

Appendix J

FY2014 CASHFLOW

- Provides a comparison of the funds budgeted versus actual receipts
- Provides expenditures by category with a remaining balance at year-end per the Daily Validity Report as of June 30, 2014:

- State and Local:

! APPR 05195	\$ 1,960.03
! APPR 98000	591,792.81
! APPR 98079 Excess	2,164.73 (1) Note
! APPR 98000 Encumbrance	<u>7,707.95</u>
• Total	\$603,625.52

- Note (1) The Summer Pay Contingency, APPR 98079 at June 30, 2014 had an excess balance of \$16,555 for which \$2,164.73 was included in the Approved Budget.

- Federal and School Improvement

! School Improvement	\$ 9.31
! Federal Authorization	<u>66,803.95</u> (2) Note
• Total	\$66,813.26

- Note (2) The balance excludes an authorization adjustment relating to a Charter School Startup Fund activity for an amount of \$35,432.31 and a closed FY2011 IDEA-B grant for an amount of \$5,144.54.

- Other

! Cafeteria	\$ 7,520.10
! Miscellaneous Receipts	5,033.84
! Donations & Fundraising	<u>7,706.41</u>
• Total	\$20,260.35

- Summer Pay Estimated Obligation (Note to Budget)

! APPR 98079	\$398,445.00
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Appendix J

REVENUE BUDGET					
GATEWAY LAB SCHOOL					
For the Month Ending June 30, 2014					
			Anticipated		
STATE FUNDS	FY2014 Approved Budget	Receipts to Date	Remaining	% Received	
1"Operations"(05213"&"05195)	2,199,339.03	2,251,530.40	52,191.37	102.4%	
2"Educational Sustainment" Funds"(052 9)	61,455.00	61,455.00	0.00	100.0%	
3"Technology Block Grant"(05235)	5,042.00	5,042.00	0.00	100.0%	
4"Education" Acctab	624.00	624.00	0.00	100.0%	
4"Stipends/Op/MCI" Continuing	105,024.94	105,024.94	0.00	100.0%	
5"MC/ State"(50022)	2 ,013.00	2 ,013.00	0.00	100.0%	
Total State Funds	2,399,497.97	2,451,689.34	52,191.37	102.2%	
LOCAL AND OTHER FUNDS					
1"Current Year	1,315,550.71	1,313,323.7	2,226.93	99. %	
2"Continuing	770,515.7	770,515.7	0.00	100.0%	
Total Local Funds	2,086,066.49	2,083,839.56	2,226.93	99.9%	
FEDERAL & SCHOOL IMPROVEMENT FUNDS					
1"Current Year	1 0,746.00	1 2,245.20	81,499.20	100. %	
2"Continuing	90,601.16	90,601.16	0.00	100.0%	
Total Federal & School Imp Funds	271,347.16	272,846.36	1,499.20	100.6%	
ALL FUNDS TOTAL	4,756,911.62	4, 0 ,375.26	51,463.64	101.1%	
EXPENDITURE BUDGET					
For the Month Ending June 30, 2014					
Operating Budget	FY2014 Approved Budget	Encumbrance	Expenditures	Balance & Remaining	% Obligated
1"Salaries and Benefits	2,423,400.5		2,260,236. 3	163,163.75	93.3%
2"Facility Lease	3 ,001.25		393,6 6.25	5,6 5.00	101.5%
3"Facility Maintenance	2 6,001.05		263,575.34	22,425.71	92.2%
4"Utilities	43,95 .		46,473.34	2,514.46	105.7% (1)
5"Instructional	6 4,299.63	7,707.95	576, 47.44	99,744.24	5.4%
6"Other Expenses	137,3 3.59		139,979.37	2,595.7	101.9%
7"Transportation	203,607.50		16 ,790.16	34, 17.34	2.9%
"Food Service	2,100.00		3,07 .29	87 .29	146.6% (2)
9"Management Company	0.00		0.00	0.00	
10"Contingency	7,991.49		0.00	7,991.49	0.0%
Total Operating Budget	4,256,743.97	7,707.95	3,852,667.02	396,369.00	90.7%
FEDERAL & SCHOOL IMP EXPENSES	268,607.21	0.00	206,033.10	62,574.11	76.7%
OTHER FUNDS	55,078.17	0.00	58,976.01	3,897.84	107.1% (3)
ALL FUNDS TOTAL	4,580,429.36	7,707.95	4,117,676.13	455,045.28	90.1%
Footnotes:					
(1) Reflects impact of utility cost due to extreme weather for multiple sites					
(2) Reflects the implementation of a child nutrition program after the budget was approved.					
(3) Reflects the implementation of a child nutrition program after the budget was approved.					

Appendix J

S T A T E O F D E L A W A R E
DEPARTMENT OF FINANCE - DIVISION OF ACCOUNTING
DAILY VALIDITY REPORT
AS OF 06/30/14

Page No: 987
Run Date: 07/03/2014
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Report ID: DGL060
Department ID: 959200 Gateway Lab School
DEPARTMENT: 950000 Department of Education
DIVISION: 959200 Gateway Lab School
BUDGET: 959200 Gateway Lab School

FY	FUND	APPR	TY	APPROPRIATION	DESCR	END DATE	AVAILABLE FUNDS	REQUISITIONS	ENCUMBRANCES	CURR YR EXPEN	PRIOR YR EXPEN	REMAIN.	SPEND.	AUTH.
14	100	00001	01	School Consolidation		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	092	00100	01	Unfunded Payroll		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	192	00100	01	Unfunded Payroll		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	592	00100	01	Unfunded Payroll		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	792	00100	01	Unfunded Payroll		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	192	05195	01	Stipends		09/30/14	4,565.40	0.00	0.00	2,605.37	0.00	1,960.03	0.00	0.00
14	192	05213	01	Operations		06/30/15	2,246,965.00	0.00	0.00	2,246,965.00	0.00	0.00	0.00	0.00
14	192	05215	01	Educ Acctab		06/30/14	624.00	0.00	0.00	624.00	0.00	0.00	0.00	0.00
14	192	05235	01	Technology Block Grant		06/30/14	5,042.00	0.00	0.00	5,042.00	0.00	0.00	0.00	0.00
14	192	05244	01	School Improvement		06/30/15	50,922.00	0.00	0.00	50,912.69	0.00	9.31	0.00	0.00
14	192	05289	01	Ed Sustainment Fund		06/30/14	61,455.00	0.00	0.00	61,455.00	0.00	0.00	0.00	0.00
MAIN - Type 01 Totals:							2,369,573.40	0.00	0.00	2,367,604.06	0.00	1,969.34	0.00	0.00
13	192	05195	03	Stipends		09/30/13	3,500.00	0.00	0.00	0.00	3,500.00	0.00	0.00	0.00
13	192	05213	03	Operations		06/30/14	2,381,008.00	0.00	0.00	91,375.94	2,289,632.06	0.00	0.00	0.00
MAIN - Type 03 Totals:							2,384,508.00	0.00	0.00	91,375.94	2,293,132.06	0.00	0.00	0.00
14	092	91100	20	Cafeteria		06/30/14	11,529.63	0.00	0.00	0.00	0.00	11,529.63	0.00	0.00
14	092	98000	20	Local Funds		06/30/14	4,526.43	0.00	0.00	0.00	0.00	4,526.43	0.00	0.00
14	092	98079	20	Contingency		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	092	98146	20	Miscellaneous Receipts		06/30/14	29,682.01	0.00	0.00	0.00	0.00	29,682.01	0.00	0.00
14	092	98159	20	Donations		06/30/14	13,035.00	0.00	0.00	0.00	0.00	13,035.00	0.00	0.00
KK_NSF_REV - Type 20 Totals:							58,773.07	0.00	0.00	0.00	0.00	58,773.07	0.00	0.00
14	092	91100	20	Cafeteria		06/30/14	12,493.89	0.00	0.00	4,973.79	0.00	7,520.10	0.00	0.00
14	092	98000	20	Local Funds		06/30/14	2,002,438.47	0.00	7,707.95	1,402,937.71	0.00	591,792.81	0.00	0.00
14	092	98079	20	Contingency		06/30/14	415,000.00	0.00	0.00	0.00	0.00	415,000.00	0.00	0.00
14	092	98146	20	Miscellaneous Receipts		06/30/14	29,835.89	0.00	0.00	24,802.05	0.00	5,033.84	0.00	0.00
14	092	98159	20	Donations		06/30/14	17,489.41	0.00	0.00	10,000.00	0.00	7,489.41	0.00	0.00
11	092	99040	20	Multi-Sensory Language		06/30/12	50,217.00	0.00	0.00	0.00	50,000.00	217.00	0.00	0.00
11	092	99061	20	Welfare Foundation		12/31/13	50,000.00	0.00	0.00	4,428.62	45,571.38	0.00	0.00	0.00
11	092	99063	20	Longwood Foundation		12/31/13	118,551.11	0.00	0.00	14,771.55	103,779.56	0.00	0.00	0.00
KK_NSF_EXP - Type 20 Totals:							2,696,025.77	0.00	7,707.95	1,461,913.72	199,350.94	1,027,053.16	0.00	0.00
12	592	40114	40	Iasa Title Ii:	Prof D	11/01/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	592	40114	40	Iasa Title Ii:	Prof D	12/31/13	900.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00
14	592	40114	40	Iasa Title Ii:	Prof D	11/01/15	11,513.95	0.00	0.00	0.00	0.00	11,513.95	0.00	0.00
14	592	40546	40	Partnership Grant		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	592	40554	40	Title I		11/01/13	56,426.68	0.00	0.00	0.00	0.00	56,426.68	0.00	0.00
13	592	40554	40	Title I		11/01/14	43,119.00	0.00	0.00	0.00	0.00	43,119.00	0.00	0.00

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DAILY VALIDITY REPORT
AS OF 06/30/14

Page No: 988
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Report ID: DGL060
Department ID: 959200 Gateway Lab School
DEPARTMENT: 950000 Department of Education
DIVISION: 959200 Gateway Lab School
BUDGET: 959200 Gateway Lab School

FY	FUND	APPR	TY	APPROPRIATION	DESCR	END DATE	AVAILABLE FUNDS	REQUISITIONS	ENCUMBRANCES	CURR YR EXPEN	PRIOR YR EXPEN	REMAIN.	SPEND.	AUTH.
14	592	40554	40	Title I		11/01/15	27,208.09	0.00	0.00	0.00	0.00	27,208.09	0.00	
11	592	40564	40	Idea-B		12/01/12	20,853.46	0.00	0.00	0.00	0.00	20,853.46	0.00	
13	592	40564	40	Idea-B		12/31/13	52,008.03	0.00	0.00	0.00	0.00	52,008.03	0.00	
14	573	40564	40	Idea-B		11/01/15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	592	40564	40	Idea-B		11/01/15	38,188.27	0.00	0.00	0.00	0.00	38,188.27	0.00	
08	592	40602	40	Charter School Dump		09/30/13	365,309.69	0.00	0.00	0.00	0.00	365,309.69	0.00	
13	592	40961	40	State Assessment		11/01/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
GR_G_REV - Type 40 Totals:							615,527.17	0.00	0.00	0.00	0.00	615,527.17	0.00	
12	592	40114	40	Iasa Title Ii:	Prof D	11/01/13	2,739.94	0.00	0.00	0.00	0.00	2,739.94	0.00	
13	592	40114	40	Iasa Title Ii:	Prof D	11/01/14	15,337.00	0.00	0.00	900.00	0.00	14,437.00	0.00	
14	592	40114	40	Iasa Title Ii:	Prof D	11/01/15	32,268.00	0.00	0.00	11,513.95	0.00	20,754.05	0.00	
14	225	40546	40	Partnership Grant		06/30/14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
14	592	40546	40	Partnership Grant		06/30/14	1,275.00	0.00	0.00	1,275.00	0.00	0.00	0.00	
12	592	40554	40	Title I		11/01/13	56,580.00	0.00	0.00	13,099.43	43,327.25	153.32	0.00	
13	225	40554	40	Title I		12/31/13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	592	40554	40	Title I		11/01/14	43,119.00	0.00	0.00	43,119.00	0.00	0.00	0.00	
14	592	40554	40	Title I		11/01/15	43,890.00	0.00	0.00	27,208.09	0.00	16,681.91	0.00	
11	225	40564	40	Idea-B		12/01/12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	592	40564	40	Idea-B		06/30/12	25,998.00	0.00	0.00	20,853.46	0.00	5,144.54	0.00	
13	592	40564	40	Idea-B		12/31/13	52,115.00	0.00	0.00	16,045.50	35,962.53	106.97	0.00	
14	592	40564	40	Idea-B		11/01/15	53,666.00	0.00	0.00	41,959.44	0.00	11,706.56	0.00	
08	225	40602	40	Charter School Dump		09/15/11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
08	592	40602	40	Charter School Dump		02/19/14	400,742.00	0.00	0.00	-33,469.26	398,778.95	35,432.31	0.00	
13	592	40961	40	State Assessment		11/01/14	224.20	0.00	0.00	0.00	0.00	224.20	0.00	
GR_DETAIL - Type 40 Totals:							727,954.14	0.00	0.00	121,651.15	498,922.19	107,380.80	0.00	
13	792	50022	50	MCI		06/30/15	13,649.00	0.00	0.00	13,649.00	0.00	0.00	0.00	
14	792	50022	50	MCI		06/30/16	28,013.00	0.00	0.00	28,013.00	0.00	0.00	0.00	
MAIN - Type 50 Totals:							41,662.00	0.00	0.00	41,662.00	0.00	0.00	0.00	
Dept 959200 Totals :							8,894,023.55	0.00	7,707.95	4,084,206.87	2,991,405.19	1,810,703.54	0.00	
MAIN - Type 01							2,369,573.40	0.00	0.00	2,367,604.06	0.00	1,969.34	0.00	
MAIN - Type 03							2,384,508.00	0.00	0.00	91,375.94	2,293,132.06	0.00	58,773.07	0.00
KK_NSF_REV - Type 20							58,773.07	0.00	0.00	0.00	0.00	0.00	1,027,053.16	0.00
KK_NSF_EXP - Type 20							2,696,025.77	0.00	7,707.95	1,461,913.72	199,350.94	0.00	615,527.17	0.00
GR_G_REV - Type 40							615,527.17	0.00	0.00	0.00	498,922.19	0.00	107,380.80	0.00
GR_DETAIL - Type 40							727,954.14	0.00	0.00	121,651.15	498,922.19	0.00	107,380.80	0.00
MAIN - Type 50							41,662.00	0.00	0.00	41,662.00	0.00	0.00	0.00	0.00

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Page No: 989
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Report ID: DGL060
 Department ID: 959200 Gateway Lab School
 DEPARTMENT: 950000 Department of Education
 DIVISION: 959200 Gateway Lab School
 BUDGET: 959200 Gateway Lab School

FY FUND APPR TY APPROPRIATION DESCR	END DATE AVAILABLE FUNDS	REQUISITIONS	ENCUMBRANCES	CURR YR EXPEN	PRIOR YR EXPEN	REMAIN. SPEND. AUTH.
GENERAL FUNDS	4,754,081.40	0.00	0.00	2,458,980.00	2,293,132.06	1,969.34
SPECIAL FUNDS	4,139,942.15	0.00	7,707.95	1,625,226.87	698,273.13	1,808,734.20

APPROVED FISCAL YEAR 2015 PRELIMINARY BUDGET

Appendix J

APPROVED FISCAL YEAR 2015 PRELIMINARY BUDGET

DOCUMENTS:

Revenues:

State & Local

(1) State Appropriation—calculated for projected enrollments of 208 and 20.98 Division I units based upon the approved FY2014 enrollment and units. Revenue calculations were projected using the experience and degree levels of current staff. Staff experience increments were applied. The FY2015 OEC rate or 30.08% was applied. State salary schedules, effective January 1, 2015 were not applied nor the average salary calculations for fractional and vacant units as a conservative measure. Transportation was projected on the FY2014 calculation of \$862.98 per pupil for New Castle County. Also included are the Educational Sustainment, the Technology Block Grant, and the Education Accountab.

(2) School District Local Fund Transfers—was calculated at 90% of the average local per pupil amount for FY2014. A local continuing amount of \$592,458 supports this budget.

(3) This scenario was presented to the Board in an effort to show financial sustainability. The FY2015 Budget is again projected to include all of the recent updates of known revenue generating factors in support of additional priorities of the Board and Administration.

Federal

Federal allocations reflect preliminary amounts provided by DOE for inclusion in the FY2015 Consolidated Application and funds continuing from FY2014.

Other

Cafeteria—an estimate based upon new program activity in FY2014

Fundraising—funds for Student Activities

Appendix J

Expenditures:

State & Local

Personnel

The addition of a .5 Clerical position to service the front office and special education support

The addition of a full-time Technology Coordinator

EPER allocation increased to support the completion of IEPs

Student Support

Transportation—based upon contract language not to exceed the calculated allocation for transportable students plus a payment of \$11,995 for a prior year obligation.

Contracted Services—increase of psychological services for an additional day each week.

Other Educational Programs—support for tuition payments awarded to families for student education at a private institution, as a result of litigation

Computer Technology—support was added for the initiation, review and approval of a Computer Tech Plan. In addition, funding was allocated for training and annual maintenance for MAP testing.

Facility Related

Rent—based upon contract in effect for FY2015 through FY2018.

Federal

The expenditure criteria are a direct relationship to the instructional priorities identified in the annual Consolidated Application.

Other Funds

Student Support

Cafeteria—a new program as of the winter of FY2014.

Extra Curricular—relating to student activities

Appendix J

FY2015 PRELIMINARY BUDGET ENROLLMENT OF 208 (INCLUDES PRIORITIES RECOMMENDED FOR FUNDING)												
July 2014												
CHARTER SCHOOL:												
GATEWAY LAB SCHOOL												
BUDGET	EXPENSES											
	Sal & OEC	Fac Lease	Fac Maint	Utilities	Instructional	Other Exp	Transportation	Food Serv	Contractual	Contingency	BALANCE	SUMMER PAY
Preliminary												
Operations												
2,314,569												
!!State!Funds												
School!Districts												
1,721,553												
Total State & Loc	2,431,887	426,375	81,222	43,030	648,204	123,774	195,176	2,100		80,722	3,632	0
Preliminary												
Federal!Funds	95,340	0	0	0	43,298	0	0	0	0		45,310	
Preliminary												
Donations!&!Other												
Cafeteria									26,500			
Fundraising					25,000	12,378						
Total!Other	0	0	0	0	25,000	12,378	0	26,500	0	0	27,622	
GRAND TOTAL	2,527,226	426,375	81,222	43,030	716,502	136,152	195,176	28,600		80,722		
GRAND TOTAL RATIOS	58.6%	9.9%	1.9%	1.0%	16.6%	3.2%	4.5%	0.7%	0.0%	1.9%		
STATE & LOCAL RATIOS	60.3%	10.6%	2.0%	1.1%	16.1%	3.1%	4.8%	0.1%	0.0%	2.0%		
Contingencies	FY2012	FY2013	FY2014	FY2015							Total	
Summer!Pay	238,944	104,000	55,501	18765							389,680	
Bonus!Pay											0	
2%	55,392	82,783	138,175								0	
Total!Contingency	294,336	186,783	182,674	18,765							389,680	

Appendix J

	ADM	TYPE			STATE	STATE	Total
	EXP	ADM	STEP	DEG	SALARY	HEALTH'INS	S&'H
Administrative Asst	3	AA	10	M1	4,396	10,026	64,422
Principal	1.00				63,992	8,611	72,603
11 Month Supvr	0.14				8,474	1,206	9,680
Transportation Supvr	0.03				1,816	2 8	2,074
					128,679	20,101	148,779
Secretaries					STATE	STATE	Total
			STEP		SALARY	HEALTH'INS	S&'H
	1.0		27	AS	29, 32	8,611	38,143
	1.0		27	AS	33,881	13,047	46,928
					63,413	21,6 8	8 ,071
Custodians					STATE	STATE	Total
			STEP		SALARY	HEALTH'INS	S&'H
	1.0		3	C	19, 1	9,819	29,370
	2.0				39,102	17,222	6,324
					8,6 3	27,041	8 ,694
Paraprofessionals					STATE	STATE	Total
			STEP		SALARY	HEALTH'INS	S&'H
					0	0	0
					STATE	STATE	Total
			STEP		SALARY	HEALTH'INS	S&'H
Cafeteria Manager	0.73				19,704	6,286	2 ,990
Cafeteria Worker	1.29				1 ,688	11,108	26,796
					3 ,392	17,394	2,786
TOTAL' SALARY					1,168,343		
TOTAL' HEALTH'INS					2 4,878		
OEC	0.3008				3 1,438		
TOTAL' SALARY &' OEC					1,774,6 9		

Appendix J

Division'IIIIAOC	2,925	61,367
Division'IIIIEnergy	2,435	51,086
Division'IIIIEqualization	6,770	142,024
Division'IIIIVisiting'Teacher	0.08	542
Division'IIIIPsychologists	0.25	686
AEDivision'III	0.83	5,619
AEDivision'II	0.83	2,428
AEAllotment		
Educational'Sustainment'Fund		61,455
Education'Acctab		624
Technology'Block'Grant		5,042
Prof'&'Curr'Dev		3,251
MC		28,013
Transportation	206	177,774
Driver'Ed		
TOTA 'OTHER SOURCES		<u>539,910</u>
SA '&'OTHER		2,314,569

AUDITED FINANCIAL STATEMENTS

FISCAL YEAR 2014 AUDITED FINANCIAL STATEMENTS

PROJECTED BUDGETS FY2015 THROUGH FY2019

PROJECTED BUDGETS FY2015 THROUGH FY2019

EXPLANATION OF BUDGET WORKSHEETS

Revenues:

State & Local

(1) State Appropriation—see attached Staffing Models for projected enrollments of 208, 216, 216, 216 and 216. Revenue calculations were projected using the experience and degree levels of current staff. Staff experience increments were applied for each year. The FY2015 OEC rate or 30.08% was applied for each year. State salary schedules, effective January 1, 2015 were applied for each year. Also included is the Educational Sustainment funding projected as a student proration of the FY2014 allocation, the Technology Block Grant, and the Education Accountab.

(2) School District Local Fund Transfers—see attached Charter School Revenue Calculation Estimates for projected enrollments of 208, 216, 216, 216 and 216. Enrollment by district was projected on an enrollment ratio calculated for FY2015. Enrollment for students categorized as Basic, Intensive and Complex step each year to the next grade, but continue at the total enrollment for each category each year.

Federal

(1) Entitlement Funding—Federal allocations are projected forward at the FY2015 funding level.

Other

(3) Donations—includes funds for Student Activities and other Donations

(5) Cafeteria Funds— a new program as of the Winter of FY2014, revenues have increased from Year 0 to Year 1 based upon the increased projected enrollment.

(6) Prior year carryover funds—Includes funds for Student Activities, Donations and Cafeteria.

Appendix J

Expenditures:

State & Local

Personnel Salaries/Other Employer Costs

(5) Special Education Teachers—EPER support for IEPs was converted to an Education Diagnostician for increased special education support.

(13) Other—includes projected salary for 5 Paraprofessionals, 1 Food Service Manager and 1 Food Service Worker.

Student Support

(17) Transportation—based upon contract language not to exceed the calculated allocation for transportable students discounted over the next six years. Transportable students have been estimated at 99% of the enrollment based upon transportation eligible students for FY2014.

(24) Professional Development—the final payment to the Washington Lab School is scheduled for FY2015, thus the reduction in Year 1.

(26) Other Educational Programs—FY2015 includes tuition payments for students that through litigation were awarded damages toward payment of education at a private institution.

(28) Computer Technology Plan—funding for a Computer Technology Plan was approved in FY2015.

(31) Contracted Services—the reduction from Year 0 to Year 1 relates to the disbursement of a prior year obligation from FY2014

Operations and Maintenance of Facilities

(34) Rent—based upon the contract in effect for FY2015 through FY2018.

(41) Other—includes support for Custodial Services, Sanitary Services and Custodial Supplies

Administrative/Operations Support

(50) Other—includes services relating to Financial, Legal and the Audit. The reduction from Year 0 to Year 1 relates attorney fees relating to settlements in FY2015.

Appendix J

Federal

Personnel Salaries/Other Employer Costs

(13) Other—includes projected salary for 1 Paraprofessional.

The expenditure criteria are a direct relationship to the instructional priorities identified in the annual Consolidated Application. Given that revenues have been projected to remain at the FY2015 allocation, with the reduction of continuing funds each year, Professional Development was reduced from Year 3 to Year 4.

Other Funds

Student Support

(22) Cafeteria—expenditures increase from Year 0 to Year 1 based upon the increased projected enrollment.

(23) Extra Curricular—projected student activities increase from Year 0 to Year 1 based upon the increased projected enrollment.

Appendix J

Charter School Application Budget Worksheet												
State & Local Revenue												
		YEAR 0		YEAR 1		YEAR 2		YEAR 3		YEAR 4		
1	State Appropriations		\$2,354,390		\$2,488,924		\$2,506,643		\$2,527,342		\$2,549,238	
2	School District Local Fund Transfers		\$1,214,581		\$1,289,626		\$1,291,285		\$1,290,435		\$1,289,626	
3	Prior Year Carryover Funds		\$631,144		\$224,940		\$177,491		\$136,602		\$102,033	
TOTAL STATE & LOCAL REVENUE			\$4,200,115		\$4,003,490		\$3,975,419		\$3,954,379		\$3,940,897	
State & Local Expenses												
	Personnel Salaries / Other Employer Costs		YEAR 0		YEAR 1		YEAR 2		YEAR 3		YEAR 4	
		FTE		FTE		FTE		FTE		FTE		
4	Classroom Teachers		\$737,934	16.00	\$737,934	16.00	\$737,934	16.00	\$737,934	16.00	\$737,934	16.00
5	Special Education Teachers		\$67,418	2.43	\$67,418	2.43	\$67,418	2.43	\$67,418	2.43	\$67,418	2.43
6	Special Teachers (Phys Ed, Art, Music)		\$215,263	5.00	\$215,263	5.00	\$215,263	5.00	\$215,263	5.00	\$215,263	5.00
7	Counselors		\$44,868	1.00	\$44,868	1.00	\$44,868	1.00	\$44,868	1.00	\$44,868	1.00
8	Principal/Administrative		\$171,355	2.00	\$171,355	2.00	\$171,355	2.00	\$171,355	2.00	\$171,355	2.00
9	Nurse		\$51,666	1.00	\$51,666	1.00	\$51,666	1.00	\$51,666	1.00	\$51,666	1.00
10	Clerical		\$100,755	2.50	\$100,755	2.50	\$100,755	2.50	\$100,755	2.50	\$100,755	2.50
11	Custodial		\$37,247	1.00	\$37,247	1.00	\$37,247	1.00	\$37,247	1.00	\$37,247	1.00
12	Substitutes		\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
13	Other		\$183,552	7.00	\$183,552	7.00	\$183,552	7.00	\$183,552	7.00	\$183,552	7.00
14	Other Employer Costs (30.08% of Salaries)		\$484,305		\$484,305		\$484,305		\$484,305		\$484,305	
15	Health Insurance		\$295,672		\$295,672		\$295,672		\$295,672		\$295,672	
16	Other Benefits		\$0		\$0		\$0		\$0		\$0	
SUBTOTAL SALARIES / OTHER EMPLOYER COSTS			\$2,390,035	37.93	\$2,390,035	37.93	\$2,390,035	37.93	\$2,390,035	37.93	\$2,390,035	37.93
Student Support												
17	Transportation		\$163,117		\$166,588		\$171,245		\$175,901		\$176,586	
18	Extra Curricular Transportation		\$0		\$0		\$0		\$0		\$0	
19	Cafeteria		\$2,100		\$2,100		\$2,100		\$2,100		\$2,100	
20	Extra Curricular		\$0		\$0		\$0		\$0		\$0	
21	Supplies and Materials		\$30,510		\$30,453		\$30,453		\$30,453		\$30,453	
22	Textbooks		\$32,707		\$25,000		\$25,000		\$25,000		\$25,000	
23	Curriculum		\$0		\$0		\$0		\$0		\$0	
24	Professional Development		\$43,357		\$13,800		\$13,800		\$13,800		\$13,800	
25	Assessments		\$0		\$0		\$0		\$0		\$0	
26	Other Educational Program		\$62,101		\$0		\$0		\$0		\$0	
27	Therapists (Occupational, Speech)		\$239,408		\$239,007		\$239,007		\$239,007		\$239,007	
28	Classroom Technology		\$29,850		\$19,850		\$19,850		\$19,850		\$19,850	
29	School Climate		\$0		\$0		\$0		\$0		\$0	
30	Computers		\$0		\$0		\$0		\$0		\$0	
31	Contracted Services		\$248,576		\$230,827		\$230,827		\$230,827		\$230,827	
32	Other		\$0		\$0		\$0		\$0		\$0	
SUBTOTAL STUDENT SUPPORT			\$851,726		\$727,625		\$732,282		\$736,938		\$737,623	
Operations and Maintenance of Facilities												
33	Insurance (Property/Liability)		\$13,057		\$11,300		\$11,300		\$11,300		\$11,300	
34	Rent		\$426,375		\$434,903		\$443,601		\$452,473		\$461,522	
35	Mortgage		\$0		\$0		\$0		\$0		\$0	
36	Utilities		\$40,498		\$39,000		\$39,000		\$39,000		\$39,000	
37	Maintenance		\$13,800		\$13,800		\$13,800		\$13,800		\$13,800	
38	Telephone/Communications		\$2,532		\$2,532		\$2,532		\$2,532		\$2,532	
39	Construction		\$3,600		\$3,600		\$3,600		\$3,600		\$3,600	
40	Renovation		\$0		\$0		\$0		\$0		\$0	
41	Other		\$60,013		\$56,719		\$56,183		\$56,183		\$56,183	
SUBTOTAL OPERATIONS AND MAINTENANCE OF FACILITIES			\$559,875		\$561,854		\$570,016		\$578,888		\$587,937	
Administrative/Operations Support												
42	Equipment Lease/Maintenance		\$5,308		\$4,300		\$4,300		\$4,300		\$4,300	
43	Equipment Purchase		\$0		\$0		\$0		\$0		\$0	
44	Supplies and Materials		\$12,925		\$12,900		\$12,900		\$12,900		\$12,900	
45	Printing and Copying		\$13,296		\$13,234		\$13,234		\$13,234		\$13,234	
46	Postage and Shipping		\$1,500		\$1,500		\$1,500		\$1,500		\$1,500	
47	Enrollment / Recruitment		\$0		\$0		\$0		\$0		\$0	
48	Staffing (recruitment and assessment)		\$19,600		\$19,600		\$19,600		\$19,600		\$19,600	
49	Technology Plan		\$0		\$0		\$0		\$0		\$0	
50	Other		\$120,910		\$94,950		\$94,950		\$94,950		\$94,950	
SUBTOTAL ADMINISTRATIVE/ OPERATIONS SUPPORT			\$173,539		\$146,484		\$146,484		\$146,484		\$146,484	
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	
STATE & LOCAL EXPENDITURES			\$3,975,175		\$3,825,998		\$3,838,817		\$3,852,345		\$3,862,079	
56	# Students		208		216		216		216		216	
REVENUE LESS EXPENDITURES			\$224,940		\$177,491		\$136,602		\$102,033		\$78,818	
2 % CONTINGENCY CHECK			\$84,002.30		\$80,069.79		\$79,508.38		\$79,087.57		\$78,817.94	

Appendix J

Charter School Application Budget Worksheet

Federal Funds		YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4
1	Entitlement Funding	\$123,024	\$123,024	\$123,024	\$123,024	\$123,024
2	Other Federal Grants	\$63,804	\$42,783	\$29,682	\$16,581	\$3,480
TOTAL FEDERAL REVENUE		\$186,828	\$165,807	\$152,706	\$139,605	\$126,504
Federal Expenses		YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Personnel Salaries / Other Employer Costs		FTE	FTE	FTE	FTE	FTE
3	Classroom Teachers	\$0	\$0	\$0	\$0	\$0
4	Special Education Teachers	\$40,867	\$40,867	\$40,867	\$40,867	\$40,867
5	Special Teachers (Phys Ed, Art, Music)	\$0	\$0	\$0	\$0	\$0
6	Counselors	\$0	\$0	\$0	\$0	\$0
7	Principal/Administrative	\$0	\$0	\$0	\$0	\$0
8	Nurse	\$0	\$0	\$0	\$0	\$0
9	Clerical	\$0	\$0	\$0	\$0	\$0
10	Custodial	\$0	\$0	\$0	\$0	\$0
11	Substitutes	\$0	\$0	\$0	\$0	\$0
12	Other	\$22,444	\$22,444	\$22,444	\$22,444	\$22,444
13	Other Employer Costs (30.08% of Salaries)	\$19,044	\$19,044	\$19,044	\$19,044	\$19,044
14	Health Insurance	\$12,622	\$12,622	\$12,622	\$12,622	\$12,622
15	Other Benefits	\$0	\$0	\$0	\$0	\$0
SUBTOTAL SALARIES / OTHER EMPLOYER COSTS		\$94,977	\$94,977	\$94,977	\$94,977	\$94,977
		1.67	1.67	1.67	1.67	1.67
Student Support						
16	Transportation	\$0	\$0	\$0	\$0	\$0
17	Extra Curricular Transportation	\$0	\$0	\$0	\$0	\$0
18	Cafeteria	\$0	\$0	\$0	\$0	\$0
19	Extra Curricular	\$0	\$0	\$0	\$0	\$0
20	Supplies and Materials	\$7,927	\$3,007	\$3,007	\$0	\$0
21	Textbooks	\$0	\$0	\$0	\$3,007	\$3,007
22	Curriculum	\$0	\$0	\$0	\$0	\$0
23	Professional Development	\$24,348	\$24,348	\$24,348	\$0	\$0
24	Assessments	\$0	\$0	\$0	\$24,348	\$14,727
25	Other Educational Program	\$0	\$0	\$0	\$0	\$0
26	Therapists (Occupational, Speech)	\$0	\$0	\$0	\$0	\$0
27	Classroom Technology	\$0	\$0	\$0	\$0	\$0
28	School Climate	\$0	\$0	\$0	\$0	\$0
29	Computers	\$0	\$0	\$0	\$0	\$0
30	Contracted Services	\$16,793	\$13,793	\$13,793	\$13,793	\$13,793
31	Other	\$0	\$0	\$0	\$0	\$0
SUBTOTAL STUDENT SUPPORT		\$49,068	\$41,148	\$41,148	\$41,148	\$31,527
Operations and Maintenance of Facilities						
32	Insurance (Property/Liability)	\$0	\$0	\$0	\$0	\$0
33	Rent	\$0	\$0	\$0	\$0	\$0
34	Mortgage	\$0	\$0	\$0	\$0	\$0
35	Utilities	\$0	\$0	\$0	\$0	\$0
36	Maintenance	\$0	\$0	\$0	\$0	\$0
37	Telephone/Communications	\$0	\$0	\$0	\$0	\$0
38	Construction	\$0	\$0	\$0	\$0	\$0
39	Renovation	\$0	\$0	\$0	\$0	\$0
40	Other	\$0	\$0	\$0	\$0	\$0
SUBTOTAL OPERATIONS AND MAINTENANCE OF FACILITIES		\$0	\$0	\$0	\$0	\$0
Administrative/Operations Support						
42	Equipment Lease/Maintenance	\$0	\$0	\$0	\$0	\$0
41	Equipment Purchase	\$0	\$0	\$0	\$0	\$0
42	Supplies and Materials	\$0	\$0	\$0	\$0	\$0
43	Printing and Copying	\$0	\$0	\$0	\$0	\$0
44	Postage and Shipping	\$0	\$0	\$0	\$0	\$0
45	Enrollment / Recruitment	\$0	\$0	\$0	\$0	\$0
46	Staffing (recruitment and assessment)	\$0	\$0	\$0	\$0	\$0
47	Technology Plan	\$0	\$0	\$0	\$0	\$0
48	Other	\$0	\$0	\$0	\$0	\$0
SUBTOTAL ADMINISTRATIVE/ OPERATIONS SUPPORT		\$0	\$0	\$0	\$0	\$0
Management Company						
49	Fees	\$0	\$0	\$0	\$0	\$0
50	Salaries/Other Employee Costs	\$0	\$0	\$0	\$0	\$0
51	Curriculum	\$0	\$0	\$0	\$0	\$0
52	Accounting and Payroll	\$0	\$0	\$0	\$0	\$0
53	Other	\$0	\$0	\$0	\$0	\$0
SUBTOTAL MANAGEMENT COMPANY		\$0	\$0	\$0	\$0	\$0
FEDERAL EXPENDITURES		\$144,045	\$136,125	\$136,125	\$136,125	\$126,504
54	# Students	208	216	216	216	216
REVENUE LESS EXPENDITURES		\$42,783	\$29,682	\$16,581	\$3,480	\$0