

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Bromley East Charter School (the "School") was formed pursuant to the Colorado Charter Schools Act to form and operate a charter school within the Brighton School District 27J.

The accounting policies of the School conform to generally accepted accounting principles as applicable to governmental units. Following is a summary of the more significant policies.

Reporting Entity

The financial reporting entity consists of the School and organizations for which the School is financially accountable. All funds, organizations, institutions, agencies, departments and offices that are not legally separate are part of the School. In addition, any legally separate organizations for which the School is financially accountable are considered part of the reporting entity. Financial accountability exists if the School appoints a voting majority of the organization's governing board and is able to impose its will on the organization, or if the organization provides benefits to, or imposes financial burdens on the School.

Based upon the application of these criteria, the following organization is included in the School's reporting entity.

Community Education Center, Inc.

The Community Education Center, Inc. ("CEC") is considered to be financially accountable to the School. The purpose of the CEC is to provide a mechanism to issue and pay debt on behalf of the School. The CEC is considered to be part of the School for financial reporting purposes because its resources are entirely for the direct benefit of the School and is blended into the School's financial statements as an internal service fund. Separate financial statements are not available.

School Food Authority

The School entered into an agreement with the Colorado Department of Education to act as a School Food Authority for several charter schools. Federal funds were dispersed to the School based upon meals served at each school and counts turned into the Colorado Department of Education. The School was a reporting vehicle so that charter schools could participate in the NSLP and SBPs. Schools maintained revenues and expenses at their own sites, on behalf of the Bromley East SFA, kept in their Fund 11. This information is being included as a business-type fund in these financial statements at the request of the Colorado Department of Education.

The School is a component unit of the Brighton School District 27J (the "District").

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the School. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported in a single column.

The statement of activities demonstrates the degree to which the direct expenses of the given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to students or others who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Unrestricted intergovernmental revenues not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported in separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period, not to exceed 60 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Intergovernmental revenues, grants, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation
(Continued)

Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the School's policy to use restricted resources first and the unrestricted resources as they are needed.

The School reports the following major governmental funds:

General Fund – This fund is the general operating fund of the School. It is used to account for all financial resources except those required to be accounted for in another fund.

Grants Fund – This fund accounts for Federal, State and local grants received by the School.

The School reports the following major proprietary funds:

The *Enterprise Fund* is used to account for the activities of the Food Service Fund.

Additionally, the School reports the following fund types:

The *Internal Service Fund* is used to account for activity of CEC.

The *Agency Fund* is used to account for resources used to support the school's student and fundraising activities. The School holds all resources in a purely custodial capacity.

Assets, Liabilities and Fund Balance/Net Position

Investments – Investments are recorded at fair value.

Receivables – All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Assets, Liabilities and Fund Balance/Net Position (Continued)

Capital Assets – Capital assets, which include property and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the School as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Depreciation of exhaustible capital assets is charged as an expense against operations, and accumulated depreciation is reported on the statement of net position in the government-wide financial statements. Depreciation has been provided over the following estimated useful lives of the capital assets using the straight-line method: buildings, 50 years; leasehold improvements, 15 years, and vehicles and equipment, 5-7 years.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position and balance sheets will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position and balance sheets will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position and fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Long-term Debt – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as current expenditures.

Unearned Revenues – Unearned revenues include grant funds that have been collected but the corresponding expenditures have not been incurred.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Assets, Liabilities and Fund Balance/Net Position (Continued)

Net Position – The government-wide fund financial statements utilize a net position presentation. Net position is categorized as investment in capital assets, restricted, and unrestricted. Investment in capital assets is intended to reflect the portion of net position which is associated with non-liquid, capital assets less outstanding capital asset related debt. The net related debt is the debt less the outstanding liquid assets and any associated unamortized cost. Restricted net position is liquid assets, which have third party limitations on their use. Unrestricted net position represents assets that do not have any third party limitations on their use.

Fund Balance Classification – The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the School is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable – This classification includes amounts that cannot be spent because they are either not spendable in form or are legally or contractually required to be maintained intact. All amounts reported as nonspendable at June 30, 2013, by the School are nonspendable in form.
- Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. The School has classified Emergency Reserves as being restricted because their use is restricted by State Statute for declared emergencies. Other funds classified as restricted are the Special Education Legal Reserves which are required by the contract between the School and the District and the Repair and Replacement Reserves which is required by the bond agreements.
- Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. These amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements. The School did not have any committed resources as of June 30, 2013.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Assets, Liabilities and Fund Balance/Net Position (Continued)

- Unassigned – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

The School would typically use Restricted fund balances first, followed by Committed resources, and then Assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend Unassigned fund balance.

Compensated Absences

The School's policy allows employees to accumulate paid time off. Any unused days are paid out to the employees at the end of each year. Therefore, no liability for paid time off is reported in the financial statements.

Risk Management

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; injuries to employees; and natural disasters. The School carries commercial insurance for these risks of loss. Settled claims have not exceeded coverage in the last three years.

The School, in conjunction with Eagle Ridge High School and Belle Creek Charter School, has established a self-insurance pool for employee health benefits. The School's premiums are determined at the beginning of each fiscal year and are deposited into a claims account throughout the year. The claims account is reported as cash with an offsetting liability in the General Fund. The Pool's fiscal year ends each September 30, and includes individual stop loss insurance of \$50,000 and aggregate stop loss insurance of \$1,180,932.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 2: **STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

Budgets and Budgetary Accounting

A budget is adopted for the General Fund on a basis consistent with generally accepted accounting principles. A budget was not adopted for the Center.

School management submits to the Board of Directors a proposed budget for the fiscal year commencing the following July 1. The budget is adopted by the Board of Directors prior to June 30. Expenditures may not legally exceed appropriations at the fund level. Revisions must be approved by the Board of Directors. The budget includes proposed expenditures and the means of financing them. All appropriations lapse at fiscal year end.

NOTE 3: **CASH AND INVESTMENTS**

Cash and Investments at June 30, 2013 consisted of the following:

| | |
|--------------|----------------------------|
| Cash on Hand | \$ 500 |
| Deposits | 424,155 |
| Investments | <u>3,488,011</u> |
| Total | <u>\$ 3,912,666</u> |

Deposits

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. At June 30, 2013, State regulatory commissioners have indicated that all financial institutions holding deposits for the School are eligible public depositories. Amounts on deposit in excess of federal insurance levels must be collateralized by eligible collateral as determined by the PDPA. PDPA allows the financial institution to create a single collateral pool for all public funds held.

The pool is to be maintained by another institution, or held in trust for all the uninsured public deposits as a group. The market value of the collateral must be at least equal to 102% of the uninsured deposits. The School has no policy regarding custodial credit risk for deposits.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 3: CASH AND INVESTMENTS (Continued)

Deposits (Continued)

At June 30, 2013, the School had deposits with financial institutions with a carrying amount of \$424,155. The bank balances with the financial institutions were \$473,167. Of these balances, \$408,630 was covered by federal depository insurance and \$64,537 was covered by collateral held by authorized escrow agents in the financial institution's name (PDPA).

Investments

Interest Rate Risk

The School has a formal investment policy that manages interest rate risk. The board must approve all investments whose maturities exceed five years.

Credit Risk

Colorado statutes specify in which instruments units of local government may invest, which include:

- Obligations of the United States and certain U.S. Government Agency securities
- General obligation and revenue bonds of U.S. local government entities
- Local government investment pools
- Written repurchase agreements collateralized by certain authorized securities
- Certain money market funds
- Guaranteed investment contracts

As of June 30, 2013, the School has the following investments:

| | <u>Fair Value</u> | <u>Investment Maturity (Years)</u> | |
|--------------------------------|---------------------|------------------------------------|------------------------------|
| | | <u>Less than One Year</u> | <u>More Than 5 Years</u> |
| Money Market Mutual Fund | \$ 596,598 | \$ 596,598 | \$ - |
| Governmental Agency Securities | 1,375,712 | - | 1,375,712 |
| Colotrust and CSAFE | <u>1,515,701</u> | <u>1,515,701</u> | <u>-</u> |
| Total | <u>\$ 3,488,011</u> | <u>\$ 2,112,299</u> | <u>\$ 1,375,712</u> |

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 3: CASH AND INVESTMENTS (Continued)

Investments (Continued)

The School had invested \$1,515,701 in the Colorado Government Liquid Asset Trust and the Colorado Surplus Asset Fund Trust (COLOTRUST and CSAFE), investment vehicles established for local government entities in Colorado to pool surplus funds and are registered with the State Securities Commissioner. They operate similarly to a money market fund and each share is equal in value to \$1.00. Investments consist of U.S. Treasury and U.S. Agency securities and repurchase agreements collateralized by U.S. Treasury and U.S. Agency securities. A designated custodial bank provides safekeeping and depository services in connection with the direct investment and withdrawal functions. Substantially all securities owned are held by the Federal Reserve Bank in the account maintained for the custodial bank. The custodian's internal records identify the investments owned by the entities. Colotrust and CSAFE are both rated AAAm by Standard and Poor's.

Restricted Cash and Investments

Cash and investments in the amount of \$1,899,229 are restricted for debt service.

NOTE 4: CAPITAL ASSETS

Capital Assets activity for the year ended June 30, 2013 is summarized below.

| | Balance <u>June 30, 2012</u> | <u>Additions</u> | <u>Deletions</u> | Balance <u>June 30, 2013</u> |
|---|---------------------------------|------------------|------------------|---------------------------------|
| Governmental Activities | | | | |
| Capital assets, Not Depreciated | | | | |
| Land | \$ 144,120 | \$ - | \$ - | \$ 144,120 |
| Construction in Progress | <u>-</u> | <u>4,000</u> | <u>-</u> | <u>4,000</u> |
| Total Capital Assets, Not Depreciated | <u>144,120</u> | <u>4,000</u> | <u>-</u> | <u>148,120</u> |
| Capital Assets, Being Depreciated | | | | |
| Buildings | 9,375,323 | - | - | 9,375,323 |
| Building Improvements | 100,785 | 83,504 | - | 184,289 |
| Vehicles and Equipment | <u>157,352</u> | <u>20,263</u> | <u>-</u> | <u>177,615</u> |
| Total Capital Assets, Being Depreciated | <u>9,633,460</u> | <u>103,767</u> | <u>-</u> | <u>9,737,227</u> |

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 4: CAPITAL ASSETS (Continued)

| | Balance June 30, 2012 | Additions | Deletions | Balance June 30, 2013 |
|--|--------------------------|--------------------|-------------|--------------------------|
| Accumulated Depreciation | | | | |
| Buildings | 1,906,314 | 187,506 | - | 2,093,820 |
| Building Improvements | 38,417 | 10,589 | - | 49,006 |
| Furniture and Equipment | <u>148,327</u> | <u>5,716</u> | <u>-</u> | <u>154,043</u> |
| Total Accumulated Depreciation | <u>2,093,058</u> | <u>203,811</u> | <u>-</u> | <u>2,296,869</u> |
| Total Capital Assets, Being Depreciated, Net | <u>7,540,402</u> | <u>(100,044)</u> | <u>-</u> | <u>7,440,358</u> |
| Net Capital Assets | <u>\$ 7,684,522</u> | <u>\$ (96,044)</u> | <u>\$ -</u> | <u>\$ 7,588,478</u> |

Depreciation has been charged to the supporting services program of the School.

NOTE 5: ACCRUED SALARIES AND BENEFITS

Salaries and retirement benefits of certain contractually employed personnel are paid over a twelve month period from August to July, but are earned during a school year of nine months. The salaries and benefits earned, but unpaid, as of June 30, 2013, were \$227,061 in the General Fund.

NOTE 6: LONG-TERM DEBT

Following is a summary of the School's long-term debt transactions for the year ended June 30, 2013:

| | Balance June 30, 2012 | Additions | Payments | Balance June 30, 2013 | Due In One Year |
|-------------------|--------------------------|-------------|-------------------|--------------------------|--------------------|
| Building Loan | \$ 12,425,000 | \$ - | \$ 360,000 | \$ 12,065,000 | \$ 375,000 |
| Premium | 588,192 | - | 29,587 | 558,605 | - |
| Loss on Refunding | <u>(2,174,384)</u> | <u>-</u> | <u>(109,729)</u> | <u>(2,064,655)</u> | <u>-</u> |
| Total | <u>\$ 11,838,808</u> | <u>\$ -</u> | <u>\$ 279,858</u> | <u>\$ 10,558,950</u> | <u>\$ 375,000</u> |

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 6: LONG-TERM DEBT (Continued)

Building Loan

In June, 2005, the Colorado Educational and Cultural Facilities Authority (CECFA) issued \$14,370,000 Charter School Revenue Bonds (Bromley East Charter School Project), Series 2005. Proceeds of the bonds were used to refund the CECFA Charter School Revenue Bonds, Series 2000. Proceeds from the bonds were loaned to CEC under a lease agreement to purchase the School's building by refunding existing debt, and to make improvements to the building. The School is obligated to make monthly lease payments to CEC for use of the building. CEC is required to make equal lease payments to the Trustee, for payment of the bonds. Interest accrued at rates ranging from 3% to 5.25%. The lease matures in September 2032.

Future debt service requirements are as follows:

| <u>Year Ended June 30,</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|----------------------|---------------------|----------------------|
| 2014 | \$ 375,000 | \$ 599,500 | \$ 974,500 |
| 2015 | 385,000 | 586,669 | 971,669 |
| 2016 | 400,000 | 572,932 | 972,932 |
| 2017 | 415,000 | 555,297 | 970,297 |
| 2018 | 435,000 | 533,515 | 968,515 |
| 2019 – 2023 | 2,550,000 | 2,318,188 | 4,868,188 |
| 2024 – 2028 | 3,275,000 | 1,554,228 | 4,829,228 |
| 2029 – 2033 | <u>4,230,000</u> | <u>578,026</u> | <u>4,808,026</u> |
| Total | <u>\$ 12,065,000</u> | <u>\$ 7,298,355</u> | <u>\$ 19,363,355</u> |

NOTE 7: INTERFUND BALANCES AND TRANSFERS

The School made the following transfers during the year.

| <u>Transfer In</u> | <u>Transfer Out</u> | <u>Amount</u> |
|--------------------|---------------------|------------------|
| Food Service Fund | General Fund | <u>\$ 47,000</u> |

The General Fund transferred funds to the Food Service fund for operating related expenditures.

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 8: DEFINED BENEFIT PENSION PLAN

Plan Description. The School contributes to the School Division Trust Fund (SDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The SDTF provides retirement and disability, post-retirement annual increases, and death benefits for members or their beneficiaries. All employees of the School are members of the SDTF. Title 24, Article 51 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefit provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for the SDTF. That report may be obtained online at www.copera.org or by writing to Colorado PERA, 1300 Logan Street, Denver, Colorado 80203 or by calling PERA at 303-832-9550 or 1-800-759-PERA (7372).

Funding Policy. The School is required to contribute member and employer contributions to PERA at a rate set by statute. The contribution requirements of plan members and the School are established under Title 24, Article 51, Part 4 of the CRS, as amended. The contribution rate for members is 8.0 % and for the School it is 10.15 % of covered salary. A portion of the School's contribution (1.02 % of covered salary) is allocated to the Health Care Trust Fund (See Note 9). If the School rehires a PERA retiree as an employee or under any other work arrangement, it is required to report and pay employer contributions on the amounts paid for the retiree, and the member must contribute 8% of covered payroll. The School is also required to pay an amortization equalization disbursement equal to 6.4 % of the total payroll for the calendar year 2013, (5.5 % of total payroll for the calendar year 2012). For the years ending June 30, 2011, 2012, and 2013, the School's employer contributions for the SDTF were \$409,980, \$429,587, and \$473,005, respectively, equal to their required contributions for each year.

NOTE 9: POSTEMPLOYMENT HEALTHCARE BENEFITS

Plan Description. The School contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer post employment healthcare plan administered by PERA. The HCTF provides a health care premium subsidy to PERA participating benefit recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the CRS, as amended, assigns the authority to establish the HCTF benefit provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for the HCTF. That report may be obtained online at www.copera.org or by writing to Colorado PERA, 1300 Logan Street, Denver, Colorado 80203 or by calling PERA at 303-832-9550 or 1-800-759-PERA (7372).

BROMLEY EAST CHARTER SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2013

NOTE 9: **POSTEMPLOYMENT HEALTHCARE BENEFITS** (Continued)

Funding Policy. The School is required to contribute at a rate of 1.02% of covered salary for all PERA members as set by statute. No member contributions are required. The contribution requirements for the School are established under Title 24, Article 51, Part 4 of the CRS, as amended. The apportionment of the contribution to the HCTF is established under Title 24, Article 51, Section 208 of the Colorado Revised Statutes, as amended. For the years ending June 30, 2011, 2012, and 2013, the School's employer contributions to the HCTF were \$29,261, \$28,822, and \$29,957 respectively, equal to their required contributions for each year.

NOTE 10: **COMMITMENTS AND CONTINGENCIES**

Claims and Judgments

The School participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the School may be required to reimburse the grantor government. As of June 30, 2013, significant amounts of grant expenditures have not been audited, but the School believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on the overall financial position of the School.

Tabor Amendment

In November 1992, Colorado voters passed the Tabor Amendment to the State Constitution, which limits state and local government tax powers and imposes spending limitations. Fiscal year 1993 provides the basis for limits in future years to which may be applied allowable increases for inflation and student enrollment. Revenue received in excess of the limitations may be required to be refunded. The School believes it has complied with the Amendment. As required by the Amendment, the School has established a reserve for emergencies. At June 30, 2013, the reserve of \$149,000 was recorded as a reservation of fund balance in the General Fund.

REQUIRED SUPPLEMENTARY INFORMATION

BROMLEY EAST CHARTER SCHOOL

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2013

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE Positive (Negative) |
|---|---------------------|---------------------|---------------------|------------------------------------|
| REVENUES | | | | |
| Local Sources | | | | |
| Per Pupil Revenue | \$ 5,519,695 | \$ 5,476,152 | \$ 5,467,409 | \$ (8,743) |
| Mill Levy Override | 41,578 | 41,250 | 42,300 | 1,050 |
| Tuition and Fees | 110,000 | 120,000 | 117,220 | (2,780) |
| Interest | 43,500 | 43,500 | (11,002) | (54,502) |
| Other | 20,770 | 25,185 | 100,479 | 75,294 |
| State and Federal Sources | | | | |
| Grants and Donations | 264,548 | 263,913 | 243,425 | (20,488) |
| TOTAL REVENUES | <u>6,000,091</u> | <u>5,970,000</u> | <u>5,959,831</u> | <u>(10,169)</u> |
| EXPENDITURES | | | | |
| Instruction | | | | |
| Salaries | 2,442,596 | 2,502,121 | 2,270,836 | 231,285 |
| Employee Benefits | 820,933 | 846,225 | 715,351 | 130,874 |
| Purchased Services | 10,812 | 10,812 | 11,575 | (763) |
| Supplies and Materials | 130,150 | 100,000 | 98,659 | 1,341 |
| Property | 25,000 | 23,000 | 20,263 | 2,737 |
| Other | 4,905 | 4,905 | 4,905 | - |
| Total Instruction | <u>3,434,396</u> | <u>3,487,063</u> | <u>3,121,589</u> | <u>365,474</u> |
| Supporting Services | | | | |
| School Administration | | | | |
| Salaries | 517,455 | 517,455 | 701,907 | (184,452) |
| Employee Benefits | 152,222 | 156,925 | 223,063 | (66,138) |
| Purchased Services | 1,694,813 | 1,788,817 | 1,752,246 | 36,571 |
| Supplies and Materials | 56,187 | 119,305 | 109,799 | 9,506 |
| Property | - | 106,000 | 100,624 | 5,376 |
| Other | 136,789 | 27,435 | 29,443 | (2,008) |
| Total Supporting Services | <u>2,557,466</u> | <u>2,715,937</u> | <u>2,917,082</u> | <u>(201,145)</u> |
| TOTAL EXPENDITURES | <u>5,991,862</u> | <u>6,203,000</u> | <u>6,038,671</u> | <u>164,329</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>8,229</u> | <u>(233,000)</u> | <u>(78,840)</u> | <u>154,160</u> |
| OTHER FINANCING USES | | | | |
| Transfers Out | <u>(8,229)</u> | <u>(47,000)</u> | <u>(47,000)</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | - | (280,000) | (125,840) | 154,160 |
| FUND BALANCE, Beginning | <u>1,670,000</u> | <u>1,526,935</u> | <u>1,634,949</u> | <u>108,014</u> |
| FUND BALANCE, Ending | <u>\$ 1,670,000</u> | <u>\$ 1,246,935</u> | <u>\$ 1,509,109</u> | <u>\$ 262,174</u> |

See the accompanying independent auditors' report.

BROMLEY EAST CHARTER SCHOOL

GRANTS FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2013

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE Positive (Negative) |
|-------------------------|--------------------|-----------------|-----------|------------------------------------|
| REVENUES | | | | |
| Local Sources | | | | |
| Grants | \$ - | \$ 13,044 | \$ 14,663 | \$ 1,619 |
| State Source | | | | |
| Grants | 706 | 10,706 | 10,090 | (616) |
| Federal Sources | | | | |
| Grants | 11,250 | 21,250 | 9,846 | (11,404) |
| TOTAL REVENUES | 11,956 | 45,000 | 34,599 | (10,401) |
| EXPENDITURES | | | | |
| Instruction | | | | |
| Salaries | 112 | 112 | 18,070 | (17,958) |
| Purchased Services | 10,016 | 43,060 | 1,500 | 41,560 |
| Supplies | 1,828 | 1,828 | 15,029 | (13,201) |
| TOTAL EXPENDITURES | 11,956 | 45,000 | 34,599 | 10,401 |
| CHANGE IN FUND BALANCES | - | - | - | - |
| FUND BALANCE, Beginning | - | - | - | - |
| FUND BALANCE, Ending | \$ - | \$ - | \$ - | \$ - |

See the accompanying independent auditors' report.

INDIVIDUAL FUND FINANCIAL STATEMENTS

BROMLEY EAST CHARTER SCHOOL

AGENCY FUND - STUDENT ACTIVITY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 2013

| | BALANCE JULY 1, 2012 | ADDITIONS | DEDUCTIONS | BALANCE JUNE 30, 2013 |
|---|----------------------------|-------------------|-------------------|-----------------------------|
| ASSETS | | | | |
| Cash | <u>\$ 26,893</u> | <u>\$ 186,484</u> | <u>\$ 192,322</u> | <u>\$ 21,055</u> |
| LIABILITIES | | | | |
| Accounts Payable - Due to Student Groups | <u>\$ 26,893</u> | <u>\$ 186,484</u> | <u>\$ 192,322</u> | <u>\$ 21,055</u> |

See the accompanying independent auditors' report.

BROMLEY EAST CHARTER SCHOOL

STUDENT ACTIVITY FUND
BUDGETARY COMPARISON SCHEDULE
Year Ended June 30, 2013

| | ORIGINAL BUDGET | FINAL BUDGET | ACTUAL | VARIANCE Positive (Negative) |
|-------------------------|--------------------|------------------|------------------|------------------------------------|
| REVENUES | | | | |
| Local Sources | | | | |
| Student Groups | \$ 148,500 | \$ 200,000 | \$ 186,484 | \$ (13,516) |
| TOTAL REVENUES | <u>148,500</u> | <u>200,000</u> | <u>186,484</u> | <u>(13,516)</u> |
| EXPENDITURES | | | | |
| Student Groups | <u>148,500</u> | <u>200,000</u> | <u>192,322</u> | <u>7,678</u> |
| TOTAL EXPENDITURES | <u>148,500</u> | <u>200,000</u> | <u>192,322</u> | <u>7,678</u> |
| CHANGE IN NET POSITION | - | - | (5,838) | (5,838) |
| NET POSITION, Beginning | <u>35,412</u> | <u>18,493</u> | <u>26,893</u> | <u>8,400</u> |
| NET POSITION, Ending | <u>\$ 35,412</u> | <u>\$ 18,493</u> | <u>\$ 21,055</u> | <u>\$ 2,562</u> |

See the accompanying independent auditors' report.

COMPLIANCE



JOHN CUTLER & ASSOCIATES

Board of Directors
Bromley East Charter School
Brighton, Colorado

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bromley East Charter School as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Bromley East Charter School's basic financial statements, and have issued our report thereon dated October 15, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Bromley East Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Bromley East Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Bromley East Charter School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a *material weakness*, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Bromley East Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

John Cutler & Associates, LLC

October 15, 2013



JOHN CUTLER & ASSOCIATES

Board of Directors
Bromley East Charter School
Brighton, Colorado

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY OMB CIRCULAR A-133

Report on Compliance for Each Major Federal Program

We have audited Bromley East Charter School's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Bromley East Charter School's major federal programs for the year ended June 30, 2013. Bromley East Charter School's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Bromley East Charter School's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bromley East Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Bromley East Charter School's compliance.

Opinion on Each Major Federal Program

In our opinion, Bromley East Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of Bromley East Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Bromley East Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Bromley East Charter School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

John Cutler & Associates, LLC

October 15, 2013

BROMLEY EAST CHARTER SCHOOL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2013

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unqualified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes x no
- Significant Deficiencies Noted? _____ yes x none reported

Noncompliance material to financial statements noted?

_____ yes x no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? _____ yes x no
- Significant Deficiencies Noted? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

_____ yes x no

Identification of major program:

10.553 School Breakfast Program
10.555 National Food Lunch Program

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? _____ yes x no

Findings Related to Financial Statements

The audit of the financial statements did not disclose any significant deficiencies in internal control that would be considered a material weakness, and did not disclose any instances of noncompliance with requirements of certain provisions of laws, regulations, and grants that were material to those financial statements.

Findings and Questioned Costs for Federal Awards

The audit of federal awards did not disclose any significant deficiencies in internal control that would be considered a material weakness, and did not disclose any instances of noncompliance with requirements of certain provisions of laws, regulations, and grants that were material to those federal awards

BROMLEY EAST CHARTER SCHOOL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2013

| | Major Program ? | CDFA # | Total Expenditures |
|---|--------------------|--------|----------------------------|
| <u>U.S. DEPARTMENT OF AGRICULTURE</u> | | | |
| Passed through the Colorado Department of Education | | | |
| National School Breakfast Program | Yes | 10.553 | \$ 544,133 |
| National School Lunch Program | Yes | 10.555 | 1,533,998 |
| <u>U.S. DEPARTMENT OF EDUCATION</u> | | | |
| Passed through the Colorado Department of Education | | | |
| Title II - Teacher Quality | No | 84.367 | 9,846 |
| Special Education - Grants to States | No | 84.027 | <u>72,822</u> |
| Total Federal Financial Assistance | | | <u><u>\$ 2,160,799</u></u> |

NOTES

1. Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the School and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the purpose financial statements.

See the accompanying independent auditors' report.

Bromley East Charter School

2012-2014 Budgets with YTD Actuals Through June 30, 2014

Bromley East Charter School
356 Longspur Drive
Brighton , Colorado 80601

303-365-1696 CPA

FINAL

July 30, 2014

BASR

**Bromley East Charter School
Revenue and Expense Summary**

2012-2014

| Account Description | FY 2013-2014 | | | FY 2012-2013 | |
|---|-----------------|-------------------------------|-----------------------|--------------|-----------------------|
| | Original Budget | Pending Brd. App. Adj. Budget | YTD Actuals 6/30/2014 | Final Budget | YTD Actuals 6/30/2013 |
| GENERAL OPERATING FUND REVENUES | 880 | 890.42 | 889.4 | 880 | 879 |
| ENROLLMENT FTE | | | | | |
| SCHOOL TUITION | \$105,450 | \$138,750 | \$140,725 | \$120,000 | \$117,220 |
| INVESTMENT INTEREST EARNINGS | \$27,545 | -\$5,500 | \$22,992 | \$43,500 | -\$11,002 |
| CAPITAL CONSTRUCTION FUNDING | \$79,200 | \$82,373 | \$84,406 | \$79,819 | \$77,018 |
| RENTALS/LEASES | \$0 | \$0 | \$1,421 | \$2,185 | \$630 |
| MISCELLANEOUS | \$28,000 | \$49,840 | \$35,222 | \$23,000 | \$99,173 |
| DISTRICT PPOR | \$5,623,244 | \$5,709,400 | \$5,699,269 | \$5,476,152 | \$5,467,409 |
| MIL LEVY OVERRIDE | \$42,075 | \$42,075 | \$40,670 | \$41,250 | \$42,300 |
| FEDERAL REVENUES SPECIAL ED | \$72,489 | \$61,439 | \$61,439 | \$85,269 | \$72,822 |
| STATE FUNDING SPECIAL ED | \$93,584 | \$85,813 | \$85,813 | \$98,825 | \$93,586 |
| TOTAL GENERAL FUND REVENUES | \$6,071,586 | \$6,164,190 | \$6,171,958 | \$5,970,000 | \$5,959,155 |
| TOTAL GRANTS FUND REVENUES | \$22,059 | \$70,000 | \$59,399 | \$45,000 | \$34,599 |
| TOTAL FOOD SERVICE FUND REVENUES | \$376,100 | \$385,000 | \$358,806 | \$450,000 | \$385,332 |
| TOTAL PRESCHOOL FUND REVENUES | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL STUDENT ACTIVITY FUND REVENUES | \$150,450 | \$185,000 | \$170,556 | \$200,000 | \$186,483 |
| TOTAL SFA FUND REVENUE | \$0 | \$25,000 | \$22,636 | \$1,850,000 | \$1,996,800 |
| TOTAL REVENUES ALL FUNDS | \$6,620,196 | \$6,829,190 | \$6,783,356 | \$8,515,000 | \$8,562,368 |
| | \$0 | \$0 | \$0 | \$0 | \$0 |

**Bromley East Charter School
Revenue and Expense Summary**

| Account Description | 2012-2014 | | | FY 2012-2013 | | |
|---|--------------------|-------------------------------|-----------------------|--------------------|-----------------------|--|
| | FY 2013-2014 | | | FY 2012-2013 | | |
| | Original Budget | Pending Brd. App. Adj. Budget | YTD Actuals 6/30/2014 | Final Budget | YTD Actuals 6/30/2013 | |
| GENERAL OPERATING FUND EXPENDITURES | | | | | | |
| TOTAL SALARIES | \$3,019,252 | \$3,014,793 | \$3,001,334 | \$3,019,576 | \$2,906,140 | |
| TOTAL BENEFITS | \$1,029,676 | \$1,098,854 | \$1,125,360 | \$1,003,150 | \$931,517 | |
| TOTAL CONTRACTED PROFESSIONAL SERVICES | \$95,719 | \$212,009 | \$213,092 | \$163,523 | \$146,358 | |
| TOTAL CONTRACTED PROPERTY SERVICES | \$1,267,956 | \$1,300,239 | \$1,295,551 | \$1,334,350 | \$1,314,028 | |
| TOTAL OTHER CONTRACTED SERVICES | \$295,058 | \$283,929 | \$275,892 | \$301,757 | \$303,435 | |
| TOTAL SUPPLIES, PERIODICALS AND MEDIA MATERIAL | \$219,807 | \$195,326 | \$186,131 | \$299,305 | \$208,458 | |
| TOTAL EQUIPMENT EXPENDITURES | \$148,500 | \$135,600 | \$125,828 | \$129,000 | \$120,887 | |
| TOTAL DUES, FEES AND OTHER EXPENDITURES | \$32,750 | \$39,250 | \$35,573 | \$32,340 | \$34,347 | |
| OP. RESERVE UNRESTRICTED/ANNUAL SURPLUS | \$0 | \$0 | \$0 | \$0 | \$0 | |
| OPERATING RESERVE RESTRICTED 5% & MAINT. RES. | \$23,000 | \$40,000 | \$36,842 | \$0 | \$0 | |
| GENERAL FUND DEBT SERVICE PORTION | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TRF TO PUP ACT, CAP RES & FOOD SVC | \$0 | \$0 | \$0 | \$47,000 | \$0 | |
| TOTAL GENERAL FUND EXPENDITURES | \$6,131,718 | \$6,320,000 | \$6,295,604 | \$6,330,000 | \$5,965,171 | |
| TOTAL GRANTS FUND EXPENDITURES | \$22,059 | \$70,000 | \$59,399 | \$45,000 | \$107,421 | |
| TOTAL FOOD SERVICE FUND EXPENDITURES | \$376,571 | \$385,000 | \$359,809 | \$450,000 | \$423,856 | |
| TOTAL PRESCHOOL FUND EXPENDITURES | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL STUDENT ACTIVITY FUND EXPENDITURES | \$150,450 | \$185,000 | \$166,604 | \$200,000 | \$192,322 | |
| TOTAL SFA FUND EXPENDITURES | \$0 | \$25,000 | \$22,636 | \$1,850,000 | \$1,996,800 | |
| TOTAL EXPENDITURES FOR ALL FUNDS | \$6,680,798 | \$6,985,000 | \$6,904,053 | \$8,875,000 | \$8,685,570 | |
| | \$0 | \$0 | \$0 | \$0 | \$0 | |

**Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014**

| Fd | Loc | Sre | Prog | O/S | Class | Proj | Description | FY 2013-2014 | | | | FY 2012-2013 | | | | FY2013-2014 | |
|----|-----------------------|-----|------|------|-------|------|--|------------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|---|----------------|------------------|
| | | | | | | | | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate |
| | | | | | | | Funded Pupil Count | 880.0 6,390.1 | 890.4 6,412.0 | 889.40 1,509,108.9 | | | 880.0 6,222.9 | 879.10 1,526,934.6 | 889.40 \$6,347.42 \$6,412.03 1,509,108.9 | | |
| | | | | | | | BEGINNING FUND BALANCE | 1,557,880.8 | 1,509,108.9 | 1,509,108.9 | | | 1,526,934.6 | 1,526,934.6 | W/Supplemental \$0 | | |
| 11 | GENERAL FUND REVENUE | | | | | | | | | | | | | | | | |
| 11 | 901 | 00 | 0000 | 1313 | 000 | | 0000 SUMMER SCHOOL TUITION | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 1310 | 000 | | 0000 KINDERGARTEN TUITION | \$105,450.00 | \$138,750.00 | \$140,725.09 | 2.34% | 101.42% | \$120,000.00 | \$117,220.00 | \$140,725.09 | \$1,975.09 | |
| 11 | 901 | 00 | 0000 | 1500 | 000 | | 0000 INVESTMENT INTEREST EARN | \$27,545.00 | -\$5,500.00 | \$22,992.05 | 0.38% | -418.04% | \$43,500.00 | -\$11,002.46 | \$22,992.05 | \$28,492.05 | |
| 11 | 901 | 00 | 0000 | 1901 | 000 | | 0000 RENTALS/LEASES | \$0.00 | \$0.00 | \$1,420.74 | 0.02% | | \$2,184.61 | \$630.00 | \$1,420.74 | \$1,420.74 | |
| 11 | 901 | 00 | 0000 | 1902 | 000 | | 0000 DONATIONS | \$0.00 | \$4,500.00 | \$4,751.25 | 0.08% | | \$0.00 | \$23,385.92 | \$4,751.25 | \$251.25 | |
| 11 | 901 | 00 | 0000 | 1905 | 000 | | 0000 REFUNDS/REBATES/RETURN | \$0.00 | \$750.00 | \$5,778.50 | 0.10% | | \$0.00 | \$22,721.87 | \$5,778.50 | \$5,028.50 | |
| 11 | 901 | 00 | 0000 | 1910 | 000 | | 0000 REIMBURSEMENTS | \$0.00 | \$10,500.00 | \$12,742.03 | 0.21% | | \$0.00 | \$38,720.94 | \$12,742.03 | \$2,242.03 | |
| 11 | 901 | 00 | 0000 | 1980 | 000 | | 0000 PTO CONTRIBUTIONS - GF | \$0.00 | \$6,500.00 | \$7,109.86 | 0.12% | | \$0.00 | \$11,394.71 | \$7,109.86 | \$609.86 | |
| 11 | 901 | 00 | 0000 | 1990 | 000 | | 0000 NET PS PROGRAM | \$3,000.00 | \$90.00 | \$90.00 | 0.00% | 100.00% | \$4,500.00 | \$2,423.45 | \$90.00 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 1993 | 000 | | 0000 MISCELLANEOUS INCOME | \$25,000.00 | \$27,500.00 | \$4,750.74 | 0.08% | 17.28% | \$18,500.00 | \$525.62 | \$84,406.24 | -\$22,749.26 | |
| 11 | 901 | 00 | 0000 | 3954 | 000 | | 3113 CAPITAL CONSTRUCTION | \$79,200.00 | \$82,372.75 | \$84,406.24 | 1.40% | 102.47% | \$79,819.12 | \$77,017.60 | \$84,406.24 | \$2,033.49 | |
| 11 | 901 | 00 | 0000 | 5710 | 000 | | 0000 DISTRICT PPOR | \$5,623,244.00 | \$5,709,399.75 | \$5,699,268.72 | 94.72% | 99.82% | \$5,476,152.00 | \$5,467,409.17 | \$5,699,268.72 | \$ (10,131.03) | |
| 11 | 901 | 00 | 0000 | 5710 | 000 | | 0000 MILL LEVY OVERRIDE | \$42,075.00 | \$42,075.00 | \$40,670.40 | 0.68% | 96.66% | \$41,250.00 | \$42,300.00 | \$40,670.40 | -\$1,404.60 | |
| | | | | | | | TOTAL GENERAL FUND LOCAL REVENUES | \$5,905,514.00 | \$6,016,937.51 | \$6,024,705.62 | 100.13% | 100.13% | \$5,785,905.73 | \$5,792,746.82 | \$6,024,705.62 | \$7,768.11 | |
| 11 | 901 | 00 | 0000 | 3951 | 000 | | 3150 GIFTED & TALENTED | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 3951 | 000 | | 3130 STATE ECEA - PARAS | \$93,583.57 | \$85,813.32 | \$85,813.32 | 100.00% | 100.00% | \$98,825.14 | \$93,585.56 | \$85,813.32 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 3951 | 000 | | 3130 STATE SPEC ED FUNDING | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | | | | | | | TOTAL GENERAL FUND STATE REVENUES SPECIAL ED | \$93,583.57 | \$85,813.32 | \$85,813.32 | 100.00% | 100.00% | \$98,825.14 | \$93,585.56 | \$85,813.32 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 4951 | 000 | | 4027 FEDERAL STIMULUS | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 4951 | 000 | | 4027 FEDERAL REV. SPEC ED | \$72,488.67 | \$61,438.84 | \$61,438.84 | 100.00% | 100.00% | \$85,269.13 | \$72,822.19 | \$61,438.84 | \$0.00 | |
| 11 | 901 | 00 | 0000 | 4951 | 000 | | 4027 FEDERAL REV. SPEC ED | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| | | | | | | | TOTAL GENERAL FUND OTHER REVENUES | \$72,488.67 | \$61,438.84 | \$61,438.84 | 100.00% | 100.00% | \$85,269.13 | \$72,822.19 | \$61,438.84 | \$0.00 | |
| | | | | | | | GENERAL FUND 11 REVENUE TOTALS: | \$6,071,586.24 | \$6,164,189.67 | \$6,171,957.78 | 100.13% | 100.13% | \$5,970,000.00 | \$5,959,154.57 | \$6,171,957.78 | \$7,768.11 | |
| 11 | GENERAL FUND EXPENSES | | | | | | | | | | | | | | | | |
| 11 | 901 | 00 | 0010 | 0120 | 204 | | 0000 SUBSTITUTE PAY | \$46,920.00 | \$65,000.00 | \$80,796.65 | 2.68% | 124.30% | \$46,000.00 | \$66,841.66 | \$80,796.65 | -\$15,796.65 | |
| 11 | 901 | 00 | 0010 | 0110 | 201 | | 0000 TEACHERS | \$2,154,935.60 | \$2,026,976.24 | \$2,003,605.95 | 66.46% | 98.85% | \$2,154,681.96 | \$1,954,409.91 | \$2,003,605.95 | \$23,370.29 | |
| 11 | 901 | 00 | 2400 | 0110 | 100 | | 0000 OFFICE OF PRIN/LEADERSHIP | \$241,448.55 | \$229,000.00 | \$225,661.09 | 7.49% | 98.54% | \$247,000.00 | \$239,965.12 | \$225,661.09 | \$3,338.91 | |
| 11 | 901 | 00 | 2400 | 0110 | 400 | | 0000 FRONT OFFICE SUPPORT | \$0.00 | \$79,289.00 | \$112,350.34 | 3.73% | 141.70% | \$0.00 | \$112,894.66 | \$112,350.34 | -\$33,061.34 | |
| 11 | 901 | 00 | 1700 | 0110 | 202 | | 3130 SPED TEACHERS/SPEECH PA | \$137,700.00 | \$138,351.00 | \$138,334.15 | 4.59% | 99.99% | \$140,000.00 | \$110,164.09 | \$138,334.15 | \$16.85 | |
| 11 | 901 | 00 | 1700 | 0110 | 400 | | 3130 SPED PARA-PROF. | \$51,205.02 | \$52,068.00 | \$54,690.35 | 1.81% | 105.00% | \$50,201.00 | \$52,164.77 | \$54,690.35 | -\$2,602.35 | |
| 11 | 901 | 00 | 2100 | 0110 | 211 | | 0000 STUDENT SERVICES (LIB & H | \$141,892.71 | \$37,978.00 | \$38,346.36 | 1.27% | 100.97% | \$139,110.50 | \$40,326.99 | \$38,346.36 | -\$368.36 | |
| 11 | 901 | 00 | 0010 | 0110 | 400 | | 0000 PARAS CLASSROOM | \$100,686.37 | \$123,215.00 | \$98,229.06 | 3.26% | 79.72% | \$98,712.13 | \$135,922.61 | \$98,229.06 | \$24,985.94 | |
| 11 | 901 | 00 | 2500 | 0110 | 500 | | 0000 BUSINESS MGR/HR | \$44,748.20 | \$62,122.00 | \$38,613.54 | 1.28% | 62.15% | \$43,870.78 | \$28,745.28 | \$38,613.54 | \$23,508.46 | |
| 11 | 901 | 00 | 2800 | 0110 | 300 | | 0000 IT ADMINISTRATOR | \$0.00 | \$80,000.00 | \$65,902.82 | 2.19% | 82.38% | \$0.00 | \$23,037.96 | \$65,902.82 | \$14,097.18 | |
| 11 | 901 | 00 | 2600 | 0110 | 600 | | 0000 CUSTODIAN REGULAR PAY | \$99,715.20 | \$120,774.00 | \$144,803.89 | 4.80% | 119.90% | \$100,000.00 | \$141,667.41 | \$144,803.89 | -\$24,029.89 | |
| | | | | | | | TOTAL SALARIES | \$3,019,251.65 | \$3,014,793.24 | \$3,001,334.20 | 99.55% | 99.55% | \$3,019,576.37 | \$2,906,140.46 | \$3,001,334.20 | \$13,459.04 | |
| 11 | 901 | 00 | 0010 | 0221 | 204 | | 0000 MEDICARE SUBSTITUTES | \$680.34 | \$942.50 | \$1,151.88 | 2.64% | 122.22% | \$667.00 | \$968.71 | \$1,151.88 | -\$209.38 | |
| 11 | 901 | 00 | 0010 | 0221 | 201 | | 0000 MEDICARE TEACHERS | \$31,246.57 | \$29,391.16 | \$28,564.51 | 65.34% | 97.19% | \$31,242.89 | \$28,324.51 | \$28,564.51 | \$826.65 | |

Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014

| | | | | | | | | FY 2013-2014 | | | | FY 2012-2013 | | | | FY 2013-2014 | | | |
|-----------------------------|-----|----|------|------|-----|------|----------------------------|-----------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|-----------------------|--------------|------------------|---------------------------|--|
| | | | | | | | | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate | Var. From Adjusted Budget | |
| 11 | 901 | 00 | 2400 | 0221 | 100 | 0000 | MEDICARE OFFICE OF PRINC | \$3,501.00 | \$3,320.50 | \$3,217.15 | 7.36% | 96.89% | \$3,581.50 | \$3,477.72 | 7.94% | 97.10% | \$3,217.15 | \$103.35 | |
| 11 | 901 | 00 | 2400 | 0221 | 400 | 0000 | MEDICARE FRONT OFFICE | \$1,149.69 | \$1,149.69 | \$1,601.73 | 3.66% | 139.32% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$1,601.73 | -\$452.04 | |
| 11 | 901 | 00 | 1700 | 0221 | 202 | 3130 | MEDICARE SPED TEACHERS | \$1,996.65 | \$2,006.09 | \$1,972.17 | 4.51% | 98.31% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$1,972.17 | \$33.92 | |
| 11 | 901 | 00 | 1700 | 0221 | 416 | 3130 | MEDICARE SPED PARA-PROF | \$2,057.44 | \$2,057.44 | \$779.70 | 1.78% | 103.23% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$779.70 | -\$24.42 | |
| 11 | 901 | 00 | 2100 | 0221 | 211 | 0000 | MEDICARE STUDENT SERVICE | \$2,057.44 | \$2,057.44 | \$550.68 | 1.25% | 99.27% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$550.68 | \$356.21 | |
| 11 | 901 | 00 | 2100 | 0221 | 415 | 0000 | MEDICARE PARAS CLASSROOM | \$1,459.95 | \$1,786.62 | \$1,400.41 | 3.20% | 78.38% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$1,400.41 | \$356.21 | |
| 11 | 901 | 00 | 2500 | 0221 | 500 | 0000 | MEDICARE BUSINESS MGR/HR | \$648.85 | \$900.77 | \$550.50 | 1.25% | 81.00% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$550.50 | \$350.27 | |
| 11 | 901 | 00 | 2800 | 0221 | 300 | 0000 | MEDICARE IT ADMINISTRATOR | \$1,445.87 | \$1,751.22 | \$939.55 | 2.18% | 61.00% | \$2,030.00 | \$1,596.57 | 3.65% | 78.65% | \$939.55 | \$220.45 | |
| 11 | 901 | 00 | 2600 | 0221 | 600 | 0000 | MEDICARE CUSTODIAN | \$43,779.15 | \$43,714.50 | \$2,064.40 | 4.72% | 117.88% | \$1,450.00 | \$2,053.13 | 4.69% | 141.60% | \$2,064.40 | -\$313.18 | |
| TOTAL MEDICARE | | | | | | | | \$37,976.40 | \$34,450.00 | \$42,788.67 | 97.88% | 97.88% | \$43,783.86 | \$42,117.58 | 96.19% | 96.19% | \$42,788.67 | \$925.83 | |
| 11 | 901 | 00 | 0010 | 0230 | 204 | 0000 | PERA SUBSTITUTES | \$7,976.40 | \$11,050.00 | \$14,490.66 | 2.83% | 131.14% | \$7,406.00 | \$9,915.33 | 2.04% | 133.88% | \$14,490.66 | -\$3,440.66 | |
| 11 | 901 | 00 | 0010 | 0230 | 201 | 0000 | PERA TEACHERS | \$366,339.05 | \$344,585.96 | \$359,341.20 | 70.11% | 104.28% | \$346,903.80 | \$289,918.34 | 59.64% | 83.57% | \$359,341.20 | -\$14,755.24 | |
| 11 | 901 | 00 | 2400 | 0230 | 100 | 0000 | PERA OFFICE OF PRINCIPAL | \$41,046.25 | \$38,930.00 | \$40,471.69 | 7.90% | 103.96% | \$39,767.00 | \$35,596.57 | 7.32% | 89.51% | \$40,471.69 | -\$1,541.69 | |
| 11 | 901 | 00 | 2400 | 0230 | 400 | 0000 | PERA FRONT OFFICE | \$13,479.13 | \$13,479.13 | \$20,149.72 | 3.93% | 149.49% | \$0.00 | \$0.00 | | \$20,149.72 | -\$6,670.59 | | |
| 11 | 901 | 00 | 1700 | 0230 | 202 | 3130 | PERA SPED TEACHERS | \$23,409.00 | \$23,519.67 | \$24,809.85 | 4.84% | 105.49% | \$22,540.00 | \$16,341.81 | 3.36% | 72.50% | \$24,809.85 | -\$1,290.18 | |
| 11 | 901 | 00 | 1700 | 0230 | 416 | 3130 | PERA SPED PARA-PROF. | \$8,704.85 | \$8,854.96 | \$9,808.56 | 1.91% | 110.77% | \$8,082.36 | \$7,738.15 | 1.59% | 95.74% | \$9,808.56 | -\$953.60 | |
| 11 | 901 | 00 | 2100 | 0230 | 211 | 0000 | PERA STUDENT SERVICES | \$24,121.76 | \$6,456.26 | \$6,877.31 | 1.34% | 106.52% | \$22,396.79 | \$5,982.13 | 1.23% | 26.71% | \$6,877.31 | -\$421.05 | |
| 11 | 901 | 00 | 0010 | 0230 | 415 | 0000 | PERA PARAS CLASSROOM | \$17,116.68 | \$20,946.55 | \$17,617.11 | 3.44% | 84.11% | \$15,892.65 | \$20,162.84 | 4.15% | 126.87% | \$17,617.11 | \$3,329.44 | |
| 11 | 901 | 00 | 2500 | 0230 | 500 | 0000 | PERA BUSINESS MGR/HR | \$7,607.19 | \$10,560.74 | \$6,925.23 | 1.35% | 65.58% | \$7,063.20 | \$4,264.09 | 0.88% | 60.37% | \$6,925.23 | \$3,635.51 | |
| 11 | 901 | 00 | 2800 | 0230 | 300 | 0000 | PERA IT ADMINISTRATOR | \$16,951.58 | \$20,531.58 | \$11,819.49 | 2.31% | 86.91% | \$16,100.00 | \$21,015.03 | 4.32% | 130.53% | \$11,819.49 | \$1,780.51 | |
| 11 | 901 | 00 | 2600 | 0230 | 600 | 0000 | PERA CUSTODIAN | \$513,272.78 | \$512,514.85 | \$538,281.01 | 105.03% | 105.03% | \$486,151.80 | \$431,098.62 | 88.68% | 88.68% | \$538,281.01 | -\$25,766.16 | |
| TOTAL PERA | | | | | | | | \$284,187.73 | \$369,089.71 | \$71,041.74 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | |
| 11 | 901 | 00 | 0010 | 0251 | 204 | 0000 | HEALTH INS. SUBS | \$87.73 | \$0.00 | \$371,041.74 | 69.08% | 100.53% | \$265,000.00 | \$313,075.24 | 66.94% | 118.14% | \$371,041.74 | -\$1,952.03 | |
| 11 | 901 | 00 | 0010 | 0251 | 201 | 0000 | HEALTH INS. TEACHERS | \$23,619.31 | \$41,789.50 | \$41,789.50 | 7.78% | 100.22% | \$25,000.00 | \$38,439.81 | 8.22% | 153.76% | \$41,789.50 | -\$91.16 | |
| 11 | 901 | 00 | 2400 | 0251 | 100 | 0000 | HEALTH INS. FRONT OFFICE | \$0.00 | \$0.00 | \$20,805.82 | 3.87% | 144.11% | \$0.00 | \$0.00 | | \$20,805.82 | -\$6,368.18 | | |
| 11 | 901 | 00 | 1700 | 0251 | 202 | 3130 | HEALTH INS. SPED TEACHER | \$50,719.28 | \$25,192.17 | \$25,617.68 | 4.77% | 101.59% | \$52,000.00 | \$17,647.09 | 3.77% | 33.94% | \$25,617.68 | -\$425.51 | |
| 11 | 901 | 00 | 1700 | 0251 | 400 | 3130 | HEALTH INS. SPED PARA PRO | \$66,948.46 | \$9,484.64 | \$10,127.94 | 1.89% | 106.78% | \$67,000.00 | \$8,356.23 | 1.79% | 12.47% | \$10,127.94 | -\$643.30 | |
| 11 | 901 | 00 | 2100 | 0251 | 211 | 0000 | HEALTH INS. STUDENT SERV | \$20,768.76 | \$6,915.37 | \$7,101.25 | 1.32% | 102.69% | \$19,779.77 | \$6,459.95 | 1.38% | 32.66% | \$7,101.25 | -\$185.88 | |
| 11 | 901 | 00 | 0010 | 0251 | 400 | 0000 | HEALTH INS. BUSINESS MGR | \$20,790.00 | \$22,436.07 | \$18,190.74 | 3.39% | 81.08% | \$19,800.00 | \$21,773.33 | 4.66% | 109.97% | \$18,190.74 | \$4,245.33 | |
| 11 | 901 | 00 | 2500 | 0251 | 500 | 0000 | HEALTH INS. PARAS CLASSR | \$7,868.35 | \$11,311.72 | \$7,150.73 | 1.33% | 63.22% | \$7,493.67 | \$4,604.68 | 0.98% | 61.45% | \$7,150.73 | \$4,161.00 | |
| 11 | 901 | 00 | 2800 | 0251 | 300 | 0000 | HEALTH INS. IT ADMINISTRAT | \$0.00 | \$14,567.11 | \$12,204.34 | 2.27% | 83.78% | \$0.00 | \$0.00 | | \$12,204.34 | \$2,362.76 | | |
| 11 | 901 | 00 | 2600 | 0251 | 600 | 0000 | HEALTH INS. CUSTODIAN | \$12,222.48 | \$21,991.60 | \$26,815.80 | 4.99% | 121.94% | \$11,640.46 | \$22,693.58 | 4.85% | 194.95% | \$26,815.80 | -\$4,824.20 | |
| TOTAL HEALTH INSURANCE | | | | | | | | \$467,124.37 | \$537,124.37 | \$540,845.54 | 100.69% | 100.69% | \$467,713.90 | \$454,824.83 | 97.24% | 97.24% | \$540,845.54 | -\$3,721.17 | |
| 11 | 901 | 00 | 0010 | 0251 | 900 | 0000 | BENEFITS - OTHER | \$4,500.00 | \$4,500.00 | \$3,445.13 | 62.64% | 76.56% | \$4,500.00 | \$3,476.23 | 77.25% | 77.25% | \$3,445.13 | \$1,054.87 | |
| 11 | 901 | 00 | 0010 | 0251 | 900 | 0000 | BENEFITS - PS | \$1,000.00 | \$1,000.00 | \$0.00 | 0.00% | 0.00% | \$1,000.00 | \$0.00 | 0.00% | 0.00% | \$1,000.00 | \$0.00 | |
| TOTAL OTHER BENEFITS | | | | | | | | \$5,500.00 | \$5,500.00 | \$3,445.13 | 62.64% | 62.64% | \$5,500.00 | \$3,476.23 | 63.20% | 63.20% | \$3,445.13 | \$1,000.00 | |
| TOTAL BENEFITS | | | | | | | | \$1,029,676.29 | \$1,098,853.72 | \$1,125,360.35 | 102.41% | 102.41% | \$1,003,149.55 | \$931,517.26 | 92.86% | 92.86% | \$1,125,360.35 | -\$27,561.50 | |
| TOTAL SALARIES AND BENEFITS | | | | | | | | \$4,048,927.94 | \$4,113,646.96 | \$4,126,684.55 | 100.32% | 100.32% | \$4,022,725.92 | \$3,837,657.72 | 95.40% | 95.40% | \$4,126,684.55 | -\$14,102.46 | |
| Benefits as a % of Labor | | | | | | | | 34.10% | 36.45% | | | | 33.22% | 32.05% | | 37.50% | | | |
| 11 | 901 | 00 | 2500 | 0313 | 000 | 0000 | BANKING SERVICE FEES | \$5,250.00 | \$5,250.00 | \$5,143.78 | 2.43% | 97.98% | \$4,500.00 | \$5,026.47 | 3.07% | 111.70% | \$5,143.78 | \$106.22 | |
| 11 | 901 | 00 | 1700 | 0320 | 000 | 3130 | SPECIAL EDUCATION SERV | \$0.00 | \$105,000.00 | \$104,984.00 | 49.52% | 99.98% | \$0.00 | \$0.00 | 0.00% | | \$104,984.00 | \$16.00 | |
| 11 | 901 | 00 | 2130 | 0321 | 000 | 3130 | NURSING SERVICES | \$13,808.89 | \$13,808.89 | \$14,040.00 | 6.62% | 101.67% | \$13,808.89 | \$15,165.50 | 9.27% | 109.82% | \$14,040.00 | -\$231.11 | |
| 11 | 901 | 00 | 0010 | 0328 | 000 | 0000 | ASSESSMENTS | \$12,250.00 | \$15,500.00 | \$15,227.80 | 7.18% | 92.29% | \$9,254.00 | \$11,575.00 | 7.08% | 125.08% | \$15,227.80 | \$790.00 | |
| 11 | 901 | 00 | 2300 | 0331 | 000 | 0000 | LEGAL SERVICES | \$2,500.00 | \$1,500.00 | \$570.00 | 0.27% | 38.00% | \$15,000.00 | \$1,475.00 | 0.90% | 9.83% | \$570.00 | \$930.00 | |
| 11 | 901 | 00 | 2500 | 0332 | 000 | 0000 | AUDIT SERVICES | \$3,450.00 | \$7,500.00 | \$7,500.00 | 3.54% | 100.00% | \$5,000.00 | \$5,000.00 | 3.06% | 100.00% | \$7,500.00 | \$0.00 | |
| 11 | 901 | 00 | 2500 | 0334 | 000 | 0000 | ACCOUNTING/CONSULTING | \$33,450.00 | \$33,450.00 | \$33,141.25 | 15.63% | 99.08% | \$27,500.00 | \$34,473.75 | 21.08% | 125.36% | \$33,141.25 | \$308.75 | |

Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014

| Fd | Loc | Site | Prog | O/S | Class | Proj | Description | FY 2013-2014 | | | | FY 2012-2013 | | | | FY 2013-2014 | | |
|--|-----|------|------|------|-------|------|--------------------------------|-----------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|-----------------------|--------------|------------------|---------------------------|
| | | | | | | | | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate | Var. From Adjusted Budget |
| | | | | | | | | | | | | | | | | | | |
| 11 | 901 | 00 | 2500 | 0335 | 000 | 0000 | CBI BACKGROUN CHECKS | \$1,565.45 | \$1,750.00 | \$2,687.77 | 1.27% | 153.59% | \$1,565.45 | \$2,238.24 | 1.37% | 142.98% | \$2,687.77 | -\$937.77 |
| 11 | 901 | 00 | 2500 | 0336 | 000 | 0000 | PAYROLL SERVICES | \$11,894.67 | \$8,750.00 | \$9,172.42 | 4.33% | 104.83% | \$11,894.67 | \$9,131.97 | 5.58% | 76.77% | \$9,172.42 | -\$422.42 |
| 11 | 901 | 00 | 2500 | 0340 | 000 | 0000 | IRS PENALTIES & INTEREST | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0010 | 0339 | 000 | 0000 | PROF./TECH. INSTRUCTIONAL | \$0.00 | \$4,000.00 | \$5,671.73 | 2.68% | 0.00% | \$0.00 | \$12,867.50 | 7.87% | 0.00% | \$5,671.73 | -\$1,671.73 |
| 11 | 901 | 00 | 2800 | 0340 | 000 | 0000 | PROFESSIONAL/TECHNICAL | \$10,000.00 | \$14,500.00 | \$14,953.37 | 7.05% | 103.13% | \$75,000.00 | \$49,404.96 | 30.21% | 65.87% | \$14,953.37 | -\$453.37 |
| TOTAL PROFESSIONAL CONTRACTED SERVICES | | | | | | | | \$95,719.01 | \$212,008.89 | \$213,092.12 | 100.51% | 100.51% | \$163,523.01 | \$146,358.39 | 89.50% | 89.50% | \$213,092.12 | -\$1,083.23 |
| 11 | 901 | 00 | 2600 | 0411 | 000 | 0000 | WATER/SEWAGE | \$21,500.00 | \$16,000.00 | \$20,008.87 | 1.54% | 125.06% | \$27,000.00 | \$26,714.59 | 2.00% | 98.94% | \$20,008.87 | -\$4,008.87 |
| 11 | 901 | 00 | 2600 | 0421 | 000 | 0000 | DISPOSAL SERVICE | \$9,700.00 | \$7,200.00 | \$5,915.23 | 0.45% | 82.16% | \$8,700.00 | \$6,307.37 | 0.47% | 72.50% | \$5,915.23 | \$1,284.77 |
| 11 | 901 | 00 | 2600 | 0621 | 000 | 0000 | NATURAL GAS | \$26,350.00 | \$36,350.00 | \$34,602.78 | 2.66% | 95.19% | \$29,500.00 | \$28,329.09 | 2.12% | 96.03% | \$34,602.78 | \$1,747.22 |
| 11 | 901 | 00 | 2600 | 0622 | 000 | 0000 | ELECTRICITY | \$95,000.00 | \$95,000.00 | \$98,104.22 | 7.55% | 103.27% | \$106,500.00 | \$106,458.38 | 7.98% | 99.96% | \$98,104.22 | -\$3,104.22 |
| 11 | 901 | 00 | 2600 | 0430 | 000 | 0000 | REPAIRS & MAINT. BLDG., GR | \$43,000.00 | \$45,500.00 | \$44,781.87 | 3.44% | 98.42% | \$53,000.00 | \$47,521.75 | 3.56% | 89.66% | \$44,781.87 | \$718.13 |
| 11 | 901 | 00 | 2600 | 0431 | 000 | 0000 | REPAIRS & MAINT. EQUIPMEN | \$50,000.00 | \$64,500.00 | \$62,804.74 | 4.83% | 97.37% | \$70,000.00 | \$67,824.37 | 5.08% | 96.89% | \$62,804.74 | \$1,695.26 |
| 11 | 901 | 00 | 2600 | 0441 | 000 | 0000 | BUILDING LEASE | \$978,406.00 | \$990,689.00 | \$991,054.59 | 76.22% | 100.04% | \$995,000.00 | \$992,613.84 | 74.39% | 98.76% | \$991,054.59 | -\$365.59 |
| 11 | 901 | 00 | 2600 | 0442 | 000 | 0000 | RENTALS | \$40,000.00 | \$40,000.00 | \$36,295.94 | 2.79% | 90.74% | \$27,650.00 | \$35,841.50 | 2.69% | 129.63% | \$36,295.94 | \$3,704.06 |
| 11 | 901 | 00 | 2600 | 0400 | 000 | 0000 | CUSTODIAL & OTHER PURCH | \$5,000.00 | \$5,000.00 | \$1,983.00 | 0.15% | 39.66% | \$17,000.00 | \$2,416.85 | 0.18% | 14.22% | \$1,983.00 | \$3,017.00 |
| TOTAL PROPERTY RELATED SERVICES | | | | | | | | \$1,267,956.00 | \$1,300,239.00 | \$1,295,551.24 | 99.64% | 99.64% | \$1,334,350.00 | \$1,314,027.74 | 98.48% | 98.48% | \$1,295,551.24 | \$4,687.76 |
| 11 | 901 | 00 | 1800 | 0510 | 000 | 0000 | CONTRACT LABOR | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2850 | 0521 | 000 | 0000 | LIABILITY INSURANCE | \$36,100.00 | \$30,100.00 | \$19,903.95 | 7.01% | 66.13% | \$37,000.00 | \$36,084.70 | 11.96% | 97.53% | \$19,903.95 | \$10,196.05 |
| 11 | 901 | 00 | 2700 | 0523 | 000 | 0000 | VEHICLE INSURANCE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2800 | 0525 | 000 | 0000 | UNEMPLOYMENT INSURANCE | \$8,880.15 | \$8,880.15 | \$8,267.72 | 2.91% | 93.10% | \$9,058.73 | \$8,106.42 | 2.69% | 89.49% | \$8,267.72 | \$612.43 |
| 11 | 901 | 00 | 2800 | 0526 | 000 | 0000 | WORKERS COMP INSURANCE | \$27,629.30 | \$21,500.00 | \$18,439.48 | 6.49% | 85.77% | \$27,629.30 | \$26,363.42 | 8.74% | 95.42% | \$18,439.48 | \$3,060.52 |
| 11 | 901 | 00 | 2500 | 0531 | 000 | 0000 | TELEPHONE | \$18,500.00 | \$12,500.00 | \$10,549.88 | 3.72% | 84.40% | \$18,500.00 | \$21,021.82 | 6.97% | 113.63% | \$10,549.88 | \$1,950.12 |
| 11 | 901 | 00 | 2500 | 0533 | 000 | 0000 | POSTAGE | \$4,250.00 | \$4,250.00 | \$4,148.02 | 1.46% | 97.60% | \$4,250.00 | \$3,629.98 | 1.20% | 85.41% | \$4,148.02 | \$101.98 |
| 11 | 901 | 00 | 2500 | 0540 | 000 | 0000 | ADVERTISING | \$950.00 | \$950.00 | \$1,360.00 | 0.48% | 143.16% | \$950.00 | \$525.00 | 0.17% | 55.26% | \$1,360.00 | -\$410.00 |
| 11 | 901 | 00 | 2500 | 0550 | 000 | 0000 | PRINTING, BINDING, DUPLICATION | \$1,500.00 | \$3,500.00 | \$2,853.75 | 1.01% | 81.54% | \$4,500.00 | \$3,211.24 | 1.06% | 71.36% | \$2,853.75 | \$646.25 |
| 11 | 901 | 00 | 2213 | 0580 | 000 | 0000 | INSTRUC. TRAVEL/REGISTRATION | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2213 | 0580 | 000 | 0000 | STAFF DEVELOPMENT FEES/ | \$23,000.00 | \$8,000.00 | \$7,388.55 | 2.60% | 92.36% | \$12,000.00 | \$10,793.50 | 3.58% | 89.95% | \$7,388.55 | \$611.45 |
| 11 | 901 | 00 | 2300 | 0580 | 000 | 0000 | BOARD OF DIRECTORS TRAV | \$3,500.00 | \$3,500.00 | \$1,040.00 | 0.37% | 29.71% | \$3,500.00 | \$1,590.00 | 0.53% | 45.43% | \$1,040.00 | \$2,460.00 |
| 11 | 901 | 00 | 1790 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. CHILD FE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2100 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. INSTR C | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 1790 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. INSTR C | \$1,557.51 | \$1,557.51 | \$1,557.51 | 0.00% | 0.00% | \$1,557.51 | \$0.00 | 0.00% | 0.00% | \$1,557.51 | \$0.00 |
| 11 | 901 | 00 | 2100 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. INSTR. S | \$11,260.70 | \$11,260.70 | \$0.00 | 0.00% | 0.00% | \$11,260.70 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$11,260.70 |
| 11 | 901 | 00 | 2200 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. INSTR. S | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2300 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. GEN. AD | \$111,379.83 | \$121,379.83 | \$171,750.52 | 60.49% | 141.50% | \$125,000.00 | \$167,765.99 | 55.60% | 134.21% | \$171,750.52 | -\$50,370.69 |
| 11 | 901 | 00 | 2500 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. BUS. SV | \$11,749.00 | \$11,749.00 | \$0.00 | 0.00% | 0.00% | \$11,749.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$11,749.00 |
| 11 | 901 | 00 | 2700 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. CONTRA | \$2,448.00 | \$2,448.00 | \$9,989.12 | 3.52% | 408.05% | \$2,448.00 | \$2,402.10 | 0.80% | 98.13% | \$9,989.12 | -\$7,541.12 |
| 11 | 901 | 00 | 2800 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. CONTRA | \$21,982.35 | \$21,982.35 | \$0.00 | 0.00% | 0.00% | \$21,982.35 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$21,982.35 |
| 11 | 901 | 00 | 2500 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. SPECIAL | \$10,136.68 | \$20,136.68 | \$20,200.78 | 7.11% | 100.32% | \$10,136.68 | \$21,940.80 | 7.27% | 216.45% | \$20,200.78 | -\$64.10 |
| 11 | 901 | 00 | 3100 | 0594 | 000 | 0000 | DIST. PURCH. SVCS. FOOD S | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2500 | 0599 | 000 | 0000 | DRUG TESTING | \$234.60 | \$234.60 | \$0.00 | 0.00% | 0.00% | \$234.60 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$234.60 |
| TOTAL OTHER PURCHASED/CONTRACTED SERVICES | | | | | | | | \$295,058.12 | \$283,928.82 | \$275,891.77 | 97.17% | 97.17% | \$301,756.86 | \$303,434.97 | 100.56% | 100.56% | \$275,891.77 | \$8,037.05 |
| 11 | 901 | 00 | 0010 | 0610 | 000 | 0000 | GENERAL INSTRUCTIONAL S | \$130,000.00 | \$112,000.00 | \$112,313.26 | 57.50% | 100.28% | \$100,000.00 | \$98,659.56 | 32.96% | 98.66% | \$112,313.26 | -\$313.26 |
| 11 | 901 | 00 | 1800 | 0610 | 000 | 0000 | PUPIL ACTIVITIES-CO CURRIC | \$150.00 | \$150.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$150.00 |
| 11 | 901 | 00 | 2400 | 0611 | 000 | 0000 | GENERAL OFFICE/TECH SUPP | \$52,500.00 | \$38,019.32 | \$38,444.83 | 19.68% | 101.12% | \$80,000.00 | \$45,256.40 | 15.12% | 56.57% | \$38,444.83 | -\$425.51 |
| 11 | 901 | 00 | 2800 | 0611 | 000 | 0000 | TECH SUPPLIES | \$0.00 | \$15,000.00 | \$7,636.26 | 3.91% | 50.91% | \$90,000.00 | \$30,666.72 | 10.25% | 38.33% | \$7,636.26 | \$7,363.74 |
| 11 | 901 | 00 | 2213 | 0613 | 000 | 0000 | STAFF DEVELOPMENT SUPP | \$4,250.00 | \$1,250.00 | \$1,526.94 | 0.78% | 122.16% | \$5,047.70 | \$4,173.84 | 1.39% | 82.69% | \$1,526.94 | -\$276.94 |
| 11 | 901 | 00 | 2600 | 0617 | 000 | 0000 | JANITORIAL SUPPLIES | \$28,650.00 | \$25,650.00 | \$24,699.77 | 12.64% | 96.26% | \$30,000.00 | \$28,168.80 | 9.41% | 93.90% | \$24,699.77 | \$960.23 |
| 11 | 901 | 00 | 2130 | 0618 | 000 | 0000 | HEALTH, MEDICAL/SAFETY S | \$4,257.00 | \$3,257.00 | \$1,520.19 | 0.78% | 46.67% | \$4,257.00 | \$1,532.92 | 0.51% | 36.01% | \$1,520.19 | \$1,736.81 |
| 11 | 901 | 00 | 2700 | 0626 | 000 | 0000 | VEHICLE GASOLINE/MAINTEN | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |

Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014

| FY 2013-2014 | | | | | | | | FY 2012-2013 | | | | FY 2013-2014 | | | | | | |
|--|-----|-----|------|------|-------|------|----------------------------|-----------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|-----------------------|-------------|------------------|---------------------------|
| Fd | Loc | Sre | Prog | O/S | Class | Proj | Description | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate | Var. From Adjusted Budget |
| 11 | 901 | 00 | 3100 | 0630 | 000 | 0000 | FOOD SERVICE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0010 | 0640 | 000 | 0000 | GENERAL TEXTBOOKS & PER | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2222 | 0640 | 000 | 0000 | LIBRARY BOOKS & PERIODIC | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0010 | 0650 | 000 | 0000 | GENERAL ELEC. MEDIA MATE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0010 | 0651 | 000 | 0000 | SUMMER SCHOOL REFUND | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| TOTAL SUPPLIES AND MATERIALS | | | | | | | | \$219,807.00 | \$195,326.32 | \$186,131.25 | 95.29% | 95.29% | \$299,304.70 | \$208,458.24 | 69.65% | 69.65% | \$186,131.25 | \$9,195.07 |
| 11 | 901 | 00 | 0010 | 0734 | 000 | 0000 | TECH EQUIPMENT | \$32,000.00 | \$32,000.00 | \$19,161.97 | 14.13% | 59.88% | \$23,000.00 | \$20,263.00 | 15.71% | 88.10% | \$19,161.97 | \$12,838.03 |
| 11 | 901 | 00 | 0010 | 0733 | 000 | 0000 | FURNITURE & FIXTURES | \$0.00 | \$10,000.00 | \$10,000.00 | 7.37% | 100.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$10,000.00 | \$0.00 |
| 11 | 901 | 00 | 2600 | 0720 | 000 | 0000 | EQUIP. CAMERAS/SECURITY | \$25,000.00 | \$15,000.00 | \$20,838.76 | 15.37% | 138.93% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$20,838.76 | -\$5,838.76 |
| 11 | 901 | 00 | 2600 | 0735 | 000 | 0000 | PLAYGROUND EQUIP | \$0.00 | \$3,600.00 | \$3,540.19 | 2.61% | 98.34% | \$26,000.00 | \$25,398.90 | 19.69% | | \$3,540.19 | \$59.81 |
| 11 | 901 | 00 | 2600 | 0720 | 000 | 0000 | BLDG IMPR WALLS | \$55,000.00 | \$55,000.00 | \$53,463.29 | 39.43% | 97.21% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$53,463.29 | \$1,536.71 |
| 11 | 901 | 00 | 2600 | 0720 | 000 | 0000 | BLDG IMPROVEMENTS/ARCH | \$36,500.00 | \$20,000.00 | \$18,823.74 | 13.88% | 94.12% | \$80,000.00 | \$75,224.82 | 58.31% | | \$18,823.74 | \$1,176.26 |
| 11 | 901 | 00 | 0060 | 0730 | 000 | 0000 | EQUIPMENT COPIER | \$0.00 | \$0.00 | \$0.00 | 0.00% | 92.79% | \$129,000.00 | \$120,886.72 | 93.71% | 93.71% | \$125,827.95 | \$9,772.05 |
| TOTAL EQUIPMENT/PROPERTY | | | | | | | | \$148,500.00 | \$135,600.00 | \$125,827.95 | 92.79% | 92.79% | \$129,000.00 | \$120,886.72 | 93.71% | 93.71% | \$125,827.95 | \$9,772.05 |
| 11 | 901 | 00 | 0010 | 0818 | 000 | 0000 | INSTRUC. DUES & FEES | \$5,000.00 | \$5,000.00 | \$5,078.60 | 12.94% | 101.57% | \$4,904.50 | \$4,905.00 | 15.17% | 100.01% | \$5,078.60 | -\$78.60 |
| 11 | 901 | 00 | 2410 | 0892 | 000 | 0000 | STAFF APPRECIATION | \$21,250.00 | \$21,250.00 | \$21,500.49 | 54.78% | 101.18% | \$21,250.00 | \$22,076.96 | 68.27% | 103.89% | \$21,500.49 | -\$250.49 |
| 11 | 901 | 00 | 2300 | 0891 | 000 | 0000 | BOD/MGMT PBS | \$500.00 | \$500.00 | \$0.00 | 0.00% | 0.00% | \$465.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$500.00 |
| 11 | 901 | 00 | 2500 | 0896 | 000 | 0000 | SHORT TERM INTEREST | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$220.01 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 2300 | 0890 | 000 | 0000 | BOARD MISCELLANEOUS EXP | \$6,000.00 | \$12,500.00 | \$8,993.53 | 22.91% | 71.95% | \$5,500.00 | \$7,365.37 | 22.78% | 133.92% | \$8,993.53 | \$3,506.47 |
| TOTAL DUES/FEES/MISCELLANEOUS EXPENDITURES | | | | | | | | \$32,750.00 | \$39,250.00 | \$35,572.62 | 90.63% | 90.63% | \$32,339.51 | \$34,347.33 | 106.21% | 106.21% | \$35,572.62 | \$3,677.38 |
| 11 | 901 | 00 | 9100 | 0840 | 000 | 0000 | OP. RESERVE UNRESTRICTED | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 9900 | 0840 | 000 | 0000 | OPERATING RES. RES. PRE P | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 9900 | 0840 | 000 | 0000 | 5% OPERATING RES. RESTRI | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 9310 | 0840 | 000 | 0000 | TABOR RESERVE 3% & OP RE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 5100 | 0830 | 000 | 0000 | DEBT SERVICE INTEREST \$80 | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0000 | 5274 | 000 | 0000 | TRANSFER TO PUPIL ACTIVIT | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 0000 | 5621 | 000 | 0000 | TRANSFER TO CAPITAL RESE | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 11 | 901 | 00 | 9100 | 0840 | 000 | 0000 | STATE RESCISSION | \$23,000.00 | \$40,000.00 | \$36,842.16 | 92.11% | 92.11% | \$47,000.00 | \$0.00 | 0.00% | 0.00% | \$36,842.16 | \$3,157.84 |
| 11 | 901 | 00 | 0000 | 5251 | 000 | 0000 | TRANSFER TO FOOD SERVIC | \$23,000.00 | \$40,000.00 | \$36,842.16 | 92.11% | 92.11% | \$47,000.00 | \$0.00 | 0.00% | 0.00% | \$36,842.16 | \$3,157.84 |
| TOTAL TRANSFERS AND OTHER USES OF FUNDS | | | | | | | | \$23,000.00 | \$40,000.00 | \$36,842.16 | 92.11% | 92.11% | \$47,000.00 | \$0.00 | 0.00% | 0.00% | \$36,842.16 | \$3,157.84 |
| GENERAL FUND 11 EXPENSE TOTALS: | | | | | | | | \$6,131,718.08 | \$6,320,000.00 | \$6,295,603.66 | 99.61% | 99.61% | \$6,330,000.00 | \$5,965,171.11 | 94.24% | 94.24% | \$6,295,603.66 | \$23,341.47 |
| Total General Fund Revenues | | | | | | | | \$6,071,586.24 | \$6,164,189.67 | \$6,171,957.78 | | | \$5,970,000.00 | \$5,959,154.57 | | | \$6,171,957.78 | \$7,768 |
| General Fund Surplus (Deficit) | | | | | | | | (\$60,131.64) | (\$155,810.33) | -\$123,645.88 | | | (\$360,000.00) | -\$6,016.54 | | | (\$123,645.88) | -\$15,573 |
| ENDING FUND BALANCE | | | | | | | | \$1,497,748.92 | \$1,353,298.57 | \$1,385,463.02 | 102.38% | | \$1,166,934.59 | \$1,520,918.05 | | | \$1,385,463.02 | -\$15,573 |
| % Change in Fund Balance | | | | | | | | -3.86% | -10.32% | | | -23.58% | | | | -8.19% | % CHNG FB | |
| BEGINNING FUND BALANCE | | | | | | | | \$0.00 | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 | | | \$0.00 | \$0.00 |
| 22 GRANTS FUND REVENUE | | | | | | | | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 1990 | 000 | 0100 | WALTON FOUNDATION | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 1990 | 000 | 0100 | WALMART COMPUTER GRAN | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 1990 | 000 | 0000 | NFL PLAY 60 GRANT | \$0.21 | \$0.21 | \$337.51 | 0.48% | | \$0.00 | \$9,662.49 | 21.47% | | \$337.51 | \$337.30 |
| 22 | 901 | 00 | 0000 | 1990 | 000 | 0100 | OTHER LOCAL GRANT | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$5,000.00 | 11.11% | | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 3951 | 000 | 3130 | STATE ECEA - SPECIAL ED | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 3951 | 000 | 3140 | ELPA FUNDING | \$10,320.99 | \$10,320.99 | \$10,321.00 | 14.74% | 100.00% | \$0.00 | \$9,723.94 | 21.61% | 51.88% | \$10,321.00 | \$0.01 |
| 22 | 901 | 00 | 0000 | 3951 | 000 | 3150 | GIFTED & TALENTED | \$965.00 | \$965.00 | \$620.00 | 8.89% | 64.25% | \$706.00 | \$366.24 | 0.81% | | \$620.00 | -\$345.00 |
| 22 | 901 | 00 | 0000 | 3954 | 000 | 3206 | READ ACT | \$0.00 | \$37,370.77 | \$37,423.09 | 53.46% | | \$0.00 | \$0.00 | 0.00% | | \$37,423.09 | \$52.32 |
| 22 | 901 | 00 | 0000 | 4951 | 000 | 3206 | IDEA B | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 |

**Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014**

| | | | | | | | | FY 2013-2014 | | | | FY 2012-2013 | | | | FY 2013-2014 | | |
|--------------------------------------|-----|------------------------------|------|-----------------------|-------|---------------------------|-----------------------------|-----------------------|--------------|-----------------------|---------|-----------------------|--------------|------------------|------------|---------------------------|--------------|--------------|
| Original Budget | | FINAL Board App. Adj. Budget | | YTD Actuals 6/30/2014 | | % Adj Budget of Line Item | | Brd. App. Adj. Budget | | YTD Actuals 6/30/2013 | | % Adj Budget Category | | Current Estimate | | Var. From Adjusted Budget | | |
| Fd | Loc | Sre | Prog | O/S | Class | Proj | Description | | | | | | | | | | | |
| 22 | 901 | 00 | 0000 | 4951 | 000 | 4367 | TITLE II A | \$10,773.07 | \$10,773.07 | \$10,697.79 | 15.28% | \$0.00 | 99.30% | \$11,250.00 | \$9,846.00 | 21.88% | \$10,697.79 | -\$75.28 |
| 22 | 901 | 00 | 0000 | 4951 | 000 | 4318 | TITLE II D | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 4951 | 000 | 4298 | TITLE V | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$33,044.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0000 | 4951 | 000 | 5282 | CONTINGENCY | \$0.00 | \$10,569.97 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | -\$10,569.97 |
| TOTAL GRANTS REVENUE | | | | | | | | \$22,059.27 | \$70,000.01 | \$59,399.39 | 84.86% | 84.86% | \$45,000.00 | \$34,598.67 | 76.89% | \$59,399.39 | -\$10,600.62 | |
| GRANTS FUND 22 REVENUE TOTALS: | | | | | | | | \$22,059.27 | \$70,000.01 | \$59,399.39 | 84.86% | 84.86% | \$45,000.00 | \$34,598.67 | 76.89% | \$59,399.39 | -\$10,600.62 | |
| 22 GRANTS FUND EXPENSES | | | | | | | | | | | | | | | | | | |
| 22 | 901 | 00 | 0010 | 0110 | 000 | 0100 | WALTON GRANT | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0010 | 0592 | 000 | 0100 | WALTON GRANT | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0010 | 0110 | 000 | 0200 | WALMART COMPUTER GRANT | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0010 | 0610 | 000 | 0000 | NFL PLAY 60 GRANT | \$0.21 | \$0.21 | \$337.51 | 0.48% | \$0.00 | 0.00% | \$0.00 | \$9,662.49 | 21.47% | \$337.51 | -\$337.30 |
| 22 | 901 | 00 | 0010 | 0610 | 000 | 0000 | OTHER LOCAL GRANT | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$5,000.00 | 11.11% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0010 | 0110 | 000 | 3140 | ELPA FUNDING SALARIES | \$10,320.99 | \$10,320.99 | \$10,321.00 | 14.74% | 100.00% | \$0.00 | \$0.00 | \$9,723.94 | 21.61% | \$10,321.00 | -\$0.01 |
| 22 | 901 | 00 | 0010 | 0610 | 000 | 3140 | ELPA FUNDING SUPPLIES | \$0.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 |
| 22 | 901 | 00 | 0010 | 0100 | 000 | 3150 | GIFTED & TALENTED | \$250.00 | \$250.00 | \$0.00 | 0.00% | 0.00% | \$112.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$250.00 |
| 22 | 901 | 00 | 0010 | 0592 | 000 | 3150 | GIFTED & TALENTED | \$535.00 | \$535.00 | \$0.00 | 0.00% | 0.00% | \$516.00 | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$535.00 |
| 22 | 901 | 00 | 0010 | 0640 | 000 | 3150 | GIFTED & TALENTED | \$180.00 | \$180.00 | \$620.00 | 0.89% | 344.44% | \$78.00 | \$0.00 | \$366.24 | 0.81% | \$620.00 | -\$440.00 |
| 22 | 901 | 00 | 0010 | 0110 | 201 | 3206 | READ ACT | \$0.00 | \$37,423.77 | \$37,423.09 | 53.46% | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$37,423.09 | -\$52.32 | |
| 22 | 901 | 00 | 0010 | 0110 | 000 | 0000 | IDEA B SALARY | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 22 | 901 | 00 | 0010 | 0200 | 000 | 0000 | IDEA B BENEFITS | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| 22 | 901 | 00 | 0010 | 0110 | 201 | 4367 | TITLE II A FUNDING SALARIES | \$0.00 | \$0.00 | \$5,546.74 | 7.92% | 0.00% | \$0.00 | \$8,346.00 | 18.55% | \$5,546.74 | -\$5,546.74 | |
| 22 | 901 | 00 | 0010 | 0200 | 201 | 4367 | TITLE II A FUNDING BENEFITS | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 | |
| 22 | 901 | 00 | 0010 | 0592 | 000 | 4367 | TITLE II A FUNDING PURCH. S | \$9,600.00 | \$9,600.00 | \$0.00 | 0.00% | 0.00% | \$9,500.00 | \$1,500.00 | 3.33% | \$0.00 | \$9,600.00 | |
| 22 | 901 | 00 | 0010 | 0610 | 000 | 4367 | TITLE II A FUNDING SUPPLIES | \$1,173.07 | \$1,173.07 | \$5,151.05 | 7.36% | 439.11% | \$1,750.00 | \$0.00 | \$0.00 | \$5,151.05 | -\$3,977.98 | |
| 22 | 901 | 00 | 0010 | 0110 | 201 | 4318 | TITLE II D | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 | |
| 22 | 901 | 00 | 0010 | 0610 | 000 | 4298 | TITLE V | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 | |
| 22 | 901 | 00 | 0010 | 0600 | 000 | 0000 | GRANT EXPENSES CONTING | \$0.00 | \$10,569.97 | \$0.00 | 0.00% | 0.00% | \$33,044.00 | \$0.00 | \$0.00 | \$10,569.97 | \$10,569.97 | |
| TOTAL GRANTS EXPENSES | | | | | | | | \$22,059.27 | \$70,000.01 | \$59,399.39 | 84.86% | 84.86% | \$45,000.00 | \$107,420.86 | 238.71% | \$59,399.39 | \$10,645.25 | |
| GRANTS FUND 22 EXPENSE TOTALS: | | | | | | | | \$22,059.27 | \$70,000.01 | \$59,399.39 | 84.86% | 84.86% | \$45,000.00 | \$107,420.86 | 238.71% | \$59,399.39 | \$10,645.25 | |
| ENDING FUND BALANCE | | | | | | | | \$0.00 | \$0.00 | \$0.00 | | | \$0.00 | (\$72,822.19) | | \$0.00 | -\$21,245.87 | |
| BEGINNING FUND BALANCE | | | | | | | | \$471.15 | \$1,003.09 | \$1,003.09 | | | \$471.15 | (\$7,472.07) | | \$1,003.09 | \$0.00 | |
| 51 FOOD SERVICE FUND REVENUE | | | | | | | | | | | | | | | | | | |
| 51 | 901 | 00 | 3120 | 1625 | 000 | 0000 | FOOD SERVICE SALES | \$198,000.00 | \$198,000.00 | \$181,557.23 | 51.23% | 91.70% | \$175,000.00 | \$171,772.24 | 42.62% | \$181,557.23 | -\$16,442.77 | |
| 51 | 901 | 00 | 3120 | 1625 | 000 | 0000 | SFA PASS THROUGH | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$0.00 | \$0.00 | 0.00% | \$0.00 | \$0.00 | |
| 51 | 901 | 00 | 3120 | 1625 | 000 | 0000 | SFA PASS TH FEES CC | \$0.00 | \$0.00 | \$0.00 | 0.00% | 0.00% | \$70,788.40 | \$0.00 | 17.57% | \$0.00 | \$0.00 | |
| 51 | 901 | 00 | 3120 | 1690 | 000 | 0000 | OTHER REVENUE/ENDING | \$100.00 | \$1,400.00 | \$2,415.00 | 0.68% | 172.50% | \$10,000.00 | \$1,603.48 | 0.40% | \$2,415.00 | \$1,015.00 | |
| 51 | 901 | 00 | 3100 | 4951 | 000 | 4550 | COMMODITIES | \$155,000.00 | \$155,000.00 | \$137,991.54 | 38.94% | 89.03% | \$148,000.00 | \$141,167.48 | 35.03% | \$137,991.54 | -\$17,008.46 | |
| TOTAL FOOD SERVICE SALES | | | | | | | | \$353,100.00 | \$354,400.00 | \$321,963.77 | 90.85% | 90.85% | \$403,000.00 | \$385,331.60 | 95.62% | \$321,963.77 | -\$32,436.23 | |
| 51 | 901 | 00 | 0000 | 5211 | 000 | 0000 | TRANSFER FROM GEN FUND | \$23,000.00 | \$30,600.00 | \$36,842.16 | 120.40% | 120.40% | \$47,000.00 | \$0.00 | | \$36,842.16 | \$6,242.16 | |
| TOTAL FUND TRANSFERS | | | | | | | | \$23,000.00 | \$30,600.00 | \$36,842.16 | 120.40% | 120.40% | \$47,000.00 | \$0.00 | | \$36,842.16 | \$6,242.16 | |
| FOOD SERVICE FUND 51 REVENUE TOTALS: | | | | | | | | \$376,100.00 | \$385,000.00 | \$358,805.93 | 93.20% | 93.20% | \$450,000.00 | \$385,331.60 | 85.63% | \$358,805.93 | -\$26,194.07 | |
| 51 FOOD SERVICE FUND EXPENSES | | | | | | | | | | | | | | | | | | |

**Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014**

| Fd | Loc | Sre | Prog | O/S | Class | Proj | Description | FY 2013-2014 | | | FY 2012-2013 | | | FY 2013-2014 | | | | |
|----|-----|-----|------|------|-------|------|------------------------------|-----------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|-----------------------|-------------|------------------|---------------------------|
| | | | | | | | | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate | Var. From Adjusted Budget |
| 51 | 901 | 00 | 3120 | 0110 | 607 | 0000 | 0000 SALARY | \$93,341.00 | \$93,341.00 | \$92,395.84 | 24.00% | 98.99% | \$95,000.00 | \$91,427.09 | 20.32% | 96.24% | \$92,395.84 | \$945.16 |
| 51 | 901 | 00 | 3120 | 0221 | 607 | 0000 | 0000 MEDICARE | \$1,353.44 | \$1,353.44 | \$1,170.00 | 0.30% | 86.45% | \$1,377.50 | \$857.91 | 0.19% | 62.28% | \$1,170.00 | \$183.44 |
| 51 | 901 | 00 | 3120 | 0230 | 607 | 0000 | 0000 PERA | \$15,027.90 | \$15,027.90 | \$13,683.41 | 3.55% | 91.05% | \$15,295.00 | \$4,733.39 | 1.05% | 30.95% | \$13,683.41 | \$1,344.49 |
| 51 | 901 | 00 | 3120 | 0251 | 607 | 0000 | 0000 HEALTH INSURANCE | \$13,600.00 | \$14,000.00 | \$23,856.63 | 6.20% | 170.40% | \$10,000.00 | \$2,952.00 | 0.66% | 29.52% | \$23,856.63 | -\$9,856.63 |
| 51 | 901 | 00 | 3120 | 0320 | 607 | 0000 | 0000 PURCHASED SERVICES | \$1,850.00 | \$1,850.00 | \$3,139.64 | 0.82% | 169.71% | \$5,000.00 | \$3,316.94 | 0.00% | | \$3,139.64 | -\$1,289.64 |
| 51 | 901 | 00 | 3120 | 0525 | 000 | 0000 | 0000 UNEMPLOYMENT INSURANCE | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0610 | 000 | 0000 | 0000 FOOD SERVICE SUPPLIES | \$1,500.00 | \$2,400.00 | \$2,146.59 | 0.56% | 89.44% | \$2,000.00 | \$2,366.31 | 0.53% | 118.32% | \$2,146.59 | \$253.41 |
| 51 | 901 | 00 | 3120 | 0630 | 000 | 0000 | 0000 FOOD SERVICE FOOD/MILK | \$241,500.00 | \$246,000.00 | \$223,263.71 | 57.99% | 90.76% | \$250,000.00 | \$248,841.56 | 55.30% | 99.54% | \$223,263.71 | \$22,736.29 |
| 51 | 901 | 00 | 3120 | 0630 | 1 | 000 | 0000 FOOD SERVICE PASS THROU | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0630 | 000 | 0000 | 0000 FOOD SERVICE OTHER SFA | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0630 | 000 | 0000 | 0000 STUDENT LUNCH REFUND | \$321.15 | \$350.00 | \$153.20 | 0.04% | 43.77% | \$850.00 | \$506.56 | 0.11% | 59.60% | \$153.20 | \$196.80 |
| 51 | 901 | 00 | 3120 | 0730 | 000 | 0000 | 0000 FOOD SERVICE EQUIPMENT | \$8,077.65 | \$3,077.65 | \$0.00 | 0.00% | 0.00% | \$5,000.00 | \$5,066.28 | 1.13% | 101.33% | \$0.00 | \$3,077.65 |
| 51 | 901 | 00 | 3120 | 0810 | 000 | 0000 | 0000 FOOD SERVICE CATERING | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$477.50 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$7,600.00 | \$0.00 | 0.00% | | \$0.00 | \$63,788.40 | 14.18% | | \$0.00 | \$7,600.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 0000 FOOD SERVICE OVERHEAD | \$0.00 | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 | 0.00% | | \$0.00 | \$0.00 |
| 51 | 901 | 00 | 3120 | 0868 | 000 | 0000 | 000 | | | | | | | | | | | |

Bromley East Charter School
Revenue and Expense Budget Detail
Bud/Act 2012-2014

| Fd Loc Sre Prog O/S Class Proj Description | FY 2013-2014 | | | | FY 2012-2013 | | | | FY 2013-2014 | | | |
|---|-----------------|------------------------------|-----------------------|-----------------------|----------------|-----------------------|-----------------------|-----------------------|--------------|------------------|---------------------------|--|
| | Original Budget | FINAL Board App. Adj. Budget | YTD Actuals 6/30/2014 | % Adj Budget Category | % of Line Item | Brd. App. Adj. Budget | YTD Actuals 6/30/2013 | % Adj Budget Category | % Line Item | Current Estimate | Var. From Adjusted Budget | |
| STUDENT ACTIVITY FUND 74 REVENUE TOTALS: | | | | | | | | | | | | |
| | \$150,450.00 | \$185,000.00 | \$170,556.38 | 92.19% | 92.19% | \$200,000.00 | \$186,483.41 | 93.24% | 93.24% | \$170,556.38 | -\$14,443.62 | |
| 74 STUDENT ACTIVITY FUND EXPENSES | | | | | | | | | | | | |
| 74 901 00 1900 0660 000 0000 FIELD TRIPS | | | | | | | | | | | | |
| 74 901 00 1800 0660 000 0000 SPORTS/UNIFORMS/CHEERLEADERS | \$84,000.00 | \$84,000.00 | \$67,805.83 | 36.65% | 80.72% | \$100,000.00 | \$109,481.68 | 54.74% | 109.48% | \$67,805.83 | \$16,194.17 | |
| 74 901 00 1900 0660 000 0000 PLANNERS | \$24,100.00 | \$32,000.00 | \$40,778.77 | 22.04% | 127.43% | \$24,100.00 | \$24,520.87 | 12.26% | 101.75% | \$40,778.77 | -\$8,778.77 | |
| 74 901 00 1900 0660 000 0000 PATCHES | \$4,600.00 | \$4,600.00 | \$3,417.00 | 1.85% | 74.28% | \$4,200.00 | \$2,948.50 | 1.47% | 70.20% | \$3,417.00 | \$1,183.00 | |
| 74 901 00 1900 0660 000 0000 MUSIC/BAND | \$1,200.00 | \$1,200.00 | \$1,179.87 | 0.64% | 98.32% | \$1,200.00 | \$407.93 | 0.20% | 33.99% | \$1,179.87 | \$20.13 | |
| 74 901 00 1200 0660 000 0000 CLUBS | \$0.00 | \$500.00 | \$308.68 | 0.17% | | \$0.00 | \$4,264.06 | 2.13% | | \$308.68 | \$191.32 | |
| 74 901 00 1900 0660 000 0000 BOOK FAIR | \$0.00 | \$26,150.00 | \$31,322.36 | 16.93% | | \$0.00 | \$23,164.57 | 11.58% | | \$31,322.36 | -\$5,172.36 | |
| 74 901 00 1900 0660 000 0000 OTHER ACTIVITIES | \$3,500.00 | \$3,500.00 | \$6,905.28 | 3.73% | 197.29% | \$6,000.00 | \$6,056.21 | 3.03% | 100.94% | \$6,905.28 | -\$3,405.28 | |
| 74 901 00 1900 0660 000 0000 OTHER ACTIVITIES | \$33,050.00 | \$33,050.00 | \$14,886.69 | 8.05% | 45.04% | \$64,500.00 | \$21,478.06 | 10.74% | 33.30% | \$14,886.69 | \$18,163.31 | |
| STUDENT ACTIVITY FUND 74 EXPENSE TOTALS: | | | | | | | | | | | | |
| | \$150,450.00 | \$185,000.00 | \$166,604.48 | 90.06% | 90.06% | \$200,000.00 | \$192,321.88 | 96.16% | 96.16% | \$166,604.48 | \$18,395.52 | |
| ENDING FUND BALANCE/LIAB | | | | | | | | | | | | |
| | \$18,483.12 | \$21,054.67 | \$25,006.57 | | | \$18,483.12 | \$21,054.67 | | | \$25,006.57 | -\$32,839.14 | |
| TOTAL REVENUES ALL FUNDS | | | | | | | | | | | | |
| | \$6,620,195.51 | \$6,829,189.68 | \$6,783,355.51 | 99.33% | 99.33% | \$8,515,000.00 | \$8,562,367.88 | 100.56% | 100.56% | \$6,783,355.51 | -\$45,834.17 | |
| TOTAL EXPENDITURES FOR ALL FUN Total Expenditures All Funds | | | | | | | | | | | | |
| | \$6,680,798.49 | \$6,985,000.00 | \$6,904,052.58 | 98.84% | 98.84% | \$8,875,000.00 | \$8,685,569.92 | 97.87% | 97.87% | \$6,904,052.58 | \$79,937.18 | |
| | -\$60,602.98 | -\$155,810.32 | \$6,904,052.58 | | | \$8,875,000.00 | \$8,685,569.92 | | | -\$120,697.07 | | |
| | | NI | -\$157,539.23 | | | NI | -\$123,202.04 | | | | | |

The Bromley East Charter School

Statement of Financial Position

As of June 30, 2014

| | | Total All Funds | GFAAG | General Fund | Grants Fund | Food Svc. Fund | Pupil Activities |
|--|------|---------------------|----------------|---------------------|----------------|-------------------|---------------------|
| Assets | | | | | | | |
| Current Assets: | | | | | | | |
| Cash in Operating Account | 8101 | 737,920.88 | | 737,920.88 | 0.00 | 0.00 | 0.00 |
| Cash in Savings | 8102 | 15,382.47 | | 9,074.05 | -17,701.47 | -996.68 | 25,006.57 |
| Petty Cash | 8103 | 500.00 | | 500.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Cash | | 753,803.35 | | 747,494.93 | -17,701.47 | -996.68 | 25,006.57 |
| Grants Receivable | 8142 | 17,701.47 | | 0.00 | 17,701.47 | 0.00 | 0.00 |
| Investment-CD/Bond | 8111 | 1,121,251.11 | | 1,121,251.11 | 0.00 | 0.00 | 0.00 |
| A/R BCS | 8153 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| A/R BCCS | 8153 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| A/R ERA | 8153 | 10.22 | | 10.22 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 8153 | 3,543.18 | | 3,543.18 | 0.00 | 0.00 | 0.00 |
| District Receivable | 8153 | 251.00 | | 251.00 | 0.00 | 0.00 | 0.00 |
| A/R CEC | 8153 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| NSF Checks | 8154 | 2,028.26 | | 2,028.26 | 0.00 | 0.00 | 0.00 |
| Food Inventory | 8172 | 996.68 | | 0.00 | 0.00 | 996.68 | 0.00 |
| Prepaid Expense | 8181 | 14,090.31 | | 14,090.31 | 0.00 | 0.00 | 0.00 |
| Deposits | 8191 | 1,000.00 | | 1,000.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Other Current Assets | | 1,160,872.23 | | 1,142,174.08 | 17,701.47 | 996.68 | 0.00 |
| Fixed Assets, Net Equipment | 8241 | 221,364.64 | 221,365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | | 2,136,040.22 | 221,365 | 1,889,669.01 | 0.00 | 0.00 | 25,006.57 |
| Liabilities and Fund Equity | | | | | | | |
| Current Liabilities: | | | | | | | |
| Accounts Payable General | 7421 | 72,212.01 | | 72,212.01 | 0.00 | 0.00 | 0.00 |
| Accounts Payable BCS | 7421 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable BCCS | 7421 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable District | 7421 | 30,000.00 | | 30,000.00 | 0.00 | 0.00 | 0.00 |
| Accounts Payable ERA | 7421 | 76.72 | | 76.72 | 0.00 | 0.00 | 0.00 |
| Salary & Benefits Payable | 7461 | 246,504.87 | | 246,504.87 | 0.00 | 0.00 | 0.00 |
| Other Payroll Liabilities | 7471 | 21,113.55 | | 21,113.55 | 0.00 | 0.00 | 0.00 |
| Sales Tax Payable | 7472 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 7481 | 25,750.00 | | 25,750.00 | 0.00 | 0.00 | 0.00 |
| Incurred Not Report Claims/F | 7490 | 108,548.84 | | 108,548.84 | 0.00 | 0.00 | 0.00 |
| CEC Reserve | 7492 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Liabilities | 7499 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Subtotal Current Liabilities | | 504,205.99 | | 504,205.99 | 0.00 | 0.00 | 0.00 |
| Fund Equity | | | | | | | |
| Investment in Fixed Assets | 6711 | 221,364.64 | 221,365 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Yr. Surplus (Deficit) | 6780 | -120,697.07 | | -123,645.88 | 0.00 | -1,003.09 | 3,951.90 |
| Tabor Reserve | 6761 | 149,000.00 | | 149,000.00 | 0.00 | 0.00 | 0.00 |
| Bldg. Rep. & Repl. Reserve | 6458 | 250,000.00 | | 250,000.00 | 0.00 | 0.00 | 0.00 |
| Legal Sped. Reserve | 6759 | 94,000.00 | | 94,000.00 | 0.00 | 0.00 | 0.00 |
| Operating Reserve | 6759 | 245,000.00 | | 245,000.00 | 0.00 | 0.00 | 0.00 |
| Nonspendable | 6759 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Beg. Fund Balance Unres. | 6770 | 793,166.66 | | 771,108.90 | 0.00 | 1,003.09 | 21,054.67 |
| Subtotal Fund Equity | | 1,631,834.23 | 221,365 | 1,385,463.02 | 0.00 | 0.00 | 25,006.57 |
| Total Liabilities and Fund Equity | | 2,136,040.22 | 221,365 | 1,889,669.01 | 0.00 | 0.00 | 25,006.57 |

The Bromley East Charter School
Statement of Activities and Changes in Fund Balance
For The Period Ending June 30, 2014

| | | Total All Funds | GFAAG | General Fund | Grants Fund | Food Svc. Fund | Pupil Activities |
|--------------------------------|------|---------------------|----------------|---------------------|------------------|-------------------|---------------------|
| Revenue | | | | | | | |
| Tuition All Day K/Summer Schor | 1311 | 140,725.09 | | 140,725.09 | 0.00 | 0.00 | 0.00 |
| Preschool Program | 1313 | 90.00 | | 90.00 | 0.00 | 0.00 | 0.00 |
| Interest Income | 1510 | 22,992.05 | | 22,992.05 | 0.00 | 0.00 | 0.00 |
| Food Service Lunch Program | 1601 | 181,557.23 | | 0.00 | 0.00 | 181,557.23 | 0.00 |
| Food Service SFA Passthrough | 1604 | 22,636.03 | | 0.00 | 0.00 | 22,636.03 | |
| Other Food Service Revenue | 1690 | 2,415.00 | | 0.00 | 0.00 | 2,415.00 | 0.00 |
| Rental Lease Income | 1901 | 1,420.74 | | 1,420.74 | 0.00 | 0.00 | 0.00 |
| Donations | 1902 | 4,751.25 | | 4,751.25 | 0.00 | 0.00 | 0.00 |
| Refunds/Rebates/Returns | 1905 | 5,778.50 | | 5,778.50 | 0.00 | 0.00 | 0.00 |
| Reimbursements | 1910 | 12,742.03 | | 12,742.03 | 0.00 | 0.00 | 0.00 |
| PTO Contributions | 1980 | 15,881.15 | | 7,109.86 | 0.00 | 0.00 | 8,771.29 |
| Miscellaneous Income | 1920 | 4,750.74 | | 4,750.74 | 0.00 | 0.00 | 0.00 |
| Construction Funding State | 3954 | 84,406.24 | | 84,406.24 | 0.00 | 0.00 | 0.00 |
| Food Service Federal Subsidy | 4954 | 130,866.51 | | 0.00 | 0.00 | 130,866.51 | 0.00 |
| Food Service State Subsidy | 3954 | 7,125.03 | | 0.00 | 0.00 | 7,125.03 | 0.00 |
| Transfer from General Fund/FS | 5211 | 36,842.16 | | 0.00 | 0.00 | 36,842.16 | 0.00 |
| Mill Levy OR | 5710 | 40,670.40 | | 40,670.40 | 0.00 | 0.00 | 0.00 |
| PPOR | 5710 | 5,699,268.72 | | 5,699,268.72 | 0.00 | 0.00 | 0.00 |
| Grants | | | | | | | |
| Walton Foundation Grant | 1990 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| WalMart Computer Grant | 1990 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| NFL Play 60 Grant | 1990 | 337.51 | | 0.00 | 337.51 | 0.00 | 0.00 |
| Other Local Grants | 1990 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| State ECEA Special Ed | 3951 | 85,813.32 | | 85,813.32 | 0.00 | 0.00 | 0.00 |
| ELPA | 3951 | 10,321.00 | | 0.00 | 10,321.00 | 0.00 | 0.00 |
| Gifted & Talented | 3951 | 620.00 | | 0.00 | 620.00 | 0.00 | 0.00 |
| READ ACT | 3954 | 37,423.09 | | 0.00 | 37,423.09 | 0.00 | 0.00 |
| IDEA B | 4951 | 61,438.84 | | 61,438.84 | 0.00 | 0.00 | 0.00 |
| Title II A & D, Title IV & V | 4951 | 10,697.79 | | 0.00 | 10,697.79 | 0.00 | 0.00 |
| Pupil Activities | | | | | | | |
| Field Trips | 1700 | 58,185.95 | | 0.00 | 0.00 | 0.00 | 58,185.95 |
| Sports/Uniforms/Cheerleader | 1700 | 28,810.28 | | 0.00 | 0.00 | 0.00 | 28,810.28 |
| Planners | 1700 | 3,202.00 | | 0.00 | 0.00 | 0.00 | 3,202.00 |
| Patches | 1700 | 2,416.00 | | 0.00 | 0.00 | 0.00 | 2,416.00 |
| Music/Band | 1700 | 747.75 | | 0.00 | 0.00 | 0.00 | 747.75 |
| Clubs | 1700 | 28,486.00 | | 0.00 | 0.00 | 0.00 | 28,486.00 |
| Book Fair | 1700 | 6,750.86 | | 0.00 | 0.00 | 0.00 | 6,750.86 |
| Student Tech Fees | 1700 | 8,850.00 | | 0.00 | 0.00 | 0.00 | 8,850.00 |
| Other Activities | 1700 | 24,336.25 | | 0.00 | 0.00 | 0.00 | 24,336.25 |
| Total Revenue | | 6,783,355.51 | | 6,171,957.78 | 59,399.39 | 381,441.96 | 170,556.38 |
| Expense: | | | | | | | |
| Employee Salaries | 100 | 3,147,020.87 | | 3,001,334.20 | 53,290.83 | 92,395.84 | 0.00 |
| Employee Benefits | 200 | 1,164,070.39 | | 1,125,360.35 | 0.00 | 38,710.04 | 0.00 |
| Contracted Prof/Tech Services | 300 | 216,231.76 | | 213,092.12 | 0.00 | 3,139.64 | 0.00 |
| Property Related Services | 400 | 1,295,551.24 | | 1,295,551.24 | 0.00 | 0.00 | 0.00 |
| Other Contracted Services | 500 | 298,527.80 | | 275,891.77 | 0.00 | 22,636.03 | 0.00 |
| Supplies and Materials | 600 | 584,407.79 | | 186,131.25 | 6,108.56 | 225,563.50 | 166,604.48 |
| Equipment/Property Purchases | 700 | 125,827.95 | | 125,827.95 | 0.00 | 0.00 | 0.00 |
| Interfund Transfer & Other | 800 | 72,414.78 | | 72,414.78 | 0.00 | 0.00 | 0.00 |
| Total Expenses | | 6,904,052.58 | | 6,295,603.66 | 59,399.39 | 382,445.05 | 166,604.48 |
| Changes in Fund Balance | | | | | | | |
| Beginning fund balance | | 1,752,531.30 | 221,365 | 1,509,108.90 | 0.00 | 1,003.09 | 21,054.67 |
| Revenue less expenses | | -120,697.07 | | -123,645.88 | 0.00 | -1,003.09 | 3,951.90 |
| Interfund transfers | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending fund balance | | 1,631,834.23 | 221,365 | 1,385,463.02 | 0.00 | 0.00 | 25,006.57 |

Bromley East CharterSchool

Statement of Expenses by Program

For The Period Ending June 30, 2014

| | | Total All Funds | % Tot | General Fund | Grants Fund | Food Service Fund | Pupil Activities |
|-------------------------------------|-----|---------------------|----------|---------------------|------------------|----------------------|---------------------|
| Instructional Expenses | | | | | | | |
| Employee Salaries | 100 | 2,428,946.99 | | 2,375,656.16 | 53,290.83 | 0.00 | 0.00 |
| Employee Benefits | 200 | 888,359.28 | | 888,359.28 | 0.00 | 0.00 | 0.00 |
| Contracted Prof/Tech Services | 300 | 125,883.53 | | 125,883.53 | 0.00 | 0.00 | 0.00 |
| Property Related Services | 400 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Contracted Services | 500 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies and Materials | 600 | 285,026.30 | | 112,313.26 | 6,108.56 | 0.00 | 166,604.48 |
| Equipment/Property Purchases | 700 | 29,161.97 | | 29,161.97 | 0.00 | 0.00 | 0.00 |
| Interfund Transfer & Other | 800 | 5,078.60 | | 5,078.60 | 0.00 | 0.00 | 0.00 |
| <i>Total Instructional Expenses</i> | | 3,762,456.67 | 54% | 3,536,452.80 | 59,399.39 | 0.00 | 166,604.48 |
| Support Expenses | | | | | | | |
| Employee Salaries | 100 | 718,073.88 | | 625,678.04 | 0.00 | 92,395.84 | 0.00 |
| Employee Benefits | 200 | 275,711.11 | | 237,001.07 | 0.00 | 38,710.04 | 0.00 |
| Contracted Prof/Tech Services | 300 | 90,348.23 | | 87,208.59 | 0.00 | 3,139.64 | 0.00 |
| Property Related Services | 400 | 1,295,551.24 | | 1,295,551.24 | 0.00 | 0.00 | 0.00 |
| Other Contracted Services | 500 | 298,527.80 | | 275,891.77 | 0.00 | 22,636.03 | 0.00 |
| Supplies and Materials | 600 | 299,381.49 | | 73,817.99 | 0.00 | 225,563.50 | 0.00 |
| Equipment/Property Purchases | 700 | 96,665.98 | | 96,665.98 | 0.00 | 0.00 | 0.00 |
| Interfund Transfer & Other | 800 | 67,336.18 | | 67,336.18 | 0.00 | 0.00 | 0.00 |
| <i>Total Support Expenses</i> | | 3,141,595.91 | 46% | 2,759,150.86 | 0.00 | 382,445.05 | 0.00 |
| Total Expenses | | 6,904,052.58 | | 6,295,603.66 | 59,399.39 | 382,445.05 | 166,604.48 |