

JLPAA
Governing Board Meeting Minutes
SPECIAL MEETING MINUTES
Wednesday, November 28, 2018 at 5:00 p.m.
19740 Grand Avenue Lake Elsinore, California 92530

Call to order:

5 p.m.

Roll Call: Frazier, Rodriguez, and Schramm

Absent: Davis, Turner

AGENDA ITEMS TO BE REMOVED - EXECUTIVE DIRECTOR ANNOUNCEMENT

Sometimes it is necessary to remove items from the agenda. We apologize for any inconvenience this may cause you.

PUBLIC BUSINESS FROM THE FLOOR - AGENDIZED ITEMS This is the time for citizens who would like to address the Board on any agenzized item. Please complete a speaker card for the Board Secretary and identify the agenda item you would like to discuss. Speaker cards are available from the Board Secretary. Individual speakers are limited to three (3) minutes each.

NO Public Comments

NEW BUSINESS

NB 1. Call to approve the 2018-19 First Interim Financial Report for the period ending October 31, 2018. Pursuant to California Education Code (EC) Sections 47604.33(a), (3) and (4), a charter school is required to submit two financial reports to the county superintendent of schools during the fiscal year.

Motion made by: Frazier to approved the. 2018-19 First Interim Financial Report
Second by: Rodriguez
All in favor by: Frazier, Rodriguez, and Schramm.

NB 2. Call to approve for KoKo Judge to be on the Certificate of signatures for JLPAA

Motion made by: Frazier to approved KoKo Judge to be on the Certificate of signatures for JLPAA
Second by: Rodriguez

All in favor by: Frazier, Rodriguez, and Schramm.

NB 3. Call to approve removal of former Executive Director from all financial institutions and add Edwin Rodriguez to all financial institutions.

Motion made by: Frazier to approved the. removal of former Executive Director from all financial institutions.
Second by: Schramm
All in favor by: Frazier, Rodriguez, and Schramm.

ADJOURNMENT: 5:20 p.m.

Minutes respectfully submitted:

1 October 2018

Jamie Schramm

Charter School Name: Julia Lee Performing Arts Academy
CDS #: 33-10330-0137851
Charter Approving Entity: Riverside County Office of Education
County: Riverside
Charter #: 1988

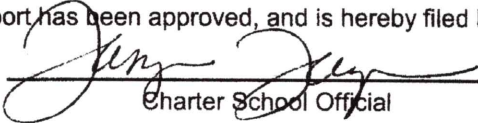
For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
_____	_____
Name	Tanya Taylor Name
_____	_____
Title	Executive Director Title
_____	_____
Telephone	909-714-4112 Telephone
_____	_____
E-mail address	<u>jlpa.execdirect@gmail.com</u> E-mail address

To the entity that approved the charter school:

2018-19 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT:

This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* section 47604.33

Signed: 
Charter School Official
(Original signature required)

Date: 12/13/2018

Printed Name: Tanya Taylor

Title: Executive Director

To the County Superintendent of Schools:

2018-19 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT: This report has been reviewed pursuant to *Educatic Code* section 47604.32, and is hereby filed with the County Superintendent pursuant to *Education Code* section 47604.33

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed Name: _____

Title: _____

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT
First Interim Report - Detail**

Charter School Name: Julia Lee Performing Arts
(continued) Academy
CDS #: 33-10330-0137851
Charter Approving Entity: Riverside County of Education
County: Riverside
Charter #: 1988
Fiscal Year: 2018-2019

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Object Code	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		Total
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. REVENUES							
1. LCFE Sources							
State Aid - Current Year	2,168,556.00	-	497,669.00	-	1,140,514.00	-	1,140,514.00
Education Protection Account (EPA) - Current Year	-	57,380.00	-	8,750.00	-	29,096.00	29,096.00
State Aid - Prior Years	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	465,555.00	-	76,819.00	-	239,994.00	-	239,994.00
Other LCFE Transfers	-	-	-	-	-	-	-
Total, LCFE Sources	2,634,111.00	57,380.00	574,488.00	8,750.00	1,380,508.00	29,096.00	1,409,604.00
2. Federal Revenues							
No Child Left Behind	-	71,755.00	-	-	-	71,755.00	71,755.00
Special Education - Federal	-	24,806.00	-	-	-	12,579.00	12,579.00
Child Nutrition - Federal	-	91,456.00	-	-	-	60,358.00	60,358.00
Other Federal Revenues	-	-	-	46,004.00	-	375,000.00	375,000.00
Total, Federal Revenues	-	188,017.00	-	46,004.00	-	519,692.00	519,692.00
3. Other State Revenues							
Special Education - State	160,922.00	-	-	-	-	80,150.00	80,150.00
All Other State Revenues	44,527.00	162,513.00	-	-	22,578.00	141,507.00	164,085.00
Total, Other State Revenues	205,449.00	324,526.00	-	-	22,578.00	221,657.00	244,235.00
4. Other Local Revenues							
All Other Local Revenues	-	-	550.00	-	550.00	-	550.00
Total, Local Revenues	-	-	550.00	-	550.00	-	550.00
5. TOTAL REVENUES	2,678,638.00	568,832.00	575,038.00	54,754.00	1,403,636.00	770,445.00	2,174,081.00

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**CHARTER SCHOOL
INTERIM FINANCIAL REPORT
First Interim Report - Detail**

Charter School Name: Julia Lee Performing Arts
(continued) Academy
CDS #: 33-10330-0137851
Charter Approving Entity: Riverside County of Education
County: Riverside
Charter #: 1988
Fiscal Year: 2018-2019

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
B. EXPENDITURES								
1. Certified Salaries								
Certified Teachers' Salaries	1100	592,704.00	148,296.00	102,216.83	6,764.00	339,370.97	77,963.00	417,333.97
Certified Pupil Support Salaries	1200	125,000.00	-	-	-	-	-	-
Certified Supervisors' and Administrators' Salaries	1300	110,000.00	-	31,547.29	-	104,880.62	-	104,880.62
Other Certified Salaries	1900	-	-	-	-	-	-	-
Total, Certified Salaries		827,704.00	148,296.00	133,764.12	6,764.00	444,251.59	77,963.00	522,214.59
2. Non-certified Salaries								
Non-certified Instructional Aides' Salaries	2100	60,000.00	-	21,378.00	-	84,520.40	-	84,520.40
Non-certified Support Salaries	2200	-	-	-	-	-	-	-
Non-certified Supervisors' and Administrators' Sal.	2300	270,000.00	-	53,119.86	16,746.79	112,700.32	63,833.00	176,533.32
Clerical and Office Salaries	2400	50,000.00	-	13,205.16	-	24,187.56	-	24,187.56
Other Non-certified Salaries	2900	50,000.00	-	32,494.26	-	97,977.93	-	109,160.93
Total, Non-certified Salaries		430,000.00	-	120,197.28	16,746.79	319,386.20	75,016.00	394,402.20
3. Employee Benefits								
STRS	3101-3102	134,749.00	24,142.00	18,488.47	918.00	60,269.93	10,578.00	70,847.93
PERS	3201-3202	44,902.00	2,151.00	11,823.07	1,381.13	29,329.97	7,488.00	36,817.97
OASDI / Medicare / Alternative Health and Welfare Benefits	3401-3402	125,234.00	14,766.00	15,032.26	597.00	66,865.59	14,097.00	80,962.59
Unemployment Insurance	3501-3502	11,396.00	1,344.00	8,510.21	801.40	25,891.77	5,502.00	31,393.77
Workers' Compensation Insurance	3601-3602	31,194.00	3,678.00	2,333.00	139.00	15,024.85	3,816.00	18,840.85
OPEB - Allocated	3701-3702	-	-	-	-	-	-	-
OPEB - Active Employees	3751-3752	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	347,475.00	46,087.00	56,187.01	3,836.53	197,382.11	41,481.00	238,863.11
Total, Employee Benefits		659,556.00	80,316.00	194,033.76	6,633.06	319,386.20	75,016.00	394,402.20
4. Books and Supplies								
Approved Textbooks and Core Curricula Materials	4100	90,600.00	-	48,071.70	-	61,871.70	-	61,871.70
Books and Other Reference Materials	4200	15,100.00	-	64.95	-	7,424.95	-	7,424.95
Materials and Supplies	4300	88,455.00	-	9,268.87	1,699.53	30,124.03	-	30,124.03
Noncapitalized Equipment	4400	111,850.00	-	41,187.26	802.09	41,989.35	-	41,989.35
Food	4700	5,017.00	100,337.00	6,257.00	-	52,611.00	-	52,611.00
Total, Books and Supplies		311,022.00	111,469.00	104,849.78	2,501.62	107,351.40	194,021.03	194,021.03
5. Services and Other Operating Expenditures								
Subagreements for Services	5100	108,320.00	120,486.00	25,046.00	-	5,953.61	142,729.00	148,682.61
Travel and Conferences	5200	2,000.00	-	512.50	-	512.50	-	5,012.50
Dues and Memberships	5300	4,510.00	-	322.17	-	3,328.84	-	3,328.84
Insurance	5400	31,000.00	-	10,443.00	-	30,336.33	-	30,336.33
Operations and Housekeeping Services	5500	134,399.00	-	2,711.82	16,611.68	5,510.17	50,000.00	55,510.17
Rentals, Leases, Repairs, and Noncap. Improvements	5600	59,700.00	142,500.00	73,059.01	88,391.34	130,001.00	130,001.00	218,392.34
Professional/Consulting Services and Operating Expend. Communications	5800	225,689.00	-	33,277.99	7,551.56	106,908.21	49,134.45	156,042.66
Total, Services and Other Operating Expenditures	5900	575,618.00	262,986.00	145,843.31	24,905.06	243,220.78	381,963.97	625,184.75

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Description	Adopted Budget - July 1st			Actuals thru 10/31			1st Interim Budget			
	Object Code	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for full accrual only)	6900	-	-	-	369.03	-	369.03	1,353.11	-	1,353.11
Total, Capital Outlay		-	-	-	369.03	-	369.03	1,353.11	-	1,353.11
7. Other Outgo										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7289	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest										
Principal	7438	111,000.00	-	111,000.00	25,430.85	-	25,430.85	40,914.85	-	40,914.85
Total, Other Outgo	7439	-	-	-	-	-	-	-	-	-
		111,000.00	-	111,000.00	25,430.85	-	25,430.85	40,914.85	-	40,914.85
8. TOTAL EXPENDITURES		2,602,819.00	568,832.00	3,171,651.00	586,641.38	54,754.00	641,395.38	1,246,508.64	770,445.00	2,016,953.64
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		75,819.00	-	75,819.00	(11,603.38)	-	(11,603.38)	157,127.36	-	157,127.36
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-	-	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		75,819.00	-	75,819.00	(11,603.38)	-	(11,603.38)	157,127.36	-	157,127.36

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Description	Object Code	Adopted Budget - July 1st		Actuals thru 10/31		1st Interim Budget		Total
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
F. FUND BALANCE, RESERVES								
1. Beginning Fund Balance								
a. As of July 1	9791	(59,502.55)	-	(59,502.55)	-	(59,502.55)	-	(59,502.55)
b. Adjustments to Beginning Balance	9793, 9795	-	(59,502.55)	-	(59,502.55)	-	(59,502.55)	-
c. Adjusted Beginning Balance		(59,502.55)	-	(59,502.55)	-	(59,502.55)	-	-
2. Ending Fund Balance, June 30 (E + F 1.c.)		16,316.45	-	16,316.45	-	(71,105.93)	-	(59,502.55)
Components of Ending Fund Balance (Optional):						97,624.81		97,624.81
Nonspendable Revolving Cash, (equals object 9130)	9711	-	-	-	-	-	-	-
Nonspendable Stores (equals object 9320)	9712	-	-	-	-	-	-	-
Nonspendable Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-
Nonspendable All Others	9719	-	-	-	-	-	-	-
Restricted Fund Balance	9740	-	-	-	-	-	-	-
Committed Fund Balance	9750, 9760	-	-	-	-	-	-	-
Assigned Fund Balance	9780	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	9789	158,582.55	-	158,582.55	-	32,069.77	-	100,847.68
Undesignated/Unappropriated Amount	9790	(142,266.10)	-	(142,266.10)	-	(103,175.70)	-	(3,222.87)
Total								
				32,069.77		100,847.68		100,847.68
				(103,175.70)		(3,222.87)		(3,222.87)

CDS Number: 33-10330-0137851
 Contact Name: Tanya Taylor

Julia Lee Performing Arts Academy
 Authorizer: Riverside County Office of Education

FIRST INTERIM REPORT ASSUMPTIONS	2018-19	2019-20	2020-21
Projected Enrollment			
Grades K-3	138	138	138
Grades 4-6	32	32	32
Grades 7-8	0	0	0
Grades 9-12	0	0	0
Total Enrollment	170	170	170
Percent Change Over Prior Year	--	0.00%	0.00%
Projected P-2 ADA			
Grades K-3	116	116	116
Grades 4-6	29	29	29
Grades 7-8	0	0	0
Grades 9-12	0	0	0
Total ADA	145	145	145
Percent Change Over Prior Year	--	0.00%	0.00%
ADA to Enrollment Ratio	0.855705882	0.855705882	0.855705882
Staffing			
Number of Teachers (FTE)	8.00	8.00	8.00
Average Teacher Cost (Salary and Benefits)	\$68,210.00	\$70,669.00	\$73,252.00
Step and Column Increase	n/a	n/a	n/a
Health and Welfare Cost per Employee	\$7,000.00	\$7,213.00	\$7,425.00
Retirement Cost per Employee	\$8,223.00	\$9,436.00	\$10,233.00
Classroom Staffing Ratio			
Students per FTE	21.25	21.25	21.25
Facilities			
Rent/Lease	\$204,723.00	\$208,817.00	\$212,994.00
Electricity	\$0.00	\$0.00	\$0.00
Heating & Gas	\$0.00	\$0.00	\$0.00
Other			
Administrative Service Agreements			
Oversight Fees to Authorizer (1 or 3 percent)	\$14,096.00	\$14,459.00	\$14,844.00
Administrative Services Contract	\$69,800.00	\$71,196.00	\$72,620.00
Other			
Other Major Expenditure Assumptions			
Other Major Revenue Assumptions			

2018-19 Cash Flow Projections
Julia Lee Performing Arts Academy

	July	August	September	October	November	December	January	February	%
	Actuals	Actuals	Actuals	Actuals	Estimated	Estimated	Estimated	Estimated	Bud
	%	%	%	%	%	%	%	%	Bud
	Bud	Bud	Bud	Bud	Bud	Bud	Bud	Bud	Bud
Beginning Cash Balance									
REVENUE	32,283	482,768	306,721	105,138	60,729	76,531	156,362	257,453	
Local Control Funding Formula	0	0	0	497,669	0	0	205,292	0	18.00%
Education Protection Account	0	0	0	8,750	0	0	8,750	0	0.00%
General Purpose Entitlement-Prior Yr	0	0	0	0	0	0	0	0	0.00%
In Lieu Property Taxes (Curr & Prior Yr)	0	0	76,819	32.01%	4,779	19,200	19,200	19,200	8.00%
Other Sources	0	0	0	0	0	0	0	0	0.00%
FEDERAL	46,004	0	0	0	10,974	163,426	5,487	80,487	1.06%
STATE	0	0	0	0	0	0	0	0	0.00%
Lottery	0	0	0	0	0	0	0	0	0.00%
Other State Revenue	0	0	0	0	0	0	0	0	0.00%
LOCAL	0	0	0	0	1,066	533	49,283	533	22.81%
Interest	0	0	0	0	0	0	0	0	0.00%
Trfs of Appor frm Dist/Charter	0	0	0	0	0	0	0	0	0.00%
Other Local Revenue	0	0	0	0	0	0	0	0	0.00%
TOTAL REVENUES	46,004	0	76,819	506,969	16,819	183,159	288,012	100,220	13.25%
EXPENDITURES									
Certificated Salaries	0	48,178	46,991	45,359	47,711	47,711	47,711	47,711	9.14%
2000-2999	32,500	27,803	39,088	37,553	32,182	32,182	32,182	32,182	8.16%
3000-3999	3,591	15,252	20,735	20,445	22,394	22,369	22,321	22,361	9.34%
4000-4999	1,562	76,588	21,572	7,630	23,501	11,368	11,368	11,368	5.86%
5000-5999	10,599	37,069	5,933	58,679	57,016	52,096	55,361	56,554	8.86%
6000-6599	0	123	123	123	123	123	123	123	9.09%
7100-7299	0	0	0	0	0	0	0	0	0.00%
7400-7499	25,431	0	0	0	11,406	0	0	0	0.00%
7300-7399	0	0	0	0	0	0	4,078	0	9.97%
Direct/Indirect Costs	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	73,683	205,013	192,910	169,789	194,333	165,849	173,144	170,299	8.58%
OTHER SOURCES/USES									
Other Sources	0	0	0	0	0	0	0	0	0.00%
Other Uses	0	0	0	0	0	0	0	0	0.00%
TOTAL OTHER SOURCES/USES	0	0	0	0	0	0	0	0	0.00%
PRIOR YEAR TRANSACTIONS									
Accounts Receivable	(20,573)	0	(76,819)	0	46,004	62,398	0	0	0.00%
Prepaid Expenditures	0	0	(24,173)	21,254	0	0	0	0	0.00%
Accounts Payable	1,263	(36,224)	(15,377)	2,297	0	0	0	0	0.00%
Current Loans	0	0	0	(100,000)	0	0	(100,000)	0	40.00%
Deferred Revenue	0	0	0	0	0	0	0	0	0.00%
NET PRIOR YEAR TRANSACTIONS	(21,836)	36,224	(85,615)	118,957	46,004	62,398	0	0	0.00%
OTHER ADJUSTMENTS									
Increases	500,000	123	123	123	231,023	123	123	123	-0.02%
(Decreases)	0	7,381	0	500,669	-163,555	0	113,900	0	-37.21%
TOTAL MISC ADJUSTMENTS	500,000	(7,258)	123	(500,546)	147,312	123	(113,777)	123	
NET REVENUE	450,485	(176,047)	(201,583)	(44,409)	15,802	79,831	101,091	187,496	
ENDING CASH BALANCE	482,768	306,721	105,138	60,729	76,531	156,362	257,453	257,453	

	Object Code	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	Total	Projected Budget	Difference
Beginning Cash Balance		187,496		89,986		75,154		159,393			32,283		
REVENUE													
Local Control Funding Formula	8011	87,510	7.67%	87,510	7.67%	87,510	7.67%	87,510	7.67%	87,513	1,140,514	1,140,514	0
Education Protection Account	8012	0	0.00%	8,729	0.00%	0	0.00%	0	0.00%	2,867	29,096	29,096	0
General Purpose Entitlement-Prior Yr	8019	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
In Lieu Property Taxes (Curr & Prior Yr)	8096	33,599	14.00%	16,800	7.00%	16,800	7.00%	16,800	7.00%	16,797	239,994	239,994	0
Other Sources		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
FEDERAL		23,426	4.51%	5,487	1.06%	80,487	15.49%	5,487	1.06%	98,427	519,692	519,692	0
STATE		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Lottery	8560	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Other State Revenue	8300-8599	16,563	7.67%	16,563	7.67%	65,313	30.24%	16,563	7.67%	28,223	28,223	28,223	0
LOCAL		0	0.00%	0	0.00%	0	0.00%	0	0.00%	49,596	216,013	216,013	0
Interest	8660	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Trifs of Apport frm Dist/Charter	8791	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Other Local Revenue	8600-8799	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
TOTAL REVENUES		161,098	7.41%	135,089	6.21%	250,110	11.50%	126,360	5.81%	283,423	2,144,986	2,174,082	0
EXPENDITURES													
Certificated Salaries	1000-1999	47,711	9.14%	47,711	9.14%	47,711	9.14%	47,710	9.14%	0	522,215	522,215	0
Classified Salaries	2000-2999	32,182	8.16%	32,182	8.16%	32,182	8.16%	32,184	8.16%	0	394,402	394,402	0
Employee Benefits	3000-3999	22,350	9.36%	22,344	9.35%	22,352	9.36%	22,349	9.36%	0	238,863	238,863	0
Books & Supplies	4000-4999	7,861	4.05%	7,861	4.05%	7,549	3.89%	5,793	2.99%	0	194,021	194,021	0
Services/Oper Expenses	5000-5999	60,704	9.71%	60,623	9.70%	56,077	8.97%	46,077	7.37%	9,929	625,185	625,185	0
Capital Outlay	6000-6599	123	9.09%	123	9.09%	123	9.09%	123	9.09%	0	1,353	1,353	0
Other Outgo	7100-7299	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Debt Service	7400-7499	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	40,915	40,915	0
Direct/Indirect Costs	7300-7399	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
TOTAL EXPENDITURES		170,931	8.47%	170,844	8.47%	165,994	8.23%	154,236	7.65%	9,929	2,016,954	2,016,954	0
OTHER SOURCES/USES													
Other Sources	8930-8979	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
Other Uses	7630-7699	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
TOTAL OTHER SOURCES/USES		0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
PRIOR YEAR TRANSACTIONS													
Accounts Receivable	9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	11,010	11,010	0
Prepaid Expenditures	9330	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	(2,919)	(2,919)	0
Accounts Payable	9500	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	(48,040)	(48,040)	0
Current Loans	9640	0	0.00%	(50,000)	20.00%	0	0.00%	0	0.00%	0	(250,000)	(250,000)	0
Deferred Revenue	9650	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0	0	0
NET PRIOR YEAR TRANSACTIONS		0		50,000		0		0		0	306,131	306,131	0
OTHER ADJUSTMENTS													
Increases		123	-0.02%	123	-0.02%	123	-0.02%	123	-0.02%	123	732,376	(556,131)	0
(Decreases)		87,800	-28.68%	29,200	-9.54%	0	0.00%	0	0.00%	0	822,661	(306,131)	0
TOTAL MISC ADJUSTMENTS		(87,677)		(29,077)		123		123		123	(90,285)	(250,000)	0
NET REVENUE		(97,510)		(14,832)		84,239		(27,753)		273,617	343,878	213,259	0
ENDING CASH BALANCE		89,986		75,154		159,393		131,640					