

**SUBJECT**

Legacy Charter School Annual Update

**APPLICABLE STATUTE, RULE, OR POLICY**

N/A

**BACKGROUND**

Legacy Charter School (Legacy) is a public charter school authorized by the Public Charter School Commission (PCSC) and located in Nampa since 2011. Liberty serves approximately 280 students in grades K-8.

**DISCUSSION**

Legacy will provide an annual update on the status of the school.

Legacy is demonstrating improved academic results. After receiving a [2011-2012 Star Rating](#) of 3 out of 5, the school received a [2012-2013 Star Rating](#) of 4 out of 5.

Legacy reports increased interest in the school; after two years of having one combined 7<sup>th</sup> and 8<sup>th</sup> grade classroom, higher enrollment resulted in separate 7<sup>th</sup> and 8<sup>th</sup> grade classrooms for the 2013-2014 school year.

Legacy continues to strengthen its finances. The school ended FY13 with a carryover of just over \$313,000. Based on the school's presented budget, Legacy anticipates having a surplus in FY14 of approximately \$19,000 and projects ending the year with carryover of approximately \$332,000.

**IMPACT**

Information item only.

**STAFF COMMENTS AND RECOMMENDATIONS**

Staff has no comments or recommendations.

**COMMISSION ACTION**

Any action would be at the discretion of the PCSC.

**February 13, 2014**

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**Idaho Public Charter School Commission  
Site Visit Report**

School	Legacy Public Charter School
Address	4015 S. Legacy Way, Nampa, ID 83686
Date of Site Visit	November 7, 2013
PCSC Staff Present	Alison Henken, Charter Schools Program Manager
Board Member(s) Interviewed	Bart McKnight, Chair Emily Criddle, Board Member
Administrator(s) Interviewed	Seth Stallcop, Principal
Business Manager / Clerk Interviewed	Niki Crow, Clerk
Other Stakeholder(s) Interviewed	Students (6); Teachers (3)

**Board Member(s) Interview**

Bart McKnight, board chair, and Emily Criddle, board member, took part in the interview. From the board members' perspective, Legacy has not had significant changes in the school's operations or implementation of the mission or charter within the past year. The board sees Legacy as a replication of Liberty and Victory, and they feel that implementation of the model is going well. Rebecca Stallcop, founder of the Harbor Method has been very involved in helping the school get established and in training staff. The only change noted by the board members was that as families and students have become more familiar with the expectations of the school, behavioral issues have decreased.

The board members described their relationship with the school's administrator, Seth Stallcop, as strong, friendly, and professional. They believe that Mr. Stallcop respects the board, communicates well with them, and keeps them informed. The board appreciates that he is cautious financially and careful to make sure the Harbor method is implemented appropriately. Mr. McKnight described the division of responsibilities between the board and administration through a nautical analogy: the board establishes the direction of the ship, and the administrator steers it and navigates the water. The board members stated that they are careful not to micromanage Mr. Stallcop, but believe he appreciates their input and counsel.

During its first two years of operation, the board did quite a few trainings regarding the Harbor method and policies. Recently, the board has done fewer trainings for the entire group, but provided new members with information about the Harbor method and policies. New members are encouraged to reach out to other board members if they have questions or concerns. The board has not done a formal self-evaluation, but has informally discussed the members' strengths, weaknesses, and skill sets as they prepare for additional board member recruitment.

The board members did not have any significant concerns about the school at this time. When asked about areas for improvement, they responded that the board is working to pull together funding to build a playground.

**Administrator(s) Interview**

Seth Stallcop, Principal, participated in the interview. Mr. Stallcop feels that things are going smoothly at Legacy, and that parents, staff and students are growing accustomed to the school's environment and Harbor method. The school's culture is developing and new students are able to fit in quickly; this year, the staff has seen 10 to 15 new seventh grade students adopt and participate in Legacy's culture.

Mr. Stallcop described his relationship with the board as professional and respectful. He admires that the board creates policies focused on the best outcomes for the school and follows through by implementing them consistently.

When asked about Legacy's implementation of the Common Core State Standards (CCSS) and preparation for the transition to the Smarter Balanced Assessment (SBA), Mr. Stallcop responded that he knows they are ready in some areas and need to make adjustments in others, but he is reluctant to change much of the curriculum until the students have taken the SBA and the he and the board have seen the results. He also noted that it's difficult to keep changing tests when the school's philosophy is to be consistent; however, he is happy that the SBA has more types of questions and is more likely than the ISAT to measure students' knowledge.

To judge success at Legacy, Mr. Stallcop considers a number of factors. He reviews academic outcomes based on state test results and internal assessments and intends to pay close attention to the outcomes associated with the school's mission-specific goals, including the school-to-work program and culture. Mr. Stallcop also considers whether students are responding well when they're receiving direct instruction and whether teachers and aides feel supported.

Mr. Stallcop expressed no significant concerns for the future stating that the school has a very consistent board and is in a better place financially. From his perspective, the school will see optimum results from a continued focus on consistent expectations, excellent staffing, and implementation of the Harbor method.

### **Business Manager / Clerk Interview**

Niki Crow, Clerk, participated in a brief interview. She feels the school's financial situation is good; there have not been any significant unexpected costs or issues with the FY14 budget thus far, and it was developed to result in a \$20,000 surplus. Enrollment was estimated at 291 for this school year, and Legacy currently has 289 students enrolled. Ms. Crow did not express any significant concerns, noting that the school needs to stay on track financially by staying conservative and being frugal so they can build a cushion.

### **Student Meeting**

The PCSC staff member had the opportunity to meet briefly with six (6) Legacy students. When asked for open and honest feedback, students gave the following responses to the PCSC staff member's questions.

How can this school improve?

- One more bus would be nice so the busses don't have to do long / multiple routes.
- Sometimes the rules from the bus drivers don't connect with the kids; it would help if they could be more flexible and understanding.
- We should have a playground and grass.
- We'd like to have more extracurricular activities and after school clubs and sports.

Students were told that the interviewer would make a statement and they should give their level of agreement to the statement using a hand signal- each student could give one thumb up (definitely yes), a thumb to the middle (sort of / not so much), or a thumb down (definitely no). The statement and results were as follows:

I feel challenged academically at this school.

- Definitely Yes (thumb up): 3
- Sort of / not so much (thumb to the middle): 2
- Definitely No (thumb down): 1

What do you like about this school?

- I like that we get to learn in fun ways.
- It is a well-organized and safe environment; we are prepared for any situation.
- We like the mix of classes, including history, algebra, Spanish, science, and preps.
- We like the Harbor Room.
- This school prepares us for college, and the online and technology work prepared us for the future / real world.
- The quiet hallway rules prevent bullying.
- The teachers are awesome.

### **Teacher Meeting**

The PCSC staff member had the opportunity to meet with three (3) Legacy teachers. When asked for open and honest feedback, teachers gave the following responses:

How can Legacy improve?

- The overhead projectors – we don't have enough, and some of them aren't operational.

How prepared to you feel for Common Core implementation (CCSS) this year, and later, for the transition to the Smarter Balanced Assessment (SBA)?

- We just looked at CCSS curriculum alignment and it was smooth because we're already meeting the standards.
- We are aligned to CCSS but I'm not limited by it; I'm still pushing students above that (teaching to the high).
- Staff is working to get on the same page for some of the reading standards.
- Individual teachers have been informing themselves on what to expect with the SBA, but there isn't a lot out there (from the state) to help us prepare at this point.
- I feel like students are getting adequate technology access, so they can be prepared for the SBA in that way.

Describe your professional development. Do strategies and ideas learned through professional development get applied?

- The professional development we receive is enough but not too much (in quantity / frequency).
- It's effective and relevant; we apply it daily. We're confident in our knowledge of the mission and curriculum, so we apply it in that context.

What is going well at Legacy? What do you like about working here?

- We have a supportive administrator and amazing teachers; we have each others' backs, and it's amazing to see what can happen when staff really collaborates.

- We have a great curriculum; the three sister schools are on the same page.
- I felt very respected and the Harbor system is effective and consistent, so I can really teach.
- I like the level of technology access for the 7<sup>th</sup> and 8<sup>th</sup> grades.
- When there are issues, they are addressed quickly.
- I appreciate the support we get in the classrooms, especially the education assistants.

## **Documents Review**

### Finances

The FY13 year-end and FY14 year-to-date finances were reviewed. Questions were answered by Niki Crow. Legacy was able to pay all FY13 expenses with FY13 revenue and ended the year with a carryover of approximately \$76,000. This is particularly significant since the school is in a new building and ended FY12 with a single-year loss. Year-to-date finances seem to be tracking appropriately; the PCSC staff member who conducted the visit has no significant concerns about the school's finances at this time.

### Special Education Files

Three (3) special education files were selected at random for review. Erica Gerber was available to answer questions. All IEPs were up-to-date, including accommodations documentation. Current eligibility reports were included in all files, and files had documentation indicating that the school has had contact with parents and / or outside districts or agencies. Though the hard-copy files were slightly disorganized, all critical documentation was available, and Ms. Gerber noted that the school relies more on their electronic documentation. She showed the PCSC staff member how the electronic documentation system functions. At this time, the PCSC staff member who conducted the visit does not have significant concerns about the reviewed files.

## **Classroom Observations**

The PCSC staff member had the opportunity to visit eight (8) classrooms at Legacy. The school's educational approach was apparent; direct instruction, chorale learning, and Shurley English were observed. In three (3) of the classes observed, students were interacting with the teacher as a whole group; in three (3) classes students were working independently, and in one (1) class students were working in small groups. In three (3) classes, students were identified as highly engaged (virtually all students participating in the appropriate activity); in four (4) classes, students were identified as engaged (with most students participating). In the remaining class (1), the PCSC staff member identified students as partially engaged, with many students participating, but some socializing or sitting quietly but engaged in the activity. Behavior management was relatively strong, with five (5) of eight (8) classes where behavior management was unnecessary or effectively addressed by the teacher. Overall, classroom observations were quite positive.

## **Summary**

### Strengths

- Strong Academics as demonstrated by the school's 4 Star Rating.
- Classroom observations revealed strong levels of student engagement.
- Feedback from students and teachers was generally very positive.
- Board and administration both report having a good working relationship.

Challenges or Areas for Improvement

- The board could have a more established plan for training and self-evaluation.

Concerns

- The PCSC staff member who conducted the visit has no significant concerns about Legacy Public Charter School at this time.

Possible Charter Amendments

- Legacy has not communicated an intention to propose amendments at this time.

Recommendations

- PCSC staff recommends that the board consider developing a cohesive board training and self-evaluation plan.
- PCSC staff recommends that the administrator, clerk, and board all remain diligent in monitoring their finances to allow them to build additional reserves

Materials or Follow-up Requested of the School

Nothing additional was requested of the school.

February 13, 2014

**CHARTER SCHOOL DASHBOARD**

Date: 1-03-2014

School Name: Legacy Charter School  
 School Address: 4015 S Legacy Way, Nampa, ID 83686  
 School Phone: 208.467-0947  
 Current School Year: 2013-2014

School Mission: To develop students who are competent, confident, and responsible young adults who possess the habits, skills and attitudes to succeed in life and be offered the invitation of a post-secondary education and satisfying employment.

**CHARTER SCHOOL BOARD**

Board Member Name	Office and Term	Skill Set(s)	Email	Phone
Bart McKnight	Chairman	Business, Harbor founder & former Harbor school board member	<a href="mailto:bmcknight.legacycharterschool@gmail.com">bmcknight.legacycharterschool@gmail.com</a>	208-989-3296
Shelia Bryant	Vice Chair	Legal, Harbor founder & Harbor school board member	<a href="mailto:sbryant.legacycharterschool@gmail.com">sbryant.legacycharterschool@gmail.com</a>	208-880-7499
Christine Ivie	Member	Education, Parent	<a href="mailto:civie.legacycharterschool@gmail.com">civie.legacycharterschool@gmail.com</a>	208-871-7749
Emily Criddle	Secretary/Treasurer	Parent, Volunteer	<a href="mailto:ecriddle.legacycharterschool@gmail.com">ecriddle.legacycharterschool@gmail.com</a>	208-466-2737
Danny Bower	Board Member	Attorney	<a href="mailto:dbower.legacycharterschool@gmail.com">dbower.legacycharterschool@gmail.com</a>	208-899-4156
Niki Crow	Clerk of the Board	Accountant	<a href="mailto:schoolclerk32@gmail.com">schoolclerk32@gmail.com</a>	208-571-2936

**ENROLLMENT**

Grade Level	Current Year's Enrollment Projection	Current Enrollment	Current ADA	Current Waiting List	Previous Year's Enrollment	Previous Year's ADA
K	24	24	97.86%	93	24	98.10%
1	28	28	97.13%	149	28	95.04%
2	30	30	98.00%	115	30	97.82%
3	30	30	98.47%	103	30	98.91%
4	33	33	98.65%	71	33	98.63%
5	33	33	98.47%	33	33	98.05%
6	33	33	97.48%	59	33	99.06%
7	40	42	97.35%	5	31	97.20%
8	35	31	95.73%	1	19	96.56%
9	na	na	na	na	na	na
10	na	na	na	na	na	na
11	na	na	na	na	na	na
12	na	na	na	na	na	na
<b>TOTAL</b>	<b>286</b>	<b>284</b>	<b>97.68%</b>	<b>536</b>	<b>261</b>	<b>97.70%</b>

**STUDENT DEMOGRAPHICS**

School Year	Hispanic (# and %)	Asian (# and %)	White (# and %)	Black (# and %)	American Indian (# and %)	LEP (# and %)	FRL (# and %)	Special Education (# and %)
<b>Current</b>	23/8%	12/4%	248/87%	3/1%	0	0	96/37%	26/9%
<b>Previous</b>	16/6.1%	7/2.6%	235/90.38%	2/.7%	0	0	87/34.2%	23/8.8%

**FACULTY AND STAFF**

**Administrator Name(s):** Seth Stallcop, Principal  
**Administrator's Hire Date:** 8-1-2011  
**Administrator Email(s):** admin@legacycharterschool.com

**Current Classified Staff (# FTE):** 8  
**Current Faculty (# FTE):** 10.5

**EDUCATIONAL PROGRAM**

**Does your school have an active improvement plan in place / on file with the SDE?** No  
**Does your school currently have a school improvement status with the SDE?** No  
**If yes, please specify your school's status (Focus, Priority):** N/A

**COMMENTS (optional)**

**Please describe any significant changes experienced by your school in the past year:**

Interest & enrollment was strong this year to the point that we were able to create separate 7<sup>th</sup> & 8<sup>th</sup> grade classrooms (7<sup>th</sup>/8<sup>th</sup> had been a combined class the first two years), while also being able to offer the full Harbor Room concept for these grades whereby 7<sup>th</sup> & 8<sup>th</sup> grade students rotate from their traditional classroom every three weeks into the Harbor Room's online learning environment, thus helping these students learn how to learn in an online environment while still in "jr. high."

**Please describe the greatest successes experienced by your school in the past year:**

Legacy moved from a 3-STAR rating to a 4-STAR rating, missing being a 5-STAR school by just five points. We fully expect to be a 5-STAR school once the SDE lifts the freeze on these ratings. Legacy's students continue to do well academically, outperforming State and the local traditional school district averages in every subject area at every grade level tested. Legacy continues to see diversification in its student demographics, demonstrating to us that Legacy is becoming known as a desirable educational choice for all students in the community.

**Please describe any challenges you anticipate during the upcoming year:**

None, but the Governing Board and Administration continue to monitor closely the school's finances in order to strengthen its unappropriated fund balance.

**Please add any additional information of which you would like to make your authorizer aware :**

Legacy will undergo its first, full accreditation site visit by AdvancEd in January 2014. We look forward to achieving this added distinction to further support our strong reputation in the community. Legacy teachers took part in a professional development course with Victory & Liberty Charter School teachers to address Common Core implementation while building on the Harbor Method's established reading program. Teachers received credit through NNU. Teachers came together weekly for formal class time, then broke out into groups per their grade level. Teachers almost immediately began integrating the new elements/concepts into their classes and we believe the changes will make the reading program even stronger while meeting Common Core requirements.

**REQUIRED ATTACHMENT**

PCSC Budget Template, including budget actuals for most recent month-end, projections for remainder of current year, and the fiscal outlook for next year.

## February 13, 2014

### LEGACY CHARTER SCHOOL BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>							FYTD figures through November 2013
414100 Tuition	-	-	-	-		-	
415000 Earnings on Investments	150.00	150.00	81.86	68.14	55%	150.00	
416100 School Food Service	-	-	-	-		-	
416200 Meal sales: non-reimbursable	-	-	-	-		-	
416900 Other Food Sales	-	-	-	-		-	
417100 Admissions / Activities	-	-	-	-		-	
417200 Bookstore Sales	-	-	-	-		-	
417300 Clubs / Organization Fees, etc.	-	-	-	-		-	
417400 School Fees & Charges/Fundraising	-	-	-	-		-	
417900 Other Student Revenue	-	-	-	-		-	
419100 Rentals	-	-	-	-		-	
419200 Contributions/Donations	-	-	-	-		-	
419900 Other Local Revenue	3,000.00	3,000.00	3,064.29	(64.29)	102%	3,100.00	
431100 Base Support Program	1,111,394.00	1,111,394.00	964,183.00	147,211.00	87%	1,111,394.00	
431200 Transportation Support	75,500.00	75,500.00	-	75,500.00	0%	75,500.00	
431400 Exceptional Child Support	-	-	-	-		-	
431600 Tuition Equivalency	-	-	-	-		-	
431800 Benefit Apportionment	120,000.00	120,000.00	-	120,000.00	0%	120,000.00	
431900 Other State Support	-	-	-	-		-	
437000 Lottery / Addtl State Maintenance	5,355.00	5,355.00	5,370.00	(15.00)	100%	5,370.00	
439000 Other State Revenue	43,731.00	43,731.00	4,329.10	39,401.90	10%	43,731.00	
442000 Indirect Unrestricted Federal	-	-	-	-		-	
443000 Direct Restricted Federal	8,000.00	5,458.00	-	5,458.00	0%	5,458.00	
445000 Title I - ESEA	41,325.00	41,824.00	9,199.30	32,624.70	22%	41,824.00	
445500 Child Nutrition Reimbursement	-	-	-	-		-	
445600 Title VI-B IDEA	36,853.00	36,853.00	10,238.92	26,614.08	28%	36,853.00	
445900 Other Indirect Restricted Federal	32,551.00	32,551.00	1,305.58	31,245.42	4%	32,551.00	
451000 Proceeds	-	-	-	-		-	
460000 Transfers In	218,391.00	226,208.80	226,208.80	-	100%	226,208.80	
<b>TOTAL REVENUE</b>	<b>\$1,696,250.00</b>	<b>\$1,702,024.80</b>	<b>\$1,223,980.85</b>	<b>\$478,043.95</b>	<b>72%</b>	<b>\$1,702,139.80</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>EXPENDITURES</b>							
100 SALARIES	757,193.00	755,834.98	293,868.99	461,965.99	39%	755,834.98	
200 EMPLOYEE BENEFITS	138,996.00	138,832.02	55,631.25	83,200.77	40%	138,832.02	
300 PURCHASED SERVICES	185,360.00	185,360.00	53,976.64	131,383.36	29%	183,860.00	
400 SUPPLIES	30,254.00	32,275.00	12,154.89	20,120.11	38%	32,275.00	
500 CAPITAL OUTLAY	28,000.00	28,119.00	23,590.26	4,528.74	84%	28,119.00	
600 DEBT RETIREMENT	218,391.00	226,208.80	226,208.80	-	100%	226,208.80	
700 INSURANCE	91,640.00	91,640.00	43,744.77	47,895.23	48%	91,794.00	
920000 TRANSFERS OUT	218,391.00	226,208.80	226,208.80	-	100%	226,208.80	
<b>TOTAL EXPENDITURES</b>	<b>\$1,668,225.00</b>	<b>\$1,684,478.60</b>	<b>\$935,384.40</b>	<b>\$749,094.20</b>	<b>56%</b>	<b>\$1,683,132.60</b>	
<b>TOTAL FUND REVENUES OVER EXPENDITURES</b>	<b>\$28,025.00</b>	<b>\$17,546.20</b>	<b>\$288,596.45</b>			<b>\$19,007.20</b>	
TOTAL BEGINNING BALANCE (All Funds)	\$313,746.00	\$313,746.00	\$313,746.00			\$313,746.00	
TOTAL CHANGES (All Funds)	\$28,025.00	\$17,546.20	\$288,596.45			\$19,007.20	
ENDING BALANCE (All Funds)	\$341,771.00	\$331,292.20	\$602,342.45			\$332,753.20	

## February 13, 2014

### LEGACY CHARTER SCHOOL BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>CHANGES IN FUND BALANCE BY FUND</b>							
100 Beginning Fund Balance	\$76,140.00	\$76,140.00	\$76,140.00			\$76,140.00	
100 Changes in Fund Balance	\$28,025.00	\$17,546.20	\$317,246.92			\$19,007.20	
100 Ending Fund Balance	\$104,165.00	\$93,686.20	\$393,386.92			\$95,147.20	
251 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
251 Changes in Fund Balance	\$0.00	\$0.00	(\$10,263.85)			\$0.00	
251 Ending Fund Balance	\$0.00	\$0.00	(\$10,263.85)			\$0.00	
257 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Changes in Fund Balance	\$0.00	\$0.00	(\$11,477.04)			\$0.00	
257 Ending Fund Balance	\$0.00	\$0.00	(\$11,477.04)			\$0.00	
262 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
262 Changes in Fund Balance	\$0.00	\$0.00	(\$5,458.00)			\$0.00	
262 Ending Fund Balance	\$0.00	\$0.00	(\$5,458.00)			\$0.00	
271 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Changes in Fund Balance	\$0.00	\$0.00	(\$1,451.58)			\$0.00	
271 Ending Fund Balance	\$0.00	\$0.00	(\$1,451.58)			\$0.00	
310 Beginning Fund Balance	\$237,606.00	\$237,606.00	\$237,606.00			\$237,606.00	
310 Changes in Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
310 Ending Fund Balance	\$237,606.00	\$237,606.00	\$237,606.00			\$237,606.00	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
100.414100	Tuition				-			
100.415000	Earnings on Investments	150.00	150.00	81.86	68.14	55%	150.00	
100.419100	Rentals				-			
100.419200	Contributions/Donations				-			
100.419900	Other Local Revenue	3,000.00	3,000.00	3,064.29	(64.29)	102%	3,100.00	Other & Medicaid
100.431100	Base Support	1,111,394.00	1,111,394.00	964,183.00	147,211.00	87%	1,111,394.00	SU 16.38, Enrollment 291
100.431200	Transportation Support	75,500.00	75,500.00		75,500.00	0%	75,500.00	
100.431400	Exceptional Child Support				-			
100.431600	Tuition Equivalency				-			
100.431800	Benefit Apportionment	120,000.00	120,000.00		120,000.00	0%	120,000.00	
100.431900	Other State Support				-			
100.437000	Lottery / Addtl State Maintenance	5,355.00	5,355.00	5,370.00	(15.00)	100%	5,370.00	
100.439000	Other State Revenue	43,731.00	43,731.00	4,329.10	39,401.90	10%	43,731.00	
100.442000	Indirect Unrestricted Federal				-			
100.443000	Direct Restricted Federal				-			
100.445900	Other Indirect Restricted Federal				-			
100.460000	Transfers In				-			
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$1,359,130.00</b>	<b>\$1,359,130.00</b>	<b>\$977,028.25</b>	<b>382,101.75</b>	<b>72%</b>	<b>\$1,359,245.00</b>	
<b>EXPENDITURES</b>								
100.512100	Elementary Salaries	523,500.00	523,500.00	201,951.97	321,548.03	39%	523,500.00	
100.512200	Elementary Benefits	92,850.00	92,850.00	37,124.09	55,725.91	40%	92,850.00	
100.512300	Elementary Purchased Services	1,500.00	1,500.00	584.22	915.78	39%	1,500.00	
100.512400	Elementary Supplies	23,000.00	23,000.00	9,234.94	13,765.06	40%	23,000.00	
100.512500	Elementary Capital Outlay	20,000.00	20,000.00	15,471.26	4,528.74	77%	20,000.00	
100.512600	Elementary Debt Retirement				-			
100.512700	Elementary Insurance	55,059.00	55,059.00	19,036.96	36,022.04	35%	55,059.00	
100.515100	Secondary Salaries	99,250.00	99,250.00	37,435.82	61,814.18	38%	99,250.00	
100.515200	Secondary Benefits	20,000.00	20,000.00	7,340.63	12,659.37	37%	20,000.00	
100.515300	Secondary Purchased Services				-			
100.515400	Secondary Supplies				-			
100.515500	Secondary Capital Outlay				-			
100.515600	Secondary Debt Retirement				-			
100.515700	Secondary Insurance	16,305.00	16,305.00	6,537.93	9,767.07	40%	16,305.00	
<b>Subtotals: Instruction</b>		<b>851,464.00</b>	<b>851,464.00</b>	<b>334,717.82</b>	<b>516,746.18</b>	<b>39%</b>	<b>851,464.00</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.616100	Special Services Program Salaries	3,000.00	3,000.00	1,958.37	1,041.63	65%	3,000.00	
100.616200	Special Services Program Benefits	200.00	200.00	149.82	50.18	75%	200.00	
100.616300	Special Services Program Purchased Services	10,500.00	10,500.00	3,056.88	7,443.12	29%	10,500.00	
100.616400	Special Services Program Supplies	2,500.00	2,500.00	8.25	2,491.75	0%	2,500.00	
100.616500	Special Services Program Capital Outlay				-			
100.616600	Special Services Program Debt Retirement				-			
100.616700	Special Services Program Insurance				-			
100.621100	Instruction Improvement Salaries				-			
100.621200	Instruction Improvement Benefits				-			
100.621300	Instruction Improvement Purchased Services	4,000.00	4,000.00	2,062.50	1,937.50	52%	3,500.00	
100.621400	Instruction Improvement Supplies				-			
100.621500	Instruction Improvement Capital Outlay				-			
100.621600	Instruction Improvement Debt Retirement				-			
100.621700	Instruction Improvement Insurance				-			
100.631100	Board of Education Program Salaries				-			
100.631200	Board of Education Program Benefits				-			
100.631300	Board of Education Program Purchased Services	6,000.00	6,000.00	2,283.57	3,716.43	38%	6,000.00	
100.631400	Board of Education Program Supplies				-			
100.631500	Board of Education Program Capital Outlay				-			
100.631600	Board of Education Program Debt Retirement				-			
100.631700	Board of Education Program Insurance				-			
100.632100	District Administration Program Salaries	40,000.00	40,000.00	16,666.65	23,333.35	42%	40,000.00	
100.632200	District Administration Program Benefits	8,060.00	8,060.00	3,339.22	4,720.78	41%	8,060.00	
100.632300	District Administration Program Purchased Services	37,500.00	37,500.00	9,626.52	27,873.48	26%	35,500.00	
100.632400	District Administration Program Supplies	150.00	150.00		150.00	0%	150.00	
100.632500	District Administration Program Capital Outlay				-			
100.632600	District Administration Program Debt Retirement				-			
100.632700	District Administration Program Insurance	4,076.00	4,076.00	1,815.88	2,260.12	45%	4,076.00	
100.661100	Buildings - Care Program Salaries	3,440.00	3,440.00	1,574.00	1,866.00	46%	3,440.00	
100.661200	Buildings - Care Program Benefits	264.00	264.00	120.41	143.59	46%	264.00	
100.661300	Buildings - Care Program Purchased Services	25,750.00	25,750.00	8,485.36	17,264.64	33%	25,750.00	
100.661400	Buildings - Care Program Supplies	4,500.00	4,500.00	814.69	3,685.31	18%	4,500.00	
100.661500	Buildings - Care Program Capital Outlay				-			
100.661600	Buildings - Care Program Debt Retirement				-			
100.661700	Buildings - Care Program Insurance	16,200.00	16,200.00	16,354.00	(154.00)	101%	16,354.00	
100.664100	Maintenance - Student Occupied Salaries				-			
100.664200	Maintenance - Student Occupied Benefits				-			
100.664300	Maintenance - Student Occupied Purchased Services	5,500.00	5,500.00	4,825.40	674.60	88%	6,500.00	
100.664400	Maintenance - Student Occupied Supplies				-			
100.664500	Maintenance - Student Occupied Capital Outlay				-			
100.664600	Maintenance - Student Occupied Debt Retirement				-			
100.664700	Maintenance - Student Occupied Insurance				-			

## February 13, 2014

### LEGACY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.681100	Pupil-to-School Transportation Salaries				-			
100.681200	Pupil-to-School Transportation Benefits				-			
100.681300	Pupil-to-School Transportation Purchased Services	89,610.00	89,610.00	23,052.19	66,557.81	26%	89,610.00	
100.681400	Pupil-to-School Transportation Supplies				-			
100.681500	Pupil-to-School Transportation Capital Outlay				-			
100.681600	Pupil-to-School Transportation Debt Retirement				-			
100.681700	Pupil-to-School Transportation Insurance				-			
<b>Subtotals: Support Services</b>		261,250.00	261,250.00	96,193.71	165,056.29	37%	259,904.00	
100.810300	Capital Assets - Student Occupied Purchased Services				-			
100.810400	Capital Assets - Student Occupied Supplies				-			
100.810500	Capital Assets - Student Occupied Capital Outlay		2,661.00	2,661.00	-	100%	2,661.00	
100.811300	Capital Assets - Non-Student Occupied Purchased Services				-			
100.811400	Capital Assets - Non-Student Occupied Supplies				-			
100.811500	Capital Assets - Non-Student Occupied Capital Outlay				-			
100.911500	Principal Capital Outlay				-			
100.911600	Principal Debt Retirement				-			
100.912500	Interest Capital Outlay				-			
100.912600	Interest Debt Retirement				-			
100.913500	Refunded Debt Capital Outlay				-			
100.913600	Refunded Debt - Debt Retirement				-			
<b>Subtotals: Non-Instruction</b>		-	2,661.00	2,661.00	-	100%	2,661.00	
100.920000	Transfers Out	218,391.00	226,208.80	226,208.80	-	100%	226,208.80	
100.950000	Contingency Reserve				-			
<b>Subtotals: Other</b>		218,391.00	226,208.80	226,208.80	-	100%	226,208.80	
<b>TOTAL GENERAL FUND EXPENDITURES</b>		\$1,331,105.00	\$1,341,583.80	\$659,781.33	\$681,802.47	49%	\$1,340,237.80	
<b>TOTAL GENERAL FUND REVENUES OVER EXPENDITURES</b>		\$28,025.00	\$17,546.20	\$317,246.92			\$19,007.20	
	<b>BEGINNING FUND BALANCE (July 1, 2013)</b>	\$76,140.00	\$76,140.00	\$76,140.00			\$76,140.00	
	<b>CHANGES IN FUND BALANCE</b>	\$28,025.00	\$17,546.20	\$317,246.92			\$19,007.20	
	<b>ENDING FUND BALANCE AS OF _____</b>	\$104,165.00	\$93,686.20	\$393,386.92			\$95,147.20	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- FUND 251 (Title I-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
251.443000	Direct Restricted Federal				-			
251.445100	Title I - ESEA	41,325.00	41,824.00	9,199.30	32,624.70	22%	41,824.00	
251.445900	Other Indirect Restricted Federal				-			
251.460000	Transfers In				-			
<b>TOTAL FUND REVENUE</b>		<b>\$41,325.00</b>	<b>\$41,824.00</b>	<b>\$9,199.30</b>	<b>\$32,624.70</b>	<b>22%</b>	<b>\$41,824.00</b>	
<b>EXPENDITURES</b>								
251.512100	Elementary Salaries	35,221.00	34,774.00	13,978.08	20,795.92	40%	34,774.00	
251.512200	Elementary Benefits	6,000.00	6,000.00	4,451.22	1,548.78	74%	6,000.00	
251.512300	Elementary Purchased Services				-			
251.512400	Elementary Supplies	104.00	1,050.00	1,033.85	16.15	98%	1,050.00	
251.512500	Elementary Capital Outlay				-			
251.512600	Elementary Debt Retirement				-			
251.512700	Elementary Insurance				-			
251.920000	Transfers Out				-			
<b>TOTAL FUND EXPENDITURES</b>		<b>\$41,325.00</b>	<b>\$41,824.00</b>	<b>\$19,463.15</b>	<b>\$22,360.85</b>	<b>47%</b>	<b>\$41,824.00</b>	
<b>TOTAL FUND REVENUE OVER EXPENDITURES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,263.85)</b>			<b>\$0.00</b>	
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>CHANGES IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,263.85)</b>			<b>\$0.00</b>	
<b>ENDING FUND BALANCE AS OF</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$10,263.85)</b>			<b>\$0.00</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- FUND 257 (IDEA Part B)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
257.443000	Direct Restricted Federal				-			
257.445600	Title VI-B IDEA Federal Revenue	36,853.00	36,853.00	10,238.92	26,614.08	28%	36,853.00	
257.445900	Other Indirect Restricted Federal				-			
257.460000	Transfers In				-			
<b>TOTAL FUND REVENUES</b>		<b>\$36,853.00</b>	<b>\$36,853.00</b>	<b>\$10,238.92</b>	<b>\$26,614.08</b>	<b>28%</b>	<b>\$36,853.00</b>	
<b>EXPENDITURES</b>								
257.512100	Elementary Salaries	31,231.00	30,319.98	17,804.14	12,515.84	59%	30,319.98	
257.512200	Elementary Benefits	5,622.00	5,458.02	2,848.66	2,609.36	52%	5,458.02	
257.512300	Elementary Purchased Services				-			
257.512400	Elementary Supplies		1,075.00	1,063.16	11.84	99%	1,075.00	
257.512500	Elementary Capital Outlay				-			
257.512600	Elementary Debt Retirement				-			
257.512700	Elementary Insurance				-			
257.920000	Transfers Out				-			
<b>TOTAL FUND EXPENDITURES</b>		<b>\$36,853.00</b>	<b>\$36,853.00</b>	<b>\$21,715.96</b>	<b>\$15,137.04</b>	<b>59%</b>	<b>\$36,853.00</b>	
<b>TOTAL FUND REVENUES OVER EXPENDITURES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,477.04)</b>			<b>\$0.00</b>	
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>CHANGES IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,477.04)</b>			<b>\$0.00</b>	
<b>ENDING FUND BALANCE AS OF</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,477.04)</b>			<b>\$0.00</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- FUND 262 (Title VI-B, ESEA, Rural Education)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
262.443000	Direct Restricted Federal	8,000.00	5,458.00		5,458.00	0%	5,458.00	
262.445900	Other Indirect Restricted Federal				-			
262.460000	Transfers In				-			
<b>TOTAL FUND REVENUES</b>		<b>\$8,000.00</b>	<b>\$5,458.00</b>	<b>\$0.00</b>	<b>\$5,458.00</b>	<b>0%</b>	<b>\$5,458.00</b>	
<b>EXPENDITURES</b>								
262.621100	Instruction Improvement Salaries				-			
262.621200	Instruction Improvement Benefits				-			
262.621300	Instruction Improvement Purchased Services				-			
262.621400	Instruction Improvement Supplies				-			
262.621500	Instruction Improvement Capital Outlay	8,000.00	5,458.00	5,458.00	-	100%	5,458.00	
262.621600	Instruction Improvement Debt Retirement				-			
262.621700	Instruction Improvement Insurance				-			
262.920000	Transfers Out				-			
<b>TOTAL FUND EXPENDITURES</b>		<b>\$8,000.00</b>	<b>\$5,458.00</b>	<b>\$5,458.00</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$5,458.00</b>	
<b>TOTAL FUND REVENUES OVER EXPENDITURES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,458.00)</b>			<b>\$0.00</b>	
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>CHANGES IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,458.00)</b>			<b>\$0.00</b>	
<b>ENDING FUND BALANCE AS OF</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$5,458.00)</b>			<b>\$0.00</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- FUND 271 (Title II-A, ESEA)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
271.443000	Direct Restricted Federal				-			
271.445900	Other Indirect Restricted Federal	32,551.00	32,551.00	1,305.58	31,245.42	4%	32,551.00	
271.460000	Transfers In				-			
<b>TOTAL FUND REVENUES</b>		<b>\$32,551.00</b>	<b>\$32,551.00</b>	<b>\$1,305.58</b>	<b>\$31,245.42</b>	<b>4%</b>	<b>\$32,551.00</b>	
<b>EXPENDITURES</b>								
271.512100	Elementary Salaries	21,551.00	21,551.00	2,499.96	19,051.04	12%	21,551.00	
271.512200	Elementary Benefits	6,000.00	6,000.00	257.20	5,742.80	4%	6,000.00	
271.512300	Elementary Purchased Services	5,000.00	5,000.00		5,000.00	0%	5,000.00	
271.512400	Elementary Supplies				-			
271.512500	Elementary Capital Outlay				-			
271.512600	Elementary Debt Retirement				-			
271.512700	Elementary Insurance				-			
271.920000	Transfers Out				-			
<b>TOTAL FUND EXPENDITURES</b>		<b>\$32,551.00</b>	<b>\$32,551.00</b>	<b>\$2,757.16</b>	<b>\$29,793.84</b>	<b>8%</b>	<b>\$32,551.00</b>	
<b>TOTAL FUND REVENUES OVER EXPENDITURES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,451.58)</b>			<b>\$0.00</b>	
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>CHANGES IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,451.58)</b>			<b>\$0.00</b>	
<b>ENDING FUND BALANCE AS OF</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,451.58)</b>			<b>\$0.00</b>	

## February 13, 2014

### LEGACY CHARTER SCHOOL --- FUND 310 (Bond Redemption Interest)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
<b>REVENUE</b>								
310.451000	Proceeds				-			
310.460000	Transfers In	218,391.00	226,208.80	226,208.80	0.00	100%	226,208.80	
<b>TOTAL FUND REVENUES</b>		<b>\$218,391.00</b>	<b>\$226,208.80</b>	<b>\$226,208.80</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$226,208.80</b>	
<b>EXPENDITURES</b>								
310.911500	Principal Capital Outlay				-			
310.911600	Principal Debt Retirement				-			
310.912500	Interest Capital Outlay				-			
310.912600	Interest Debt Retirement	218,391.00	226,208.80	226,208.80	-	100%	226,208.80	Told upon closing that we had a 10K interest credit for this year. A late closing expense was submitted after our budget was set. Credit ended up being \$400.
310.913500	Refunded Debt Capital Outlay				-			
310.913600	Refunded Debt - Debt Retirement				-			
310.920000	Transfers Out				-			
<b>TOTAL FUND EXPENDITURES</b>		<b>\$218,391.00</b>	<b>\$226,208.80</b>	<b>\$226,208.80</b>	<b>\$0.00</b>	<b>100%</b>	<b>\$226,208.80</b>	
<b>TOTAL FUND REVENUES OVER EXPENDITURES</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>BEGINNING FUND BALANCE (JULY 1, 2013)</b>		<b>\$237,606.00</b>	<b>\$237,606.00</b>	<b>\$237,606.00</b>			<b>\$237,606.00</b>	
<b>CHANGES IN FUND BALANCE</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>			<b>\$0.00</b>	
<b>ENDING FUND BALANCE AS OF</b>		<b>\$237,606.00</b>	<b>\$237,606.00</b>	<b>\$237,606.00</b>			<b>\$237,606.00</b>	