

Account	SY24-25
<b>Revenue</b>	
State and Local Revenue	
4000 · Per-pupil alloc	13,131,640
4010 · Per-pupil SpEd alloc	3,253,847
4011 · Per-pupil SpEd ESY	115,301
4020 · Per-pupil LEP/NEP alloc	43,991
4040 · Per-pupil At Risk	2,865,799
4060 · Pandemic Supplemental Funding	-
4090 · Per-pupil shortfall contingency	(449,155)
4100 · Per-pupil facility alloc	3,047,174
4201 · Teacher Funding	-
4210 · Local programs	26,152
<b>State and Local Revenue Total</b>	<b>22,034,749</b>
Federal Revenue	
5000 · ESEA Title 1	627,371
5001 · ESEA Title 2	106,697
5003 · IDEA 611	167,065
5004 · IDEA 619	3,491
5005 · ESEA Title 4	67,906
5008 · ESSER III - CARES	236,834
5013 · ARP Homeless II	-
5030 · Competitive federal grants	1,629,863
5100 · National school lunch prog	540,878
5103 · Donated Federal Commodities	48,096
5104 · Fresh fruit & vegetables prog	-
5110 · E-rate program	21,329
<b>Federal Revenue Total</b>	<b>3,449,530</b>
Private Grants and Donations	
6020 · Foundation grants	192,000
6200 · Individual contributions	10,000
6220 · Foundation contributions	-
<b>Private Grants and Donations Total</b>	<b>202,000</b>
Earned Fees	
6300 · Before care after care fees	123,000
6500 · Short-term investments	54,228
6520 · Rental revenue	687,893
6560 · Miscellaneous revenue	11,425
<b>Earned Fees Total</b>	<b>876,545</b>
<b>Revenue Total</b>	<b>26,562,824</b>
<b>Expenses</b>	
Salaries	
7000 · Leadership salaries	1,625,874
7010 · Teacher salaries	5,025,992
7011 · SpEd salaries	1,693,676
7013 · Specials salaries	749,023
7014 · Substitute salaries	160,680
7080 · Curricular stipends	54,636
7090 · Curricular bonuses	64,301
7100 · Student support salaries	2,301,215
7130 · Business, operations salaries	1,398,717
7180 · Supplemental service stipends	76,751

7211 · Before care after care salaries	280,160
7212 · Summer school salaries	65,083
7300 · Executive salaries	847,799
7310 · Development salaries	80,469
7390 · Exec, dev bonuses	-
<b>Salaries Total</b>	<b>14,424,376</b>
<b>Benefits and Taxes</b>	
7400 · Retirement plan contrib	218,840
7410 · Health insurance	1,409,719
7420 · Life and disability insurance	65,203
7460 · Workers' comp insurance	88,524
7500 · Social security & medicare	1,103,465
7510 · State unemployment tax	57,857
7520 · Universal paid leave tax	37,503
7600 · Staff development (non-travel)	313,378
7610 · Staff development travel	72,455
<b>Benefits and Taxes Total</b>	<b>3,366,943</b>
<b>Contracted Staff</b>	
7700 · Substitute contract staff	90,000
7711 · Curricular leased staff	170,000
<b>Contracted Staff Total</b>	<b>260,000</b>
<b>Staff-Related Costs</b>	
7800 · Staff recruiting	120,000
7810 · Staff background checks	8,500
7820 · Staff meals, events, & awards	253,591
7830 · Staff travel (non-development)	7,383
<b>Staff-Related Costs Total</b>	<b>389,475</b>
<b>Rent</b>	
8000 · Rent	-
8011 · Non- Cash lease expense	1,342,285
<b>Rent Total</b>	<b>1,342,285</b>
<b>Occupancy Service</b>	
8100 · Utilities & garbage removal	987,668
8110 · Contracted building services	1,218,470
8120 · Maintenance and repairs	96,500
8130 · Janitorial supplies	67,874
8140 · Facility consulting fees	-
<b>Occupancy Service Total</b>	<b>2,370,513</b>
<b>Direct Student Expense</b>	
9000 · Student supplies, snacks	224,342
9010 · Student assessment materials	65,930
9020 · Student textbooks	164,691
9030 · Student uniforms	70,496
9051 · Contracted SpEd instruction	33,000
9060 · Food service fees	682,454
9070 · Student field trips	125,944
9074 · Student buses	5,903
9075 · Students Sports Program	78,088
9080 · Student recruiting	47,230
9085 · Student events	62,902
9090 · Other student expenses	22,701
9091 · Translation services	6,357

Direct Student Expense Total	1,590,038
Office & Business Expense	
9100 · Office supplies	247,957
9110 · Copier rental & services	104,710
9120 · Telephone & telecommunications	69,665
9130 · Postage, shipping, delivery	6,750
9140 · External printing	10,000
9150 · Non-capitalized technology	3,533
9200 · Business insurance	81,967
9210 · Authorizer fees	248,178
9230 · Accounting, auditing, payroll	206,345
9240 · Legal fees	46,055
9260 · Computer support fees	277,188
9280 · Other professional fees	482,019
9290 · Other expenses	6,575
9300 · Dues, fees, and fines	32,880
Office & Business Expense Total	1,823,822
Contingency	
9900 · Unforeseen expenses	199,221
Contingency Total	199,221
Depreciation and Amortization	
11000 · Operating asset depreciation	329,088
11010 · Facility asset amortization & depreciation	199,581
Depreciation and Amortization Total	528,669
Interest	
12000 · Interest payments	231,817
12020 · Amortization of deferred financing	(75,544)
12050 · Interest expense-copier lease	962
Interest Total	157,235
Expenses Total	26,452,578
<b>NET ORDINARY INCOME</b>	<b>110,247</b>
<b>TOTAL EXPENSES</b>	<b>26,452,578</b>
<b>NET INCOME</b>	<b>110,247</b>
Cash Flow Adjustments	
Add Depreciation	
1700 · Accum depr FF&E	218,457
1720 · Accum depr computers	98,752
1760 · Accum depr other oper assets	11,879
1910 · Accum amort lease imp	199,581
Add Depreciation Total	528,669
Operating Fixed Assets	
1600 · FF&E	(157,766)
1620 · Computers	(27,114)
1650 · Operating non-building lease asset- Right of use	19,320
Operating Fixed Assets Total	(165,560)
Other Operating Activities	
1100 · Accounts receivable	-
2200 · Accrued salaries	(37,092)
2420 · Unearned state revenue	-
Other Operating Activities Total	(37,092)
Financing Activities	
1950 · Right of Use (ROU) Asset Buildings Depreciation (BS)	556,964

Financing Activities Total	556,964
Facilities Project Adjustments	
1820 · Construction in progress	-
1830 · Leasehold improvements	(261,404)
1850 · Right of Use (ROU) Asset Buildings - Operating lease buildings (BS)	-
2600 · Senior Debt	(253,535)
2601 · OSSE Loan	-
2650 · Capital lease lia-oper. asset	(4,164)
2660 · Operating Lease Liability (BS) Buildings	785,321
2665 · Operating Lease Liability Non-Building	(19,320)
2700 · Senior debt cost	(71,544)
2701 · OSSE Loan Costs	(4,000)
Facilities Project Adjustments Total	171,354
Cash Flow Adjustments Total	1,054,336
<b>CHANGE IN CASH</b>	<b>1,164,582</b>
Starting Cash Balance	9,620,100
Change In Cash	1,164,582
<b>ENDING CASH BALANCE</b>	<b>10,784,682</b>