

Career Academy at Piner-Olivet

2008-2009 Budget



June 5, 2008

Becky Leffew
Director of Business Services

Marion Guillen
Superintendent

Keith Muelrath
Principal

	2007-2008	2008-2009	Difference	2009-2010	Difference	2010-2011	Difference
Benefits							
STRS	33,353	33,503	151	34,135	632	34,862	727
PERS	7,363	7,724	361	7,941	217	8,049	107
FICA - Cert	310	217	(93)	217	0	217	0
FICA - Class	4,905	5,146	241	5,291	145	5,362	72
Medicare - Cert	5,934	5,939	5	6,050	111	6,178	128
Medicare - Class	1,147	1,203	56	1,237	34	1,254	17
Health & Welfare - Cert	38,477	48,595	10,118	51,277	2,682	54,198	2,921
Health & Welfare - Class	10,494	10,659	165	10,980	320	10,980	0
Unemployment - Cert	205	205	0	209	4	213	4
Unemployment - Class	40	41	2	43	1	43	1
Workers' Comp - Cert	6,671	6,431	(240)	6,551	120	6,689	138
Workers' Comp - Class	1,290	1,303	13	1,340	37	1,358	18
In Lieu H/W	3,036	0	(3,036)	0	0	0	0
Total Benefits	113,224	120,967	7,743	125,270	4,303	129,404	4,134
Supplies							
Textbooks	17,000	4,380	(12,620)	10,000	5,620	10,000	0
Instructional Supplies & Materials	30,200	7,350	(22,850)	7,000	(350)	7,000	0
Garden Grant Supplies	2,250		(2,250)		0		0
Standard Supplies	3,800	5,000	1,200	6,000	1,000	6,000	0
Software	2,000	2,000	0	2,000	0	2,000	0
Arts/Music/PE			0		0		0
Teacher Allowance	1,320	1,280	(40)	1,800	520	1,800	0
Office Supplies	4,200	2,500	(1,700)	2,500	0	2,500	0
Custodial Supplies	50	250	200	500	250	500	0
Maintenance Supplies	1,700	200	(1,500)	200	0	200	0
Student Desks/Chairs	0	1,500	1,500	0	(1,500)	0	0
Staff Desks/Chairs	0	0	0	0	0	0	0
A/V Equipment	0	1,000	1,000	1,000	0	1,000	0
Computers/Alpha Writers/Copier	1,079	2,000	921	2,000	0	2,000	0
Total Supplies	63,599	27,460	(36,139)	33,000	5,540	33,000	0
Services							
Travel/Conference	1,450	1,200	(250)	1,200	0	1,200	0
Dues & Membership	1,335	1,638	303	1,638	0	1,638	0
Property/Liability Insurance	3,876	4,500	624	4,500	0	4,500	0
Utilities	3,500	4,600	1,100	4,600	0	4,600	0
Classroom Lease/Rent	42,000	45,000	3,000	45,000	0	45,000	0
Repairs/Electrical Hook Ups	26,000	2,500	(23,500)	2,500	0	2,500	0
Contracted Services - Copier Maintenance	3,000	2,000	(1,000)	2,000	0	2,000	0
Computer Set-Up	1,000	1,000	0	1,000	0	1,000	0
Contracted Services - SCOE - Internet	640	800	160	800	0	800	0

Career Academy Budget - Page 3	2007-2008	2008-2009	Difference	2009-2010	Difference	2010-2011	Difference
Services (Continued)							
Contracted Services - SCOE - Library	871	871	0	871	0	871	0
Audit	1,973	2,000	27	2,500	500	2,500	0
Legal Services	100	1,000	900	1,500	500	1,500	0
Advertising - Legal Notices	124	124	0	125	1	125	0
Contracted Services - Business/DP/Personnel	13,614	13,800	186	13,850	50	13,850	0
Contracted Services - Facilities Search			0		0		0
Cont. Serv. - Curriculum & Assessment & Training (BTSA)			0		0		0
Contracted Services - Counselor	8,913	0	(8,913)	0	0	0	0
Contracted Services - Field Trips/CHOPS/Transportation	100	1,000	900	1,000	0	1,000	0
Contracted Services - Independent Study Program	81,000	81,000	0	81,000	0	81,000	0
Excess Special Education	16,500	17,500	1,000	18,500	1,000	19,500	1,000
Advertising for Personnel/Marketing	2,000	3,000	1,000	3,000	0	3,000	0
Communications (Phone/Postage)	3,300	4,000	700	4,000	0	4,000	0
Other Administrative Expenses	1,000	1,000	0	1,000	0	1,000	0
Administrative/Oversight Fee (1%)	0	0	0	0	0	0	0
Total Services	212,296	188,533	(23,763)	190,584	2,051	191,584	1,000
Total Expenditures	870,790	829,560	(41,230)	851,446	21,885	866,550	15,104
Balance	(79,018)	15,740	94,758	115,003	99,262	217,718	102,716
Reserve for Economic Certainties/Cash Revolving	1,250	1,250	0	21,250	20,000	51,250	30,000
Unappropriated Balance	(80,268)	14,490	94,758	93,753	0	166,468	72,716

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	718,167.00	799,125.00	11.3%
2) Federal Revenue		8100-8299	22,550.00	22,900.00	1.6%
3) Other State Revenue		8300-8599	101,044.00	97,293.00	-3.7%
4) Other Local Revenue		8600-8799	9,000.00	5,000.00	-44.4%
5) TOTAL, REVENUES			850,761.00	924,318.00	8.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	406,272.00	409,601.00	0.8%
2) Classified Salaries		2000-2999	79,119.00	83,000.00	4.9%
3) Employee Benefits		3000-3999	112,913.00	120,965.00	7.1%
4) Books and Supplies		4000-4999	59,799.00	27,460.00	-54.1%
5) Services and Other Operating Expenditures		5000-5999	218,683.00	188,534.00	-13.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect/Direct Support Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Transfers of Indirect/Direct Support Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			876,786.00	829,560.00	-5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,025.00)	94,758.00	-464.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,025.00)	94,758.00	-464.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(52,992.75)	(79,017.75)	49.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(52,992.75)	(79,017.75)	49.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(52,992.75)	(79,017.75)	49.1%
2) Ending Balance, June 30 (E + F1e)			(79,017.75)	15,740.25	-119.9%
Components of Ending Fund Balance					
a) Reserve for					
Revolving Cash		9711	1,250.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	0.00	0.0%
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00	0.00	0.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.0%
Other Designations		9780	0.00	0.00	0.0%
c) Undesignated Amount			(80,267.75)		
d) Unappropriated Amount				15,740.25	

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	480,815.00	561,773.00	16.8%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	237,352.00	237,352.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			718,167.00	799,125.00	11.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	22,550.00	22,900.00	1.6%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
JTPA / WIA	5600-5625	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,550.00	22,900.00	1.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Gifted and Talented Pupils	7140	8311	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
School Improvement Program	7260-7265	8311	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08	2008-09	Percent Difference
			Estimated	Budget	
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	312.00	New
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Class Size Reduction, Grade Nine		8435	0.00	0.00	0.0%
Charter Schools Categorical Block Grant		8480	72,500.00	80,541.00	11.1%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,131.00	16,440.00	-4.0%
Miller Unruh Reading Program	7200	8590	0.00	0.00	0.0%
Supplemental School Counseling Program	7080	8590	8,913.00	0.00	-100.0%
Instructional Materials	7155, 7156, 7157, 7158, 7160, 7170	8590	0.00	0.00	0.0%
Staff Development	7292, 7294, 7295	8590	0.00	0.00	0.0%
Tenth Grade Counseling	7375	8590	0.00	0.00	0.0%
Educational Technology Assistance Grants	7100-7125	8590	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6605-6680	8590	0.00	0.00	0.0%
Healthy Start	6240-6245	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
Pupil Retention Block Grant	7390	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Teacher Credentialing Block Grant	7392	8590	0.00	0.00	0.0%
Professional Development Block Grant	7393	8590	0.00	0.00	0.0%
Targeted Instructional Improvement Block Grant	7394	8590	0.00	0.00	0.0%
School and Library Improvement Block Grant	7395	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			101,044.00	97,293.00	-3.7%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	9,000.00	5,000.00	-44.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
ROC/P Transfers					
From Districts or Charter Schools	6350	8791	0.00	0.00	0.0%
From County Offices	6350	8792	0.00	0.00	0.0%
From JPAs	6350	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	5,000.00	-44.4%
TOTAL, REVENUES			850,761.00	924,318.00	8.6%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	332,016.00	333,117.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,256.00	76,484.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			406,272.00	409,601.00	0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	27,102.00	28,753.00	6.1%
Classified Support Salaries		2200	15,806.00	16,107.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,211.00	38,140.00	5.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			79,119.00	83,000.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,581.00	33,503.00	2.8%
PERS		3201-3202	7,341.00	7,724.00	5.2%
OASDI/Medicare/Alternative		3301-3302	12,047.00	12,505.00	3.8%
Health and Welfare Benefits		3401-3402	49,886.00	59,253.00	18.8%
Unemployment Insurance		3501-3502	239.00	246.00	2.9%
Workers' Compensation		3601-3602	7,783.00	7,734.00	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,036.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			112,913.00	120,965.00	7.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	17,000.00	4,380.00	-74.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,720.00	20,080.00	-51.9%
Noncapitalized Equipment		4400	1,079.00	3,000.00	178.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			59,799.00	27,460.00	-54.1%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,450.00	1,200.00	-17.2%
Dues and Memberships		5300	1,335.00	1,638.00	22.7%
Insurance		5400-5450	3,876.00	4,500.00	16.1%
Operations and Housekeeping Services		5500	4,500.00	4,600.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,500.00	50,500.00	-29.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	132,022.00	122,096.00	-7.5%
Communications		5900	4,000.00	4,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,683.00	188,534.00	-13.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect/Direct Support Costs)			0.00	0.00	0.0%
TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
Transfers of Direct Support Costs		7370	0.00		
Transfers of Direct Support Costs - Interfund		7380	0.00		
TOTAL, TRANSFERS OF INDIRECT/DIRECT SUPPORT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			876,786.00	829,560.00	-5.4%

Description	Resource Codes	Object Codes	2007-08 Estimated Actuals	2008-09 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Categorical Education Block Grant Transfers		8995	0.00	0.00	0.0%
Categorical Flexibility Transfers per Budget Act Section 12.40		8998	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%