

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2012-2013**

Student Count Budget is Based on: 553

Name: **Andrew Wilson (Broadmoor) Charter School**

Includes Special Fund Federal,
Federal NCLB and
Other Special Funds

Item	References	GENERAL FUNDS		SPECIAL FUNDS		Actual 2011-12 Total Funds	Budgeted 2012-13 Total Funds	% of Total Budget	Actual % of Budgeted Object	Comments/Assumptions
	L.A.U.G.H. Source/ Object Code	Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Year to Date 11-12	Annual Budget 2012-13					
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	\$9,146			\$9,146	\$0	0.0%	#DIV/0!	
5	E-Rate Reimbursements	1993	\$0			\$0	\$0	0.0%	#DIV/0!	
6	Local "MFP" Per Pupil Aid (Local Revenue transfers)	1994	\$2,241,674	\$2,268,959		\$2,241,674	\$2,268,959	41.8%	98.8%	MFP based upon 553 enrolled as of 2-1-12
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>									
10						\$0	\$0	0.0%	#DIV/0!	
11	TOTAL REVENUES FROM LOCAL SOURCES		\$2,250,820	\$2,268,959	\$0	\$0	\$2,250,820	\$2,268,959	41.8%	99.2%
12										
13	REVENUE FROM STATE SOURCES									
14	Unrestricted Grants-In-Aid									
15	State Per Pupil Aid - MFP	3110	\$2,126,460	\$2,126,455		\$2,126,460	\$2,126,455	39.2%	100.0%	MFP based upon 553 enrolled as of 2-1-12
16	State Per Pupil Aid - MFP pay raise (separate EFT)	3110				\$0	\$0	0.0%	#DIV/0!	
17	Other Unrestricted Revenues	3190				\$0	\$0	0.0%	#DIV/0!	
18	Restricted Grants-In-Aid									
19	Education Support Fund (8g)	3220	\$0	\$5,171		\$0	\$5,171	0.1%	0.0%	
20	PIP	3230				\$0	\$0	0.0%	#DIV/0!	2 PIP Employees
21	Other Restricted Revenues (list grant & amount below)	3290				\$0	\$0	0.0%	#DIV/0!	
22	LA-4	3290		\$87,056		\$0	\$87,056	1.6%	0.0%	
23	Extended School Year Services	3290	\$2,578	\$2,578		\$2,578	\$2,578	0.0%	100.0%	
24	Apangea Pilot Math Program		\$4,585	\$4,585		\$4,585	\$4,585	0.1%	100.0%	
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>									
28						\$0	\$0	0.0%	#DIV/0!	
29	TOTAL REVENUE FROM STATE SOURCES		\$2,133,623	\$2,225,845	\$0	\$0	\$2,133,623	\$2,225,845	41.0%	95.9%

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/688.html>)

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30	REVENUE FROM FEDERAL SOURCES									
31	Unrestricted Grants-In-Aid Direct From the Federal Gov't					\$0	\$0	0.0%	#DIV/0!	
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					\$0	\$0	0.0%	#DIV/0!	
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						\$0	\$0	0.0%	#DIV/0!	
38	Restricted Grants-In-Aid From Federal Gov't Thru State					\$0	\$0	0.0%	#DIV/0!	
39	Career & Technical Education	4510				\$0	\$0	0.0%	#DIV/0!	
40	School Food Service	4515		\$286,979	\$300,000	\$286,979	\$300,000	5.5%	95.7%	
41	Special Education					\$0	\$0	0.0%	#DIV/0!	
42	IDEA - Part B	4531		\$118,672	\$110,570	\$118,672	\$110,570	2.0%	107.3%	FY12/13 Consolidated Grant Application
43	IDEA - Preschool	4532		\$0	\$17,286	\$0	\$17,286	0.3%	0.0%	FY12/13 Consolidated Grant Application
44	Other Special Education Programs	4535				\$0	\$0	0.0%	#DIV/0!	
45	No Child Left Behind (NCLB)					\$0	\$0	0.0%	#DIV/0!	
46	Title I (also includes School Improvement)	4541		\$780,298	\$449,414	\$780,298	\$449,414	8.3%	173.6%	FY12/13 Consolidated Grant Application {FY12 Actual includes
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		\$52,047	\$52,792	\$52,047	\$52,792	1.0%	98.6%	FY12/13 Consolidated Grant Application
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)	4590				\$0	\$0	0.0%	#DIV/0!	
53	Charter School Grant (PCSP Funds)	4590				\$0	\$0	0.0%	#DIV/0!	
54	HEAP (Hurricane Educator Assistance Program)	4590		\$114,292	\$0	\$114,292	\$0	0.0%	#DIV/0!	Will apply for if available
55	IDEA High Risk Pool Funds			\$51,292	\$0	\$51,292	\$0	0.0%	#DIV/0!	ARRA EduJobs not available for 12-13
56	Education Jobs Fund					\$0	\$0	0.0%	#DIV/0!	
57						\$0	\$0	0.0%	#DIV/0!	
58	(additional function codes may need to be added)					\$0	\$0	0.0%	#DIV/0!	
59						\$0	\$0	0.0%	#DIV/0!	
60						\$0	\$0	0.0%	#DIV/0!	
61	TOTAL REVENUE FROM FEDERAL SOURCES		\$0	\$0	\$1,403,580	\$930,062	\$1,403,580	\$930,062	17.1%	150.9%
62										
63	Other Sources of Funds (Provide Detail)					\$0	\$0	0.0%	#DIV/0!	
64						\$0	\$0	0.0%	#DIV/0!	
65						\$0	\$0	0.0%	#DIV/0!	
66	TOTAL REVENUES & OTHER SOURCES OF FUNDS		\$4,384,443	\$4,494,804	\$1,403,580	\$930,062	\$5,788,023	\$5,424,866	100.0%	106.7%

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	L.A.U.G.H. Source/ Object Code	Actual Yr-to-Date 2011-12	Annual Budget 2012-13	Actual Year to Date 11-12	Annual Budget 2012-13					
Expenditures										
SALARIES (Object 100 series)										
School Administrators										
Principal/Executive Salary	111	\$100,000	\$100,000			\$100,000	\$100,000	2.0%	100.0%	
Business Official Salary	111	\$65,000	\$93,500			\$65,000	\$93,500	1.8%	69.5%	
Other School Administrators (exclude amounts on line 70-71)	111	\$176,000	\$317,028			\$176,000	\$317,028	6.2%	55.5%	Tech Manager, Data Manager, Community Liaison, Asst. Principal,
Teachers	112	\$1,209,548	\$1,379,338	\$300,000	\$375,662	\$1,509,548	\$1,755,000	34.3%	86.0%	Includes 38 FTE Instructional Staff (Title I, IDEA, Title II)
Therapists/Specialists/Counselors	113	\$65,679	\$115,680	\$65,000	\$67,000	\$130,679	\$182,680	3.6%	71.5%	Social Worker, Speech Therapist & Counselor
Clerical/Secretarial Salary	114	\$74,208	\$74,208			\$74,208	\$74,208	1.5%	100.0%	Office Manager & Receptionist
Custodial Salaries	116	\$154,049	\$188,064			\$154,049	\$188,064	3.7%	81.9%	Facilities Manager & In-house Custodial Crew
Other (excludes amounts on lines 69-76)	100-150	\$161,000	\$272,157	\$50,000	\$50,000	\$211,000	\$322,157	6.3%	65.5%	Category includes paraprofessionals (1 Title I, 1 IDEA) & School Nu
TOTAL SALARIES	100	\$2,005,484	\$2,539,975	\$415,000	\$492,662	\$2,420,484	\$3,032,637	59.3%	79.8%	
EMPLOYEE BENEFITS (Object 200 series)										
Health Insurance Benefits - Current Employees	210	\$381,640	\$300,000		\$70,000	\$381,640	\$370,000	7.2%	103.1%	Reduced Employer Contribution to Employee Healthcare Plans
Social Security	220	\$187,032	\$220,000		\$10,000	\$187,032	\$230,000	4.5%	81.3%	
Medicare	225	\$51,905	\$60,000		\$10,000	\$51,905	\$70,000	1.4%	74.2%	
Retirement	230-290	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	Retirement Plan Contribution for FY 12-13 is under consideration
Unemployment	250	\$31,307	\$33,000		\$10,000	\$31,307	\$43,000	0.8%	72.8%	
Health Insurance Benefits - Retired Employees	270					\$0	\$0	0.0%	#DIV/0!	
Other (excludes amounts on lines 80-85)	200-290					\$0	\$0	0.0%	#DIV/0!	
TOTAL EMPLOYEE BENEFITS	200	\$651,884	\$613,000	\$0	\$100,000	\$651,884	\$713,000	13.9%	91.4%	
PURCHASED PROF. & TECH. SVCS (Object 300 Series)										
Legal Services	332	\$1,673	\$8,000			\$1,673	\$8,000	0.2%	20.9%	
Accounting/Auditing Services	333	\$85,950	\$50,000			\$85,950	\$50,000	1.0%	171.9%	
Management Company Services	300-340		\$0			\$0	\$0	0.0%	#DIV/0!	
Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91)	300-340	\$37,708	\$25,000	\$218,753	\$2,400	\$256,461	\$27,400	0.5%	936.0%	School Improvement Funds Paid for Educational Consulting Service
TOTAL PURCHASED PROF. & TECHNICAL SVCS.	300	\$125,331	\$83,000	\$218,753	\$2,400	\$344,084	\$85,400	1.7%	402.9%	
PURCHASED PROPERTY SERVICES (Object 400 Series)										
Water/Sewerage	411	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	#DIV/0!	
Building and Land Rent/Lease	441		\$0	\$0		\$0	\$0	0.0%	#DIV/0!	
Equipment & Vehicle Rent/Lease	442	\$23,097	\$25,000			\$23,097	\$25,000	0.5%	92.4%	
Repairs & Maintenance Services	430	\$69,772	\$50,000			\$69,772	\$50,000	1.0%	139.5%	
Other (excludes amounts on lines 95-98)	400-490	\$67,808	\$50,000			\$67,808	\$50,000	1.0%	135.6%	
TOTAL PURCHASED PROPERTY SERVICES	400	\$160,677	\$125,000	\$0	\$0	\$160,677	\$125,000	2.4%	128.5%	

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100 OTHER PURCHASED SERVICES (Object 500 Series)										
101 Purchased Student Transportation Services	510-519	\$298,373	\$300,000		\$35,000	\$298,373	\$335,000	6.5%	89.1%	
102 Insurance (property, liability, fleet, errors/omissions, etc.)	520-529	\$51,990	\$70,395			\$51,990	\$70,395	1.4%	73.9%	
103 Food Service Management	570		\$25,000	\$248,503	\$280,000	\$248,503	\$305,000	6.0%	81.5%	
104 Travel	580-583	\$7,115	\$7,500		\$5,000	\$7,115	\$12,500	0.2%	56.9%	
105 Other (excludes amounts on lines 102-105)	500-590	\$150	\$10,000			\$150	\$10,000	0.2%	1.5%	
106 TOTAL OTHER PURCHASED SERVICES	500	\$357,628	\$412,895	\$248,503	\$320,000	\$606,131	\$732,895	14.3%	82.7%	
107 SUPPLIES (Object 600 series)										
108 Materials and Supplies	610	\$135,000	\$110,000	\$15,000	\$15,000	\$150,000	\$125,000	2.4%	120.0%	
109 Utilities (natural gas, electricity, coal, gasoline)	620-629	\$128,407	\$149,000			\$128,407	\$149,000	2.9%	86.2%	
110 Food & Commodities	630-632	\$12,232	\$13,000			\$12,232	\$13,000	0.3%	94.1%	
111 Books and Periodicals (including textbooks/workbooks)	640-644	\$83,045	\$50,000	\$30,000		\$113,045	\$50,000	1.0%	226.1%	
112 Other Supplies (excludes amounts on lines 109-112)	600-644		\$0			\$0	\$0	0.0%	#DIV/0!	
113 TOTAL SUPPLIES	600	\$358,684	\$322,000	\$45,000	\$15,000	\$403,684	\$337,000	6.6%	119.8%	
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					\$0	\$0	0.0%	#DIV/0!	
118 Other (Excludes amounts on lines 116-118)	700-740	\$106,642	\$50,000			\$106,642	\$50,000	1.0%	213.3%	
119 TOTAL PROPERTY	700	\$106,642	\$50,000	\$0	\$0	\$106,642	\$50,000	1.0%	213.3%	
120 OTHER OBJECTS (Object 800 series)										
121 Administrative Fees (State & Local)	810	\$3,125	\$25,000			\$3,125	\$25,000	0.5%	12.5%	Includes EastBank Collaborative & LAPCS Membership Fees
122 Interest on Loans/Notes	830					\$0	\$0	0.0%	#DIV/0!	
123 Loan Repayment (principal only)	831					\$0	\$0	0.0%	#DIV/0!	
124 Other (excludes amounts on lines 122-123)	800 - 890	\$12,600	\$15,000			\$12,600	\$15,000	0.3%	84.0%	
125 TOTAL OTHER OBJECTS	800	\$15,725	\$40,000	\$0	\$0	\$15,725	\$40,000	0.8%	39.3%	
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	\$3,782,055	\$4,185,870	\$927,256	\$930,062	\$4,709,311	\$5,115,932	100.0%	92.1%	

Excess (Deficiency) of Revenues over Expenditures	\$602,388	\$308,934	\$476,324	\$0	\$1,078,712	\$308,934
Fund Balance From Prior Year	\$160,000	\$762,388	\$0	\$476,324	\$160,000	\$1,238,712
Fund Balance at End of Year	\$762,388	\$1,071,322	\$476,324	\$476,324	\$1,238,712	\$1,547,646