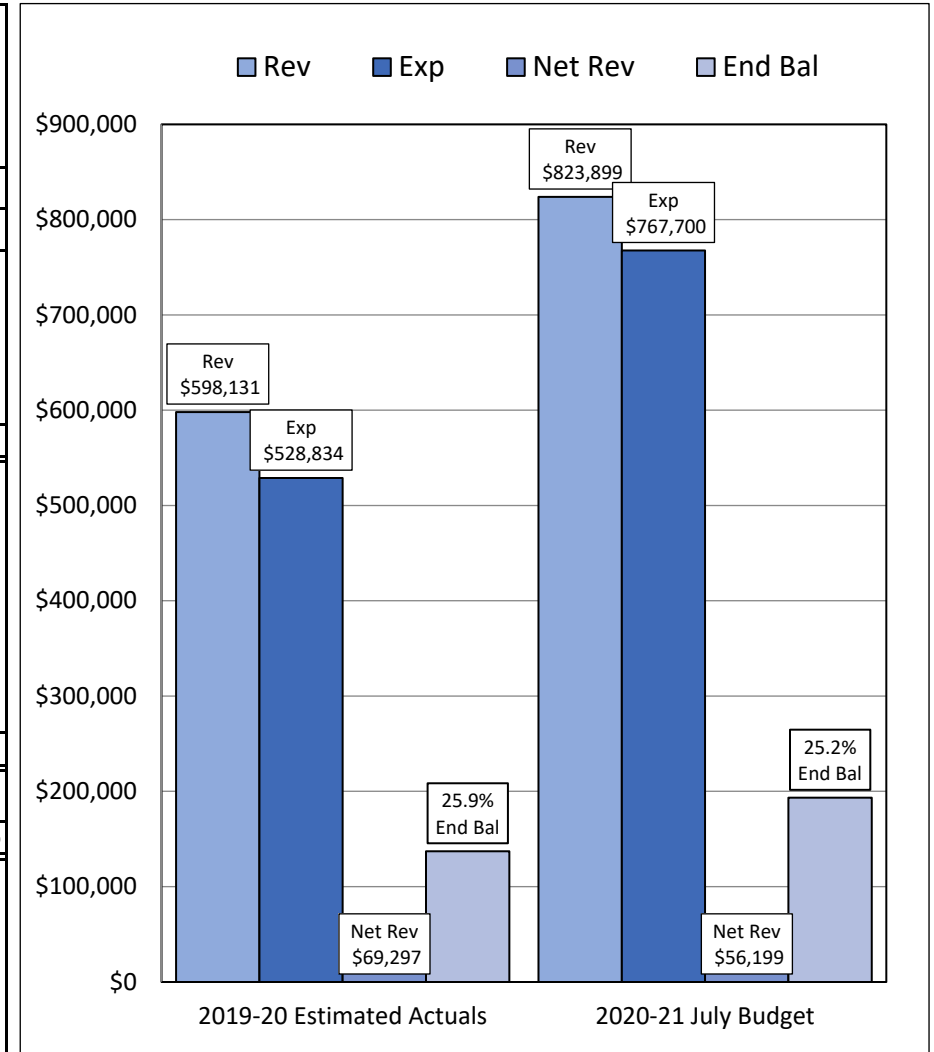


2020-21 July Budget: Executive Summary

- **Each campus is doing well, and they are each projected to generate a small operating surplus for 2020-21.**
- **Each school is also projected to remain fiscally stable and solvent for each of the next two fiscal years. ADA is projected to increase by at least 32.99 in 2020-21 – any additional growth over these ADA projections is likely to result in improved operations and larger surpluses than shown here.**
- Due to the general state of economic uncertainty and the rapidly changing funding updates being received, and following final state budget approval in August, we will provide a budget revision in August 2020 to reflect the newest funding updates and enrollment estimates.
- The LCFF has been calculated per the Governor's May budget revision which called for an overall 10% reduction in LCFF funding from FY19-20 levels. The final State Budget has yet to be determined; the Senate and Assembly both have their own budget proposals which will need to be reconciled with the Governor's proposal.
- Pathways was able to secure funding from the Payment Protection Program (PPP loan) and received the funds in April 2020 in the total amount of \$30,707. These revenues are expected to be recognized in full in 2020-21 upon receipt of the forgiveness notification letter and have been included in federal funding.
- Pathways does currently have a low-cost loan through the California School Finance Authority Charter School Revolving Loan Fund Program. The loan amount was approved in June 2019 for \$250,000 and the term is four years. Payments are made via LCFF deductions six times a year.
- A budget summary, budget detail, and enrollment projections, are included for each school in this report. The same information presented here is also then compiled into each authorizing district's requested reporting format, along with all other supplemental financial information required by each authorizer and will be certified by the CEO and delivered to each authorizer immediately following board approval.
- Beginning July 1, 2019 balances are preliminary and are subject to final legal review and approval.

Pathways Adult Education (Combined)
2020-21 July Budget
BUDGET SUMMARY

	2019-20 Estimated Actuals	2020-21 July Budget	Change
Projected Enrollment:	45	70	25
Projected P-2 ADA:	19.51	52.50	32.99
Revenues:			
General Purpose Entitlement	\$ 533,852	\$ 572,951	\$ 39,099
Federal Revenue	29,232	203,584	174,352
Other State Revenue	35,047	47,364	12,317
TTL Revenues	\$ 598,131	\$ 823,899	\$ 225,768
Expenditures:			
Certificated Salaries	\$ 230,792	\$ 340,267	\$ 109,475
Non-Certificated Salaries	14,055	33,716	19,661
Benefits	65,652	112,424	46,772
Books/Supplies/Materials	35,400	78,300	42,900
Services/Operations	180,775	201,265	20,490
Other Outgo	2,160	1,728	(432)
TTL Expenditures	\$ 528,834	\$ 767,700	\$ 238,866
Net Revenues	\$ 69,297	\$ 56,199	\$ (13,098)
Beginning Balance July 1*	\$ 67,837	\$ 137,134	
Ending Balance June 30	\$ 137,134	\$ 193,333	
Ending Balance as % of Exp.:	25.9%	25.2%	



* Beginning fund balance is preliminary, subject to final legal review and approval.

Pathways Adult Education (Combined)
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
Enrollment (CALPADS)	45	70	25	
Average Daily Attendance (P-2)	19.51	52.50	32.99	
REVENUES				
General Purpose Entitlement				
8011 General Purpose Block Grant	515,461	530,506	15,045	
8012 Education Protection Account	9,480	10,500	1,020	
8096 Funding in Lieu of Property Taxes	8,911	31,945	23,034	
TTL General Purpose Entitlement	533,852	572,951	39,099	Includes an overall 10% cut in LCFF
Federal Revenue				
8181 Federal IDEA SpEd Revenue	1,755	2,137	382	
8182 SpEd - Discretionary Grants	-	617	617	ERMHS Federal
8290 Other Federal Revenue	27,477	200,830	173,353	CSI revenues & PPP funds
TTL Federal Revenue	29,232	203,584	174,352	
Other State Revenue				
8311 AB602 State SpEd Revenue	23,768	31,852	8,084	
8550 Mandated Cost Reimbursements	1,031	914	(117)	
8560 State Lottery Revenue	10,248	11,178	930	
8590 Other State Revenue	-	3,420	3,420	ERMHS State
TTL Other State Revenue	35,047	47,364	12,317	
Other Local Revenue				
TTL Other Local Revenue	-	-	-	
TTL REVENUES	598,131	823,899	225,768	

Pathways Adult Education (Combined)
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
EXPENDITURES				
1000 - Certificated Salaries				
1100 Teacher Compensation	176,792	257,368	80,576	
1130 Substitute Teacher Compensation	-	6,329	6,329	
1300 Certificated Administrators	54,000	76,571	22,571	
TTL Certificated Salaries	230,792	340,267	109,475	
2000 - Non - Certificated Salaries				
2300 Classified Administrators	-	22,115	22,115	
2400 Clerical & Technical Staff	14,055	11,601	(2,454)	
TTL Non - Certificated Salaries	14,055	33,716	19,661	Includes shared Collab Executive team
3000 - Employee Benefits				
3301 OASDI/Medicare	24,768	24,022	(746)	
3302 OASDI/Medicare	-	2,349	2,349	
3401 Health Care Certificated	34,138	61,320	27,182	
3501 Unemployment Insurance	3,207	157	(3,050)	
3502 Unemployment Insurance	-	15	15	
3601 Workers' Comp Certificated	3,462	4,208	745	
3602 Workers' Comp Classified	-	411	411	
3901 Other Benefits Cert	76	14,983	14,906	
3902 Other Benefits Class	-	4,959	4,959	
TTL Employee Benefits	65,652	112,424	46,772	Benefits/rates per Strategic Staffing Plan
4000 - Books/Supplies/Materials				
4315 Classroom Materials	11,600	58,000	46,400	Edgenuity online curriculum
4330 Meals & Events	3,800	300	(3,500)	
4420 Non - Capitalized Technology	20,000	20,000	-	
TTL Books/Supplies/Materials	35,400	78,300	42,900	

Pathways Adult Education (Combined)
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
5000 - Services & Operations				
5100 Subagreements For Services	455	-	(455)	
5200 Travel & Conferences	17,576	25,000	7,424	
5210 Mileage Reimbursements	3,853	3,000	(853)	
5300 Dues & Memberships	4,000	4,300	300	
5400 Insurance	18,693	19,069	376	
5610 Facility Rents & Leases	12,436	12,000	(436)	
5800 Professional Services - Non - instructional	37,305	21,000	(16,305)	IT Byus, School Pathways, Raindrop, Gobo
5810 Legal	1,634	15,000	13,366	
5820 Audit & CPA	-	6,942	6,942	
5825 DMS Business Services	18,574	24,305	5,731	
5830 Non - Instructional Software Licenses/Fees	2,000	2,000	-	
5850 Oversight Fees	16,022	15,899	(123)	
5855 Interest Expense - Short Term	3,000	3,000	-	
5860 Service Fees	42	100	58	
5865 Collaborative Shared Services	42,485	49,350	6,865	
5900 Communications	2,700	-	(2,700)	
5930 Postage	-	300	300	
TTL Services & Operations	180,775	201,265	20,490	
7000 - Other Outgo				
7438 Interest on Long-Term Debt	2,160	1,728	(432)	
TTL Other Outgo	2,160	1,728	(432)	
TTL EXPENDITURES	528,834	767,700	238,866	
Revenues less Expenditures	69,297	56,199	(13,098)	
Beginning Fund Balance (Adjusted)*	67,837	137,134		
Net Revenues	69,297	56,199		
ENDING BALANCE	137,134	193,333		
ENDING BALANCE AS % OF OUTGO	25.9%	25.2%		

* Beginning fund balance is preliminary, subject to final legal review and approval.

**Pathways Adult Education
2020-21 July Budget
ENROLLMENT AND A.D.A. ASSUMPTIONS**

	Acton		Warner		Total	
	ENROLL	ADA	ENROLL	ADA	ENROLL	ADA
Total 9-12	25	18.75	45	33.75	70	52.50
TTL Enrollment/ADA	25	18.75	45	33.75	70	52.50
ADA Ratio (average):		75.00%		75.00%		75.00%
Grade 9	5	3.75	10	7.50	15	11.25
Grade 10	5	3.75	10	7.50	15	11.25
Grade 11	5	3.75	10	7.50	15	11.25
Grade 12	10	7.50	15	11.25	25	18.75
TOTAL:	25	18.75	45	33.75	70	52.50

LCFF Unduplicated Calc:	
CALPADS Enrollment	25
Unduplicated Count	24
Unduplicated % (1-Year):	96.00%
	45
	44
	97.78%
	70
	68
	97.14%

Pathways Adult Education - Acton

2020-21 July Budget - Summary Analysis



SUMMARY OF RESULTS

This 2020-21 July Budget update projects a budget surplus of \$48,114.

This is an increase of \$43,514 from the prior 2019-20 Estimated Actuals projected surplus of \$4,600.

This will allow Pathways Adult Education - Acton to end this fiscal year with a balance of \$77,161, which is 22.8% of annual expenditures.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior Year = increase of \$191,400, or 98.1% of the school's prior year revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school. This includes an overall 10% cut in LCFF funding from 2019-20 levels. LCFF Entitlement projected revenues are \$14,618 higher than in the prior year, due to average daily attendance (ADA) increasing by 13.97.

Federal Revenues: This consists of Every Student Succeeds Act Comprehensive Support and Improvement (CSI), federal Educationally Related Mental Health Services (ERMHS) Reimbursement, federal special education, and the one-time federal Payment Protection Program (PPP). Federal Revenues are projected at \$172,034 higher than in the prior year.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants. Other State Revenues are projected at \$4,748 higher than in the prior year.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior Year = increase of \$147,887, or 77.6% of the school's prior year expenses)

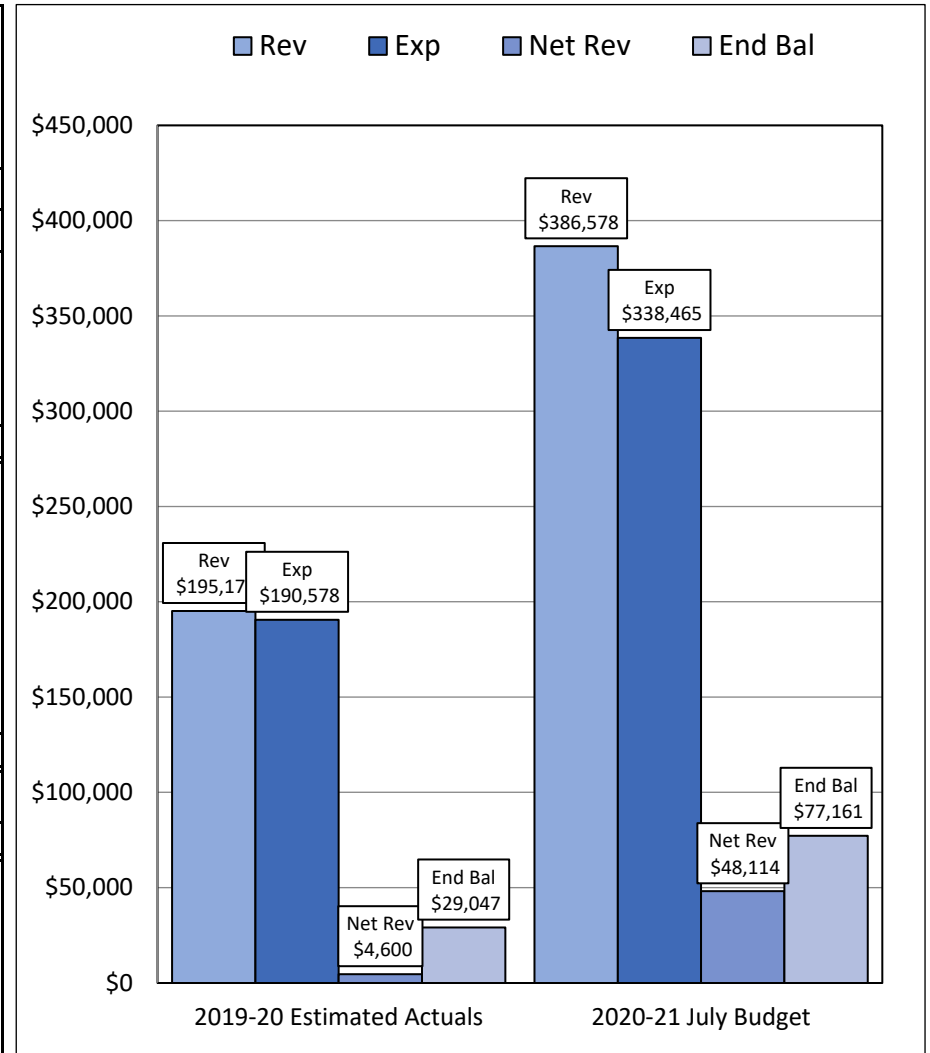
Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc. Salaries and Benefits costs are \$116,305 higher than in the prior cycle, reflecting budget adjustments to address changes in enrollment and other factors. This includes a new position of an Intervention Specialist to be funded with federal CSI funds, as well as the inclusion of a portion of shared salaries to be allocated among Collaborative schools for the CEO, School Psychologist, and Executive Assistant.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment. Books & Supplies costs are projected at \$17,600 higher than in the prior year.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses. Services & Operating costs are projected to be \$14,414 higher than in the prior year. This includes increases in legal expenses, liability insurance, and the Collaborative shared expenses.

**Pathways Adult Education - Acton
2020-21 July Budget
BUDGET SUMMARY**

	2019-20 Estimated Actuals	2020-21 July Budget	Change
Projected Enrollment:	13	25	12
Projected P-2 ADA:	4.78	18.75	13.97
Revenues:			
General Purpose Entitlement	\$ 172,413	\$ 187,031	\$ 14,618
Federal Revenue	10,682	182,716	172,034
Other State Revenue	12,083	16,831	4,748
TTL Revenues	\$ 195,178	\$ 386,578	\$ 191,400
Expenditures:			
Certificated Salaries	\$ 77,976	\$ 160,918	\$ 82,942
Non-Certificated Salaries	2,811	11,239	8,428
Benefits	28,326	53,261	24,935
Books/Supplies/Materials	8,500	26,100	17,600
Services/Operations	70,805	85,219	14,414
Other Outgo	2,160	1,728	(432)
TTL Expenditures	\$ 190,578	\$ 338,465	\$ 147,887
Net Revenues	\$ 4,600	\$ 48,114	\$ 43,514
Beginning Balance July 1*	\$ 24,447	\$ 29,047	
Ending Balance June 30	\$ 29,047	\$ 77,161	
Ending Balance as % of Exp.:	15.2%	22.8%	



* Beginning fund balance is preliminary, subject to final legal review and approval.

Pathways Adult Education - Acton
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
Enrollment (CALPADS)	13	25	12	
Average Daily Attendance (P-2)	4.78	18.75	13.97	
REVENUES				
General Purpose Entitlement				
8011 General Purpose Block Grant	166,438	175,482	9,044	
8012 Education Protection Account	3,080	3,750	670	
8096 Funding in Lieu of Property Taxes	2,895	7,799	4,904	
TTL General Purpose Entitlement	172,413	187,031	14,618	Includes an overall 10% cut in LCFF
Federal Revenue				
8181 Federal IDEA SpEd Revenue	1,755	2,137	382	
8182 SpEd - Discretionary Grants	-	221	221	ERMHS Federal
8290 Other Federal Revenue	8,927	180,359	171,432	CSI revenues & PPP funds
TTL Federal Revenue	10,682	182,716	172,034	
Other State Revenue				
8311 AB602 State SpEd Revenue	7,722	11,453	3,731	
8550 Mandated Cost Reimbursements	1,031	224	(807)	
8560 State Lottery Revenue	3,330	3,933	603	
8590 Other State Revenue	-	1,221	1,221	ERMHS State
TTL Other State Revenue	12,083	16,831	4,748	
Other Local Revenue				
TTL Other Local Revenue	-	-	-	
TTL REVENUES	195,178	386,578	191,400	

Pathways Adult Education - Acton
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
EXPENDITURES				
1000 - Certificated Salaries				
1100 Teacher Compensation	50,976	123,975	72,999	Includes Intervention Specialist
1130 Substitute Teacher Compensation	-	2,110	2,110	Includes temp sub
1300 Certificated Administrators	27,000	34,834	7,834	
TTL Certificated Salaries	77,976	160,918	82,942	
2000 - Non - Certificated Salaries				
2300 Classified Administrators	-	7,372	7,372	
2400 Clerical & Technical Staff	2,811	3,867	1,056	
TTL Non - Certificated Salaries	2,811	11,239	8,428	Includes shared Collab Executive team
3000 - Employee Benefits				
3301 OASDI/Medicare	13,078	11,634	(1,444)	
3302 OASDI/Medicare	-	783	783	
3401 Health Care Certificated	12,718	29,560	16,842	
3501 Unemployment Insurance	1,326	76	(1,250)	
3502 Unemployment Insurance	-	5	5	
3601 Workers' Comp Certificated	1,170	2,038	868	
3602 Workers' Comp Classified	-	137	137	
3901 Other Benefits Cert	34	7,374	7,340	
3902 Other Benefits Class	-	1,653	1,653	
TTL Employee Benefits	28,326	53,261	24,935	Benefits/rates per Strategic Staffing Plan
4000 - Books/Supplies/Materials				
4315 Classroom Materials	2,200	19,333	17,133	Edgenuity online curriculum
4330 Meals & Events	1,300	100	(1,200)	
4420 Non - Capitalized Technology	5,000	6,667	1,667	
TTL Books/Supplies/Materials	8,500	26,100	17,600	

Pathways Adult Education - Acton
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
5000 - Services & Operations				
5100 Subagreements For Services	455	-	(455)	
5200 Travel & Conferences	9,576	8,333	(1,243)	
5210 Mileage Reimbursements	853	1,000	147	
5300 Dues & Memberships	-	2,150	2,150	
5400 Insurance	13,693	6,865	(6,828)	
5610 Facility Rents & Leases	3,436	4,000	564	
5800 Professional Services - Non - instructional	14,605	7,000	(7,605)	IT Byus, School Pathways, Raindrop, Go
5810 Legal	634	11,667	11,033	
5820 Audit & CPA	-	3,471	3,471	
5825 DMS Business Services	6,350	11,404	5,054	
5830 Non - Instructional Software Licenses/Fees	-	-	-	
5850 Oversight Fees	5,025	11,554	6,529	
5855 Interest Expense - Short Term	-	-	-	
5860 Service Fees	-	50	50	
5865 Collaborative Shared Services	13,478	17,625	4,147	
5900 Communications	2,700	-	(2,700)	
5930 Postage	-	100	100	
TTL Services & Operations	70,805	85,219	14,414	
7000 - Other Outgo	-			
7438 Interest on Long-Term Debt	2,160	1,728	(432)	
TTL Other Outgo	2,160	1,728	(432)	
TTL EXPENDITURES	190,578	338,465	147,887	
Revenues less Expenditures	4,600	48,114	43,514	
Beginning Fund Balance (Adjusted)*	24,447	29,047		
Net Revenues	4,600	48,114		
ENDING BALANCE	29,047	77,161		
ENDING BALANCE AS % OF OUTGO	15.2%	22.8%		

* Beginning fund balance is preliminary, subject to final legal review and approval.

Pathways Adult Education - Warner

2020-21 July Budget - Summary Analysis



SUMMARY OF RESULTS

This 2020-21 July Budget update projects a budget surplus of \$8,085.

This is a decrease of (\$56,612) from the prior 2019-20 Estimated Actuals projected surplus of \$64,697.

This will allow Pathways Adult Education - Warner to end this fiscal year with a balance of \$116,172, which is 27.1% of annual expenditures.

SIGNIFICANT CHANGES IN REVENUE (Total Change from Prior Year = increase of \$34,368, or 8.5% of the school's prior year revenues)

LCFF Entitlement: These "Local Control Funding Formula" revenues are the primary funding source for the school. This includes an overall 10% cut in LCFF funding from 2019-20 levels. LCFF Entitlement projected revenues are \$24,481 higher than in the prior year, due to average daily attendance (ADA) increasing by 19.02.

Federal Revenues: This consists of federal Educationally Related Mental Health Services (ERMHS) Reimbursement, and the one-time federal Payment Protection Program (PPP). Federal Revenues are projected at \$2,318 higher than in the prior year.

Other State Revenues: These are the non-LCFF state revenues such as Lottery, Facility Grant, and one-time block grants. Other State Revenues are projected at \$7,568 higher than in the prior year.

SIGNIFICANT CHANGES IN EXPENSES (Total Change from Prior Year = increase of \$90,980, or 26.9% of total prior year expenses)

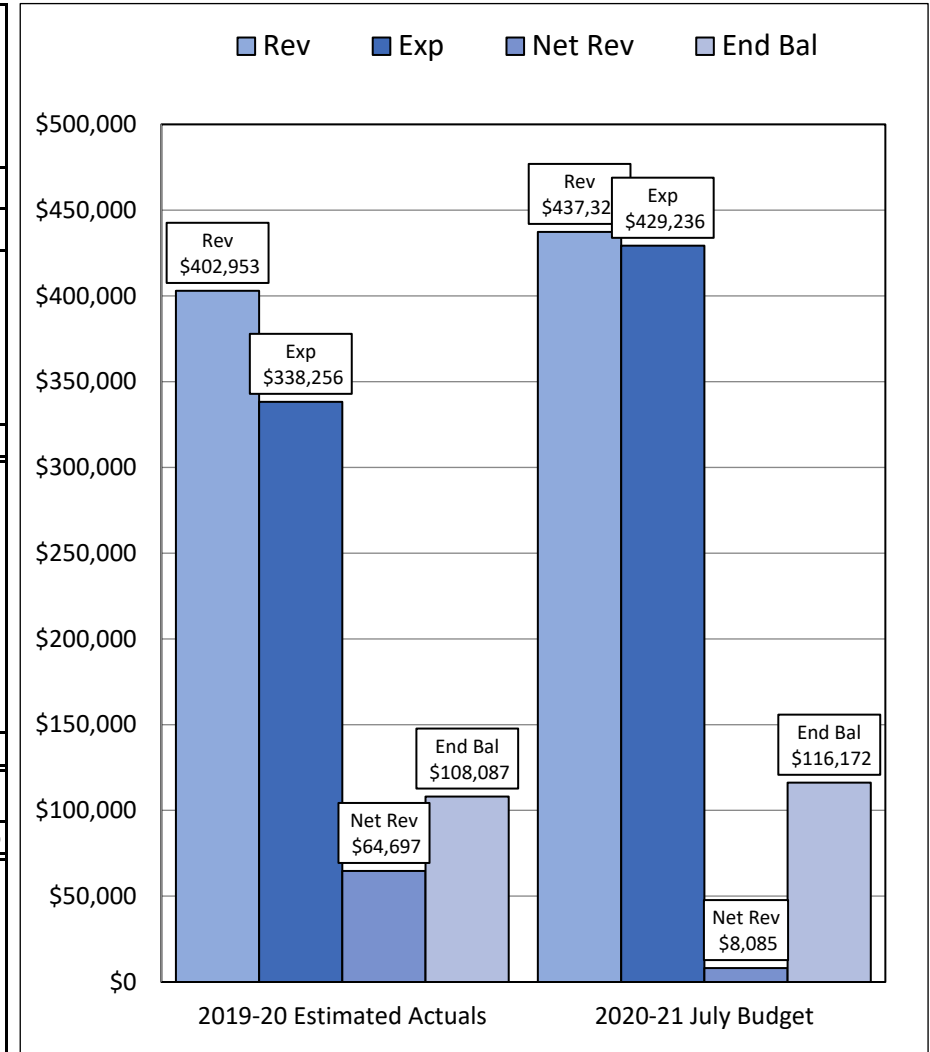
Salaries and Benefits: This includes all employee pay, plus benefits such as retirement, healthcare, Medicare, Social Security, etc. Salaries and Benefits costs are \$59,604 higher than in the prior cycle, reflecting budget adjustments to address changes in enrollment and other factors. This includes a portion of shared salaries to be allocated among Collaborative schools for the CEO, School Psychologist, and Executive Assistant.

Books & Supplies: This category includes textbooks, computers, supplies, and other instructional and non-instructional materials and equipment. Books & Supplies costs are projected at \$25,300 higher than in the prior year.

Services & Operating Expenses: These include all contracted services as well as travel, insurance, rent, legal costs, and other service-related expenses. Services & Operating costs are projected to be \$6,076 higher than in the prior year. This includes increases to liability insurance and the Collaborative shared expenses.

**Pathways Adult Education - Warner
2020-21 July Budget
BUDGET SUMMARY**

	2019-20 Estimated Actuals	2020-21 July Budget	Change
Projected Enrollment:	32	45	13
Projected P-2 ADA:	14.73	33.75	19.02
Revenues:			
General Purpose Entitlement	\$ 361,439	\$ 385,920	\$ 24,481
Federal Revenue	18,550	20,868	2,318
Other State Revenue	22,964	30,532	7,568
TTL Revenues	\$ 402,953	\$ 437,321	\$ 34,368
Expenditures:			
Certificated Salaries	\$ 152,816	\$ 179,349	\$ 26,533
Non-Certificated Salaries	11,244	22,477	11,233
Benefits	37,326	59,163	21,837
Books/Supplies/Materials	26,900	52,200	25,300
Services/Operations	109,970	116,046	6,076
Other Outgo	-	-	-
TTL Expenditures	\$ 338,256	\$ 429,236	\$ 90,980
Net Revenues	\$ 64,697	\$ 8,085	\$ (56,612)
Beginning Balance July 1*	\$ 43,390	\$ 108,087	
Ending Balance June 30	\$ 108,087	\$ 116,172	
Ending Balance as % of Exp.:	32.0%	27.1%	



* Beginning fund balance is preliminary, subject to final legal review and approval.

Pathways Adult Education - Warner
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
Enrollment (CALPADS)	32	45	13	
Average Daily Attendance (P-2)	14.73	34	19.02	
REVENUES				
General Purpose Entitlement				
8011 General Purpose Block Grant	349,023	355,024	6,001	
8012 Education Protection Account	6,400	6,750	350	
8096 Funding in Lieu of Property Taxes	6,016	24,146	18,130	
TTL General Purpose Entitlement	361,439	385,920	24,481	Includes an overall 10% cut in LCFF
Federal Revenue				
8181 Federal IDEA SpEd Revenue	-	-	-	
8182 SpEd - Discretionary Grants	-	397	397	ERMHS Federal
8290 Other Federal Revenue	18,550	20,471	1,921	CSI revenues & PPP funds
TTL Federal Revenue	18,550	20,868	2,318	
Other State Revenue				
8311 AB602 State SpEd Revenue	16,046	20,399	4,353	
8550 Mandated Cost Reimbursements	-	690	690	
8560 State Lottery Revenue	6,918	7,245	327	
8590 Other State Revenue	-	2,198	2,198	ERMHS State
TTL Other State Revenue	22,964	30,532	7,568	
Other Local Revenue				
TTL Other Local Revenue	-	-	-	
TTL REVENUES	402,953	437,321	34,368	

Pathways Adult Education - Warner
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
EXPENDITURES				
1000 - Certificated Salaries				
1100 Teacher Compensation	125,816	133,393	7,577	
1130 Substitute Teacher Compensation	-	4,219	4,219	Includes temp sub
1300 Certificated Administrators	27,000	41,737	14,737	
TTL Certificated Salaries	152,816	179,349	26,533	
2000 - Non - Certificated Salaries				
2300 Classified Administrators	-	14,743	14,743	
2400 Clerical & Technical Staff	11,244	7,734	(3,510)	Includes shared Collab Executive team
TTL Non - Certificated Salaries	11,244	22,477	11,233	
3000 - Employee Benefits				
3301 OASDI/Medicare	11,690	12,387	697	
3302 OASDI/Medicare	-	1,566	1,566	
3401 Health Care Certificated	21,420	31,760	10,340	
3501 Unemployment Insurance	1,881	81	(1,800)	
3502 Unemployment Insurance	-	10	10	
3601 Workers' Comp Certificated	2,292	2,170	(123)	
3602 Workers' Comp Classified	-	274	274	
3901 Other Benefits Cert	42	7,609	7,566	
3902 Other Benefits Class	-	3,306	3,306	
TTL Employee Benefits	37,326	59,163	21,837	Benefits/rates per Strategic Staffing Plan
4000 - Books/Supplies/Materials				
4315 Classroom Materials	9,400	38,667	29,267	Edgenuity online curriculum
4330 Meals & Events	2,500	200	(2,300)	
4420 Non - Capitalized Technology	15,000	13,333	(1,667)	
TTL Books/Supplies/Materials	26,900	52,200	25,300	

Pathways Adult Education - Warner
2020-21 July Budget
BUDGET DETAIL & PRIOR YEAR COMPARISON

Description	2019-20 Estimated Actuals	2020-21 July Budget	Change From Prior Year	Notes/Comments
5000 - Services & Operations				
5100 Subagreements For Services	-	-	-	
5200 Travel & Conferences	8,000	16,667	8,667	
5210 Mileage Reimbursements	3,000	2,000	(1,000)	
5300 Dues & Memberships	4,000	2,150	(1,850)	
5400 Insurance	5,000	12,204	7,204	
5610 Facility Rents & Leases	9,000	8,000	(1,000)	
5800 Professional Services - Non - instructional	22,700	14,000	(8,700)	IT Byus, School Pathways, Raindrop, Go
5810 Legal	1,000	3,333	2,333	
5820 Audit & CPA	-	3,471	3,471	
5825 DMS Business Services	12,224	12,901	677	
5830 Non - Instructional Software Licenses/Fees	2,000	2,000	-	
5850 Oversight Fees	10,997	4,345	(6,652)	
5855 Interest Expense - Short Term	3,000	3,000	-	
5860 Service Fees	42	50	8	
5865 Collaborative Shared Services	29,007	31,725	2,718	
5900 Communications	-	-	-	
5930 Postage	-	200	200	
TTL Services & Operations	109,970	116,046	6,076	
7000 - Other Outgo				
7438 Interest on Long-Term Debt	-	-	-	
TTL Other Outgo	-	-	-	
TTL EXPENDITURES	338,256	429,236	90,980	
Revenues less Expenditures	64,697	8,085	(56,612)	
Beginning Fund Balance (Adjusted)*	43,390	108,087		
Net Revenues	64,697	8,085		
ENDING BALANCE	108,087	116,172		
ENDING BALANCE AS % OF OUTGO	32.0%	27.1%		

* Beginning fund balance is preliminary, subject to final legal review and approval.