COMMUNITIES OF EXCELLENCE

IDAHO'S CHARTER SCHOOLS PROGRAM GRANT

Finance Training| Feb 2020

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Overview of Budget

Reviewers will use the Budget Narrative, RFA School Project Budget Summary, and the Three Year School Operational Budget to determine if those resources support the stated objectives in the Grant Narrative.

Overview of Budget

Reviewers are asked to determine how well the RFA's Project Budget Summary and Budget Narrative support the stated project goals.

Some examples:
- The school is serving educationally disadvantaged and at-risk students. Does the budget demonstrate investment in value-added activity to accelerate learning for educationally disadvantaged and at-risk students?

- The school's plan includes a strong professional development plan aligned to its curriculum and philosophy. Does the budget provide for these activities?

- Significant outreach is needed to ensure the school serves a diverse population. Does the budget provide for advertising, staffing, or other supports?

Budget

Budget documents include:

- Budget Narrative
- RFA School Project Budget Summary
- Three Year School Operational Budget

A school can apply for a planning-only subgrant for up to 18 months, an implementation-only subgrant for up to 24 months, or both a planning and implementation subgrant for a combined maximum of up to 42 months. However, schools are encouraged to consider shorter grant periods to reduce the time and effort needed for administration and reporting.

Overview of Budget

The applicant's three-year school operational budget must demonstrate financial viability, sustainability, and autonomy through conservative and sound financial assumptions (revenue growth, inflation, compensation, positive cash flow, etc.).

Reviewers will evaluate the three-year school operational budget to determine if it appears sound and is aligned with the school's growth plan.

Overview of Budget

How does the reviewer determine this?

- The budget should balance or provide for a surplus at the end of the year.

- Numbers must look reasonable. In Idaho, staff costs tend to be up to 70% of budgets; facility costs tend to be below 20%. This leaves very little discretionary funding. The schools will typically use CSP funds to bolster a number of areas that are difficult to fund with operating dollars alone.

- The applicant must explain how the school will meet its financial obligations after the grant funds are spent. For example, the school may invest heavily up front in curriculum, technology, staff development, etc. This is a reasonableness evaluation by the reviewer, rather than a deep dive into the numbers and assumptions.

Helpful Information

Planning Grant – Grant funds intended to provide support for planning activities associated with opening a charter school. These activities include:

o Procure equipment/supplies/materials (furniture, technology, curriculum)
o Recruit staff / board of trustees / students
o Provide professional development for staff / board of trustees
o Secure school or office space (rent)
o Prepare space for learning (wiring, etc.)
o Procure recruitment materials and services
o Obtain legal services
o Obtain audit or financial services
o Train staff for upcoming year
o Instruction and curriculum development
o Travel, lodging, and registration
o Facility costs to meet code
o School bus acquisition
o Other initial operational costs that cannot be met from State or local sources

APPLICATION BUDGETS - INSTRUCTIONS

There are three components of the budget:

- The Budget Narrative
- RFA School Project Budget Summary
- Three Year School Operational Budget

The purpose of these documents is to assist the grant reviewers in understanding how your budget supports your grant application. In the rubric, there are certain sections where the reviewers will be looking for objective evidence that your budget supports your plan. These are the sections:

> Part II B. 4 (Technology Utilization)
> Part II E. 1 (Marketing, Branding, etc.)
> Part II F. 2 (Meeting needs of SPED students)
> Part II F. 3 (Meeting needs of at-risk students)
> Part II G. 1 (Staffing plan)
> Part II G. 2 (Professional development)
> Part II H. 1 (Financial management)
> Part II H. 2 (Facility costs)
> Part II H. 3 (Resources for students with additional needs)
> Part II I. 3 (Board professional development)

BUDGET PLANNING GENERAL STEPS

- Determine if you are requesting a planning grant, an implementation grant, either, or both.
- determine the length of each your grant periods (see guidance below) and how you want to break up the dollars between the grants and time.
- Write the budget narrative – this is where you explain how the funds will be used to meet the project goals. There should be a section on expected planning activities, and a section on implementation activities. In the case that you are not requesting planning funds (only implementation funds), or vice-versa, it should be explicitly stated.
- Create a detailed budget using the RFA School Project Budget Summary
- Develop a Three-Year School Operational Budget that incorporates the RFA School Project Budget Summary

BUDGET NARRATIVE

The purpose of the budget narrative is to assist the grant reviewers in understanding how your budget supports your grant application. There should be a clear connection between the objectives identified in your grant application and the grant request. See two Budget Narrative samples at **APPENDIX A** of this document. 1The Budget Narrative must provide clear evidence that the budget is appropriate and justified based on the needs assessment. This narrative must clearly explain that all expenditures are allowable, reasonable, and allocable; are adequate to support the activities of the project; and directly connect to the goals and objectives in the proposal narrative. The Budget Narrative is the justification of 'how' and/or 'why' a line item in the budget summary helps to meet the program deliverables.

SUPPLEMENT, NOT SUPPLANT

Through the Charter School Program (CSP) Grant, Bluum will award up to $800,000 to schools for the planning and implementation of high-quality charter school growth. The funds **must** be used for start-up, expansion or replication activities. The grant funds cannot be used to fund already existing activities, positions or seats.

CSP subgrant funds must supplement, not supplant, existing services and may not be used to supplant federal, state, local, or non-federal funds. All expenditures must be allowable, necessary, reasonable and allocable. A school can apply for a planning-only subgrant for up to 18 months, an implementation-only subgrant for up to 24 months, or both a planning and implementation subgrant for a combined maximum of up to 42 months. However, schools are encouraged to consider shorter grant periods to reduce the time and effort needed for administration and reporting.

It is highly recommended that schools provide both a planning budget and an implementation budget, both together could total the grant request (up to $800,000). This allows the school to have flexible spending periods. Below are the differences between planning and implementation grant activities:

PLANNING GRANT

Grant funds are intended to provide support for planning activities associated with opening a charter school. These activities typically include:
- Procure equipment/supplies/materials (furniture, technology, curriculum)
- Recruit staff/board of trustees/students
- Provide professional development for staff/board of trustees
- Secure school or office space (rent)
- Prepare space for learning (wiring, etc.)
- Procure recruitment materials and services
- Obtain legal services

- Obtain audit or financial services
- Train staff upcoming year
- Instruction and Curriculum Development
- Travel, Lodging, and Registration
- Facility Costs to Meet Code
- School Bus Acquisition
- Other initial operational costs that cannot be met from State or local sources

- The applicant can request a budget planning period of up to 18 months; it is perfectly fine if the requested planning period is shorter. However, if a subgrantee request both a planning and implementation grant, the planning grant period must be completed before an implementation grant period can commence. For the first two grant competitions, the maximum planning grant periods are as follows:

	Competition 1	Competition 2
Planning Period Allowed:	Max Planning Period (18 mo) 4/1/2019 to 9/30/2020	Max Planning Period (18 mo) 10/1/2019 to 3/31/2021

IMPLEMENTATION GRANT

Grant funds are intended to provide support for the program design and initial implementation of charter schools. These activities typically include:
- Salaries
- Employee Benefits
- Professional Development
- Technology Support
- Purchased Professional & Technical Services
- Other Purchased Services
- Travel, Registration, and Entrance
- Supplies

- Charter schools are limited to a maximum of **24 months** to spend implementation grant funds following the completion of the planning period, or simply 24 months if there is no planning period.

SUGGESTED PLANNING AND IMPLEMENTATION PERIODS

We highly recommend that the school builds its CSP Grant Budget in alignment with its fiscal years. In general, "planning" is considered activities performed before the startup, replication, or expansion school year begins. Even if the school was open in the prior year, there are legitimate planning activities that can be performed. However, for the purposes of this grant, planning activities may occur for up to 18 months but should end when the school opens its doors to students after a startup, replication, or expansion. Implementation begins after the planning

stage when a startup, replication, or expansion school opens for the first time and may take place for up to 24 months. The budget template tab, "Budget – 27 Months" is an example of how to plan budget timing. The school may of course maximize the length of the grant. If the school chooses to do so, it can use the tab, "Budget – 42 Months Max (18 planning, 24 implementation).

POSSIBLE AUDIT IMPACT OF BUDGET PLAN

As you are preparing your Federal Grant budget for submission, please be aware that if you spend over $750,000 of Federal funds in one fiscal year, you will be required to hire your CPA firm to complete a "Single Audit" of your Federal funds. This means that your auditor will be required to audit all Federal funds including your Title funds, IDEA, Free-and-Reduced lunch reimbursements, food commodities, and the CSP grant. This could be costly, and time-consuming.

Here is a good article about the requirements:

https://www.councilofnonprofits.org/nonprofit-audit-guide/federal-law-audit-requirements

In developing your budgets, consider this in your decision-making process. Fiscal year means July 1 to June 30. During the training, we let you know that you have flexibility in determining the timing of the use of funds. For example, you might spend curriculum dollars as follows:

- Curriculum for 2019-2020 purchased in June 2019 (falls into 2018-2019 fiscal year for Audit purposes)
- Curriculum for 2020-2021 purchased in July 2020 (falls into 2020-2021 fiscal year for Audit purposes)

HOW TO FILL OUT THE RFA SCHOOL PROJECT BUDGET SUMMARY (PROJECT BUDGET TEMPLATE)

For purposes of this application and completing required budget forms, applicants must provide "expense assumptions" for each GL account budget code utilized in both planning and implementation. The "RFA School Project Budget Summary Template" provided is broken up by Federal Grant Award Period, which ends September 30 each year. The school is not required to extend planning to 18 months or implementation to 24 months; it is up to the school to determine the timing of spending. In practice, most schools will complete planning before the school opens (for start-ups) or before the start of the expansion or replication school year.

All proposed expenditures for the subgrant funding period must be *itemized* in the "RFA School Project Budget Summary Template" and justified in the Budget Narrative. Budget items not rationally supported by the proposal narrative *will not* be funded.

1. The Budget Summary is the financial overview of the subgrant plan and must include *all* proposed expenditures for the project. When finalized, save the "RFA School Project Budget Summary Template" as an Excel file to be uploaded into the online application as the Project Budget Summary attachment.

Also, review federal rules for additional information on the allowability, reasonableness, and allocability of costs for federal grant awards (linked here).

GUIDANCE ON PREPARATION OF THE DETAILED BUDGET "SCHOOL'S EXPENSE ASSUMPTIONS" COLUMN

Budget assumptions should provide the layperson who possesses little knowledge of the elements of the proposed expense with sufficient detail in order to determine if the cost estimate is reasonable and based on supportable facts rather than guesswork. Specifically, budget assumptions must identify, justify and/or explain:

- o each type of unit used,
- o the number of units proposed
- o the cost per unit, and
- o how costs were derived (determined to be reasonable).

Costs need to be traceable to reality. They need to be based on actual quotes, prices paid, or experience. If costs are based on historical knowledge or recent experience, the justification should state by whom the information was provided, when the quoted experience occurred and under which project. If based on quotes, provide the actual quote or summary of the discussion if an oral quote(s) was received.

Please make sure similar costs are consistent throughout a budget. If, for example, a consultant plans to fly round-trip from Boise, ID to Houston and is scheduled for two or three trips in the course of project implementation, then the base cost for each ticket budgeted for this consultant's identical trips must be the same, with out-year escalations (for inflation, see constants worksheet in budget) as add-ons as appropriate.

When you can (time and understanding of the project permitting), link the costs to their project activity. By that we mean rather than just saying "Consultant travel is based on 2 trips between Houston and Boise based on travel agent quotes", add some programmatic tie in and say "Consultant A will make one trip in Year 1 to attend the implementation planning. Another trip is scheduled for Year 2 to attend Year 1 performance review".

Explain calculations. If you have created an average labor rate, for instance, explain your calculation. "Mr. Smith's rate for the 2 year project is presented as an average of his current rate of $200/day and his year 2 rate escalated at 5%." Identify the effective date of the rate increase.

The key is to provide more information regarding items in the budget which may not be clearly understood simply by reading the budget.

See the example at **APPPENDIX B**

Definitions:

A. Staffing: (Salaries and Wages): Itemize each individual staff member whose salary or wage will be supplemented by this grant. Identify each individual's position/job title, along with his/her annual salary in whole dollars. Hourly rates based on 2080 hours per year will automatically be calculated based on the annual salary entered. Specify the number of hours that they will work on this project. The level of effort percentage will automatically be calculated based on the Project Hours entered for each staff member identified. Enter the PERSI, Taxes, and Insurance costs of ach staff members identified by multiplying the staff cost by the appropriate rate for PERSI, Taxes, and Insurance.

Salaries and wages should be based on the current annual salary rate, Idaho Career ladder, or market rate for hourly employees for the proposed individual for the project year. An employee can be paid from both general funds and CSP funds. IN the instance where this is the case, each project salary is calculated by applying the annual salary rate of an individual to the level of effort proposed for the individual or position. For example, a full-time teacher with a salary of $40,000.00, who will only spend 50% of his/her time on the project, should be reported in the budget summery as a cost of $20,000.00. In the "School's Expense Assumptions" column, show the math that confirms the cost (full time teacher with a salary of $40,000.00 who will only spend 50% level of effort. $40,0000 x 0.5).

B. Professional Development: Amounts paid to purchase services associated with professional development and training. Schools should Itemize the cost associated with providing the service. For example, if it cost $50.00/hr. to provide professional development training for 4 hours every month (10) of the school year, should be reported in the budget summery as a cost of $2,000.00. In the "School's Expense Assumptions" column, show the math that confirms the cost ($50.00 x 4 x 10).

C. **Equipment:** Tangible property having a useful life of more than one year and a per-unit acquisition cost of $5,000 or more. Items not meeting these criteria should be itemized in the Supplies and Materials category of the budget.

    I.   Itemize each piece of equipment to be purchased for this project.

    II.   Identify the item name and describe the purpose of the piece of equipment as it relates to accomplishing project goals and the unit of measure being used. Also specify the quantity and unit cost for each equipment budgeted for purchased and the unit cost for each.

    III.   Existing equipment already owned by the applicant should not be included in this section.

D. Supplies and Materials: Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated through use; not capital items; refer to school's purchasing policy.

    I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

III.   Routine materials or supplies for your organization's operational needs should not be included here, only those specific to the project.

E. Curriculum: Amounts paid for textbooks, workbooks, reference books, textbook binding or repairs, or cost associated with curriculum activities

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

F.   Professional   Services: (Startup/Development   Consultants):   Costs   of professionals/consultants/contract services used for startup/expansion/replication work in these operational areas. These expenses are paid to personnel who does not work for school. Wages are based on the current market rate for the project year.

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

G. Technology (Equipment): - Amounts paid for technology related costs (capital items in this section) tech supplies that can be expensed based on school's capitalization policy should be included in "Supplies" above.

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

H. Software Licenses: - *Amounts paid for cost associated with software cost*

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

I. Technology Support: - Amounts paid for all technology activities and services for the purpose of supporting instruction

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

J. Recruitment Costs: - Amounts paid for cost associated with announcements on social media or in professional publications, newspapers, or broadcasts over radio and television, or cost associated with purchasing materials to recruiting and community engagement

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

K. Facility costs to meet code: - If using CSP funds Under ESEA § 4303(h)(3), grantees may use CSP funds to carry out "necessary renovations to ensure that a new school building complies with applicable statutes and regulations, and minor facilities repairs (excluding construction)," please contact Bluum for additional guidance.

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item.

L. School Bus Acquisition: - If using CSP funds Under ESEA § 4303(h)(4) - providing one-time startup costs associated with providing transportation to students to and from the charter school, please contact Bluum for additional guidance.

I.   Itemize each item to be purchased for this project.

II.   Identify the item name, the purpose as it relates to accomplishing project goals, and the unit of measure being used. Also specify the quantity and unit cost for each item

M. Travel and Transportation: - All travel is budgeted for roundtrip, advance-purchase economy class airfare based on current market rate. Standard per diem (lodging and meals and incidental expenses) is estimated based on current market rate. Travel will be administered in accordance with US Government travel regulations and any additional limitations. A modest amount for related ground transportation (airport transfers, Uber, Lyft, taxis, parking, etc.) is also included.

o   Budget each type of travel requested in the appropriate subcategory. Specify the purpose or destination for the travel item, unit type and the quantity of units requested. Do not lump trips together into one amount, rather, itemize by travel category listed. If the type of travel does not fall within one of the subcategories listed, include that item in the Other Direct Costs category of the budget with the appropriate units and quantity.

o   Items should be budgeted using the basis as described next to budget subcategory, for example, "Domestic Airfare" should be budgeted on a "Per Flight" basis.

o   Select travel items have distinct factors that must be included in order to complete that section. These subcategories include Rental Cars, Lodging, Meals, which in addition to the above criteria, must include the days/duration of the trip for that subcategory.

o   **DO NOT INCLUDE THE TRAVEL COSTS BEING PAID FOR BY SUBRECIPIENTS, CONTRACTORS OR OTHER THIRD PARTIES**, which should be included in the Contractual Services budget category and incorporated in the applicable Subgrant or Contract budget item.

APPENDIX A – BUDGET NARRATIVE SAMPLES

SAMPLE BUDGET NARRATIVE 1

Planning Budget Narrative

The planning budget is divided into two periods: the period between April 1, 2019 and June 30, 2019 (state fiscal year 2019), and the period from July 1, 2019 and August 21, 2019, the day before The School is scheduled to open. In total, we have budgeted $197,570 for planning. All CSP budget line items are related to the School.

Performance Measure	Budget Area	Amount of Funds	Timeline	Justification
Plan and prepare for the opening	Staffing	$27,070	May 1, 2019 to August 21, 2019	New teachers will need to work together to build the curriculum and determine course structure. Administrative teach will need to prepare the School requiring work days beyond contracted days and days specified in employment agreements.
Train teachers	Professional Development	$17,000	July 1, 2019 to August 21, 2019	As part of the Project Lead the Way curriculum for Computer Science and Engineering, we will need to train those respective teachers. Need to provide Mastery-Based Education training to teachers.
Purchase Curriculum	Supplies	$20,000	July 1, 2019 to August 21, 2019	Need to purchase Project Lead the Way curriculum for Computer Science and Engineering.
Equip School with furniture and technology	Equipment	$128,500	July 1, 2019 to August 21, 2019	Need to purchase furnishings for eight classrooms and common areas; Chromebooks and storage carts to ensure 1:1 device access; Computers for a PC computer lab; and VR simulators for the science classroom, all in advance of opening on August 22, 2019.
Recruit students	Recruitment	$5,000	May 1, 2019 to	Need to aggressively market

Performance Measure	Budget Area	Amount of Funds	Timeline	Justification
			August 21, 2019	during the spring and summer, particularly to educationally disadvantaged and disabled students.

Implementation Budget Narrative

The implementation budget is divided between the two fiscal years that represent the first two school years of the School. Total implementation budget is $602,430 for the first two school years.

Performance Measure	Budget Area	Amount of Funds	Timeline	Justification
Staff the additional teachers needed	Staffing	$531,680	August 22, 2019 to June 30, 2021	We are recruiting specialized Computer Science and Science teachers who's compensation is not supported by state and Federal funding until we reach year 3 (see operational budgets that are sustainable after the end of the Federal CSP grant Additionally, the School will need additional paraprofessionals and the expansion will require an additional administrative employee to administer PowerSchool and prepare ISEE and other data uploads.
Train teachers	Professional Development	$2,500	July 1, 2020 to June 30, 2021	Provide Mastery-Based Education training to new teachers.
Purchase Supplies and Curriculum License Renewal	Supplies	$37,500	August 22, 2019 to June 30, 2021	Classrooms will need access to supplies. Also, after the first year, we will need to renew our licenses for Project Lead the Way Computer Science and Engineering Curriculums.

Equip with technology	Equipment	$15,750	July 1, 2020 to June 30, 2021	During the second year of implementation, we are planning on having an additional 51 students. In order to keep our technology at 1:1, we will need to purchase additional Chromebooks and storage carts.
Recruit students	Recruitment	$15,000	August 22, 2019 to June 30, 2021	Need to aggressively market in the fall, spring, and summer, particularly to educationally disadvantaged and disabled students.

SAMPLE BUDGET NARRATIVE 2

The School has developed a sustainable and comprehensive operational and financial plan including curriculum, technology, staffing, facilities, and support services. The School is part of a network of schools who share administrative and business services in order to direct financial resources towards supporting the School's college preparatory model.

The School financial projections are based on historical costs. The projection assumes no increase in the level of state funding and no additional philanthropic support. Expenses have been carefully analyzed and set conservatively, including budgeting for expenditures such as computer and other technology replacement. Should enrollment fall short of projections or should an economic decline decrease revenue, the conservative financial plan builds a cash reserve to weather a shortfall. In addition, the school may take other actions such as investing more heavily in student recruitment efforts to increase enrollment, increase fundraising efforts, decrease operational expenses, or adjust staffing levels.

The School's financial plan is designed to provide resources supporting strategies and programs for educationally disadvantaged and at-risk students. These resources include a Summer Learning Academy designed to provide proactive orientation, assessment, technology training, and academic support for students before they begin the school year. The School staffing structure was designed to deliver the educational model with the appropriate support services for educationally disadvantaged and at-risk students. The designed plan includes flexibility to mitigate risks such as unexpected expenses related to student services. In such cases, classroom paraprofessional support can be reassigned as necessary to provide additional services to students with demonstrated needs.

The School's financial plan includes a facility currently leased (with the option to purchase) a two story 31,200 SF building on four acres at 2750 E Gala Court in Meridian, Idaho, from Building Hope Gala Ct. LLC. The annual lease payments are no more than 16% of total revenue. The building is located on a main thoroughfare near downtown Meridian, with multiple large subdivisions near the facility. The building is ADA accessible with ramp access and functioning elevator. The space allows the school to house grades K-8 and contains a warming kitchen, cafeteria space, special education room, conference room, library, common space, and an outdoor playground with grass, blacktop with basketball court, and large play structure for students.

Phase II will consist of constructing an approximately 18,000 SF facility starting in August of 2019, to be completed by July of 2020. The additional space will add a cafeteria/gym space, admin space, library/fab lab, and elementary classrooms. After the completion of Phase II, grades K-3 will occupy classrooms in the new space freeing up space in the current building for the expansion up to 12th grade. Classrooms in both buildings will be outfitted with technology (wifi, Chromebooks, presentation screens) and flexible student furniture that gives teachers the versatility they need to educate students in a The School.

The receipt of the CSP funding for The School will provide additional resources to provide additional staffing, furniture, curriculum, technology, supplies, and support services. These additional resources will ensure the students of The School will receive a high-quality education during this time of rapid growth. Costs are based on historical cost at The School schools and provided by CFO & COO. Estimates for furniture are based on previous year's purchases, online research, and ongoing design meetings with Virco (PlanSCAPE facility space planning).

APPENDIX B – PROJECT BUDGET SAMPLE

SAMPLE PROJECT BUDGET

GL Account	Acct Description	11/16/2019 8/30/2020 9.5 months Planning	9/1/2020 6/30/2021 11 months Implementation	7/1/2021 6/30/2022 12 months Implementation	32.5 months Grand total	School's Expense Assumptions
	Grand Total:	$ 492,805.14	$ 181,238.30	$ 131,380.40	$ 805,423.84	School budget exceeds allocation by $5,423.844; excess deducted from curriculum expenses (preliminarily). School will have option to adjust budget based on actual costs incurred.
285-512440-000-000-0	Curriculum – Elementary			$ (5,423.84)		
	NET GRANT REQUEST:	$ 492,805.14	$ 181,238.30	$ 125,956.56	$ 800,000.00	
	Staffing:					
285-512110-000-000-0	Elementary Certified Staff		$ 80,000.00	$ 82,400.00	$ 162,400.00	Reduce Kindergarten and 1st grade class size from 30 to 20, using staff funded by CSP Grant, for years 1-2, with the school shifting JKAFF grant funding year 3-4 as growth provides sufficient funding for year 5 and beyond. This requires 2 staff per year at a starting rate of $40,000 each, with assumption of approximatly 3% raises.
285-512115-000-000-0	Elementary Classified Staff		$ -	$ -	$ -	
285-512210-000-000-0	Elementary EE Benefits - PERSI		$ 10,560.00	$ 10,876.80	$ 21,436.80	PERSI Rate of 13.2% with assumption of approximatly 3% raises.
285-512220-000-000-0	Elementary EE Benefits - Taxes		$ 6,120.00	$ 6,303.60	$ 12,423.60	Taxes rate of 7.65% with assumption of approximately 3% raises
285-512240-000-000-0	Elementary EE Benefits - Insurance		$ 12,000.00	$ 12,000.00	$ 24,000.00	Based on Idaho Arts Charter School's rate of $490/month, we expect rates to be similar. ($500/month x 12 months=$6,000/employee)
	Professional Development:					
285-621390-000-000-0	Prof Dev - Instructors Purchased Svcs.	$ 22,000.00			$ 22,000.00	These professional development services will provide the staff at the school a solid understanding of PBL in which to build their units. Buck Institute PBL 101-$12,500 (3 day institute for staff before school starts); follow up site visits, 2@$6,000 ($12,000) as quoted by the Buck Institute; Project Lead the Way Launch-$9,500 as quoted by PLTW Rep Logan LeCompte
285-641390-000-000-0	Prof Dev - Admin Staff Purchased Svcs.	$ 2,100.00			$ 2,100.00	The Administrator and Instructional Coach (IC) will be trained on the Restorative Practices in order to lead effective training of the staff. The IC also needs to be trained in PLTW to best support teachers during implementation. 4 day workshops for facilitating restorative practices for admin and IC $700x2 ($1,400) Quoted by International Institute for Restorative Practices; 1 PTLW Lauch Lead Teacher for IC 1x$700 ($700) Quoted by PLTW Rep Logan LeCompte
285-641390-000-000-0	Prof Dev - Admin Staff Travel	$ 2,050.00			$ 2,050.00	4 Day Restorative Practices training in San Diego for Admin and IC--Flights to San Diego $400x2 ($800); 4 nights hotel for admin and IC-$500x2 ($1,000); rental car in San Diego ($250) Travel Prices are estimated from travel websites Costco Travel (rental car), Trivago (hotel), and Kayak (flights)
	Supplies:					

GL Account	Acct Description	11/16/2019 8/30/2020 9.5 months Planning	9/1/2020 6/30/2021 11 months Implementation	7/1/2021 6/30/2022 12 months Implementation	32.5 months Grand total	School's Expense Assumptions
285-512400-000-000-0	Supplies – Elementary - Furniture	$ 92,546.81	$ 2,695.00		$ 95,241.81	This expenditures allow our school to reduce our loan and not pay interest over 30 years on the furniture. That saves the school $7,000 per $100,000 of expenses. Additionally, the school is able to purchase new furniture that supports the collaborative learning model, as most furniture is on casters to allow for flexibility of teaching spaces and student work areas. **PLANNING:** Quote from Caxton--Table with whiteboard top 2 casters per table 36"x 60", 24@$268.60 ($6,446.40); Table with whiteboard top 2 casters per table 36"x 72", 30@$306.95 ($9,208.50); Kidney table with whiteboard top 48"x 72", 12@$275 ($3,300); Open front desk with plastic book box, 20@$77 ($1,540); Stack chairs 14", 140@$32.90 ($4,606); Stack chairs 16", 50@$39.95 ($1,997.50); Assembled bookcases 341/2Wx131/2Dx40H, 24@$149 ($3,576); 4-Durafile letter 24" Deep, 22@$222 ($4,884); Assembled storage cabinet w/casters 36x24x66, 16@$565 ($9,040); Lectern & teacher desk, 12@$549 ($6,588); Hon Voit teacher chair, 12@$149 ($1,788); Porcelain whiteboard 4x8, 32@$325 ($10,400); Porcelain whiteboard 4x6, @$270 ($270); Mobile reversable whiteboard, 10@$399 ($3,990); Teacher work chair, 3@$424 ($1,272); Conference room table 48x96, 1@$367.41 ($367.41); Bulletin board 4x6, 32@$92 ($2,944); Bulletin board 4x8, 28@$120 ($3,360); T-Leg table 24x48, 10@$212 ($2,120); Joni-craft storage 30 drawer storage bins, 14@$660 ($9,240) Paper cutter, 1@$385 ($385); Roll paper rack, 1@$581 ($581); 27" Laminator, 1@$2445 ($2,445); Teacher mailbox - 36 slot, 1@$199 ($199); Quoted from AccuCut--Die-Cut Machine Starter Set ($1,999)**IMPLEMENTATION YEAR 1:** Stack chairs 16", 60@$39.95 ($2,397); Hon Voit teacher chair, 2@$149 ($298);
285-512400-000-000-0	Supplies – Elementary - Technology	$ 59,040.00	$ 13,440.00		$ 72,480.00	This technology is an upgrade from our original plans as it has touchscreen capabilities for grades K-3. We also can purchase more Chromebooks to have 1:1 ratio for grades 3-5 than originally planned so students are able to create and manage digital portfolios as well as engage with online learning platforms. PLANNING: Quote from Dell: Chromebook-Touchscreen, 150@$304 ($45,600); Chromebook-No touchscreen,600@$224 ($13,440); IMPLEMENTATION YEAR 1: Chromebooks-No Touchscreen, 60 @$224 ($13,440)
285-512400-000-000-0	Supplies – Elementary - Music	$ 9,040.00			$ 9,040.00	The instruments were not a part of the original purchase. Music education supports the acquisition of math skills and is shown to have a strong effect on students' mathematical achievement. These instruments support the learning how to read music and play instruments. Orff Instruments, 4 @$2,260 ($9,040) as quoted by Guitar Center
285-515400-000-000-0	Supplies – Secondary				$ -	
285-517400-000-000-0	Supplies - Alternative				$ -	

GL Account	Acct Description	11/16/2019 8/30/2020 9.5 months	9/1/2020 6/30/2021 11 months	7/1/2021 6/30/2022 12 months	32.5 months	School's Expense Assumptions
		Planning	Implementation	Implementation	Grand total	
285-521400-000-000-0	Supplies – SPED - Furniture	$ 2,709.30			$ 2,709.30	This expenditures allow our school to reduce our loan and not pay interest over 30 years on the furniture. That saves the school $7,000 per $100,000 of expenses. Additionally, the school is able to purchase new furniture that supports the collaborative learning model, as most furniture is on casters to allow for flexibility of teaching spaces and student work areas. Quotes from Caxton--Stack chairs 14", 8@$32.90 ($263.20); Stack Chairs 16", 8@$39.95 ($319.60); Trapezoid Table 30x30x60, 9@$173.50 ($1,561.50); Assembled Storage Cabinet with casters 36x24x66 putty, 1@$565 ($565)
285-632400-000-000-0	Supplies – Administration - Furniture	$ 59,262.90			$ 59,262.90	This expenditures allow our school to reduce our loan and not pay interest over 30 years on the furniture. That saves the school $7,000 per $100,000 of expenses annually. Additionally, the school is able to purchase new furniture that supports our music program, maker space, and art room. Without the grant, we did not have funds to secure these itmes. Quote from Today's Classroom--Cafeteria Tables, 25@$611 ($15,275); Quote from Caxton--Stack Chairs 16", 18@$39.95 ($719.10); Table 36x72, 6@$253 ($1,518); Table 30x72, 5@$218 ($1,090); Drying rack , 2@$134.50 ($269); Assembled Storage Cabinet with casters 36x24x66 putty, 16@$565 ($9,040); Library Shelves Double sided bookshelves 36x24x64, 12@$645 ($7,740); Nesting table, 6@$289 ($1,734); NPS stools 19-27, 8@$47.25 ($378); Diversified 30x60 magic marker space wrokbench, 3@$925 ($2,775); Industrial metal 48x18x72 with casters, black or metal, 2@$189 ($378); 24-bin mobile storge rack, 1@$1,695 ($1,695); Portable stage 4'x8' 24"H, 3@$615.55 ($1,846.65); Steps for stage 24", 1@$399 ($399); Straight standing choral risers, 3@$1549 ($4,647); Bed for nurse's office, 1@$665 ($665); Dome ball fabric chairs for teachers lounge, 8@$44 ($352); Quote from Hertz Furniture--Quad Workstation, 3@$1,579.50 ($4,738.50); wall mounted classroom art supply storage, 2@$114.30 ($228.60); 3D printer cart, 1@$775.35 ($775.35); Freight ($3,000)

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		Planning	**Implementation**	**Implementation**	**Grand total**	
285-632400-000-000-0	Supplies – Administration - Technology	$ 116,909.00	$ 13,804.00		$ 130,713.00	The technology purchased here allows for us to build school community by providing a projector, screen, and sound system in the multipurpose room. We also have walkie talkies to help provide the safe environment for students. We also are able to install interactive SMART displays, which enhances our lessons and allows for better participation as students can share their screens. We also will be able to buy additional maker space technology, such as the laser cutter and another 3D printer, allowing for students to create in various ways to enhance their projects. We also will be able to purchase Chromebook carts instead of having to charge Chromebooks on shelves, protecting the computers and extending the life of the technology. The doc cams allow for our teachers to use another method to display work. PLANNING: Quote from Dell--Dell XPS Tower for teachers, 21 @ $900 ($18,900); 20" monitors, 21@$120 ($2,520) Quote from Amazon--Chromebook Carts, 7 @ $1,299 ($9,093); IPEVO V4K Document Cameras, 15@$99 ($1485); Walkie-Talkies for student safety-10 pack, 2 @ $125 ($250); keyboard and mouse device combo pack, 21@$15 ($315); Quote from CCS Presentation Systems--75" interactive SMART displays for K-4 classrooms, sped 13 @$4233 ($55,029); Installation for SMART displays 13@$350 ($4,550); 1 EPSON projector for cafeteria/gym ($3,329); 1 EPSON Zoom Lens for projector ($1,276); 1 Projector Cage ($625); 1 12' Manual Screen ($800); 1 Installation Costs ($1,300); 1 Portable Bose Sound System ($1,910); Quote from Best Buy--75" digital displays for learning areas outside general education classrooms, 6@$1,000 ($6,000); brackets for 75" digital displays 6@$200 ($1,200); installation costs for digital displays 6@$350 ($2,100); Quote from Glowforge--Laser Cutter Plus ($3,999); Quote from MakerBot--3D Printers, 1@$2,000 ($2,000); IMPLENTATION YEAR 1: IPEVO V4K doc cameras 2@$99 ($198); Dell XPS Tower for Teachers, 2@$900 ($1,800); Keyboard and Mouse Devices combo pack 2@$15 ($30); 20" monitor 2@$120 ($240); 75" SMART Display, Grade 5 2@4,233 ($8,466); Installation costs of SMART displays 2@$350 ($700); Chromebook Carts, 2@$1,299 ($2,598)

GL Account	Acct Description	11/16/2019 8/30/2020 9.5 months	9/1/2020 6/30/2021 11 months	7/1/2021 6/30/2022 12 months	32.5 months	School's Expense Assumptions
		Planning	Implementation	Implementation	Grand total	
285-632400-000-000-0	Supplies – Administration - Physical Education	$ 27,734.21			$ 27,734.21	This grant allows us to build a fully functioning PE program. Many students find PE to be an outlet for their energy, which helps them build a positive experience at school. Additionally, teamwork and collaboration are taught to support the educational program.. PE Equipment as quoted by Caxton--9" yellow cones 20@$3.50 ($70); 7' jump ropes, 20@$2.75 ($55); 8' jump ropes, 20@ $2.95 ($59); 9' jump ropes, 20@$3.25 ($65); 16' jump rope, 15@$4.42 ($66.30); 24" Hula Hoops 1 doz@$34.75 ($34.75); 30" Hula Hoops 1 doz@$36.50 ($36.50); 36" Hula Hoops 1doz@$39.75 ($39.75); 12"x"12" scooters, 24@$22.95 ($550.80); Scooter Rack, 1@$206.50 ($206.50); Voit 8.5" Enduro Playground Balls, 10@$7.50, ($75); Rubber volleyball 3@$8.85 ($26.55); Intermediate football, 2@$10.12 ($20.24); Dodgeball set, 5@$84.93 ($434.95); floor hockey set 1@$199 ($199); Pinnies/vests 30@$5.35 ($160.50); 9" Plastic Discs 6 per set, 5@$14.95 ($74.75); Ball Inflator, 1@$99.50 ($99.50); PE Equipment Storage Cart, 1@$998 ($998); Jumprope Rack, 1@$185 ($185); Mesh equipment bag, 4@$9.75 ($39); Rolling ball storage, 1@$294 ($294); Tumbling Mats, 4@$289 ($1,156); set of Volleyball Posts, 1@$994 ($994); Volleyball net, 1@$42 ($42); outside basketball hoops to use for PE, 6@$995 ($5,970); Quote from School Outfitters--Side Fold Wall Mount Basketball System, 3@$3,946.99 ($11,840.97); Shipping ($651.45); Installation ($3,300)

GL Account	Acct Description	11/16/2019 8/30/2020 9.5 months Planning	9/1/2020 6/30/2021 11 months Implementation	7/1/2021 6/30/2022 12 months Implementation	32.5 months Grand total	School's Expense Assumptions
285-512440-000-000-0	Curriculum – Elementary	$ 78,894.92	$ 42,619.30	$ 19,800.00	$ 141,314.22	Curriculum budget was originally based on relying on purchasing materials teacher would have to share and having students work in large groups. Our budget did not include classroom libraries or math manipulatives. This project allows us to buy classroom libraries and additional supplies for PLTW, Legos, and math, providing a much more robust learning experience for students. **PLANNING**: ELA quotes obtained from Heinemann Publishing--Lucy Calkins Units of Reading (Grades K-5) with Trade Books 2@$1671 each ($3,342); Lucy Calkins Units of Writing (Grades K-5) with Trade Books 2@ ($2,581); Lucy Calkins Units of Study in Phonics (K) Combo Pack 3@$345 ($1,035); Lucy Calkins Unit os Study in Phonics (Grade 1) Combo Pack 3@$345 ($1,035); Lucy Calkins Units of Study in Phonics (Grade 2) Combo Pack 2@$195 ($390); Lucy Calkins Units of Study in Phonics (Grade 2) resource pack 2@$150 ($300); Lucy Calkins Units of Reading (K) with Trade Books 1@$310; Lucy Calkins Units of Reading (Grade 1) with Trade Books 1@$310; Lucy Calkins Units of Writing (Grade 1) with Trade Books 1@$239; Lucy Calkins Units of Writing with Trade Books (K) 1@$230; Classroom Library K- 1@$4,600; Classroom Library Grade 1 1@$4,200; Classroom Library Grade 2 1@$3,800; Classroom Library Grade 3 1@$3,500; Classroom Library Grade 4 1@$5,200; Classroom Library Grade 5 1@$5,700 (**ELA Total--$36,781.20**) Project Lead The Way Curriculum K-4 quote from Logan LeCompte (Science Total--$17,292.22); Lego Quotes from Lego Education Store--Lego Education WeDo 2.0 Core Set 51@$198 ($10,098); Lego Education EV3 Core set 15@$411.95 ($6,179.25); Lego Education EV3 Expansion Set 15@$110 ($1,650) Challenge set from FIRST Lego Leauge 8@$90 ($720) (**Science--$35,938.72**); Quote from Didax for Math Manipulative Kits--K 3@$675 ($2,025); Grade 1 3@$420 ($1,260); Grade 2 2@$420 ($840); Grade 3 2@$515 ($1,030); Grade 4 2@$465 ($930) (**Math Total--$6,175) IMPLEMENTATION YEAR 1:** ELA quote obtained from Heinemann publishing--Classroom Library Grade 6 ($4,500); Quote from DMTI--Math Curriculum and Support ($15,000); Grade 5 Math Manipulatives 2@$275 ($550); PLTW Quote from PLTW Rep Logan LeCompte 5th Grade ($13,822); Lego Education EV3 Core set 14@$411.95 ($5767.30); Lego Education EV3 Expansion Set 14@$110 ($1540) Challenge set from FIRST Lego Leauge 16@$90 ($1440) (**Total IMPLEMENTATION YEAR 1--$41,769.30); IMPLEMENTATION YEAR 2:** Quote from DMTI--Math Curriculum and Support ($15,000) Quote from Heinemann Publishing-- Classroom
Other Educational Equipment (Specify)						
285-512590-000-000-0	Equipment - Student - Elem				$ -	The instruments were not a part of the original purchase. Music education supports the acquisition of math skills and is shown to have a strong effect on students' mathematical achievement. These instruments support the learning how to read music and play instruments. Orff Instruments, 4 @$2,260 ($9,040) as quoted by Guitar Center

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285-632590-000-000-0	Equipment - School (general)				$ -	This grant allows us to build a fully functioning PE program. Many students find PE to be an outlet for their energy, which helps them build a positive experience at school. Additionally, teamwork and collaboration are taught to support the educational program.. PE Equipment as quoted by Caxton--9" yellow cones 20@$3.50 ($70); 7' jump ropes, 20@$2.75 ($55); 8' jump ropes, 20@ $2.95 ($59); 9' jump ropes, 20@$3.25 ($65); 16' jump rope, 15@$4.42 ($66.30); 24" Hula Hoops 1 doz@$34.75 ($34.75); 30" Hula Hoops 1 doz@$36.50 ($36.50); 36" Hula Hoops 1doz@$39.75 ($39.75); 12"x"12" scooters, 24@$22.95 ($550.80); Scooter Rack, 1@$206.50 ($206.50); Voit 8.5" Enduro Playground Balls, 10@$7.50, ($75); Rubber volleyball 3@$8.85 ($26.55); Intermediate football, 2@$10.12 ($20.24); Dodgeball set, 5@$84.93 ($434.95); floor hockey set 1@$199 ($199); Pinnies/vests 30@$5.35 ($160.50); 9" Plastic Discs 6 per set, 5@$14.95 ($74.75); Ball Inflator, 1@$99.50 ($99.50); PE Equipment Storage Cart, 1@$998 ($998); Jumprope Rack, 1@$185 ($185); Mesh equipment bag, 4@$9.75 ($39); Rolling ball storage, 1@$294 ($294); Tumbling Mats, 4@$289 ($1,156); set of Volleyball Posts, 1@$994 ($994); Volleyball net, 1@$42 ($42); outside basketball hoops to use for PE, 6@$995 ($5,970); Quote from School Outfitters--Side Fold Wall Mount Basketball System, 3@$3,946.99 ($11,840.97); Shipping ($651.45); Installation ($3,300)
	Software Licenses:					
285-632460-000-000-0	Software - Admin	$ 395.00			$ 395.00	This is a program that checks in and checks out books in the library, which will house the books needed for our ELA program. LibrarySoft ($395)
	Technology Support:					
285-512623-000-000-0	Intructional Related Tech Services - Elem	$ 123.00			$ 123.00	This scanner is in the library to check out books, which would house the books needed for the ELA program. ECOscanner and stand ($123)
	Recruitment Costs:					
285-632355-000-000-0	Recruiting and Community Engagement	$ 20,000.00			$ 20,000.00	These expenses allow us to recruit a diverse demographic. Costs based on similar expenses for Idaho Arts Expansion--Social Media Advertising ($3,000); Print Advertising ($3,000); Promotional Materials ($3,500); Radio Advertising (Spanish and English) ($6,000); Yard Signs ($500); Vendor Fees ($1,000); Direct Mailers ($3,000)

THANK YOU

COMMUNITIES OF EXCELLENCE
IDAHO'S CHARTER SCHOOLS PROGRAM GRANT

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