

ENROLLMENT				
Budget Item	ACTIVITY THRU 01/31/17	CURRENT BUDGET	BUDGET CHANGE	REVISED BUDGET
BUDGET ADM =		102.00		102.00
EST. ADM AS OF 02/21/17 =	102.88			

GENERAL ED FORMULA PER WADM = 6,870.00

PROGRAM REVENUE - GENERAL FUND				
Budget Item	ACTIVITY THRU 01/31/17	CURRENT BUDGET	BUDGET CHANGE	REVISED BUDGET
Local Revenues				
092-Interest	537.01	300.00		300.00
099-Contributions, Grants, etc.	1,795.58	0.00	7,285.00	7,285.00
State Revenues				
201-Endowment Fund	1,811.37	3,080.00		3,080.00
211-General Education	647,909.32	1,024,056.00		1,024,056.00
300-Indian Education	10,537.02	21,000.00		21,000.00
300-Lease Aid	53,095.77	151,702.00		151,702.00
317-Long Term Maintenance Aid	3,672.00	4,128.00		4,128.00
360-Special Education	126,095.91	683,019.00		683,019.00
Federal Revenues				
401-Title 1	10,421.07	31,457.00		31,457.00
414-Title 2	0.00	3,563.00		3,563.00
419-Special Education	4,970.21	28,212.00		28,212.00
425-CEIS	0.00	5,050.00		5,050.00
510-Indian Education	0.00	5,145.00		5,145.00
514-REAP	0.00	14,573.00		14,573.00
Local Sales				
624-Sale of Equipment	0.00	0.00		0.00
Total General Fund	860,845.26	1,975,285.00	7,285.00	1,982,570.00

FUND BALANCE - GENERAL FUND				
Fund balance, 6/30/16*		393,746.42		393,746.42
Budgeted revenue for FY 2016-2017		1,975,285.00	7,285.00	1,982,570.00
Budgeted expenditures for FY 2016-2017		1,974,461.00	4,153.00	1,978,614.00
Budgeted surplus/(deficit) for FY 2016-2017		824.00	3,132.00	3,956.00
Estimated fund balance, 6/30/17*		394,570.42	3,132.00	397,702.42
Fund balance as % of expenditures		19.98%		20.10%

PROGRAM COSTS - GENERAL FUND					
Budget Item	% OF REVISED BUDG.	ACTIVITY THRU 01/31/17	CURRENT BUDGET	BUDGET CHANGE	REVISED BUDGET
Administration					
100-Salaries and Wages	56%	44,317.66	79,000.00		79,000.00
200-Employee Benefits	55%	6,920.86	12,482.00		12,482.00
300-Purchased Services	44%	3,462.20	7,850.00		7,850.00
400-Supplies and Materials	38%	1,125.00	3,500.00	(500.00)	3,000.00
500-Capital Expenditures	0%	0.00	300.00		300.00
800-Other Expenditures	126%	16,774.49	15,148.00	(1,840.00)	13,308.00
District Support Services					
100-Salaries and Wages	39%	32,464.23	83,916.00		83,916.00
200-Employee Benefits	41%	12,520.51	30,528.00		30,528.00
300-Purchased Services	65%	43,672.60	66,406.00	521.00	66,927.00
400-Supplies and Materials	73%	3,638.40	5,000.00		5,000.00
500-Capital Expenditures	0%	0.00	500.00		500.00
Regular Instruction					
100-Salaries and Wages	41%	118,185.19	287,139.00	(2,000.00)	285,139.00
200-Employee Benefits	40%	30,102.05	74,897.00		74,897.00
300-Purchased Services	44%	8,966.04	19,650.00	600.00	20,250.00
400-Supplies and Materials	21%	10,268.76	40,700.00	7,285.00	47,985.00
500-Capital Expenditures	0%	0.00	1,500.00		1,500.00
800-Other Expenditures	53%	2,127.00	4,000.00		4,000.00
Special Education - State					
100-Salaries and Wages	44%	221,929.70	504,643.00		504,643.00
200-Employee Benefits	44%	74,054.36	169,891.00		169,891.00
300-Purchased Services	190%	18,951.79	10,000.00		10,000.00
400-Supplies and Materials	0%	13.99	0.00		0.00
500-Capital Expenditures	0%	0.00	5,000.00		5,000.00
Special Education - Federal					
100-Salaries and Wages	0%	0.00	5,050.00		5,050.00
300-Purchased Services	64%	7,576.85	11,912.00		11,912.00
400-Supplies and Materials	45%	1,471.76	3,300.00		3,300.00
500-Capital Expenditures	100%	13,016.39	13,000.00		13,000.00
Title Programs					
100-Salaries and Wages	42%	11,938.60	28,653.00		28,653.00
200-Employee Benefits	0%	1,198.44	0.00		0.00
300-Purchased Services	43%	1,540.00	3,563.00		3,563.00
400-Supplies and Materials	9%	260.20	2,804.00		2,804.00
Other Federal Programs					
500-Capital Expenditures	77%	11,167.44	14,573.00		14,573.00
Instructional Support Services					
300-Purchased Services	0%	0.00	1,000.00		1,000.00
Pupil Support Services					
100-Salaries and Wages	74%	20,644.20	28,064.00		28,064.00
200-Employee Benefits	93%	6,024.31	6,151.00	344.00	6,495.00
300-Purchased Services	45%	47,003.20	105,450.00		105,450.00
400-Supplies and Materials	54%	9,389.85	17,400.00	(87.00)	17,313.00
500-Capital Expenditures	0%	0.00	15,000.00		15,000.00
Sites, Buildings and Equipment					
100-Salaries and Wages	28%	12,894.30	46,320.00		46,320.00
200-Employee Benefits	58%	10,650.67	17,386.00	1,130.00	18,516.00
300-Purchased Services	66%	133,774.60	204,428.00	(1,500.00)	202,928.00
400-Supplies and Materials	54%	4,280.71	6,000.00	2,000.00	8,000.00
Fiscal and Other Fixed Costs Programs					
300-Purchased Services	97%	11,889.00	14,060.00	(1,800.00)	12,260.00
900-Transfer to Food Service Fund	0%	0.00	8,297.00		8,297.00
Total General Fund	48%	954,215.35	1,974,461.00	4,153.00	1,978,614.00

NORTHERN LIGHTS COMMUNITY SCHOOL

REVISED BUDGET FORM

BUDGET YEAR: 07/01/2016 - 06/30/2017

Revision Date: 02/21/17

Current Budget	Budget Revision	Revised Budget
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Revenue

Grants - carryover balance from prior year:

Yes! Club	FIN 117	0.00	627.00	627.00
Iron Range Partnership for Sustainability Garden	FIN 137	0.00	200.00	200.00
Comm Sustain Recycle	FIN 167	0.00	164.00	164.00
Chain Reaction Club	FIN 180	0.00	263.00	263.00
Cleveland Cliffs Greenhouse	FIN 186	0.00	229.00	229.00
Delta Dental	FIN 189	0.00	403.00	403.00
Action for Healthy Kids	FIN 190	0.00	539.00	539.00
Youth Day at The Capitol	FIN 197	0.00	169.00	169.00
Band Fundraising	FIN 154	0.00	569.00	569.00
Brandy Johnson Microloan Fund	FIN 119	0.00	317.00	317.00
Sunshine Trip	FIN 124	0.00	1,492.00	1,492.00
Native American Culture Club	FIN 142	0.00	800.00	800.00
Spring Fling Dance	CRS 302	0.00	300.00	300.00
Student Council Project	CRS 306	0.00	1,213.00	1,213.00

TOTAL NET CHANGE IN REVENUE BUDGET	7,285.00
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Expense

Grants - carryover balance from prior year	See revenue total above	0.00	7,285.00	7,285.00
Reduced costs for annual report	E-01-010-050-727-000-820	4,000.00	(1,840.00)	2,160.00
Reduced costs for Smart Finance	E-01-005-110-204-000-305	4,200.00	(104.00)	4,096.00
Audit cost overrun	E-01-005-110-203-000-305	12,000.00	625.00	12,625.00
Reduced costs for office supplies	E-01-010-050-000-000-401	3,500.00	(500.00)	3,000.00
Reduced costs for NWEA tests	E-01-010-710-701-000-461	1,400.00	(87.00)	1,313.00
Reduced costs for contractor artists in residence	E-01-010-211-000-000-305	3,000.00	(1,000.00)	2,000.00
Reduced costs for employee artists in residence	E-01-010-211-000-000-144	2,000.00	(2,000.00)	0.00
Reduced costs for utilities	E-01-010-810-000-000-330	24,870.00	(1,000.00)	23,870.00
Building supplies cost overrun	E-01-010-810-000-000-401	6,000.00	2,000.00	8,000.00
Reduced costs for Americorps	E-01-010-790-000-000-305	15,500.00	(1,100.00)	14,400.00
Reduced costs for Americorps	E-01-010-790-000-000-366	0.00	300.00	300.00
Reduced costs for Americorps	E-01-010-790-000-000-401	0.00	300.00	300.00
Reduced costs for insurance	E-01-005-940-000-000-340	14,060.00	(1,800.00)	12,260.00
PSEO cost overrun	E-01-010-211-208-000-394	6,000.00	1,600.00	7,600.00
Adjust workers comp expense for higher rate jobs	E-01-010-760-000-720-270	49.00	344.00	393.00
Adjust workers comp expense for higher rate jobs	E-01-010-810-000-000-270	103.00	708.00	811.00
Adjust workers comp expense for higher rate jobs	E-01-010-850-000-000-270	60.00	422.00	482.00

TOTAL NET CHANGE IN EXPENDITURE BUDGET	4,153.00
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TOTAL ABSOLUTE CHANGE IN EXP. BUDGET	23,015.00
TOTAL GEN FUND BUDGET (EXCL. SPECIAL ED) PRIOR TO CHANGE	1,251,665.00
NET CHANGE / TOTAL GEN FUND BUDGET	0.33%
ABSOLUTE CHANGE / TOTAL GEN FUND BUDGET	1.84%

TOTAL NET CHANGE TO FUND BALANCE	3,132.00
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ESTIMATED 6-30-17 GEN FUND BUDGET PRIOR TO CHANGE	394,570.00
% CHANGE TO FUND BALANCE	0.79%