

NEIL ABERCROMBIE
GOVERNOR



CATHERINE PAYNE
CHAIRPERSON

STATE OF HAWAII
STATE PUBLIC CHARTER SCHOOL COMMISSION
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RECOMMENDATION SUBMITTAL

DATE: June 26, 2014

TO: Mitch D’Olier, Chairperson
Applications Committee

FROM: Tom Hutton, Executive Director

AGENDA ITEM: Action on Mālama Hōnua Learning Center, A Public Charter School’s Request to Revise its Application Relating to Projected Enrollment and Budget and Status of Pre-Opening Assurances and Start-up

I. DESCRIPTION

Staff is not recommending any action at this time, but has provided a recommendation for conditions should the Commission enter into a Charter Contract with Mālama Hōnua Learning Center, a Public Charter School (“Malama Honua”), has provided a status update on Malama Honua’s start-up progress, and has provided the Commission with notification that the school may request to revise its application to reduce enrollment to 47 students and provide and revised budget reflecting the reduction in enrollment.

II. AUTHORITY

Charter Applications: Pursuant to §302D-5(a), Hawaii Revised Statutes (“HRS”), which provides in pertinent part:

“(a) Authorizers are responsible for executing the following essential powers and duties:

- (1) Soliciting and evaluating charter applications;
- (2) Approving quality charter applications that meet identified educational needs and promote a diversity of educational choices;
- (3) Declining to approve weak or inadequate charter applications[.]”

III. BACKGROUND

Pre-Opening Process. The pre-opening process basically requires a successful applicant to meet certain benchmarks before the Commission will enter into a Charter Contract to form a charter school. The basic steps are listed below.

1. Establish major benchmarks the school will have to achieve (typically described in application).
2. Commission issues Pre-Opening Assurances based on benchmarks.
3. Status check with Committee to determine school's progress on benchmarks.
4. Commission meeting to determine whether the school has met all benchmarks and whether the Commission can enter into a Charter Contract with the school.
5. Charter Contract issued.
6. School opens.

Generally, the Commission looks at five major indicators to show that a school is ready to open and can be issued a Charter Contract. Those five major indicators are:

1. **Evidence of Enrollment.** Evidence that the school has enrollment of the number of students projected;
2. **Proof of Facility Compliance.** Proof that it has a facility that is in compliance with applicable laws (a lease, Certificate of Occupancy, fire inspection, and building permits (if applicable));
3. **Budget.** An acceptable budget based on the number of students projected;
4. **Staffing and Hiring.** An acceptable staffing plan and evidence that the school has hired all teachers and key leadership positions;
5. **Cash Donations.** Evidence that the school has raised 50% of the school's budgeted unrestricted cash donations;

These five major indicators are included in the Pre-Opening Assurances document along with other things that the school must do under the Charter Contract. The document does not require the school to provide evidence of the other things listed in the Pre-Opening Assurances, but requires all members of the school's governing board to certify that they have completed all of the requirements listed in the document. The Pre-Opening Assurances cannot be finalized and issued until the budget is final because the budget establishes the amount of the cash donations. The Pre-Opening Assurances can include other requirements if there are specific concerns that the school needs to address.

At its April 10, 2014 General Business Meeting, Malama Honua requested that that Commission approve amendments to two of its benchmarks – enrollment and budget. The Commission tentatively approved Malama Honua's request to amend its application to reduce its enrollment from 125 students to 50 students, provided that the Executive Director approve the school's revised budget for Years 0-3 and the school's budget contingency plan. The Executive Director was also instructed to notify the Commission if the school's revised budget and budget contingency plan was approved.

Since April, the school has provided multiple drafts of the revised budget and budget contingency plan and staff has provided comments and asked clarifying questions on all of the drafts submitted. Staff and the school also had a number of phone conversations and face to face meetings. The

discussions and comments were to deal with issues like the substantives changes to the school's charter school application and correspondingly changes that would have to be made to the U.S. DOE grant; and corrections, clarifications, and finalization of rent and utility amounts and staffing positions. After much discussion, the Executive Director approved the revised budget for Years 0-3 ("Revised Multi-Year Budget"), attached as **Exhibit A** and the school's budget contingency plan (attached as **Exhibit B**) the final version of which was submitted on June 25, 2014. The Pre-Opening Assurances will be issued shortly.¹

The approval of the budget, however, comes together with a staff recommendation that the Commission place conditions on the execution of any Charter Contract to address concerns with the Revised Multi-Year Budget. These concerns and conditions are discussed in the Decision-Making Statement Section below.

Status of Start-Up. Although the Pre-Opening Assurances were not issued at the time of this writing, the school has been advised of the five major benchmarks the Commission usually considers and has provided a status update on these benchmarks.

- 1. Evidence of Enrollment.** The school must enroll 50 students to meet this benchmark. At the time of this writing, 38 students had gone through the school's enrollment process and 10-15 applications were still pending. The school can provide an update on the school's current enrollment and plans for recruiting students.
- 2. Proof of Facility Compliance.** The school must have a facility that is in compliance with applicable laws and must provide a lease, Certificate of Occupancy, fire inspection, and building permits (if applicable). According to the school, it signed a lease on June 24, 2014 and has provided staff with an unsigned, execution copy. The school stated that it does not have a current Certificate of Occupancy at this time. Staff will work with the school to get a signed copy of the lease and a copy of the fire inspection (which the school states its landlord already has). Staff's understanding is that no building permits were required for the renovations being made. The school can provide an update on the current status of its Certificate of Occupancy.
- 3. Budget.** The school has provided a Revised Multi-Year Budget and budget contingency plan that has been approved by the Executive Director.
- 4. Staffing and Hiring.** The school must provide an acceptable staffing plan and evidence that the school has hired all teachers and key leadership positions. The school has stated that it has a 1.0 FTE office manager, 2.0 FTE teacher positions, 1.0 FTE assistant teacher position and a 1.0 FTE school director and that it has hired all of its core staff. The staffing plan is acceptable and staff will work with the school to obtain evidence of the hiring.

¹ Note that staff circulated a draft of the Pre-Opening Assurances to the school that contained an option which would have allowed the school to either provide acceptable evidence that it enrolled 50 students or address any enrollment shortfall by providing evidence that it raised an additional \$6,200 (the per pupil amount) in unrestricted cash donations for every student below 50. Staff has removed that option from the Pre-Opening Assurances, in part because of the concerns described in the Decision-Making Statement section.

5. **Cash Donations.** The school must provide evidence that the school has raised 50% of the school's budgeted unrestricted cash donations (\$10,000). The school has stated that it already has \$20,000 in unrestricted cash donations. Staff will work with the school to obtain evidence of the cash donations.

IV. DECISION MAKING STATEMENT

Conditions In Event Commission Enters Into Charter Contract. The Executive Director has approved the Revised Multi-Year Budget and budget contingency plan, will be issuing Pre-Opening Assurances. Based on the financial information that staff currently has, however, staff has concerns with the school's dependence on grants and its overall financial sustainability. Consequently, staff is recommending that, in the event the Commission enters into a contract with the school, that the Commission impose certain conditions on the school. These conditions would be to: (1) require the school to provide monthly updates on its financial condition, status of all of its grants, status of fundraising, and its reserve fund; and (2) require the school to build a reserve of 5-10% of its expenses by the end of Year One. The reasons for these conditions are discussed further below.

Monthly Financial, Grant Status, Fundraising Status, and Reserve Monitoring. The budget is very tight and there is very little carryover at the end of Year Zero (\$300.00) and at the end of Year 1 (\$1,659.00). This leaves very little room for error.

Additionally, the school's revenue is highly dependent on a number of private and public grants totaling approximately \$499,500.00 for Year One (or more than 50% of the school's budgeted total operating and nonoperating revenue).² Staff's current understanding is that most of these grants have not been secured, so there is a chance that the school may not receive all of these funds. Staff asked the school to develop a budget contingency plan that described how the school would address the situation if it were to not receive one of its largest single grants of approximately \$70,000. If grants (or other funds) that totaled more than \$70,000 fell through, the Commission would have cause for concern and further conversation with the school.

Furthermore, the school's growth plan is to add a grade every year. The current facility, however, is at full capacity, so the addition of grades for the next school year will require the school to raise funds (approximately \$135,000) and purchase a modular classroom in order to add a grade for Year Two. The school's budget depends on increased enrollment and increases in per pupil funds every year. If the school cannot raise funds for the modular classroom (and get the appropriate permitting in place), the school cannot expand at its current location and the school's projected budgets for future years will need to be reconsidered.

Because there is no cushion in the school's budget, the school is heavily dependent on unsecured grants, and the school must raise funds to expand, staff believes that the Commission should require the school to provide monthly updates on the school's finances, grant status, fundraising status, and develop a reserve (described below) if the Commission enters into a Charter Contract with the school.

² The \$499,500.00 is broken down as follows:

Federal Grant (Operating)	\$232,392.00
Private Grants (Operating)	\$122,108.00
Private Grants (Nonoperating)	\$145,000.00

Reserve. Staff is also recommending that the Commission require the school to build a minimum reserve of approximately 5-10% of its expenses. This reserve would need to be unrestricted funds that are separate and apart from funds that are already earmarked for other expenses like facility expansion, and would have to be in addition to any funds currently reflected in the budget. The recommendation to require a reserve is directly tied to staff's concern with the low carryover at the end of Year Zero and Year One and the school's high reliance on unsecured grants. Building a reserve would help the school weather unforeseen financial pitfalls.

Request to Reduce Enrollment. The school has also requested a reduction in enrollment from 50 students to 47 students. Because this necessarily also affects the school's budget, part of the request includes a revised budget that reflects the reduced enrollment. The school made the request to reduce enrollment on Friday, June 20, 2014. As of the date of this writing, staff has not received enough information to provide Commissioners with analysis and recommendation of whether the Commission should approve the reduction. In subsequent conversations, the school has stated that it will not actively pursue the request to reduce enrollment to 47 at this time, but would like to notify the Commission that it may make the request at the Commission's July General Business Meeting. If it does, it will work with staff to provide the information necessary for the staff to make an analysis and recommendation.

These recommendations are based on the information the staff currently has. Staff has also requested current financial information for Year Zero, because the fiscal year is coming to a close. This information will give staff a better idea of the school's current financial condition. If the school can provide evidence of things like additional secured funds and revenue or a higher than budgeted carryover amount, staff's recommendation regarding conditions may change.

Staff is anticipating that many factors will change between now and the Commission's July General Business Meeting (when the Commission will consider whether to enter into a Charter Contract with the school), so staff is not asking for action on the recommendation to require the aforementioned conditions at this time. Any comments or feedback are invited and can be incorporated into the staff submittal that will go to the Commission at its July meeting.

Because the school is not actively pursuing a reduction in enrollment to 47 students at this time, staff has not provided a recommendation as to this request.

V. RECOMMENDATION

No action recommended at this time.

Exhibit A
Revised Multi-Year Budget

Malama Honua Learning Center					
Multi-Year Budget					
For Fiscal Years July 1, 2013 through June 30, 2017					
		Year 0	Year 1	Year 2	Year 3
	OPERATING REVENUES				
1	Grants - State Per Pupil	-00	294,500.00	452,793.75	618,818.13
2	Grants - State Facilities	-00	-00	-00	-00
3	Grants - State Other	-00	-00	-00	-00
4	Grants - Federal	197,667.00	232,392.00	231,748.00	60,370.00
5	Grants - Private	200,000.00	122,108.00	50,000.00	50,000.00
6	Nutrition Funding - Federal	-00	31,030.00	46,163.00	61,614.00
7	Nutrition Funding - Fees	-00	5,508.00	7,236.00	9,828.00
8	Other Program Fees	-00	-00	-00	-00
9	Contributions, cash	-00	-00	-00	-00
10	Transportation Fees	-00	-00	-00	-00
11	SPED Reimbursements	-00	-00	-00	-00
12	Other:	500.00	-00	-00	-00
13	Other:	-00	-00	-00	-00
14	TOTAL OPERATING REVENUES	\$ 398,167.00	\$ 685,538.00	\$ 787,940.75	800,630.13
	NONOPERATING REVENUE				
15	Grants - Private	-00	145,000.00	-00	42,000.00
16	Contributions, in-kind	-00	-00	-00	-00
17	Contributions, from Component Unit	-00	-00	-00	-00
18	Contributions, Cash	-00	20,000.00	125,000.00	125,000.00
19	Rental Income	-00	-00	-00	-00
20	Interest/Investment Income	-00	-00	-00	-00
21	TOTAL NONOPERATING REVENUE	\$ -00	\$ 165,000.00	\$ 125,000.00	167,000.00
	OPERATING EXPENSES				
22	Administration	126,187.00	214,339.00	229,632.55	95,904.75
23	Instructional Services	226,780.00	377,704.00	372,215.00	536,089.98
24	Pupil Services	-00	62,370.00	84,632.00	114,971.00
25	Operation & Maintenance of Plant	44,900.00	56,600.00	60,647.00	63,488.54
26	Benefits and Other Fixed Charges	-00	-00	-00	-00
27	Community Services	-00	-00	-00	-00
28	TOTAL OPERATING EXPENSES	\$ 397,867.00	\$ 711,013.00	\$ 747,126.55	810,454.27
29	TOTAL OPERATING GAIN/(LOSS)	\$ 300.00	\$ (25,475.00)	\$ 40,814.20	(9,824.14)
30	NET OPERATING GAIN/(LOSS) excluding depreciation	300.00	\$ (7,241.00)	\$ 68,164.20	33,041.86
	CAPITAL EXPENSES				
31	Administration		-00	-00	-00
32	Instructional Services	-00	21,400.00	34,200.00	52,800.00
33	Pupil Services	-00	-00	-00	-00
34	Operation & Maintenance of Plant	-00	135,000.00	135,000.00	135,000.00
35	Benefits and Other Fixed Charges	-00	-00	-00	-00
36	Community Services	-00	-00	-00	-00
37	TOTAL CAPITAL EXPENSES		\$ 156,400.00	\$ 169,200.00	187,800.00
	SUMMARY OF TOTAL NET GAIN/(LOSS)				
38	Total Operating Revenue	398,167.00	685,538.00	787,940.75	800,630.13
39	Total Nonoperating Revenue	-00	165,000.00	125,000.00	167,000.00
40	Total Operating Expenses (excluding depreciation)	397,867.00	692,779.00	719,776.55	767,588.27
41	Total Capital Expenses	-00	156,400.00	169,200.00	187,800.00
42	TOTAL NET GAIN/(LOSS)	\$ 300.00	\$ 1,359.00	\$ 23,964.20	12,241.86
43	Operating Reserve	\$ 300.00	\$ 1,659.00	\$ 25,623.20	\$ 37,865.06

Assumptions

GENERAL

Student Days	180
Teacher Days	192

STUDENTS

Attendance Rate	95%
Free & Reduced Lunch %	76%
Participation in School Breakfast	80%
Special Education %	12%

YEAR-OVER-YEAR GROWTH

State Per Pupil Revenue	2.5%
Staff Annual Salary Increase	2.5%
Annual Other Cost Increase	2.0%

ENROLLMENT

	K	1	2	3	4	Total
Year 0	0	0	0	X	X	0
Year 1	20	15	15	X	X	50
Year 2	25	15	17	18	X	75
Year 3	25	25	15	17	18	100

DEPRECIATION SCHEDULE

	Useful Life (years)	Salvage Value (Estimate)	Depreciation Method
Facility Upgrades	10	0	Staight Line
Furniture & Equipment	8	0	Staight Line
Textbooks & Related Media	2	0	Staight Line
Other Instructional Materials	3	0	Staight Line
Classroom Instructional Technology	3	0	Staight Line
Other Instructional Hardware	5	0	Staight Line
Instructional Software per Pupil	3	0	Staight Line

Malama Honua Learning Center					
Total Spending					
For Fiscal Year July 1, 2013 through June 30, 2014					
	OPERATING REVENUES		YEAR 0		
100	Grants - State Per Pupil		-00		
200	Grants - State Facilities		-00		
300	Grants - State Other		-00		
400	Grants - Federal		197,667.00		
500	Grants - Private		200,000.00		
600	Nutrition Funding - Federal		-00		
700	Nutrition Funding - Fees		-00		
800	Other Program Fees		-00		
900	Contributions, cash		-00		
1000	Transportation Fees		-00		
1100	SPED Reimbursements		-00		
1200	Other:		500.00		
1300	Other:		-00		
1400	TOTAL OPERATING REVENUES		\$ 398,167.00		
	NONOPERATING REVENUE				
1500	Grants - Private		-00		
1600	Contributions, in-kind		-00		
1700	Contributions, from Component Unit		-00		
1800	Contributions, Cash		-00		
1900	Rental Income		-00		
2000	Interest/Investment Income		-00		
2100	TOTAL NONOPERATING REVENUE		\$ -00		
2200	TOTAL REVENUE		\$ 398,167.00		
	OPERATING EXPENSES				
100	Administration		126,187.00		
200	Instructional Services		226,780.00		
300	Pupil Services		-00		
400	Operation & Maintenance of Plant		44,900.00		
500	Benefits and Other Fixed Charges		-00		
600	Community Services		-00		
800	TOTAL OPERATING EXPENSES		\$ 397,867.00		
	TOTAL OPERATING GAIN/(LOSS)		\$ 300.00		
	NET OPERATING GAIN/(LOSS) excluding depreciation		\$ 300.00		

Schedule of Budgeted Revenue

For Fiscal Year July 1, 2013 through June 30, 2014

Line	Functional Category	Year 0	Note
100	Grants - State Per Pupil		
200	Grants - State Facilities		
300	Grants - State Other		
400	Grants - Federal Total	197,667.00	
410	USDOE Total	197,667.00	
411	Personnel	40,000.00	
412	Fringe Benefits	9,200.00	
413	Travel	6,110.00	
414	Equipment	-00	Reallocate request to \$13,700
415	Supplies	26,700.00	Reallocate request to \$13,000
416	Contractual	115,657.00	
420	NOAA Total	-00	
430	Impact Aid		
440	Title I		
450	Title II		
500	Grants - Private Total	200,000.00	
510	HKL Castle Total	125,000.00	
511	Curriculum / Common Core Integration	30,000.00	\$20K PAF; \$10K Reallocate request for Repairs and DPP Contractors
512	Performance-based Assessment	25,000.00	Reallocate request forDPP Contractors, Permit Cost, and Furniture & Equipment
513	Community Engagement & Partnerships	30,000.00	\$10K YMCA; \$15K Kanehunamoku; \$5K teacher/asst teacher stipends
514	Professional Development & Coaching	40,000.00	\$30K PAF; \$10K Reallocate request for Repairs and DPP Contractors
520	KS Public Education	75,000.00	
530	Private Foundation	-00	
600	Nutrition Funding - Federal	-00	
700	Nutrition Funding - Fees	-00	
800	Other Program Fees	-00	
900	Contributions, cash	-00	
1000	Transportation Fees	-00	
1100	SPED Reimbursements	-00	
1200	Other: Contributions, in-kind	500.00	From HEC for recruiting printing costs
1300	Other:	-00	
1400	Total Operating Revenue	398,167.00	
1500	Non-Operating Grants - Private	-00	
1600	Contributions, in-kind	-00	
1700	Contributions, from Component Unit	-00	
1800	Contributions, Cash	-00	
1900	Rental Income	-00	
2000	Interest/Investment Income	-00	
2100	Total Non-Operating Revenue	-00	
2200	TOTAL REVENUE	398,167.00	

Schedule of Budgeted Expense
For Fiscal Year July 1, 2013 through June 30, 2014

yellow cells - Formula cells, do not enter information.

blue cells - provide info

gray cells - leave cell blank, info not applicable

Line	Functional Category	Year 0	FTE	Year 3	FTE	Line	Instructions/Notes
100	Administration	126,187.00		-00	0.0	100	Administration - Calculates automatically.
110	Subtotal - Local School Board (LSB)	-00		-00		110	Calculates automatically - expenses for the Local School Board.
111	Contracted Services					111	LSB contracted professional services, including all related expenses covered by the contract
112	Travel and other expenses					112	Travel and other expenses for Board members such as dues, subscriptions and memberships.
113	Supplies & Materials					113	Supplies and materials for the operation of the LSB
120	Subtotal - School Leadership	81,898.00		-00	0.0	120	Calculates automatically - expenses for the School Leadership office.
121	Salaries - Professional					121	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
122	Contracted Services	81,898.00				122	Contracted professional services, including all related expenses covered by the contract.
130	Subtotal - Business and Finance	19,500.00		-00	0.0	130	Calculates automatically - expenses for the Business and Finance office.
131	Salaries - Professional					131	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
132	Contracted Services	19,500.00				132	Contracted professional services, including all related expenses covered by the contract.
140	Subtotal - Human Resources	-00		-00	0.0	140	Calculates automatically - expenses for the HR office.
141	Salaries - Professional					141	Salaries for non-instructional school-wide administrative personnel such as an HR director.
142	Contracted Services					142	Contracted professional services, including all related expenses covered by the contract.
150	Subtotal - Legal Services	-00		-00	0.0	150	Calculates automatically - expenses for legal representation for the School.
151	Salaries - Professional					151	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
152	Contracted Services					152	Contracted professional services, including all related expenses covered by the contract.
160	Subtotal - Info. Management & Technology	10,157.00		-00	0.0	160	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
161	Salaries - Professional					161	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
162	Contracted Services	10,157.00				162	Contracted professional services, including all related expenses covered by the contract.
163	Supplies and Materials					163	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
164	Depreciation for Information Technology					164	Annual depreciation expense for capitalized Information Management and Technology.
170	Subtotal - Development	-00		-00	0.0	170	Calculates automatically - expenses related to development, fundraising, and recruitment.
171	Salaries - Professional					171	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
172	Contracted Services					172	Contracted professional services, including all related expenses covered by the contract.
173	Fundraising					173	Expenses related to fundraising.
180	Subtotal - Other Administration	14,632.00		-00	0.0	180	Calculates automatically - expenses related to development, fundraising, and recruitment.
181	Salaries - Clerical					181	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
182	Recruitment/Advertising	500.00				182	Recruiting/advertising for students, staff, and board members.
183	Travel and other expenses					183	Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
184	Supplies and Materials	6,632.00				184	KS Office Supplies and postage
185	Other: Indirect & Allocated Administrative	7,500.00				185	KS Dues, Licenses, Permits, Admin Meetings
200	Instructional Services	226,780.00		-00	0	200	Instructional Services - Calculates automatically.
210	Subtotal - Instructional Leadership	58,280.00		-00	0.0	210	Calculates automatically - expenses for instructional leadership.
211	Salaries - Professional					211	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
212	Salaries - Clerical					212	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
213	Contracted Services	46,500.00	1.0			213	Contracted professional services, including all related expenses covered by the contract.
214	Supplies and Materials					214	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
215	Travel and other expenses	11,780.00				215	Travel and other expenses for staff such as dues, subscriptions and memberships.
220	Subtotal - Classroom and Specialist Teachers	-00		-00	0.0	220	Calculates automatically - expenses for teachers.
221	Salaries - Teachers, Classroom					221	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
222	Salaries - Teachers, Specialists					222	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
230	Subtotal - Other Teaching Services	25,000.00		-00	0.0	230	Calculates automatically - expenses for other teaching services.
231	Salaries - Professional					231	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
232	Salaries - Nonclerical Paraprofessionals					232	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
233	Salaries - Clerical					233	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
234	Contracted Services	25,000.00				234	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
234.01	YMCA	10,000.00				234.01	
234.02	Kanehunamoku	15,000.00				234.02	
240	Subtotal - Professional Development	117,000.00		-00	0.0	240	Calculates automatically - expenses for professional development of instructional personnel.
241	Salaries - Professional					241	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
242	Contracted Services	117,000.00				242	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
242.01	Orton Gillingham	9,000.00				242.01	
242.02	Sam Stier	10,000.00				242.02	
242.03	PAF	90,000.00				242.03	
242.04	Teacher Stipends	5,000.00				242.04	
242.05	Kupuhou	-00				242.05	
242.06	Biomimcry	3,000.00					
243	Supplies and Materials					243	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
244	Travel and other expenses					244	Travel and other expenses for staff such as dues, subscriptions and memberships.
250	Subtotal - Guidance, Psychological & Testing	-00		-00	0.0	250	Calculates automatically - expenses for guidance, psychological, and testing.
251	Salaries - Professional					251	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
252	Salaries - Clerical					252	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
253	Contracted Services					253	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
254	Supplies and Materials					254	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
260	Subtotal - Materials, Equipment & Technology	26,500.00		-00		260	Calculates automatically - expenses for materials, equipment & technology.
261	Textbooks & Related Media/Materials	12,800.00				261	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMS, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
262	Other Instructional Materials					262	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
263	Instructional Equipment	200.00				263	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
264	General Instructional Supplies					264	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
265	Other Instructional Services					265	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
266	Classroom Instructional Technology	13,500.00				266	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
266.01	Teacher Computer	5,500.00				266.01	
266.02	Google Chromebooks	6,000.00				266.02	
266.03	Printer/Scanner/Fax					266.03	
266.04	Routers	200.00				266.04	
266.05	Digital Camera	250.00				266.05	
266.06	Computer Docking Station	550.00				266.06	
266.07	Elmo-type device	1,000.00				266.07	
267	Other Instructional Hardware	-00				267	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
268	Instructional Software					268	Programs, licenses, CD-ROMS.
269	Depreciation for Instructional Equipment					269	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
300	Pupil Services	-00		-00	0.0	300	Pupil Services - Calculates automatically.
310	Salaries - Pupil Services					310	School nurses, registrars, coaches, etc. on payroll.
320	Health Services					320	Contracted professional services and related costs, including stipends.
330	Student Transportation (to and from school)					330	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
340	Depreciation of Transportation Vehicles					340	Annual depreciation expense for capitalized transportation vehicles.
350	Food Services					350	Contracted professional services and related costs, including stipends incurred for the school's food services program.
360	Athletic Services					360	Contracted professional services and related costs, including stipends.
370	Other:	-00				370	Specify other pupil services expenditures, if applicable.
400	Operation & Maintenance of Plant	44,900.00		-00	0.0	400	Operation & Maintenance of Plant - Calculates automatically.
410	Salaries - Operation & Maintenance of Plant					410	Plant managers, custodians, maintenance, etc.
415	Utilities					415	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
420	Maintenance of Buildings & Grounds	20,000.00				420	Includes contracted custodial services and building security.
425	Maintenance of Equipment					425	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
430	Networking and Telecommunications					430	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
435	Depreciation of Equipment, Building, & Grounds					435	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
440	Rental/Lease of Buildings & Grounds					440	Annual operating lease/rental costs on Building/Grounds.
445	Rental/Lease of Equipment					445	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Furniture & Equipment	8,300.00				450	School Equipment and Furniture
450.01	Round Tables	1,680.00				450.01	
450.02	Student Chairs	900.00				450.02	
450.03	Whiteboards	820.00				450.03	
450.04	Cubbies	700.00				450.04	
450.05	Teacher Presentation Stations	600.00				450.05	
450.06	Teacher Chairs	300.00				450.06	
450.07	Office Chairs					450.07	
450.08	Teacher Desk	600.00				450.08	
450.09	Office Desk					450.09	
450.1	File Cabinet	1,500.00				450.1	
450.11	Eisels	200.00				450.11	
450.12	Large Tent	1,000.00				450.12	
455	Custodial supplies	1,000.00				455	Custodial Supplies
460	Planning and Permit Consultant	7,500.00				460	
465	Traffic Study Consultant	7,500.00				465	
470	Permits	600.00				470	Specify other operations & maintenance of plant expenses
500	Benefits and Other Fixed Charges	-00		-00		500	Benefits and Other Fixed Charges - Calculates automatically.
510	Employee Retirement					510	Not an expense for the schools
520	Fringe Benefits					520	Not an expense for the schools
530	Insurance (non-employee)					530	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
560	Short-Term Interest					560	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
570	Other:					570	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
600	Community Services	-00		-00		600	Community Services - Calculates automatically.
610	Dissemination Activities					610	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
620	Civic Activities					620	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
700	Non-Operating Expenses	-00		-00		700	Non-Operating Expenses - Calculates automatically.
720	Long-Term Interest					720	Annual debt service costs for long-term financing (greater than one year).
730	Other:					730	Please enter a brief description in the highlighted green cell, if applicable.
800	TOTALS	397,867.00	0.0	-00	0.0	800	TOTALS - Calculates automatically.

Malama Honua Learning Center					
Total Spending					
For Fiscal Year July 1, 2014 through June 30, 2015					
	OPERATING REVENUES		YEAR 1		
1	Grants - State Per Pupil		294,500.00		
2	Grants - State Facilities		-00		
3	Grants - State Other		-00		
4	Grants - Federal		232,392.00		
5	Grants - Private		122,108.00		
6	Nutrition Funding - Federal		31,030.00		
7	Nutrition Funding - Fees		5,508.00		
8	Other Program Fees		-00		
9	Contributions, cash		-00		
10	Transportation Fees		-00		
11	SPED Reimbursements		-00		
12	Other:		-00		
13	Other:		-00		
14	TOTAL OPERATING REVENUES		\$ 685,538.00		
	NONOPERATING REVENUE				
15	Grants - Private		145,000.00		
16	Contributions, in-kind		-00		
17	Contributions, from Component Unit		-00		
18	Contributions, Cash		20,000.00		
19	Rental Income		-00		
20	Interest/Investment Income		-00		
21	TOTAL NONOPERATING REVENUE		\$ 165,000.00		
	OPERATING EXPENSES				
22	Administration		214,339.00		
23	Instructional Services		377,704.00		
24	Pupil Services		62,370.00		
25	Operation & Maintenance of Plant		56,600.00		
26	Benefits and Other Fixed Charges		-00		
27	Community Services		-00		
28	TOTAL OPERATING EXPENSES		\$ 711,013.00		
29	TOTAL OPERATING GAIN/(LOSS)		\$ (25,475.00)		
30	NET OPERATING GAIN/(LOSS) excluding depreciation		\$ (7,241.00)		
	CAPITAL EXPENSES				
31	Administration		-00		
32	Instructional Services		21,400.00		
33	Pupil Services		-00		
34	Operation & Maintenance of Plant		135,000.00		
35	Benefits and Other Fixed Charges		-00		
36	Community Services		-00		
37	TOTAL CAPITAL EXPENSES		\$ 156,400.00		
	SUMMARY OF TOTAL NET GAIN/(LOSS)				
38	Total Operating Revenue		685,538.00		
39	Total Nonoperating Revenue		165,000.00		
40	Total Operating Expenses (excluding depreciation)		692,779.00		
41	Total Capital Expenses		156,400.00		
42	TOTAL NET GAIN/(LOSS)		\$ 1,359.00		

Schedule of Budgeted Revenue

For Fiscal Year July 1, 2014 through June 30, 2015

Line	Functional Category	Year 1	Line	Note
100	Grants - State Per Pupil Total	294,500.00	100	
200	Grants - State Facilities Total	-00	200	
300	Grants - State Other Total	-00	300	
400	Grants - Federal Total	232,392.00	400	
410	USDOE Total	198,457.00	410	Already secured
411	Personnel	105,500.00	411	
412	Fringe Benefits	24,265.00	412	
413	Travel	6,192.00	413	
414	Equipment	37,500.00	414	
415	Supplies	-00	415	
416	Contractual	25,000.00	416	
420	NOAA Total	-00	420	
430	Impact Aid	11,495.00	430	
440	Title I	14,940.00	440	
450	Title II	7,500.00	450	
500	Grants - Private Total	122,108.00		
510	HKL Castle Total		510	
511	Curriculum / Common Core Integration		511	
512	Performance-based Assessment		512	
513	Community Engagement & Partnerships		513	
514	Professional Development & Coaching		514	
520	KS Public Education	72,108.00	520	
530	Private Foundation	50,000.00	530	\$10K already secured
600	Nutrition Funding - Federal	31,030.00	600	
700	Nutrition Funding - Fees	5,508.00	700	
800	Other Program Fees	-00	800	
900	Contributions, cash	-00	900	
1000	Transportation Fees	-00	1000	
1100	SPED Reimbursements	-00	1100	
1200	Other:	-00	1200	
1300	Other:		1300	
1400	Total Operating Revenue	685,538.00	1400	
	NON-OPERATING REVENUE			
1500	Non-Operating Grants - Private	145,000.00	1500	20K unrestricted; 125K modular classroom
1600	Non-Operating Contributions, in-kind		1600	
1700	Contributions, from Component Unit		1700	
1800	Non-Operating Contributions, Cash	20,000.00	1800	
1900	Rental Income		1900	
2000	Interest/Investment Income		2000	
2100	Total Non-Operating Revenue	165,000.00	2100	
2200	TOTAL REVENUE	850,538.00	2200	

Schedule of Budgeted Functional Expenses

Line	Functional Category	Year 0 (Start up Year)	FTE	Year 1	FTE	Year 2	FTE	Year 3	FTE	Line	Instructions/Notes
100	Administration	-00	0.0	214,339.00	1.0	-00	0.0	-00	0.0	100	Administration - Calculates automatically.
110	Subtotal - Local School Board (LSB)	-00		500.00		-00		-00		110	Calculates automatically - expenses for the Local School Board.
111	Contracted Services									111	LSB contracted professional services, including all related expenses covered by the contract
112	Travel and other expenses									112	Travel and other expenses for Board members such as dues, subscriptions and memberships.
113	Supplies & Materials			500.00						113	Supplies and materials for the operation of the LSB
120	Subtotal - School Leadership	-00	0.0	129,765.00	0.0	-00	0.0	-00	0.0	120	Calculates automatically - expenses for the School Leadership office.
121	Salaries - Professional									121	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
122	Contracted Services			129,765.00						122	USDOE Contracted professional services, including all related expenses covered by the contract.
130	Subtotal - Business and Finance	-00	0.0	10,000.00	0.0	-00	0.0	-00	0.0	130	Calculates automatically - expenses for the Business and Finance office.
131	Salaries - Professional									131	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
132	Contracted Services			10,000.00						132	Contracted professional services, including all related expenses covered by the contract.
140	Subtotal - Human Resources	-00	0.0	-00	0.0	-00	0.0	-00	0.0	140	Calculates automatically - expenses for the HR office.
141	Salaries - Professional									141	Salaries for non-instructional school-wide administrative personnel such as an HR director.
142	Contracted Services									142	Contracted professional services, including all related expenses covered by the contract.
150	Subtotal - Legal Services	-00	0.0	5,000.00	0.0	-00	0.0	-00	0.0	150	Calculates automatically - expenses for legal representation for the School.
151	Salaries - Professional									151	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
152	Contracted Services			5,000.00						152	Contracted professional services, including all related expenses covered by the contract.
160	Subtotal - Info. Management & Technology	-00	0.0	-00	0.0	-00	0.0	-00	0.0	160	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
161	Salaries - Professional									161	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
162	Contracted Services									162	Contracted professional services, including all related expenses covered by the contract.
163	Supplies and Materials									163	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
164	Depreciation for Information Technology									164	Annual depreciation expense for capitalized Information Management and Technology.
170	Subtotal - Development	-00	0.0	500.00	0.0	-00	0.0	-00	0.0	170	Calculates automatically - expenses related to development, fundraising, and recruitment.
171	Salaries - Professional									171	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
172	Contracted Services									172	Contracted professional services, including all related expenses covered by the contract.
173	Fundraising			500.00						173	Expenses related to fundraising.
180	Subtotal - Other Administration	-00	0.0	68,574.00	1.0	-00	0.0	-00	0.0	180	Calculates automatically - expenses related to development, fundraising, and recruitment.
181	Salaries - Clerical			47,382.00	1.0					181	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
182	Recruitment/Advertising			5,000.00						182	Recruiting/advertising for students, staff, and board members.
183	Travel and other expenses			6,192.00						183	USDOE Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
184	Supplies and Materials			5,000.00						184	Office Supplies and postage
185	Other: Dues, Licenses, Permits, Admin Meetings			5,000.00						185	Dues, Licenses, Permits, Admin Meetings
200	Instructional Services	-00	0	377,704.00	6	-00	0	-00	0	200	Instructional Services - Calculates automatically.
210	Subtotal - Instructional Leadership	-00	0.0	102,000.00	1.0	-00	0.0	-00	0.0	210	Calculates automatically - expenses for instructional leadership.
211	Salaries - Professional			100,000.00	1.0					211	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
212	Salaries - Clerical									212	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
213	Contracted Services									213	Contracted professional services, including all related expenses covered by the contract.
214	Supplies and Materials			2,000.00						214	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
215	Travel and other expenses									215	Travel and other expenses for staff such as dues, subscriptions and memberships.
220	Subtotal - Classroom and Specialist Teachers	-00	0.0	137,500.00	2.5	-00	0.0	-00	0.0	220	Calculates automatically - expenses for teachers.
221	Salaries - Teachers, Classroom			110,000.00	2.0					221	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
222	Salaries - Teachers, Specialists			27,500.00	0.5					222	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
230	Subtotal - Other Teaching Services	-00	0.0	81,470.00	2.0	-00	0.0	-00	0.0	230	Calculates automatically - expenses for other teaching services.
231	Salaries - Professional									231	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
232	Salaries - Nonclerical Paraprofessionals			60,000.00	2.0					232	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
233	Salaries - Clerical									233	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
234	Contracted Services			21,470.00						234	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
240	Subtotal - Professional Development	-00	0.0	6,000.00	0.0	-00	0.0	-00	0.0	240	Calculates automatically - expenses for professional development of instructional personnel.
241	Salaries - Professional									241	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
242	Contracted Services			6,000.00						242	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
243	Supplies and Materials									243	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
244	Travel and other expenses									244	Travel and other expenses for staff such as dues, subscriptions and memberships.
250	Subtotal - Guidance, Psychological & Testing	-00	0.0	-00	0.0	-00	0.0	-00	0.0	250	Calculates automatically - expenses for guidance, psychological, and testing.
251	Salaries - Professional									251	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
252	Salaries - Clerical									252	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
253	Contracted Services									253	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
254	Supplies and Materials									254	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
260	Subtotal - Materials, Equipment & Technology	-00		50,734.00		-00		-00		260	Calculates automatically - expenses for materials, equipment & technology.
261	Textbooks & Related Media/Materials									261	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMS, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
262	Other Instructional Materials									262	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
263	Instructional Equipment			15,000.00						263	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
264	General Instructional Supplies			5,000.00						264	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
265	Other Instructional Services			5,000.00						265	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
266	Classroom Instructional Technology									266	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
267	Other Instructional Hardware									267	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
268	Instructional Software			10,000.00						268	Programs, licenses, CD-ROMS.
269	Depreciation for Instructional Equipment			15,734.00						269	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
300	Pupil Services	-00	0.0	62,370.00	0.0	-00	0.0	-00	0.0	300	Pupil Services - Calculates automatically.
310	Salaries - Pupil Services									310	School nurses, registrars, coaches, etc. on payroll.
320	Health Services									320	Contracted professional services and related costs, including stipends.
330	Student Transportation (to and from school)									330	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
340	Depreciation of Transportation Vehicles									340	Annual depreciation expense for capitalized transportation vehicles.
350	Food Services			62,370.00						350	Contracted professional services and related costs, including stipends incurred for the school's food services program.
360	Athletic Services									360	Contracted professional services and related costs, including stipends.
370	Other: Extended Care Stipends Uniforms?			1,000.00						370	Specify other pupil services expenditures, if applicable.
400	Operation & Maintenance of Plant	-00	0.0	56,600.00	0.0	-00	0.0	-00	0.0	400	Operation & Maintenance of Plant - Calculates automatically.
410	Salaries - Operation & Maintenance of Plant									410	Plant managers, custodians, maintenance, etc.
415	Utilities			3,600.00						415	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
420	Maintenance of Buildings & Grounds			4,000.00						420	Includes contracted custodial services and building security.
425	Maintenance of Equipment									425	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
430	Networking and Telecommunications			2,500.00						430	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
435	Depreciation of Equipment, Building, & Grounds			2,500.00						435	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
440	Rental/Lease of Buildings & Grounds			44,000.00						440	Annual operating lease/rental costs on Building/Grounds.
445	Rental/Lease of Equipment									445	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment									450	School Equipment and Furniture
455	Other: Custodial supplies									455	Custodial Supplies
460	Other:									460	Specify other operations & maintenance of plant expenses
500	Benefits and Other Fixed Charges	-00		-00		-00		-00		500	Benefits and Other Fixed Charges - Calculates automatically.
510	Employee Retirement									510	Not an expense for the schools
520	Fringe Benefits									520	Not an expense for the schools
530	Insurance (non-employee)									530	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
560	Short-Term Interest									560	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
570	Other:									570	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
600	Community Services	-00		-00		-00		-00		600	Community Services - Calculates automatically.
610	Dissemination Activities									610	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
620	Civic Activities									620	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
700	Non-Operating Expenses	-00		-00		-00		-00		700	Non-Operating Expenses - Calculates automatically.
720	Long-Term Interest									720	Annual debt service costs for long-term financing (greater than one year).
730	Other:									730	Please enter a brief description in the highlighted green cell, if applicable.
800	TOTALS	-00	0.0	711,013.00	6.5	-00	0.0	-00	0.0	800	TOTALS - Calculates automatically.

NAME: Malama Honua Learning Center						Form A3	yellow cells - Formula cells, do not enter information.
Schedule of Capital Projects							blue cells - information provided by applicant
							gray cells - leave cell blank, info not applicable
							1
Line	Functional Category	Year 0 (Start up Year)	Year 1	Year 2	Year 3	Line	Instructions/Notes
1000	Administration	-00	-00	-00	-00	1000	Administration - Calculates automatically.
1100	Subtotal - Local School Board (LSB)	-00	-00	-00	-00	1100	Calculates automatically - expenses for the Local School Board.
1110	Contracted Services					1110	LSB contracted professional services, including all related expenses covered by the contract
1120	Travel and other expenses					1120	Travel and other expenses for Board members such as dues, subscriptions and memberships.
1130	Supplies & Materials					1130	Supplies and materials for the operation of the LSB
1200	Subtotal - School Leadership	-00	-00	-00	-00	1200	Calculates automatically - expenses for the School Leadership office.
1210	Salaries - Professional					1210	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
1220	Contracted Services					1220	Contracted professional services, including all related expenses covered by the contract.
1300	Subtotal - Business and Finance	-00	-00	-00	-00	1300	Calculates automatically - expenses for the Business and Finance office.
1310	Salaries - Professional					1310	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
1320	Contracted Services					1320	Contracted professional services, including all related expenses covered by the contract.
1400	Subtotal - Human Resources	-00	-00	-00	-00	1400	Calculates automatically - expenses for the HR office.
1410	Salaries - Professional					1410	Salaries for non-instructional school-wide administrative personnel such as an HR director.
1420	Contracted Services					1420	Contracted professional services, including all related expenses covered by the contract.
1500	Subtotal - Legal Services	-00	-00	-00	-00	1500	Calculates automatically - expenses for legal representation for the School.
1510	Salaries - Professional					1510	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
1520	Contracted Services					1520	Contracted professional services, including all related expenses covered by the contract.
1600	Subtotal - Info. Management & Technology	-00	-00	-00	-00	1600	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
1610	Salaries - Professional					1610	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
1620	Contracted Services					1620	Contracted professional services, including all related expenses covered by the contract.
1630	Supplies and Materials					1630	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
1640	Depreciation for Information Technology					1640	Annual depreciation expense for capitalized Information Management and Technology.
1700	Subtotal - Development	-00	-00	-00	-00	1700	Calculates automatically - expenses related to development, fundraising, and recruitment.
1710	Salaries - Professional					1710	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
1720	Contracted Services					1720	Contracted professional services, including all related expenses covered by the contract.
1730	Fundraising					1730	Expenses related to fundraising.
1800	Subtotal - Other Administration	-00	-00	-00	-00	1800	Calculates automatically - expenses related to development, fundraising, and recruitment.
1810	Salaries - Clerical					1810	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
1820	Recruitment/Advertising					1820	Recruiting/advertising for students, staff, and board members.
1830	Travel and other expenses					1830	Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
1840	Supplies and Materials					1840	Office Supplies and postage
1850	Other: Dues, Licenses, Permits, Admin Meetings					1850	Dues, Licenses, Permits, Admin Meetings
2000	Instructional Services	42,800.00	21,400.00	-00	-00	2000	Instructional Services - Calculates automatically.
2100	Subtotal - Instructional Leadership	-00	-00	-00	-00	2100	Calculates automatically - expenses for instructional leadership.
2110	Salaries - Professional					2110	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
2120	Salaries - Clerical					2120	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2130	Contracted Services					2130	Contracted professional services, including all related expenses covered by the contract.
2140	Supplies and Materials					2140	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2150	Travel and other expenses					2150	Travel and other expenses for staff such as dues, subscriptions and memberships.
2200	Subtotal - Classroom and Specialist Teachers	-00	-00	-00	-00	2200	Calculates automatically - expenses for teachers.
2210	Salaries - Teachers, Classroom					2210	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2220	Salaries - Teachers, Specialists					2220	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2300	Subtotal - Other Teaching Services	-00	-00	-00	-00	2300	Calculates automatically - expenses for other teaching services.
2310	Salaries - Professional					2310	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
2320	Salaries - Nonclerical Paraprofessionals					2320	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
2330	Salaries - Clerical					2330	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2340	Contracted Services					2340	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
2400	Subtotal - Professional Development	-00	-00	-00	-00	2400	Calculates automatically - expenses for professional development of instructional personnel.
2410	Salaries - Professional					2410	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
2420	Contracted Services					2420	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
2430	Supplies and Materials					2430	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2440	Travel and other expenses					2440	Travel and other expenses for staff such as dues, subscriptions and memberships.
2500	Subtotal - Guidance, Psychological & Testing	-00	-00	-00	-00	2500	Calculates automatically - expenses for guidance, psychological, and testing.
2510	Salaries - Professional					2510	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
2520	Salaries - Clerical					2520	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2530	Contracted Services					2530	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
2540	Supplies and Materials					2540	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2600	Subtotal - Materials, Equipment & Technology	42,800.00	21,400.00	-00	-00	2600	Calculates automatically - expenses for materials, equipment & technology.
2610	Textbooks & Related Media/Materials	12,800.00	6,400.00			2610	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMS, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
2620	Other Instructional Materials	5,000.00	2,500.00			2620	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
2630	Instructional Equipment					2630	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
2640	General Instructional Supplies					2640	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
2650	Other Instructional Services					2650	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
2660	Classroom Instructional Technology	15,000.00	7,500.00			2660	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
2670	Other Instructional Hardware	5,000.00	2,500.00			2670	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
2680	Instructional Software	5,000.00	2,500.00			2680	Programs, licenses, CD-ROMs.
2690	Depreciation for Instructional Equipment					2690	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
3000	Pupil Services	-00	-00	-00	-00	3000	Pupil Services - Calculates automatically.
3100	Salaries - Pupil Services					3100	School nurses, registrars, coaches, etc. on payroll.
3200	Health Services					3200	Contracted professional services and related costs, including stipends.
3300	Student Transportation (to and from school)					3300	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
3400	Depreciation of Transportation Vehicles					3400	Annual depreciation expense for capitalized transportation vehicles.
3500	Food Services					3500	Contracted professional services and related costs, including stipends incurred for the school's food services program.
3600	Athletic Services					3600	Contracted professional services and related costs, including stipends.
3700	Other: Extended Care Stipends					3700	Specify other pupil services expenditures, if applicable.
4000	Operation & Maintenance of Plant	20,000.00	135,000.00	-00	-00	4000	Operation & Maintenance of Plant - Calculates automatically.
4100	Salaries - Operation & Maintenance of Plant					4100	Plant managers, custodians, maintenance, etc.
4150	Utilities					4150	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
4200	Maintenance of Buildings & Grounds					4200	Includes contracted custodial services and building security.
4250	Maintenance of Equipment					4250	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
4300	Networking and Telecommunications					4300	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
4350	Depreciation of Equipment, Building, & Grounds					4350	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
4400	Rental/Lease of Buildings & Grounds					4400	Annual operating lease/rental costs on Building/Grounds.
4450	Rental/Lease of Equipment					4450	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment	20,000.00	10,000.00			450	School Equipment and Furniture
4550	Other: Custodial supplies					4550	Custodial Supplies
4600	Other: Modular Classroom	-00	125,000.00			4600	Specify other operations & maintenance of plant expenses
5000	Benefits and Other Fixed Charges	-00	-00	-00	-00	5000	Benefits and Other Fixed Charges - Calculates automatically.
5100	Employee Retirement					5100	Not an expense for the schools
5200	Fringe Benefits					5200	Not an expense for the schools
5300	Insurance (non-employee)					5300	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
5600	Short-Term Interest					5600	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
5700	Other:					5700	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
6000	Community Services	-00	-00	-00	-00	6000	Community Services - Calculates automatically.
6100	Dissemination Activities					6100	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
6200	Civic Activities					6200	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
7000	Non-Operating Expenses	-00	-00	-00	-00	7000	Non-Operating Expenses - Calculates automatically.
7200	Long-Term Interest					7200	Annual debt service costs for long-term financing (greater than one year).
7300	Other:					7300	Please enter a brief description in the highlighted green cell, if applicable.
8000	TOTALS	62,800.00	156,400.00	-00	-00	8000	TOTALS - Calculates automatically.

Malama Honua Learning Center					
Total Spending					
For Fiscal Year July 1, 2015 through June 30, 2016					
	OPERATING REVENUES		Year 2		
1	Grants - State Per Pupil		452,793.75		
2	Grants - State Facilities		-00		
3	Grants - State Other		-00		
4	Grants - Federal		231,748.00		
5	Grants - Private		50,000.00		
6	Nutrition Funding - Federal		46,163.00		
7	Nutrition Funding - Fees		7,236.00		
8	Other Program Fees		-00		
9	Contributions, cash		-00		
10	Transportation Fees		-00		
11	SPED Reimbursements		-00		
12	Other:		-00		
13	Other:		-00		
14	TOTAL OPERATING REVENUES	\$	787,940.75		
	NONOPERATING REVENUE				
15	Grants - Private		-00		
16	Contributions, in-kind		-00		
17	Contributions, from Component Unit		-00		
18	Contributions, Cash		125,000.00		
19	Rental Income		-00		
20	Interest/Investment Income		-00		
21	TOTAL NONOPERATING REVENUE	\$	125,000.00		
	OPERATING EXPENSES				
22	Administration		229,632.55		
23	Instructional Services		372,215.00		
24	Pupil Services		84,632.00		
25	Operation & Maintenance of Plant		60,647.00		
26	Benefits and Other Fixed Charges		-00		
27	Community Services		-00		
28	TOTAL OPERATING EXPENSES	\$	747,126.55		
29	TOTAL OPERATING GAIN/(LOSS)	\$	40,814.20		
30	NET OPERATING GAIN/(LOSS) excluding depreciation	\$	68,164.20		
	CAPITAL EXPENSES				
31	Administration		-00		
32	Instructional Services		34,200.00		
33	Pupil Services		-00		
34	Operation & Maintenance of Plant		135,000.00		
35	Benefits and Other Fixed Charges		-00		
36	Community Services		-00		
37	TOTAL CAPITAL EXPENSES	\$	169,200.00		
	SUMMARY OF TOTAL NET GAIN/(LOSS)				
38	Total Operating Revenue		787,940.75		
39	Total Nonoperating Revenue		125,000.00		
40	Total Operating Expenses (excluding depreciation)		719,776.55		
41	Total Capital Expenses		169,200.00		
42	TOTAL NET GAIN/(LOSS)	\$	23,964.20		

Schedule of Budgeted Revenue

For Fiscal Year July 1, 2015 through June 30, 2016

Line	Functional Category	Year 2	Line	Note
	OPERATING REVENUE			
100	Grants - State Per Pupil Total	452,793.75	100	
200	Grants - State Facilities Total		200	
300	Grants - State Other Total	-00	300	
400	Grants - Federal Total	231,748.00	400	
410	USDOE Total	184,656.00	410	
411	Personnel	106,000.00	411	
412	Fringe Benefits	22,380.00	412	
413	Travel	6,276.00	413	
414	Equipment	13,000.00	414	
415	Supplies	12,000.00	415	
416	Contractual	25,000.00	416	
420	NOAA Total	-00	420	
430	Impact Aid	17,182.00	430	
440	Title I	22,410.00	440	
450	Title II	7,500.00	450	
500	Grants - Private Total	50,000.00		
510	HKL Castle Total	-00	510	
511	Curriculum / Common Core Integration		511	
512	Performance-based Assessment		512	
513	Community Engagement & Partnerships		513	
514	Professional Development & Coaching		514	
520	KS Public Education		520	
530	Private Foundation	50,000.00	530	
600	Nutrition Funding - Federal	46,163.00	600	
700	Nutrition Funding - Fees	7,236.00	700	
800	Other Program Fees	-00	800	
900	Contributions, cash		900	
1000	Transportation Fees	-00	1000	
1100	SPED Reimbursements	-00	1100	
1200	Other:	-00	1200	
1300	Other:	-00	1300	
1400	Total Operating Revenue	787,940.75	1400	
	NON-OPERATING REVENUE			
1500	Non-Operating Grants - Private		1500	
1600	Non-Operating Contributions, in-kind		1600	
1700	Contributions, from Component Unit		1700	
1800	Non-Operating Contributions, Cash	125,000.00	1800	For modular unit
1900	Rental Income		1900	
2000	Interest/Investment Income		2000	
2100	Total Non-Operating Revenue	125,000.00	2100	
2200	TOTAL REVENUE	912,940.75	2200	

Schedule of Budgeted Expense
For Fiscal Year July 1, 2015 through June 30, 2016

Form A2
yellow cells - Formula cells, do not enter information.
blue cells - provide info
gray cells - leave cell blank, info not applicable

Line	Functional Category	Year 0 (Start up Year)	FTE	Year 2	FTE	Year 2	FTE	Year 3	FTE	Line	Instructions/Notes
100	Administration	-0.00	0.0	229,632.55	1.0	-0.00	0.0	-0.00	0.0	100	Administration - Calculates automatically.
110	Subtotal - Local School Board (LSB)	-0.00		-0.00		-0.00		-0.00		110	Calculates automatically - expenses for the Local School Board.
111	Contracted Services									111	LSB contracted professional services, including all related expenses covered by the contract.
112	Travel and other expenses									112	Travel and other expenses for Board members such as dues, subscriptions and memberships.
113	Supplies & Materials									113	Supplies and materials for the operation of the LSB
120	Subtotal - School Leadership	-0.00	0.0	128,380.00	0.0	-0.00	0.0	-0.00	0.0	120	Calculates automatically - expenses for the School Leadership office.
121	Salaries - Professional									121	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
122	Contracted Services			128,380.00						122	Contracted professional services, including all related expenses covered by the contract.
130	Subtotal - Business and Finance	-0.00	0.0	10,200.00	0.0	-0.00	0.0	-0.00	0.0	130	Calculates automatically - expenses for the Business and Finance office.
131	Salaries - Professional									131	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
132	Contracted Services			10,200.00						132	Contracted professional services, including all related expenses covered by the contract.
140	Subtotal - Human Resources	-0.00	0.0	-0.00	0.0	-0.00	0.0	-0.00	0.0	140	Calculates automatically - expenses for the HR office.
141	Salaries - Professional									141	Salaries for non-instructional school-wide administrative personnel such as an HR director.
142	Contracted Services									142	Contracted professional services, including all related expenses covered by the contract.
150	Subtotal - Legal Services	-0.00	0.0	5,100.00	0.0	-0.00	0.0	-0.00	0.0	150	Calculates automatically - expenses for legal representation for the School.
151	Salaries - Professional									151	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
152	Contracted Services			5,100.00						152	Contracted professional services, including all related expenses covered by the contract.
160	Subtotal - Info. Management & Technology	-0.00	0.0	10,200.00	0.0	-0.00	0.0	-0.00	0.0	160	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
161	Salaries - Professional									161	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
162	Contracted Services									162	Contracted professional services, including all related expenses covered by the contract.
163	Supplies and Materials			10,200.00						163	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
164	Depreciation for Information Technology									164	Annual depreciation expense for capitalized Information Management and Technology.
170	Subtotal - Development	-0.00	0.0	510.00	0.0	-0.00	0.0	-0.00	0.0	170	Calculates automatically - expenses related to development, fundraising, and recruitment.
171	Salaries - Professional									171	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
172	Contracted Services									172	Contracted professional services, including all related expenses covered by the contract.
173	Fundraising			510.00						173	Expenses related to fundraising.
180	Subtotal - Other Administration	-0.00	0.0	75,242.55	1.0	-0.00	0.0	-0.00	0.0	180	Calculates automatically - expenses related to development, fundraising, and recruitment.
181	Salaries - Clerical			48,566.55	1.0					181	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
182	Recruitment/Advertising			5,100.00						182	Recruiting/advertising for students, staff, and board members.
183	Travel and other expenses			6,276.00						183	Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
184	Supplies and Materials			5,100.00						184	Office Supplies and postage
185	Other: Dues, Licenses, Permits, Admin Meetings			10,200.00						185	Dues, Licenses, Permits, Admin Meetings
200	Instructional Services	-0.00	0	372,215.00	5	-0.00	0	-0.00	0	200	Instructional Services - Calculates automatically.
210	Subtotal - Instructional Leadership	-0.00	0.0	104,540.00	1.0	-0.00	0.0	-0.00	0.0	210	Calculates automatically - expenses for instructional leadership.
211	Salaries - Professional			102,500.00	1.0					211	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
212	Salaries - Clerical									212	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
213	Contracted Services									213	Contracted professional services, including all related expenses covered by the contract.
214	Supplies and Materials			2,040.00						214	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
215	Travel and other expenses									215	Travel and other expenses for staff such as dues, subscriptions and memberships.
220	Subtotal - Classroom and Specialist Teachers	-0.00	0.0	169,125.00	3.0	-0.00	0.0	-0.00	0.0	220	Calculates automatically - expenses for teachers.
221	Salaries - Teachers, Classroom			169,125.00	3.0					221	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
222	Salaries - Teachers, Specialists									222	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
230	Subtotal - Other Teaching Services	-0.00	0.0	33,000.00	1.0	-0.00	0.0	-0.00	0.0	230	Calculates automatically - expenses for other teaching services.
231	Salaries - Professional									231	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
232	Salaries - Nonclerical Paraprofessionals			30,750.00	1.0					232	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
233	Salaries - Clerical									233	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
234	Contracted Services			2,250.00						234	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
240	Subtotal - Professional Development	-0.00	0.0	9,000.00	0.0	-0.00	0.0	-0.00	0.0	240	Calculates automatically - expenses for professional development of instructional personnel.
241	Salaries - Professional									241	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
242	Contracted Services			9,000.00						242	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
243	Supplies and Materials									243	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
244	Travel and other expenses									244	Travel and other expenses for staff such as dues, subscriptions and memberships.
250	Subtotal - Guidance, Psychological & Testing	-0.00	0.0	-0.00	0.0	-0.00	0.0	-0.00	0.0	250	Calculates automatically - expenses for guidance, psychological, and testing.
251	Salaries - Professional									251	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
252	Salaries - Clerical									252	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
253	Contracted Services									253	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
254	Supplies and Materials									254	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
260	Subtotal - Materials, Equipment & Technology	-0.00		56,550.00		-0.00		-0.00		260	Calculates automatically - expenses for materials, equipment & technology.
261	Textbooks & Related Media/Materials									261	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMs, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
262	Other Instructional Materials									262	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
263	Instructional Equipment			17,650.00						263	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
264	General Instructional Supplies			7,650.00						264	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
265	Other Instructional Services			7,650.00						265	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
266	Classroom Instructional Technology									266	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
267	Other Instructional Hardware									267	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
268	Instructional Software									268	Programs, licenses, CD-ROMs.
269	Depreciation for Instructional Equipment			23,600.00						269	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
300	Pupil Services	-0.00	0.0	84,632.00	0.0	-0.00	0.0	-0.00	0.0	300	Pupil Services - Calculates automatically.
310	Salaries - Pupil Services									310	School nurses, registrars, coaches, etc. on payroll.
320	Health Services									320	Contracted professional services and related costs, including stipends.
330	Student Transportation (to and from school)									330	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
340	Depreciation of Transportation Vehicles									340	Annual depreciation expense for capitalized transportation vehicles.
350	Food Services			83,282.00						350	Contracted professional services and related costs, including stipends incurred for the school's food services program.
360	Athletic Services									360	Contracted professional services and related costs, including stipends.
370	Other: Extended Care Stipends			-0.00						370	Specify other pupil services expenditures, if applicable.
	Uniforms?			1,350.00							
400	Operation & Maintenance of Plant	-0.00	0.0	60,647.00	0.0	-0.00	0.0	-0.00	0.0	400	Operation & Maintenance of Plant - Calculates automatically.
410	Salaries - Operation & Maintenance of Plant									410	Plant managers, custodians, maintenance, etc.
415	Utilities			3,672.00						415	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
420	Maintenance of Buildings & Grounds			4,080.00						420	Includes contracted custodial services and building security.
425	Maintenance of Equipment									425	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
430	Networking and Telecommunications			3,825.00						430	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
435	Depreciation of Equipment, Building, & Grounds			3,750.00						435	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
440	Rental/Lease of Buildings & Grounds			45,320.00						440	Annual operating lease/rental costs on Building/Grounds.
445	Rental/Lease of Equipment									445	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment									450	School Equipment and Furniture
455	Other: Custodial supplies									455	Custodial Supplies
460	Other:									460	Specify other operations & maintenance of plant expenses
500	Benefits and Other Fixed Charges	-0.00		-0.00		-0.00		-0.00		500	Benefits and Other Fixed Charges - Calculates automatically.
510	Employee Retirement									510	Not an expense for the schools
520	Fringe Benefits									520	Not an expense for the schools
530	Insurance (non-employee)									530	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
560	Short-Term Interest									560	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
570	Other:									570	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
600	Community Services	-0.00		-0.00		-0.00		-0.00		600	Community Services - Calculates automatically.
610	Dissemination Activities									610	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
620	Civic Activities									620	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
700	Non-Operating Expenses	-0.00		-0.00		-0.00		-0.00		700	Non-Operating Expenses - Calculates automatically.
720	Long-Term Interest									720	Annual debt service costs for long-term financing (greater than one year).
730	Other:									730	Please enter a brief description in the highlighted green cell, if applicable.
800	TOTALS	-0.00	0.0	747,126.55	6.0	-0.00	0.0	-0.00	0.0	800	TOTALS - Calculates automatically.

Schedule of Capital Projects

Line	Functional Category	Year 0 (Start up Year)	Year 1	Year 2	Year 3	Line	Instructions/Notes
1000	Administration	-00	-00	-00	-00	1000	Administration - Calculates automatically.
1100	Subtotal - Local School Board (LSB)	-00	-00	-00	-00	1100	Calculates automatically - expenses for the Local School Board.
1110	Contracted Services					1110	LSB contracted professional services, including all related expenses covered by the contract
1120	Travel and other expenses					1120	Travel and other expenses for Board members such as dues, subscriptions and memberships.
1130	Supplies & Materials					1130	Supplies and materials for the operation of the LSB
1200	Subtotal - School Leadership	-00	-00	-00	-00	1200	Calculates automatically - expenses for the School Leadership office.
1210	Salaries - Professional					1210	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
1220	Contracted Services					1220	Contracted professional services, including all related expenses covered by the contract.
1300	Subtotal - Business and Finance	-00	-00	-00	-00	1300	Calculates automatically - expenses for the Business and Finance office.
1310	Salaries - Professional					1310	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
1320	Contracted Services					1320	Contracted professional services, including all related expenses covered by the contract.
1400	Subtotal - Human Resources	-00	-00	-00	-00	1400	Calculates automatically - expenses for the HR office.
1410	Salaries - Professional					1410	Salaries for non-instructional school-wide administrative personnel such as an HR director.
1420	Contracted Services					1420	Contracted professional services, including all related expenses covered by the contract.
1500	Subtotal - Legal Services	-00	-00	-00	-00	1500	Calculates automatically - expenses for legal representation for the School.
1510	Salaries - Professional					1510	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
1520	Contracted Services					1520	Contracted professional services, including all related expenses covered by the contract.
1600	Subtotal - Info. Management & Technology	-00	-00	-00	-00	1600	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
1610	Salaries - Professional					1610	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
1620	Contracted Services					1620	Contracted professional services, including all related expenses covered by the contract.
1630	Supplies and Materials					1630	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
1640	Depreciation for Information Technology					1640	Annual depreciation expense for capitalized Information Management and Technology.
1700	Subtotal - Development	-00	-00	-00	-00	1700	Calculates automatically - expenses related to development, fundraising, and recruitment.
1710	Salaries - Professional					1710	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
1720	Contracted Services					1720	Contracted professional services, including all related expenses covered by the contract.
1730	Fundraising					1730	Expenses related to fundraising.
1800	Subtotal - Other Administration	-00	-00	-00	-00	1800	Calculates automatically - expenses related to development, fundraising, and recruitment.
1810	Salaries - Clerical					1810	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
1820	Recruitment/Advertising					1820	Recruiting/advertising for students, staff, and board members.
1830	Travel and other expenses					1830	Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
1840	Supplies and Materials					1840	Office Supplies and postage
1850	Other: Dues, Licenses, Permits, Admin Meetings					1850	Dues, Licenses, Permits, Admin Meetings
2000	Instructional Services	42,800.00	34,200.00	-00	-00	2000	Instructional Services - Calculates automatically.
2100	Subtotal - Instructional Leadership	-00	-00	-00	-00	2100	Calculates automatically - expenses for instructional leadership.
2110	Salaries - Professional					2110	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
2120	Salaries - Clerical					2120	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2130	Contracted Services					2130	Contracted professional services, including all related expenses covered by the contract.
2140	Supplies and Materials					2140	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2150	Travel and other expenses					2150	Travel and other expenses for staff such as dues, subscriptions and memberships.
2200	Subtotal - Classroom and Specialist Teachers	-00	-00	-00	-00	2200	Calculates automatically - expenses for teachers.
2210	Salaries - Teachers, Classroom					2210	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2220	Salaries - Teachers, Specialists					2220	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2300	Subtotal - Other Teaching Services	-00	-00	-00	-00	2300	Calculates automatically - expenses for other teaching services.
2310	Salaries - Professional					2310	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
2320	Salaries - Nonclerical Paraprofessionals					2320	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
2330	Salaries - Clerical					2330	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2340	Contracted Services					2340	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
2400	Subtotal - Professional Development	-00	-00	-00	-00	2400	Calculates automatically - expenses for professional development of instructional personnel.
2410	Salaries - Professional					2410	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
2420	Contracted Services					2420	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
2430	Supplies and Materials					2430	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2440	Travel and other expenses					2440	Travel and other expenses for staff such as dues, subscriptions and memberships.
2500	Subtotal - Guidance, Psychological & Testing	-00	-00	-00	-00	2500	Calculates automatically - expenses for guidance, psychological, and testing.
2510	Salaries - Professional					2510	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
2520	Salaries - Clerical					2520	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2530	Contracted Services					2530	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
2540	Supplies and Materials					2540	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2600	Subtotal - Materials, Equipment & Technology	42,800.00	34,200.00	-00	-00	2600	Calculates automatically - expenses for materials, equipment & technology.
2610	Textbooks & Related Media/Materials	12,800.00	19,200.00			2610	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMs, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
2620	Other Instructional Materials	5,000.00	2,500.00			2620	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
2630	Instructional Equipment					2630	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
2640	General Instructional Supplies					2640	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
2650	Other Instructional Services					2650	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
2660	Classroom Instructional Technology	15,000.00	7,500.00			2660	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
2670	Other Instructional Hardware	5,000.00	2,500.00			2670	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
2680	Instructional Software	5,000.00	2,500.00			2680	Programs, licenses, CD-ROMs.
2690	Depreciation for Instructional Equipment					2690	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
3000	Pupil Services	-00	-00	-00	-00	3000	Pupil Services - Calculates automatically.
3100	Salaries - Pupil Services					3100	School nurses, registrars, coaches, etc. on payroll.
3200	Health Services					3200	Contracted professional services and related costs, including stipends.
3300	Student Transportation (to and from school)					3300	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
3400	Depreciation of Transportation Vehicles					3400	Annual depreciation expense for capitalized transportation vehicles.
3500	Food Services					3500	Contracted professional services and related costs, including stipends incurred for the school's food services program.
3600	Athletic Services					3600	Contracted professional services and related costs, including stipends.
3700	Other: Extended Care Stipends					3700	Specify other pupil services expenditures, if applicable.
4000	Operation & Maintenance of Plant	20,000.00	135,000.00	-00	-00	4000	Operation & Maintenance of Plant - Calculates automatically.
4100	Salaries - Operation & Maintenance of Plant					4100	Plant managers, custodians, maintenance, etc.
4150	Utilities					4150	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
4200	Maintenance of Buildings & Grounds					4200	Includes contracted custodial services and building security.
4250	Maintenance of Equipment					4250	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
4300	Networking and Telecommunications					4300	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
4350	Depreciation of Equipment, Building, & Grounds					4350	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
4400	Rental/Lease of Buildings & Grounds					4400	Annual operating lease/rental costs on Building/Grounds.
4450	Rental/Lease of Equipment					4450	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment	20,000.00	10,000.00			450	School Equipment and Furniture
4550	Other: Custodial supplies					4550	Custodial Supplies
4600	Other: Modular Classroom	-00	125,000.00			4600	Specify other operations & maintenance of plant expenses
5000	Benefits and Other Fixed Charges	-00	-00	-00	-00	5000	Benefits and Other Fixed Charges - Calculates automatically.
5100	Employee Retirement					5100	Not an expense for the schools
5200	Fringe Benefits					5200	Not an expense for the schools
5300	Insurance (non-employee)					5300	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
5600	Short-Term Interest					5600	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
5700	Other:					5700	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
6000	Community Services	-00	-00	-00	-00	6000	Community Services - Calculates automatically.
6100	Dissemination Activities					6100	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
6200	Civic Activities					6200	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
7000	Non-Operating Expenses	-00	-00	-00	-00	7000	Non-Operating Expenses - Calculates automatically.
7200	Long-Term Interest					7200	Annual debt service costs for long-term financing (greater than one year).
7300	Other:					7300	Please enter a brief description in the highlighted green cell, if applicable.
8000	TOTALS	62,800.00	169,200.00	-00	-00	8000	TOTALS - Calculates automatically.

Malama Honua Learning Center					
Total Spending					
For Fiscal Year July 1, 2016 through June 30, 2017					
	OPERATING REVENUES		Year 3		
1	Grants - State Per Pupil		618,818.13		
2	Grants - State Facilities		-00		
3	Grants - State Other		-00		
4	Grants - Federal		60,370.00		
5	Grants - Private		50,000.00		
6	Nutrition Funding - Federal		61,614.00		
7	Nutrition Funding - Fees		9,828.00		
8	Other Program Fees		-00		
9	Contributions, cash		-00		
10	Transportation Fees		-00		
11	SPED Reimbursements		-00		
12	Other:		-00		
13	Other:		-00		
14	TOTAL OPERATING REVENUES	\$	800,630.13		
	NONOPERATING REVENUE				
15	Grants - Private		42,000.00		
16	Contributions, in-kind		-00		
17	Contributions, from Component Unit		-00		
18	Contributions, Cash		125,000.00		
19	Rental Income		-00		
20	Interest/Investment Income		-00		
21	TOTAL NONOPERATING REVENUE	\$	167,000.00		
	OPERATING EXPENSES				
22	Administration		95,904.75		
23	Instructional Services		536,089.98		
24	Pupil Services		114,971.00		
25	Operation & Maintenance of Plant		63,488.54		
26	Benefits and Other Fixed Charges		-00		
27	Community Services		-00		
28	TOTAL OPERATING EXPENSES	\$	810,454.27		
29	TOTAL OPERATING GAIN/(LOSS)	\$	(9,824.14)		
30	NET OPERATING GAIN/(LOSS) excluding depreciation	\$	33,041.86		
	CAPITAL EXPENSES				
31	Administration		-00		
32	Instructional Services		52,800.00		
33	Pupil Services		-00		
34	Operation & Maintenance of Plant		135,000.00		
35	Benefits and Other Fixed Charges		-00		
36	Community Services		-00		
37	TOTAL CAPITAL EXPENSES	\$	187,800.00		
	SUMMARY OF TOTAL NET GAIN/(LOSS)				
38	Total Operating Revenue		800,630.13		
39	Total Nonoperating Revenue		167,000.00		
40	Total Operating Expenses (excluding depreciation)		767,588.27		
41	Total Capital Expenses		187,800.00		
42	TOTAL NET GAIN/(LOSS)	\$	12,241.86		

Schedule of Budgeted Revenue

For Fiscal Year July 1, 2016 through June 30, 2017

Line	Functional Category	Year 3	Line	Note
	OPERATING REVENUE			
100	Grants - State Per Pupil Total	618,818.13	100	
200	Grants - State Facilities Total	-00	200	
300	Grants - State Other Total	-00	300	
400	Grants - Federal Total	60,370.00	400	
410	USDOE Total		410	
411	Personnel		411	
412	Fringe Benefits		412	
413	Travel		413	
414	Equipment		414	
415	Supplies		415	
416	Contractual		416	
420	NOAA Total	-00	420	
430	Impact Aid	22,990.00	430	
440	Title I	29,880.00	440	
450	Title II	7,500.00	450	
500	Grants - Private Total	50,000.00		
510	HKL Castle Total			
511	Curriculum / Common Core Integration			
512	Performance-based Assessment			
513	Community Engagement & Partnerships			
514	Professional Development & Coaching			
520	KS Public Education			
530	Private Foundation	50,000.00		
600	Nutrition Funding - Federal	61,614.00		
700	Nutrition Funding - Fees	9,828.00		
800	Other Program Fees	-00		
900	Contributions, cash			
1000	Transportation Fees	-00		
1100	SPED Reimbursements	-00		
1200	Other:	-00		
1300	Other:	-00		
1400	Total Operating Revenue	800,630.13		
	NON-OPERATING REVENUE			
1500	Non-Operating Grants - Private	42,000.00		
1600	Non-Operating Contributions, in-kind			
1700	Contributions, from Component Unit			
1800	Non-Operating Contributions, Cash	125,000.00		
1900	Rental Income			
2000	Interest/Investment Income			
2100	Total Non-Operating Revenue	167,000.00		
2200	TOTAL REVENUE	967,630.13		

Line	Functional Category	Year 0 (Start up Year)	FTE	Year 3	FTE	Year 2	FTE	Year 3	FTE	Line	Instructions/Notes
100	Administration	-00	0.0	95,904.75	1.0	-00	0.0	-00	0.0	100	Administration - Calculates automatically.
110	Subtotal - Local School Board (LSB)	-00		-00		-00		-00		110	Calculates automatically - expenses for the Local School Board.
111	Contracted Services									111	LSB contracted professional services, including all related expenses covered by the contract.
112	Travel and other expenses									112	Travel and other expenses for Board members such as dues, subscriptions and memberships.
113	Supplies & Materials									113	Supplies and materials for the operation of the LSB
120	Subtotal - School Leadership	-00	0.0	-00	0.0	-00	0.0	-00	0.0	120	Calculates automatically - expenses for the School Leadership office.
121	Salaries - Professional									121	Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
122	Contracted Services									122	Contracted professional services, including all related expenses covered by the contract.
130	Subtotal - Business and Finance	-00	0.0	10,404.00	0.0	-00	0.0	-00	0.0	130	Calculates automatically - expenses for the Business and Finance office.
131	Salaries - Professional									131	Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
132	Contracted Services			10,404.00						132	Contracted professional services, including all related expenses covered by the contract.
140	Subtotal - Human Resources	-00	0.0	-00	0.0	-00	0.0	-00	0.0	140	Calculates automatically - expenses for the HR office.
141	Salaries - Professional									141	Salaries for non-instructional school-wide administrative personnel such as an HR director.
142	Contracted Services									142	Contracted professional services, including all related expenses covered by the contract.
150	Subtotal - Legal Services	-00	0.0	5,202.00	0.0	-00	0.0	-00	0.0	150	Calculates automatically - expenses for legal representation for the School.
151	Salaries - Professional									151	Salaries for non-instructional school-wide administrative personnel such as a school attorney.
152	Contracted Services			5,202.00						152	Contracted professional services, including all related expenses covered by the contract.
160	Subtotal - Info. Management & Technology	-00	0.0	10,404.00	0.0	-00	0.0	-00	0.0	160	Calculates automatically - expenses that support the data processing needs of the school, including student databases.
161	Salaries - Professional									161	Salaries for non-instructional school-wide administrative personnel such as a network support technician.
162	Contracted Services									162	Contracted professional services, including all related expenses covered by the contract.
163	Supplies and Materials			10,404.00						163	Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
164	Depreciation for Information Technology									164	Annual depreciation expense for capitalized Information Management and Technology.
170	Subtotal - Development	-00	0.0	520.20	0.0	-00	0.0	-00	0.0	170	Calculates automatically - expenses related to development, fundraising, and recruitment.
171	Salaries - Professional									171	Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
172	Contracted Services									172	Contracted professional services, including all related expenses covered by the contract.
173	Fundraising			520.20						173	Expenses related to fundraising.
180	Subtotal - Other Administration	-00	0.0	69,374.55	1.0	-00	0.0	-00	0.0	180	Calculates automatically - expenses related to development, fundraising, and recruitment.
181	Salaries - Clerical			48,566.55	1.0					181	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
182	Recruitment/Advertising			5,202.00						182	Recruiting/advertising for students, staff, and board members.
183	Travel and other expenses									183	Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
184	Supplies and Materials			5,202.00						184	Office Supplies and postage
185	Other: Dues, Licenses, Permits, Admin Meetings			10,404.00						185	Dues, Licenses, Permits, Admin Meetings
200	Instructional Services	-00	0	536,089.98	8	-00	0	-00	0	200	Instructional Services - Calculates automatically.
210	Subtotal - Instructional Leadership	-00	0.0	107,103.00	1.0	-00	0.0	-00	0.0	210	Calculates automatically - expenses for instructional leadership.
211	Salaries - Professional			105,063.00	1.0					211	Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
212	Salaries - Clerical									212	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
213	Contracted Services									213	Contracted professional services, including all related expenses covered by the contract.
214	Supplies and Materials			2,040.00						214	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
215	Travel and other expenses									215	Travel and other expenses for staff such as dues, subscriptions and memberships.
220	Subtotal - Classroom and Specialist Teachers	-00	0.0	260,028.00	4.5	-00	0.0	-00	0.0	220	Calculates automatically - expenses for teachers.
221	Salaries - Teachers, Classroom			231,136.00	4.0					221	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
222	Salaries - Teachers, Specialists			28,892.00	0.5					222	Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
230	Subtotal - Other Teaching Services	-00	0.0	85,483.98	2.0	-00	0.0	-00	0.0	230	Calculates automatically - expenses for other teaching services.
231	Salaries - Professional									231	Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
232	Salaries - Nonclerical Paraprofessionals			63,037.50	2.0					232	Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
233	Salaries - Clerical									233	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
234	Contracted Services			22,446.48						234	Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
240	Subtotal - Professional Development	-00	0.0	12,000.00	0.0	-00	0.0	-00	0.0	240	Calculates automatically - expenses for professional development of instructional personnel.
241	Salaries - Professional									241	Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
242	Contracted Services			12,000.00						242	Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
243	Supplies and Materials									243	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
244	Travel and other expenses									244	Travel and other expenses for staff such as dues, subscriptions and memberships.
250	Subtotal - Guidance, Psychological & Testing	-00	0.0	-00	0.0	-00	0.0	-00	0.0	250	Calculates automatically - expenses for guidance, psychological, and testing.
251	Salaries - Professional									251	Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental heal
252	Salaries - Clerical									252	Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
253	Contracted Services									253	Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
254	Supplies and Materials									254	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
260	Subtotal - Materials, Equipment & Technology	-00		71,475.00		-00		-00		260	Calculates automatically - expenses for materials, equipment & technology.
261	Textbooks & Related Media/Materials									261	Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMS, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
262	Other Instructional Materials									262	Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
263	Instructional Equipment			18,003.00						263	Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
264	General Instructional Supplies			7,803.00						264	Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
265	Other Instructional Services			7,803.00						265	Cost for field trips, including admissions and transportation costs. Also, distance learning services.
266	Classroom Instructional Technology									266	Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
267	Other Instructional Hardware									267	Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
268	Instructional Software									268	Programs, licenses, CD-ROMS.
269	Depreciation for Instructional Equipment			37,866.00						269	Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
300	Pupil Services	-00	0.0	114,971.00	0.0	-00	0.0	-00	0.0	300	Pupil Services - Calculates automatically.
310	Salaries - Pupil Services									310	School nurses, registrars, coaches, etc. on payroll.
320	Health Services									320	Contracted professional services and related costs, including stipends.
330	Student Transportation (to and from school)									330	Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
340	Depreciation of Transportation Vehicles									340	Annual depreciation expense for capitalized transportation vehicles.
350	Food Services			113,171.00						350	Contracted professional services and related costs, including stipends incurred for the school's food services program.
360	Athletic Services									360	Contracted professional services and related costs, including stipends.
370	Other: Extended Care Stipends			-00						370	Specify other pupil services expenditures, if applicable.
	Uniforms?			1,800.00							
400	Operation & Maintenance of Plant	-00	0.0	63,488.54	0.0	-00	0.0	-00	0.0	400	Operation & Maintenance of Plant - Calculates automatically.
410	Salaries - Operation & Maintenance of Plant									410	Plant managers, custodians, maintenance, etc.
415	Utilities			3,745.44						415	Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
420	Maintenance of Buildings & Grounds			4,161.60						420	Includes contracted custodial services and building security.
425	Maintenance of Equipment									425	Equipment parts and repair, materials, and tools, contracted services, including vehicles.
430	Networking and Telecommunications			3,901.50						430	Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
435	Depreciation of Equipment, Building, & Grounds			5,000.00						435	Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
440	Rental/Lease of Buildings & Grounds			46,680.00						440	Annual operating lease/rental costs on Buildings/Grounds.
445	Rental/Lease of Equipment									445	Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment									450	School Equipment and Furniture
455	Other: Custodial supplies									455	Custodial Supplies
460	Other:									460	Specify other operations & maintenance of plant expenses
500	Benefits and Other Fixed Charges	-00		-00		-00		-00		500	Benefits and Other Fixed Charges - Calculates automatically.
510	Employee Retirement									510	Not an expense for the schools
520	Fringe Benefits									520	Not an expense for the schools
530	Insurance (non-employee)									530	Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
560	Short-Term Interest									560	Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
570	Other:									570	Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
600	Community Services	-00		-00		-00		-00		600	Community Services - Calculates automatically.
610	Dissemination Activities									610	Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
620	Civic Activities									620	Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
700	Non-Operating Expenses	-00		-00		-00		-00		700	Non-Operating Expenses - Calculates automatically.
720	Long-Term Interest									720	Annual debt service costs for long-term financing (greater than one year).
730	Other:									730	Please enter a brief description in the highlighted green cell, if applicable.
800	TOTALS	-00	0.0	810,454.27	8.5	-00	0.0	-00	0.0	800	TOTALS - Calculates automatically.

Schedule of Capital Projects

Line	Functional Category	Year 0 (Start up Year)	Year 3	Year 2	1	Line	RM Notes	Instructions/Notes
					Year 3			
1000	Administration	-00	-00	-00	-00	1000		Administration - Calculates automatically.
1100	Subtotal - Local School Board (LSB)	-00	-00	-00	-00	1100		Calculates automatically - expenses for the Local School Board.
1110	Contracted Services					1110		LSB contracted professional services, including all related expenses covered by the contract
1120	Travel and other expenses					1120		Travel and other expenses for Board members such as dues, subscriptions and memberships.
1130	Supplies & Materials					1130		Supplies and materials for the operation of the LSB
1200	Subtotal - School Leadership	-00	-00	-00	-00	1200		Calculates automatically - expenses for the School Leadership office.
1210	Salaries - Professional					1210		Salaries for non-instructional school-wide administrative personnel such as executive director (Principals and Instructional Leaders should be noted in Instructional Services).
1220	Contracted Services					1220		Contracted professional services, including all related expenses covered by the contract.
1300	Subtotal - Business and Finance	-00	-00	-00	-00	1300		Calculates automatically - expenses for the Business and Finance office.
1310	Salaries - Professional					1310		Salaries for non-instructional school-wide administrative personnel such as business manager, accountant, chief financial officer, etc.
1320	Contracted Services					1320		Contracted professional services, including all related expenses covered by the contract.
1400	Subtotal - Human Resources	-00	-00	-00	-00	1400		Calculates automatically - expenses for the HR office.
1410	Salaries - Professional					1410		Salaries for non-instructional school-wide administrative personnel such as an HR director.
1420	Contracted Services					1420		Contracted professional services, including all related expenses covered by the contract.
1500	Subtotal - Legal Services	-00	-00	-00	-00	1500		Calculates automatically - expenses for legal representation for the School.
1510	Salaries - Professional					1510		Salaries for non-instructional school-wide administrative personnel such as a school attorney.
1520	Contracted Services					1520		Contracted professional services, including all related expenses covered by the contract.
1600	Subtotal - Info. Management & Technology	-00	-00	-00	-00	1600		Calculates automatically - expenses that support the data processing needs of the school, including student databases.
1610	Salaries - Professional					1610		Salaries for non-instructional school-wide administrative personnel such as a network support technician.
1620	Contracted Services					1620		Contracted professional services, including all related expenses covered by the contract.
1630	Supplies and Materials					1630		Materials and items of an expendable nature that are consumed or loses their identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
1640	Depreciation for Information Technology					1640		Annual depreciation expense for capitalized Information Management and Technology.
1700	Subtotal - Development	-00	-00	-00	-00	1700		Calculates automatically - expenses related to development, fundraising, and recruitment.
1710	Salaries - Professional					1710		Salaries for non-instructional school-wide administrative personnel such as a Director of Development.
1720	Contracted Services					1720		Contracted professional services, including all related expenses covered by the contract.
1730	Fundraising					1730		Expenses related to fundraising.
1800	Subtotal - Other Administration	-00	-00	-00	-00	1800		Calculates automatically - expenses related to development, fundraising, and recruitment.
1810	Salaries - Clerical					1810		Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
1820	Recruitment/Advertising					1820		Recruiting/advertising for students, staff, and board members.
1830	Travel and other expenses					1830		Travel and other expenses for staff and the school such as dues, subscriptions and memberships.
1840	Supplies and Materials					1840		Office Supplies and postage
1850	Other: Dues, Licenses, Permits, Admin Meetings					1850		Dues, Licenses, Permits, Admin Meetings
2000	Instructional Services	42,800.00	52,800.00	-00	-00	2000		Instructional Services - Calculates automatically.
2100	Subtotal - Instructional Leadership	-00	-00	-00	-00	2100		Calculates automatically - expenses for instructional leadership.
2110	Salaries - Professional					2110		Salaries for instructional personnel in leadership roles such as Principal/Asst. Principals (undistributed), Curriculum Directors (including SPED), Department Heads, Technology/Instructional Coordinators, Team Leaders, etc.
2120	Salaries - Clerical					2120		Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2130	Contracted Services					2130		Contracted professional services, including all related expenses covered by the contract.
2140	Supplies and Materials					2140		Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2150	Travel and other expenses					2150		Travel and other expenses for staff such as dues, subscriptions and memberships.
2200	Subtotal - Classroom and Specialist Teachers	-00	-00	-00	-00	2200		Calculates automatically - expenses for teachers.
2210	Salaries - Teachers, Classroom					2210		Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2220	Salaries - Teachers, Specialists					2220		Salaries for teachers with primary responsibility for teaching designated curriculum to established "classes" of students in a group instruction setting. Also includes itinerant music, art, health, physical education teachers who travel from classroom-to-
2300	Subtotal - Other Teaching Services	-00	-00	-00	-00	2300		Calculates automatically - expenses for other teaching services.
2310	Salaries - Professional					2310		Salaries for Medical/Therapeutic service professionals (OT, PT, Speech, Vision and other therapeutic services that are provided by licensed practitioners), librarians, media center directors, substitute teachers on payroll.
2320	Salaries - Nonclerical Paraprofessionals					2320		Salaries for paraprofessionals hired to assist teachers/specialists with classroom instruction or to assist teachers in the preparation or reproduction of instructional materials or operation and maintenance of instructional equipment, or performance of o
2330	Salaries - Clerical					2330		Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2340	Contracted Services					2340		Contracted professional services, including all related expenses covered by the contract, for other teaching services (non-payroll substitute teachers should be included here).
2400	Subtotal - Professional Development	-00	-00	-00	-00	2400		Calculates automatically - expenses for professional development of instructional personnel.
2410	Salaries - Professional					2410		Salaries for full-time or prorated salary (if 50% or greater) of director/staff for professional development, including training for new teachers, new curriculum or instructional practices, master and mentor teachers, coaches; Also salaries of teacher/ins
2420	Contracted Services					2420		Contracted professional services, including all related expenses covered by the contract, for professional development (non-payroll substitute teachers should be included here).
2430	Supplies and Materials					2430		Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2440	Travel and other expenses					2440		Travel and other expenses for staff such as dues, subscriptions and memberships.
2500	Subtotal - Guidance, Psychological & Testing	-00	-00	-00	-00	2500		Calculates automatically - expenses for guidance, psychological, and testing.
2510	Salaries - Professional					2510		Salaries for Director of Guidance, school social workers, and counselors for guidance, school adjustment, higher education, career planning, and workplace learning placement; psychological evaluations and other services provided by a licensed mental health
2520	Salaries - Clerical					2520		Salaries for administrative support personnel who prepare, transcribe, systematize or preserve communications, records and transactions.
2530	Contracted Services					2530		Contracted professional services, including all related expenses covered by the contract, for guidance, psychological, and testing.
2540	Supplies and Materials					2540		Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
2600	Subtotal - Materials, Equipment & Technology	42,800.00	52,800.00	-00	-00	2600		Calculates automatically - expenses for materials, equipment & technology.
2610	Textbooks & Related Media/Materials	12,800.00	12,800.00			2610		Expenditures for all textbooks, workbooks, and materials including accessories, such as CD-ROMs, videos, etc. provided as an integrated package, and printed manuals, used to support direct instructional activities.
2620	Other Instructional Materials	5,000.00	7,500.00			2620		Books and other materials, excluding textbooks, for use in school libraries or classroom libraries (trade books, periodicals, reference materials, etc.).
2630	Instructional Equipment					2630		Non-capitalized expenditures for purchase of science laboratory, physical education, equipment, irrespective of unit cost. Also includes lease/purchase of copy equipment primarily used to produce instructional materials.
2640	General Instructional Supplies					2640		Papers, pens, pencils, crayons, chalk, paint, toner printer cartridges, calculators, etc.
2650	Other Instructional Services					2650		Cost for field trips, including admissions and transportation costs. Also, distance learning services.
2660	Classroom Instructional Technology	15,000.00	22,500.00			2660		Computers, servers, networks, scanners, digital cameras, etc. used in the classroom or in computer laboratories.
2670	Other Instructional Hardware	5,000.00	2,500.00			2670		Computers, servers, networks, scanners, digital cameras, etc. for school libraries and media centers.
2680	Instructional Software	5,000.00	7,500.00			2680		Programs, licenses, CD-ROMs.
2690	Depreciation for Instructional Equipment					2690		Annual depreciation expense for capitalized Instructional Materials, Equipment, & Technology.
3000	Pupil Services	-00	-00	-00	-00	3000		Pupil Services - Calculates automatically.
3100	Salaries - Pupil Services					3100		School nurses, registrars, coaches, etc. on payroll.
3200	Health Services					3200		Contracted professional services and related costs, including stipends.
3300	Student Transportation (to and from school)					3300		Contracted professional services and related costs incurred by the school for Home-to-school student transportation.
3400	Depreciation of Transportation Vehicles					3400		Annual depreciation expense for capitalized transportation vehicles.
3500	Food Services					3500		Contracted professional services and related costs, including stipends incurred for the school's food services program.
3600	Athletic Services					3600		Contracted professional services and related costs, including stipends.
3700	Other: Extended Care Stipends					3700		Specify other pupil services expenditures, if applicable.
4000	Operation & Maintenance of Plant	20,000.00	135,000.00	-00	-00	4000		Operation & Maintenance of Plant - Calculates automatically.
4100	Salaries - Operation & Maintenance of Plant					4100		Plant managers, custodians, maintenance, etc.
4150	Utilities					4150		Cost of heating fuel, oil, electricity, gas, water, trash, waste disposal, telephone services, etc.
4200	Maintenance of Buildings & Grounds					4200		Includes contracted custodial services and building security.
4250	Maintenance of Equipment					4250		Equipment parts and repair, materials, and tools, contracted services, including vehicles.
4300	Networking and Telecommunications					4300		Costs for supporting school technology infrastructure, including wiring, PBX Systems, file servers, etc.
4350	Depreciation of Equipment, Building, & Grounds					4350		Annual depreciation expense for capitalized Equipment, Networking and Telecommunications, Building, & Grounds.
4400	Rental/Lease of Buildings & Grounds					4400		Annual operating lease/rental costs on Building/Grounds.
4450	Rental/Lease of Equipment					4450		Annual operating lease/rental costs on other operations and maintenance of plant equipment.
450	Other: Furniture & Equipment	20,000.00	10,000.00			450		School Equipment and Furniture
4550	Other: Custodial supplies					4550		Custodial Supplies
4600	Other: Modular Classroom	-00	125,000.00			4600		Specify other operations & maintenance of plant expenses
5000	Benefits and Other Fixed Charges	-00	-00	-00	-00	5000		Benefits and Other Fixed Charges - Calculates automatically.
5100	Employee Retirement					5100		Not an expense for the schools
5200	Fringe Benefits					5200		Not an expense for the schools
5300	Insurance (non-employee)					5300		Insurance premiums for property, fire, liability, fidelity bonds; judgments against the school resulting from self-insurance.
5600	Short-Term Interest					5600		Interest costs for short-term (less than one year) lines of credit, etc.; Charter School figures will be populated from the SOFE sheet.
5700	Other:					5700		Specify other fixed charge expenditures, if applicable, which may include costs of public safety inspections.
6000	Community Services	-00	-00	-00	-00	6000		Community Services - Calculates automatically.
6100	Dissemination Activities					6100		Activities designed to disseminate the school's best practices to external groups, including presentations at or hosting of conferences, etc.
6200	Civic Activities					6200		Materials and items of an expendable nature that is consumed or loses its identity through incorporation into a different/more complex unit/substance. Unit price of less than \$5000.
7000	Non-Operating Expenses	-00	-00	-00	-00	7000		Non-Operating Expenses - Calculates automatically.
7200	Long-Term Interest					7200		Annual debt service costs for long-term financing (greater than one year).
7300	Other:					7300		Please enter a brief description in the highlighted green cell, if applicable.
8000	TOTALS	62,800.00	187,800.00	-00	-00	8000		TOTALS - Calculates automatically.

Exhibit B
Budget Contingency Plan



BUDGET CONTINGENCY PLAN FOR SCHOOL YEAR 2014-2015

OVERVIEW

This budget contingency plan was prepared in response to a request from the Hawaii State Public Charter School Commission. From Alison Kunishige's May 13, 2014 email, "The contingency plan should specifically lay out the reduction in expenses that would be made if the school did not get \$70,000 of the private grants it is projecting in its budget."

SCENARIOS

Scenario 1 – Loss of \$70K in Private Grants

The plan to balance a \$70,000 decrease in private grants would be through the following cuts.

Expense Item	Cost Savings
1 FTE Assistant Teacher	\$30,000
0.5 FTE Resource Specialist	\$27,500
Kanehunamoku Voyaging Academy	\$15,000
TOTAL	\$72,500

IMPACT TO THE SCHOOL

- 1.0 FTE Assistant Teacher:** The original budget has two assistant teachers – one for each classroom. The loss of an assistant teacher will still allow one assistant teacher to serve both classes. The remaining assistant teacher will have a flexible schedule that will allow him or her to "float" to the class that needs additional support for a particular lesson or activity. While it would be ideal to have two assistant teachers, having one per two classes is a common and appropriate model. This approach will still allow for a 17:1 student to educator ratio. We also expect to have support from community members, family members, and volunteers who would like to help work with our keiki – especially during activities that require added supervisory support.
- 0.5 FTE Resource Specialist and Kanehunamoku Voyaging Academy.** While this position and experience would undoubtedly add value to the educational program, they are both enrichment-based and not essential to core instructional practice. The school continues to work closely with the Pacific American Foundation and Waimānalo community, which will allow MHLC to implement a rich place-based, culture-based curriculum even without the Resource Specialist and Kanehunamoku opportunity. The kumu and staff we presently hired in core positions bring instructional and cultural knowledge and gifts that allow us to feel confident in our ability to provide a high quality educational experience. Our partnerships and collaborations with other community organizations will also add value and enriching opportunities to our curriculum and school day.