

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2015-16**

Name: Northeast Claiborne Charter School

Includes Special Fund Federal,
Federal NCLB and
Other Special Funds

Student Count Budget is Based on: 156

| Item | References | GENERAL FUNDS | | SPECIAL FUNDS | | Actual 2014-15 Total Funds | Budgeted 2015-16 Total Funds | % of Total Budget | Actual % of Budgeted Object | Comments/Assumptions |
|-----------------|---|---------------------------------|-----------------------------|---------------------------------|-----------------------------|----------------------------------|------------------------------------|-------------------------|--------------------------------------|----------------------|
| | L.A.U.G.H. Source/ Object Code | Actual Yr-to-Date 2014-15 | Annual Budget 2015-16 | Actual Yr-to-Date 2014-15 | Annual Budget 2015-16 | | | | | |
| Revenues | | | | | | | | | | |
| 1 | REVENUES FROM LOCAL SOURCES | | | | | | | | | |
| 2 | Earnings on Investments | 1500-1542 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 3 | Food Service (Income from meals) | 1600-1620 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 4 | Contributions and Donations | 1920 | \$140 | | | \$140 | \$0 | 0.0% | #DIV/0! | |
| 5 | E-Rate Reimbursements | 1993 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 6 | Local "MFP" Per Pupil Aid (Local Revenue transfers) | 1994 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 7 | Other (exclude amounts on lines 2 - 6) | 1000-1999 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 8 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 9 | <i>(additional source codes may need to be added)</i> | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 10 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 11 | TOTAL REVENUES FROM LOCAL SOURCES | | \$140 | \$0 | \$0 | \$140 | \$0 | 0.0% | #DIV/0! | |
| 12 | | | | | | | | | | |
| 13 | REVENUE FROM STATE SOURCES | | | | | | | | | |
| 14 | Unrestricted Grants-In-Aid | | | | | | | | | |
| 15 | State Per Pupil Aid - MFP | 3110 | \$1,371,407 | \$1,465,645 | | \$1,371,407 | \$1,465,645 | 94.1% | 93.6% | MFP Money |
| 16 | | 3115 | \$1,185 | | | | | | | MFP School Lunch |
| 17 | Other Unrestricted Revenues | 3190 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 18 | Restricted Grants-In-Aid | | | | | | | | | |
| 19 | Education Support Fund (8g) | 3220 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 20 | PIP | 3230 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 21 | Other Restricted Revenues (list grant & amount below) | 3290 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 22 | LA-4 | 3290 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 23 | Extended School Year Services | 3290 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 24 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 25 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 26 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 27 | <i>(additional source codes may need to be added)</i> | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 28 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 29 | TOTAL REVENUE FROM STATE SOURCES | | \$1,372,592 | \$1,465,645 | \$0 | \$1,372,592 | \$1,465,645 | 94.1% | 93.7% | |

Louisiana laws contain requirements for school district accounting. By law, the Louisiana Accounting and Uniform Governmental Handbook (LAUGH) (Bulletin 1929) is the required accounting manual for local educational agencies. This document can be accessed on the Department of Education's website at www.louisianaschools.net. (link: <http://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf?sfvrsn=2>)

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| 30 | REVENUE FROM FEDERAL SOURCES | | | | | | | | | |
| 31 | Unrestricted Grants-In-Aid Direct From the Federal Gov't | | | | | | | | | |
| 32 | Impact Aid Fund - Direct from Federal Gov't | 4110 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 33 | Other Unrestricted Grants - Direct | 4190 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 34 | Restricted Grants-In-Aid Direct From the Federal Gov't | | | | | | | | | |
| 35 | ROTC - Direct from Federal Gov't | 4330 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 36 | Other Restricted Grants - Direct | 4390 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 37 | | | | | | | | | | |
| 38 | Restricted Grants-In-Aid From Federal Gov't Thru State | | | | | | | | | |
| 39 | Career & Technical Education | 4510 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 40 | School Food Service | 4515 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 41 | Special Education | | | | | | | | | |
| 42 | IDEA - Part B | 4531 | | \$19,384 | \$27,353 | \$19,384 | \$27,353 | 1.8% | 70.9% | allocations |
| 43 | IDEA - Preschool | 4532 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 44 | Other Special Education Programs | 4535 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 45 | No Child Left Behind (NCLB) | | | | | | | | | |
| 46 | Title I (also includes School Improvement) | 4541 | | \$49,774 | \$58,028 | \$49,774 | \$58,028 | 3.7% | 85.8% | allocations |
| 47 | Title I, Part C - Migrant | 4542 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 48 | Title IV - Safe and Drug Free Schools / Comm. | 4544 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 49 | Title II - Improving Teacher Quality | 4545 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 50 | Other NCLB Programs | 4559 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 51 | FEMA - Disaster Relief | 4580 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 52 | Other Restricted Grants thru State (list grant & amount below) | | | | | | | | | |
| 53 | Charter School Grant (PCSP Funds) | 4590 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 54 | HEAP (Hurricane Educator Assistance Program) | 4590 | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 55 | | | | | \$3,367 | \$0 | \$3,367 | 0.2% | 0.0% | carryover TITLE I |
| 56 | | | | | \$3,738 | \$0 | \$3,738 | 0.2% | 0.0% | carryover IDEA |
| 57 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 58 | <i>(additional function codes may need to be added)</i> | | | | | | | | | |
| 59 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 60 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 61 | TOTAL REVENUE FROM FEDERAL SOURCES | | \$0 | \$0 | \$69,158 | \$92,486 | \$69,158 | \$92,486 | 5.9% | 74.8% |
| 62 | | | | | | | | | | |
| 63 | Other Sources of Funds (Provide Detail) | | | | | | | | | |
| 64 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 65 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 66 | TOTAL REVENUES & OTHER SOURCES OF FUNDS | | \$1,372,732 | \$1,465,645 | \$69,158 | \$92,486 | \$1,441,890 | \$1,558,131 | 100.0% | 92.5% |

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| | L.A.U.G.H. Source/ Object Code | Actual Yr-to-Date 2014-15 | Annual Budget 2015-16 | Actual Yr-to-Date 2014-15 | Annual Budget 2015-16 | | | | | |
| Expenditures | | | | | | | | | | |
| 67 | SALARIES (Object 100 series) | | | | | | | | | |
| 68 | School Administrators | | | | | | | | | |
| 69 | 111 | \$63,000 | \$62,000 | | | \$63,000 | \$62,000 | 4.2% | 101.6% | Director/bonus |
| 70 | 111 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 71 | 111 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 72 | 112 | \$143,606 | \$118,261 | | | \$143,606 | \$118,261 | 7.9% | 121.4% | 4 teachers/bonus |
| 73 | 113 | \$112,579 | \$57,230 | | | \$112,579 | \$57,230 | 3.8% | 196.7% | 2 counselors/bonus |
| 74 | 114 | \$54,322 | \$57,986 | | | \$54,322 | \$57,986 | 3.9% | 93.7% | elementary secretary/bonus, bookkeeper/secretary/bonus |
| 75 | 116 | | \$21,500 | | | \$0 | \$21,500 | 1.4% | 0.0% | |
| 76 | 100-150 | \$25,975 | \$54,949 | \$11,153 | \$40,818 | \$37,127 | \$95,767 | 6.4% | 38.8% | tech manager/bonus, title aide/bonus/subs 2500/duties/SpED clerk |
| 77 | 100 | \$399,482 | \$371,926 | \$11,153 | \$40,818 | \$410,634 | \$412,744 | 27.7% | 99.5% | |
| 78 | EMPLOYEE BENEFITS (Object 200 series) | | | | | | | | | |
| 79 | 210 | \$29,788 | \$45,600 | | | \$29,788 | \$45,600 | 3.1% | 65.3% | office of group benefits 3800x12 |
| 80 | 220 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 81 | 225 | \$5,589 | \$4,931 | \$120 | \$500 | \$5,709 | \$5,431 | 0.4% | 105.1% | (0.0145% |
| 82 | 230-290 | \$90,937 | \$124,744 | \$2,319 | \$20,884 | \$93,256 | \$145,628 | 9.8% | 64.0% | (0.28% |
| 83 | 250 | \$443 | \$7,106 | | \$1,212 | \$443 | \$8,318 | 0.6% | 5.3% | Fed) & State 0.0209 |
| 84 | 270 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 85 | 200-290 | \$2,763 | \$1,500 | | | \$2,763 | \$1,500 | 0.1% | 184.2% | .50/100 payroll workmans comp/teacher education reimbursement |
| 86 | 200 | \$129,521 | \$183,881 | \$2,439 | \$22,596 | \$131,960 | \$206,477 | 13.9% | 63.9% | |
| 87 | PURCHASED PROF. & TECH. SVCS (Object 300 Series) | | | | | | | | | |
| 88 | 332 | \$11,669 | | | | \$11,669 | \$0 | 0.0% | #DIV/0! | Giovingo |
| 89 | 333 | | \$3,500 | | | \$0 | \$3,500 | 0.2% | 0.0% | |
| 90 | 300-340 | \$40,120 | \$41,000 | \$2,751 | \$2,000 | \$42,871 | \$43,000 | 2.9% | 99.7% | accounting software,cpa, laport 3500, wpams7500 (and info below) |
| 91 | 300-340 | \$3,954 | \$2,000 | | \$3,000 | \$3,954 | \$5,000 | 0.3% | 79.1% | 3500comp serv,sub2500,IDEA3200,consultpay5000SummerSchool/homebound |
| 92 | 300 | \$55,743 | \$46,500 | \$2,751 | \$5,000 | \$58,494 | \$51,500 | 3.5% | 113.6% | |
| 93 | PURCHASED PROPERTY SERVICES (Object 400 Series) | | | | | | | | | |
| 94 | 411 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 95 | 441 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 96 | 442 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 97 | 430 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 98 | 400-490 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 99 | 400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% | #DIV/0! | |

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| 100 OTHER PURCHASED SERVICES (Object 500 Series) | | | | | | | | | | |
| 101 Purchased Student Transportation Services | 510-519 | \$24,000 | \$24,000 | | | \$24,000 | \$24,000 | 1.6% | 100.0% | Junction city School 2 buses & Drivers Fund |
| 102 Insurance (property, liability, fleet, errors/omissions, etc.) | 520-529 | \$17,419 | \$8,000 | | | \$17,419 | \$8,000 | 0.5% | 217.7% | state requirements |
| 103 Food Service Management | 570 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 104 Travel | 580-583 | \$1,626 | \$3,000 | | | \$1,626 | \$3,000 | 0.2% | 54.2% | mileage reimbursement, |
| 105 Other (excludes amounts on lines 102-105) | 500-590 | \$594,493 | \$728,985 | \$8,974 | | \$603,467 | \$728,985 | 49.0% | 82.8% | 757,437JC,purch.Serv,phone3100,postage600,sware renewal,advntisingbground |
| 106 TOTAL OTHER PURCHASED SERVICES | 500 | \$637,538 | \$763,985 | \$8,974 | \$0 | \$646,512 | \$763,985 | 51.3% | 84.6% | |
| 107 SUPPLIES (Object 600 series) | | | | | | | | | | |
| 108 Materials and Supplies | 610 | \$17,738 | \$3,970 | \$11,995 | | \$29,733 | \$3,970 | 0.3% | 748.9% | District |
| 109 Utilities (natural gas, electricity, coal, gasoline) | 620-629 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 110 Food & Commodities | 630-632 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 111 Books and Periodicals (including textbooks/workbooks) | 640-644 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 112 Other Supplies (excludes amounts on lines 109-112) | 600-644 | \$3,970 | \$6,030 | \$16,259 | \$25,684 | \$20,230 | \$31,714 | 2.1% | 63.8% | titel,SpEd:kindles,reading program,homeless/CDF Funds |
| 113 TOTAL SUPPLIES | 600 | \$21,709 | \$10,000 | \$28,254 | \$25,684 | \$49,963 | \$35,684 | 2.4% | 140.0% | |
| 114 PROPERTY (Object 700 series) | | | | | | | | | | |
| 115 Land Purchases and Land Improvements | 710 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 116 Buildings Acquisitions (existing structures) | 720 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 117 Equipment/Furnishings | 730-739 | \$1,401 | \$2,000 | \$16,942 | \$4,000 | \$18,342 | \$6,000 | 0.4% | 305.7% | computers & scanner, office equipment&technology |
| 118 Other (Excludes amounts on lines 116-118) | 700-740 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 119 TOTAL PROPERTY | 700 | \$1,401 | \$2,000 | \$16,942 | \$4,000 | \$18,342 | \$6,000 | 0.4% | 305.7% | |
| 120 OTHER OBJECTS (Object 800 series) | | | | | | | | | | |
| 121 Administrative Fees (State & Local) | 810 | \$3,095 | \$11,715 | \$3,834 | | \$6,929 | \$11,715 | 0.8% | 59.1% | lapcs,IDEA conference/LASBO |
| 122 Interest on Loans/Notes | 830 | \$489 | | | | \$489 | \$0 | 0.0% | #DIV/0! | interest |
| 123 Loan Repayment (principal only) | 831 | \$18,000 | | \$102 | | \$18,102 | \$0 | 0.0% | #DIV/0! | loan for start up |
| 124 Other (excludes amounts on lines 122-123) | 800 - 890 | \$400 | | | | \$400 | \$0 | 0.0% | #DIV/0! | IDEA travel, hotel/Summer School to JC |
| 125 TOTAL OTHER OBJECTS | 800 | \$21,984 | \$11,715 | \$3,936 | \$0 | \$25,920 | \$11,715 | 0.8% | 221.3% | |
| 126 OTHER USES OF FUNDS (Object 900 Series) | | | | | | | | | | |
| 127 Indirect Costs | 933 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 128 Other (Excludes amounts on lines 127-128) | 900-932 | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 129 | | | | | | \$0 | \$0 | 0.0% | #DIV/0! | |
| 130 TOTAL OTHER USES OF FUNDS | 900 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0% | #DIV/0! | |
| 131 TOTAL EXPENDITURES | 100-900 | \$1,267,377 | \$1,390,007 | \$74,448 | \$98,098 | \$1,341,825 | \$1,488,105 | 100.0% | 90.2% | |

| | | | | | | |
|--|-----------|-----------|-----------|------------|-----------|-----------|
| Excess (Deficiency) of Revenues over Expenditures | \$105,355 | \$75,638 | (\$5,290) | (\$5,612) | \$100,065 | |
| Fund Balance From Prior Year | | \$105,355 | | (\$5,290) | \$0 | \$100,065 |
| Fund Balance at End of Year | \$105,355 | \$180,993 | (\$5,290) | (\$10,902) | \$100,065 | \$170,091 |