

**GNLA Expenses  
1st Year Budget Projections  
(ATTACHMENT H)**

Line	ITEM	TOTAL COST Year 1	TOTAL COST Year 1 -15% Enrollment	TOTAL COST Year 1 -30% Enrollment
	<b>SALARIES AND WAGES</b>			
1	ADMINISTRATIVE STAFF SALARIES AND WAGES	\$ 146,000	\$ 145,000	\$ 100,000
2	CLASSROOM STAFF SALARIES & WAGES	436,000	359,000	262,000
3	NURSING STAFF SALARIES AND WAGES	30,000	30,000	30,000
4	Extended			
5	SECURITY/MAINTENANCE STAFF SALARIES AND WAGES	25,000	25,000	25,000
6	FOOD SERVICES STAFF SALARIES AND WAGES			
7	OTHER WAGES PERFORMANCE BONUSES	11,750	11,250	7,750
8	<b>TOTAL SALARIES AND WAGES</b>	648,750	570,250	424,750

	<b>FICA AND MEDICARE TAXES</b>			
9	ADMINISTRATIVE STAFF FICA & MEDICARE TAXES	11,169	11,093	7,650
10	CLASSROOM STAFF FICA & MEDICARE TAXES	33,354	27,464	20,043
11	NURSING STAFF SALARIES AND WAGES	2,295	2,295	2,295
12	extended	-	-	-
13	SECURITY STAFF FICA & MEDICARE TAXES	1,913	1,913	1,913
14	FOOD SERVICES STAFF FICA & MEDICARE TAXES	-	-	-
15	OTHER WAGES FICA & MEDICARE TAXES	899	861	593
16	<b>TOTAL FICA AND MEDICARE TAXES</b>	49,629	43,624	32,493

	<b>UNEMPLOYMENT TAXES</b>			
17	ADMINISTRATIVE STAFF UNEMPLOYMENT TAXES	1,358	1,349	930
18	CLASSROOM STAFF UNEMPLOYMENT TAXES	4,055	3,339	2,437
19	NURSING STAFF UNEMPLOYMENT TAXES	279	279	279
20	BUILDING MAINTENANCE STAFF UNEMPLOYMENT TAXES			
21	SECURITY STAFF UNEMPLOYMENT TAXES	233	233	233
22	FOOD SERVICES STAFF UNEMPLOYMENT TAX & PAYMENTS	-	-	-
23	OTHER WAGES UNEMPLOYMENT TAXES	109	105	72
24	<b>TOTAL UNEMPLOYMENT TAXES</b>	6,033	5,303	3,950

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	<b>EMPLOYER PAID BENEFITS</b>			
25	ADMINISTRATIVE STAFF EMPLOYER PAID BENEFITS	18,148	18,024	12,430
26	CLASSROOM STAFF EMPLOYER PAID BENEFITS	54,195	44,624	32,567
27	NURSING EMPLOYER PAID BENEFITS	3,729	3,729	3,729
28	BUILDING MAINTENANCE EMPLOYER PAID BENEFITS			
29	SECURITY STAFF EMPLOYER PAID BENEFITS	4,905	4,905	4,905
30	FOOD SERVICES STAFF EMPLOYER PAID BENEFITS	-	-	-
31	OTHER WAGES EMPLOYER PAID BENEFITS	1,461	1,398	963
32	<b>TOTAL EMPLOYER PAID BENEFITS</b>	82,437	72,680	54,594

	<b>CONTRACTED PROFESSIONAL SERVICES</b>			
33	ACCOUNTING SERVICES	-	-	-
	<i>IDENTIFY NAME OF ACCOUNTING SERVICES PROVIDER BELOW</i>			
33a	AQS			
34	INDEPENDENT AUDITING SERVICES	-	-	-
	<i>IDENTIFY NAME OF INDEPENDENT AUDITING SERVICES PROVIDER BELOW</i>			
34a	REILLY, PENNER & BENTON LLP RPB CPA's			
35	EDUCATIONAL CONSULTANT SERVICES (AQS 8% Yr 1 and 10% After TUITION REVENUE)	95,172	80,896	66,620
36	LEGAL SERVICES	500	500	500
37	CHARTER AUTHORIZER FEE (MCC 2% TUITION REVENUE)	23,793	20,224	16,655
38	R.E.A.L NURSE EDUCATE	80,000	70,000	60,000
39	<b>TOTAL CONTRACTED PROFESSIONAL SERVICES</b>	199,465	171,620	143,776
Line	ITEM			
	<b>PURCHASED OPERATIONAL SERVICES</b>			
40	TELEPHONE	\$ 6,500	\$ 6,500	\$ 6,500
41	COMPUTER & INTERNET ACCESS	7,500	7,500	7,500
42	ELECTRICITY	20,000	20,000	20,000
43	GAS FOR FACILITY OPERATION	20,000	20,000	20,000
44	EQUIPMENT MAINTAINANCE AND REPAIR	2,000	2,000	2,000
45	BUILDING MAINTENANCE & CLEANING	60,000	60,000	60,000
46	BUILDING REPAIR	20,000	18,000	16,000
47	OTHER BUILDING OPERATION EXPENSE	12,000	8,000	5,000
48	FOOD SERVICE PREPARATION AND MEALS	58,506	49,237	39,967
49	SECURITY SERVICES	2,000	2,000	2,000
50	CONTRACTOR OPERATED PUPIL TRANSPORTATION SERVICES	5,000	4,000	3,000
51	PUPIL TRANSPORTATION VEHICLE MAINTENANCE AND REPAIR			
52	OTHER VEHICLE MAINTENANCE AND REPAIR			
53	OTHER PURCHASED OPERATIONAL SERVICES	3,809	3,809	3,809
54	<b>TOTAL PURCHASED OPERATIONAL SERVICES</b>	217,315	201,046	185,776

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	<b><i>FACILITY OCCUPANCY CHARGE</i></b>			
<b>55</b>	FACILITY RENT (COST ALLOCATED ON PURCHASED SERVICES)	200,000	180,000	160,000
	<i>IDENTIFY TO WHOM RENT IS PAID (Enter on line below)</i>			
	To Be Determined			
<b>56</b>	<b>TOTAL FACILITY OCCUPANCY CHARGE</b>	200,000	180,000	160,000

	<b><i>SUPPLIES</i></b>			
<b>57</b>	ADMINISTRATIVE SUPPLIES	20,000	18,000	15,000
<b>58</b>	CLASSROOM SUPPLIES (TEXTBOOKS, Supplies, ETC.)	100,000	75,000	60,000
<b>59</b>	BUILDING MAINTENANCE SUPPLIES	15,000	14,000	13,000
<b>60</b>	SECURITY OPERATIONS SUPPLIES	5,000	5,000	5,000
<b>61</b>	FOOD SERVICE SUPPLIES	3,288	3,288	3,288
<b>62</b>	COMPUTERS & EQUIPMENT	60,000	50,000	40,000
<b>63</b>	OTHER SUPPLIES AND EXPENSES	12,500	10,000	8,000
<b>64</b>	<b>TOTAL SUPPLIES</b>	215,788	175,288	144,288

	<b><i>INSURANCE</i></b>			
<b>65</b>	INSURANCE	10,000	10,000	10,000
<b>66</b>	<b>TOTAL INSURANCE</b>	10,000	10,000	10,000

	<b><i>OTHER</i></b>			
<b>67</b>	OTHER EXPENSES (ATTACH ITEMIZATION IF AMOUNT ON LINE IS OVER \$500)	-	-	-
<b>68</b>	<b>TOTAL OTHER (LINE OF CREDIT, DEBT SERVICE - ANNUAL BUDGET LINE ITEMS)</b>	-	-	-
<b>69</b>	<b><i>INTEREST EXPENSE CURRENT CASH FLOW DEBT</i></b>			
<b>70</b>	<b>TOTAL OPERATING EXPENSES</b>	\$ 1,629,417	\$ 1,429,811	\$ 1,159,627

Estimated Excess of Revenues over Expenditures	\$	21,954	\$	6,438	\$	62,165
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**GNLA Revenues**  
**1st Year Budget Projections**  
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REVENUE ITEMS	TOTAL REVENUES Year 1	TOTAL REVENUES Year 1 -15% Enrollment	TOTAL REVENUES Year 1 -30% Enrollment
<b>CONTRACT AMOUNT &amp; CONTRIBUTIONS</b>			
CONTRACT AMOUNT	\$ 1,189,650	\$ 1,011,203	\$ 832,755
OPERATORS' SUBSIDY or CONTRIBUTION	-		
FUND RAISING OR EXTERNAL CONTRIBUTIONS	15,000	15,000	15,000
<b>TOTAL TUTION &amp; CONTRIBUTIONS</b>	\$ 1,204,650	\$ 1,026,203	\$ 847,755
<b>SCHOOL FEES</b>			
BOOK & SUPPLY FEES			
PERSONAL USE ITEMS			
INSTRUCTIONAL FIELD TRIP AND STUDENT ACTIVITY	4,500	3,825	3,150
<b>TOTAL SCHOOL FEES</b>	\$ 4,500	\$ 3,825	\$ 3,150
<b>FOOD SERVICE REVENUES</b>			
MEAL AND OTHER FOOD SERVICE CHARGES			
GOVERNMENT FUNDED FOOD SERVICE ASSISTANCE	61,794	52,525	43,255
<b>TOTAL FOOD SERVICE REVENUES</b>	61,794	52,525	43,255
OTHER GOVERNMENT PAYMENTS: List Below			
TITLE FUNDING	\$ 107,100	\$ 91,035	\$ 74,970
SPECIAL EDUCATION (28% SPED WAGES & BENEFITS)	\$ 13,328	\$ 12,662	\$ 12,662
PLANNING / IMPLEMENTATION GRANT	\$ 200,000	\$ 200,000	\$ 200,000
<b>TOTAL OTHER GOVERNMENT PAYMENTS</b>	\$ 320,428	\$ 303,697	\$ 287,632
INVESTMENT INCOME			
RENTAL OF FACILTIES TO OTHERS			
OTHER: Describe Below			
Dell Computer Equipment Loan	60,000	50,000	40,000
<b>TOTAL OTHER</b>	60,000	50,000	40,000
<b>TOTAL REVENUES</b>	\$ 1,651,372	\$ 1,436,249	\$ 1,221,792

**GNLA****Food Services Revenue**

Annual Revenue   Annual Revenue   Annual Revenue

(Based Upon Long Term Plan Enrollment)

Year 1

Year 2

Year 3

**ASSUMPTIONS:**

Reimbursement Rates Per National School Lunch Program Severe Need Students, since 60% or more of Targeted Students are from Low-incomed families categorized as Free or Reduced.

(Free Category: 70%; Reduced: 25%, Full Price: 5% or

Breakfast: FREE=\$1.74; REDUCED=\$1.44; FULL PRICE =  
Lunch: FREE=\$2.70; REDUCED=\$2.30; FULL PRICE =  
\$0.27  
Snack: FREE=\$0.74; REDUCED=\$0.37; FULL PRICE =  
\$0.06

Average Daily Attendance (ADA):  
Although Average Daily Attendance for Breakfast, Lunch and Snack is expected to be over 90%, conservative numbers are used for the purpose of budget projections as follows:

Breakfast, Lunch and Snack: ADA = 65%

Estimated Number of Days in Operations Per School Year = 140 Days

**ESTIMATED REVENUES:**

(students count x ADA x free/reduce category ratio x refund rate x total days of operations)

**Breakfast Revenue**

Free: $275 \times 0.65 \times 0.70 \times 1.74 \times 140 =$	16,626	14,132	11,638
Reduced: $275 \times 0.65 \times 0.20 \times 1.44 \times 140 =$	3,931	3,342	2,752
Full Price: $275 \times 0.65 \times 0.10 \times 0.26 \times 140 =$	355	302	248
<b>Estimated Total Breakfast:</b>	<b>\$20,912</b>	<b>\$17,775</b>	<b>\$14,638</b>

**Lunch Revenue**

Free: $275 \times 0.65 \times 0.70 \times 2.70 \times 140 =$	25,799	21,929	18,059
Reduced: $275 \times 0.65 \times 0.20 \times 2.30 \times 140 =$	6,279	5,337	4,395
Full Price: $275 \times 0.65 \times 0.10 \times 0.27 \times 140 =$	369	313	258
<b>Estimated Total Lunch:</b>	<b>\$32,446</b>	<b>\$27,579</b>	<b>\$22,712</b>

**Snack Revenue**

Free: $275 \times 0.65 \times 0.70 \times 0.74 \times 140 =$	7,071	6,010	4,949
Reduced: $275 \times 0.65 \times 0.20 \times 0.37 \times 140 =$	1,010	859	707
Full Price: $275 \times 0.65 \times 0.10 \times 0.06 \times 140 =$	355	302	248
<b>Estimated Total Breakfast:</b>	<b>\$8,436</b>	<b>\$7,170</b>	<b>\$5,905</b>

<b>Total estimated Food Service</b>	<b>\$61,794</b>	<b>\$52,525</b>	<b>\$43,255</b>
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(Breakfast & Lunch)	60,397	51,128	41,858
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## GNLA - Enrollment Projections for 375 Students

Classroom	<u>Year 1</u>		<u>Year 1 -15%</u>		<u>Year 1 -30%</u>	
	<u>Grade</u>	<u>#</u>	<u>Grade</u>	<u>#</u>	<u>Grade</u>	<u>#</u>
101	9	25	9	21.25	9	17.5
102	9	25	9	21.25	9	17.5
103	9	25	9	21.25	9	17.5
104	9	25	9	21.25	9	17.5
105	9	25	9	21.25	9	17.5
106	9	25	9	21.25	9	17.5
Total	6	<b>150</b>	6	<b>127.5</b>	6	<b>105</b>

Per Pupil Tuition

9-12 Grade 100% FTE	<u>150</u>	<u>127.5</u>	<u>105</u>
Total FTE	<u>150</u>	<u>127.5</u>	<u>105</u>
FY 15 rate			
Tuition at \$7931 per FTE	<u>1,189,650</u>	<u>1,011,203</u>	<u>832,755</u>

Title Funding:

9-12 Grade FTE	150	127.5	105
Use 75% FRL rate	112.5	95.625	78.75

Title Funding @ \$952	<u>107,100</u>	<u>91,035</u>	<u>74,970</u>
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	GNLA			
	FY 1	FY 1 -15% Enrollment	FY 1 -30% Enrollment	
<b>Position</b>	<b>Salary</b>	<b>Salary</b>	<b>Salary</b>	
<b>Principal</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	
Curriculum Specialists	45,000	45,000	0	
Dean of Students	0	0	0	
<b>Total Admin</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>	
Counselor	33,000	0	0	
<b>Total Counselor</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	
101 Teacher	33,000	32,000	32,000	1
102 Teacher	33,000	32,000	32,000	2
103 Teacher	33,000	32,000	0	3
104 Teacher	33,000	32,000	32,000	4
105 Teacher	33,000	32,000	32,000	5
106 Teacher	33,000	0	0	6
Nurse Teacher	33,000	32,000	32,000	13
Language Teacher	33,000	32,000	32,000	14
Fine Arts Teacher	33,000	32,000	0	15
Music Teacher	0	0	0	16
P.E. Teacher	33,000	32,000	32,000	17
Computer Teacher	33,000	33,000	0	18
SPED Teacher	40,000	38,000	38,000	19
SPED Teacher	0	0	0	20
<b>Total Teachers</b>	<b>403,000</b>	<b>359,000</b>	<b>262,000</b>	
<b>Total Teacher Aides</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Administrative Assistant	26,000	25,000	25,000	
<b>Total Office</b>	<b>26,000</b>	<b>25,000</b>	<b>25,000</b>	
Nurse	30,000	30,000	30,000	
Maintenance (Contracted)	0	0	0	
Security	25,000	25,000	25,000	
<b>Total Security</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
<b>Grand Total</b>	<b>637,000</b>	<b>559,000</b>	<b>417,000</b>	
<b>Annual Increase</b>		(78,000)	(142,000)	
Administrative Wages total	<b>146,000</b>	<b>145,000</b>	<b>100,000</b>	
Educational Wages total	<b>436,000</b>	<b>359,000</b>	<b>262,000</b>	
Other Wages total	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	
Total Contract Wages	<b>637,000</b>	<b>559,000</b>	<b>417,000</b>	
Holiday & Performance Bonuses	<b>11,750</b>	<b>11,250</b>	<b>7,750</b>	
Grand Total Wages	<b>648,750</b>	<b>570,250</b>	<b>424,750</b>	