

All details of your budget should be contained in your budget narrative.

The narrative response explaining how the budget figures were derived should accompany the budget pages listed as tabs at the bottom of this document. Also attach any detail received from outside sources such as quotes, invoices from other schools, budgets from other schools, amortization schedules etc. Print all three tabs as well as a detailed explanation and submit them with your application.

*** If there are any problems with this spreadsheet and the calculations please contact Scott Kessel at 302-735-4050.

There are three budget tabs at the bottom of this page.

Year 0 for new charters is the plan year with no students.

First: Click on the State and Local Funds tab and follow these directions

- LINE 1 Enter the amount of the State Funds that were calculated from the Charter School Web Site Revenue Estimates located at <http://www.doe.k12.de.us/infosuites/schools/charterschools/schoolapplication.shtml>
If estimates did not come from this spreadsheet provide an explanation with details on how estimate were derived.
- LINE 2 Same as LINE 1. This number should come from the same spreadsheet. If it does not, explain how the number was derived in detail.
- LINE 3 If there is a balance at the end of the prior year enter it here as carryover funds.
- LINE 4-13 Enter the amount of salaries for the year. Be sure to include an explanation of how this number was derived.
Is it an average salary or some other method of calculation? Is it from a pay scale? Please include the salary calculation process description in detail.
These salaries should agree with the staff listing in the body of the application. Be sure to compare to surrounding charters and districts to see if they are competitive.
- LINE 14 Automatically calculated
- LINE 15 Enter amount for all Health Insurance costs and describe in detail how the number was derived. Show the sources used to get this value.
State Health Plans and rates can be found at http://www.delawarepensions.com/pensionplans/health/health_rates_medicare_noneligible.shtml
- LINE 16 Include any other benefits costs provided to staff that is above and beyond any of the above benefits.
- LINE 17-55 **Include the costs associated with each of the following lines. Please provide extensive details on how these numbers were derived.**
Was it an estimated cost per student? Was it quoted from vendors? The more concrete the detail the better.
Guessing at an average is far less concrete and shows less attention to detail and commitment than actually getting quotes from vendors or getting estimates from others with experience in these areas. The more back up provided to support this number the more confidence the approvers have in the applicant's commitment to this process. There should be details for every line on the budget.
- Line 56 Enter the number of student enrollment projected for each year. This should match any enrollment numbers included in the body of the application

Next: Click on the Federal Funds tab and follow these directions

- LINE 1 Charter School Federal Start Up Funds may be available to NEW APPLICANTS ONLY. The applicant must apply directly to the USDOE to access these funds. It is a competitive process. Contact Scott Kessel (302) 735-4050 for more information.
- LINE 2 Contact Eulinda DiPietro, Education Associate for Federal Funds at the Delaware Department of Education. Phone Number - 302-735-4040.
Ms. DiPietro will provide an estimate of what will be receive in federal entitlement funds.
- LINE 3 Enter any othe Federal Grants amounts applied for and received
- LINE 4-13 Enter the amount of salaries for the year. Be sure to include an explanation of how this number was derived.
Is it an average salary or some other method of calculation? Is it from a pay scale? Please include the salary calculation process description in detail.
These salaries should agree with the staff listing in the body of the application. Be sure to compare to surrounding charters and districts to see if they are competitive.
- LINE 14 Automatically calculated
- LINE 15 Enter amount for all Health Insurance costs and describe in detail how the number was derived. Show the sources used to get this value.
State Health Plans and rates can be found at http://www.delawarepensions.com/pensionplans/health/health_rates_medicare_noneligible.shtml
- LINE 16 Include any other benefits costs provided to staff that is above and beyond any of the above benefits.
- LINE 17-55 **Include the costs associated with each of the following lines. Please provide extensive details on how these numbers were derived.**
Was it an estimated cost per student? Was it quoted from vendors? The more concrete the detail the better.
Guessing at an average is far less concrete and shows less attention to detail and commitment than actually getting quotes from vendors or getting estimates from others with experience in these areas. The more back up provided to support this number the more confidence the approvers have in the applicant's commitment to this process. There should be details for every line on the budget.
- Line 56 Enter the number of student enrollment projected for each year. This should match any enrollment numbers included in the body of the application

Finally: Click on the Other Funds tab and follow these directions

- LINE 1 List fund commitments from non profit agencies such as the Longwood Foundation. Commitments should be documented or will be negated from calculation
- LINE 2 List funds from the school foundation. Commitments should be documented or will be negated from calculation
- LINE 3 List any donations that are committed to the school. Commitments should be documented or will be negated from the calculation
- LINE 4 List bank or construction loans here. Include as back up terms of the loans and any repayment schedules.
- LINE 5 List anticipated revenue from cafeteria operations with supporting documentation of costs to offset the revenue. Revenue will be per meal charges.
- LINE 6-15 Enter the amount of salaries for the year. Be sure to include an explanation of how this number was derived.
Is it an average salary or some other method of calculation? Is it from a pay scale? Please include the salary calculation process description in detail.
These salaries should agree with the staff listing in the body of the application. Be sure to compare to surrounding charters and districts to see if they are competitive.
- LINE 16 Automatically calculated
- LINE 17 Enter amount for all Health Insurance costs and describe in detail how the number was derived. Show the sources used to get this value.
State Health Plans and rates can be found at http://www.delawarepensions.com/pensionplans/health/health_rates_medicare_noneligible.shtml
- LINE 18 Include any other benefits costs provided to staff that is above and beyond any of the above benefits.
- LINE 19-57 **Include the costs associated with each of the following lines. Please provide extensive details on how these numbers were derived.**
Was it an estimated cost per student? Was it quoted from vendors? The more concrete the detail the better.
Guessing at an average is far less concrete and shows less attention to detail and commitment than actually getting quotes from vendors or getting estimates from others with experience in these areas. The more back up provided to support this number the more confidence the approvers have in the applicant's commitment to this process. There should be details for every line on the budget.
- Line 58 Enter the number of student enrollment projected for each year. This should match any enrollment numbers included in the body of the application

Attachment 21-Budget Worksheet 100%

Attachment 21A

Charter School Application Budget Worksheet

Page 1

State Local & Loan Revenue

	<u>YEAR 0</u>	<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>
1 State Appropriations	\$0	\$1,307,206	\$1,750,630	\$2,074,563	\$2,074,563
2 School District Local Fund Transfers	\$0	\$922,033	\$1,216,753	\$1,438,849	\$1,438,849
3 Prior Year Carryover Funds	\$0	\$0	\$80,269	\$451,799	\$1,178,344
STATE LOCAL & LOANS REVENUE	\$0	\$2,229,239	\$3,047,652	\$3,965,211	\$4,691,756

State Local & Loans Expenses

	<u>YEAR 0</u>		<u>YEAR 1</u>		<u>YEAR 2</u>		<u>YEAR 3</u>		<u>YEAR 4</u>	
Personnel Salaries / Other Employer Costs		FTE		FTE		FTE		FTE		FTE
4 Classroom Teachers	\$0	0.00	\$362,979	8.00	\$553,163	12.00	\$632,004	13.00	\$655,975	13.00
5 Special Education Teachers	\$0	0.00	\$41,339	1.00	\$44,258	1.00	\$46,731	1.00	\$48,578	1.00
6 Special Teachers (phys Ed, Art, Music)	\$0	0.00	\$77,301	2.00	\$118,615	3.00	\$127,502	3.00	\$133,058	3.00
7 Counselors	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
8 Principal/Administrative	\$0	1.50	\$240,000	3.00	\$280,960	4.00	\$286,655	4.00	\$292,466	4.00
9 Nurse	\$0	0.00	\$43,200	1.00	\$44,000	1.00	\$44,900	1.00	\$45,800	1.00
10 Clerical	\$0	0.25	\$30,627	1.00	\$31,798	1.00	\$32,975	1.00	\$34,156	1.00
11 Custodial	\$0	0.50	\$40,031	1.00	\$40,995	1.00	\$41,960	1.00	\$42,920	1.00
12 Substitutes	\$0	0.00	\$10,000	0.00	\$15,000	0.00	\$17,000	0.00	\$17,000	0.00
13 Other	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Other Employer Costs (28.53 % of Salaries)	\$0		\$238,362		\$317,764		\$345,991		\$357,467	
15 Health Insurance	\$0		\$146,387		\$198,053		\$206,664		\$206,664	
16 Other Benefits	\$0		\$0		\$0		\$0		\$0	

SUBTOTAL SALARIES / OTHER EMPLOYER COSTS	\$0	2.25	\$1,230,226	17.00	\$1,644,606	23.00	\$1,782,382	24.00	\$1,834,084	24.00
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Student Support

17 Transportation	\$0		\$165,000		\$216,000		\$255,000		\$255,000	
18 Extra Curricular Transportation	\$0		\$0		\$0		\$0		\$0	
19 Cafeteria	\$0		\$0		\$0		\$0		\$0	
20 Extra Curricular	\$0		\$0		\$0		\$0		\$0	
21 Supplies and Materials	\$0		\$10,000		\$10,000		\$10,000		\$10,000	
22 Textbooks	\$0		\$0		\$0		\$0		\$0	
23 Curriculum	\$0		\$36,248		\$26,651		\$23,286		\$22,765	
24 Professional Development	\$0		\$12,000		\$12,000		\$12,000		\$12,000	
25 Assessments	\$0		\$0		\$0		\$0		\$0	
26 Other Educational Program	\$0		\$0		\$0		\$0		\$0	
27 Therapists (Occupational, Speech)	\$0		\$21,000		\$29,400		\$35,000		\$35,000	
28 Classroom Technology	\$0		\$89,196		\$46,896		\$4,199		\$3,000	
29 School Climate	\$0		\$0		\$0		\$0		\$0	
30 Computers	\$0		\$10,000		\$5,000		\$2,500		\$2,500	
31 Contracted Services	\$0		\$0		\$0		\$0		\$0	
32 Other	\$0		\$0		\$0		\$0		\$0	

SUBTOTAL STUDENT SUPPORT	\$0		\$343,444		\$345,947		\$341,985		\$340,265	
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Operations and Maintenance of Facilities

33 Insurance (Property/Liability)	\$0		\$25,000		\$25,000		\$25,000		\$25,000	
34 Rent	\$0		\$250,000		\$300,000		\$350,000		\$400,000	
35 Mortgage	\$0		\$0		\$0		\$0		\$0	
36 Utilities	\$0		\$78,000		\$78,000		\$78,000		\$80,000	
37 Maintenance	\$0		\$50,000		\$55,000		\$60,000		\$60,000	
38 Telephone/Communications	\$0		\$5,000		\$5,000		\$5,000		\$5,000	
39 Construction	\$0		\$0		\$0		\$0		\$0	
40 Renovation	\$0		\$0		\$0		\$0		\$0	
41 Other (Taxes \$40k + CAM \$20k)	\$0		\$60,000		\$60,000		\$60,000		\$60,000	

SUBTOTAL OPERATIONS AND MAINTENANCE OF FACILITIES	\$0		\$468,000		\$523,000		\$578,000		\$630,000	
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Administrative/Operations Support

42 Equipment Lease/Maintenance	\$0		\$8,000		\$8,500		\$9,000		\$9,000	
43 Equipment Purchase	\$0		\$8,000		\$8,000		\$8,000		\$8,000	
44 Supplies and Materials	\$0		\$6,000		\$6,500		\$7,000		\$7,000	
45 Printing and Copying	\$0		\$5,000		\$5,500		\$6,000		\$6,500	
46 Postage and Shipping	\$0		\$4,500		\$4,800		\$5,000		\$5,000	
47 Enrollment / Recruitment	\$0		\$25,000		\$0		\$0		\$0	
48 Staffing (recruitment and assessment)	\$0		\$2,800		\$0		\$0		\$0	
49 Technology Plan	\$0		\$5,000		\$5,000		\$5,000		\$5,000	
50 Other	\$0		\$3,000		\$4,000		\$4,500		\$4,500	

SUBTOTAL ADMINISTRATIVE/OPERATIONS SUPPORT	\$0		\$67,300		\$42,300		\$44,500		\$45,000	
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Management Company

51 Fees	\$0		\$15,000		\$15,000		\$15,000		\$15,000	
52 Salaries/Other Employee Costs	\$0		\$0		\$0		\$0		\$0	
53 Curriculum	\$0		\$0		\$0		\$0		\$0	
54 Accounting and Payroll	\$0		\$0		\$0		\$0		\$0	
55 Other (Annual Audit)	\$0		\$25,000		\$25,000		\$25,000		\$25,000	

SUBTOTAL MANAGEMENT COMPANY	\$0		\$40,000		\$40,000		\$40,000		\$40,000	
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STATE LOCAL & LOANS EXPENDITURES	\$0		\$2,148,970		\$2,595,853		\$2,786,867		\$2,889,349	
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Attachment 21-Budget Worksheet 100%

Federal Funds											
		YEAR 0		YEAR 1		YEAR 2		YEAR 3		YEAR 4	
1	Federal Start Up Grant Funds	\$0		\$0		\$0		\$0		\$0	
2	Entitlement Funding	\$0		\$0		\$0		\$0		\$0	
3	Other Federal Grants	\$0		\$0		\$0		\$0		\$0	
FEDERAL REVENUE		\$0		\$0		\$0		\$0		\$0	
Federal Expenses											
	Personnel Salaries / Other Employer	YEAR 0	FTE	YEAR 1	FTE	YEAR 2	FTE	YEAR 3	FTE	YEAR 4	FTE
4	Classroom Teachers	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
5	Special Education Teachers	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
6	Special Teachers (phys Ed, Art, Music)	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
7	Counselors	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
8	Principal/Administrative	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
9	Nurse	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
10	Clerical	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
11	Custodial	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
12	Substitutes	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
13	Other	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
14	Other Employer Costs (28.53 % of Salaries)	\$0		\$0		\$0		\$0		\$0	
15	Health Insurance	\$0		\$0		\$0		\$0		\$0	
16	Other Benefits	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL SALARIES / OTHER EMPLOYER COSTS		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Student Support											
17	Transportation	\$0		\$0		\$0		\$0		\$0	
18	Extra Curricular Transportation	\$0		\$0		\$0		\$0		\$0	
19	Cafeteria	\$0		\$0		\$0		\$0		\$0	
20	Extra Curricular	\$0		\$0		\$0		\$0		\$0	
21	Supplies and Materials	\$0		\$0		\$0		\$0		\$0	
22	Textbooks	\$0		\$0		\$0		\$0		\$0	
23	Curriculum	\$0		\$0		\$0		\$0		\$0	
24	Professional Development	\$0		\$0		\$0		\$0		\$0	
25	Assessments	\$0		\$0		\$0		\$0		\$0	
26	Other Educational Program	\$0		\$0		\$0		\$0		\$0	
27	Therapists (Occupational, Speech)	\$0		\$0		\$0		\$0		\$0	
28	Classroom Technology	\$0		\$0		\$0		\$0		\$0	
29	School Climate	\$0		\$0		\$0		\$0		\$0	
30	Computers	\$0		\$0		\$0		\$0		\$0	
31	Contracted Services	\$0		\$0		\$0		\$0		\$0	
32	Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL STUDENT SUPPORT		\$0		\$0		\$0		\$0		\$0	
Operations and Maintenance of Facilities											
33	Insurance (Property/Liability)	\$0		\$0		\$0		\$0		\$0	
34	Rent	\$0		\$0		\$0		\$0		\$0	
35	Mortgage	\$0		\$0		\$0		\$0		\$0	
36	Utilities	\$0		\$0		\$0		\$0		\$0	
37	Maintenance	\$0		\$0		\$0		\$0		\$0	
38	Telephone/Communications	\$0		\$0		\$0		\$0		\$0	
39	Construction	\$0		\$0		\$0		\$0		\$0	
40	Renovation	\$0		\$0		\$0		\$0		\$0	
41	Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL OPERATIONS AND		\$0		\$0		\$0		\$0		\$0	
Administrative/Operations Support											
42	Equipment Lease/Maintenance	\$0		\$0		\$0		\$0		\$0	
43	Equipment Purchase	\$0		\$0		\$0		\$0		\$0	
44	Supplies and Materials	\$0		\$0		\$0		\$0		\$0	
45	Printing and Copying	\$0		\$0		\$0		\$0		\$0	
46	Postage and Shipping	\$0		\$0		\$0		\$0		\$0	
47	Enrollment / Recruitment	\$0		\$0		\$0		\$0		\$0	
48	Staffing (recruitment and assessment)	\$0		\$0		\$0		\$0		\$0	
49	Technology Plan	\$0		\$0		\$0		\$0		\$0	
50	Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL		\$0		\$0		\$0		\$0		\$0	
Management Company											
51	Fees	\$0		\$0		\$0		\$0		\$0	
52	Salaries/Other Employee Costs	\$0		\$0		\$0		\$0		\$0	
53	Curriculum	\$0		\$0		\$0		\$0		\$0	
54	Accounting and Payroll	\$0		\$0		\$0		\$0		\$0	
55	Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL MANAGEMENT COMPANY		\$0		\$0		\$0		\$0		\$0	
Federal EXPENDITURES		\$0		\$0		\$0		\$0		\$0	
56	# Students	0		0		0		0		0	
REVENUE LESS EXPENDITURES		\$0		\$0		\$0		\$0		\$0	

Attachment 21-Budget Worksheet 100%

Other Funds										
	YEAR 0		YEAR 1		YEAR 2		YEAR 3		YEAR 4	
Non Profit Grants	\$200,000		\$200,000		\$200,000		\$200,000		\$200,000	
Foundation Funds	\$600,000		\$0		\$0		\$0		\$0	
Donations	\$100,000		\$100,000		\$100,000		\$100,000		\$100,000	
Construction / Bank Loans	\$0		\$0		\$0		\$0		\$0	
Cafeteria Funds	\$0		\$0		\$0		\$0		\$0	
OTHER REVENUE	\$900,000		\$300,000		\$300,000		\$300,000		\$300,000	
Other Expenses										
	YEAR 0		YEAR 1		YEAR 2		YEAR 3		YEAR 4	
Personnel Salaries / Other Employer Costs		FTE		FTE		FTE		FTE		FTE
Classroom Teachers	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Special Education Teachers	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Special Teachers (phys Ed, Art, Music)	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Counselors	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Principal/Administrative	\$122,500	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Nurse	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Clerical	\$7,700	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Custodial	\$20,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Substitutes	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Other	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Other Employer Costs (28.53 % of Salaries)	\$42,852		\$0		\$0		\$0		\$0	
Health Insurance	\$19,375		\$0		\$0		\$0		\$0	
Other Benefits	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL SALARIES / OTHER EMPLOYER COSTS	\$212,427	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
Student Support										
Transportation	\$0		\$0		\$0		\$0		\$0	
Extra Curricular Transportation	\$0		\$0		\$0		\$0		\$0	
Cafeteria	\$0		\$0		\$0		\$0		\$0	
Extra Curricular	\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$1,500		\$0		\$0		\$0		\$0	
Textbooks	\$0		\$0		\$0		\$0		\$0	
Curriculum	\$0		\$0		\$0		\$0		\$0	
Professional Development	\$0		\$0		\$0		\$0		\$0	
Assessments	\$0		\$0		\$0		\$0		\$0	
Other Educational Program	\$0		\$200,000		\$200,000		\$200,000		\$200,000	
Therapists (Occupational, Speech)	\$0		\$0		\$0		\$0		\$0	
Classroom Technology	\$0		\$0		\$0		\$0		\$0	
School Climate	\$0		\$0		\$0		\$0		\$0	
Computers	\$11,500		\$0		\$0		\$0		\$0	
Contracted Services	\$0		\$0		\$0		\$0		\$0	
Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL STUDENT SUPPORT	\$13,000		\$200,000		\$200,000		\$200,000		\$200,000	
Operations and Maintenance of Facilities										
Insurance (Property/Liability)	\$3,500		\$0		\$0		\$0		\$0	
Rent	\$0		\$0		\$0		\$0		\$0	
Mortgage	\$0		\$0		\$0		\$0		\$0	
Utilities	\$50,000		\$0		\$0		\$0		\$0	
Maintenance	\$30,000		\$0		\$0		\$0		\$0	
Telephone/Communications	\$3,000		\$0		\$0		\$0		\$0	
Construction	\$0		\$0		\$0		\$0		\$0	
Renovation	\$300,000		\$100,000		\$100,000		\$50,000		\$50,000	
Other	\$30,000		\$0		\$0		\$0		\$0	
SUBTOTAL OPERATIONS AND MAINTENANCE OF FACILITIES	\$416,500		\$100,000		\$100,000		\$50,000		\$50,000	
Administrative/Operations Support										
Equipment Lease/Maintenance	\$0		\$0		\$0		\$0		\$0	
Equipment Purchase	\$0		\$0		\$0		\$0		\$0	
Supplies and Materials	\$2,000		\$0		\$0		\$0		\$0	
Printing and Copying	\$2,000		\$0		\$0		\$0		\$0	
Postage and Shipping	\$2,250		\$0		\$0		\$0		\$0	
Enrollment / Recruitment	\$25,000		\$0		\$0		\$0		\$0	
Staffing (recruitment and assessment)	\$4,300		\$0		\$0		\$0		\$0	
Technology Plan	\$0		\$0		\$0		\$0		\$0	
Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL ADMINISTRATIVE/OPERATIONS SUPPORT	\$35,550		\$0		\$0		\$0		\$0	
Management Company										
Fees	\$0		\$0		\$0		\$0		\$0	
Salaries/Other Employee Costs	\$0		\$0		\$0		\$0		\$0	
Curriculum	\$0		\$0		\$0		\$0		\$0	
Accounting and Payroll	\$0		\$0		\$0		\$0		\$0	
Other	\$0		\$0		\$0		\$0		\$0	
SUBTOTAL MANAGEMENT COMPANY	\$0		\$0		\$0		\$0		\$0	
OTHER EXPENDITURES	\$677,477		\$300,000		\$300,000		\$250,000		\$250,000	
# Students	0		0		0		0		0	
REVENUE LESS EXPENDITURES	\$222,523		\$0		\$0		\$50,000		\$50,000	