

Crocker Arts and Technology School

Major Budget Assumptions

Fiscal Year 2012-2013

- The 2012-2013 CATS budget is based primarily on current year (2011-2012) expenses which have been annualized and additional costs budgeted for our new building on Marengo Street, and an additional 4th grade class planned for the 2012-2013 school year.
- The 2012-2013 Budget is also based upon 265 students, which consists of the current student population of 245 and an additional 20 students, as estimated for the additional 4th grade class.
- The 2012-2013 MFP amount is \$3,872/pupil for charters occupying district buildings. This amount was used to determine our major funding source amount.
- The 2012-2013 budgeted expenditures for CATS increased significantly (approximately ~~\$240,000~~ ^{250,000 (insurance)}) as a result of estimated expenditures associated with occupying our new building at 2301 Marengo and the costs associated with adding an additional 4th grade. Certain additional costs and/or increased costs are listed below:
 1. Utilities
 2. HVAC system Maintenance
 3. Grass Cutting
 4. Fire Alarm Maintenance and Monitoring
 5. Fire extinguisher inspection
 6. Kitchen hood fire suppression inspection
 7. Sprinkler system inspection
 8. Elevator inspection
 9. Cleaning of grease traps
 10. Security Guards
 11. Teacher Salary
 12. Teacher's Retirement
 13. Supplies
 14. Books
- In April 2012, the Crocker Arts and Technology School's Board of Directors voted unanimously to allow Encore Academy (also an Elementary Charter School) to utilize unoccupied space at our new location on Marengo Street. The additional revenues from Encore will reduce certain increased common area expenditures ie. Utilities, HVAC system maintenance, security guards, building systems maintenance etc. The details of the cost sharing plan have not been finalized at this time, as such they have not been included in this budget. However, CATS does not expect to incur any additional costs that will not be reimbursed by Encore resulting in -0- impact to CATS ending Fund Balance.

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2012-13**

Name: _____

Includes Special Fund Federal,
Federal NCLB and
Other Special Funds

Student Count Budget is Based on: 265

Item	L.A.U.G.H. Source/ Object Code	GENERAL FUNDS		SPECIAL FUNDS		Budgeted 2011-12 Total Funds	Budgeted 2012-13 Total Funds	% of Total Budget	Actual % of Budgeted Object	Comments/Assumptions
		Actual Yr-to-Date 2011-12	Budget 2012-13	Actual Yr-to-Date 2011-12	Budget 2012-13					
REVENUES FROM LOCAL SOURCES										
1 Earnings on Investments	1500-1542	\$303	\$303	\$303	\$303	\$303	\$303	0.0%	100.0%	
2 Food Service (Income from meals)	1600-1620			\$0	\$0	\$0	\$0	0.0%	100.0%	
3 Contributions and Donations	1920	\$15,724	\$15,724	\$15,724	\$15,724	\$15,724	\$15,724	0.7%	100.0%	
4 E-Rate Reimbursements	1993			\$0	\$0	\$0	\$0	0.0%	100.0%	
5 Local "MFP" Per Pupil Aid (Local Revenue transfers)	1994	\$926,986	\$1,026,080	\$926,986	\$1,026,080	\$926,986	\$1,026,080	44.1%	90.3%	
6 Other (exclude amounts on lines 2 - 6)	1000-1999	\$1,846		\$5,525		\$5,525		0.0%		
7				\$3,679		\$3,679		0.0%		
8								0.0%		
9								0.0%		
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TOTAL REVENUES FROM LOCAL SOURCES										
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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.louisianaschools.net/ide/finance/588.htm>)

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2012-13**

Student Count Budget is Based on: 265

Name:	References	GENERAL FUNDS		SPECIAL FUNDS		Item	L.A.U.G.H. Source/ Object Code	Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Total Funds 2011-12	Budgeted Total Funds 2012-13	% of Total Budget	% of Budgeted Object	Comments/Assumptions
		Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Yr-to-Date 2011-12	Annual Budget 2012-13											
						Unrestricted Grants-In-Aid Direct from the Federal Gov't	4110	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Impact Aid Fund - Direct from Federal Gov't	4110	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Other Unrestricted Grants - Direct	4190	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Restricted Grants-In-Aid Direct from the Federal Gov't	4330	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Other Restricted Grants - Direct	4390	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Restricted Grants-In-Aid From Federal Gov't Thru State		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Career & Technical Education	4510	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						School Food Service	4515	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Special Education		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						IDEA - Part B	4531	\$30,974	\$30,974	\$30,974	\$30,974	\$30,974	\$30,974	1.3%	#DIV/0!	
						IDEA - Preschool	4532	\$1,967	\$1,967	\$1,967	\$1,967	\$1,967	\$1,967	0.1%	#DIV/0!	
						Other Special Education Programs	4535	\$137,554	\$137,554	\$137,554	\$137,554	\$137,554	\$137,554	5.9%	#DIV/0!	
						Other Child Left Behind (NCLB)		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Title I (also includes School Improvement)	4541	\$116,493	\$116,493	\$116,493	\$116,493	\$116,493	\$116,493	5.0%	#DIV/0!	
						Title I, Part C - Migrant	4542	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Title IV - Safe and Drug Free Schools / Comm.	4544	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Title II - Improving Teacher Quality	4545	\$8,508	\$8,508	\$8,508	\$8,508	\$8,508	\$8,508	0.4%	#DIV/0!	
						Other NCLB Programs	4559	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						FEMA - Disaster Relief	4580	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Other Restricted Grants thru State (list grant & amount below)	4590	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Charter School Grant (CSP Funds)	4590	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						HEAP (Hurricane Educator Assistance Program)	4590	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						Edjobs		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						(additional function codes may need to be added)		\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
						TOTAL REVENUE FROM FEDERAL SOURCES		\$0	\$0	\$295,496	\$295,496	\$295,496	\$295,496	12.7%	100.0%	
						Other Sources of Funds (Provide Detail)								0.0%	#DIV/0!	
						TOTAL REVENUES & OTHER SOURCES OF FUNDS		\$1,779,171	\$1,991,337	\$335,346	\$332,969	\$2,114,517	\$2,324,306	100.0%	91.0%	

Includes Special Fund Federal, Federal NCLB and Other Special Funds

Name:

Includes Special Fund Federal,
Federal NCLB and
Other Special Funds

SPECIAL FUNDS

GENERAL FUNDS

References

CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2012-13

Student Count Budget is Based on: 265

Item	L.A.U.G.H. Source/ Object Code	GENERAL FUNDS		SPECIAL FUNDS		Annual Budget 2012-13	Actual 2011-12	Total Funds 2011-12	Total Funds 2012-13	% of Budget Total	% of Budget	Actual % of Budgeted Object	Comments/Assumptions
		Actual 2011-12	Annual Budget 2012-13	Actual 2011-12	Annual Budget 2012-13								
Expenditures													
SALARIES (Object 100 series)													
67													
68	School Administrators												
69	Principal/Executive Salary	111	\$72,010	\$72,010	\$71,468	\$72,010	\$72,010	\$72,010	\$72,010	3.3%	3.3%	99.2%	
70	Business Official Salary	111	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	\$48,000	2.5%	2.5%	88.9%	
71	Other School Administrators (exclude amounts on line 70-71)	111	\$50,550	\$50,940	\$16,980	\$16,980	\$67,530	\$67,920	\$67,920	3.1%	99.4%		
72	Teachers	112	\$464,545	\$503,770	\$116,258	\$116,258	\$580,803	\$620,028	\$620,028	28.6%	93.7%		
73	Therapists/Specialists/Counselors	113	\$33,693	\$33,693	\$42,986	\$42,986	\$76,679	\$76,679	\$76,679	3.5%	100.0%		
74	Clerical/Secretarial Salary	114	\$31,440	\$33,500	\$31,440	\$31,440	\$33,500	\$33,500	\$33,500	1.5%	93.9%		
75	Custodial Salaries	116	\$31,615	\$143,893	\$31,615	\$143,893	\$143,893	\$143,893	\$143,893	6.6%	22.0%		
76	Other (excludes amounts on lines 69-76)	100-150	\$25,253	\$30,000	\$25,253	\$30,000	\$30,000	\$30,000	\$30,000	1.4%	84.2%		
77	TOTAL SALARIES	100	\$756,564	\$921,806	\$176,224	\$176,224	\$932,788	\$1,098,030	\$1,098,030	50.6%	85.0%		
78	EMPLOYEE BENEFITS (Object 200 series)												
79	Health Insurance Benefits - Current Employees	210	\$97,778	\$97,382	\$13,982	\$19,035	\$111,760	\$116,417	\$116,417	5.4%	96.0%		
80	Social Security	220	\$4,406	\$1,161	\$1,713	\$1,958	\$6,119	\$6,119	\$6,119	0.3%	100.0%		
81	Medicare	225	\$10,280	\$9,708	\$3,998	\$4,569	\$14,278	\$14,277	\$14,277	0.7%	100.0%		
82	Retirement	230-290	\$153,505	\$151,373	\$59,697	\$59,697	\$213,202	\$211,070	\$211,070	9.7%	101.0%		
83	Unemployment	250	\$13,188	\$12,455	\$5,128	\$5,661	\$18,316	\$18,316	\$18,316	0.8%	100.0%		
84	Health Insurance Benefits - Retired Employees	270					\$0	\$0	\$0	0.0%	0.0%		
85	Other (excludes amounts on lines 80-85)	200-290	\$11,322	\$11,322	\$84,518	\$91,120	\$11,322	\$11,322	\$11,322	0.5%	100.0%		
86	TOTAL EMPLOYEE BENEFITS	200	\$290,479	\$286,401	\$84,518	\$91,120	\$374,997	\$377,521	\$377,521	17.4%	99.3%		
87	PURCHASED PROF. & TECH. SVCS (Object 300 Series)												
88	Legal Services	332					\$0	\$0	\$0	0.0%	0.0%		
89	Accounting/Auditing Services	333	\$46,672	\$46,672			\$46,672	\$46,672	\$46,672	2.2%	100.0%		
90	Management Company Services	300-340	\$0	\$0			\$0	\$0	\$0	0.0%	0.0%		
91	Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91)	300-340	\$142,665	\$142,665			\$142,665	\$142,665	\$142,665	6.6%	100.0%		
92	TOTAL PURCHASED PROF. & TECHNICAL SVCS.	300	\$189,337	\$189,337			\$189,337	\$189,337	\$189,337	8.7%	100.0%		
93	PURCHASED PROPERTY SERVICES (Object 400 Series)												
94	Water/Sewerage	411					\$0	\$0	\$0	0.0%	0.0%		
95	Building and Land Rent/Lease	441					\$0	\$0	\$0	0.0%	0.0%		
96	Equipment & Vehicle Rent/Lease	442	\$4,151	\$4,151			\$4,151	\$4,151	\$4,151	0.2%	100.0%		
97	Repairs & Maintenance Services	430	\$6,472	\$6,472			\$6,472	\$6,472	\$6,472	2.5%	12.1%		
98	Other (excludes amounts on lines 95-98)	400-490					\$0	\$0	\$0	0.0%	0.0%		
99	TOTAL PURCHASED PROPERTY SERVICES	400	\$10,623	\$10,623	\$57,597	\$57,597	\$10,623	\$57,597	\$57,597	2.7%	18.4%		

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2012-13**

Includes Special Fund Federal,
Federal NCLB and
Other Special Funds

Name: _____

Student Count Budget is Based on: 265

Item	References		GENERAL FUNDS		SPECIAL FUNDS		Actual 2011-12 Total Funds	Budgeted 2012-13 Total Funds	% of Total Budget	% of Budgeted Object	Comments/Assumptions
	L.A.U.G.H. Source/ Object Code	Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Yr-to-Date 2011-12	Annual Budget 2012-13						
100 OTHER PURCHASED SERVICES (Object 500 Series)		\$133,000	\$133,000	\$22,505	\$155,505	\$155,505	\$155,505	7.2%	100.0%		
101 Purchased Student Transportation Services	510-519	\$47,203	\$47,203	\$0	\$47,203	\$47,203	\$47,203	2.2%	100.0%		
102 Insurance (property, liability, fleet, errors/omissions, etc.)	520-529	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	100.0%		
103 Food Service Management	570	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	100.0%		
104 Travel	580-583	\$1,836	\$1,836		\$1,836	\$1,836	\$1,836	0.1%	100.0%		
105 Other (excludes amounts on lines 102-105)	500-590	\$2,907	\$2,907		\$2,907	\$2,907	\$2,907	0.1%	100.0%		
106 TOTAL OTHER PURCHASED SERVICES	500	\$184,946	\$184,946	\$22,505	\$207,451	\$207,451	\$207,451	9.6%	100.0%		
107 SUPPLIES (Object 600 series)		\$28,150	\$31,212	\$18,120	\$46,270	\$49,332	\$49,332	2.3%	93.8%		
108 Materials and Supplies	610	\$28,150	\$31,212	\$18,120	\$46,270	\$49,332	\$49,332	2.3%	93.8%		
109 Utilities (natural gas, electricity, coal, gasoline)	620-629	\$32,136	\$150,000		\$32,136	\$150,000	\$150,000	6.9%	21.4%		
110 Food & Commodities	630-632				\$0	\$0	\$0	0.0%	100.0%		
111 Books and Periodicals (including textbooks/workbooks)	640-644	\$9,480	\$9,480	\$33,979	\$43,459	\$34,480	\$34,480	1.6%	126.0%		
112 Other Supplies (excludes amounts on lines 109-112)	600-644	\$9,480	\$9,480	\$33,979	\$43,459	\$34,480	\$34,480	1.6%	126.0%		
113 TOTAL SUPPLIES	600	\$69,766	\$190,692	\$52,099	\$121,865	\$233,812	\$233,812	10.8%	52.1%		
114 PROPERTY (Object 700 series)											
115 Land Purchases and Land Improvements	710										
116 Buildings Acquisitions (existing structures)	720										
117 Equipment/Furnishings	730-739										
118 Other (Excludes amounts on lines 116-118)	700-740	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	100.0%		
119 TOTAL PROPERTY	700	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	100.0%		
120 OTHER OBJECTS (Object 800 series)											
121 Administrative Fees (State & Local)	810	\$5,191	\$5,191		\$5,191	\$5,191	\$5,191	0.0%	100.0%		
122 Interest on Loans/Notes	830	\$5,191	\$5,191		\$5,191	\$5,191	\$5,191	0.2%	100.0%		
123 Loan Repayment (principal only)	831				\$0	\$0	\$0	0.0%	100.0%		
124 Other (excludes amounts on lines 122-123)	800 - 890	\$1,155	\$1,155		\$1,155	\$1,155	\$1,155	0.1%	100.0%		
125 TOTAL OTHER OBJECTS	800	\$6,346	\$6,346	\$0	\$6,346	\$6,346	\$6,346	0.3%	100.0%		
126 OTHER USES OF FUNDS (Object 900 Series)											
127 Indirect Costs	933				\$0	\$0	\$0	0.0%	100.0%		
128 Other (Excludes amounts on lines 127-128)	900-932				\$0	\$0	\$0	0.0%	100.0%		
129					\$0	\$0	\$0	0.0%	100.0%		
130 TOTAL OTHER USES OF FUNDS	900	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	100.0%		
131 TOTAL EXPENDITURES	100-900	\$1,608,061	\$1,837,125	\$335,346	\$1,843,407	\$2,170,094	\$2,170,094	100.0%	84.9%		

Excess (Deficiency) of Revenues over Expenditures	\$271,110	\$154,212	\$0	(\$0)	\$271,110	\$154,212
Fund Balance From Prior Year			\$271,110	\$0	\$0	\$271,110
Fund Balance at End of Year	\$271,110	\$425,322	\$0	(\$0)	\$271,110	\$425,321