

FISCAL YEAR 2025-2026  
Annual Budget

Student Count Budget is Based on:	
Actual 2024-25	431
Budget 2025-26	450

School Name:		Northshore Charter School		Includes Special Fund Federal, Federal ESSA and Other Special Funds							
Item		References	GENERAL FUNDS		SPECIAL FUNDS		TOTAL FUNDS		% of Total Budget	Actual % of Budget	Comments/Assumptions
		L.A.U.G.H. Source/ Object Code	Actual 2024-25	Budget 2025-26	Actual 2024-25	Budget 2025-26	Actual 2024-25	Budget 2025-26			
1	Revenues										
2	REVENUES FROM LOCAL SOURCES										
3	Earnings on Investments	1500-1542	\$40,055	\$40,000			\$40,055	\$40,000	0.5%	100.1%	
4	Food Service (Income from meals)	1600-1620			\$3,317	\$5,000	\$3,317	\$5,000	0.1%	66.3%	
5	Contributions and Donations	1920					\$0	\$0	0.0%		
6	E-Rate Reimbursements	1993					\$0	\$0	0.0%		
7	Local "MFP" Per Pupil Aid (Local Revenue transfers)	1994					\$0	\$0	0.0%		
8	Other (exclude amounts on lines 3-7)	1000-1999	\$15,239		\$45,320	\$50,000	\$60,559	\$50,000	0.7%	121.1%	Student activity revenue
9	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
10	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
11	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
12	TOTAL REVENUES FROM LOCAL SOURCES		\$55,294	\$40,000	\$48,637	\$55,000	\$103,931	\$95,000	1.3%	109.4%	
13											
14	REVENUE FROM STATE SOURCES										
15	Unrestricted Grants-In-Aid										
16	State Per Pupil Aid - MFP	3110		\$5,791,500			\$0	\$5,791,500	79.4%	0.0%	
17	Other Unrestricted Revenues	3190					\$0	\$0	0.0%		
18	Restricted Grants-In-Aid										
19	Education Support Fund (8g)	3220					\$0	\$0	0.0%		
20	PIP	3230					\$0	\$0	0.0%		
21	Other Restricted Revenues (list grant & amount below)	3290					\$0	\$0	0.0%		
22	LA-4 (State)	3240					\$0	\$0	0.0%		
23	Extended School Year Services	3290					\$0	\$0	0.0%		
24	Educational Excellence Fund (EEF)	3290					\$0	\$0	0.0%		
25	State funding for new school	3290				\$500,000	\$0	\$500,000	6.9%	0.0%	
26	State funding for new school	3290				\$50,000	\$0	\$50,000	0.7%	0.0%	
27	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
28	(If needed, add additional revenue sources here)						\$0	\$0	0.0%		
29	TOTAL REVENUE FROM STATE SOURCES		\$0	\$5,791,500	\$0	\$550,000	\$0	\$6,341,500	87.0%	0.0%	
30											

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31 REVENUE FROM FEDERAL SOURCES										
32    Unrestricted Grants-In-Aid Direct From the Federal Gov't										
33      Impact Aid Fund - Direct from Federal Gov't	4110					\$0	\$0	0.0%		
34      Other Unrestricted Grants - Direct	4190					\$0	\$0	0.0%		
35    Restricted Grants-In-Aid Direct From the Federal Gov't										
36      ROTC - Direct from Federal Gov't	4330					\$0	\$0	0.0%		
37      Other Restricted Grants - Direct	4390				\$64,881	\$0	\$64,881	0.9%	0.0%	Medicaid billing
38						\$0	\$0	0.0%		
39    Restricted Grants-In-Aid From Federal Gov't Thru State										
40      Career & Technical Education	4510					\$0	\$0	0.0%		
41      School Food Service	4515			\$526,405	\$431,471	\$526,405	\$431,471	5.9%	122.0%	
42      Special Education										
43          IDEA - Part B	4531				\$110,000	\$0	\$110,000	1.5%	0.0%	
44          IDEA - Preschool	4532					\$0	\$0	0.0%		
45          IDEA - High Cost Services (HCS)	4535					\$0	\$0	0.0%		
46          Other Special Education Programs	4535					\$0	\$0	0.0%		
47      Every Student Succeeds Act (ESSA)										
48          Title I	4541				\$150,000	\$0	\$150,000	2.1%	0.0%	
49          Title I - School Improvement	4550					\$0	\$0	0.0%		
50          Title I, Part C - Migrant	4542					\$0	\$0	0.0%		
51          Title IV - Student Support & Acad. Enrichment (SSAE)	4544					\$0	\$0	0.0%		
52          Title II - Supporting Effective Instruction	4545					\$0	\$0	0.0%		
53          Title III	4559					\$0	\$0	0.0%		
54          Title IX - Homeless Education	4553					\$0	\$0	0.0%		
55          Other ESSA Programs	4559					\$0	\$0	0.0%		
56      Pandemic Relief Funds						\$0	\$0	0.0%		
57          Gov. Emergency Education Relief Fund (GEERF) I	4590					\$0	\$0	0.0%		
58          Elem. & Secondary School Emergency Relief (ESSERF) I	4590					\$0	\$0	0.0%		
59          Elem. & Secondary School Emergency Relief (ESSERF) II	4590					\$0	\$0	0.0%		
60          American Rescue Plan Elem. & Secondary (ESSERF) III	4590					\$0	\$0	0.0%		
61          Rethink K-12 Education Models Discretionary Grant	4590									
62          Coronavirus Relief Fund	4590					\$0	\$0	0.0%		
63          FEMA - Disaster Relief	4580					\$0	\$0	0.0%		
64      Other Restricted Grants thru State (list grant & amount below)	4590					\$0	\$0	0.0%		
65          Charter School Grant (CSP Funds)	4590					\$0	\$0	0.0%		
66      (If needed, add additional revenue sources here)						\$0	\$0	0.0%		
67      (If needed, add additional revenue sources here)						\$0	\$0	0.0%		
68      (If needed, add additional revenue sources here)						\$0	\$0	0.0%		
69      (If needed, add additional revenue sources here)						\$0	\$0	0.0%		
70    TOTAL REVENUE FROM FEDERAL SOURCES		\$0	\$0	\$526,405	\$756,352	\$526,405	\$756,352	10.4%	69.6%	
71										
72    Other Sources of Funds (Provide Detail)										
73      Transfers in from Bogalusa City Schools		\$6,095,702				\$6,095,702	\$0	0.0%		
74      Transfer in from Operating to cover Food Service deficit				\$174,035	\$96,742	\$174,035	\$96,742	1.3%	179.9%	
75    TOTAL REVENUES & OTHER SOURCES OF FUNDS		\$6,150,996	\$5,831,500	\$749,077	\$1,458,094	\$6,900,073	\$7,289,594	100.0%	94.7%	

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76	Expenditures									
77	SALARIES (Object 100 series)									
78	School Administrators									
79	Principal/Executive Salary	111	\$129,600	\$127,600		\$129,600	\$127,600	1.8%	101.6%	
80	Business Official Salary	111	\$0	\$0		\$0	\$0	0.0%		
81	Other School Administrators (exclude amounts on lines 79-80)	111	\$142,150	\$165,000		\$142,150	\$165,000	2.3%	86.2%	
82	Teachers	112	\$1,824,073	\$1,691,010	\$110,000	\$1,824,073	\$1,801,010	24.7%	101.3%	
83	Therapists/Specialists/Counselors	113	\$63,225	\$83,955	\$27,941	\$63,225	\$111,896	1.5%	56.5%	
84	Clerical/Secretarial Salary	114	\$200,073	\$152,744		\$200,073	\$152,744	2.1%	131.0%	
85	Custodial Salaries	116	\$41,099	\$40,715		\$41,099	\$40,715	0.6%	100.9%	
86	Other (excludes amounts on lines 79-85)	100-150	\$725,916	\$395,913	\$199,972	\$925,888	\$748,603	10.3%	123.7%	
87	TOTAL SALARIES	100	\$3,126,136	\$2,656,937	\$199,972	\$3,326,108	\$3,147,568	43.2%	105.7%	
88	EMPLOYEE BENEFITS (Object 200 series)									
89	Health Insurance Benefits - Current Employees	210	\$427,295	\$401,814	\$42,624	\$469,919	\$427,130	5.9%	110.0%	
90	Social Security	220	\$2,038	\$2,703	\$263	\$2,301	\$3,162	0.0%	72.8%	
91	Medicare	225	\$42,345	\$43,236	\$2,636	\$44,981	\$45,639	0.6%	98.6%	
92	Retirement	230-290	\$664,737	\$655,780	\$42,225	\$706,962	\$688,954	9.5%	102.6%	
93	Unemployment	250				\$0	\$0	0.0%		
94	Health Insurance Benefits - Retired Employees	270	\$97,484	\$97,484		\$97,484	\$97,484	1.3%	100.0%	
95	Other (excludes amounts on lines 89-94)	200-290				\$0	\$0	0.0%		
96	TOTAL EMPLOYEE BENEFITS	200	\$1,233,899	\$1,201,017	\$87,748	\$1,321,647	\$1,262,369	17.3%	104.7%	
97	PURCHASED PROF. & TECH. SVCS (Object 300 Series)									
98	Legal Services	332	\$80,915	\$70,000		\$80,915	\$70,000	1.0%	115.6%	
99	Accounting/Auditing Services	333	\$106,566	\$125,000		\$106,566	\$125,000	1.7%	85.3%	
100	Management Company Services	300-340				\$0	\$0	0.0%		
101	Other Purch Prof/Tech Svcs (excludes amounts on lines 98-100)	300-340	\$104,927	\$226,933	\$3,480	\$108,407	\$230,573	3.2%	47.0%	
102	TOTAL PURCHASED PROF. & TECHNICAL SVCS.	300	\$292,408	\$421,933	\$3,480	\$295,888	\$425,573	5.8%	69.5%	
103	PURCHASED PROPERTY SERVICES (Object 400 Series)									
104	Water/Sewerage	411	\$1,868	\$3,460		\$1,868	\$3,460	0.0%	54.0%	
105	Building and Land Rent/Lease	441	\$355,118	\$449,496		\$355,118	\$449,496	6.2%	79.0%	
106	Equipment & Vehicle Rent/Lease	442				\$0	\$0	0.0%		
107	Repairs & Maintenance Services	430	\$123,316	\$77,012	\$10,761	\$134,077	\$88,012	1.2%	152.3%	
108	Other (excludes amounts on lines 104-107)	400-490				\$0	\$0	0.0%		
109	TOTAL PURCHASED PROPERTY SERVICES	400	\$480,302	\$529,968	\$10,761	\$491,063	\$540,968	7.4%	90.8%	

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110 OTHER PURCHASED SERVICES (Object 500 Series)										
111 Purchased Student Transportation Services	510-519					\$0	\$0	0.0%		
112 Property Insurance	522	\$144,036	\$180,709			\$144,036	\$180,709	2.5%	79.7%	
113 Liability insurance	521					\$0	\$0	0.0%		
114 Fleet insurance	523					\$0	\$0	0.0%		
115 Errors/omissions, etc	524					\$0	\$0	0.0%		
116 Faithful performance Bonds	525					\$0	\$0	0.0%		
117 Food Service Management	570					\$0	\$0	0.0%		
118 Travel	580-583					\$0	\$0	0.0%		
119 Other (excludes amounts on lines 111-118)	500-590	\$28,681	\$32,957			\$28,681	\$32,957	0.5%	87.0%	
120 TOTAL OTHER PURCHASED SERVICES	500	\$172,717	\$213,666	\$0	\$0	\$172,717	\$213,666	2.9%	80.8%	
121 SUPPLIES (Object 600 series)										
122 Materials and Supplies	610	\$55,816	\$140,760	\$18,302	\$25,000	\$74,118	\$165,760	2.3%	44.7%	
123 Utilities (natural gas, electricity, coal, gasoline)	620-629	\$87,121	\$82,500			\$87,121	\$82,500	1.1%	105.6%	
124 Food & Commodities	630-632			\$335,904	\$266,471	\$335,904	\$266,471	3.7%	126.1%	
125 Books and Periodicals (including textbooks/workbooks)	640-644	\$87,654	\$80,000			\$87,654	\$80,000	1.1%	109.6%	
126 Other Supplies (excludes amounts on lines 122-125)	600-644			\$54,153	\$50,000	\$54,153	\$50,000	0.7%	108.3%	
127 TOTAL SUPPLIES	600	\$230,591	\$303,260	\$408,359	\$341,471	\$638,950	\$644,731	8.8%	99.1%	
128 PROPERTY (Object 700 series)										
129 Land Purchases and Land Improvements	710	\$246,317			\$550,000	\$246,317	\$550,000	7.5%	44.8%	
130 Buildings Acquisitions (existing structures)	720	\$13,300				\$13,300	\$0	0.0%		
131 Equipment/Furnishings	730-739			\$38,668		\$38,668	\$0	0.0%		
132 Other (Excludes amounts on lines 129-132)	700-740	\$227				\$227	\$0	0.0%		
133 TOTAL PROPERTY	700	\$259,844	\$0	\$38,668	\$550,000	\$298,512	\$550,000	7.5%	54.3%	
134 OTHER OBJECTS (Object 800 series)										
135 Administrative Fee Payable to Dept of Education	810	\$327,977	\$327,977			\$327,977	\$327,977	4.5%	100.0%	
136 Dues and Fees	810	\$5,711	\$10,000	\$89		\$5,800	\$10,000	0.1%	58.0%	
137 Interest on Loans/Notes	830	\$0	\$70,000			\$0	\$70,000	1.0%	0.0%	
138 Loan Repayment (principal only)	831					\$0	\$0	0.0%		
139 Other (excludes amounts on lines 135-138)	800 - 890					\$0	\$0	0.0%		
140 TOTAL OTHER OBJECTS	800	\$333,688	\$407,977	\$89	\$0	\$333,777	\$407,977	5.6%	81.8%	
141 OTHER USES OF FUNDS (Object 900 Series)										
142 Indirect Costs	933					\$0	\$0	0.0%		
143 Other (Excludes amount on line 142)	900-932	\$174,035	\$96,742			\$174,035	\$96,742	1.3%	179.9%	Transfer out to cover Food Service deficit
144						\$0	\$0	0.0%		
145 TOTAL OTHER USES OF FUNDS	900	\$174,035	\$96,742	\$0	\$0	\$174,035	\$96,742	1.3%	179.9%	
146 TOTAL EXPENDITURES	100-900	\$6,303,620	\$5,831,500	\$749,077	\$1,458,094	\$7,052,697	\$7,289,594	100.0%	96.8%	

Excess (Deficiency) of Revenues over Expenditures	(\$152,624)	\$0	\$0	\$0	(\$152,624)	\$0
Fund Balance From Prior Year	\$871,160	\$718,536		\$0	\$871,160	\$718,536
Fund Balance at End of Year	\$718,536	\$718,536	\$0	\$0	\$718,536	\$718,536

General Fund Balance as a percentage of revenues

12%