



# CHARTER SCHOOL BUDGET

## 2009 – 2010

### Coeur d'Alene Charter Academy

Name of School

271c

School District Number

Kootenai

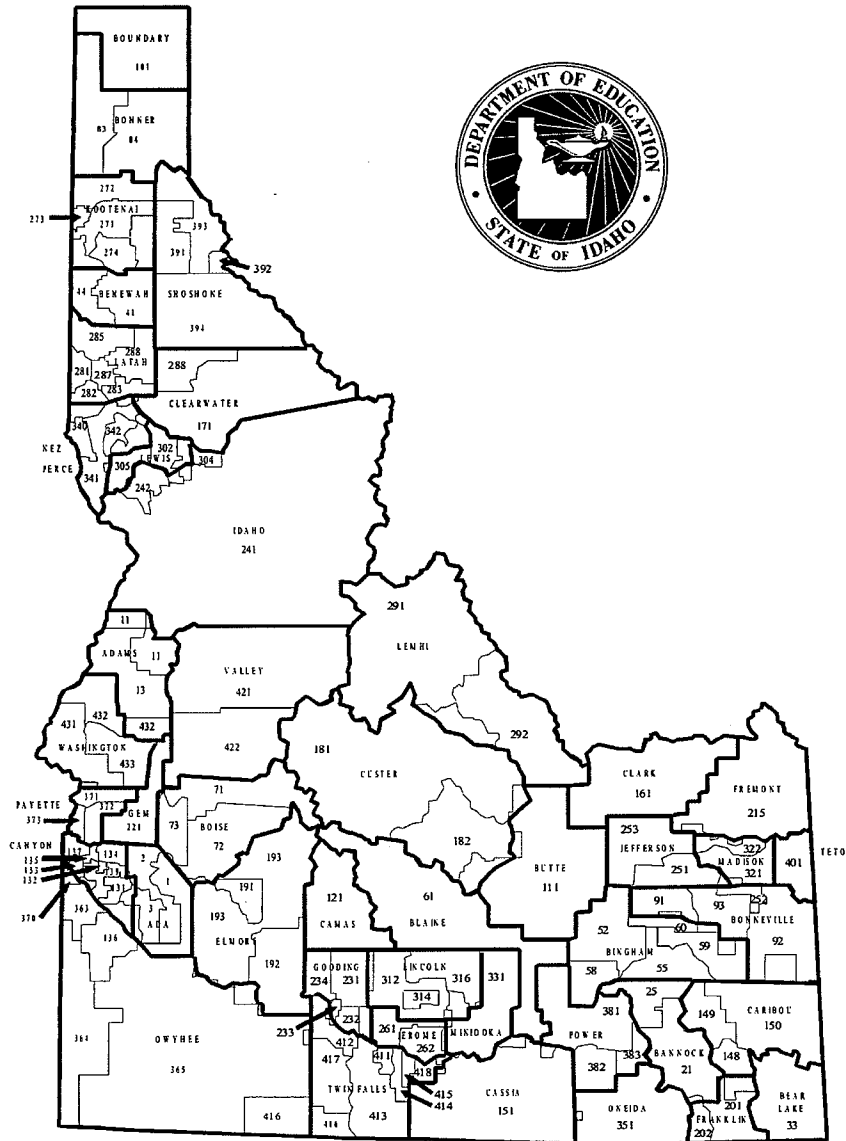
County

Tom Luna

STATE SUPERINTENDENT OF PUBLIC INSTRUCTION

**DEPARTMENT OF EDUCATION**

P.O. BOX 83720  
BOISE, 83720-0027



CODE	CONTENTS	BUDGET INCLUDED*
<b>GENERAL FUND</b>		
100	General M & O	X
<b>SPECIAL REVENUE FUNDS</b>		
220	Forest Reserve Fund	
230-239	Special Project (Local)	
240-249	Special Project (State)	X
250-289	Special Project (Federal)	
290	Child Nutrition Fund	
<b>DEBT SERVICE FUNDS</b>		
310	Bond Redemption & Interest Fund	
<b>CAPITAL PROJECT FUNDS</b>		
410	Capital Construction Project Fund	X
420	Plant Facilities Fund	X
430	Plant Facilities Fund - School Bldg Main - Student Occupied Fund	
<b>ENTERPRISE FUNDS</b>		
510	Enterprise Fund	
<b>INTERNAL SERVICE FUNDS</b>		
610	Internal Service Fund	
710/720	Trust Funds	X

**2009 - 2010 SCHOOL BUDGET**

This document represents the Board of Directors' estimate of revenues, proposed expenditures and the fund balances of available school funds for the 2009 - 2010 fiscal year. The planning, preparation and presentation of the budget has been directed by the Board of Directors and the use of these resources will enable the school district to accomplish its goals and objectives for the school year.

In compliance with Section 33-801, Idaho Code, and the policy of the State Superintendent of Public Instruction, this document has been presented at a public hearing in the school district on \_\_\_\_\_ and the Board of Trustees formally adopted this budget on \_\_\_\_\_.

SIGNED:

\_\_\_\_\_  
SUPERINTENDENT/CHARTER SCHOOL ADMINISTRATOR

A. Glenn Mabile  
CONTACT PERSON (PLEASE PRINT)

208-676-1667  
PHONE NUMBER

Copy on file in the Office of the Superintendent of Public Instruction

\_\_\_\_\_  
CHAIRPERSON OF THE BOARD

Coeur d'Alene Charter Academy  
SCHOOL DISTRICT/CHARTER NAME

\_\_\_\_\_  
DATE

\* Indicate with an asterisk which reports are included in this document.

**SUMMARY STATEMENT 2009 - 2010 SCHOOL BUDGET**

**ALL FUNDS**

**School District #271c  
Coeur d'Alene Charter Academy**

		GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS
Budget Line	REVENUES	Proposed Budget 2009 - 2010	Proposed Budget 2009 - 2010	Proposed Budget 2009 - 2010
#01	Beginning Balances	\$ 752,534.00	\$ 218,751.00	\$ 971,285.00
#39	Local Revenue	106,000.00	231,800.00	337,800.00
#41	County Revenue	-	-	-
#55	State Revenue	2,996,175.00	15,508.00	3,011,683.00
#68	Federal Revenue	-	-	-
#72	Other Sources	200,000.00	-	200,000.00
#76	Transfers*	-	336,406.00	336,406.00
	<b>Totals</b>	\$ 4,054,709.00	\$ 802,465.00	\$ 4,857,174.00

			GENERAL M & O FUND #100	ALL OTHER FUNDS	TOTAL FUNDS
Budget Line	OBJ #	EXPENDITURES	Proposed Budget 2009 - 2010	Proposed Budget 2009 - 2010	Proposed Budget
#63	100	Salaries	\$ 1,979,101.00	\$ -	\$ 1,979,101.00
#63	200	Benefits	1,004,460.00	-	1,004,460.00
#63	300	Purchased Services	204,000.00	159,128.00	363,128.00
#63	400	Supplies & Materials	106,000.00	23,901.00	129,901.00
#63	500	Capital Outlay	67,000.00	583,025.00	650,025.00
#63	600	Debt Retirement	254,250.00	-	254,250.00
#63	700	Insurance & Judgments	12,000.00	-	12,000.00
#63	800	Transfers*	336,406.00	-	336,406.00
#66		Contingency Reserve**	91,490.00	-	91,490.00
#79		Unappropriated Balances	2.00	36,411.00	36,413.00
		<b>Totals</b>	\$ 4,054,709.00	\$ 802,465.00	\$ 4,857,174.00

\*All transfers-in and transfers-out should net to zero.

\*\* Contingency Reserve can not exceed 5% of the General Fund

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**2009 - 2010 BUDGET WORKSHEETS  
ESTIMATING M & O STATE SUPPORT REVENUE**

**Rev Code**

<b>1</b>	<b>Number of Support Units - 2009 - 2010</b> (Best 28 Weeks ADA - Units)		<input type="text" value="32.3"/>	
<b>2.</b>	<b>State Distribution Factor - Per Unit -2009-2010</b>	\$	<input type="text" value="25,459"/>	
<b>3.</b>	<b>Entitlement ( line 1 x line 2 )</b>	\$	<input type="text" value="822,326"/>	
<b>4.</b>	<b>Salary Apportionment: 1st Reporting Period Units</b> (From SBA Template)		<input type="text" value="32.3"/>	
	<b>Administrative Index</b>		<input type="text" value="1.87485"/>	
	<b>Instructional Index</b>		<input type="text" value="1.63128"/>	
		\$	<input type="text" value="1,822,792"/>	
<b>5.</b>	<b>Estimated Base Support ( line 3 + line 4 )</b>	\$	<input type="text" value="2,645,118"/>	<b>431100</b>
<b>6.</b>	<b>Add: Benefit Apportionment</b>	\$	<input type="text" value="328,832"/>	<b>431800</b>
<b>7.</b>	<b>Add: Approved Border Contracts</b>	\$	<input type="text"/>	<b>431500</b>
<b>8.</b>	<b>Add: Approved Exceptional Child Support</b>	\$	<input type="text"/>	<b>431400</b>
<b>9.</b>	<b>Add: Approved Tuition Equivalency</b>	\$	<input type="text"/>	<b>431600</b>
<b>10.</b>	<b>Add: Transportation Allowance</b>	\$	<input type="text"/>	<b>431200</b>
<b>11.</b>	<b>Adjustments</b>	\$	<input type="text"/>	
<b>12.</b>	<b>Total Estimated SDE State Support</b> ( lines 5 + 6 + 7 + 8 + 9 + 10 + 11 )	\$	<input type="text" value="2,973,950"/>	

<b>Revenue in Lieu of Taxes:</b>				
<b>13.</b>	<b>Ag. Exemption Replacement Money from SDE</b>	\$	<input type="text"/>	
<b>14</b>	<b>Property Tax Replacement Money from State Tax Commission - see form L-4</b>	\$	<input type="text"/>	
	<b>Total Revenue in Lieu of Taxes (line 13 + line 14)</b>		<input type="text" value="0"/>	<b>438000</b>

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**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	539,365CR	752,534CR		40	429000	Other County			
2		as of July 1	539,365CR	*****	752,534CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program	2,448,039CR	2,645,118CR	
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment	305,341CR	328,832CR	
10	411900	Taxes-Other				49	431900	Other State Support	28,325CR	22,225CR	
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	2,781,705CR	*****	2,996,175CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments	35,000CR	40,000CR		59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges	34,000CR	50,000CR		68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases	650,000CR	200,000CR	
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	650,000CR	*****	200,000CR
34	419100	Rentals	6,000CR	6,000CR		73					
35	419200	Contributions/Donations	15,000CR	10,000CR		74		TOTAL REVENUES **	3,521,705CR	*****	3,302,175CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	90,000CR	*****	106,000CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	90,000CR	*****	106,000CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	4,061,070CR	*****	4,054,709CR



**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	802,496	926,098	454,798	269,500	135,000	30,000	24,000	800	12,000	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.	100,000	114,000						114,000		
53	912	Debt Services Prog.-Int.	120,000	139,450						139,450		
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out	784,888	336,406								336,406
56												
57	900	TOTAL OTHER SERVICES **	1,004,888	589,856	0	0	0	0	0	253,450	0	336,406
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	3,980,472	3,963,217	1,979,101	1,004,460	204,000	106,000	67,000	254,250	12,000	336,406
61												
62	950	Contingency Reserve (5% of Line 60)	80,598	91,490								
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	4,061,070	4,054,707								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	539,365CR	752,534CR								
69		Revenues + Transfers In	3,521,705CR	3,302,175CR								
70		TOTAL REVENUE (68 + 69)	4,061,070CR	4,054,709CR								
71												
72		Total Appropriation	4,061,070	4,054,707								
73		Unappropriated Balance		2								
74		TOTAL APPROPRIATION (72+73)	4,061,070	4,054,709								

**BUDGET SUMMARY**

The total on line 70 must equal the total on line 74

**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	3,963CR	5,761CR		40	429000	Other County			
2		as of July 1	3,963CR	*****	5,761CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support	13,865CR	15,508CR	
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	13,865CR	*****	15,508CR
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	13,865CR	*****	15,508CR
36	419300	Transportation Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	17,828CR	*****	21,269CR





**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	6,000	8,701	0	0	0	8,701	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	17,828	21,269	0	0	0	8,701	12,568	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	17,828	21,269								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	3,963CR	5,761CR								
69		Revenues + Transfers In	13,865CR	15,508CR								
70		TOTAL REVENUE (68 + 69)	17,828CR	21,269CR								
71												
72		Total Appropriation	17,828	21,269								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	17,828	21,269								

**BUDGET SUMMARY**

The total on line 70 must equal the total on line 74

**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		*****		40	429000	Other County		*****	
2		as of July 1	0	*****	0	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations	250,000CR	150,000CR		74		TOTAL REVENUES **	250,000CR	*****	150,000CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	754,959CR	264,000CR	
38		TOTAL OTHER LOCAL **	250,000CR	*****	150,000CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	250,000CR	*****	150,000CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	1,004,959CR	*****	414,000CR



**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ	1,004,959	414,000				414,000				
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	1,004,959	414,000	0	0	0	414,000	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	1,004,959	414,000	0	0	0	0	414,000	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	1,004,959	414,000								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance										
69		Revenues + Transfers In	1,004,959CR	414,000CR								
70		TOTAL REVENUE (68 + 69)	1,004,959CR	414,000CR								
71												
72		Total Appropriation	1,004,959	414,000								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	1,004,959	414,000								

**BUDGET SUMMARY**

The total on line 70 must equal the total on line 74

**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	45,989CR	84,051CR		40	429000	Other County			
2		as of July 1	45,989CR	*****	84,051CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support	28,444CR		
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	28,444CR	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments				59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations				74		TOTAL REVENUES **	28,444CR	*****	0
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN	29,929CR	72,406CR	
38		TOTAL OTHER LOCAL **	0	*****	0	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	0	*****	0	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	104,362CR	*****	156,457CR



**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.										
40												
41	600	TOTAL SUPPORT SERV.**	0	0	0	0	0	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ	104,362	156,457				156,457				
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	104,362	156,457	0	0	0	156,457	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	104,362	156,457	0	0	0	0	156,457	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	104,362	156,457								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	45,989CR	84,051CR								
69		Revenues + Transfers In	58,373CR	72,406CR								
70		TOTAL REVENUE (68 + 69)	104,362CR	156,457CR								
71												
72		Total Appropriation	104,362	156,457								
73		Unappropriated Balance										
74		TOTAL APPROPRIATION (72+73)	104,362	156,457								

BUDGET SUMMARY

The total on line 70 must equal the total on line 74



**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance		115,522CR		40	429000	Other County			
2		as of July 1	219,650CR	*****	115,522CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments		3,000CR		59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations	74,000CR	73,300CR		74		TOTAL REVENUES **	74,000CR	*****	76,300CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	74,000CR	*****	76,300CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	74,000CR	*****	76,300CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	293,650CR	*****	191,822CR



**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.	18,500	19,328			4,128	15,200				
40												
41	600	TOTAL SUPPORT SERV.**	268,500	169,328	0	0	154,128	15,200	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	268,500	169,328	0	0	154,128	15,200	0	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	268,500	169,328								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	219,650CR	115,522CR								
69		Revenues + Transfers In	74,000CR	76,300CR								
70		TOTAL REVENUE (68 + 69)	293,650CR	191,822CR								
71												
72		Total Appropriation	268,500	169,328								
73		Unappropriated Balance	25,150	22,494								
74		TOTAL APPROPRIATION (72+73)	293,650	191,822								

**BUDGET SUMMARY**

The total on line 70 must equal the total on line 74

**BUDGET  
REVENUES**  
July 1, 2009 - June 30, 2010

Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget		Line	Code	REVENUES Item	Prior Year Budget	Proposed Budget	
				Line Amounts	Totals					Line Amounts	Totals
1	320000	Estimated Fund Balance	23,167CR	13,417CR		40	429000	Other County			
2		as of July 1	23,167CR	*****	13,417CR	41	420000	TOTAL COUNTY **	0	*****	0
3	411100	Taxes-General M & O				42					
4	411200	Taxes-Supplemental				43	431100	Base Support Program			
5	411300	Taxes-Emergency				44	431200	Transportation Support			
6	411400	Taxes-Tort				45	431400	Except Child/SED Support			
7	411500	Taxes-Cooperative				46	431500	Border Tuition Support			
8	411600	Taxes-Tuition				47	431600	Tuition Equivalency			
9	411700	Taxes-Migrant				48	431800	Benefit Apportionment			
10	411900	Taxes-Other				49	431900	Other State Support			
11	412100	Taxes-Plant Facility				50	432100	Driver Education Prog.			
12	412500	Taxes-Bond & Interest				51	432400	Professional Technical Prog			
13		TOTAL TAXES **	0	*****	0	52	437000	Lottery/Additional State Maint			
14	413000	Penalty: Delinquent Taxes				53	438000	Rev in Lieu of/Ag Equip Tax			
15						54	439000	Other State Revenue			
16	414100	Tuition - Individuals				55					
17	414200	Tuition-Districts in Idaho				56	430000	TOTAL STATE **	0	*****	0
18	414300	Tuition-Out of State Districts				57					
19						58	442000	Indirect Unrestricted Fed.			
20	415000	Earnings on Investments	500CR	500CR		59	443000	Direct Restricted Fed.			
21						60	445100	Title I - ESEA			
22	416100	School Food Service				61	445200	Title VI, ESEA-Innovative Pr			
23	416200	Meal Sales: Non-Reimb.				62	445300	Perkins III-Voc Tech Act			
24	416900	Other Food Sales				63	445400	Adult Education			
25						64	445500	Child Nutrition Reimb.			
26	417100	Admissions/Activities				65	445600	Title VI-B			
27	417200	Bookstore Sales				66	445900	Other Indirect Fed. Prog.			
28	417300	Clubs, Org. Dues, Etc.				67	448200	Impact Aid - P.L. 874			
29	417400	School Fees & Charges				68	440000	TOTAL FEDERAL **	0	*****	0
30	417900	Other Student Revenues				69					
31						70	451000	Proceeds: Bonds,Capital Leases			
32	418100	Community Service				71	453000	Sale of Fixed Assets			
33						72	450000	TOTAL OTHER **	0	*****	0
34	419100	Rentals				73					
35	419200	Contributions/Donations	2,000CR	5,000CR		74		TOTAL REVENUES **	2,500CR	*****	5,500CR
36	419300	Transportaion Fees				75					
37	419900	Other Local				76	460000	TRANSFERS IN			
38		TOTAL OTHER LOCAL **	2,500CR	*****	5,500CR	77					
39	410000	TOTAL LOCAL ** (Line 13 + 38)	2,500CR	*****	5,500CR	78	400000	BAL. + REVENUE + TRANS. (Lines 1 + 74 + 76)	25,667CR	*****	18,917CR



**BUDGET  
EXPENDITURES**  
July 1, 2009 - June 30, 2010

Line	Code	EXPENDITURES Functions/Programs	Prior Year Budget	Proposed Budget	100 Salaries	200 Benefits	300 Purchased Services	400 Supplies Materials	500 Capital Objects	600 Debt Retirement	700 Insurance- Judgment	800 Transfers
39	691	Other Support Services Prog.	10,500	5,000			5,000					
40												
41	600	TOTAL SUPPORT SERV.**	10,500	5,000	0	0	5,000	0	0	0	0	0
42												
43	710	Child Nutrition Program										
44	720	Community Services Program										
45	730	Enterprise Operations										
46	700	TOTAL NON-INSTRUCTION**	0	0	0	0	0	0	0	0	0	0
47												
48	810	Capital Assets-Student Occ										
49	811	Capital Assets-Non Student Occ										
50	800	TOTAL CAPITAL ASSETS PROG**	0	0	0	0	0	0	0	0	0	0
51												
52	911	Debt Services Prog.-Princ.										
53	912	Debt Services Prog.-Int.										
54	913	Debt Serv Prog-Refnded Debt										
55	920	Transfers Out										
56												
57	900	TOTAL OTHER SERVICES **	0	0	0	0	0	0	0	0	0	0
58												
59												
60		TOTAL EXPENDITURES ** (Lines 14+41+47+49+57) **	10,500	5,000	0	0	5,000	0	0	0	0	0
61												
62	950	Contingency Reserve (5% of Line 60)										
63												
64		TOTAL APPROPRIATION (Line 60 + Line 62)	10,500	5,000								
65												
66		BUDGET SUMMARY										
67												
68		Beginning Fund Balance	23,167CR	13,417CR								
69		Revenues + Transfers In	2,500CR	5,500CR								
70		TOTAL REVENUE (68 + 69)	25,667CR	18,917CR								
71												
72		Total Appropriation	10,500	5,000								
73		Unappropriated Balance	15,167	13,917								
74		TOTAL APPROPRIATION (72+73)	25,667	18,917								

**BUDGET SUMMARY**

The total on line 70 must equal the total on line 74

**SUMMARY STATEMENT 2009 - 2010 SCHOOL BUDGET  
ALL FUNDS  
COEUR D'ALENE CHARTER ACADEMY**

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	REVENUES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
		Actual 2006-2007	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010	Actual 2006-2007	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010
#01	Beginning Balances	378,445CR	553,858CR	539,365CR	752,534CR	188,652CR	266,370CR	292,769CR	218,751CR
#39	Local Revenue	96,625CR	115,105CR	90,000CR	106,000CR	139,754CR	238,152CR	326,500CR	231,800CR
#41	County Revenue	0	0	0	0	0	0	0	0
#55	State Revenue	2,714,833CR	2,774,677CR	2,781,705CR	2,996,175CR	31,236CR	47,505CR	42,309CR	15,508CR
#68	Federal Revenue	0	0	0	0	0	0	0	0
#72	Other Sources	370,000CR	0	650,000CR	200,000CR	0	0	0	0
#76	Transfers	49,542CR	0	0	0	444,493CR	53,730CR	784,888CR	336,406CR
	<b>TOTALS ***</b>	<b>3,609,445CR</b>	<b>3,443,640CR</b>	<b>4,061,070CR</b>	<b>4,054,709CR</b>	<b>804,135CR</b>	<b>605,757CR</b>	<b>1,446,466CR</b>	<b>802,465CR</b>

GENERAL M & O FUND

ALL OTHER FUNDS

Budget Line	OBJ #	EXPENDITURES	Prior Year	Prior Year	Current	Proposed	Prior Year	Prior Year	Current	Proposed
			Actual 2006-2007	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010	Actual 2006-2007	Actual 2007-2008	Budget 2008-2009	Budget 2009-2010
#60	100	Salaries	1,572,441	1,666,643	1,785,518	1,979,101	0	0	0	0
#60	200	Benefits	622,582	722,603	877,666	1,004,460	0	0	0	0
#60	300	Purchased Services	141,279	139,624	190,000	204,000	17,358	128,560	267,000	159,128
#60	400	Supplies & Materials	67,299	87,929	102,000	106,000	25,563	18,543	18,000	23,901
#60	500	Capital Outlay	63,365	30,549	9,600	67,000	428,607	165,885	1,121,149	583,025
#60	600	Debt Retirement	183,975	193,774	220,800	254,250	0	0	0	0
#60	700	Insurance & Judgments	9,952	9,423	10,000	12,000	0	0	0	0
#60	800	Transfers	427,797	53,730	784,888	336,406	66,237	0	0	0
#62		Contingency Reserve	0	0	80,598	91,490	0	0	0	0
#73		Unappropriated Balances	520,755	539,365	0	2	266,370	292,769	40,317	36,411
		<b>TOTALS ***</b>	<b>3,609,445</b>	<b>3,443,640</b>	<b>4,061,070</b>	<b>4,054,709</b>	<b>804,135</b>	<b>605,757</b>	<b>1,446,466</b>	<b>802,465</b>

\* All transfers-in and transfers-out should net to zero.

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