

Ben Yehuda Academy d/b/a Eleanor Kolitz Hebrew Language Academy

Budget for School Year 2013-2014 (Fiscal Year Ending August 31, 2014)

Summary of Estimated Net Assets, Estimated Revenues and Budgeted Expenses							
Column	A	B	C	D	E	F	G
Row	Accounting Classification	Accounting Classification Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets	Notes
01	3XXX	Estimated Net Assets at Beginning of the Year	\$ 100,000.00	\$ -	\$ 150,000.00	\$ 250,000.00	Donation from Eleanor Kolitz Academy.
02		<b>Estimated Revenues</b>					Percent of Total Revenues
03	5700	Local Revenues	\$ 115,000.00	\$ -	\$ -	\$ 115,000.00	6.0%
04	5800	State Revenues	\$ -	\$ 1,196,092.64	\$ -	\$ 1,196,092.64	62.6%
05	5900	Federal Revenues	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	31.4%
06		Other Sources	\$ -	\$ -	\$ -	\$ -	0.0%
07		<b>Total Estimated Revenues</b>	\$ 115,000.00	\$ 1,796,092.64	\$ -	\$ 1,911,092.64	100.0%
08		Net Assets Released from Restrictions	\$ 1,307,277.50	\$ (1,307,277.50)			
		<b>Budgeted Expenses</b>					Percent of Total Expenses
09	6100	Payroll Costs	\$ 895,485.50			\$ 895,485.50	63.0%
10	6200	Professional and Contracted Services	\$ 442,250.00			\$ 442,250.00	31.1%
11	6300	Supplies and Materials	\$ 23,250.00			\$ 23,250.00	1.6%
12	6400	Other Operating Costs	\$ 61,292.00			\$ 61,292.00	4.3%
13	6500	Debt Expenses	\$ -			\$ -	0.0%
14		Other Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
15		<b>Total Budgeted Expenses</b>	\$ 1,422,277.50	\$ -	\$ -	\$ 1,422,277.50	100.0%
16		<b>Change in Net Assets</b>	\$ -	\$ 488,815.14	\$ -	\$ 488,815.14	
17		Estimated Net Assets at End of the Year	\$ 100,000.00	\$ 488,815.14	\$ 150,000.00	\$ 738,815.14	

**Ben Yehuda Academy d/b/a Eleanor Kolitz Hebrew Language Academy**

*Budget for School Year 2013-2014 (Fiscal Year Ending August 31, 2014)*

Schedule of Estimated Revenues							
Column	A	B	C	D	E	F	G
Row	Accounting Classification	Accounting Classification Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets	Notes
18	5744	Gifts and Bequests	\$ 115,000.00	\$ -	\$ -	\$ 115,000.00	Federation allocation.
19	5751	Food Service Activity	\$ -	\$ -	\$ -	\$ -	See Budget Support Schedule.
20		Reserved.	\$ -	\$ -	\$ -	\$ -	
21		Reserved.	\$ -	\$ -	\$ -	\$ -	
22		Reserved.	\$ -	\$ -	\$ -	\$ -	
23	<b>5700</b>	<b>Total Local Revenues</b>	\$ 115,000.00	\$ -	\$ -	\$ 115,000.00	
24	5811	Per Capita Apportionment (Available School Fund)	\$ -	\$ 78,762.01	\$ -	\$ 78,762.01	See Budget Support Schedule.
25	5812	Foundation School Program Act Entitlements	\$ -	\$ 1,117,330.63	\$ -	\$ 1,117,330.63	See Budget Support Schedule.
26		Reserved.	\$ -	\$ -	\$ -	\$ -	
27	<b>5800</b>	<b>Total State Revenues</b>	\$ -	\$ 1,196,092.64	\$ -	\$ 1,196,092.64	
28	5929	Federal Revenues Distributed by TEA	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	Public Charter School Start-Up Grant
29		Reserved.	\$ -	\$ -	\$ -	\$ -	
30		Reserved.	\$ -	\$ -	\$ -	\$ -	
31		Reserved.	\$ -	\$ -	\$ -	\$ -	
32		Reserved.	\$ -	\$ -	\$ -	\$ -	
33	<b>5900</b>	<b>Total Federal Revenues</b>	\$ -	\$ 600,000.00	\$ -	\$ 600,000.00	
34		[Enter description of other source here.]	\$ -	\$ -	\$ -	\$ -	
35		[Enter description of other source here.]	\$ -	\$ -	\$ -	\$ -	
36		[Enter description of other source here.]	\$ -	\$ -	\$ -	\$ -	
37		[Enter description of other source here.]	\$ -	\$ -	\$ -	\$ -	
38		[Enter description of other source here.]	\$ -	\$ -	\$ -	\$ -	
39		<b>Total Other Sources</b>	\$ -	\$ -	\$ -	\$ -	
40		<b>Total Estimated Revenues</b>	\$ 115,000.00	\$ 1,796,092.64	\$ -	\$ 1,911,092.64	

**Ben Yehuda Academy d/b/a Eleanor Kolitz Hebrew Language Academy**

*Budget for School Year 2013-2014 (Fiscal Year Ending August 31, 2014)*

Schedule of Budgeted Expenses							
Column	A	B	C	D	E	F	G
Row	Accounting Classification	Accounting Classification Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets	Notes
41	6112	Salaries or Wages for Substitute Teachers	\$ 11,250.00			\$ 11,250.00	See Budget Support Schedule.
42	6119	Salaries or Wages - Teachers & Other Professional Personnel	\$ 718,976.50			\$ 718,976.50	See Budget Support Schedule.
43	6121	Extra Duty Pay/Overtime - Support Personnel	\$ -			\$ -	
44	6129	Salaries or Wages for Support Personnel	\$ 30,000.00			\$ 30,000.00	See Budget Support Schedule.
45	6139	Employee Allowances	\$ -			\$ -	
46	6141	Social Security/Medicare	\$ 58,616.00			\$ 58,616.00	See Budget Support Schedule.
47	6142	Group Health and Life Insurance	\$ 56,318.00			\$ 56,318.00	See Budget Support Schedule.
48	6143	Workers' Compensation	\$ 8,736.00			\$ 8,736.00	See Budget Support Schedule.
49	6145	Unemployment Compensation	\$ 5,589.00			\$ 5,589.00	See Budget Support Schedule.
50	6146	Teacher Retirement/TRS Care	\$ -			\$ -	See Budget Support Schedule.
51	6149	Employee Benefits	\$ 6,000.00			\$ 6,000.00	See Budget Support Schedule.
52	<b>6100</b>	<b>Total Payroll Costs</b>	\$ 895,485.50			\$ 895,485.50	
53	6211	Legal Services	\$ 20,000.00			\$ 20,000.00	
54	6212	Audit Services	\$ 15,000.00			\$ 15,000.00	
55	6219	Professional Services	\$ -			\$ -	
56	6221	Staff Tuition and Related Fees -- Higher Education	\$ -			\$ -	
57	6222	Student Tuition -- Public Schools	\$ -			\$ -	
58	6223	Student Tuition -- Other than Public Schools	\$ -			\$ -	
59	6229	Tuition and Transfer Payments	\$ -			\$ -	
60	6239	Education Service Center Services	\$ 46,000.00			\$ 46,000.00	See Budget Support Schedule.
61	6249	Contracted Maintenance and Repair	\$ -			\$ -	
62	6259	Utilities	\$ 1,250.00			\$ 1,250.00	See Budget Support Schedule.
63	6269	Rentals -- Operating Leases	\$ 287,000.00			\$ 287,000.00	See Budget Support Schedule.
64	6299	Miscellaneous Contracted Services	\$ 73,000.00			\$ 73,000.00	See Budget Support Schedule.
65	<b>6200</b>	<b>Total Expenses for Professional and Contracted Services</b>	\$ 442,250.00			\$ 442,250.00	

Ben Yehuda Academy d/b/a Eleanor Kolitz Hebrew Language Academy

Budget for School Year 2013-2014 (Fiscal Year Ending August 31, 2014)

Schedule of Budgeted Expenses (Continued)							
Column	A	B	C	D	E	F	G
Row	Accounting Classification	Accounting Classification Description	Unrestricted Net Assets	Temporarily Restricted Net Assets	Permanently Restricted Net Assets	Total Net Assets	Notes
66	6311	Gasoline and Other Fuels for Vehicles (Including Bu	\$ -			\$ -	
67	6319	Supplies for Maintenance and/or Operations	\$ 2,000.00			\$ 2,000.00	
68	6321	Textbooks	\$ 5,000.00			\$ 5,000.00	Talam Books.
69	6329	Reading Materials	\$ -			\$ -	
70	6339	Testing Materials	\$ -			\$ -	See Budget Support Schedule.
71	6341	Food	\$ -			\$ -	
72	6342	Non-Food	\$ -			\$ -	
73	6343	Items for Sale	\$ -			\$ -	
74	6344	USDA Donated Commodities	\$ -			\$ -	
75	6349	Food Service Supplies	\$ -			\$ -	
76	6399	General Supplies	\$ 16,250.00			\$ 16,250.00	See Budget Support Schedule.
77	<b>6300</b>	<b>Total Expenses for Supplies and Materials</b>	\$ 23,250.00			\$ 23,250.00	
78	6411	Travel and Subsistence -- Employee Only	\$ 12,500.00			\$ 12,500.00	See Budget Support Schedule.
79	6412	Travel and Subsistence -- Students	\$ 10,000.00			\$ 10,000.00	Field trips and transportation.
80	6413	Stipends -- Non-Employees	\$ -			\$ -	
81	6419	Travel and Subsistence -- Non-Employees	\$ -			\$ -	
82	6429	Insurance and Bonding Costs	\$ 25,000.00			\$ 25,000.00	
83	6449	Depreciation Expense	\$ -			\$ -	
84	6494	Reclassified Transportation Expenses	\$ -			\$ -	
85	6499	Miscellaneous Operating Costs	\$ 13,792.00			\$ 13,792.00	See Budget Support Schedule.
86	<b>6400</b>	<b>Total Other Operating Costs</b>	\$ 61,292.00			\$ 61,292.00	
87	6521	Interest on Bonds	\$ -			\$ -	
88	6522	Capital Lease Interest	\$ -			\$ -	
89	6523	Interest on Debt	\$ -			\$ -	
90	6529	Interest Expenses	\$ -			\$ -	
91	6599	Other Debt Fees	\$ -			\$ -	
92	<b>6500</b>	<b>Total Debt Expenses</b>	\$ -			\$ -	
93		[Enter description of other expense here.]	\$ -	\$ -	\$ -	\$ -	
94		[Enter description of other expense here.]	\$ -	\$ -	\$ -	\$ -	
95		[Enter description of other expense here.]	\$ -	\$ -	\$ -	\$ -	
96		[Enter description of other expense here.]	\$ -	\$ -	\$ -	\$ -	
97		[Enter description of other expense here.]	\$ -	\$ -	\$ -	\$ -	
98		<b>Total Other Expenses</b>	\$ -	\$ -	\$ -	\$ -	
99		<b>Total Budgeted Expenses</b>	\$ 1,422,277.50	\$ -	\$ -	\$ 1,422,277.50	