

SUBJECT

Liberty Charter School Annual Update

APPLICABLE STATUTE, RULE, OR POLICY

N/A

BACKGROUND

Liberty Charter School (Liberty) is a public charter school authorized by the Public Charter School Commission (PCSC) and located in Nampa since 1999. Liberty serves approximately 425 students in grades K-12.

DISCUSSION

Liberty has provided a written annual update.

Liberty continues demonstrate excellent academic results. After receiving a [2011-2012 Star Rating](#) of 4 out of 5, the school received a [2012-2013 Star Rating](#) of 5 out of 5.

This year, Liberty has added a new reading program developed by a Victory teacher to strengthen the school's reading curriculum and improve alignment with the Common Core State Standards (CCSS). The school's teachers were trained on the reading program during summer 2013.

Liberty's fiscal stability is apparent. The school ended FY13 with a carryover of nearly \$1,250,000. The school anticipates having a surplus in FY14 and projects ending FY14 with carryover of approximately \$1,300,000.

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.

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

School	Liberty Public Charter School
Address	9955 Kris Jensen Lane, Nampa, ID 83686
Date of Site Visit	November 19, 2013
PCSC Staff Present	Alison Henken, Charter Schools Program Manager
Board Member(s) Interviewed	Sheila Bryant, Board Chair Clyde Colbert, Member
Administrator(s) Interviewed	Rebecca Stallcop, Administrator Mark Wachsmuth, Assistant Principal
Business Manager / Clerk Interviewed	Alane McKnight, Clerk
Other Stakeholder(s) Interviewed	Students (7); Teachers (3)

Board Member(s) Interview

Sheila Bryant, board chair, and Clyde Colbert, board member, participated in the interview. They reported that the Liberty is stable and has had minimal changes to the implementation of the mission, charter, or Harbor method in the past year. The school has added a new reading program, which the board noted is rare at Liberty since they pride themselves on consistency. Additionally, two of Liberty’s teachers retired at the end of the 2012-2013 school year, but remain working with the school part-time to train newer teachers in the Harbor method.

The board members feel they have a good working relationship with the administrator, Rebecca Stallcop. They feel she is open and communicates well with the board; if there are issues, they let her know. The board respects Ms. Stallcop’s input and what she brings. They also believe that Ms. Stallcop works well with the Assistant Principal, Mark Wachsmuth.

The board members noted that board training is an area where they can improve, as they are little behind where they’d like to be this year. Normally, the Liberty board sets up trainings that are available to the boards of all three of the Nampa Harbor schools; they are currently in the planning process. The board has not done a formal self-evaluation.

When asked about their concerns for the school’s academics, operations, or finances, the board members responded that they do not have any significant concerns. They identified board training as an area where the board can improve, but feel that the school’s program, finances, and operations are a “well-run machine” and everything is working as intended.

Administrator(s) Interview

Rebecca (Becky) Stallcop and Mark Wachsmuth participated in the interview. Ms. Stallcop has been the administrator of Liberty Charter School since its founding in 1999. Mr. Wachsmuth began his tenure as Vice Principal in Fall 2012. The administrators feel that everything they do is related to the Harbor goals and school-to-work philosophy. Accordingly, the school has made some minor changes in the past year, including modifying the attendance policy and phasing out of French as a class offering.

Ms. Stallcop believes that all of the Liberty board members understand and support the Harbor method and are committed to consistently implementing that method with integrity. She feels she has a good relationship with the board and that they are getting to know Mr. Wachsmuth. The administrators described the division of roles and responsibilities between the board and

administration, with the board making policy decisions and the administration implementing them day-to-day.

Ms. Stallcop and Mr. Wachsmuth identified several, key indicators they consider when measuring the success of the school. In regards to student performance, though test scores are important, they look closely for demonstrations by students that they are ready for the workplace. Students should be responsible, proactive, and have a strong work ethic. They also want students to graduate and go on to college. Ms. Stallcop noted that having happy teachers is a very high priority, since it leads to happy students and happy students are prepared to learn. The administrators minimize teachers' extra duties and meetings so they can focus on their jobs and create a low pressure learning environment.

Ms. Stallcop and Mr. Wachsmuth feel that implementation of the Common Core State Standards (CCSS) at Liberty is going well. They have worked on alignment and have integrated a reading project developed by a Victory teacher using literary concepts. They also feel relatively prepared for the transition to the Smarter Balanced Assessment (SBA) in terms of content and recognize that they need to address the logistical side of it (scheduling, etc.). They are nervous that there may be push back at a statewide level and are hoping this doesn't result in the test being discontinued.

When asked about their concerns for the school's academics, operations, or finances, the administrators responded with very few concerns, noting that the entire staff is solution-oriented. They would like to have more of a financial cushion because of the uncertainty of what will happen with state funding; building issues or other expected costs, etc. Ms. Stallcop noted that their biggest challenge now is training new teachers in the Harbor method.

Business Manager / Clerk Interview

A brief interview was conducted with Alane McKnight, the Clerk for Liberty Charter School. Ms. McKnight feels the school is doing well financially. She anticipates that the school will spend down some of their reserves this year, as they are doing some upgrades and remodeling of the building. Some of the facility improvements were planned for; others were not. Additionally, Liberty recently needed to purchase some new computers that were not in the original budget. Enrollment is slightly higher than projected, which will provide a little additional revenue to offset some of these costs.

Ms. McKnight keeps a close eye on the school's finances during the year and runs questions and concerns past Ms. Stallcop and the board. The Vice Chair of the board reviews monthly budget reports closely; the entire board receives monthly budget reports and payroll records.

Student Meeting

The PCSC staff member had the opportunity to meet with seven (7) Liberty students. When asked for open and honest feedback, students gave the following responses.

How can this school improve?

- There are limited classes we can take (in high school); we know its probably because this is a small school, but more opportunities would be good; we'd like more classes that are introductory to careers (like pre-med).
- I wish that I'd had more science in elementary; I didn't feel as prepared in science as would be ideal.

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- In Spanish, we'd like more life application, sentence fluency, and use of images to help us understand .
- I think the policy for turning in work should be the same for all classes (instead of different for each teacher) and I'd prefer it were more strict – give us a day after it's due to get some credit and then after that, none.
- We don't have some of the resources we need to do certain science labs.

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): 6
- Sort of / not so much (thumb to the middle): 1
- Definitely No (thumb down): 0

What did you answer that way?

- I used to go to another school and it felt like I wasn't learning as much there as I do here.
- We gave a big workload and a lot of homework – it's good .
- We learn to work hard here.

What do you like about this school?

- We have good teachers; they care, they'll stay after class / give their free time to help students; we don't have to be embarrassed to ask questions, because the teachers encourage it.
- Teachers set limits and discipline in respectful ways; they're strict on rules which teaches us to be better people.
- We get music and other classes that other schools don't have.
- We get to challenge ourselves; they push us; I've learned to manage my time; this school has taught me to work hard and has really prepared me for college.
- The service and apprenticeship hours.
- The school is clean and safe.
- The strict dress code helps us to feel comfortable and we're not distracted by what people are wearing.
- Access to technology (in HS).
- Posting of PowerPoints online and online submission of work has been helpful.
- There is lots of time outside class to learn and get help from students and teachers.

Teacher Meeting

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

How can Liberty improve?

- We could have more playground equipment.
- Technology could be improved – we can deliver the curriculum but it would be good to move away from old overhead projectors to newer / better technology.

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

- It's timely; it relates to what is happening.
- We're eager for it and enjoy it; we don't mind giving up our time.
- The administration makes it easy to do professional development by bringing it here, to us.

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

- We feel good about CCSS; we've taken MTI and a reading / ELA training.
- We made sure the curriculum was aligned to the CCSS.
- I don't feel like I know what the SBA is going to look like; it's hard to find on the SBA website and the state hasn't provided enough information.

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

- We feel supported by the school's administrators.
- As things come up and we become aware, if we realize something can be improved, we do it.
- The small size of the school – kids don't get lost; we know them.
- Families are supportive of the school.
- The board and administration are responsible with our finances.
- Having Educational Assistants in the classrooms gives us more flexibility to address the needs of struggling students.

Documents Review

Finances

The FY13 end-year and FY14 year-to-date finances were reviewed. Alane McKnight was available to answer questions. Liberty ended FY13 with a surplus, increasing the school's carryover by approximately \$147,000 and ending the year with a total carryover of over \$800,000. Ms. McKnight projects that Liberty will spend down some of the school's carryover this year (end the year with a single-year loss) in order for the school to make some necessary upgrades to the facility and curriculum / resources. At this time, the PCSC staff member who conducted the visit does not have any significant concerns about Liberty's finances or the documentation reviewed.

Special Education Files

Three (3) special education files were selected at random for review. Erica Garber, Special Education Director, was available to answer questions. Two (2) of three (3) files had up-to-date IEPs, including accommodations and LRE documentation. The third file was due for an IEP update eleven days before the visit. Ms. Garber explained that scheduling the IEP meeting had been a challenge and the meeting was now scheduled. The student's file included an e-mail from the student's parent confirming permission/ preference for special education services to continue until the new IEP was completed. Current eligibility reports were included in all files (one of these reports was viewed electronically as it was not in the hard-copy file). The hard-copy files were inconsistently organized (with some loose papers and few dividers to separate types of

documents), but Ms. Garber indicated that the school relies more on their electronic documentation. The PCSC staff member has no significant concerns about the files reviewed.

Classroom Observations

The PCSC staff member had the opportunity to visit nine (9) classrooms at Liberty. Because of the timing of the visit, only one (1) of the classes visited was a high school classroom.

The school's educational approach was apparent; direct instruction and chorale learning were observed. In five (5) of the classes observed, students were interacting with the teacher as a whole group; in two classes, students were working in small groups; in one (1) class, students were working independently; and in one (1) class, students were taking a test. Of the classrooms where testing was not taking place, four (4) had students who were identified as highly engaged (virtually all students participating in the appropriate activity), and in another three (3) 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 most students participating, but others socializing or not working on an appropriate activity. This did not appear to present a significant issue, as the teacher addressed the issue effectively during the observation time. Behavior management was relatively strong; in three (3) of eleven (8) non-testing classes, behavior management was unnecessary; in five (5) classes the teacher demonstrated timely and effective classroom management that prevented behaviors from becoming a distraction. Overall, classroom observations were quite positive.

Summary

Strengths

- Strong academics, as demonstrated by the school's 5 Star Rating.
- Classroom observations revealed strong levels of student engagement.
- Student feedback was primarily positive and revealed that students feel challenged to do their best work.
- The board and administration report having a good working relationship.
- The school is financially stable.

Challenges or Areas for Improvement

- Board training and evaluation could be improved.
- Hard-copy special education files lacked consistent, strong organization.

Concerns

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

Recommendations

- PCSC staff recommends that the board consider developing and implementing an ongoing board training and evaluation plan.
- PCSC staff recommends that the school's administration and special education staff consider whether the school may benefit from adjusting how hard-copy special education files are organized, though the staff member recognizes that this may be unnecessary due to the school's preference for reliance on electronic files.

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Materials or Follow-up Requested of the School

Nothing additional was requested of the school.

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CHARTER SCHOOL DASHBOARD

Date: 1-6-2014

School Name: Liberty Charter School
School Address: 9955 Kris Jensen Lane, Nampa, ID 83686
School Phone: 208.466.7952
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
Sheila Bryant	Chairman, 2015	Legal, Financial	Sheila.bryant61@gmail.com	208.880.7499
Clyde Colbert	Vice Chair, 2015	Business Manager	clydec@quintx.com	208.465.7571
Robbie Hamblin	Board Member, 2014	Medical, Business Owner	rhamblin@cablone.net	208.461.2853
Ted Hernandez	Board Member, 2016	Business Manager	Teodoro.hernandez@yahoo.com	208.465.7104
Sherry Mancuso	Secretary/Treasurer, 2016	Medical, Office Mgt, Financial	sherry@saltzmed.com	208.697.4913
Alane McKnight	N/A	Clerk of the Board	clerk@libertycharterschool.com	208.466.7952

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	97.51%	235	24	98.39%
1	28	28	97.70%	248	28	98.11%
2	30	30	97.99%	196	31	97.90%
3	30	31	98.81%	211	30	98.76%
4	33	33	98.22%	247	33	98.41%
5	33	33	98.80%	218	32	98.08%
6	33	33	98.77%	242	33	98.76%
7	35	35	98.51%	255	35	97.33%
8	35	34	98.91%	222	35	97.17%
9	40	41	98.09%	229	38	97.80%
10	33	33	97.93%	95	36	95.22%
11	38	39	97.75%	46	37	94.75%
12	36	36	97.16%	88	30	97.22%
TOTAL	428	430	98.16%	2532	422	97.53%

STUDENT DEMOGRAPHICS

School Year	Hispanic (# and %)	Asian (# and %)	White (# and %)	Black (# and %)	American Indian (# and %)	LEP (# and %)	FRL (# and %)	Special Education (# and %)
Current	52/12%	4/1%	358/83%	13/3%	0	0	116/27%	26/6%
Previous	36/8.6%	2/.05%	368/87%	7/1.7%	2/.05%	0	154/39%	23/5.4%

FACULTY AND STAFF

Administrator Name(s): Rebecca Stallcop, principal; Mark Wachsmuth, assistant principal
Administrator’s Hire Date: June 1998 (Stallcop), July 2012 (Wachsmuth as admin, Liberty teacher for 5 yrs prior)
Administrator Email(s): rebeccastallcop@libertycharterschool.com, mwachsmuth@libertycharterschool.com

Current Classified Staff (# FTE): 12
Current Faculty (# FTE): 16.5

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): NA

COMMENTS (optional)

Please describe any significant changes experienced by your school in the past year:
 None

Please describe the greatest successes experienced by your school in the past year:
 Liberty achieved 5-STAR rating.
 Another year where 100% of seniors graduated.
 Continued budget strength and fiscal restraint to realize ample unappropriated fund balance while providing all student services and teacher salaries and benefits that are among the highest in the State.

Please describe any challenges you anticipate during the upcoming year:
 None

Please add any additional information of which you would like to make your authorizer aware :
 Liberty teachers took part in a professional development course this past fall offered by a Victory teacher to address Common Core & further strengthen the reading program within the Harbor Method. The class was offered for credit through NNU. Teachers from Liberty, Victory & Legacy Charter Schools met for weekly classes then broke into small groups per their grade level. The outcome was a successful building upon of a program that has stood the test of time and that can now move forward stronger and with Common Core covered.

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.

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LIBERTY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE							
414100 Tuition	-	-	-	-		-	
415000 Earnings on Investments	1,500.00	1,500.00	256.20	1,243.80	17%	1,500.00	FYTD Information through 11.30.13
416100 School Food Service	80,000.00	80,000.00	30,690.77	49,309.23	38%	80,000.00	
416200 Meal sales: non-reimbursable	13,000.00	13,000.00	3,932.41	9,067.59	30%	13,000.00	
416900 Other Food Sales	60.00	60.00	451.50	(391.50)	753%	500.00	
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	12,000.00	12,000.00	16,375.95	(4,375.95)	136%	20,000.00	
431100 Base Support Program	2,023,029.00	2,023,029.00	1,897,280.00	125,749.00	94%	2,023,029.00	
431200 Transportation Support	153,000.00	153,000.00	-	153,000.00	0%	153,000.00	
431400 Exceptional Child Support	-	-	-	-		-	
431600 Tuition Equivalency	-	-	-	-		-	
431800 Benefit Apportionment	226,560.00	226,560.00	-	226,560.00	0%	226,560.00	
431900 Other State Support	75,500.00	75,500.00	8,526.43	66,973.57	11%	75,000.00	
437000 Lottery / Addtl State Maintenance	8,652.00	8,652.00	8,774.00	(122.00)	101%	8,774.00	
439000 Other State Revenue	-	-	-	-		-	
442000 Indirect Unrestricted Federal	-	-	-	-		-	
443000 Direct Restricted Federal	36,000.00	36,000.00	-	36,000.00	0%	36,000.00	
445000 Title I - ESEA	59,748.00	59,748.00	9,264.38	50,483.62	16%	59,748.00	
445500 Child Nutrition Reimbursement	96,000.00	96,000.00	27,327.75	68,672.25	28%	96,000.00	
445600 Title VI-B IDEA	64,849.00	64,849.00	11,742.62	53,106.38	18%	64,849.00	
445900 Other Indirect Restricted Federal	10,441.00	10,441.00	229.32	10,211.68	2%	10,441.00	
451000 Proceeds	-	-	-	-		-	
460000 Transfers In	300,000.00	300,000.00	290,378.08	9,621.92	97%	300,000.00	
TOTAL REVENUE	\$3,160,339.00	\$3,160,339.00	\$2,305,229.41	\$855,109.59	73%	\$3,168,401.00	

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LIBERTY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
EXPENDITURES							
100 SALARIES	1,437,396.00	1,437,396.00	487,342.11	950,053.89	34%	1,444,646.00	
200 EMPLOYEE BENEFITS	405,308.40	405,308.40	139,934.05	265,374.35	35%	405,658.40	
300 PURCHASED SERVICES	372,100.00	372,100.00	136,965.20	235,134.80	37%	418,900.00	
400 SUPPLIES	148,283.60	148,283.60	54,340.16	93,943.44	37%	150,535.40	
500 CAPITAL OUTLAY	37,000.00	37,000.00	46,268.05	(9,268.05)	125%	49,000.00	
600 DEBT RETIREMENT	300,000.00	300,000.00	290,378.08	9,621.92	97%	300,000.00	
700 INSURANCE	26,500.00	26,500.00	24,480.00	2,020.00	92%	26,500.00	
920000 TRANSFERS OUT	300,000.00	300,000.00	290,378.08	9,621.92	97%	300,000.00	
TOTAL EXPENDITURES	\$3,026,588.00	\$3,026,588.00	\$1,470,085.73	\$1,556,502.27	49%	\$3,095,239.80	
TOTAL FUND REVENUES OVER EXPENDITURES	\$133,751.00	\$133,751.00	\$835,143.68			\$73,161.20	
TOTAL BEGINNING BALANCE (All Funds)	\$1,246,201.00	\$1,246,201.00	\$1,246,201.00			\$1,246,201.00	
TOTAL CHANGES (All Funds)	\$133,751.00	\$133,751.00	\$835,143.68			\$73,161.20	
ENDING BALANCE (All Funds)	\$1,379,952.00	\$1,379,952.00	\$2,081,344.68			\$1,319,362.20	

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LIBERTY CHARTER SCHOOL --- BUDGET SUMMARY

ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
CHANGES IN FUND BALANCE BY FUND							
100 Beginning Fund Balance	\$816,100.00	\$816,100.00	\$816,100.00			\$816,100.00	
100 Changes in Fund Balance	\$126,591.00	\$126,591.00	\$865,503.85			\$66,061.20	
100 Ending Fund Balance	\$942,691.00	\$942,691.00	\$1,681,603.85			\$882,161.20	
251 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
251 Changes in Fund Balance	\$0.00	\$0.00	(\$9,062.21)			\$0.00	
251 Ending Fund Balance	\$0.00	\$0.00	(\$9,062.21)			\$0.00	
257 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
257 Changes in Fund Balance	\$0.00	\$0.00	(\$11,170.67)			\$0.00	
257 Ending Fund Balance	\$0.00	\$0.00	(\$11,170.67)			\$0.00	
262 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
262 Changes in Fund Balance	\$0.00	\$0.00	(\$3,060.82)			\$0.00	
262 Ending Fund Balance	\$0.00	\$0.00	(\$3,060.82)			\$0.00	
271 Beginning Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
271 Changes in Fund Balance	\$0.00	\$0.00	(\$232.12)			\$0.00	
271 Ending Fund Balance	\$0.00	\$0.00	(\$232.12)			\$0.00	
290 Beginning Fund Balance	\$31,947.00	\$31,947.00	\$31,947.00			\$31,947.00	
290 Changes in Fund Balance	\$7,160.00	\$7,160.00	(\$6,834.35)			\$7,100.00	
290 Ending Fund Balance	\$39,107.00	\$39,107.00	\$25,112.65			\$39,047.00	
310 Beginning Fund Balance	\$398,154.00	\$398,154.00	\$398,154.00			\$398,154.00	
310 Changes in Fund Balance	\$0.00	\$0.00	\$0.00			\$0.00	
310 Ending Fund Balance	\$398,154.00	\$398,154.00	\$398,154.00			\$398,154.00	

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LIBERTY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
100.414100	Tuition	0			-			
100.415000	Earnings on Investments	1,500.00	1,500.00	256.20	1,243.80	17%	1,500.00	
100.419100	Rentals	-	-		-			
100.419200	Contributions/Donations	-	-		-			
100.419900	Other Local Revenue	12,000.00	12,000.00	16,375.95	(4,375.95)	136%	20,000.00	
100.431100	Base Support	2,023,029.00	2,023,029.00	1,897,280.00	125,749.00	94%	2,023,029.00	
100.431200	Transportation Support	153,000.00	153,000.00	-	153,000.00	0%	153,000.00	
100.431400	Exceptional Child Support	-	-		-			
100.431600	Tuition Equivalency	-	-		-			
100.431800	Benefit Apportionment	226,560.00	226,560.00		226,560.00	0%	226,560.00	
100.431900	Other State Support	75,500.00	75,500.00	8,526.43	66,973.57	11%	75,000.00	
100.437000	Lottery / Addtl State Maintenance	8,652.00	8,652.00	8,774.00	(122.00)	101%	8,774.00	
100.439000	Other State Revenue				-			
100.442000	Indirect Unrestricted Federal				-			
100.443000	Direct Restricted Federal				-			
100.445900	Other Indirect Restricted Federal				-			
100.460000	Transfers In				-			
TOTAL GENERAL FUND REVENUES		\$2,500,241.00	\$2,500,241.00	\$1,931,212.58	569,028.42	77%	\$2,507,863.00	
EXPENDITURES								
100.512100	Elementary Salaries	657,000.00	657,000.00	221,785.32	435,214.68	34%	657,000.00	
100.512200	Elementary Benefits	187,500.00	187,500.00	66,751.15	120,748.85	36%	187,500.00	
100.512300	Elementary Purchased Services	8,500.00	8,500.00	2,508.38	5,991.62	30%	8,500.00	
100.512400	Elementary Supplies	45,000.00	45,000.00	9,542.93	35,457.07	21%	45,000.00	
100.512500	Elementary Capital Outlay				-			
100.512600	Elementary Debt Retirement	-	-		-			
100.512700	Elementary Insurance				-			
100.515100	Secondary Salaries	469,500.00	469,500.00	149,701.12	319,798.88	32%	469,500.00	
100.515200	Secondary Benefits	137,100.00	137,100.00	44,371.02	92,728.98	32%	137,100.00	
100.515300	Secondary Purchased Services	1,500.00	1,500.00	-	1,500.00	0%	1,500.00	
100.515400	Secondary Supplies				-			
100.515500	Secondary Capital Outlay	32,000.00	32,000.00	32,701.13	(701.13)	102%	38,000.00	
100.515600	Secondary Debt Retirement				-			
100.515700	Secondary Insurance				-			

February 13, 2014

LIBERTY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.532100	School Activity Program Salaries	10,000.00	10,000.00	8,984.22	1,015.78	90%	10,500.00	
100.532200	School Activity Program Benefits				-			
100.532300	School Activity Program Purchased Services	1,000.00	1,000.00	2,294.18	(1,294.18)	229%	2,500.00	
100.532400	School Activity Program Supplies	9,000.00	9,000.00	3,477.52	5,522.48	39%	5,000.00	
100.532500	School Activity Program Capital Outlay	4,000.00	4,000.00	9,211.46	(5,211.46)	230%	9,500.00	There was additional income from fund raising
100.532600	School Activity Program Debt Retirement				-			
100.532700	School Activity Program Insurance				-			
Subtotals: Instruction		<u>1,562,100.00</u>	<u>1,562,100.00</u>	<u>551,328.43</u>	<u>1,010,771.57</u>	<u>35%</u>	<u>1,571,600.00</u>	
100.616100	Special Services Program Salaries	22,250.00	22,250.00	10,980.00	11,270.00	49%	29,000.00	One extra EA
100.616200	Special Services Program Benefits	1,650.00	1,650.00	839.97	810.03	51%	2,000.00	
100.616300	Special Services Program Purchased Services	15,000.00	15,000.00	3,309.00	11,691.00	22%	12,000.00	
100.616400	Special Services Program Supplies	500.00	500.00	751.80	(251.80)	150%	751.80	
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	3,100.00	3,100.00	2,733.50	366.50	88%	3,100.00	
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	8,800.00	8,800.00	6,289.34	2,510.66	71%	9,100.00	
100.631400	Board of Education Program Supplies	1,000.00	1,000.00	689.86	310.14	69%	1,000.00	
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	81,500.00	81,500.00	33,979.10	47,520.90	42%	81,500.00	
100.632200	District Administration Program Benefits	15,250.00	15,250.00	5,773.93	9,476.07	38%	15,250.00	
100.632300	District Administration Program Purchased Services	44,500.00	44,500.00	5,241.58	39,258.42	12%	15,000.00	
100.632400	District Administration Program Supplies				-			
100.632500	District Administration Program Capital Outlay				-			
100.632600	District Administration Program Debt Retirement				-			
100.632700	District Administration Program Insurance				-			

February 13, 2014

LIBERTY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.661100	Buildings - Care Program Salaries	14,000.00	14,000.00	4,302.00	9,698.00	31%	14,000.00	
100.661200	Buildings - Care Program Benefits	1,200.00	1,200.00	329.09	870.91	27%	1,200.00	
100.661300	Buildings - Care Program Purchased Services	58,500.00	58,500.00	22,081.71	36,418.29	38%	58,500.00	
100.661400	Buildings - Care Program Supplies	9,000.00	9,000.00	2,087.51	6,912.49	23%	9,000.00	
100.661500	Buildings - Care Program Capital Outlay				-			
100.661600	Buildings - Care Program Debt Retirement				-			
100.661700	Buildings - Care Program Insurance	26,500.00	26,500.00	24,480.00	2,020.00	92%	26,500.00	
100.664100	Maintenance - Student Occupied Salaries				-			
100.664200	Maintenance - Student Occupied Benefits				-			
100.664300	Maintenance - Student Occupied Purchased Services	-	-	37,353.47	(37,353.47)		77,500.00	Replace fire system, floor
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				-			
100.665100	Maintenance - Grounds Salaries				-			
100.665200	Maintenance - Grounds Benefits				-			
100.665300	Maintenance - Grounds Purchased Services				-			
100.665400	Maintenance - Grounds Supplies	5,000.00	5,000.00	7,966.14	(2,966.14)	159%	11,000.00	Lawn Care expense now Liberty's responsibility
100.665500	Maintenance - Grounds Capital Outlay				-			
100.665600	Maintenance - Grounds Debt Retirement				-			
100.665700	Maintenance - Grounds Capital Insurance				-			
100.681100	Pupil-to-School Transportation Salaries				-			
100.681200	Pupil-to-School Transportation Benefits				-			
100.681300	Pupil-to-School Transportation Purchased Services	180,600.00	180,600.00	48,225.44	132,374.56	27%	180,600.00	
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				-			
100.682100	Pupil-Activity Transportation Salaries				-			
100.682200	Pupil-Activity Transportation Benefits				-			
100.682300	Pupil-Activity Transportation Purchased Services	17,000.00	17,000.00	4,634.47	12,365.53	27%	17,000.00	
100.682400	Pupil-Activity Transportation Supplies				-			
100.682500	Pupil-Activity Transportation Capital Outlay				-			
100.682600	Pupil-Activity Transportation Debt Retirement				-			
100.682700	Pupil-Activity Transportation Insurance				-			
Subtotals: Support Services		505,350.00	505,350.00	222,047.91	283,302.09	44%	564,001.80	

February 13, 2014

LIBERTY CHARTER SCHOOL --- GENERAL 100 FUND

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
100.710100	Child Nutrition Salaries				-			
100.710200	Child Nutrition Benefits	6,200.00	6,200.00	1,954.31	4,245.69	32%	6,200.00	
100.710300	Child Nutrition Purchased Services				-			
100.710400	Child Nutrition Supplies				-			
100.710500	Child Nutrition Capital Outlay				-			
100.710600	Child Nutrition Debt Retirement				-			
100.710700	Child Nutrition Insurance				-			
Subtotals: Non-Instruction		6,200.00	6,200.00	1,954.31	4,245.69	32%	6,200.00	
100.920000	Transfers Out	300,000.00	300,000.00	290,378.08	9,621.92	97%	300,000.00	
100.950000	Contingency Reserve				-			
Subtotals: Other		300,000.00	300,000.00	290,378.08	9,621.92	97%	300,000.00	
TOTAL GENERAL FUND EXPENDITURES		\$2,373,650.00	\$2,373,650.00	\$1,065,708.73	\$1,307,941.27	45%	\$2,441,801.80	
TOTAL GENERAL FUND REVENUES OVER EXPENDITURES		\$126,591.00	\$126,591.00	\$865,503.85			\$66,061.20	
	BEGINNING FUND BALANCE (July 1, 2013)	\$816,100.00	\$816,100.00	\$816,100.00			\$816,100.00	
	CHANGES IN FUND BALANCE	\$126,591.00	\$126,591.00	\$865,503.85			\$66,061.20	
	ENDING FUND BALANCE AS OF November 30, 2013	\$942,691.00	\$942,691.00	\$1,681,603.85			\$882,161.20	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 251 (TITLE I)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
251.443000	Direct Restricted Federal				-			
251.445100	Title I - ESEA	59,748.00	59,748.00	9,264.38	50,483.62	16%	59,748.00	
251.445900	Other Indirect Restricted Federal				-			
251.460000	Transfers In				-			
TOTAL FUND REVENUE		\$59,748.00	\$59,748.00	\$9,264.38	\$50,483.62	16%	\$59,748.00	
EXPENDITURES								
251.512100	Elementary Salaries	46,746.00	46,746.00	14,002.54	32,743.46	30%	46,746.00	
251.512200	Elementary Benefits	12,852.00	12,852.00	4,266.00	8,586.00	33%	12,852.00	
251.512300	Elementary Purchased Services				-			
251.512400	Elementary Supplies	150.00	150.00	58.05	91.95	39%	150.00	
251.512500	Elementary Capital Outlay				-			
251.512600	Elementary Debt Retirement				-			
251.512700	Elementary Insurance				-			
251.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$59,748.00	\$59,748.00	\$18,326.59	\$41,421.41	31%	\$59,748.00	
TOTAL FUND REVENUE OVER EXPENDITURES		\$0.00	\$0.00	(\$9,062.21)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$9,062.21)			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	(\$9,062.21)			\$0.00	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 257 (PART B)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
257.443000	Direct Restricted Federal				-			
257.445600	Title VI-B IDEA Federal Revenue	64,849.00	64,849.00	11,742.62	53,106.38	18%	64,849.00	
257.445900	Other Indirect Restricted Federal				-			
257.460000	Transfers In				-			
TOTAL FUND REVENUES		\$64,849.00	\$64,849.00	\$11,742.62	\$53,106.38	18%	\$64,849.00	
EXPENDITURES								
257.512100	Elementary Salaries	50,000.00	50,000.00	17,266.64	32,733.36	35%	50,000.00	
257.512200	Elementary Benefits	13,615.40	13,615.40	5,646.65	7,968.75	41%	13,615.40	
257.512300	Elementary Purchased Services				-			
257.512400	Elementary Supplies	1,233.60	1,233.60	-	1,233.60	0%	1,233.60	
257.512500	Elementary Capital Outlay				-			
257.512600	Elementary Debt Retirement				-			
257.512700	Elementary Insurance				-			
257.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$64,849.00	\$64,849.00	\$22,913.29	\$41,935.71	35%	\$64,849.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$11,170.67)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$11,170.67)			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	(\$11,170.67)			\$0.00	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 262 (REAP)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
262.443000	Direct Restricted Federal	36,000.00	36,000.00	-	36,000.00	0%	36,000.00	
262.445900	Other Indirect Restricted Federal				-			
262.460000	Transfers In				-			
TOTAL FUND REVENUES		\$36,000.00	\$36,000.00	\$0.00	\$36,000.00	0%	\$36,000.00	
EXPENDITURES								
262.512100	Elementary Salaries				-			
262.512200	Elementary Benefits				-			
262.512300	Elementary Purchased Services	30,000.00	30,000.00	-	30,000.00	0%	30,000.00	
262.512400	Elementary Supplies	6,000.00	6,000.00		6,000.00	0%	6,000.00	
262.512500	Elementary Capital Outlay			3,060.82	(3,060.82)			
262.512600	Elementary Debt Retirement				-			
262.512700	Elementary Insurance				-			
262.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$36,000.00	\$36,000.00	\$3,060.82	\$32,939.18	9%	\$36,000.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$3,060.82)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$3,060.82)			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	(\$3,060.82)			\$0.00	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 271 (TITLE II)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
271.443000	Direct Restricted Federal				-			
271.445900	Other Indirect Restricted Federal	10,441.00	10,441.00	229.32	10,211.68	2%	10,441.00	
271.460000	Transfers In				-			
TOTAL FUND REVENUES		\$10,441.00	\$10,441.00	\$229.32	\$10,211.68	2%	\$10,441.00	
EXPENDITURES								
271.512100	Elementary Salaries	8,200.00	8,200.00	333.32	7,866.68	4%	8,200.00	
271.512200	Elementary Benefits	2,241.00	2,241.00	128.12	2,112.88	6%	2,241.00	
271.512300	Elementary Purchased Services				-			
271.512400	Elementary Supplies				-			
271.512500	Elementary Capital Outlay				-			
271.512600	Elementary Debt Retirement				-			
271.512700	Elementary Insurance				-			
271.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$10,441.00	\$10,441.00	\$461.44	\$9,979.56	4%	\$10,441.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	(\$232.12)			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$0.00	\$0.00	\$0.00			\$0.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	(\$232.12)			\$0.00	
ENDING FUND BALANCE AS OF		\$0.00	\$0.00	(\$232.12)			\$0.00	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 290 (FOOD SERVICE)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
290.416100	School Food Service	80,000.00	80,000.00	30,690.77	49,309.23	38%	80,000.00	
290.416200	Meal sales: non-reimbursable	13,000.00	13,000.00	3,932.41	9,067.59	30%	13,000.00	
290.416900	Other Food Sales	60.00	60.00	451.50	(391.50)	753%	500.00	
290.443000	Direct Restricted Federal				-			
290.445500	Child Nutrition Reimbursement	96,000.00	96,000.00	27,327.75	68,672.25	28%	96,000.00	
290.445900	Other Indirect Restricted Federal				-			
290.460000	Transfers In				-			
TOTAL FUND REVENUES		\$189,060.00	\$189,060.00	\$62,402.43	\$126,657.57	33%	\$189,500.00	
EXPENDITURES								
290.710100	Food Service Salaries	78,200.00	78,200.00	26,007.85	52,192.15	33%	78,200.00	
290.710200	Food Service Benefits	27,700.00	27,700.00	9,873.81	17,826.19	36%	27,700.00	
290.710300	Food Service Purchased Services	3,600.00	3,600.00	2,294.13	1,305.87	64%	3,600.00	
290.710400	Food Service Supplies	71,400.00	71,400.00	29,766.35	41,633.65	42%	71,400.00	
290.710500	Food Service Capital Outlay	1,000.00	1,000.00	1,294.64	(294.64)	129%	1,500.00	
290.710600	Food Service Debt Retirement				-			
290.710700	Food Service Insurance				-			
290.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$181,900.00	\$181,900.00	\$69,236.78	\$112,663.22	38%	\$182,400.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$7,160.00	\$7,160.00	(\$6,834.35)			\$7,100.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$31,947.00	\$31,947.00	\$31,947.00			\$31,947.00	
CHANGES IN FUND BALANCE		\$7,160.00	\$7,160.00	(\$6,834.35)			\$7,100.00	
ENDING FUND BALANCE AS OF November 30, 2013		\$39,107.00	\$39,107.00	\$25,112.65			\$39,047.00	

February 13, 2014

LIBERTY CHARTER SCHOOL --- FUND 310 (BOND)

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET	AMENDED / WORKING BUDGET	FYTD ACTIVITY	UNRECEIVED / UNEXPENDED BALANCE	FYTD %	PROJECTED YEAR-END	NOTES
REVENUE								
310.451000	Proceeds				-			
310.460000	Transfers In	300,000.00	300,000.00	290,378.08	9,621.92	96.79%	300,000.00	
TOTAL FUND REVENUES		\$300,000.00	\$300,000.00	\$290,378.08	\$9,621.92	97%	\$300,000.00	
EXPENDITURES								
310.911500	Principal Capital Outlay				-			
310.911600	Principal Debt Retirement	70,000.00	70,000.00	69,994.62	5.38	99.99%	70000	
310.912500	Interest Capital Outlay				-			
310.912600	Interest Debt Retirement	230,000.00	230,000.00	220,383.46	9,616.54	95.82%	230000	
310.913500	Refunded Debt Capital Outlay				-			
310.913600	Refunded Debt - Debt Retirement				-			
310.920000	Transfers Out				-			
TOTAL FUND EXPENDITURES		\$300,000.00	\$300,000.00	\$290,378.08	\$9,621.92	97%	\$300,000.00	
TOTAL FUND REVENUES OVER EXPENDITURES		\$0.00	\$0.00	\$0.00			\$0.00	
BEGINNING FUND BALANCE (JULY 1, 2013)		\$398,154.00	\$398,154.00	\$398,154.00			\$398,154.00	
CHANGES IN FUND BALANCE		\$0.00	\$0.00	\$0.00			\$0.00	
ENDING FUND BALANCE AS OF November 30, 2013		\$398,154.00	\$398,154.00	\$398,154.00			\$398,154.00	