



Emerald Academy

Charter School Application Addendum

1718 N. Central St, Knoxville, TN 37917

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Emerald Academy Responses to Request for Addendum

1. Academic Design and Capacity: The state of Tennessee requires all districts to comply with its new Response to Instruction and Intervention (RTI²) plan. This requires intensive, high quality core instruction with tiered levels of support for both intervention and enrichment in both reading/language arts and math. Tiered intervention of RTI² is a requirement for special education eligibility.

Recommendation: Submit a revised academic plan, including a revised daily schedule that meets the requirements of RTI².

As described on page 44 of the application, Emerald Academy will comply with the State of Tennessee’s requirements for its new Response to Instruction and Intervention (RTI²) plan. Please see below for a detailed description of how Emerald Academy will ensure scholars receive the recommended minimum instructional times for all tiered levels of instruction.

Tier I

According to pages 21, 23, and 24 of the State’s RTI² handbook, recommended minimum instructional times for Tier I are as follows:

Tier I									
	K	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th
ELA	150 minutes daily	150 minutes daily	150 minutes daily	Minimum of 90 minutes daily (120 minutes recommended)	Minimum of 90 minutes daily (120 minutes recommended)	Minimum of 90 minutes daily (120 minutes recommended)	55 minutes daily	55 minutes daily	55 minutes daily
Mathematics	60 minutes daily	60 minutes daily	75 minutes daily	90 minutes daily	90 minutes daily	90 minutes daily	55 minutes daily	55 minutes daily	55 minutes daily

English Language Arts

Emerald Academy’s current daily schedule meets these recommended minimum instructional times. More specifically, scholars in all grades will participate in the following for ELA:

- Ninety uninterrupted minutes for English language arts (ELA). This is equal to or greater than the minimum minutes for grades three through eight.
- In alignment with the Common Core ELA Standards, Emerald Academy will utilize the social studies and science periods to further enrich our ELA instruction. For example, the CCSS.ELA-LITERACY.R.1.10 states, “with prompting and support, read informational texts appropriately complex for grade 1.” Further, the handbook notes, “science and social studies texts will be used to enhance the reading and understanding of informational text and strengthen the Language, Writing, and Speaking and Listening strands” (pg. 26). As such, Emerald Academy will utilize 45 minutes of the Social Studies period and at least 15 minutes of the Science period to enhance our ELA instruction.

This equates to 150 minutes of daily ELA instruction, which is equal to or greater than the daily recommended minimum instructional times for ELA in every grade level. It is also important to note that scholars will engage with literature during the Drop Everything and Read (DEAR) period first thing in the morning four days per week for approximately 15 minutes each of those days. Additionally, scholars not receiving Tier II or III instruction will receive additional Tier I instruction during the 90-minute Focus Period that will occur four days per week.

Mathematics

Emerald Academy’s current daily schedule meets the recommended minimum instructional times for mathematics as well. More specifically, scholars in all grades will participate in the following for mathematics:

- Ninety uninterrupted minutes for mathematics.

This equals the recommended instructional times for grades three through five and exceeds the minimum recommended instructional times for grades K through two and six through eight. Additionally, scholars not receiving Tier II or III instruction will receive additional Tier I instruction during the 90-minute Focus Period that will occur four days per week.

Tier II

According to page 38 of the State’s RTI² handbook, recommended minimum instructional times for Tier II are as follows:

Tier II									
	K	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th
ELA	20 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily
Mathematics	20 minutes daily	20 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily	30 minutes daily

Scholars identified as needing Tier II interventions will receive all Tier I instruction as described above, in addition to Tier II interventions. A key component of Emerald Academy’s academic plan is the Focus Period, which will occur for 90 minutes per day four days per week (Monday, Tuesday, Thursday, and Friday). Please reference the application pages 17-18, 27, and 44-48 for more information about the Focus Period. The 90-minute period will enable all Tier II scholars to receive the recommended minimum instructional times in both ELA and mathematics, if necessary.

On Wednesdays, scholars who require Tier II instruction will meet with the interventionists during their 45-minute elective period (PE/Art/Music). It is important to note that electives will be on an alternating schedule each week (i.e., PE/Art/PE/Art/PE one week; Art/PE/Art/PE/Art the second week). With this schedule, scholars will not miss the same elective every week.

Additionally, per the RTI² handbook, “If students need interventions in more than one area (ELA and Mathematics), then the five days of interventions a week can be split in a two-day/three-day manner based on the area of greater need. For example, if a student needs intervention in ELA and Mathematics but is weaker in math, he/she should receive three days of Mathematics interventions and two days of ELA interventions each week” (pg. 38). While scholars in Tier II will be provided with more than adequate time to receive Tier II interventions in both ELA and mathematics four days per week, on Wednesdays scholars will receive instruction in the area in which the scholar is weaker.

Tier III

According to page 49 of the State’s RTI² handbook, recommended minimum instructional times for Tier III are as follows:

Tier III									
	K	1 st	2 nd	3 rd	4 th	5 th	6 th	7 th	8 th
ELA	40-45 minutes daily	45-60 minutes daily	45-60 minutes daily	45-60 minutes daily	45-60 minutes daily	45-60 minutes daily	45-55 minutes daily	45-55 minutes daily	45-55 minutes daily
Mathematics	40-45 minutes daily	40-45 minutes daily	45-60 minutes daily	45-60 minutes daily	45-60 minutes daily	45-60 minutes daily	45-55 minutes daily	45-55 minutes daily	45-55 minutes daily

As described on page 45 of the application, if scholars do not respond to Tier II interventions, they will then receive Tier III interventions in addition to the Tier I instruction described above. As noted above, a key component of Emerald Academy’s academic plan is the Focus Period, which will occur 90 minutes per day four days per week (Monday, Tuesday, Thursday, and Friday). The 90-minute period will enable all Tier III scholars to receive the recommended minimum instructional times in both ELA and mathematics if necessary (this equates to 80-90 minutes, depending on the grade level).

On Wednesdays, scholars who require Tier III instruction will meet with the interventionists during their elective period (PE/Art/Music), which is a 45-minute period. As noted above, per the RTI² handbook, “If students need interventions in more than one area (ELA and Mathematics), then the five days of interventions a week can be split in a two-day/three-day manner based on the area of greater need. For example, if a student needs intervention in ELA and Mathematics but is weaker in math, he/she should receive three days of Mathematics interventions and two days of ELA interventions each week” (pg. 38). During this period, scholars in Tier III will receive 40-45 minutes of instruction from an interventionist in the area in which the scholar is weaker.

Following is the daily schedule, which is color coded by Tier I and Tiers II/III to provide a visual representation of the school’s adherence to the State’s recommended minimum instructional times.

Monday, Tuesday, Thursday, Friday – DAILY SCHEDULE		
7:30 AM	8:00 AM	Breakfast
8:00 AM	8:30 AM	Homeroom/DEAR/Advisory/ Community Circle on Fridays
8:30 AM	9:15 AM	ELA
9:15 AM	10:00 AM	
10:00 AM	10:45 AM	Math
10:45 AM	11:30 AM	
11:30 AM	12:15 PM	Lunch/Recess
12:15 PM	1:00 PM	PE/Art/Music
1:00 PM	1:45 PM	Social Studies
1:45 PM	2:30 PM	Science
2:30 PM	3:15 PM	Focus Period
3:15 PM	4:00 PM	

Tier I ELA
Tier I Mathematics
Tier II & III ELA and Mathematics

Wednesday – DAILY SCHEDULE		
7:30 AM	8:00 AM	Breakfast
8:00 AM	8:45 AM	ELA
8:45 AM	9:30 AM	
9:30 AM	10:15 AM	Math
10:15 AM	11:00 AM	
11:00 AM	11:45 AM	Lunch/Recess
11:45 AM	12:30 PM	PE/Art/Music
12:30 PM	1:15 PM	Social Studies
1:15 PM	2:00 PM	Science
2:00 PM	2:30 PM	Life Coach Meeting
2:30 PM	3:15 PM	Early Release for Scholars
3:15 PM	4:00 PM	

Tier I ELA
Tier I Mathematics
Tier II & III ELA and Mathematics

- 2. Academic Plan Design and Capacity:** The proposed plan relies heavily on teacher-developed curricula and assessments, as well as significant professional development. However, the plan does not propose hiring a Curriculum Director until year three.

Recommendation: Consider revising hiring plan to provide for a Curriculum Director in year one.

The Board and Design Team of Emerald Academy appreciate the recommendation from Knox County Schools to consider hiring the Director of Curriculum and Instruction in year one; however, we have carefully and intentionally designed our staffing plan to maximize teacher effectiveness and student achievement. We believe it is absolutely essential for the Principal to provide the instructional, curricular, and assessment leadership for the school and will look to hire a Principal with extensive experience and success in these areas. The Director of Curriculum and Instruction will support the Principal once hired; however, the Principal will remain the instructional leader of the school. As the instructional leader of the school, the Emerald Academy Principal will work directly with teachers to support them in developing their curricula and assessment.

We firmly believe that our current staffing plan will ensure that teachers are provided with extensive supports as they work collaboratively to develop the curriculum and assessments. There are three components of our plan that will facilitate this process:

- A strong leadership team from day one
- A slow and intentional growth plan
- The extensive planning time provided to teachers during the Summer Institute and throughout the school year

Leadership Team: Emerald Academy will begin with a robust leadership team to ensure that all academic and operational areas of the school run smoothly. More specifically, Emerald Academy will employ a Principal, a Dean of Scholars, and a Director of Specialized Services beginning in year one. In addition, the school will work with Emerald Youth Foundation's Service Bureau to manage many of the operational components of the school. The Principal will be responsible for all aspects of the school; however, s/he will be supported by the following personnel:

- **The Dean of Scholars** will assist the Principal with building and maintaining a strong culture. This includes managing the student discipline and behavior programs. Additionally, in the first three years, the Dean of Scholars will be responsible for coordinating parental and community engagement activities.
- **The Director of Specialized Services** will assist the Principal with overseeing the special education, English language learners, RTI², and gifted-talented programs. The Director of Specialized Services will ensure all scholars receive the support required; s/he will also manage the employees who support these programs.

- **The Service Bureau**, which also will support the Principal, will include a chief financial and administrative officer, a director of operations, a director of finance, and a staff accountant. The Service Bureau will, in essence, be responsible for many of the operational duties that are often assigned to principals.

The leadership team was intentionally designed to ensure that the Principal would have sufficient time and energy to provide the instructional leadership for the school (including curriculum and assessment development). Many of the duties typically assigned to school principals have been distributed to other members of the leadership team. The school strategically chose to add the Director of Curriculum and Instruction to the leadership team in year three to further support the Principal in providing instructional leadership. As more staff are hired and more scholars are served, the Principal will need additional support in the areas of instruction, curriculum, and assessment to ensure every scholar receives a high quality education.

Growth Plan: Emerald Academy has designed a slow and intentional growth plan to ensure that the school is able to meet its academic goals. In the first year of operation, Emerald Academy will serve two grade levels (K and first grade). During the first year, the Principal will have only 120 scholars and eight grade-level teachers to manage, support, and evaluate (in addition to the members of his/her leadership team). With many of the behavioral/cultural and operational duties assigned to other members of the leadership team, the Principal will be able to provide extensive supports to the teachers prior to the start of the school year and throughout the year.

Our slow and intentional growth plan also provides for a majority of the curricular and assessment work for each grade level to be completed during the first year a grade level is offered, with adjustments and modifications being made in subsequent years. For example, during year one, the kindergarten and first grade curriculum and assessments will be completed. In the second year of operation, the school will add two grade levels (second and fifth grades), and the curriculum and assessments for those grade levels will be completed that year with the support of the Principal. While the Principal will be responsible for oversight of the curriculum and assessments at all grade levels, the curriculum design work for kindergarten and first grade will be completed in the first year, allowing the Principal the time and flexibility to provide more targeted support to the curriculum design work for the new grade levels.

Further, it is important to note that teachers will work collaboratively to design the curriculum and instruction, which eases the burden for any individual teacher. At Emerald Academy, teachers will work in grade-level teams to create the unit sequence calendar, internal interim assessments, class/course descriptions, and unit plans during the Summer Institute, professional learning communities (PLCs), common planning time, and individual planning time (see below for more information). In the elementary school grades, teachers will divide the daily lesson planning for the four content areas (ELA, mathematics, science, and social studies) among the four grade-level teachers. Teachers in the middle school grades will be content-

specific, and will, likewise, plan only for their content area. Essentially, each grade-level and subject-area teacher will have to plan daily instruction for only one subject area. Also, the Principal only will have to review/provide feedback on the curriculum and assessments to each grade level since all teachers in a grade level will provide the same instruction, curriculum, and assessments. This is in contrast to many schools where the Principal reviews lesson plans, assessments, and other materials for each individual teacher.

Extensive Planning Time: Emerald Academy has intentionally designed its professional development program to ensure that teachers are provided with sufficient supports to complete the curricular and assessment work that will be required of them. More specifically, we have designed the following supports to provide teachers with extensive planning time:

- **Summer Institute.** All teachers will be provided with significant professional development during the Summer Institute. Teachers new to the school will have a total of four weeks, the first of which will focus on school wide expectations, school culture, and the behavioral program, in addition to other topics not related to curriculum and assessment. The remaining three weeks, which will be required for ALL teachers, will be utilized to either develop the written curriculum and assessments or to refine and modify the curriculum and assessments. Teachers will be expected to create and/or modify the unit sequence calendar, internal interim assessments, class/course descriptions, and unit plans for the first quarter during the Summer Institute.
- **Professional Learning Communities.** Every other week, teachers will have the opportunity to participate in professional learning communities with their grade level/subject area teams. This time will be focused on three essential questions: 1) What do we want each student to learn, 2) How will we know when each student has learned it, and 3) How will we respond when a student experiences difficulty in learning? This time will ensure that teachers are able to be reflective practitioners and are able to adjust the curriculum/assessments based upon what is learned throughout the school year.
- **Collaborative Planning.** On a daily basis, teachers in the elementary school grades will have at least one 45-minute block to plan collaboratively with their grade-level teams. This will provide grade-level teams with sufficient time to create the unit sequence calendar, internal interim assessments, class/course descriptions, and unit plans throughout the school year. Teachers will be expected to plan for the subsequent quarter during each quarter; they will, essentially, be one quarter ahead.
- **Individual Planning.** On a daily basis, all teachers will have at least one 45-minute block to plan independently. This will provide teachers with time to design the daily lesson plans for their assigned subject area.

In addition, we are confident that Emerald Academy teachers will embrace the practice of curriculum and assessment development. Emerald Academy will implement a robust recruitment and hiring process (as described on page 99 of the application) to ensure that we hire teachers who are fully committed to the mission and vision of the school and are philosophically aligned to the beliefs we value. More specifically, we will hire people who are a good fit for the school, which includes sharing the philosophy that teachers should have more input into and control over what is being taught. Expectations regarding the curriculum and

assessment development process will be shared with candidates from the onset. We believe that our recruitment process will yield candidates who are willing and able to do this work; we also believe that the strategies and supports we have put in place (described above) will ensure that teachers are successful in creating the curriculum and assessments. Finally, Emerald Academy modeled its curriculum and assessment development process after the process that is implemented at Breakthrough School's Prep Schools with great success.

3. Operations Plan and Capacity: The charter school application did not include a safety and security plan.

Recommendation: Submit a detailed school safety and security plan.

Please find in Attachment 1 a letter from Knoxville Chief of Police, David Rausch. Chief Rausch has recommended that Emerald Academy wait to develop the safety and security plan for the school until a school facility has been selected and a building design has been completed. As the letter also states, Chief Rausch has committed to supporting Emerald Academy in developing the school's safety and security plan at that time.

4. Financial Plan and Capacity: An apparent miscommunication regarding capital outlay is reflected in the budget. The BEP allocation provided by the district already contains the dollars for capital.

Recommendation: Submit a revised budget that reflects corrected capital outlay revenues.

Please find in Attachment 2 a budget revised as requested.

5. Financial Plan and Capacity: The proposed budget is contingent upon additional resources from fund raising. Additionally, the proposed amount of \$1.5 million may not be sufficient to meet both anticipated and unanticipated expenditures.

Recommendation: Submit a detailed fund raising plan that includes timelines and milestones. Consider revising the amount of needed revenue to ensure adequate resources.

As shown in the revised budget, Emerald Charter Schools (ECS) has increased its fundraising goal to \$2 million. These funds will enable us to both meet our annual operating budget and build a fund balance that represents more than 58 days of cash on hand by the end of our fifth year. We feel confident that this cash reserve will adequately protect us against any unanticipated expenditures. The table below details our annual fundraising targets:

School Year	Year of Operations	Fundraising Goal
2014-15	Planning Year	\$ 400,000
2015-16	Year 1	\$ 700,000
2016-17	Year 2	\$ 500,000
2017-18	Year 3	\$ 300,000
2018-19	Year 4	\$ 100,000
Total		\$2,000,000

To reach these goals, the ECS board of directors already has initiated a major gifts campaign and has received initial commitments for \$300,000 over a five year period. In addition, we have preliminary affirmation from major donors that the \$400,000 required for the planning year will be committed soon after the announcement of application approval. We also have a proposal under review for a \$1 million donation over five years which has a high likelihood of being funded. Finally, to further demonstrate Emerald Academy’s appeal to potential donors, two estate gifts already have been committed.

The ECS board of directors has vast experience raising significant philanthropic support for a wide variety of organizations and causes and is committed to putting its full support behind the ECS fundraising campaign. Please find examples below of board members’ fundraising expertise:

- **Steve Diggs**, ECS board president, raises over \$3 million per year to support Emerald Youth Foundation.
- **Randy Gibson** has participated in the East Tennessee Children’s Hospital Capital Campaign Committee, which has raised \$10 million. In addition, as Fundraising Committee Chair of Volunteer Ministry Center, Randy spearheaded a \$3 million capital campaign.
- **Guille Cruze** leads Fellowship Church’s annual \$4 million fundraising campaign.
- **Sherra Robinson** has raised over \$150,000 in monetary and in-kind donations for Western Heights Dental Center’s outreach programs.

- **Alvin Nance** raises funds for the Boy Scouts of America, First Tee of Greater Knoxville, Dogwood Arts Festival, United Way, and the Community Action Committee Case Management Program.

In addition to the fundraising leadership of the ECS board of directors, Emerald Youth Foundation’s board of directors recently committed to assuming the role of Friends of Emerald Charter Schools during the planning and start-up phase of the school’s operations. In this capacity, Emerald Youth Foundation will dedicate its fundraising, marketing, and communications staff to support the ECS board in reaching its philanthropic targets. To this end, EYF is planning to add an additional staff member to its fundraising team. Together, the ECS board of directors and the EYF board and fundraising staff have the collective expertise and networks to meet the \$2 million fundraising goal.

Funding Sources

ECS will solicit contributions from a diverse philanthropic base of support including board members, foundations, individuals, and corporations. In addition, ECS will hold an annual fundraising event. The ECS development plan anticipates raising funds from the following sources:

Funding Source	FY15	FY16	FY17	FY18	FY19	Total
Board Contributions	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Foundations	200,000	450,000	250,000	100,000		\$1,000,000
Individuals	100,000	100,000	100,000	50,000		\$ 350,000
Corporations		50,000	50,000	50,000		\$ 150,000
Event Revenue	50,000	50,000	50,000	50,000	50,000	\$ 250,000
Total Contributions	\$ 400,000	\$ 700,000	\$ 500,000	\$ 300,000	\$ 100,000	\$2,000,000

As mentioned above, ECS already has received lead contributions of \$300,000 from anonymous individual donors. Furthermore, we are currently in conversations with four foundations to devise a coordinated strategy to meet the balance of the fundraising needed for the ECS start-up and expansion period. In addition, every member of the ECS board of directors has pledged to make an annual contribution to Emerald Academy. We anticipate that this will total a minimum of \$50,000 per year, or \$250,000 over five years. Based on our initial conversations, we anticipate that we will have a total of \$1.5 million pledged by the end of 2014.

6. Facilities: The application identifies two potential facilities for the proposed school, but does not include a plan and timeline for facility acquisition and renovation.

Recommendation: Submit a detailed facilities plan that includes timelines and milestones.

The Emerald Academy charter school application provides a timeline for acquiring and renovating a facility in Attachment 6; this timeline is reproduced below. As discussed in the attachment, we identified two viable options, as well as an interim option should the acquisition and renovation of the permanent facility take more time than anticipated.

Activity	Responsible Individual(s)	2014										2015						
		April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July	
Select a permanent facility solution		█	█															
Negotiate facility acquisition			█	█														
Negotiate facility financing		█	█	█	█													
Assemble facility development team				█	█													
Translate the program design into architectural drawings						█	█											
Prepare and submit permit drawings for approval							█	█										
Facility Construction									█	█	█	█	█	█	█	█		
Inspections															█	█		
Secure Certificate of Occupancy																	█	

Since submitting the application on April 1, Emerald Charter Schools has selected the former Moses School building as its desired location, which is discussed in the application as Option 1.

As described on page 4 of Attachment 6 in the application, the Moses School building is under contract to be purchased for development of affordable senior housing. However, that contract is conditioned on an award of low income housing tax credits (LIHTCs). Preliminary scoring of LIHTC applications will be announced in June 2014. In the event the project does not receive tax credits and the contract is terminated, ECS is taking steps so that it can acquire and renovate the Moses School in time to welcome the first Emerald Academy scholars at the start of the 2015-2016 school year.

We are currently exploring multiple facility financing options for the acquisition and renovation of the Moses School building and plan to have a commitment for our financing solution in place by the middle of June 2014. Our primary plan is to privately place tax-exempt bonds which would be issued by the Knox County Health and Education Board. The bonds either would be purchased by a bank and guaranteed by donors or would be purchased directly by investors with donative intent. To this end, we have had initial conversations with both banks and donors. In addition, we have had favorable conversations with a local bank regarding interim financing should we be unable to secure permanent financing prior to building acquisition.

The real estate and development company Lawler-Wood is volunteering its services as the project manager for the Emerald Academy project. As such, the firm provided the following detailed timeline regarding facility acquisition, financing, and development milestones. Please note that the timeline differs slightly from the timeline included in the charter application, as we have refined our planning.

Action items to be completed prior to the June 4 scheduled vote on the ECS charter application

- May 15: ECS Board issues an architectural Request for Qualifications (RFQ)
- May 29: Deadline for architectural RFQ submissions
- May 30: ECS Board adopts a procurement policy
- May 30: ECS Board selects an architect

Action items to be completed after a charter is authorized

- June 5: ECS Board issues contractor Request for Proposals (RFP)
- June 13: Secure financing commitment
- June 20: Architectural phasing plan completed
- June 27: Deadline for contractor RFP submissions
- June 30: ECS Board selects contractor (doing so prior to the purchase allows ECS to be better informed of the facility requirements as it completes the process of purchasing the facility)
- July 11: Purchase and sale agreement completed for the Moses School building and co-tenant leases executed (e.g., Knoxville Police Department and Boys and Girls Clubs of the Tennessee Valley)
- August 29: Final approval and closing on the Moses School building
- August 29: Architect completes the facility design
- September: Permitting and fire marshal review
- September 2014 – May 2015: Construction
- June 2015: Inspections completed
- July 2015: Certificate of Occupancy secured

We are confident that this timeline can be met and that the building will be ready for occupancy by fall 2015. However, as discussed in the charter application, the former Choice Data headquarters building remains a viable option for an interim location should the acquisition and renovation of the Moses School exceed the projected timeline.



Attachment 1

Emerald Academy Charter School Application Addendum



KNOXVILLE POLICE DEPARTMENT
THE CITY OF KNOXVILLE, TENNESSEE



MAYOR MADELINE ROGERO

CHIEF DAVID RAUSCH

May 19, 2014

Dr. James P. McIntyre, Jr.
Knox County School Superintendent
Andrew Johnson Plaza, Suite 100
912 S. Gay Street
Knoxville, TN 37902

Dear Dr. McIntyre:

Knox County Schools asked the Emerald Charter Schools' Board of Directors to provide a detailed safety and security plan as an amendment to its application for a charter for Emerald Academy. As an advisor to Emerald Charter Schools, it is my recommendation that Board of Directors wait to develop this plan until the school's facility has been selected and building's design has been completed. As you know, I was pleased to serve as a consultant to Knox County Schools as the district developed its safety and security plan and draw from this experience in my guidance to Emerald Charter Schools.

The Knoxville Police Department (KPD) is committed to assisting Emerald Academy with the development of its safety and security plan as well. My Deputy Chief, Gary Holliday, will support Emerald Academy in developing this plan, and Sergeant Chris Caulpetzer—who manages our School Resource Officer program—will be the day-to-day contact for Emerald Academy on this effort. Sgt. Caulpetzer is well-qualified to work with Emerald Academy in developing such a plan. Along with having a deep understanding of school safety and security, Sgt. Caulpetzer's office was previously located in the Moses School building—the target site for Emerald Academy—and he knows both the facility and the community very well.

Because many of the details of a school safety and security plan are specific to a given facility, and because a final facility determination for Emerald Academy is pending, it would be premature to develop a school safety and security plan at this time. However, when a final decision regarding the facility has been made, we will work with Emerald Academy to develop a plan that addresses the following elements of a safe school environment, as listed on page 2 of the Knox County Schools Emergency Management Guidebook:

- An effective alarm or notification system for emergency situations,
- Barrier-free walkways in good repairs,
- Clearly marked exits,
- Unlocked and freely accessible emergency exits,
- Posted emergency evacuation routes,
- Posted safety rules,
- Readily available fire extinguisher,
- Clearly identified hazardous materials and adherence to MSDS requirements,
- Adequate storage facilities for hazardous materials,

"PROTECT AND SERVE"

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Clean air and proper ventilation,
Proper classroom lighting,
Comfortable and safe noise levels, and
Available protective clothing and equipment for use when necessary.

We also will assist Emerald Academy in creating a safety response team for evacuations, crises and school lock downs. In addition, we will work with Emerald Academy to ensure that its safety and security plan incorporates strategies for Crime Prevention Through Environmental Design (CPTED). Because Emerald Academy anticipates remodeling its facility prior to occupancy, it has an excellent opportunity to incorporate CPTED principles from the outset.

Finally, we will work with Emerald Academy to develop a plan that will grow with the school, as the population expands from 120 to 540 scholars over five years. KPD anticipates maintaining its training facility at the Moses School building for at least the first year of the school's operation. If Emerald Academy locates at the Moses School building as hoped, this will enhance KPD's ability to refine the school safety and security plan as needed.

Please contact me if you require any additional information.

Sincerely,



David B. Rausch
Chief of Police



Attachment 2

Emerald Academy Charter School Application Addendum

Emerald Academy
Budget Summary

BUDGET SUMMARY

	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Number of Students	0	120	240	360	480	540
Number of Employees	2	15	24	36	46	50

REVENUE

Basic Education Program	\$0	\$819,600	\$1,671,984	\$2,558,136	\$3,479,064	\$3,992,226
Title I	\$0	\$70,470	\$143,759	\$219,951	\$299,133	\$343,255
Federal Breakfast Program	\$0	\$0	\$0	\$0	\$0	\$0
Federal Lunch Program	\$0	\$0	\$0	\$0	\$0	\$0
IDEA	\$0	\$28,800	\$57,600	\$86,400	\$115,200	\$129,600
Transportation	\$0	\$0	\$0	\$0	\$0	\$0
Charter start-up funds	\$0	\$0	\$0	\$0	\$0	\$0
Walton start-up funds	\$0	\$0	\$0	\$0	\$0	\$0
Student fees	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
E-Rate	\$0	\$0	\$27,000	\$27,000	\$27,000	\$27,000
Private fundraising (foundations, corporate)	\$400,000	\$700,000	\$500,000	\$300,000	\$100,000	\$0
Private fundraising (individuals)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$400,000	\$1,618,870	\$2,400,343	\$3,191,486	\$4,020,398	\$4,492,082

EXPENSES

Personnel	\$131,101	\$879,015	\$1,386,696	\$2,081,883	\$2,694,919	\$2,985,186
General Operating Expenses	\$58,500	\$186,850	\$241,200	\$301,925	\$351,525	\$393,075
Transportation	\$0	\$60,000	\$60,000	\$90,000	\$120,000	\$150,000
Athletic Program	\$0	\$6,000	\$12,000	\$18,000	\$24,000	\$27,000
Facilities		\$282,700	\$387,865	\$493,029	\$628,425	\$628,425
Technology & Equipment	\$1,950	\$113,950	\$121,900	\$140,300	\$197,550	\$171,100
TOTAL EXPENSES	\$191,551	\$1,528,515	\$2,209,661	\$3,125,138	\$4,016,418	\$4,354,785

SURPLUS/(DEFICIT)	\$208,449	\$90,355	\$190,682	\$66,349	\$3,980	\$137,297
<i>Per student</i>		<i>\$753</i>	<i>\$795</i>	<i>\$184</i>	<i>\$8</i>	<i>\$254</i>

Ending Fund Balance	\$208,449	\$298,803	\$489,486	\$555,834	\$559,814	\$697,110
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CHARTER SCHOOL BUDGET

Base Year

2014

	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
REVENUE ASSUMPTIONS	Get LEA BEP figures (F34) from the Charter Funding Overview document, available online.					
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	2014	2015	2016	2017	2018	2019
Number of grade levels		2	4	6	8	9
K		60	60	60	60	60
1st		60	60	60	60	60
2nd			60	60	60	60
3rd				60	60	60
4th					60	60
5th			60	60	60	60
6th				60	60	60
7th					60	60
8th						60
9th						
10th						
11th						
12th						
Total Student Enrollment	0	120	240	360	480	540
Title I (% of student body)		87%	87%	87%	87%	87%
Special Education (% of student body)		16%	16%	16%	16%	16%
Basic Education Program (funding per student)	\$6,830	Base year				
Inflation adjustor	1.02					
Title I	\$675	Per student				
IDEA	\$1,500	Per SPED student				
Breakfast Program -- Federal Reimbursement	no	"yes" or "no"				
Breakfast Program		Per student per day				
Lunch Program		Per student per day				
Transportation		Per student				
School level fundraising		Per student				
Basic Education Program		\$819,600	\$1,671,984	\$2,558,136	\$3,479,064	\$3,992,226
Title I		\$70,470	\$143,759	\$219,951	\$299,133	\$343,255
Federal Breakfast Program		\$0	\$0	\$0	\$0	\$0
Federal Lunch Program		\$0	\$0	\$0	\$0	\$0
IDEA		\$28,800	\$57,600	\$86,400	\$115,200	\$129,600
Transportation		\$0	\$0	\$0	\$0	\$0
Charter start-up funds (Title Vb)	\$0	\$0	\$0	\$0	\$0	\$0
Other start-up grant funds	\$0	\$0	\$0	\$0	\$0	\$0
School level fundraising		\$0	\$0	\$0	\$0	\$0
Capital Outlay Funding						
E-Rate Funding			\$27,000	\$27,000	\$27,000	\$27,000
Private fundraising (foundations, corporate)	\$400,000	\$700,000	\$500,000	\$300,000	\$100,000	
Private fundraising (individuals)						
TOTAL REVENUE	\$400,000	\$1,618,870	\$2,400,343	\$3,191,486	\$4,020,398	\$4,492,082
	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5

EXPENSES STAFFING COSTS	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
	2014-15 2014	2015-16 2015	2016-17 2016	2017-18 2017	2018-19 2018	2019-20 2019	
ASSUMPTIONS							
Payroll Tax and Benefits							
<i>Medical</i>							
Single Coverage	\$5,943					Per year	
Family Coverage	\$15,286					Per year	
School's percentage of coverage	61%						
Assumed percentage of employees choosing single coverage	70%						
Weighted avg. cost for medical	\$8,745.90					Per year	
FICA	7.65%					of Salary	
State Retirement - Certified	8.88%					of Salary	
State Retirement - Non-certified	9.00%					of Salary	
Life Insurance	0.00%					of Salary	
GASB 45	\$0					Per employee	
Unemployment Insurance	\$243					Per employee	
Payroll Services	\$20					Per employee per month	
Bonus Pool	0.00%					Based on % of salary	
FTE - Total		1.5	15.0	24.0	35.5	45.5	49.5
FTE - Administrators		1.0	2.0	2.0	3.0	4.0	4.5
FTE - Office		0.5	2.0	2.0	2.0	2.0	2.0
FTE - Specialist/Elective Teachers		0.0	3.0	5.0	8.5	10.5	11.0
FTE - Grade Level Teachers		0.0	8.0	15.0	22.0	29.0	32.0
Instructional days per year	190						
Saturday schools per year	0						
Contractors required for Saturday School	0						
Price per contractor	\$0						

	Start Year (Input year or "NA")	Base Salary						
Administrators								
Principal	2014	\$90,000.00	1.00	1.00	1.00	1.00	1.00	1.00
Dean of Scholars	2015	\$60,000.00	0.00	1.00	1.00	1.00	1.00	1.00
Dean of Curriculum and Instruction	2017	\$60,000.00	0.00	0.00	0.00	1.00	1.00	1.00
Instructional Coach	2018	\$50,000.00	0.00	0.00	0.00	0.00	0.50	0.50
Manager of Student Recruitment and Family Engagement	2018	\$40,500.00	0.00	0.00	0.00	0.00	0.50	1.00
Total Administrators			1.00	2.00	2.00	3.00	4.00	4.50
Office Staff								
Office Manager	2014	\$30,000.00	0.50	1.00	1.00	1.00	1.00	1.00
Clerk/Receptionist	2015	\$20,000.00	0.00	1.00	1.00	1.00	1.00	1.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
Total Administrators and Office Staff			0.50	2.00	2.00	2.00	2.00	2.00
Specialist/Electives Teachers								
PE Teacher	2015	\$40,500.00	0.00	0.25	1.00	1.00	1.00	1.50
Art/Music Teacher	2015	\$40,500.00	0.00	0.25	0.50	1.00	2.00	2.00
Director of Specialized Services	2015	\$60,000.00	0.00	1.00	1.00	1.00	1.00	1.00
Special Education Teacher	2016	\$40,500.00	0.00	0.00	1.00	2.00	3.00	3.00
ELL Specialist	2015	\$40,500.00	0.00	0.50	0.50	0.50	0.50	0.50
Interventionist/Title I Teacher	2015	\$40,500.00	0.00	1.00	1.00	2.00	2.00	2.00
Counselor/Social Worker	2017	\$40,500.00	0.00	0.00	0.00	1.00	1.00	1.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00

Emerald Academy

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
	NA		0.00	0.00	0.00	0.00	0.00	0.00
Total Specialist/Electives Teachers			0.00	3.00	5.00	8.50	10.50	11.00

Grade	Subject	Teacher	Start Year (Input year or "NA")	Base Salary						
K	General	Grade Level Teacher	2015	\$40,500.00	0.00	4.00	4.00	4.00	4.00	4.00
K	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
K	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Teacher	2015	\$40,500.00	0.00	4.00	4.00	4.00	4.00	4.00
1	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
1	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Teacher	2016	\$40,500.00	0.00	0.00	4.00	4.00	4.00	4.00
2	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	General	Grade Level Teacher	2017	\$40,500.00	0.00	0.00	0.00	4.00	4.00	4.00
3	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	General	Grade Level Teacher	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	General	Grade Level Assistant	NA	\$0.00	0.00	0.00	0.00	0.00	0.00	0.00

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5	
12	General	Grade Level Teacher	0.00	0.00	0.00	0.00	0.00	0.00	
12	General	Grade Level Teacher	0.00	0.00	0.00	0.00	0.00	0.00	
Total Grade Level Teachers			0.00	8.00	15.00	22.00	29.00	32.00	
SALARIES									
Administrators									
		Principal	\$90,000	\$90,000	\$91,800	\$93,636	\$95,509	\$97,419	
		Dean of Scholars	\$0	\$60,000	\$61,200	\$62,424	\$63,672	\$64,946	
		Business and Operations Manager	\$0	\$0	\$0	\$62,424	\$63,672	\$64,946	
		Instructional Coach	\$0	\$0	\$0	\$0	\$26,530	\$27,061	
		Director of Development	\$0	\$0	\$0	\$0	\$21,489	\$43,839	
Office Staff									
		Office Manager	\$15,000	\$30,000	\$30,600	\$31,212	\$31,836	\$32,473	
		Clerk/Receptionist	\$0	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649	
			0	\$0	\$0	\$0	\$0	\$0	
Total Administrators and Office Staff			\$105,000	\$200,000	\$204,000	\$270,504	\$323,934	\$352,332	
Specialist/Electives Teachers									
		PE Teacher	\$0	\$10,125	\$41,310	\$42,136	\$42,979	\$65,758	
		Art/Music Teacher	\$0	\$10,125	\$20,655	\$42,136	\$85,958	\$87,677	
		Director of Specialized Services	\$0	\$60,000	\$61,200	\$62,424	\$63,672	\$64,946	
		Special Education Teacher	\$0	\$0	\$41,310	\$84,272	\$128,937	\$131,516	
		ELL Specialist	\$0	\$20,250	\$20,655	\$21,068	\$21,489	\$21,919	
		Interventionist/Title I Teacher	\$0	\$40,500	\$41,310	\$84,272	\$85,958	\$87,677	
		Counselor/Social Worker	\$0	\$0	\$0	\$42,136	\$42,979	\$43,839	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
			0	\$0	\$0	\$0	\$0	\$0	
Total Specialist/Electives Teachers			\$0	\$141,000	\$226,440	\$378,446	\$471,972	\$503,331	
K	General	Grade Level Teacher	\$0	\$162,000	\$165,240	\$168,545	\$171,916	\$175,354	
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0	
K	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0	
1	General	Grade Level Teacher	\$0	\$162,000	\$165,240	\$168,545	\$171,916	\$175,354	
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0	

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
1	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$165,240	\$168,545	\$171,916	\$175,354
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
2	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$168,545	\$171,916	\$175,354
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
3	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$171,916	\$175,354
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
4	General	Grade Level Assistant	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$123,930	\$126,409	\$128,937	\$131,516
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
5	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
6	General	Grade Level Teacher	\$0	\$0	\$0	\$126,409	\$128,937	\$131,516
6	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
6	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
6	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
6	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
7	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$128,937	\$131,516

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
7	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
7	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
7	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
7	General		\$0	\$0	\$0	\$0	\$0	\$0
8	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$131,516
8	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
8	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
8	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
8	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
9	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
10	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
11	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
12	General	Grade Level Teacher	\$0	\$0	\$0	\$0	\$0	\$0
Total Grade Level Teacher Salaries			\$0	\$324,000	\$619,650	\$926,996	\$1,246,389	\$1,402,832

TOTAL SALARIES	\$105,000	\$665,000	\$1,050,090	\$1,575,946	\$2,042,295	\$2,258,495
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TOTAL BENEFITS	\$25,741	\$195,255	\$312,686	\$470,178	\$611,464	\$676,991
<i>% of Salaries</i>	<i>24.5%</i>	<i>29.4%</i>	<i>29.8%</i>	<i>29.8%</i>	<i>29.9%</i>	<i>30.0%</i>

PART-TIME EMPLOYEES

Lunch/Recess Monitors						
Percentage of full-time FTE		1.00	1.00	1.50	1.50	2.00
Annualized salary	\$12,160	\$0	\$12,160	\$18,240	\$18,240	\$24,320
Grade Level Chair Stipends						
Percentage of full-time FTE		2.00	4.00	6.00	8.00	9.00
Annualized salary	\$1,500	\$0	\$3,000	\$6,000	\$9,000	\$13,500
Input part-time employee						
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0
Input part-time employee						
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0

		PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
Input part-time employee							
Percentage of full-time FTE		0.00	0.00	0.00	0.00	0.00	0.00
Annualized salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0

PART TIME SALARIES		\$0	\$15,160	\$18,160	\$27,240	\$30,240	\$37,820
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PERFORMANCE BONUSES		\$0	\$0	\$0	\$0	\$0	\$0
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PAYROLL SERVICES		\$360	\$3,600	\$5,760	\$8,520	\$10,920	\$11,880
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GENERAL OPERATING EXPENSES		Assumptions	PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
			2014-15 2014	2015-16 2015	2016-17 2016	2017-18 2017	2018-19 2018	2019-20 2019
Instruction								
Professional development	\$250	Per FTE		\$3,750	\$6,000	\$8,875	\$11,375	\$12,375
Staff recruitment	\$10,000	Per Year	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Student recruitment and marketing	\$10,000	Annual expense	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Textbooks - initial costs	\$250	Per student		\$30,000	\$30,000	\$30,000	\$30,000	\$15,000
Textbooks - repurchase of new books	4	Number of years use				\$0	\$0	\$30,000
Library books	\$50	Per student		\$6,000	\$12,000	\$18,000	\$24,000	\$27,000
Charter application			\$0					
Printing paper	\$25	Per student		\$3,000	\$6,000	\$9,000	\$12,000	\$13,500
Assessment costs	\$50	Per student		\$6,000	\$12,000	\$18,000	\$24,000	\$27,000
Supplies for students	\$50	Per student		\$6,000	\$12,000	\$18,000	\$24,000	\$27,000
Instructional supplies - Teachers (just teaching faculty)	\$500	Per Instructional FTE		\$5,500	\$10,000	\$15,250	\$19,750	\$21,500
General office supplies	\$1,000	Per month	\$3,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000
School uniforms - new students	\$0	Per new student		\$0	\$0	\$0	\$0	\$0
School uniforms - returning students	\$0	Per returning student		\$0	\$0	\$0	\$0	\$0
General building decorum	\$10,000	Annual Exp		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Health supplies	\$10	Per student per year		\$1,200	\$2,400	\$3,600	\$4,800	\$5,400
Bank fees	\$1,000	Annual Exp		\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Postage and shipping	\$20	Per student		\$2,400	\$4,800	\$7,200	\$9,600	\$10,800
Gifts & awards - students	\$0	Per student		\$0	\$0	\$0	\$0	\$0
Gifts & awards - faculty and staff	\$0	Per FTE		\$0	\$0	\$0	\$0	\$0
Field trips - local	\$1,500	Per grade level		\$3,000	\$6,000	\$9,000	\$12,000	\$13,500
Field trips - out of state	\$0	Per grade level		\$0	\$0	\$0	\$0	\$0
Parent & staff meetings	\$2,000	Annual Exp	\$500	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Saturday School (contractors for instruction)	No	Input "yes" or "no"		\$0	\$0	\$0	\$0	\$0
Total Instructional Supplies			\$23,500	\$111,850	\$146,200	\$181,925	\$216,525	\$248,075
<i>Per student</i>				\$932	\$609	\$505	\$451	\$459

Contracted Services							
Annual audit	\$10,000	Per year		\$10,000	\$10,000	\$10,000	\$10,000
SPED Clinicians	varies	Per year		\$10,000	\$20,000	\$30,000	\$40,000
Legal funds	\$10,000	Per year	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Service Bureau (incl. IT Support)	varies	Per year	\$25,000	\$45,000	\$55,000	\$70,000	\$80,000
Total Contract Services			\$35,000	\$75,000	\$95,000	\$120,000	\$135,000

Food Program	School Pays?					
Breakfast		Per student		\$0	\$0	\$0

Emerald Academy

			PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
Lunch program		Per student (not covered by Title I)		\$0	\$0	\$0	\$0	\$0
Snacks		Per student		\$0	\$0	\$0	\$0	\$0
Saturday food program		Input "yes or "no"		\$0	\$0	\$0	\$0	\$0
Total Food Costs				\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL OPERATING EXPENSES			\$58,500	\$186,850	\$241,200	\$301,925	\$351,525	\$393,075

		PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
TRANSPORTATION COSTS		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
ASSUMPTIONS		2014	2015	2016	2017	2018	2019
Percentage of students transported	35%						
Students per bus	50						
Bus purchase price (used bus)							
Miles driven per bus per day							
Miles driven per bus per year	0						
Miles per gallon							
Gallons purchased per year							
Price per gallon							
Annual fuel costs per bus							
Maintenance costs per bus							
Annual maintenance costs per bus							
Bus Contracting Costs	\$30,000 annual						
Number of students participating		42	84	126	168	189	
Number of buses required		2	2	3	4	5	
Bus purchasing costs		\$0	\$0	\$0	\$0	\$0	
Fuel costs		\$0	\$0	\$0	\$0	\$0	
Maintenance costs		\$0	\$0	\$0	\$0	\$0	
Bus Contracting Costs		\$60,000	\$60,000	\$90,000	\$120,000	\$150,000	
TOTAL TRANSPORTATION COSTS		\$0	\$60,000	\$60,000	\$90,000	\$120,000	\$150,000
<i>Per student</i>			<i>\$1,428.57</i>	<i>\$714.29</i>	<i>\$714.29</i>	<i>\$714.29</i>	<i>\$793.65</i>
TOTAL ATHLETIC COSTS		\$0	\$6,000	\$12,000	\$18,000	\$24,000	\$27,000
TOTAL EXPENSES		\$189,601	\$1,131,865	\$1,699,896	\$2,491,808	\$3,190,444	\$3,555,261

FACILITIES, EQUIPMENT & TECHNOLOGY

FACILITIES
INPUT "Purchase" or "Lease" Purchase

PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
2014	2015	2016	2017	2018	2019

LEASE OPTION

Square feet leased

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Lease rate		Per sq ft	Annual lease cost						
Custodial		Per sq ft		\$0	\$0	\$0	\$0	\$0	\$0
Utilities		Per sq ft		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay (building renovations)		One-time cost	Capital Outlay	\$0.00					
Total cost to lease				\$0	\$0	\$0	\$0	\$0	\$0

PURCHASE OPTION

Square feet purchased		Per sq ft							
Purchase price per sq ft	phased	Per sq ft							
Purchase price		#VALUE!							
Renovation cost per sq ft	phased	Per sq ft							
Total renovation costs		#VALUE!							
Purchase price and renovation costs		phased							
Equity	0.00%	% of purchase price							
Amount Financed									
Loan Term (years)	30								
Interest Rate	6.50%								
Monthly Debt Service									
Annual Debt Service		varies by year		\$152,400	\$231,165	\$309,929	\$410,675	\$410,675	
Operating Exp. - Occupied (custodial, utilities, insurance, etc.)	\$3.35	Per sq ft		\$40,200	\$93,800	\$147,400	\$217,750	\$217,750	
Operating Exp. - Unoccupied (custodial, utilities, insurance, etc.)	\$1.70	Per sq ft		\$90,100	\$62,900	\$35,700	\$0	\$0	
Equity (down payment)									
Financing costs (6 months during planning year)									
Total costs to purchase				\$0	\$282,700	\$387,865	\$493,029	\$628,425	\$628,425
General liability insurance	incl in Op Ex	Annual cost							

TOTAL FACILITIES COSTS	\$0	\$282,700	\$387,865	\$493,029	\$628,425	\$628,425
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PLANNING	YR 1	YR 2	YR 3	YR 4	YR 5
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
2014	2015	2016	2017	2018	2019

TECHNOLOGY & EQUIPMENT COSTS

ASSUMPTIONS

Copier (monthly lease rate)		Per month							
	\$800	Per month							
	400	Students per copier							
Desktop computer costs (faculty and computers for carts)									
Desktop computers	\$500	Per desktop							
Cart costs	10	Per grade level							
	\$0	Per cart							

Emerald Academy
Facilities, Equip, Tech

			120	240	360	480	540	
Student enrollment								
Number of copiers needed			1	1	1	2	2	
Monthly copier lease			\$9,600	\$9,600	\$9,600	\$19,200	\$19,200	
Copier - usage fee	\$40	Per student	\$4,800	\$9,600	\$14,400	\$19,200	\$21,600	
New Laptops - faculty	\$900	Per laptop	\$1,350	\$8,100	\$10,350	\$9,000	\$3,600	
Laptop replacement costs	3	Number of years use		\$0	\$1,350	\$12,150	\$8,100	
Desktop Computers - students	3	Per grade level	\$25,000	\$25,000	\$25,000	\$25,000	\$12,500	
Mobile Laptop replacement costs	3	Number of years use		\$0	\$0	\$25,000	\$25,000	
Administration cell phone handset		Per handset	\$0	\$0	\$0	\$0	\$0	Would not include office staff
Administration cell phones (monthly coverage)		Per month	\$0	\$0	\$0	\$0	\$0	
Internet setup	Incl in Facility FF&E	Setup fee						
Server	Incl in Facility FF&E	Per server						
Educational software	\$75	Per student	\$9,000	\$18,000	\$27,000	\$36,000	\$40,500	
Internet and phone monthly service	\$2,500	Per month	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	
Other Equipment (security system)		Setup cost	\$0					Hardware costs, setupfees
Monthly equipment cost		Per month	\$0	\$0	\$0	\$0	\$0	
Faculty furniture	\$400	Per FTE	\$600	\$5,400	\$3,600	\$4,600	\$4,000	\$1,600
Student furniture	\$150	Per new student		\$18,000	\$18,000	\$18,000	\$18,000	\$9,000
TOTAL TECHNOLOGY & EQUIPMENT COSTS			\$1,950	\$113,950	\$121,900	\$140,300	\$197,550	\$171,100

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES EXPENDITURES (APPROPRIATIONS) AND OTHER USES	Year 1	Year 2	Year 3	Year 4	Year 5	
1	ESTIMATED REVENUES AND OTHER SOURCES						1
2	43000 Charges for Current Services	-	-	-	-	-	2
3	44000 Other Local Revenues	700,000	527,000	327,000	127,000	27,000	3
4	46500 State Education Funds	-	-	-	-	-	4
5	46800 Other State Revenues	-	-	-	-	-	5
6	47100 Federal Funds Received Thru State	28,800	57,600	86,400	115,200	129,600	6
7	47600 Direct Federal Revenues	-	-	-	-	-	7
8	49000 Other Sources	890,070	1,815,743	2,778,086	3,778,198	4,335,482	8
9							9
10	14100 TOTAL ESTIMATED REVENUES & OTHER SOURCES	1,618,870	2,400,343	3,191,486	4,020,398	4,492,082	10
11							11
12	30000 Reserves and/or Fund Balances	208,449	298,803	489,486	555,834	559,814	12
13							13
14	TOTAL AVAILABLE FUNDS	1,827,319	2,699,146	3,680,972	4,576,232	5,051,896	14
15							15
16							16
17							17
18							18
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CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	ESTIMATED REVENUES AND OTHER SOURCES		Year 1	Year 2	Year 3	Year 4	Year 5	
	EXPENDITURES (APPROPRIATIONS) AND OTHER USES							
1	EXPENDITURES (APPROPRIATIONS)							1
2	Instruction							2
3	71100	Regular Instruction Program	537,835	948,501	1,389,409	1,862,692	2,072,445	3
4	71150	Alternative Instruction Program	-	-	-	-	-	4
5	71200	Special Education Program	211,772	334,179	545,702	686,556	729,658	5
6	71300	Vocational Education Program	-	-	-	-	-	6
7	71400	Student Body Education Program	-	-	-	-	-	7
8	Support Services							8
9	72110	Attendance	-	-	-	-	-	9
10	72120	Health Services	1,200	2,400	3,600	4,800	5,400	10
11	72130	Other Student Support	9,000	18,000	27,000	36,000	40,500	11
12	72210	Regular Instruction Program	9,750	18,000	26,875	35,375	39,375	12
13	72215	Alternative Instruction Program	-	-	-	-	-	13
14	72220	Special Education Program	-	-	-	-	-	14
15	72230	Vocational Education Program	-	-	-	-	-	15
16	72310	Board of Education	-	-	-	-	-	16
17	72320	Office of Superintendent	-	-	-	-	-	17
18	72410	Office of Principal	317,259	334,756	436,004	512,250	555,304	18
19	72510	Fiscal Services	39,000	45,960	53,520	70,320	73,680	19
20	72610	Operation of Plant	282,700	387,865	493,029	628,425	628,425	20
21	72620	Maintenance of Plant	40,000	40,000	40,000	40,000	40,000	21
22	72710	Transportation	60,000	60,000	90,000	120,000	150,000	22
23	72810	Central and Other	20,000	20,000	20,000	20,000	20,000	23
24	Operation of Non-Instructional Services							24
25	73100	Food Service	-	-	-	-	-	25
26	73300	Community Services	-	-	-	-	-	26
27	73400	Early Childhood Education	-	-	-	-	-	27
28	76100	Regular Capital Outlay	-	-	-	-	-	28
29	80000	Education Debt Services	-	-	-	-	-	29
30	91300	Education Capital Projects	-	-	-	-	-	30
31	99000	Other Uses (Transfers)	-	-	-	-	-	31
32								32
33	TOTAL EXPENDITURES (APPROPRIATIONS)		1,528,516	2,209,661	3,125,139	4,016,418	4,354,787	33
34	*Check should be 0		-	-	-	-	-	34
35								35
36								36
37								37
38								38
39								39
40								40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.		ESTIMATED REVENUES	Year 1	Year 2	Year 3	Year 4	Year 5	
1	43000	Charges for Current Services						1
2	43500	Education Charges						2
3	43511	Tuition - Regular Day Students	-	-	-	-	-	3
4	43513	Tuition - Summer School	-	-	-	-	-	4
5	43515	Tuition - Other State Systems	-	-	-	-	-	5
6	43516	Tuition - Out of State Systems	-	-	-	-	-	6
7	43517	Tuition - Other	-	-	-	-	-	7
8	43521	Lunch Payments - Children	-	-	-	-	-	8
9	43522	Lunch Payments - Adults	-	-	-	-	-	9
10	43523	Income from Breakfast	-	-	-	-	-	10
11	43524	Special Milk Sales	-	-	-	-	-	11
12	43525	Ala Carte Sales	-	-	-	-	-	12
13	43541	Contract for Adm. Services With Other LEA's	-	-	-	-	-	13
14	43542	Contract for Inst. Services With Other LEA's	-	-	-	-	-	14
15	43543	Contract for Student Support Services with Other LEA's	-	-	-	-	-	15
16	43544	Contract for Instructional Staff Support with Other LEA's	-	-	-	-	-	16
17	43545	Contract for Operation & Maint. Services with Other LEA's	-	-	-	-	-	17
18	43546	Contract for Food Services with Other LEA's	-	-	-	-	-	18
19	43547	Contract for Non-Instructional Services with Other LEA's	-	-	-	-	-	19
20	43551	School Based Health (FFS)	-	-	-	-	-	20
21	43570	Receipts from Individual Schools	-	-	-	-	-	21
22	43581	Community Service Fees - Children (Day Care)	-	-	-	-	-	22
23	43583	TBI Criminal Background Fee	-	-	-	-	-	23
24	43990	Other Charges for Services	-	-	-	-	-	28
25								29
26	43000	Total Charges for Current Services	-	-	-	-	-	30
27								31
28	44000	Other Local Revenues						28
29	44100	Recurring Items						29
30	44110	Investment Income	-	27,000	27,000	27,000	27,000	30
31	44120	Lease/Rentals	-	-	-	-	-	31
32	44130	Sale of Materials & Supplies	-	-	-	-	-	32
33	44170	Miscellaneous Refunds	-	-	-	-	-	33
34	44500	Nonrecurring Items						34
35	44520	Insurance Recovery	-	-	-	-	-	35
36	44530	Sale of Equipment	-	-	-	-	-	36
37	44540	Sale of Property	-	-	-	-	-	37
38	44560	Damages Recovered from Individuals	-	-	-	-	-	38
39	44570	Contributions & Gifts	700,000	500,000	300,000	100,000	-	39
40	44990	Other Local Revenue	-	-	-	-	-	40
41								41
42	44000	Total Other Local Revenues	700,000	527,000	327,000	127,000	27,000	42

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.		ESTIMATED REVENUES	Year 1	Year 2	Year 3	Year 4	Year 5
1	46000	State of Tennessee					1
2	46500	State Education Funds					2
3	46511	Basic Education Program	-	-	-	-	3
4	46515	Early Childhood Education	-	-	-	-	4
5	46520	School Food Service	-	-	-	-	5
6	46550	Driver Education	-	-	-	-	6
7	46590	Other State Education Funds	-	-	-	-	7
8	46610	Career Ladder	-	-	-	-	8
9	46612	Career Ladder - Extended Contract	-	-	-	-	9
10	46790	Other Vocational	-	-	-	-	10
11							11
12	46500	Total State Education Funds	-	-	-	-	12
13							13
14	46800	Other State Revenues					14
15	46980	Other State Grants	-	-	-	-	15
16	46990	Other State Revenues	-	-	-	-	16
17							17
18	46800	Total Other State Revenues	-	-	-	-	18
19							19
20	47000	Federal Government					20
21	47100	Federal through State					21
22	47111	USDA School Lunch Program	-	-	-	-	22
23	47113	Breakfast	-	-	-	-	23
24	47114	USDA - Other	-	-	-	-	24
25	47131	Vocational Education Basic Grants to States	-	-	-	-	25
26	47139	Other Vocational	-	-	-	-	26
27	47141	Title I - Grants to Local Education Agencies					27
28	47142	Title VI - Innovative Education Program Strategies	-	-	-	-	28
29	47143	Special Education Grants to the States - IDEA	28,800	57,600	86,400	115,200	129,600
30	47145	Special Education Preschool Grants	-	-	-	-	30
31	47189	Title II - Eisenhower Professional Development State Grants	-	-	-	-	31
32	47590	Other Federal Through State	-	-	-	-	32
33							33
34	47100	Total Federal Through State	28,800	57,600	86,400	115,200	129,600
35							35
36							36
37							37
38							38
39							39
40							40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	ESTIMATED REVENUES	Year 1	Year 2	Year 3	Year 4	Year 5
1						1
2	47600 Direct Federal Revenues					2
3	47640 ROTC Reimbursement	-	-	-	-	3
4	47650 Energy Grant	-	-	-	-	4
5	47990 Other Direct Federal Revenues	-	-	-	-	5
6						6
7	47600 Total Direct Federal Government	-	-	-	-	7
8						8
9	47000 Total Federal Government	28,800	57,600	86,400	115,200	129,600
10						10
11	140000 TOTAL ESTIMATED REVENUES	728,800	584,600	413,400	242,200	156,600
12						12
13	49000 Other Sources					13
14	49100 Bond Issued	-	-	-	-	-
15	49200 Note Issued	-	-	-	-	-
16	49300 Capitalized Leases Issued	-	-	-	-	-
17	49400 Refunding Debt Issued	-	-	-	-	-
18	49500 Other Loans Issued	-	-	-	-	-
19	49800 Transfers In (complete schedule below) *	890,070	1,815,743	2,778,086	3,778,198	4,335,482
20	49810 City General Fund Transfers (complete schedule below)	-	-	-	-	-
21						21
22	49000 Total Other Sources	890,070	1,815,743	2,778,086	3,778,198	4,335,482
23						23
24						24
25	14100 TOTAL ESTIMATED REVENUES AND OTHER SOURCES	1,618,870	2,400,343	3,191,486	4,020,398	4,492,082
26						26
27	* Payments from LEA for Charter School support.					27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

Emerald Academy

ACCOUNT NO.	ESTIMATED REVENUES						
			Year 1	Year 2	Year 3	Year 4	Year 5
1							1
2		SCHEDULE OF TRANSFERS					2
3							3
4	FUND #	PURPOSE	FROM FUND	TO FUND	AMOUNT		4
5							5
6		Basic Education Program (BEP)			-		6
7		Title I Reimbursements			-		7
8		Federal Lunch Program			-		8
9					-		9
10					-		10
11					-		11
12					-		12
13					-		13
14					-		14
15					-		15
16					-		16
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23					-		23
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Emerald Academy

ACCOUNT NO.	RESERVES AND/OR FUND BALANCES BEGINNING-OF-YEAR	Year 1	Year 2	Year 3	Year 4	Year 5
1	34000 RESERVES AND/OR FUND BALANCE BEGINNING OF YEAR					1
2						2
3	LOCAL RESERVES					3
4	34210 Reserved for Unemployment Compensation	-	-	-	-	4
5	34230 Reserved for Food Service	-	-	-	-	5
6	34290 Other Local Education Reserves	-	-	-	-	6
7						7
8	STATE RESERVES					8
9	34340 Reserved for Driver Education	-	-	-	-	9
10	34379 Reserved for Career Ladder Extended Contract	-	-	-	-	10
11	34380 Reserved for Career Ladder Program	-	-	-	-	11
12	34385 Reserved for Early Childhood Education	-	-	-	-	12
13	34386 Reserved for Basic Education Program	-	-	-	-	13
14	34390 Other State Education Reserves	-	-	-	-	14
15						15
16	FEDERAL RESERVES					16
17	34410 Reserved for Title I - Grants to Local Education Agencies	-	-	-	-	17
18	34420 Reserved for Title VI - Innovative Ed. Program Strategies	-	-	-	-	18
19	34430 Reserved for Special Education-Grants to States - IDEA	-	-	-	-	19
20	34440 Other Federal Reserves	-	-	-	-	20
21						21
22	DESIGNATED FUND BALANCE					22
23	35110 Designated for Purpose #1	-	-	-	-	23
24	35120 Designated for Purpose #2	-	-	-	-	24
25	35130 Designated for Purpose #3	-	-	-	-	25
26	35140 Designated for Purpose #4	-	-	-	-	26
27	35150 Designated for Purpose #5	-	-	-	-	27
28						28
29	39000 Undesignated Fund Balance	208,449	298,803	489,486	555,834	559,814
30						30
31	30000 TOTAL RESERVES AND/OR FUND BALANCES END OF YEAR	208,449	298,803	489,486	555,834	559,814
32						32
33	TOTAL AVAILABLE FUNDS	1,827,319	2,699,146	3,680,972	4,576,232	5,051,896
34						34
35						35
36						36
37						37
38						38
39						39
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Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	INSTRUCTION - 71000						1
2	REGULAR INSTRUCTION PROGRAM (71100)						2
3	71100 116 Teachers	324,000	619,650	926,996	1,246,389	1,402,832	3
4	71100 117 Career Ladder Program	-	-	-	-	-	4
5	71100 127 Career Ladder Extended Contracts	-	-	-	-	-	5
6	71100 128 Homebound Teachers	-	-	-	-	-	6
7	71100 162 Clerical Personnel	-	-	-	-	-	7
8	71100 163 Educational Assistants	-	-	-	-	-	8
9	71100 189 Other Salaries & Wages	-	-	-	-	-	9
10	71100 195 Certified Substitute Teachers	-	-	-	-	-	10
11	71100 198 Non-Certified Substitute Teachers	-	-	-	-	-	11
12	71100 201 Social Security	24,786	47,403	70,915	95,349	107,317	12
13	71100 204 State Retirement	28,771	55,025	82,317	110,679	124,571	13
14	71100 206 Life Insurance	-	-	-	-	-	14
15	71100 207 Medical Insurance	43,534	83,258	124,554	167,468	188,489	15
16	71100 208 Dental Insurance	-	-	-	-	-	16
17	71100 210 Unemployment Compensation	1,944	3,645	5,346	7,047	7,776	17
18	71100 212 Employer Medicare	-	-	-	-	-	18
19	71100 299 Other Fringe Benefits	-	-	-	-	-	19
20	71100 311 Contracts with Other School Systems	-	-	-	-	-	20
21	71100 330 Operating Lease Payments	-	-	-	-	-	21
22	71100 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	22
23	71100 356 Tuition	-	-	-	-	-	23
24	71100 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	24
25	71100 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	25
26	71100 399 Other Contracted Services	15,160	18,160	27,240	30,240	37,820	26
27	71100 429 Instructional Supplies & Materials	9,200	17,600	26,600	35,000	38,800	27
28	71100 449 Textbooks	24,000	24,000	24,000	24,000	36,000	28
29	71100 499 Other Supplies & Materials	9,000	18,000	27,000	36,000	40,500	29
30	71100 535 Fee Waivers	-	-	-	-	-	30
31	71100 599 Other Charges	3,000	6,000	9,000	12,000	13,500	31
32	71100 722 Regular Instruction Equipment	54,440	55,760	65,440	98,520	74,840	32
33							33
34							34
35	71100 TOTAL REGULAR INSTRUCTION PROGRAM	537,835	948,501	1,389,409	1,862,692	2,072,445	35
36							36
37							37
38							38
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CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	INSTRUCTION - 71000						1
2	ALTERNATIVE INSTRUCTION PROGRAM (71150)						2
3	71150 116 Teachers	-	-	-	-	-	3
4	71150 117 Career Ladder Program	-	-	-	-	-	4
5	71150 127 Career Ladder Extended Contracts	-	-	-	-	-	5
6	71150 128 Homebound Teachers	-	-	-	-	-	6
7	71150 162 Clerical Personnel	-	-	-	-	-	7
8	71150 163 Educational Assistants	-	-	-	-	-	8
9	71150 189 Other Salaries & Wages	-	-	-	-	-	9
10	71150 195 Certified Substitute Teachers	-	-	-	-	-	10
11	71150 198 Non-Certified Substitute Teachers	-	-	-	-	-	11
12	71150 201 Social Security	-	-	-	-	-	12
13	71150 204 State Retirement	-	-	-	-	-	13
14	71150 206 Life Insurance	-	-	-	-	-	14
15	71150 207 Medical Insurance	-	-	-	-	-	15
16	71150 208 Dental Insurance	-	-	-	-	-	16
17	71150 210 Unemployment Compensation	-	-	-	-	-	17
18	71150 212 Employer Medicare	-	-	-	-	-	18
19	71150 299 Other Fringe Benefits	-	-	-	-	-	19
20	71150 311 Contracts with Other School Systems	-	-	-	-	-	20
21	71150 330 Operating Lease Payments	-	-	-	-	-	21
22	71150 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	22
23	71150 356 Tuition	-	-	-	-	-	23
24	71150 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	24
25	71150 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	25
26	71150 399 Other Contracted Services	-	-	-	-	-	26
27	71150 429 Instructional Supplies & Materials	-	-	-	-	-	27
28	71150 449 Textbooks	-	-	-	-	-	28
29	71150 499 Other Supplies & Materials	-	-	-	-	-	29
30	71150 535 Fee Waivers	-	-	-	-	-	30
31	71150 599 Other Charges	-	-	-	-	-	31
32	71150 790 Other Equipment	-	-	-	-	-	32
33							33
34							34
35	71150 TOTAL ALTERNATIVE INSTRUCTION PROGRAM	-	-	-	-	-	35
36							36
37							37
38							38
39							39
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Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	INSTRUCTION - 71000						1
2	SPECIAL EDUCATION PROGRAM (71200)						2
3	71200 116 Teachers	141,000	226,440	378,446	471,972	503,331	3
4	71200 117 Career Ladder Program	-	-	-	-	-	4
5	71200 127 Career Ladder Extended Contracts	-	-	-	-	-	5
6	71200 128 Homebound Teachers	-	-	-	-	-	6
7	71200 162 Clerical Personnel	-	-	-	-	-	7
8	71200 163 Educational Assistants	-	-	-	-	-	8
9	71200 189 Other Salaries & Wages	-	-	-	-	-	9
10	71200 195 Certified Substitute Teachers	-	-	-	-	-	10
11	71200 198 Non-Certified Substitute Teachers	-	-	-	-	-	11
12	71200 201 Social Security	10,787	17,323	28,951	36,106	38,505	12
13	71200 204 State Retirement	12,521	20,108	33,606	41,911	44,696	13
14	71200 206 Life Insurance	-	-	-	-	-	14
15	71200 207 Medical Insurance	16,325	27,753	48,123	60,635	64,793	15
16	71200 208 Dental Insurance	-	-	-	-	-	16
17	71200 210 Unemployment Compensation	729	1,215	2,066	2,552	2,673	17
18	71200 212 Employer Medicare	-	-	-	-	-	18
19	71200 299 Other Fringe Benefits	-	-	-	-	-	19
20	71200 310 Contracts W/Other Public Agencies	-	-	-	-	-	20
21	71200 311 Contracts W/Other School Systems	-	-	-	-	-	21
22	71200 312 Contracts W/Private Agencies	10,000	20,000	30,000	40,000	45,000	22
23	71200 322 Evaluation & Testing	-	-	-	-	-	23
24	71200 330 Operating Lease Payments	-	-	-	-	-	24
25	71200 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	25
26	71200 356 Tuition	-	-	-	-	-	26
27	71200 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	27
28	71200 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	28
29	71200 399 Other Contracted Services	-	-	-	-	-	29
30	71200 429 Instructional Supplies & Materials	2,300	4,400	6,650	8,750	9,700	30
31	71200 449 Textbooks	6,000	6,000	6,000	6,000	9,000	31
32	71200 499 Other Supplies & Materials	-	-	-	-	-	32
33	71200 535 Fee Waivers	-	-	-	-	-	33
34	71200 599 Other Charges	-	-	-	-	-	34
35	71200 725 Special Education Equipment	12,110	10,940	11,860	18,630	11,960	35
36							36
37	71200 TOTAL SPECIAL EDUCATION PROGRAM	211,772	334,179	545,702	686,556	729,658	37
38							38
39							39
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CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	INSTRUCTION - 71000						1
2	VOCATIONAL EDUCATION PROGRAM (71300)						2
3	71300 116 Teachers	-	-	-	-	-	3
4	71300 117 Career Ladder Program	-	-	-	-	-	4
5	71300 127 Career Ladder Extended Contracts	-	-	-	-	-	5
6	71300 162 Clerical Personnel	-	-	-	-	-	6
7	71300 163 Educational Assistants	-	-	-	-	-	7
8	71300 189 Other Salaries & Wages	-	-	-	-	-	8
9	71300 195 Certified Substitute Teachers	-	-	-	-	-	9
10	71300 198 Non-Certified Substitute Teachers	-	-	-	-	-	10
11	71300 201 Social Security	-	-	-	-	-	11
12	71300 204 State Retirement	-	-	-	-	-	12
13	71300 206 Life Insurance	-	-	-	-	-	13
14	71300 207 Medical Insurance	-	-	-	-	-	14
15	71300 208 Dental Insurance	-	-	-	-	-	15
16	71300 210 Unemployment Compensation	-	-	-	-	-	16
17	71300 212 Employer Medicare	-	-	-	-	-	17
18	71300 299 Other Fringe Benefits	-	-	-	-	-	18
19	71300 311 Contracts W/Other School Systems	-	-	-	-	-	19
20	71300 330 Operating Lease Payments	-	-	-	-	-	20
21	71300 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	21
22	71300 356 Tuition	-	-	-	-	-	22
23	71300 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	23
24	71300 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	24
25	71300 399 Other Contracted Services	-	-	-	-	-	25
26	71300 429 Instructional Supplies & Materials	-	-	-	-	-	26
27	71300 448 T & I Construction Materials	-	-	-	-	-	27
28	71300 449 Textbooks	-	-	-	-	-	28
29	71300 499 Other Supplies & Materials	-	-	-	-	-	29
30	71300 535 Fee Waivers	-	-	-	-	-	30
31	71300 599 Other Charges	-	-	-	-	-	31
32	71300 730 Vocational Instruction Equipment	-	-	-	-	-	32
33							33
34							34
35	71300 TOTAL VOCATIONAL EDUCATION PROGRAM	-	-	-	-	-	35
36							36
37							37
38							38
39							39
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CHARTER SCHOOL FIVE YEAR PLANNING BUDGET
Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	INSTRUCTION - 71000						1
2	STUDENT BODY EDUCATION PROGRAM (71400)						2
3							3
4	71400 189 Other Salaries & Wages	-	-	-	-	-	4
5	71400 201 Social Security	-	-	-	-	-	5
6	71400 204 State Retirement	-	-	-	-	-	6
7	71400 206 Life Insurance	-	-	-	-	-	7
8	71400 207 Medical Insurance	-	-	-	-	-	8
9	71400 208 Dental Insurance	-	-	-	-	-	9
10	71400 210 Unemployment Compensation	-	-	-	-	-	10
11	71400 212 Employer Medicare	-	-	-	-	-	11
12	71400 299 Other Fringe Benefits	-	-	-	-	-	12
13	71400 399 Other Contracted Services	-	-	-	-	-	13
14	71400 429 Instructional Supplies and Materials	-	-	-	-	-	14
15	71400 449 Textbooks	-	-	-	-	-	15
16	71400 499 Other Supplies & Materials	-	-	-	-	-	16
17	71400 599 Other Charges	-	-	-	-	-	17
18	71400 790 Other Equipment	-	-	-	-	-	18
19							19
20	71400 TOTAL STUDENT BODY EDUCATION PROGRAM	-	-	-	-	-	20
21							21
22							22
23							23
24							24
25							25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
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CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5
1	SUPPORT SERVICES - 72000					1
2	STUDENTS (72100)					2
3	ATTENDANCE (72110)					3
4						4
5	72110 105 Supervisor/Director	-	-	-	-	5
6	72110 117 Career Ladder Program	-	-	-	-	6
7	72110 127 Career Ladder Extended Contracts	-	-	-	-	7
8	72110 130 Social Workers	-	-	-	-	8
9	72110 162 Clerical Personnel	-	-	-	-	9
10	72110 189 Other Salaries & Wages	-	-	-	-	10
11	72110 201 Social Security	-	-	-	-	11
12	72110 204 State Retirement	-	-	-	-	12
13	72110 206 Life Insurance	-	-	-	-	13
14	72110 207 Medical Insurance	-	-	-	-	14
15	72110 208 Dental Insurance	-	-	-	-	15
16	72110 210 Unemployment Compensation	-	-	-	-	16
17	72110 212 Employer Medicare	-	-	-	-	17
18	72110 299 Other Fringe Benefits	-	-	-	-	18
19	72110 317 Data Processing Services	-	-	-	-	19
20	72110 336 Maintenance & Repair Services - Equipment	-	-	-	-	20
21	72110 355 Travel	-	-	-	-	21
22	72110 399 Other Contracted Services	-	-	-	-	22
23	72110 499 Other Supplies & Materials	-	-	-	-	23
24	72110 524 In-Service/Staff Development	-	-	-	-	24
25	72110 599 Other Charges	-	-	-	-	25
26	72110 704 Attendance Equipment	-	-	-	-	26
27						27
28						28
29	72110 TOTAL ATTENDANCE	-	-	-	-	29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET
Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	STUDENTS (72100)						2
3	HEALTH SERVICES (72120)						3
4							4
5	72120 131 Medical Personnel	-	-	-	-	-	5
6	72120 189 Other Salaries & Wages	-	-	-	-	-	6
7	72120 201 Social Security	-	-	-	-	-	7
8	72120 204 State Retirement	-	-	-	-	-	8
9	72120 206 Life Insurance	-	-	-	-	-	9
10	72120 207 Medical Insurance	-	-	-	-	-	10
11	72120 208 Dental Insurance	-	-	-	-	-	11
12	72120 210 Unemployment Compensation	-	-	-	-	-	12
13	72120 212 Employer Medicare	-	-	-	-	-	13
14	72120 299 Other Fringe Benefits	-	-	-	-	-	14
15	72120 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	15
16	72120 355 Travel	-	-	-	-	-	16
17	72120 399 Other Contracted Services	-	-	-	-	-	17
18	72120 413 Drugs & Medical Supplies	-	-	-	-	-	18
19	72120 499 Other Supplies & Materials	1,200	2,400	3,600	4,800	5,400	19
20	72120 524 In-Service/Staff Development	-	-	-	-	-	20
21	72120 599 Other Charges	-	-	-	-	-	21
22	72120 735 Health Equipment	-	-	-	-	-	22
23							23
24							24
25	72120 TOTAL HEALTH SERVICES	1,200	2,400	3,600	4,800	5,400	25
26							26
27							27
28							28
29							29
30							30
31							31
32							32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	STUDENTS (72100)						2
3	OTHER STUDENT SUPPORT (72130)						3
4	72130 117 Career Ladder Program	-	-	-	-	-	4
5	72130 123 Guidance Personnel	-	-	-	-	-	5
6	72130 124 Psychological Personnel	-	-	-	-	-	6
7	72130 127 Career Ladder - Extended Contracts	-	-	-	-	-	7
8	72130 130 Social Workers	-	-	-	-	-	8
9	72130 135 Assessment Personnel	-	-	-	-	-	9
10	72130 161 Secretary(s)	-	-	-	-	-	10
11	72130 162 Clerical Personnel	-	-	-	-	-	11
12	72130 164 Attendants	-	-	-	-	-	12
13	72130 170 School Resource Officer	-	-	-	-	-	13
14	72130 189 Other Salaries & Wages	-	-	-	-	-	14
15	72130 201 Social Security	-	-	-	-	-	15
16	72130 204 State Retirement	-	-	-	-	-	16
17	72130 206 Life Insurance	-	-	-	-	-	17
18	72130 207 Medical Insurance	-	-	-	-	-	18
19	72130 208 Dental Insurance	-	-	-	-	-	19
20	72130 210 Unemployment Compensation	-	-	-	-	-	20
21	72130 212 Employer Medicare	-	-	-	-	-	21
22	72130 299 Other Fringe Benefits	-	-	-	-	-	22
23	72130 309 Contracts with Government Agencies	-	-	-	-	-	23
24	72130 311 Contracts with Other School Systems	-	-	-	-	-	24
25	72130 322 Evaluation & Testing	-	-	-	-	-	25
26	72130 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	26
27	72130 355 Travel	-	-	-	-	-	27
28	72130 399 Other Contracted Services	-	-	-	-	-	28
29	72130 499 Other Supplies & Materials	9,000	18,000	27,000	36,000	40,500	29
30	72130 524 In-Service/Staff Development	-	-	-	-	-	30
31	72130 599 Other Charges	-	-	-	-	-	31
32	72130 790 Other Equipment	-	-	-	-	-	32
33							33
34							34
35	72130 TOTAL OTHER STUDENT SUPPORT	9,000	18,000	27,000	36,000	40,500	35
36							36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	INSTRUCTIONAL STAFF (72200)						2
3	REGULAR INSTRUCTION PROGRAM (72210)						3
4	72210 105 Supervisor/Director	-	-	-	-	-	4
5	72210 117 Career Ladder Program	-	-	-	-	-	5
6	72210 127 Career Ladder Extended Contracts	-	-	-	-	-	6
7	72210 129 Librarian(s)	-	-	-	-	-	7
8	72210 132 Material Supervisor(s)	-	-	-	-	-	8
9	72210 136 Audiovisual Personnel	-	-	-	-	-	9
10	72210 137 Education Media Personnel	-	-	-	-	-	10
11	72210 138 Instructional Computer Personnel	-	-	-	-	-	11
12	72210 161 Secretary(s)	-	-	-	-	-	12
13	72210 162 Clerical Personnel	-	-	-	-	-	13
14	72210 163 Educational Assistants	-	-	-	-	-	14
15	72210 189 Other Salaries & Wages						15
16	72210 195 Certified Substitute Teachers						16
17	72210 196 In-Service Training						17
18	72210 198 Non-Certified Substitute Teachers						18
19	72210 201 Social Security						19
20	72210 204 State Retirement						20
21	72210 206 Life Insurance						21
22	72210 207 Medical Insurance						22
23	72210 208 Dental Insurance						23
24	72210 210 Unemployment Compensation						24
25	72210 212 Employer Medicare	-	-	-	-	-	25
26	72210 299 Other Fringe Benefits	-	-	-	-	-	26
27	72210 308 Consultants	-	-	-	-	-	27
28	72210 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	28
29	72210 355 Travel	-	-	-	-	-	29
30	72210 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	30
31	72210 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	31
32	72210 399 Other Contracted Services	-	-	-	-	-	32
33	72210 432 Library Books/Media	6,000	12,000	18,000	24,000	27,000	33
34	72210 437 Periodicals	-	-	-	-	-	34
35	72210 499 Other Supplies & Materials	-	-	-	-	-	35
36	72210 524 In Service/Staff Development	3,750	6,000	8,875	11,375	12,375	36
37	72210 599 Other Charges	-	-	-	-	-	37
38	72210 790 Other Equipment	-	-	-	-	-	38
39							39
40	72210 TOTAL REGULAR INSTRUCTION PROGRAM	9,750	18,000	26,875	35,375	39,375	40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	INSTRUCTIONAL STAFF (72200)						2
3	ALTERNATIVE INSTRUCTION PROGRAM (72215)						3
4							4
5	72215 105 Supervisor/Director	-	-	-	-	-	5
6	72215 117 Career Ladder Program	-	-	-	-	-	6
7	72215 123 Guidance Personnel	-	-	-	-	-	7
8	72215 127 Career Ladder Extended Contracts	-	-	-	-	-	8
9	72215 129 Librarian(s)	-	-	-	-	-	9
10	72215 138 Instructional Computer Personnel	-	-	-	-	-	10
11	72215 161 Secretary(s)	-	-	-	-	-	11
12	72215 162 Clerical Personnel	-	-	-	-	-	12
13	72215 163 Educational Assistants	-	-	-	-	-	13
14	72215 189 Other Salaries & Wages	-	-	-	-	-	14
15	72215 196 In-Service Training	-	-	-	-	-	15
16	72215 201 Social Security	-	-	-	-	-	16
17	72215 204 State Retirement	-	-	-	-	-	17
18	72215 206 Life Insurance	-	-	-	-	-	18
19	72215 207 Medical Insurance	-	-	-	-	-	19
20	72215 208 Dental Insurance	-	-	-	-	-	20
21	72215 210 Unemployment Compensation	-	-	-	-	-	21
22	72215 212 Employer Medicare	-	-	-	-	-	22
23	72215 299 Other Fringe Benefits	-	-	-	-	-	23
24	72215 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	24
25	72215 355 Travel	-	-	-	-	-	25
26	72215 399 Other Contracted Services	-	-	-	-	-	26
27	72215 432 Library Books/Media	-	-	-	-	-	27
28	72215 499 Other Supplies & Materials	-	-	-	-	-	28
29	72215 524 In Service/Staff Development	-	-	-	-	-	29
30	72215 599 Other Charges	-	-	-	-	-	30
31	72215 790 Other Equipment	-	-	-	-	-	31
32							32
33	72215 TOTAL ALTERNATIVE INSTRUCTION PROGRAM	-	-	-	-	-	33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5
1	SUPPORT SERVICES - 72000					1
2	INSTRUCTIONAL STAFF (72200)					2
3	SPECIAL EDUCATION PROGRAM (72220)					3
4						4
5	72220 105 Supervisor/Director	-	-	-	-	5
6	72220 117 Career Ladder Program	-	-	-	-	6
7	72220 124 Psychological Personnel	-	-	-	-	7
8	72220 127 Career Ladder Extended Contracts	-	-	-	-	8
9	72220 135 Assessment Personnel	-	-	-	-	9
10	72220 161 Secretary(s)	-	-	-	-	10
11	72220 162 Clerical Personnel	-	-	-	-	11
12	72220 171 Speech Pathologist	-	-	-	-	12
13	72220 189 Other Salaries & Wages	-	-	-	-	13
14	72220 196 In-Service Training	-	-	-	-	14
15	72220 201 Social Security	-	-	-	-	15
16	72220 204 State Retirement	-	-	-	-	16
17	72220 206 Life Insurance	-	-	-	-	17
18	72220 207 Medical Insurance	-	-	-	-	18
19	72220 208 Dental Insurance	-	-	-	-	19
20	72220 210 Unemployment Compensation	-	-	-	-	20
21	72220 212 Employer Medicare	-	-	-	-	21
22	72220 299 Other Fringe Benefits	-	-	-	-	22
23	72220 308 Consultants	-	-	-	-	23
24	72220 336 Maintenance & Repair Services - Equipment	-	-	-	-	24
25	72220 355 Travel	-	-	-	-	25
26	72220 399 Other Contracted Services	-	-	-	-	26
27	72220 499 Other Supplies & Materials	-	-	-	-	27
28	72220 524 In Service/Staff Development	-	-	-	-	28
29	72220 599 Other Charges	-	-	-	-	29
30	72220 790 Other Equipment	-	-	-	-	30
31						31
32	72220 TOTAL SPECIAL EDUCATION PROGRAM	-	-	-	-	32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5
1	SUPPORT SERVICES - 72000					1
2	INSTRUCTIONAL STAFF (72200)					2
3	VOCATIONAL EDUCATION PROGRAM (72230)					3
4						4
5	72230 105 Supervisor/Director	-	-	-	-	5
6	72230 117 Career Ladder Program	-	-	-	-	6
7	72230 127 Career Ladder Extended Contracts	-	-	-	-	7
8	72230 138 Instructional Computer Personnel	-	-	-	-	8
9	72230 161 Secretary(s)	-	-	-	-	9
10	72230 162 Clerical Personnel	-	-	-	-	10
11	72230 189 Other Salaries & Wages	-	-	-	-	11
12	72230 196 In-Service Training	-	-	-	-	12
13	72230 201 Social Security	-	-	-	-	13
14	72230 204 State Retirement	-	-	-	-	14
15	72230 206 Life Insurance	-	-	-	-	15
16	72230 207 Medical Insurance	-	-	-	-	16
17	72230 208 Dental Insurance	-	-	-	-	17
18	72230 210 Unemployment Compensation	-	-	-	-	18
19	72230 212 Employer Medicare	-	-	-	-	19
20	72230 299 Other Fringe Benefits	-	-	-	-	20
21	72230 308 Consultants	-	-	-	-	21
22	72230 336 Maintenance & Repair Services - Equipment	-	-	-	-	22
23	72230 355 Travel	-	-	-	-	23
24	72230 399 Other Contracted Services	-	-	-	-	24
25	72230 499 Other Supplies & Materials	-	-	-	-	25
26	72230 524 In Service/Staff Development	-	-	-	-	26
27	72230 599 Other Charges	-	-	-	-	27
28	72230 790 Other Equipment	-	-	-	-	28
29						29
30	72230 TOTAL VOCATIONAL EDUCATION PROGRAM	-	-	-	-	30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	GENERAL ADMINISTRATION (72300)						2
3	BOARD OF EDUCATION (72310)						3
4	72310 118 Secretary to Board	-	-	-	-	-	4
5	72310 189 Other Salaries & Wages	-	-	-	-	-	5
6	72310 191 Board and Committee Member Fees	-	-	-	-	-	6
7	72310 196 In-Service Training	-	-	-	-	-	7
8	72310 201 Social Security	-	-	-	-	-	8
9	72310 204 State Retirement	-	-	-	-	-	9
10	72310 206 Life Insurance	-	-	-	-	-	10
11	72310 207 Medical Insurance	-	-	-	-	-	11
12	72310 208 Dental Insurance	-	-	-	-	-	12
13	72310 210 Unemployment Compensation	-	-	-	-	-	13
14	72310 212 Employer Medicare	-	-	-	-	-	14
15	72310 299 Other Fringe Benefits	-	-	-	-	-	15
16	72310 305 Audit Services	-	-	-	-	-	16
17	72310 320 Dues & Memberships	-	-	-	-	-	17
18	72310 331 Legal Services	-	-	-	-	-	18
19	72310 348 Postal Charges	-	-	-	-	-	19
20	72310 355 Travel	-	-	-	-	-	20
21	72310 367 Maintenance & Repair Services - Records	-	-	-	-	-	21
22	72310 399 Other Contracted Services	-	-	-	-	-	22
23	72310 499 Other Supplies & Materials	-	-	-	-	-	23
24	72310 505 Judgments	-	-	-	-	-	24
25	72310 506 Liability Insurance	-	-	-	-	-	25
26	72310 508 Premium on Corporate Surety Bonds	-	-	-	-	-	26
27	72310 513 Worker's Compensation Insurance	-	-	-	-	-	27
28	72310 524 In Service/Staff Development	-	-	-	-	-	28
29	72310 533 Criminal Investigation of Applicants TBI	-	-	-	-	-	29
30	72310 534 Refund to Applicant for Criminal Investigation	-	-	-	-	-	30
31	72310 599 Other Charges	-	-	-	-	-	31
32							32
33	72310 TOTAL BOARD OF EDUCATION	-	-	-	-	-	33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	GENERAL ADMINISTRATION (72300)						2
3	OFFICE OF THE SUPERINTENDENT (72320)						3
4							4
5	72320 101 County Official/Administrative Officer	-	-	-	-	-	5
6	72320 103 Assistant(s)	-	-	-	-	-	6
7	72320 117 Career Ladder Program	-	-	-	-	-	7
8	72320 161 Secretary(s)	-	-	-	-	-	8
9	72320 162 Clerical Personnel	-	-	-	-	-	9
10	72320 189 Other Salaries & Wages	-	-	-	-	-	10
11	72320 196 In-Service Training	-	-	-	-	-	11
12	72320 201 Social Security	-	-	-	-	-	12
13	72320 204 State Retirement	-	-	-	-	-	13
14	72320 206 Life Insurance	-	-	-	-	-	14
15	72320 207 Medical Insurance	-	-	-	-	-	15
16	72320 208 Dental Insurance	-	-	-	-	-	16
17	72320 210 Unemployment Compensation	-	-	-	-	-	17
18	72320 212 Employer Medicare	-	-	-	-	-	18
19	72320 299 Other Fringe Benefits	-	-	-	-	-	19
20	72320 307 Communication	-	-	-	-	-	20
21	72320 320 Dues & Memberships	-	-	-	-	-	21
22	72320 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	22
23	72320 348 Postal Charges	-	-	-	-	-	23
24	72320 355 Travel	-	-	-	-	-	24
25	72320 399 Other Contracted Services	-	-	-	-	-	25
26	72320 435 Office Supplies	-	-	-	-	-	26
27	72320 499 Other Supplies & Materials	-	-	-	-	-	27
28	72320 524 In-Service/Staff Development	-	-	-	-	-	28
29	72320 599 Other Charges	-	-	-	-	-	29
30	72320 701 Administration Equipment	-	-	-	-	-	30
31							31
32	72320 TOTAL OFFICE OF THE SUPERINTENDENT	-	-	-	-	-	32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT		EXPENDITURES (APPROPRIATIONS)					
NO.		Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	SCHOOL ADMINISTRATION (72400)						2
3	OFFICE OF THE PRINCIPAL (72410)						3
4							4
5	72410 104 Principal(s)	90,000	91,800	93,636	95,509	97,419	5
6	72410 117 Career Ladder Program	-	-	-	-	-	6
7	72410 119 Accountants/Bookkeepers	-	-	62,424	63,672	64,946	7
8	72410 127 Career Ladder Extended Contracts	-	-	-	-	-	8
9	72410 139 Assistant Principal(s)	60,000	61,200	62,424	63,672	64,946	9
10	72410 161 Secretary(s)	30,000	30,600	31,212	31,836	32,473	10
11	72410 162 Clerical Personnel	20,000	20,400	20,808	21,224	21,649	11
12	72410 189 Other Salaries & Wages	-	-	-	48,020	70,899	12
13	72410 196 In-Service Training	-	-	-	-	-	13
14	72410 201 Social Security	15,300	15,606	20,694	24,781	26,953	14
15	72410 204 State Retirement	17,820	18,176	24,083	28,829	31,352	15
16	72410 206 Life Insurance	-	-	-	-	-	16
17	72410 207 Medical Insurance	21,767	22,202	28,308	34,649	38,287	17
18	72410 208 Dental Insurance	-	-	-	-	-	18
19	72410 210 Unemployment Compensation	972	972	1,215	1,458	1,580	19
20	72410 212 Employer Medicare	-	-	-	-	-	20
21	72410 299 Other Fringe Benefits	-	-	-	-	-	21
22	72410 307 Communication	-	-	-	-	-	22
23	72410 317 Data Processing Services	-	-	-	-	-	23
24	72410 320 Dues & Memberships	-	-	-	-	-	24
25	72410 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	25
26	72410 348 Postal Charges	2,400	4,800	7,200	9,600	10,800	26
27	72410 355 Travel	-	-	-	-	-	27
28	72410 399 Other Contracted Services	45,000	55,000	70,000	75,000	80,000	28
29	72410 411 Data Processing Supplies	-	-	-	-	-	29
30	72410 435 Office Supplies	12,000	12,000	12,000	12,000	12,000	30
31	72410 499 Other Supplies & Materials	-	-	-	-	-	31
32	72410 524 In Service/Staff Development	-	-	-	-	-	32
33	72410 599 Other Charges	2,000	2,000	2,000	2,000	2,000	33
34	72410 701 Administration Equipment	-	-	-	-	-	34
35							35
36	72410 TOTAL OFFICE OF THE PRINCIPAL	317,259	334,756	436,004	512,250	555,304	36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	BUSINESS ADMINISTRATION (72500)						2
3	FISCAL SERVICES (72510)						3
4							4
5	72510 105 Supervisor/Director	-	-	-	-	-	5
6	72510 113 Internal Audit Personnel	-	-	-	-	-	6
7	72510 119 Accountants/Bookkeepers	-	-	-	-	-	7
8	72510 122 Purchasing Personnel	-	-	-	-	-	8
9	72510 161 Secretary(s)	-	-	-	-	-	9
10	72510 162 Clerical Personnel	-	-	-	-	-	10
11	72510 189 Other Salaries & Wages	-	-	-	-	-	11
12	72510 196 In-Service Training	-	-	-	-	-	12
13	72510 201 Social Security	-	-	-	-	-	13
14	72510 204 State Retirement	-	-	-	-	-	14
15	72510 206 Life Insurance	-	-	-	-	-	15
16	72510 207 Medical Insurance	-	-	-	-	-	16
17	72510 208 Dental Insurance	-	-	-	-	-	17
18	72510 210 Unemployment Compensation	-	-	-	-	-	18
19	72510 212 Employer Medicare	-	-	-	-	-	19
20	72510 299 Other Fringe Benefits	-	-	-	-	-	20
21	72510 317 Data Processing Services	3,600	5,760	8,520	10,920	11,880	21
22	72510 320 Dues & Memberships	-	-	-	-	-	22
23	72510 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	23
24	72510 355 Travel	-	-	-	-	-	24
25	72510 399 Other Contracted Services	20,000	20,000	20,000	20,000	20,000	25
26	72510 411 Data Processing Supplies	-	-	-	-	-	26
27	72510 435 Office Supplies	-	-	-	-	-	27
28	72510 499 Other Supplies & Materials	-	-	-	-	-	28
29	72510 524 In-Service/Staff Development	-	-	-	-	-	29
30	72510 599 Other Charges	1,000	1,000	1,000	1,000	1,000	30
31	72510 701 Administration Equipment	14,400	19,200	24,000	38,400	40,800	31
32							32
33	72510 TOTAL FISCAL SERVICES	39,000	45,960	53,520	70,320	73,680	33
34							34
35							35
36							36
37							37
38							38
39							39
40							40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	OPERATION & MAINTENANCE OF PLANT (72600)						2
3	OPERATION OF PLANT (72610)						3
4							4
5	72610 105 Supervisor/Director	-	-	-	-	-	5
6	72610 160 Guards	-	-	-	-	-	6
7	72610 161 Secretary(s)	-	-	-	-	-	7
8	72610 166 Custodial Personnel	-	-	-	-	-	8
9	72610 189 Other Salaries & Wages	-	-	-	-	-	9
10	72610 201 Social Security	-	-	-	-	-	10
11	72610 204 State Retirement	-	-	-	-	-	11
12	72610 206 Life Insurance	-	-	-	-	-	12
13	72610 207 Medical Insurance	-	-	-	-	-	13
14	72610 208 Dental Insurance	-	-	-	-	-	14
15	72610 210 Unemployment Compensation	-	-	-	-	-	15
16	72610 212 Employer Medicare	-	-	-	-	-	16
17	72610 299 Other Fringe Benefits	-	-	-	-	-	17
18	72610 328 Janitorial Services	40,200	93,800	147,400	217,750	217,750	18
19	72610 329 Laundry Service	-	-	-	-	-	19
20	72610 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	20
21	72610 351 Rentals	152,400	231,165	309,929	410,675	410,675	21
22	72610 355 Travel	-	-	-	-	-	22
23	72610 359 Disposal Fees	-	-	-	-	-	23
24	72610 399 Other Contracted Services	-	-	-	-	-	24
25	72610 407 Coal	-	-	-	-	-	25
26	72610 410 Custodial Supplies	-	-	-	-	-	26
27	72610 415 Electricity	90,100	62,900	35,700	-	-	27
28	72610 423 Fuel Oil	-	-	-	-	-	28
29	72610 434 Natural Gas	-	-	-	-	-	29
30	72610 454 Water & Sewer	-	-	-	-	-	30
31	72610 499 Other Supplies & Materials	-	-	-	-	-	31
32	72610 501 Boiler Insurance	-	-	-	-	-	32
33	72610 502 Building & Content Insurance	-	-	-	-	-	33
34	72610 524 In-Service/Staff Development	-	-	-	-	-	34
35	72610 599 Other Charges	-	-	-	-	-	35
36	72610 720 Plant Operation Equipment	-	-	-	-	-	36
37							37
38	72610 TOTAL OPERATION OF PLANT	282,700	387,865	493,029	628,425	628,425	38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	OPERATION & MAINTENANCE OF PLANT (72600)						2
3	MAINTENANCE OF PLANT (72620)						3
4							4
5	72620 105 Supervisor/Director	-	-	-	-	-	5
6	72620 161 Secretary(s)	-	-	-	-	-	6
7	72620 167 Maintenance Personnel	-	-	-	-	-	7
8	72620 189 Other Salaries & Wages	-	-	-	-	-	8
9	72620 201 Social Security	-	-	-	-	-	9
10	72620 204 State Retirement	-	-	-	-	-	10
11	72620 206 Life Insurance	-	-	-	-	-	11
12	72620 207 Medical Insurance	-	-	-	-	-	12
13	72620 208 Dental Insurance	-	-	-	-	-	13
14	72620 210 Unemployment Compensation	-	-	-	-	-	14
15	72620 212 Employer Medicare	-	-	-	-	-	15
16	72620 299 Other Fringe Benefits	-	-	-	-	-	16
17	72620 307 Communication	30,000	30,000	30,000	30,000	30,000	17
18	72620 329 Laundry Service	-	-	-	-	-	18
19	72620 335 Maintenance & Repair Services - Building	-	-	-	-	-	19
20	72620 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	20
21	72620 338 Maintenance & Repair Services - Vehicles	-	-	-	-	-	21
22	72620 355 Travel	-	-	-	-	-	22
23	72620 399 Other Contracted Services	-	-	-	-	-	23
24	72620 418 Equipment & Machinery Parts	-	-	-	-	-	24
25	72620 425 Gasoline	-	-	-	-	-	25
26	72620 426 General Construction Materials	-	-	-	-	-	26
27	72620 499 Other Supplies & Materials	10,000	10,000	10,000	10,000	10,000	27
28	72620 511 Vehicle and Equipment Insurance	-	-	-	-	-	28
29	72620 524 In-Service/Staff Development	-	-	-	-	-	29
30	72620 599 Other Charges	-	-	-	-	-	30
31	72620 701 Administration Equipment	-	-	-	-	-	31
32	72620 717 Maintenance Equipment	-	-	-	-	-	32
33							33
34	72620 TOTAL MAINTENANCE OF PLANT	40,000	40,000	40,000	40,000	40,000	34
35							35
36							36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	STUDENT TRANSPORTATION (72700)						2
3	TRANSPORTATION (72710)						3
4	72710 105 Supervisor/Director	-	-	-	-	-	4
5	72710 142 Mechanic(s)	-	-	-	-	-	5
6	72710 146 Bus Drivers	-	-	-	-	-	6
7	72710 162 Clerical Personnel	-	-	-	-	-	7
8	72710 189 Other Salaries & Wages	-	-	-	-	-	8
9	72710 196 In-Service Training	-	-	-	-	-	9
10	72710 201 Social Security	-	-	-	-	-	10
11	72710 204 State Retirement	-	-	-	-	-	11
12	72710 206 Life Insurance	-	-	-	-	-	12
13	72710 207 Medical Insurance	-	-	-	-	-	13
14	72710 208 Dental Insurance	-	-	-	-	-	14
15	72710 210 Unemployment Compensation	-	-	-	-	-	15
16	72710 212 Employer Medicare	-	-	-	-	-	16
17	72710 299 Other Fringe Benefits	-	-	-	-	-	17
18	72710 307 Communication	-	-	-	-	-	18
19	72710 311 Contracts with Other School Systems	-	-	-	-	-	19
20	72710 312 Contracts with Private Agencies	-	-	-	-	-	20
21	72710 313 Contracts with Parents	-	-	-	-	-	21
22	72710 314 Contracts with Public Carriers	60,000	60,000	90,000	120,000	150,000	22
23	72710 315 Contracts with Vehicle Owners	-	-	-	-	-	23
24	72710 329 Laundry Service	-	-	-	-	-	24
25	72710 338 Maintenance & Repair Service-Vehicles	-	-	-	-	-	25
26	72710 340 Medical and Dental Services	-	-	-	-	-	26
27	72710 351 Rentals	-	-	-	-	-	27
28	72710 355 Travel	-	-	-	-	-	28
29	72710 399 Other Contracted Services	-	-	-	-	-	29
30	72710 412 Diesel Fuel	-	-	-	-	-	30
31	72710 418 Equipment & Machinery Parts	-	-	-	-	-	31
32	72710 424 Garage Supplies	-	-	-	-	-	32
33	72710 425 Gasoline	-	-	-	-	-	33
34	72710 433 Lubricants	-	-	-	-	-	34
35	72710 450 Tires & Tubes	-	-	-	-	-	35
36	72710 453 Vehicle Parts	-	-	-	-	-	36
37	72710 499 Other Supplies & Materials	-	-	-	-	-	37
38	72710 511 Vehicle & Equipment Insurance	-	-	-	-	-	38
39	72710 524 In-Service/Staff Development	-	-	-	-	-	39
40	72710 599 Other Charges	-	-	-	-	-	40
41	72710 701 Administration Equipment	-	-	-	-	-	41
42	72710 729 Transportation Equipment	-	-	-	-	-	42
43	72710 TOTAL TRANSPORTATION	60,000	60,000	90,000	120,000	150,000	43

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	SUPPORT SERVICES - 72000						1
2	OTHER SUPPORT SERVICES (72800)						2
3	CENTRAL AND OTHER (72810)						3
4							4
5	72810 105 Supervisor/Director	-	-	-	-	-	5
6	72810 120 Computer Programmer(s)	-	-	-	-	-	6
7	72810 121 Data Processing Personnel	-	-	-	-	-	7
8	72810 162 Clerical Personnel	-	-	-	-	-	8
9	72810 189 Other Salaries & Wages	-	-	-	-	-	9
10	72810 196 In-Service Training	-	-	-	-	-	10
11	72810 201 Social Security	-	-	-	-	-	11
12	72810 204 State Retirement	-	-	-	-	-	12
13	72810 206 Life Insurance	-	-	-	-	-	13
14	72810 207 Medical Insurance	-	-	-	-	-	14
15	72810 208 Dental Insurance	-	-	-	-	-	15
16	72810 210 Unemployment Compensation	-	-	-	-	-	16
17	72810 212 Employer Medicare	-	-	-	-	-	17
18	72810 299 Other Fringe Benefits	-	-	-	-	-	18
19	72810 308 Consultants	-	-	-	-	-	19
20	72810 317 Data Processing Services	-	-	-	-	-	20
21	72810 330 Operating Lease Payments	-	-	-	-	-	21
22	72810 336 Maintenance & Repair Service Equipment	-	-	-	-	-	22
23	72810 355 Travel	-	-	-	-	-	23
24	72810 399 Other Contracted Services	-	-	-	-	-	24
25	72810 411 Data Processing Supplies	-	-	-	-	-	25
26	72810 435 Office Supplies	-	-	-	-	-	26
27	72810 499 Other Supplies & Materials	-	-	-	-	-	27
28	72810 524 In Service/Staff Development	-	-	-	-	-	28
29	72810 599 Other Charges	20,000	20,000	20,000	20,000	20,000	29
30	72810 701 Administration Equipment	-	-	-	-	-	30
31	72810 709 Data Processing Equipment	-	-	-	-	-	31
32	72810 790 Other Equipment	-	-	-	-	-	32
33							33
34	72810 TOTAL CENTRAL AND OTHER	20,000	20,000	20,000	20,000	20,000	34
35							35
36	72000 TOTAL SUPPORT SERVICES EXPENDITURES	778,909	926,981	1,190,028	1,467,170	1,552,684	36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	OPERATION OF NON-INSTRUCTIONAL SERV. (73000)						1
2	FOOD SERVICE (73100)						2
3	73100 105 Supervisor/Director	-	-	-	-	-	3
4	73100 117 Career Ladder Program	-	-	-	-	-	4
5	73100 119 Accountants/Bookkeepers	-	-	-	-	-	5
6	73100 162 Clerical Personnel	-	-	-	-	-	6
7	73100 165 Cafeteria Personnel	-	-	-	-	-	7
8	73100 189 Other Salaries & Wages	-	-	-	-	-	8
9	73100 196 In-Service Training	-	-	-	-	-	9
10	73100 201 Social Security	-	-	-	-	-	10
11	73100 204 State Retirement	-	-	-	-	-	11
12	73100 206 Life Insurance	-	-	-	-	-	12
13	73100 207 Medical Insurance	-	-	-	-	-	13
14	73100 208 Dental Insurance	-	-	-	-	-	14
15	73100 210 Unemployment Compensation	-	-	-	-	-	15
16	73100 212 Employer Medicare	-	-	-	-	-	16
17	73100 299 Other Fringe Benefits	-	-	-	-	-	17
18	73100 307 Communication	-	-	-	-	-	18
19	73100 329 Laundry Service	-	-	-	-	-	19
20	73100 330 Operating Lease Payments	-	-	-	-	-	20
21	73100 336 Maintenance & Repair Service Equipment	-	-	-	-	-	21
22	73100 342 Payments to Schools-Breakfast	-	-	-	-	-	22
23	73100 343 Payments to Schools-Lunch	-	-	-	-	-	23
24	73100 344 Payments to Schools-Other	-	-	-	-	-	24
25	73100 345 Payments to Schools-Other USDA	-	-	-	-	-	25
26	73100 348 Postal Charges	-	-	-	-	-	26
27	73100 354 Transportation - Other Than Students	-	-	-	-	-	27
28	73100 355 Travel	-	-	-	-	-	28
29	73100 399 Other Contracted Services	-	-	-	-	-	29
30	73100 421 Food Preparation Supplies	-	-	-	-	-	30
31	73100 422 Food Supplies	-	-	-	-	-	31
32	73100 435 Office Supplies	-	-	-	-	-	32
33	73100 451 Uniforms	-	-	-	-	-	33
34	73100 452 Utilities	-	-	-	-	-	34
35	73100 499 Other Supplies & Materials	-	-	-	-	-	35
36	73100 524 In Service/Staff Development	-	-	-	-	-	36
37	73100 599 Other Charges	-	-	-	-	-	37
38	73100 710 Food Service Equipment	-	-	-	-	-	38
39							39
40	73100 TOTAL FOOD SERVICE	-	-	-	-	-	40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	OPERATION OF NON-INSTRUCTIONAL SERV (73000)						1
2	COMMUNITY SERVICES (73300)						2
3							3
4	73300 105 Supervisor/Director	-	-	-	-	-	4
5	73300 116 Teachers	-	-	-	-	-	5
6	73300 117 Career Ladder Program	-	-	-	-	-	6
7	73300 162 Clerical Personnel	-	-	-	-	-	7
8	73300 163 Educational Assistant(s)	-	-	-	-	-	8
9	73300 169 Part time Personnel	-	-	-	-	-	9
10	73300 189 Other Salaries & Wages	-	-	-	-	-	10
11	73300 195 Certified Substitute Teachers	-	-	-	-	-	11
12	73300 198 Non-Certified Substitute Teachers	-	-	-	-	-	12
13	73300 201 Social Security	-	-	-	-	-	13
14	73300 204 State Retirement	-	-	-	-	-	14
15	73300 206 Life Insurance	-	-	-	-	-	15
16	73300 207 Medical Insurance	-	-	-	-	-	16
17	73300 208 Dental Insurance	-	-	-	-	-	17
18	73300 210 Unemployment Compensation	-	-	-	-	-	18
19	73300 212 Employer Medicare	-	-	-	-	-	19
20	73300 299 Other Fringe Benefits	-	-	-	-	-	20
21	73300 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	21
22	73300 355 Travel	-	-	-	-	-	22
23	73300 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	23
24	73300 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	24
25	73300 399 Other Contracted Services	-	-	-	-	-	25
26	73300 422 Food Supplies	-	-	-	-	-	26
27	73300 429 Instructional Supplies & Materials	-	-	-	-	-	27
28	73300 499 Other Supplies & Materials	-	-	-	-	-	28
29	73300 509 Refunds	-	-	-	-	-	29
30	73300 524 In Service/Staff Development	-	-	-	-	-	30
31	73300 599 Other Charges	-	-	-	-	-	31
32	73300 790 Other Equipment	-	-	-	-	-	32
33							33
34	73300 TOTAL COMMUNITY SERVICES	-	-	-	-	-	34
35							35
36							36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	OPERATION OF NON-INSTRUCTIONAL SERV (73000)						1
2	EARLY CHILDHOOD EDUCATION (73400)						2
3							3
4	73400 105 Supervisor/Director	-	-	-	-	-	4
5	73400 116 Teachers	-	-	-	-	-	5
6	73400 117 Career Ladder Program	-	-	-	-	-	6
7	73400 162 Clerical Personnel	-	-	-	-	-	7
8	73400 163 Educational Assistant(s)	-	-	-	-	-	8
9	73400 189 Other Salaries & Wages	-	-	-	-	-	9
10	73400 195 Certified Substitute Teachers	-	-	-	-	-	10
11	73400 198 Non-Certified Substitute Teachers	-	-	-	-	-	11
12	73400 201 Social Security	-	-	-	-	-	12
13	73400 204 State Retirement	-	-	-	-	-	13
14	73400 206 Life Insurance	-	-	-	-	-	14
15	73400 207 Medical Insurance	-	-	-	-	-	15
16	73400 208 Dental Insurance	-	-	-	-	-	16
17	73400 210 Unemployment Compensation	-	-	-	-	-	17
18	73400 212 Employer Medicare	-	-	-	-	-	18
19	73400 299 Other Fringe Benefits	-	-	-	-	-	19
20	73400 310 Contracts W/Other Public Agencies	-	-	-	-	-	20
21	73400 311 Contracts W/Other School Systems	-	-	-	-	-	21
22	73400 312 Contracts W/Private Agencies	-	-	-	-	-	22
23	73400 336 Maintenance & Repair Services - Equipment	-	-	-	-	-	23
24	73400 355 Travel	-	-	-	-	-	24
25	73400 369 Contracts for Substitute Teachers - Certified	-	-	-	-	-	25
26	73400 370 Contracts for Substitute Teachers - Non-Certified	-	-	-	-	-	26
27	73400 399 Other Contracted Services	-	-	-	-	-	27
28	73400 422 Food Supplies	-	-	-	-	-	28
29	73400 429 Instructional Supplies & Materials	-	-	-	-	-	29
30	73400 499 Other Supplies & Materials	-	-	-	-	-	30
31	73400 509 Refunds	-	-	-	-	-	31
32	73400 524 In Service/Staff Development	-	-	-	-	-	32
33	73400 599 Other Charges	-	-	-	-	-	33
34	73400 790 Other Equipment	-	-	-	-	-	34
35							35
36	73400 TOTAL EARLY CHILDHOOD EDUCATION	-	-	-	-	-	36
37							37
38							38
39							39
40							40

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	CAPITAL OUTLAY (76000)						1
2	REGULAR CAPITAL OUTLAY (76100)						2
3							3
4	76100 189 Other Salaries and Wages	-	-	-	-	-	4
5	76100 201 Social Security	-	-	-	-	-	5
6	76100 204 State Retirement	-	-	-	-	-	6
7	76100 206 Life Insurance	-	-	-	-	-	7
8	76100 207 Medical Insurance	-	-	-	-	-	8
9	76100 208 Dental Insurance	-	-	-	-	-	9
10	76100 210 Unemployment Compensation	-	-	-	-	-	10
11	76100 212 Employer Medicare	-	-	-	-	-	11
12	76100 299 Other Fringe Benefits	-	-	-	-	-	12
13	76100 304 Architects	-	-	-	-	-	13
14	76100 308 Consultants	-	-	-	-	-	14
15	76100 321 Engineering Services	-	-	-	-	-	15
16	76100 331 Legal Services	-	-	-	-	-	16
17	76100 399 Other Contracted Services	-	-	-	-	-	17
18	76100 706 Building Construction	-	-	-	-	-	18
19	76100 707 Building Improvements	-	-	-	-	-	19
20	76100 715 Land	-	-	-	-	-	20
21	76100 724 Site Development	-	-	-	-	-	21
22	76100 799 Other Capital Outlay	-	-	-	-	-	22
23							23
24	76100 TOTAL REGULAR CAPITAL OUTLAY	-	-	-	-	-	24
25							25
26	DEBT SERVICE (80000)						26
27	EDUCATION DEBT SERVICE (80000)						27
28	PRINCIPAL (82130)						28
29	82130 601 Principal on Bonds	-	-	-	-	-	29
30	82130 602 Principal on Notes	-	-	-	-	-	30
31	82130 610 Principal on Capitalized Leases	-	-	-	-	-	31
32	82130 612 Principal on Other Loans Payable	-	-	-	-	-	32
33	82130 620 Principal on Debt Service Contribution to Primary Government	-	-	-	-	-	33
34	INTEREST (82230)						34
35	82230 603 Interest on Bonds	-	-	-	-	-	35
36	82230 604 Interest on Notes	-	-	-	-	-	36
37	82330 611 Interest on Capitalized Leases	-	-	-	-	-	37
38	82330 613 Interest on Other Loans Payable	-	-	-	-	-	38
39	82130 620 Interest on Debt Service Contribution to Primary Government	-	-	-	-	-	39
40	OTHER DEBT SERVICE (82330)						40
41	82330 699 Other Debt Service	-	-	-	-	-	41
42							42
43	80000 TOTAL EDUCATION DEBT SERVICE	-	-	-	-	-	43

Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5	
1	CAPITAL PROJECTS (90000)						1
2	EDUCATION CAPITAL PROJECTS (91300)						2
3							3
4	91300 189 Other Salaries & Wages	-	-	-	-	-	4
5	91300 201 Social Security	-	-	-	-	-	5
6	91300 204 State Retirement	-	-	-	-	-	6
7	91300 206 Life Insurance	-	-	-	-	-	7
8	91300 207 Medical Insurance	-	-	-	-	-	8
9	91300 208 Dental Insurance	-	-	-	-	-	9
10	91300 210 Unemployment Compensation	-	-	-	-	-	10
11	91300 212 Employer Medicare	-	-	-	-	-	11
12	91300 304 Architects	-	-	-	-	-	12
13	91300 308 Consultants	-	-	-	-	-	13
14	91300 321 Engineering Services	-	-	-	-	-	14
15	91300 325 Fiscal Agent Charges	-	-	-	-	-	15
16	91300 331 Legal Services	-	-	-	-	-	16
17	91300 399 Other Contracted Services	-	-	-	-	-	17
18	91300 701 Administration Equipment	-	-	-	-	-	18
19	91300 704 Attendance Equipment	-	-	-	-	-	19
20	91300 706 Building Construction	-	-	-	-	-	20
21	91300 707 Building Improvements	-	-	-	-	-	21
22	91300 709 Data Processing Equipment	-	-	-	-	-	22
23	91300 710 Food Service Equipment	-	-	-	-	-	23
24	91300 711 Furniture & Fixtures	-	-	-	-	-	24
25	91300 715 Land	-	-	-	-	-	25
26	91300 717 Maintenance Equipment	-	-	-	-	-	26
27	91300 720 Plant Operation Equipment	-	-	-	-	-	27
28	91300 722 Regular Instruction Equipment	-	-	-	-	-	28
29	91300 724 Site Development	-	-	-	-	-	29
30	91300 725 Special Education Equipment	-	-	-	-	-	30
31	91300 730 Vocational Instr Equipment	-	-	-	-	-	31
32	91300 735 Health Equipment	-	-	-	-	-	32
33	91300 790 Other Equipment	-	-	-	-	-	33
34	91300 799 Other Capital Outlay	-	-	-	-	-	34
35							35
36	91300 TOTAL EDUCATION CAPITAL PROJECTS	-	-	-	-	-	36
37							37
38							38
39							39
40							40

CHARTER SCHOOL FIVE YEAR PLANNING BUDGET
Emerald Academy

ACCOUNT NO.	EXPENDITURES (APPROPRIATIONS)	Year 1	Year 2	Year 3	Year 4	Year 5
1	OTHER USES (99000)					1
2	TRANSFERS (99100)					2
3						3
4	99100 590 Transfers Out (complete schedule below)	-	-	-	-	4
5						5
6						6
7						7
8	99000 TOTAL OTHER USES	-	-	-	-	8
9						9
10						10
11						11
12	730000 GRAND TOTAL EXPENDITURES (APPROPRIATIONS)	1,528,516	2,209,661	3,125,139	4,016,418	4,354,787
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40						40

<u>SCHEDULE OF TRANSFERS</u>				
FUND #	PURPOSE	FROM FUND	TO FUND	AMOUNT
25	Total food costs under lunch program (Title I reimbursements for Federal Lunch Program included in the revenue section)			-
26				-
27				-
28				-
29				-
30				-
31				-
32				-
33				-
34				-
35				-
36				-
37				-
38				-
39				-
40				-