

**CHARTER SCHOOL ANNUAL OPERATING BUDGET  
FISCAL YEAR 2017-18**

Name: South Baton Rouge Charter Academy

Includes Special Fund Federal,  
Federal NCLB and  
Other Special Funds

**Student Count Budget is Based on: 594**

Item	References	GENERAL FUNDS		SPECIAL FUNDS		Actual 2017-18 Total Funds	Budgeted 2017-18 Total Funds	% of Total Budget	Actual % of Budgeted Object	Comments/Assumptions
	L.A.U.G.H. Source/ Object Code	Actual Yr-to-Date 2017-18	Budget 2017-18	Actual Yr-to-Date 2017-18	Budget 2017-18					
<b>Revenues</b>										
<b>1 REVENUES FROM LOCAL SOURCES</b>										
2	Earnings on Investments	1500-1542				\$0	\$0	0.0%	#DIV/0!	
3	Food Service (Income from meals)	1600-1620		\$336,149		\$0	\$336,149	4.8%	0.0%	Food service revenue from reimbursement through NSLP
4	Contributions and Donations	1920				\$0	\$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		\$2,691,172		\$0	\$2,691,172	38.1%	0.0%	Local MFP
7	Other (exclude amounts on lines 2 - 6)	1000-1999		\$23,115		\$0	\$23,115	0.3%	0.0%	Revenues received from Before and Aftercare program
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	<b>TOTAL REVENUES FROM LOCAL SOURCES</b>		\$0	\$3,050,436	\$0	\$0	\$3,050,436	43.1%	0.0%	
12										
<b>13 REVENUE FROM STATE SOURCES</b>										
<b>14 Unrestricted Grants-In-Aid</b>										
15	State Per Pupil Aid - MFP	3110		\$3,882,626		\$0	\$3,882,626	54.9%	0.0%	State MFP Funding
16										
17	Other Unrestricted Revenues	3190				\$0	\$0	0.0%	#DIV/0!	
<b>18 Restricted Grants-In-Aid</b>										
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	<b>TOTAL REVENUE FROM STATE SOURCES</b>		\$0	\$3,882,626	\$0	\$0	\$3,882,626	54.9%	0.0%	

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](http://www.louisianaschools.net). (link: <http://www.louisianabelieves.com/docs/school-choice/guide---laugh-guide.pdf?sfvrsn=2>)

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30	<b>REVENUE FROM FEDERAL SOURCES</b>									
31	Unrestricted Grants-In-Aid Direct From the Federal Gov't									
32	4110					\$0	\$0	0.0%	0.0%	
33	4190					\$0	\$0	0.0%	0.0%	
34	Restricted Grants-In-Aid Direct From the Federal Gov't									
35	4330					\$0	\$0	0.0%	0.0%	
36	4390					\$0	\$0	0.0%	0.0%	
37						\$0	\$0	0.0%	0.0%	
38	Restricted Grants-In-Aid From Federal Gov't Thru State									
39	4510					\$0	\$0	0.0%	0.0%	
40	4515					\$0	\$0	0.0%	0.0%	
41						\$0	\$0	0.0%	0.0%	
42	4531					\$0	\$0	0.0%	0.0%	
43	4532					\$0	\$0	0.0%	0.0%	
44	4535					\$0	\$0	0.0%	0.0%	
45	No Child Left Behind (NCLB)									
46	4541				\$136,672	\$0	\$136,672	1.9%	0.0%	Title I grant
47	4541					\$0	\$0	0.0%	0.0%	
48	4542					\$0	\$0	0.0%	0.0%	
49	4544					\$0	\$0	0.0%	0.0%	
50	4545					\$0	\$0	0.0%	0.0%	
51	4559					\$0	\$0	0.0%	0.0%	
52	4580					\$0	\$0	0.0%	0.0%	
53	4590					\$0	\$0	0.0%	0.0%	
54	4590					\$0	\$0	0.0%	0.0%	
55	4590					\$0	\$0	0.0%	0.0%	
56						\$0	\$0	0.0%	0.0%	
57						\$0	\$0	0.0%	0.0%	
58	<i>(additional function codes may need to be added)</i>									
59						\$0	\$0	0.0%	0.0%	
60						\$0	\$0	0.0%	0.0%	
61	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>		\$0	\$0	\$0	\$136,672	\$0	\$136,672	1.9%	0.0%
62										
63	<b>Other Sources of Funds (Provide Detail)</b>									
64						\$0	\$0	0.0%	#DIV/0!	
65						\$0	\$0	0.0%	#DIV/0!	
66	<b>TOTAL REVENUES &amp; OTHER SOURCES OF FUNDS</b>		\$0	\$6,933,062	\$0	\$136,672	\$0	\$7,069,734	100.0%	0.0%

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<b>Expenditures</b>										
67	SALARIES (Object 100 series)									
68	School Administrators									
69	111		\$220,837			\$0	\$220,837	3.1%	0.0%	Principal and Asst. Principal salary
70	111		\$115,366			\$0	\$115,366	1.6%	0.0%	Enrollment Manager, School Operations Administrator
71	111					\$0	\$0	0.0%	0.0%	Other School Administrators (exclude amounts on line 70-71)
72	112		\$1,832,032			\$0	\$1,832,032	26.0%	0.0%	Teacher wages
73	113		\$339,060	\$132,300		\$0	\$471,360	6.7%	0.0%	ESE, Resource Teachers, Guidance Counselor and nurse positions
74	114		\$33,580			\$0	\$33,580	0.5%	0.0%	Clerical wages
75	116		\$173,344			\$0	\$173,344	2.5%	0.0%	Custodial Salaries
76	100-150		\$239,108			\$0	\$239,108	3.4%	0.0%	Other (excludes amounts on lines 69-76) Food Svc, Aftercare, aides, Incentives, Stipends, PTO buyout, subs, Tutoring, Personnel Management
77	100	\$0	\$2,953,327	\$0	\$132,300	\$0	\$3,085,627	43.7%	0.0%	<b>TOTAL SALARIES</b>
78	EMPLOYEE BENEFITS (Object 200 series)									
79	210		\$240,514			\$0	\$240,514	3.4%	0.0%	Health Insurance Benefits - Current Employees Employer contribution for health care insurance
80	220		\$48,854			\$0	\$48,854	0.7%	0.0%	Social Security Payroll taxes relating to social security
81	225		\$71,058			\$0	\$71,058	1.0%	0.0%	Medicare Payroll taxes relating to Medicare
82	230-290		\$17,732			\$0	\$17,732	0.3%	0.0%	Retirement Employer's share of 401K
83	250		\$22,645			\$0	\$22,645	0.3%	0.0%	Unemployment Payroll taxes relating to unemployment
84	270					\$0	\$0	0.0%	0.0%	Health Insurance Benefits - Retired Employees
85	200-290		\$142,804			\$0	\$142,804	2.0%	0.0%	Other (excludes amounts on lines 80-85) Cost of Worker's Compensation insurance
86	200	\$0	\$543,606	\$0	\$0	\$0	\$543,606	7.7%	0.0%	<b>TOTAL EMPLOYEE BENEFITS</b>
87	PURCHASED PROF. & TECH. SVCS (Object 300 Series)									
88	332		\$14,720			\$0	\$14,720	0.2%	0.0%	Legal Services Fees for legal services
89	333		\$29,355			\$0	\$29,355	0.4%	0.0%	Accounting/Auditing Services Finance, Accounting, and Audit Services
90	300-340		\$35,056			\$0	\$35,056	0.5%	0.0%	Management Company Services
91	300-340		\$297,396			\$0	\$297,396	4.2%	0.0%	Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91) Procurement/Vendor, Education and Curriculum Support costs and Contracted SPED
92	300	\$0	\$376,527	\$0	\$0	\$0	\$376,527	5.3%	0.0%	<b>TOTAL PURCHASED PROF. &amp; TECHNICAL SVCS.</b>
93	PURCHASED PROPERTY SERVICES (Object 400 Series)									
94	411		\$6,490			\$0	\$6,490	0.1%	0.0%	Water/Sewerage Water and Sewer estimated expenses
95	441					\$0	\$0	0.0%	0.0%	Building and Land Rent/Lease
96	442		\$24,480			\$0	\$24,480	0.3%	0.0%	Equipment & Vehicle Rent/Lease Office Equipment Lease
97	430		\$240,205			\$0	\$240,205	3.4%	0.0%	Repairs & Maintenance Services Building Repair and Maintenance (HVAC, painting etc.), Equip Maint, pest control
98	400-490					\$0	\$0	0.0%	0.0%	Other (excludes amounts on lines 95-98)
99	400	\$0	\$271,176	\$0	\$0	\$0	\$271,176	3.8%	0.0%	<b>TOTAL PURCHASED PROPERTY SERVICES</b>

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100	OTHER PURCHASED SERVICES (Object 500 Series)									
101	Purchased Student Transportation Services	510-519		\$247,471		\$0	\$247,471	3.5%	0.0%	Contracted pupil transportation
102	Insurance (property, liability, fleet, errors/omissions, etc.)	520-529		\$51,805		\$0	\$51,805	0.7%	0.0%	Includes Property, Liability, E&O, Student Accident Insurance
103	Food Service Management	570				\$0	\$0	0.0%	0.0%	
104	Travel	580-583		\$25,001		\$0	\$25,001	0.4%	0.0%	Auto, Air, Meals, Business and Lodging expenses
105	Other (excludes amounts on lines 102-105)	500-590		\$38,577		\$0	\$38,577	0.5%	0.0%	Telephone & Internet, Mail svcs, Advertising, Staff Recruitment and Development, Contracted Security, Dues/subscriptions
106	<b>TOTAL OTHER PURCHASED SERVICES</b>	<b>500</b>	<b>\$0</b>	<b>\$362,854</b>	<b>\$0</b>	<b>\$0</b>	<b>\$362,854</b>	<b>5.1%</b>	<b>0.0%</b>	
107	SUPPLIES (Object 600 series)									
108	Materials and Supplies	610		\$22,652	\$4,372	\$0	\$27,024	0.4%	0.0%	Teacher supplies, Printing and Copying and Office supplies
109	Utilities (natural gas, electricity, coal, gasoline)	620-629		\$60,592		\$0	\$60,592	0.9%	0.0%	Gas and Electricity
110	Food & Commodities	630-632		\$271,577		\$0	\$271,577	3.8%	0.0%	Food service (contracted and in-house)
111	Books and Periodicals (including textbooks/workbooks)	640-644		\$63,550		\$0	\$63,550	0.9%	0.0%	Textbooks, Workbooks, Student consumables and Testing
112	Other Supplies (excludes amounts on lines 109-112)	600-644		\$48,003		\$0	\$48,003	0.7%	0.0%	Aftercare and Medical Supplies; grant expenses
113	<b>TOTAL SUPPLIES</b>	<b>600</b>	<b>\$0</b>	<b>\$466,373</b>	<b>\$4,372</b>	<b>\$0</b>	<b>\$470,745</b>	<b>6.7%</b>	<b>0.0%</b>	
114	PROPERTY (Object 700 series)									
115	Land Purchases and Land Improvements	710				\$0	\$0	0.0%	0.0%	
116	Buildings Acquisitions (existing structures)	720				\$0	\$0	0.0%	0.0%	
117	Equipment/Furnishings	730-739		\$68,500		\$0	\$68,500	1.0%	0.0%	Computers, Technology, and Furniture & Fixtures, Building Improvements
118	Other (Excludes amounts on lines 116-118)	700-740		\$97,788		\$0	\$97,788	1.4%	0.0%	Personal Property Tax, Building Improvements
119	<b>TOTAL PROPERTY</b>	<b>700</b>	<b>\$0</b>	<b>\$166,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,288</b>	<b>2.4%</b>	<b>0.0%</b>	
120	OTHER OBJECTS (Object 800 series)									
121	Administrative Fees (State & Local)	810		\$131,476		\$0	\$131,476	1.9%	0.0%	Fee to charter schools commission
122	Interest on Loans/Notes	830		\$1,345,541		\$0	\$1,345,541	19.1%	0.0%	
123	Loan Repayment (principal only)	831		\$292,792		\$0	\$292,792	4.1%	0.0%	
124	Other (excludes amounts on lines 122-123)	800 - 890		\$10,297		\$0	\$10,297	0.1%	0.0%	Software license fees/permits, extracurricular activities, student uniforms, misc. expense, drug testing & background checks, bank fees, bad debt
125	<b>TOTAL OTHER OBJECTS</b>	<b>800</b>	<b>\$0</b>	<b>\$1,780,106</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,780,106</b>	<b>25.2%</b>	<b>0.0%</b>	
126	OTHER USES OF FUNDS (Object 900 Series)									
127	Indirect Costs	933				\$0	\$0	0.0%	0.0%	
128	Other (Excludes amounts on lines 127-128)	900-932				\$0	\$0	0.0%	0.0%	
129						\$0	\$0	0.0%	0.0%	
130	<b>TOTAL OTHER USES OF FUNDS</b>	<b>900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>0.0%</b>	
131	<b>TOTAL EXPENDITURES</b>	<b>100-900</b>	<b>\$0</b>	<b>\$6,920,256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,056,928</b>	<b>100.0%</b>	<b>0.0%</b>	

<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$0</b>	<b>\$12,806</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,806</b>
<b>Fund Balance From Prior Year</b>	<b>\$44,981</b>	<b>\$44,981</b>		<b>\$0</b>	<b>\$44,981</b>	<b>\$44,981</b>
<b>Fund Balance at End of Year</b>	<b>\$44,981</b>	<b>\$57,787</b>	<b>\$0</b>	<b>\$0</b>	<b>\$44,981</b>	<b>\$57,787</b>