

# CHARTER SCHOOL BUDGET INSTRUCTIONS

## Per NAC 387.370:

**TENTATIVE** budget is due to the clerk or secretary of the Charter School Governing Body and Nevada Department of Education (NDE) by **April 15** annually.

**FINAL** budget must be adopted on or before **June 8** Annually. Copies of the approved final budget are then **SUBMITTED** by the Charter School Governing Body to NDE, Program Analyst - Fiscal Analysis Division - Legislative Counsel Bureau and the Charter School sponsor, if other than the Department of Education.

The preferred method of submitting the Tentative and Final budgets to the NDE, is electronically.

The signed cover page (Form 1) for the final budget, can be scanned and sent electronically, faxed, or mailed.

## FORM 1 COVER PAGE

- 1 Enter the name of the charter school in "Charter School - fill in the name of your school".
- 2 Enter the number of governmental fund types. You will most likely have one (General Fund) or two (also Special Education).
- 3 Enter the total estimated expenditures for governmental funds. This amount must agree with "TOTAL ALL EXPENDITURES" on Form 4 Expenses, page 10.
- 4 If you have a proprietary fund(s), enter the number of funds and estimated expenses. It is unusual for Charter Schools to have proprietary funds. This total must agree with "TOTAL EXPENSES" on Form 6 Proprietary, page 10.
- 5 Fill in the certification information on the lower left side of the page, prior to submitting the tentative budget.
- 6 Fill in the "Scheduled Public Hearing:" information at the bottom of the page for the tentative budget.
- 7 Fill in the certification information on the lower portion of the page, including the board members, prior to submitting the final budget. The certification needs to be signed by the charter school principal or administrator and all members of the governing board.
- 8 Fill in the actual public hearing information under "Scheduled Public Hearing:" prior to submitting the final budget.

## FORM 2 ENROLLMENT-DSA

- 1 Enter data in the yellow cells only.
- 2 Enter the enrollments for both "Actual Year Ending 06/30/XX" (columns D/F & H/J) for categories #1-5, 7-8.
- 3 Enter the enrollments for "Estimated Year Ending 06/30/XX" for the budget submission year in #1-5, 7-8.
- 4 Enter the Hold Harmless amount in #10. You will be eligible to receive the Hold Harmless enrollments:
  - a. IF: enrollment decreases less than 5%, use highest enrollment of current or prior year.
  - b. IF: enrollment decreases more than 5%, use highest enrollment of current or either of the two prior consecutive years.
  - c. IF: the Charter School is multidistrict, Hold Harmless is based on the TOTAL Statewide enrollment.
  - d. New Charter Schools are not eligible for Hold Harmless.
- 5 Enter the WEIGHTED student enrollments based on School District of residence in #11. If the pupils only reside in one School District, enter the total number of students (WEIGHTED) next to that district. If they reside in more than one district, allocate the enrollment to the correct school districts. The rate for basic support will automatically calculate for you.
- 6 Enter an estimated "Outside Revenue" amount in #12. The prior year amounts are listed at the far right under #11 as a reference point for you.
- 7 #13 will calculate based on the numbers you have provided for #1-12.
- 8 Enter the estimated number of Special Education units. One or two Charter Schools will be awarded one unit, but you are not likely to receive any of these units. Check your awards from the prior year. The Units are legislatively determined to provide supplemental funding for special education staff.

### FORM 3 REVENUES

- 1 Fill in the amounts of revenue per revenue code in column (1) from your audited information.
- 2 Fill in the amounts of revenue per revenue code in column (2) from your current year estimates.
- 3 Fill in the amounts of revenue per revenue code in column (3) based on anticipated revenue for the school year to begin July 1 for the tentative budget.
- 4 Fill in the amounts of revenue per revenue code in column (4) based on the approved and adopted budget for the school year to begin July 1 for the final budget.
- 5 Note: there will be a limited number of revenue sources so most of the revenue codes will be blank.
- 6 Enter the **opening balance** under revenue code 8000. Column (1) will have the audited opening balance. Column (2) will have the audited **ending** balance from column (1). The budgeted opening balances (3) and (4) will be the anticipated ending balance for the current year, column (2).
- 7 Check that the "TOTAL ALL RESOURCES" amounts are correct.

### FORM 4 EXPENDITURES

- 1 Fill in the expenditure amounts, per program, in column (1) on pages 1-6, from your audited information.
- 2 Fill in the expenditure amounts, per program, in column (2) on pages 1-6, from your current year estimates.
- 3 Fill in the expenditure amounts, per program, in column (3) on pages 1-6, based on anticipated expenditures for the school year to begin July 1 for the tentative budget.
- 4 Fill in the expenditure amounts, per program, in column (4) on pages 1-6, based on the approved and adopted budget for the school year to begin July 1 for the final budget.
- 5 Fill in the remaining expenditures (Undistributed, food service, facilities and debt) in column (1) on pages 7-10, from your audited information. Do not forget to include sponsorship fees.
- 6 Fill in the remaining expenditures (Undistributed, food service, facilities and debt) in column (2) on pages 7-10, from your current year estimates. Do not forget to include sponsorship fees.
- 7 Fill in the remaining expenditures (Undistributed, food service, facilities and debt) in column (3) on pages 7-10, based on anticipated expenditures for the school year to begin July 1 for the tentative budget. Do not forget to include sponsorship fees.
- 8 Fill in the remaining expenditures (Undistributed, food service, facilities and debt) in column (4) on pages 7-10, based on the approved and adopted budget for the school year to begin July 1 for the final budget. Do not forget to include sponsorship fees.
- 9 Fill in the contingency amount under function 6300, if appropriate. Note that it is not to exceed 3% of all expenditures. This amount has been calculated for you at the bottom of page 10.
- 10 Fill in the ending balance under function 8000. This amount has been calculated for you at the bottom of page 10. If you do not agree, please check that all revenue and expense items have been included on Forms 3 and 4.
- 11 If the ending balance is less than zero, please reallocate your expenditures and/or revenues. We expect all charter schools to be fiscally responsible. A positive ending balance is required unless prior arrangements have been made, and approved by, the Deputy Superintendent of Administrative and Fiscal Services (NDE) and your sponsor.

### FORM 5 EXPENDITURE SUMMARY

- 1 This form calculates the information from Forms 3 and 4. Please check the numbers to verify that they are correct.

### FORM 6 PROPRIETARY OR ENTERPRISE

- 1 Form 6 is only filled out if you maintain proprietary or enterprise funds. This is unusual for charter schools.
- 2 Fill in the amounts of revenue per revenue code in column (1) from your audited information.
- 3 Fill in the amounts of revenue per revenue code in column (2) from your current year estimates.
- 4 Fill in the amounts of revenue per revenue code in column (3) based on anticipated revenue for the school year to begin July 1 for the tentative budget.
- 5 Fill in the amounts of revenue per revenue code in column (4) based on the approved and adopted budget for the school year to begin July 1 for the final budget.

- 6 Note: there will be a limited number of revenue sources so most of the revenue codes will be blank.
- 7 Enter the **opening balance** under revenue code 8000. Column (1) will have the audited opening balance. Column (2) will have the audited **ending** balance from column (1). The budgeted opening balances (3) and (4) will be the anticipated ending balance for the current year, column (2).
- 8 Check that the "TOTAL ALL RESOURCES" amounts are correct.
- 9 Fill in the expenditure amounts, per function, in column (1) from your audited information.
- 10 Fill in the expenditure amounts, per function, in column (2) from your current year estimates.
- 11 Fill in the expenditure amounts, per function, in column (3) based on anticipated expenditures for the school year to begin July 1 for the tentative budget.
- 12 Fill in the expenditure amounts, per function, in column (4) based on the approved and adopted budget for the school year to begin July 1 for the final budget.
- 13 Fill in the ending balance under function 8000. This amount has been calculated for you at the bottom of the page. If you do not agree, please check that all revenue and expense items have been included.

#### FORM 7 INDEBTEDNESS

- 1 Form 7 is only filled out if you currently have or anticipate loans.
- 2 Enter the fund which includes the indebtedness in column (1).
- 3 List each loan in column (1) under the appropriate fund.
- 4 Enter the type of loan in column (2). Choices 1-11 are listed at the upper right of the form.
- 5 Enter the term of the loan in number of **MONTHS** in column (3). Example 2 years = 24 months.
- 6 Enter the original amount of the loan (issue) in column (4).
- 7 Enter date of issue in column (5).
- 8 Enter date of final payment in column (6).
- 9 Enter the interest rate of the loan in column (7).
- 10 Enter the outstanding balance at the beginning of the current year in column (8).
- 11 Enter the amount of interest payable in column (9) for the budgeted year beginning July 1.
- 12 Enter the amount of principal payable in column (10) for the budgeted year beginning July 1.
- 13 Column 11 will calculate the total interest and principal payables for the budgeted year beginning July 1.

#### FORM 8 - TUITION AND TRANSPORTATION

- 1 FORM 8 is only filled out if you receive or pay tuition or transportation costs to another education entity.
- 2 Enter any tuition revenue received from NV individuals or NV school districts in column (1) under Revenue. Enter the amount into the correct row, under column (1).
- 3 Enter any transportation revenue received from NV individuals or NV school districts in column (2) under Revenue. Enter the amount into the correct row, under column (2).
- 4 Enter any tuition revenue received from out-of-state individuals or out-of-state school districts in column (3). Enter the amount into the correct row, under column (3).
- 5 Enter any transportation revenue received from out-of-state individuals or out-of-state school districts in column (4). Enter the amount into the correct row, under column (4).
- 6 Enter tuition paid to Nevada school districts under object code 561, column (1), by program.
- 7 Enter transportation paid to Nevada school districts under object code 511, column (2), by program.
- 8 Enter tuition paid to out-of-state school districts under object code 562, column (3), by program.
- 9 Enter transportation paid to out-of-state school districts under object code 512, column (4), by program.
- 10 Totals will calculate.

#### FORM 9 FUND TRANSFERS

- 1 FORM 9 is filled out if you have more than one fund, and transfer funds from one fund to another.
- 2 In column (2) General Fund, list all funds with money transferred INTO the General Fund.
- 3 In column (3) General Fund, enter the amount of each transfer next to the fund listed in item #2.
- 4 In column (4) General Fund, list all funds RECEIVING General Fund transfers.
- 5 In column (5) General Fund, enter the amount of each transfer next to the fund listed in item #3.
- 6 In column (2) Special Revenue Fund, list all funds with money transferred INTO the Special Revenue Fund.

- 7 In column (3) Special Revenue Fund, enter the amount of each transfer next to the fund listed in item #2.
- 8 In column (4) Special Revenue Fund, list all funds RECEIVING Special Revenue Fund transfers.
- 9 In column (5) Special Revenue Fund, enter the amount of each transfer next to the fund listed in item #3.
- 10 The totals will calculate and should balance.

#### FORM 10 LOBBY EXPENSE

- 1 Form 10 is only filled out if you anticipate lobby expenses.
- 2 Item #1, enter the lobbying activity.
- 3 Item #2, enter the source of the funding.
- 4 Item #3, enter the anticipated costs for transportation.
- 5 Item #4, enter the anticipated costs for lodging and meals.
- 6 Item #5, enter the anticipated costs for salaries and wages.
- 7 Item #6, enter the anticipated costs for compensation to lobbyists.
- 8 Item #7, enter the anticipated costs for entertainment.
- 9 Item #8, enter the anticipated costs for supplies, equipment & facilities; other personnel and services spent in Carson City.
- 10 The total anticipated expenditures will calculate.
- 11 Enter the Entity involved in the lobbying effort.

#### Form 11 CASH FLOW

- 1 Enter basic revenue sources in the left column under "REVENUES, Type:".
- 2 Enter the anticipated cash flow, for each revenue source, per month. The totals will calculate.
- 3 Enter the total budgeted revenue per source under the column at the right "Final Approved Budget".  
The variance will calculate.
- 4 Enter the basic operating (object) categories in the left column
- 5 Enter the anticipated cash flow, for each expenditure category, per month. The totals will calculate.
- 6 Enter the total budgeted expenditures per category under the column at the right "Final Approved Budget".  
The variance will calculate.
- 7 In the bottom section, enter the opening cash balance as of July 1, in the "PROJECTED July" column, in the row "Begin Cash Balance (F/B)". The remaining balances will calculate as additional data is entered.

al Education).



**ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION**

	<u>WEIGHTED ACTUAL YEAR ENDING 06/30/10</u>	<u>WEIGHTED ACTUAL YEAR ENDING 06/30/11</u>	<u>WEIGHTED ESTIMATED YEAR ENDING 06/30/12</u>
1. Pre-kindergarten (NRS 388.490)	x .6 = 0.0	x .6 = 0.0	x .6 = 0.0
2. Kindergarten	x .6 = 0.0	x .6 = 0.0	253 x .6 = 151.8
3. Elementary			2,047
4. Secondary			1,200
5. Ungraded			
6. Subtotal	0.0	0.0	3,398.8
7. Students transported into Nevada from out-of-state			
8. Students transported to another state			
9. Total WEIGHTED enrollment	0.0	0.0	3,398.8
10. Hold Harmless			

11. Basic support per pupil amount, Year Ending 06/30/12		<u>5,222</u>		
Fill in information for each district:	2011-2012	WEIGHTED 2011-2012		Use rates below:
	<u>Rate revised 3/31/10</u>	<u>Enrollment</u>	<u>Subtotal</u>	Reference amounts for #12 Estimate: "Outside Revenue"
<u>School District</u>				
Carson City	\$ 5,957	45.6	\$271,900	\$ 1,166
Churchill	\$ 5,821	43.2	\$251,288	\$ 1,194
Clark	\$ 5,036	2,588.5	\$13,035,679	\$ 1,167
Douglas	\$ 5,151	71.2	\$366,830	\$ 2,543
Elko	\$ 6,485	68.5	\$444,000	\$ 1,041
Esmeralda	\$ 18,063	0.0	\$0	\$ 6,093
Eureka	\$ 2,226	4.1	\$9,181	\$ 28,680
Humboldt	\$ 6,089	37.4	\$227,698	\$ 1,600
Lander	\$ 3,638	12.1	\$44,014	\$ 6,077
Lincoln	\$ 9,441	13.2	\$124,604	\$ 1,181
Lyon	\$ 6,537	104.8	\$684,821	\$ 948
Mineral	\$ 8,149	2.7	\$22,407	\$ 1,172
Nye	\$ 6,415	101.7	\$652,638	\$ 1,578
Pershing	\$ 8,178	2.7	\$22,486	\$ 1,943
Storey	\$ 6,423	2.7	\$17,661	\$ 6,179
Washoe	\$ 5,137	383.3	\$1,969,002	\$ 1,252
White Pine	\$ 7,224	18.1	\$131,098	\$ 1,557
Multidistrict		3,500.0	\$18,275,307	<u>5,222</u>
12. Estimated "Outside Revenue" (Supplemental Support) per pupil This is the per pupil share of local taxes, etc, from the district.			<u>\$891</u>	
13. Total basic support for enrollee including outside revenue			Total Weighted-#9 \$ 20,775,325.00	Hold Harmless-#10 \$ -
14. Estimated number of special education program units	<u>1</u>	(Should be 0 or 1 maximum - see prior year allotment)		
	X <u>39,768</u>	amount per unit	<u>\$39,768</u>	
15. TOTAL BASIC SUPPORT GUARANTEE (Number 13 +14)			Total Weighted \$ 20,815,093.00	Hold Harmless \$ 39,768.00

Fiscal Year 2011-2012 Charter School Nevada Virtual Academy

Form 3 Nevada Virtual Academy REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/12	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	TENTATIVE APPROVED	FINAL APPROVED
<b>1000 LOCAL SOURCES</b>				
1100 Taxes				
1110 Ad Valorem Taxes				
1111 Net Proceed of Mines				
1120 Sales & Use/School Support Taxes				
1140 Penalties & Interest on Tax				
1150 Residential Construction Tax				
1190 Other Revenue from Local Govmt Units other than School Districts				
1200 Tuition				
1310 Tuition from Individuals		25,081	15,000	
1320 Tuition-other Govt sources within State				
1330 Tuition-other Govt sources out of State				
1400 Transportation Fees				
1410 Trans Fees from Individuals				
1420 Trans Fees - other Govt within State				
1430 Trans Fees - other Govt out of State				
1440 Trans Fees - Other Private Sources				
1500 Investment Income	1,041	74		
1600 Food Services				
1610 Daily Sales - Reimbursable Program				
1620 Daily Sales - Non-Reimbursable Progrm				
1630 Special Functions				
1650 Daily Sales - Summer Food Program				
1700 Direct Activities				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rent				
1920 Donations				
1930 Gains/Loss on Sales of Capital Assets				
1940 Textbook Sales & Rentals				
1950 Misc Revenues from Other Districts				
1960 Misc Revenues from Other Local Govt				
1970 Operating Revenues				
1980 Refund of Prior Year's Expenditures				
1990 Miscellaneous - local sources				
<b>TOTAL LOCAL SOURCES</b>	1,041	25,155	15,000	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
3100 Unrestricted Grants-in-Aid				
3110 Distributive School Account (DSA)	9,043,490	13,291,622	18,275,307	
3115 Special Ed portion of DSA	39,768	39,768	39,768	
3200 State Govt Restricted Funding		247,561		
3210 Special Transportation				
3220 Adult High School Diploma Program Fnd				
3230 Class Size Reduction				
3800 Revenue in Lieu of Taxes	2,806,824	3,223,259	2,500,018	
3900 Revenue for/on Behalf of School Dist				
<b>TOTAL STATE SOURCES</b>	11,890,082	16,802,210	20,815,093	0

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted Grants-in-Aid DIRECT from Fed Govt				
4103 E-Rate Funds				
4200 Unrestricted Grants-in-Aid from Fed Govt pass thru the State				
4300 Restricted Grants-in-Aid Direct - Fed				
4500 Restricted Grants-in-Aid Fed Govnt pass-thru the State				
4700 Grants-in-Aid from Fed Govt Thru Other Intermediate Agencies				
4800 Revenue in Lieu of Taxes				
4900 Revenue for/on Behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0
OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>5000 OTHER FINANCING SOURCES</b>				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium of Discount on the Issuance of Bonds				
5200 Fund Transfers In				
5300 Proceeds from the Disposal of Real or Personal Property				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>6000 Other Items</b>				
6100 Capital Contributions				
6200 Amortization of Premium on Issuance of Bonds				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance				
Unreserved Opening Balance				
<b>TOTAL OPENING FUND BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity Transfers				
<b>TOTAL ALL RESOURCES</b>	11,891,123	16,827,365	20,830,093	0

Nevada Virtual Academy Form 4  PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>100 REGULAR PROGRAMS</b>				
1000 Instruction				
100 Salaries	1,295,945	2,002,447	2,595,217	
200 Benefits	479,362	775,124	1,041,701	
300/400/500 Purchased Services	962,697	1,930,921	2,236,251	
600 Supplies	5,639,170	9,187,372	8,684,867	
700 Property	915,135	1,544,325	1,762,511	
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>100 TOTAL REGULAR PROGRAMS</b>	9,292,309	15,440,189	16,320,547	0
<b>140 Summer School for Reg Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>140 TOTAL Summer School - Reg Prog</b>	0	0	0	0

Nevada Virtual Academy  PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>200 SPECIAL PROGRAMS</b>				
1000 Instruction				
100 Salaries	227,328	223,424	556,133	
200 Benefits	84,583	82,667	228,015	
300/400/500 Purchased Services	129,538	176,005	270,917	
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>200 SPECIAL PROGRAMS</b>	441,449	482,096	1,055,065	0
<b>240 Summer School for Special Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>240 TOTAL Summer School - Spec Prog</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>270 Gifted and Talented Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>270 TOTAL Gifted &amp; Talented Programs</b>	0	0	0	0
<b>300 Vocational &amp; Technical Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>300 Total Vocational &amp; Technical Prog</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>340 Summer School for Voc &amp; Tech</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>340 Total Summer School for Voc &amp; Tech</b>	0	0	0	0
<b>420 English for Speakers of Other Lang</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>420 Total Speakers of Other Lang</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>440 Summer School for Other Inst Prog</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>440 Total English - Summer School for Other Ins</b>	0	0	0	0
<b>490 Other Instructional Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>490 Total Other Instructional Programs</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>800 Community Services Programs</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>800 Total Community Services Programs</b>	0	0	0	0
<b>900 Co-curricular &amp; Extra-Curricular</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2100-2600, 2900 Other Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>900 Co-curricular &amp; Extra-Curricular</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2100 Support Services-Students</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2100 SUBTOTAL</b>	0	0	0	0
<b>2200 Support Services-Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2200 SUBTOTAL</b>	0	0	0	0
<b>2300 Support Services-Gen Admin</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2300 SUBTOTAL</b>	0	0	0	0
<b>2400 Support Serv-School Admin</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,665,551	231,209	2,695,720	
600 Supplies				
700 Property				
800 Other				
<b>2400 SUBTOTAL</b>	1,665,551	231,209	2,695,720	0
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	491,814	673,871	758,761	
600 Supplies				
700 Property				
800 Other				
<b>2500 SUBTOTAL</b>	491,814	673,871	758,761	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>2600 Operating/Maintenance Plant Service</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2600 SUBTOTAL</b>	0	0	0	0
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2700 SUBTOTAL</b>	0	0	0	0
<b>2900 Other Support (All Objects)</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>2900 SUBTOTAL</b>	0	0	0	0
<b>2000s TOTAL SUPPORT SERVICES</b>	<b>2,157,365</b>	<b>905,080</b>	<b>3,454,481</b>	<b>0</b>
<b>3100 Food Service</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>3100 TOTAL FOOD SERVICES</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4100 SUBTOTAL</b>	0	0	0	0
<b>4200 Land Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	0	0	0	0
<b>4300 Architecture/Engineering</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4300 SUBTOTAL</b>	0	0	0	0
<b>4400 Educational Specifications Dev</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4400 SUBTOTAL</b>	0	0	0	0
<b>4500 Building Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4500 SUBTOTAL</b>	0	0	0	0

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12	
			TENTATIVE APPROVED	FINAL APPROVED
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4600 SUBTOTAL</b>	0	0	0	0
<b>4700 Building Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4700 SUBTOTAL</b>	0	0	0	0
<b>4900 Other (All Objects)</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
<b>4900 SUBTOTAL</b>	0	0	0	0
<b>4000s TOTAL FACILITIES ACQUISITION AND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 Debt Service</b>				
<b>000 EXPENDITURES</b>	2,157,365	905,080	3,454,481	0
<b>TOTAL ALL EXPENDITURES</b>	<b>11,891,123</b>	<b>16,827,365</b>	<b>20,830,093</b>	<b>0</b>
<b>6300 Contingency</b> (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
<b>8000 ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	<b>11,891,123</b>	<b>16,827,365</b>	<b>20,830,093</b>	<b>0</b>

<b>CHECKS:</b>	<b>Contingency cannot exceed:</b>	XXXXXXXX	504,821	624,903	0
	<b>Calculated Total Ending Fund Balance:</b>	0	0	0	0

<b>TENTATIVE BUDGET 06/30/12</b>				
	Obj 100	Obj 200	Obj 300-900	
(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) SUB-TOTAL REQUIRE- MENTS
<b>PROGRAM EXPENDITURES</b>				
100 Regular	2,595,217	1,041,701	12,683,629	16,320,547
200 Special	556,133	228,015	270,917	1,055,065
300 Vocational	0	0	0	0
400 Other PK-12	0	0	0	0
500 Nonpublic School				0
600 Adult Education				0
800 Community Services	0	0	0	0
900 Co-Curricular/Extra Curricular	0	0	0	0
<b>PROGRAM TOTALS</b>	<b>3,151,350</b>	<b>1,269,716</b>	<b>12,954,546</b>	<b>17,375,612</b>
<b>UNDISTRIBUTED EXPENDITURES</b>				
000 Undistributed Expenditures				
2000 Support Services	0	0	3,454,481	3,454,481
3100 Food Service	0	0	0	0
4000 Facility Acquisition and Construction			0	0
5000 Debt Service			0	0
6300 Contingency			0	0
8000 Ending Balance				0
<b>UNDISTRIBUTED TOTALS</b>	<b>0</b>	<b>0</b>	<b>3,454,481</b>	<b>3,454,481</b>
<b>TOTAL ALL FUNDS TENTATIVE</b>	<b>3,151,350</b>	<b>1,269,716</b>	<b>16,409,027</b>	<b>20,830,093</b>
<b>FINAL BUDGET 06/30/12</b>				
	Obj 100	Obj 200	Obj 300-900	
(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) SUB-TOTAL REQUIRE- MENTS
<b>PROGRAM EXPENDITURES</b>				
100 Regular	0	0	0	0
200 Special	0	0	0	0
300 Vocational	0	0	0	0
400 Other PK-12	0	0	0	0
500 Nonpublic School	0	0	0	0
600 Adult Education	0	0	0	0
800 Community Services	0	0	0	0
900 Co-Curricular/Extra Curricular	0	0	0	0
<b>PROGRAM TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNDISTRIBUTED EXPENDITURES</b>				
000 Undistributed Expenditures				
2000 Support Services	0	0	0	0
3100 Food Service	0	0	0	0
4000 Facility Acquisition and Construction			0	0
5000 Debt Service			0	0
6300 Contingency			0	0
8000 Ending Balance				0
<b>UNDISTRIBUTED TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL FUNDS FINAL BUDGET</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## PROPRIETARY OR ENTERPRISE FUND

Nevada Virtual Academy

Fund: REVENUE	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/10	ESTIMATED CURRENT YEAR ENDING 06/30/11	BUDGET YEAR ENDING 06/30/12		
			TENTATIVE APPROVED		FINAL APPROVED
<b>1000 LOCAL SOURCES</b>					
1300 Tuition					
1400 Transportation Fees					
1500 Investment Income					
1600 Food Services					
1700 Direct Activities					
1800 Community Service Activities					
1900 Other Revenues					
<b>TOTAL LOCAL SOURCES</b>	0	0	0		0
<b>3000 REVENUE FROM STATE SOURCES</b>					
3100 Unrestricted Grants-in-Aid					
3200 State Govt Restricted Funding					
<b>TOTAL STATE SOURCES</b>	0	0	0		0
<b>4000 FEDERAL SOURCES</b>					
4100 Unrestricted Grants-in-Aid DIRECT from Fed Govt					
4200 Unrestricted Grants-in-Aid from Fed Govt pass thru the State					
4300 Restricted Grants-in-Aid Direct - Fed					
4500 Restricted Grants-in-Aid Fed Govnt pass thru the State					
4700 Grants-in-Aid from Fed Govt Thru Other Intermediate Agencies					
<b>TOTAL FEDERAL SOURCES</b>	0	0	0		0
<b>5000 OTHER FINANCING SOURCES</b>					
5200 Fund Transfers In					
5300 Proceeds from the Disposal of Real or Personal Property					
5400 Loan Proceeds					
5500 Capital Lease Proceeds					
5600 Other Long-Term Debt Proceeds					
<b>6000 Other Items</b>					
<b>TOTAL OTHER SOURCES</b>	0	0	0		0
<b>8000 OPENING FUND BALANCE</b>					
Reserved Opening Balance					
Unreserved Opening Balance					
<b>TOTAL OPENING FUND BALANCE</b>	0	0	0		0
<b>TOTAL ALL RESOURCES</b>	0	0	0		0

Nevada Virtual Academy

Budget Fiscal Year 2011-2012

Form 6 Proprietary/Enterprise  FUNCTION / OBJECT	(1)	(2) ESTIMATED	(3) BUDGET YEAR ENDING 06/30/10	
	ACTUAL PRIOR YEAR ENDING 06/30/08	CURRENT YEAR ENDING 06/30/09	TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENSES</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
SUBTOTAL INSTRUCTION EXPENSES:	0	0	0	0
2000 Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
SUBTOTAL SUPPORT EXPENSES:	0	0	0	0
3100 Food Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
SUBTOTAL FOOD SERVICE EXPENSES:	0	0	0	0
4000 Facilities Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800 Other				
SUBTOTAL FOOD SERVICE EXPENSES:	0	0	0	0
5000 Debt Service				
6000 Miscellaneous				
SUBTOTAL OTHER SERVICES	0	0	0	0
<b>TOTAL EXPENSES</b>	0	0	0	0
8000 ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
<b>TOTAL APPLICATIONS</b>	0	0	0	0

Nevada Virtual Academy

ALL EXISTING OR PROPOSED

\* - Type - use codes 1-11

- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF LOAN <b>List and Subtotal By Fund</b>	(2) Type *	(3) Number of Months of TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2011	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/12		(11) (9) + (10)  6/30/2012 TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
										\$0
<b>TOTAL ALL DEBT SERVICE</b>			<b>\$0</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Nevada Virtual Academy

Budget Fiscal Year 2011-2012

Form 7 INDEBTEDNESS

6/10/2009

Nevada Virtual Academy

REPORT FOR ALL FUNDS		2011-2012		FROM DISTRICTS WITHIN NEVADA		FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION		
<b>REVENUES</b>	<b>Revenue Codes</b>	1310 NV Individual 1321 NV School Dist	1410 NV Individual 1421 NV School Dist	1310 Out-of-state Ind 1331 Out-of-state SD	1410 Out-of-state Ind 1431 Out-of-state SD		
Nevada Individuals	1310/1410						
Nevada School Districts	1321/1421						
Out-of-state Individuals	1310/1410						
Out-of-State School Districts	1331/1431						
		\$0	\$0	\$0	\$0		

EXPENDITURES		TO DISTRICTS WITHIN NEVADA		TO DISTRICTS OUTSIDE NEVADA	
		Object Codes	561	511	562
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
<b>TOTALS</b>		\$0	\$0	\$0	\$0

Nevada Virtual Academy

Budget Fiscal Year 2011-2012

FUND TRANSFERS 2011-2012  (1) FUND TYPE	TRANSFERS IN		TRANSFERS OUT	
	(2) FROM FUND	(3) AMOUNT	(4) TO FUND	(5) AMOUNT
<b>GENERAL FUND</b>				
<b>SUBTOTAL</b>	0	0	0	0
<b>SPECIAL REVENUE FUNDS</b>				
<b>SUBTOTAL</b>	0	0	0	0
<b>TOTAL TRANSFERS</b>	0	0	0	0

**LOBBY EXPENSES 2011-2012**

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

1. Activity:

2. Funding Source:

3. Transportation \$

4. Lodging and meals \$

5. Salaries and Wages \$

6. Compensation to lobbyists \$

7. Entertainment \$

8. Supplies, equipment & facilities; other personnel and services spent in Carson City \$

**Total** **\$**  -

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Entity:

Lobbying Expense Estimate,

Nevada Virtual Academy

Budget Fiscal Year 2011-2012

Nevada Virtual Academy

CASH FLOW STATEMENT

2011-2012

REVENUES

	PROJECTED July	PROJECTED August	PROJECTED September	PROJECTED October	PROJECTED November	PROJECTED December	PROJECTED January	PROJECTED February	PROJECTED March	PROJECTED April	PROJECTED May	PROJECTED June	Total Projected	Final Approved Budget	Variance
Type:															
Distributive School Acct	\$ 1,514,030.30	\$ 1,514,030.30	\$ 1,514,030.30	\$ 1,514,030.30	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.50	\$ 1,844,871.30	\$ 20,815,093.00		\$ 20,815,093.00
Donations													\$ -		\$ -
Summer School Tuition	\$ 7,500.00	\$ 7,500.00											\$ 15,000.00		\$ 15,000.00
													\$ -		\$ -
													\$ -		\$ -
Interest Income													\$ -		\$ -
<b>Total Revenues</b>	<b>\$ 1,521,530.30</b>	<b>\$ 1,521,530.30</b>	<b>\$ 1,514,030.30</b>	<b>\$ 1,514,030.30</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.50</b>	<b>\$ 1,844,871.30</b>	<b>\$ 20,830,093.00</b>	<b>\$ -</b>	<b>\$ 20,830,093.00</b>

Total Revenues Y-T-D

	\$ 1,521,530.30	\$ 3,043,060.60	\$ 4,557,090.90	\$ 6,071,121.20	\$ 7,915,992.70	\$ 9,760,864.20	\$ 11,605,735.70	\$ 13,450,607.20	\$ 15,295,478.70	\$ 17,140,350.20	\$ 18,985,221.70	\$ 20,830,093.00			
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EXPENDITURES

Salaries & Benefits

Salaries	\$ 187,071.00	\$ 251,418.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,286.00	\$ 271,287.00	\$ 3,151,350.00		\$ (3,151,350.00)
Benefits	\$ 76,699.00	\$ 101,427.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 109,159.00	\$ 1,269,716.00		\$ (1,269,716.00)
<b>Total Salaries &amp; Ben</b>	<b>\$ 263,770.00</b>	<b>\$ 352,845.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,445.00</b>	<b>\$ 380,446.00</b>	<b>\$ 4,421,066.00</b>	<b>\$ -</b>	<b>\$ (4,421,066.00)</b>

Operating

Supplies	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.33	\$ 4,583.37	\$ 55,000.00		\$ (55,000.00)
Rent	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 12,595.00	\$ 151,140.00		\$ (151,140.00)
Utilities	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 583.00	\$ 587.00	\$ 7,000.00		\$ (7,000.00)
Contracts	\$ 9,030.55	\$ 9,030.55	\$ 9,030.55	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,091.66	\$ 27,092.10	\$ 270,917.00		\$ (270,917.00)
Textbooks		\$ 1,146,700.07	\$ 494,877.99	\$ 165,619.19	\$ 176,287.17	\$ 186,366.43	\$ 193,205.16	\$ 166,972.54	\$ 146,925.43	\$ 143,117.28	\$ 129,476.04	\$ 112,940.71	\$ 3,062,488.00		\$ (3,062,488.00)
Utilities													\$ -		\$ -
Equipment	\$ -	\$ 221,790.98	\$ 155,212.49	\$ 179,529.93	\$ 170,960.87	\$ 187,143.55	\$ 169,826.67	\$ 141,461.31	\$ 178,155.15	\$ 142,989.72	\$ 138,469.54	\$ 106,970.89	\$ 1,792,511.10		\$ (1,792,511.10)
Curriculum Delivery	\$ 392,193.24	\$ 503,637.77	\$ 496,540.50	\$ 494,037.94	\$ 498,621.49	\$ 520,133.60	\$ 606,817.66	\$ 587,776.52	\$ 640,844.00	\$ 634,504.86	\$ 247,271.41	\$ 5,622,379.00			\$ (5,622,379.00)
Education Services	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ 21,850.20	\$ 429,530.73	\$ 271,730.73	\$ 276,730.73	\$ 276,730.73	\$ 276,730.73	\$ 276,730.73	\$ 276,730.73	\$ 276,730.75	\$ 2,383,496.00		\$ (2,383,496.00)
Oversight Fee	\$ 22,710.45	\$ 22,710.45	\$ 22,710.45	\$ 22,710.45	\$ 27,673.07	\$ 27,673.07	\$ 27,673.07	\$ 27,673.07	\$ 27,673.07	\$ 27,673.07	\$ 27,673.07	\$ 27,672.67	\$ 312,226.00		\$ (312,226.00)
Technology Services	\$ -	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.72	\$ 132,459.80	\$ 1,457,057.00		\$ (1,457,057.00)
Student ISP						\$ 160,000.00						\$ 240,000.00	\$ 400,000.00		\$ (400,000.00)
Other Teacher Costs	\$ 5,169.16	\$ 5,169.16	\$ 65,169.16	\$ 65,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,169.16	\$ 35,168.13	\$ 422,028.89		\$ (422,028.89)
Other School Costs	\$ 16,842.00	\$ 16,842.00	\$ 16,842.00	\$ 4,742.00	\$ 4,742.00	\$ 4,742.00	\$ 11,853.00	\$ 11,853.00	\$ 11,853.00	\$ 1,792.00	\$ 1,792.00	\$ 1,789.00	\$ 105,684.00		\$ (105,684.00)
Professional Fees	\$ 7,833.00	\$ 7,833.00	\$ 7,833.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$ 1,667.00	\$ 1,667.00	\$ 1,667.00	\$ 1,667.00	\$ 42,000.00		\$ (42,000.00)
Temporary Help	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,167.00	\$ 13,163.00	\$ 158,000.00		\$ (158,000.00)
Administrative Expense	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 6,933.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.33	\$ 4,733.37	\$ 59,000.00		\$ (59,000.00)
Other Facility Expense	\$ 8,591.66	\$ 13,591.66	\$ 8,591.66	\$ 8,591.66	\$ 8,591.66	\$ 8,591.66	\$ 8,591.66	\$ 8,592.00	\$ 8,591.66	\$ 8,591.66	\$ 8,591.66	\$ 8,591.74	\$ 108,100.00		\$ (108,100.00)
<b>Total Expenses</b>	<b>\$ 369,608.48</b>	<b>\$ 2,356,827.50</b>	<b>\$ 1,832,471.46</b>	<b>\$ 1,544,911.13</b>	<b>\$ 1,929,350.64</b>	<b>\$ 1,960,196.13</b>	<b>\$ 1,818,841.08</b>	<b>\$ 1,850,927.16</b>	<b>\$ 1,848,532.75</b>	<b>\$ 1,854,232.65</b>	<b>\$ 1,829,732.10</b>	<b>\$ 1,634,461.92</b>	<b>\$ 20,830,093.00</b>	<b>\$ -</b>	<b>\$ (20,830,093.00)</b>

Total Expenses Y-T-D

	\$ 369,608.48	\$ 2,726,435.98	\$ 4,558,907.44	\$ 6,103,818.57	\$ 8,033,169.20	\$ 9,993,365.33	\$ 11,812,206.41	\$ 13,663,133.56	\$ 15,511,666.31	\$ 17,365,898.97	\$ 19,195,631.07	\$ 20,830,093.00	\$ 20,830,093.00	\$ -	\$ 0.00
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Percent of Budget

	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
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Projected Cash Balance Statement

Net change in Cash (F/B)	\$ 1,151,921.82	\$ (835,297.20)	\$ (318,441.16)	\$ (30,880.83)	\$ (84,479.14)	\$ (115,324.63)	\$ 26,030.42	\$ (6,055.66)	\$ (3,661.25)	\$ (9,361.15)	\$ 15,139.40	\$ 210,409.38	\$ 0.00	\$ -	\$ 0.00
Begin Cash Balance(F/B)	\$ 250,000.00	\$ 1,401,921.82	\$ 566,624.62	\$ 248,183.46	\$ 217,302.63	\$ 132,823.50	\$ 17,498.87	\$ 43,529.29	\$ 37,473.64	\$ 33,812.39	\$ 24,451.23	\$ 39,590.63			\$ -
<b>End Cash Balance (F/B)</b>	<b>\$ 1,401,921.82</b>	<b>\$ 566,624.62</b>	<b>\$ 248,183.46</b>	<b>\$ 217,302.63</b>	<b>\$ 132,823.50</b>	<b>\$ 17,498.87</b>	<b>\$ 43,529.29</b>	<b>\$ 37,473.64</b>	<b>\$ 33,812.39</b>	<b>\$ 24,451.23</b>	<b>\$ 39,590.63</b>	<b>\$ 250,000.00</b>	<b>\$ 0.00</b>	<b>\$ -</b>	<b>\$ 0.00</b>

Nevada Virtual Academy

Budget Fiscal Year 2011-2012

FORM 11 CASH FLOW