



2026-2027
Budget Message

- For each school, we have created a budget for 2026-2027 that we will believe addresses the strategic priorities that are necessary for us to achieve our mission of raising student achievement and preparing students for college.
- An important tenet of the organization is that each school's core operations be self-sustaining on public dollars when grown to full-size.
- We continue to have some difficulty getting useful and timely local tax revenue actual data and/or forecasts to inform our local revenue projections.
- Given the above, local revenue projections are based on conservative projections, historical data, and assumptions related to the local tax base and student enrollment across the city.
- We anticipate state per pupil funding to stay flat in FY 2027 compared to FY 2026, as the State has once again not increased the MFP funding formula.
- Our specialized special education programs – Aurora & Constellations – are shown as a separate division. As a condition of the anticipated upcoming bond deal, their financial operations and position will be combined with Tubman.
- Constellations will be expanding to serve more students in FY 2027.
- Constellations received a log of start-up grant funding in FY 2026. We do not anticipate that to continue at the same level.
- NOLA-PS financially supported high-needs special education students in FY 2026. We do not believe that will continue in FY 2027.
- The shared services budget includes a contingency for unanticipated legal, technology, or other professional service costs.
- This budget was finalized before the State finalized its budget and thus does not include any revenue that may be allocated outside of the MFP formula, such as legislative pay stipends.

A handwritten signature in black ink that reads "Kate Mehok". The signature is written in a cursive, flowing style.

Kate Mehok
Crescent City Schools CEO

Crescent City Schools
2026-2027 Budgets

| | Osborne | Tubman | Height | Shared | Aurora & Constellations | Eliminations | Total |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|--|------------------------|----------------------|
| Revenue | | | | | | | |
| MFP | \$ 10,957,829 | \$ 13,489,502 | \$ 11,638,737 | \$ - | \$ - | | \$ 36,086,068 |
| Other Government Revenue | \$ 3,424,993 | \$ 4,293,171 | \$ 3,790,764 | \$ 300,000 | \$ 1,500,000 | \$ (300,000) | \$ 13,008,928 |
| Contributions and Donations | \$ 91,000 | \$ 94,000 | \$ 92,500 | \$ 25,000 | \$ 143,750 | | \$ 446,250 |
| Management Fees | \$ - | \$ - | \$ - | \$ 1,083,034 | | \$ (1,083,034) | \$ - |
| Other | \$ 195,500 | \$ 550,750 | \$ 266,000 | \$ 4,067,900 | \$ 8,773,625 | \$ (11,050,200) | \$ 2,803,575 |
| Total Revenue | \$ 14,669,322 | \$ 18,427,423 | \$ 15,788,001 | \$ 5,475,934 | \$ 10,417,375 | \$ (12,433,234) | \$ 52,344,821 |
| Expenses | | | | | | | |
| 100 Salaries | \$ 7,352,781 | \$ 7,939,337 | \$ 7,107,945 | \$ 3,313,249 | \$ 4,306,465 | | \$ 30,019,777 |
| 200 Employee Benefits | \$ 2,082,212 | \$ 2,249,465 | \$ 2,061,752 | \$ 836,074 | \$ 1,086,703 | | \$ 8,316,206 |
| 300 Purchased Prof & Tech Services | \$ 1,982,777 | \$ 4,011,068 | \$ 2,536,324 | \$ 1,071,829 | \$ 68,632 | \$ (8,005,000) | \$ 1,665,630 |
| 400 Purchased Property Services | \$ 735,620 | \$ 1,129,201 | \$ 1,127,450 | \$ 5,000 | \$ 1,134,700 | | \$ 4,131,971 |
| 500 Other Purchased Services | \$ 457,184 | \$ 630,820 | \$ 423,813 | \$ 143,500 | \$ 325,320 | \$ (300,000) | \$ 1,680,637 |
| 600 Materials & Supplies | \$ 1,244,966 | \$ 1,584,368 | \$ 1,624,959 | \$ 80,000 | \$ 376,600 | | \$ 4,910,893 |
| 700 Property | \$ 50,000 | \$ 175,000 | \$ 80,000 | \$ - | \$ 30,000 | | \$ 335,000 |
| 800 Management Fees and Other | \$ 761,316 | \$ 707,419 | \$ 771,075 | \$ 25,500 | \$ 3,047,400 | \$ (4,128,234) | \$ 1,184,476 |
| 900 Other Uses of Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenses | \$ 14,666,856 | \$ 18,426,678 | \$ 15,733,318 | \$ 5,475,152 | \$ 10,375,820 | \$ (12,433,234) | \$ 52,244,590 |
| Net Operating Income | \$ 2,466 | \$ 745 | \$ 54,683 | \$ 782 | \$ 41,555 | \$ - | \$ 100,231 |
| Beginning Net Assets | \$ 2,633,993 | \$ 2,020,538 | \$ 4,362,700 | \$ 6,271,779 | \$ - | | \$ 15,289,010 |
| Ending Net Assets | \$ 2,636,459 | \$ 2,021,283 | \$ 4,417,383 | \$ 6,272,561 | \$ 41,555 | | \$ 15,389,241 |

| | Osborne | | | Tubman | | | Height | | | Aurora & Constellations | | | Shared | | | | |
|------------------------------------|--------------|----------------------|----------------------|--------------|----------------------|----------------------|--------------|----------------------|----------------------|-------------------------|----------------------|---------------------|--------------|---------------------|---------------------|------------|----|
| | 26-27 Budget | 25-26 Forecast | % Change | 26-27 Budget | 25-26 Forecast | % Change | 26-27 Budget | 25-26 Forecast | % Change | 26-27 Budget | 25-26 Forecast | % Change | 26-27 Budget | 25-26 Forecast | % Change | | |
| Revenue | | | | | | | | | | | | | | | | | |
| MFP | 1 | \$ 10,957,829 | \$ 10,659,286 | 3% | \$ 13,489,502 | \$ 13,291,565 | 1% | \$ 11,638,737 | \$ 11,371,883 | 2% | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | |
| Other Government Revenue | 2 | \$ 3,424,993 | \$ 3,810,412 | -10% | \$ 4,293,171 | \$ 4,803,666 | -11% | \$ 3,790,764 | \$ 4,230,622 | -10% | \$ 1,500,000 | \$ 1,000,000 | 50% | \$ 300,000 | \$ 288,000 | 4% | 2 |
| Contributions and Donations | 3 | \$ 91,000 | \$ 1,088,250 | -92% | \$ 94,000 | \$ 94,600 | -1% | \$ 92,500 | \$ 99,250 | -7% | \$ 143,750 | \$ 906,250 | -84% | \$ 25,000 | \$ 101,500 | -75% | 3 |
| Management Fees | 4 | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | \$ 1,083,034 | \$ 712,049 | 52% | 4 |
| Other | 5 | \$ 195,500 | \$ 158,500 | 23% | \$ 550,750 | \$ 292,750 | 88% | \$ 266,000 | \$ 240,000 | 11% | \$ 8,773,625 | \$ 6,352,700 | 38% | \$ 4,067,900 | \$ 4,771,178 | -15% | 5 |
| Total Revenue | | \$ 14,669,322 | \$ 15,716,448 | -7% | \$ 18,427,423 | \$ 18,482,581 | 0% | \$ 15,788,001 | \$ 15,941,755 | -1% | \$ 10,417,375 | \$ 8,258,950 | 26% | \$ 5,475,934 | \$ 5,872,727 | -7% | |
| Expenses | | | | | | | | | | | | | | | | | |
| 100 Salaries | 6 | \$ 7,352,781 | \$ 7,713,571 | -5% | \$ 7,939,337 | \$ 8,593,056 | -8% | \$ 7,107,945 | \$ 7,435,264 | -4% | \$ 4,306,465 | \$ 3,379,886 | 27% | \$ 3,313,249 | \$ 3,335,860 | -1% | 6 |
| 200 Employee Benefits | 7 | \$ 2,082,212 | \$ 2,009,902 | 4% | \$ 2,249,465 | \$ 2,209,459 | 2% | \$ 2,061,752 | \$ 2,005,523 | 3% | \$ 1,086,703 | \$ 742,052 | 46% | \$ 836,074 | \$ 751,140 | 11% | 7 |
| 300 Purchased Prof & Tech Services | 8 | \$ 1,982,777 | \$ 2,455,724 | -19% | \$ 4,011,068 | \$ 4,080,565 | -2% | \$ 2,536,324 | \$ 2,703,938 | -6% | \$ 68,632 | \$ 616,994 | -89% | \$ 1,071,829 | \$ 1,188,145 | -10% | 8 |
| 400 Purchased Property Services | 9 | \$ 735,620 | \$ 806,908 | -9% | \$ 1,129,201 | \$ 1,499,240 | -25% | \$ 1,127,450 | \$ 1,181,277 | -5% | \$ 1,134,700 | \$ 558,945 | 103% | \$ 5,000 | \$ 15,000 | -67% | 9 |
| 500 Other Purchased Services | 10 | \$ 457,184 | \$ 472,890 | -3% | \$ 630,820 | \$ 633,085 | 0% | \$ 423,813 | \$ 469,995 | -10% | \$ 325,320 | \$ 291,845 | 11% | \$ 143,500 | \$ 134,273 | 7% | 10 |
| 600 Materials & Supplies | 11 | \$ 1,244,966 | \$ 1,190,779 | 5% | \$ 1,584,368 | \$ 1,303,548 | 22% | \$ 1,624,959 | \$ 1,601,059 | 1% | \$ 376,600 | \$ 258,050 | 46% | \$ 80,000 | \$ 65,000 | 23% | 11 |
| 700 Property | 12 | \$ 50,000 | \$ 50,500 | -1% | \$ 175,000 | \$ 170,000 | 3% | \$ 80,000 | \$ 80,000 | 0% | \$ 30,000 | \$ 20,000 | 50% | \$ - | \$ - | | 12 |
| 800 Management Fees and Other | 13 | \$ 761,316 | \$ 720,537 | 6% | \$ 707,419 | \$ 517,003 | 37% | \$ 771,075 | \$ 650,220 | 19% | \$ 3,047,400 | \$ 2,391,178 | 27% | \$ 25,500 | \$ 36,000 | -29% | 13 |
| Total Expenses | 15 | \$ 14,666,856 | \$ 15,420,811 | -5% | \$ 18,426,678 | \$ 19,005,956 | -3% | \$ 15,733,318 | \$ 16,127,276 | -2% | \$ 10,375,820 | \$ 8,258,950 | 26% | \$ 5,475,152 | \$ 5,525,418 | -1% | |

Notes

- Osborne
 2 Decrease in funding from NOLA-PS to support high-needs SPED students; no legislative pay raise
 3 One-time donation from Arise in FY26
 6 No legislative pay raise in FY27
 8 Decreased enrollment in specialized SPED programs

- Tubman
 2 Decrease in funding from NOLA-PS to support high-needs SPED students; no legislative pay raise
 5 Increased funding for in-kind staff contributions to Aurora & Constellations
 6 No legislative pay raise in FY27
 9 Increased facility repair costs in FY26
 11 Anticipated one-time curriculum & technology costs in FY27
 13 Decreased CMO fees in FY26 to account for in-kind support for Aurora & Constellations

- Height
 2 Decrease in funding from NOLA-PS to support high-needs SPED students; no legislative pay raise
 6 No legislative pay raise in FY27
 13 Decreased CMO fees in FY26 to account for in-kind support for Aurora & Constellations

- Aurora & Constellations
 2 Anticipated program funding from NOLA-PS
 3 Many Constellations start-up grants received in FY26
 5 Increased enrollment at Constellations
 6 Increased enrollment at Constellations
 7 Increased enrollment at Constellations
 8 Bringing related SPED services in-house
 9 Increased facility maintenance & rent expenses operating Constellations all year
 10 Increased enrollment at Constellations
 11 Increased enrollment at Constellations
 13 Increased enrollment at Constellations

Crescent City Schools Foundation
2026-27 Budgets

| | Osborne | Tubman | Height | Shared | Aurora & Constellations | Foundation | Eliminations | Total |
|------------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------------|---------------------|------------------------|----------------------|
| Revenue | | | | | | | | |
| MFP | \$ 10,957,829 | \$ 13,489,502 | \$ 11,638,737 | \$ - | \$ - | \$ - | | \$ 36,086,068 |
| Other Government Revenue | \$ 3,424,993 | \$ 4,293,171 | \$ 3,790,764 | \$ 300,000 | \$ 1,500,000 | \$ - | | \$ 13,308,928 |
| Contributions and Donations | \$ 91,000 | \$ 94,000 | \$ 92,500 | \$ 25,000 | \$ 143,750 | \$ - | \$ - | \$ 446,250 |
| Management Fees | \$ - | \$ - | \$ - | \$ 1,083,034 | \$ - | \$ - | \$ (1,083,034) | \$ - |
| Other | \$ 195,500 | \$ 550,750 | \$ 266,000 | \$ 4,067,900 | \$ 8,773,625 | \$ 1,310,000 | \$ (12,350,200) | \$ 2,813,575 |
| Total Revenue | \$ 14,669,322 | \$ 18,427,423 | \$ 15,788,001 | \$ 5,475,934 | \$ 10,417,375 | \$ 1,310,000 | \$ (13,433,234) | \$ 52,654,821 |
| Expenses | | | | | | | | |
| 100 Salaries | \$ 7,352,781 | \$ 7,939,337 | \$ 7,107,945 | \$ 3,313,249 | \$ 4,306,465 | \$ - | | \$ 30,019,777 |
| 200 Employee Benefits | \$ 2,082,212 | \$ 2,249,465 | \$ 2,061,752 | \$ 836,074 | \$ 1,086,703 | \$ - | | \$ 8,316,206 |
| 300 Purchased Prof & Tech Services | \$ 1,982,777 | \$ 4,011,068 | \$ 2,536,324 | \$ 1,071,829 | \$ 68,632 | \$ 5,000 | \$ (8,005,000) | \$ 1,670,630 |
| 400 Purchased Property Services | \$ 735,620 | \$ 1,129,201 | \$ 1,127,450 | \$ 5,000 | \$ 1,134,700 | \$ - | \$ (1,300,000) | \$ 2,831,971 |
| 500 Other Purchased Services | \$ 457,184 | \$ 630,820 | \$ 423,813 | \$ 143,500 | \$ 325,320 | \$ - | | \$ 1,980,637 |
| 600 Materials & Supplies | \$ 1,244,966 | \$ 1,584,368 | \$ 1,624,959 | \$ 80,000 | \$ 376,600 | \$ - | | \$ 4,910,893 |
| 700 Property | \$ 50,000 | \$ 175,000 | \$ 80,000 | \$ - | \$ 30,000 | \$ 663,234 | | \$ 998,234 |
| 800 Management Fees and Other | \$ 761,316 | \$ 707,419 | \$ 771,075 | \$ 25,500 | \$ 3,047,400 | \$ 1,084,213 | \$ (4,128,234) | \$ 2,268,689 |
| 900 Other Uses of Funds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenses | \$ 14,666,856 | \$ 18,426,678 | \$ 15,733,318 | \$ 5,475,152 | \$ 10,375,820 | \$ 1,752,447 | \$ (13,433,234) | \$ 52,997,037 |
| Net Operating Income | \$ 2,466 | \$ 745 | \$ 54,683 | \$ 782 | \$ 41,555 | \$ (442,447) | | \$ (342,216) |
| Beginning Net Assets | \$ 2,633,993 | \$ 2,020,538 | \$ 4,362,700 | \$ 6,271,779 | \$ - | \$ 2,058,493 | | \$ 15,289,010 |
| Ending Net Assets | \$ 2,636,459 | \$ 2,021,283 | \$ 4,417,383 | \$ 6,272,561 | \$ 41,555 | \$ 1,616,046 | | \$ 14,946,794 |

Debt Service Coverage Ratio Check

| | |
|---------------------------------|--------------|
| Tubman + Galaxy Net Income | \$ 42,300 |
| Tubman + Galaxy Depreciation | \$ 205,000 |
| Tubman + Galaxy Management Fees | \$ 3,339,516 |
| Debt Service | \$ 1,066,353 |
| NIADS | \$ 4,653,169 |

Debt Service Coverage Ratio 4.4

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

School Name: Mildred Osborne Charter School

Includes Special Fund
Federal,
Federal NCLB and

Student Count Budget is Based on: 857

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|-----------------|---|-----------------------------|-----------------------------|------------------------------------|-------------------------|----------------------|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| Revenues | | | | | | |
| 1 | REVENUES FROM LOCAL SOURCES | | | | | |
| 2 | Earnings on Investments | 1500-1542 | \$100,000 | | \$100,000 | 0.7% |
| 3 | Food Service (Income from meals) | 1600-1620 | | \$10,000 | \$10,000 | 0.1% |
| 4 | Contributions and Donations | 1920 | \$91,000 | \$56,000 | \$147,000 | 1.0% |
| 5 | E-Rate Reimbursements | 1993 | | | \$0 | 0.0% |
| 6 | Local "MFP" Per Pupil Aid (Local Revenue transfers) | 1994 | \$6,574,697 | | \$6,574,697 | 44.8% |
| 7 | Other (exclude amounts on lines 2 - 6) | 1000-1999 | \$85,545 | | \$85,545 | 0.6% |
| 8 | Citywide Exceptional Needs Fund | | | | \$0 | 0.0% |
| 9 | <i>(additional source codes may need to be added)</i> | | | | \$0 | 0.0% |
| 10 | | | | | \$0 | 0.0% |
| 11 | TOTAL REVENUES FROM LOCAL SOURCES | | \$6,851,242 | | \$6,917,242 | 47.2% |
| 12 | | | | | | |
| 13 | REVENUE FROM STATE SOURCES | | | | | |
| 14 | Unrestricted Grants-In-Aid | | | | | |
| 15 | State Per Pupil Aid - MFP | 3110 | \$4,383,132 | | \$4,383,132 | 29.9% |
| 17 | Other Unrestricted Revenues | 3190 | | | \$0 | 0.0% |
| 18 | Restricted Grants-In-Aid | | | | | |
| 19 | Education Support Fund (8g) | 3220 | | | \$0 | 0.0% |
| 20 | PIP | 3230 | | | \$0 | 0.0% |
| 21 | Other Restricted Revenues (list grant & amount below) | 3290 | | | \$0 | 0.0% |
| 22 | Educational Excellence Fund | 3290 | | | \$0 | 0.0% |
| 23 | High Cost Service Allocation | | | \$341,000 | \$341,000 | 2.3% |
| 24 | Medicaid | | \$121,500 | | \$121,500 | 0.8% |
| 25 | LA4 | | | \$271,188 | \$271,188 | 1.8% |
| 26 | SuperApp Competitive | | | \$70,000 | \$70,000 | 0.5% |
| 27 | <i>(additional source codes may need to be added)</i> | | | | \$0 | 0.0% |
| 28 | | | | | \$0 | 0.0% |
| 29 | TOTAL REVENUE FROM STATE SOURCES | | \$4,504,632 | | \$5,186,820 | 35.4% |

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/ldc/finance/688.html>)

| | | | | | | |
|----|--|------|--|-------------|-------------|-------|
| 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% |
| 33 | Other Unrestricted Grants - Direct | 4190 | | | \$0 | 0.0% |
| 34 | Restricted Grants-In-Aid Direct From the Federal Gov't | | | | | |
| 35 | ROTC - Direct from Federal Gov't | 4330 | | | \$0 | 0.0% |
| 36 | Other Restricted Grants - Direct | 4390 | | | \$0 | 0.0% |
| 37 | | | | | \$0 | 0.0% |
| 38 | Restricted Grants-In-Aid From Federal Gov't Thru State | | | | | |
| 39 | Career & Technical Education | 4510 | | | \$0 | 0.0% |
| 40 | School Food Service | 4515 | | \$1,555,228 | \$1,555,228 | 10.6% |
| 41 | Special Education | | | | \$0 | 0.0% |
| 42 | IDEA - Part B | 4531 | | \$235,960 | \$235,960 | 1.6% |
| 43 | IDEA - Preschool | 4532 | | \$5,127 | \$5,127 | 0.0% |
| 44 | Other Special Education Programs | 4535 | | | \$0 | 0.0% |
| 45 | No Child Left Behind (NCLB) | | | | \$0 | 0.0% |
| 46 | Title I (also includes School Improvement) | 4541 | | \$549,097 | \$549,097 | 3.7% |
| 47 | Title I, Part C - Migrant | 4542 | | | \$0 | 0.0% |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

Student Count Budget is Based on: 857

| School Name: Mildred Osborne Charter School | | Includes Special Fund Federal, Federal NCLB and | | | | |
|---|--|---|-----------------------------|------------------------------------|-------------------------|----------------------|
| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| 48 | Title IV - Safe and Drug Free Schools / Comm. | 4544 | | \$29,000 | 0.2% | |
| 49 | Title II - Improving Teacher Quality | 4545 | | \$56,032 | 0.4% | |
| 50 | Other NCLB Programs | 4559 | | \$13,886 | 0.1% | Title III |
| 51 | FEMA - Disaster Relief | 4580 | | \$0 | 0.0% | |
| 52 | Other Restricted Grants thru State (list grant & amount below) | 4590 | | \$0 | 0.0% | |
| 53 | Charter School Grant (PCSP Funds) | 4590 | | \$0 | 0.0% | |
| 54 | HEAP (Hurricane Educator Assistance Program) | 4590 | | \$0 | 0.0% | |
| 55 | 21st Century Grant | | | \$0 | 0.0% | |
| 56 | CSP | | \$120,930 | \$120,930 | 0.8% | |
| 57 | McKinney-Vento | | | \$0 | 0.0% | |
| 58 | (additional function codes may need to be added) | | | \$0 | 0.0% | |
| 59 | | | | \$0 | 0.0% | |
| 60 | | | | \$0 | 0.0% | |
| 61 | TOTAL REVENUE FROM FEDERAL SOURCES | | \$0 | \$2,565,260 | 17.5% | |
| 62 | | | | | | |
| 63 | Other Sources of Funds (Provide Detail) | | | | | |
| 64 | | | | \$0 | 0.0% | |
| 65 | | | | \$0 | 0.0% | |
| 66 | TOTAL REVENUES & OTHER SOURCES OF FUNDS | | \$11,355,874 | \$3,313,448 | 100.0% | |
| Expenditures | | | | | | |
| 67 | SALARIES (Object 100 series) | | | | | |
| 68 | School Administrators | 111 | 874,937 | 85,950 | \$960,887 | 6.6% |
| 72 | Teachers | 112 | \$3,160,137 | \$709,210 | \$3,869,347 | 26.4% |
| 73 | Therapists/Specialists/Counselors | 113 | \$344,585 | | \$344,585 | 2.3% |
| 74 | Clerical/Secretarial Salary | 114 | \$54,367 | | \$54,367 | 0.4% |
| 75 | Custodial Salaries | 116 | \$143,892 | | \$143,892 | 1.0% |
| 76 | Other (excludes amounts on lines 69-76) | 100-150 | \$1,367,193 | \$612,510 | \$1,979,703 | 13.5% |
| 77 | TOTAL SALARIES | 100 | \$5,945,111 | \$1,407,670 | \$7,352,781 | 50.1% |
| 78 | EMPLOYEE BENEFITS (Object 200 series) | | | | | |
| 79 | Health Insurance Benefits - Current Employees | 210 | \$1,033,516 | \$173,847 | \$1,207,363 | 8.2% |
| 80 | Social Security | 220 | \$368,597 | \$87,276 | \$455,872 | 3.1% |
| 81 | Medicare | 225 | \$86,204 | | \$106,615 | 0.7% |
| 82 | Retirement | 230-290 | \$211,184 | \$56,307 | \$267,491 | 1.8% |
| 83 | Unemployment | 250 | \$0 | | \$0 | 0.0% |
| 84 | Health Insurance Benefits - Retired Employees | 270 | | | \$0 | 0.0% |
| 85 | Other (excludes amounts on lines 80-85) | 200-290 | \$42,939 | \$1,931 | \$44,870 | 0.3% |
| 86 | TOTAL EMPLOYEE BENEFITS | 200 | \$1,742,440 | \$339,772 | \$2,082,212 | 14.2% |
| 87 | PURCHASED PROF. & TECH. SVCS (Object 300 Series) | | | | | |
| 88 | Legal Services | 332 | | | \$0 | 0.0% |
| 89 | Accounting/Auditing Services | 333 | | | \$0 | 0.0% |
| 90 | Management Company Services | 300-340 | | | \$0 | 0.0% |
| 91 | Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91) | 300-340 | \$1,430,609 | \$552,168 | \$1,982,777 | 13.5% |
| 92 | TOTAL PURCHASED PROF. & TECHNICAL SVCS. | 300 | \$1,430,609 | \$552,168 | \$1,982,777 | 13.5% |
| 93 | PURCHASED PROPERTY SERVICES (Object 400 Series) | | | | | |
| 94 | Water/Sewerage | 411 | \$10,000 | | \$10,000 | 0.1% |
| 95 | Building and Land Rent/Lease | 441 | \$26,400 | | \$26,400 | 0.2% |
| 96 | Equipment & Vehicle Rent/Lease | 442 | \$467,450 | | \$467,450 | 3.2% |
| 97 | Repairs & Maintenance Services | 430 | \$27,147 | \$152,123 | \$179,270 | 1.2% |
| 98 | Other (excludes amounts on lines 95-98) | 400-490 | \$52,500 | | \$52,500 | 0.4% |
| 99 | TOTAL PURCHASED PROPERTY SERVICES | 400 | \$583,497 | \$152,123 | \$735,620 | 5.0% |
| 100 | OTHER PURCHASED SERVICES (Object 500 Series) | | | | | |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

School Name: Mildred Osborne Charter School

Includes Special Fund
Federal,
Federal NCLB and

Student Count Budget is Based on: 857

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions | |
|------|--|-----------------------------|-----------------------------|------------------------------------|-------------------------|-----------------------------|--|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | | |
| 101 | Purchased Student Transportation Services | 510-519 | \$1,000 | \$1,000 | 0.0% | | |
| 102 | Insurance (property, liability, fleet, errors/omissions, etc.) | 520-529 | \$237,285 | \$237,285 | 1.6% | | |
| 103 | Food Service Management | 570 | | \$100,000 | 0.7% | | |
| 104 | Travel | 580-583 | \$8,000 | \$8,000 | 0.1% | | |
| 105 | Other (excludes amounts on lines 102-105) | 500-590 | \$110,899 | \$110,899 | 0.8% | Communications, field trips | |
| 106 | TOTAL OTHER PURCHASED SERVICES | 500 | \$357,184 | \$100,000 | \$457,184 | 3.1% | |
| 107 | SUPPLIES (Object 600 series) | | | | | | |
| 108 | Materials and Supplies | 610 | \$207,250 | \$15,000 | \$222,250 | 1.5% | |
| 109 | Utilities (natural gas, electricity, coal, gasoline) | 620-629 | \$209,000 | | \$209,000 | 1.4% | |
| 110 | Food & Commodities | 630-632 | \$22,000 | \$746,716 | \$768,716 | 5.2% | |
| 111 | Books and Periodicals (including textbooks/workbooks) | 640-644 | \$0 | \$0 | \$0 | 0.0% | |
| 112 | Other Supplies (excludes amounts on lines 109-112) | 600-644 | \$45,000 | | \$45,000 | 0.3% | technology |
| 113 | TOTAL SUPPLIES | 600 | \$483,250 | \$761,716 | \$1,244,966 | 8.5% | |
| 114 | PROPERTY (Object 700 series) | | | | | | |
| 115 | Land Purchases and Land Improvements | 710 | | \$0 | \$0 | 0.0% | |
| 116 | Buildings Acquisitions (existing structures) | 720 | | \$0 | \$0 | 0.0% | |
| 117 | Equipment/Furnishings | 730-739 | | \$0 | \$0 | 0.0% | |
| 118 | Other (Excludes amounts on lines 116-118) | 700-740 | \$50,000 | | \$50,000 | 0.3% | Depreciation |
| 119 | TOTAL PROPERTY | 700 | \$50,000 | \$0 | \$50,000 | 0.3% | |
| 120 | OTHER OBJECTS (Object 800 series) | | | | | | |
| 121 | Administrative Fees (State & Local) | 810 | \$208,505 | | \$208,505 | 1.4% | |
| 122 | Interest on Loans/Notes | 830 | | \$0 | \$0 | 0.0% | |
| 123 | Loan Repayment (principal only) | 831 | | \$0 | \$0 | 0.0% | |
| 124 | Other (excludes amounts on lines 122-123) | 800 - 890 | \$552,811 | | \$552,811 | 3.8% | CMO Management fee, membership dues, authorizer fees |
| 125 | TOTAL OTHER OBJECTS | 800 | \$761,316 | \$0 | \$761,316 | 5.2% | |
| 126 | OTHER USES OF FUNDS (Object 900 Series) | | | | | | |
| 127 | Indirect Costs | 933 | | \$0 | \$0 | 0.0% | |
| 128 | Other (Excludes amounts on lines 127-128) | 900-932 | | \$0 | \$0 | 0.0% | |
| 129 | | | | \$0 | \$0 | 0.0% | |
| 130 | TOTAL OTHER USES OF FUNDS | 900 | \$0 | \$0 | \$0 | 0.0% | |
| 131 | TOTAL EXPENDITURES | 100-900 | \$11,353,408 | \$3,313,448 | \$14,666,856 | 100.0% | |

| | | | |
|--|--------------------|------------|--------------------|
| Excess (Deficiency) of Revenues over Expenditures | \$2,466 | \$0 | \$2,466 |
| Fund Balance From Prior Year | \$2,633,993 | \$0 | \$2,633,993 |
| Fund Balance at End of Year | \$2,636,459 | \$0 | \$2,636,459 |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

School Name: Harriet Tubman Charter School

Includes Special Fund
Federal,
Federal NCLB and

Student Count Budget is Based on: 885

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|-----------------|---|-----------------------------|-----------------------------|------------------------------------|-------------------------|----------------------|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| Revenues | | | | | | |
| 1 | REVENUES FROM LOCAL SOURCES | | | | | |
| 2 | Earnings on Investments | 1500-1542 | \$10,000 | | \$10,000 | 0.0% |
| 3 | Food Service (Income from meals) | 1600-1620 | | | \$10,000 | 0.0% |
| 4 | Contributions and Donations | 1920 | \$237,750 | | \$293,750 | 1.2% |
| 5 | E-Rate Reimbursements | 1993 | | | \$0 | 0.0% |
| 6 | Local "MFP" Per Pupil Aid (Local Revenue transfers) | 1994 | \$8,093,701 | | \$8,093,701 | 32.5% |
| 7 | Other (exclude amounts on lines 2 - 6) | 1000-1999 | \$130,824 | | \$130,824 | 0.5% |
| 8 | Citywide Exceptional Needs Fund | | \$1,500,000 | | \$1,500,000 | 6.0% |
| 9 | Contract Fees for Services | | \$5,248,625 | | \$5,248,625 | 21.1% |
| 10 | | | | | \$0 | 0.0% |
| 11 | TOTAL REVENUES FROM LOCAL SOURCES | | \$15,220,900 | | \$15,286,900 | 61.3% |
| 12 | | | | | | |
| 13 | REVENUE FROM STATE SOURCES | | | | | |
| 14 | Unrestricted Grants-In-Aid | | | | | |
| 15 | State Per Pupil Aid - MFP | 3110 | \$5,395,801 | | \$5,395,801 | 21.7% |
| 17 | Other Unrestricted Revenues | 3190 | | | \$0 | 0.0% |
| 18 | Restricted Grants-In-Aid | | | | | |
| 19 | Education Support Fund (8g) | 3220 | | | \$0 | 0.0% |
| 20 | PIP | 3230 | | | \$0 | 0.0% |
| 21 | Other Restricted Revenues (list grant & amount below) | 3290 | | | \$0 | 0.0% |
| 22 | Educational Excellence Fund | 3290 | | | \$21,499 | 0.1% |
| 23 | High Cost Service Allocation | | | | \$933,500 | 3.7% |
| 24 | Medicaid | | \$207,000 | | \$207,000 | 0.8% |
| 25 | LA4 | | | | \$241,056 | 1.0% |
| 26 | SuperApp Competitive | | | | \$246,500 | 1.0% |
| 27 | <i>(additional source codes may need to be added)</i> | | | | \$0 | 0.0% |
| 28 | | | | | \$0 | 0.0% |
| 29 | TOTAL REVENUE FROM STATE SOURCES | | \$5,602,801 | | \$7,045,356 | 28.3% |

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/lde/finance/688.html>)

| | | | | | | |
|----|--|------|--|--------------------------------|-------------|------|
| 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% |
| 33 | Other Unrestricted Grants - Direct | 4190 | | | \$0 | 0.0% |
| 34 | Restricted Grants-In-Aid Direct From the Federal Gov't | | | | | |
| 35 | ROTC - Direct from Federal Gov't | 4330 | | | \$0 | 0.0% |
| 36 | Other Restricted Grants - Direct | 4390 | | | \$0 | 0.0% |
| 37 | | | | | \$0 | 0.0% |
| 38 | Restricted Grants-In-Aid From Federal Gov't Thru State | | | | | |
| 39 | Career & Technical Education | 4510 | | | \$0 | 0.0% |
| 40 | School Food Service | 4515 | | \$1,583,961 | \$1,583,961 | 6.4% |
| 41 | Special Education | | | | \$0 | 0.0% |
| 42 | IDEA - Part B | 4531 | | \$251,990 | \$251,990 | 1.0% |
| 43 | IDEA - Preschool | 4532 | | \$1,825 | \$1,825 | 0.0% |
| 44 | Other Special Education Programs | 4535 | | | \$0 | 0.0% |
| 45 | No Child Left Behind (NCLB) | | | | \$0 | 0.0% |
| 46 | Title I (also includes School Improvement) | 4541 | | Division of Education Programs | \$573,602 | 2.3% |
| 47 | Title I, Part C - Migrant | 4542 | | | \$0 | 0.0% |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

Student Count Budget is Based on: 885

School Name: **Harriet Tubman Charter School**

Includes Special Fund
Federal,
Federal NCLB and

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|---------------------|--|-----------------------------|-----------------------------|------------------------------------|-------------------------|----------------------|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| 48 | Title IV - Safe and Drug Free Schools / Comm. | 4544 | \$29,000 | \$29,000 | 0.1% | |
| 49 | Title II - Improving Teacher Quality | 4545 | \$58,602 | \$58,602 | 0.2% | |
| 50 | Other NCLB Programs | 4559 | \$18,562 | \$18,562 | 0.1% | Title III |
| 51 | FEMA - Disaster Relief | 4580 | | \$0 | 0.0% | |
| 52 | Other Restricted Grants thru State (list grant & amount below) | 4590 | | \$0 | 0.0% | |
| 53 | Charter School Grant (PCSP Funds) | 4590 | | \$0 | 0.0% | |
| 54 | HEAP (Hurricane Educator Assistance Program) | 4590 | | \$0 | 0.0% | |
| 55 | CSP | | \$70,000 | \$70,000 | 0.3% | |
| 56 | Federal COVID Relief Funding | | | \$0 | 0.0% | |
| 57 | McKinney-Vento | | | \$0 | 0.0% | |
| 58 | (additional function codes may need to be added) | | | \$0 | 0.0% | |
| 59 | | | | \$0 | 0.0% | |
| 60 | | | | \$0 | 0.0% | |
| 61 | TOTAL REVENUE FROM FEDERAL SOURCES | | \$0 | \$2,587,542 | 10.4% | |
| 62 | | | | | | |
| 63 | Other Sources of Funds (Provide Detail) | | | | | |
| 64 | | | | \$0 | 0.0% | |
| 65 | | | | \$0 | 0.0% | |
| 66 | TOTAL REVENUES & OTHER SOURCES OF FUNDS | | \$20,823,701 | \$4,096,097 | \$24,919,798 | 100.0% |
| Expenditures | | | | | | |
| 67 | SALARIES (Object 100 series) | | | | | |
| 68 | School Administrators | 111 | \$1,047,540 | \$139,780 | \$1,187,320 | 4.8% |
| 72 | Teachers | 112 | \$4,172,077 | \$895,827 | \$5,067,904 | 20.4% |
| 73 | Therapists/Specialists/Counselors | 113 | \$1,162,317 | | \$1,162,317 | 4.7% |
| 74 | Clerical/Secretarial Salary | 114 | \$102,796 | | \$102,796 | 0.4% |
| 75 | Custodial Salaries | 116 | \$267,719 | | \$267,719 | 1.1% |
| 76 | Other (excludes amounts on lines 69-76) | 100-150 | \$3,728,252 | \$729,494 | \$4,457,746 | 17.9% |
| 77 | TOTAL SALARIES | 100 | \$10,480,701 | \$1,765,101 | \$12,245,802 | 49.2% |
| 78 | EMPLOYEE BENEFITS (Object 200 series) | | | | | |
| 79 | Health Insurance Benefits - Current Employees | 210 | \$1,764,659 | \$217,990 | \$1,982,649 | 8.0% |
| 80 | Social Security | 220 | \$649,803 | \$109,436 | \$759,240 | 3.1% |
| 81 | Medicare | 225 | \$151,970 | | \$151,970 | 0.6% |
| 82 | Retirement | 230-290 | \$307,941 | \$70,604 | \$378,545 | 1.5% |
| 83 | Unemployment | 250 | | | \$0 | 0.0% |
| 84 | Health Insurance Benefits - Retired Employees | 270 | | | \$0 | 0.0% |
| 85 | Other (excludes amounts on lines 80-85) | 200-290 | \$105,710 | \$1,092 | \$106,802 | 0.4% |
| 86 | TOTAL EMPLOYEE BENEFITS | 200 | \$2,980,084 | \$424,716 | \$3,404,800 | 13.7% |
| 87 | PURCHASED PROF. & TECH. SVCS (Object 300 Series) | | | | | |
| 88 | Legal Services | 332 | | | \$0 | 0.0% |
| 89 | Accounting/Auditing Services | 333 | | | \$0 | 0.0% |
| 90 | Management Company Services | 300-340 | | | \$0 | 0.0% |
| 91 | Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91) | 300-340 | \$439,876 | \$1,071,192 | \$1,511,068 | 6.1% |
| 92 | TOTAL PURCHASED PROF. & TECHNICAL SVCS. | 300 | \$439,876 | \$1,071,192 | \$1,511,068 | 6.1% |
| 93 | PURCHASED PROPERTY SERVICES (Object 400 Series) | | | | | |
| 94 | Water/Sewerage | 411 | | | \$0 | 0.0% |
| 95 | Building and Land Rent/Lease | 441 | \$1,300,000 | \$0 | \$1,300,000 | 5.2% |
| 96 | Equipment & Vehicle Rent/Lease | 442 | \$573,400 | | \$573,400 | 2.3% |
| 97 | Repairs & Maintenance Services | 430 | \$188,894 | \$25,000 | \$213,894 | 0.9% |
| 98 | Other (excludes amounts on lines 95-98) | 400-490 | \$176,607 | | \$176,607 | 0.7% |
| 99 | TOTAL PURCHASED PROPERTY SERVICES | 400 | \$2,238,901 | \$25,000 | \$2,263,901 | 9.1% |
| 100 | OTHER PURCHASED SERVICES (Object 500 Series) | | | | | |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

School Name: Harriet Tubman Charter School

Includes Special Fund
Federal,
Federal NCLB and

Student Count Budget is Based on: 885

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions | |
|------|--|-----------------------------|-----------------------------|------------------------------------|-------------------------|-----------------------------|---|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | | |
| 101 | Purchased Student Transportation Services | 510-519 | | \$0 | 0.0% | | |
| 102 | Insurance (property, liability, fleet, errors/omissions, etc.) | 520-529 | \$585,320 | \$585,320 | 2.4% | | |
| 103 | Food Service Management | 570 | | \$100,000 | 0.4% | | |
| 104 | Travel | 580-583 | \$12,500 | \$12,500 | 0.1% | | |
| 105 | Other (excludes amounts on lines 102-105) | 500-590 | \$258,320 | \$258,320 | 1.0% | Communications, field trips | |
| 106 | TOTAL OTHER PURCHASED SERVICES | 500 | \$856,140 | \$100,000 | \$956,140 | 3.8% | |
| 107 | SUPPLIES (Object 600 series) | | | | | | |
| 108 | Materials and Supplies | 610 | \$635,330 | \$15,000 | \$650,330 | 2.6% | |
| 109 | Utilities (natural gas, electricity, coal, gasoline) | 620-629 | \$474,000 | | \$474,000 | 1.9% | |
| 110 | Food & Commodities | 630-632 | \$28,550 | \$695,088 | \$723,638 | 2.9% | |
| 111 | Books and Periodicals (including textbooks/workbooks) | 640-644 | \$500 | | \$500 | 0.0% | |
| 112 | Other Supplies (excludes amounts on lines 109-112) | 600-644 | \$112,500 | | \$112,500 | 0.5% | technology |
| 113 | TOTAL SUPPLIES | 600 | \$1,250,880 | \$710,088 | \$1,960,968 | 7.9% | |
| 114 | PROPERTY (Object 700 series) | | | | | | |
| 115 | Land Purchases and Land Improvements | 710 | | \$0 | 0.0% | | |
| 116 | Buildings Acquisitions (existing structures) | 720 | | \$0 | 0.0% | | |
| 117 | Equipment/Furnishings | 730-739 | | \$0 | 0.0% | | |
| 118 | Other (Excludes amounts on lines 116-118) | 700-740 | \$205,000 | | \$205,000 | 0.8% | Depreciation |
| 119 | TOTAL PROPERTY | 700 | \$205,000 | \$0 | \$205,000 | 0.8% | |
| 120 | OTHER OBJECTS (Object 800 series) | | | | | | |
| 121 | Administrative Fees (State & Local) | 810 | \$252,799 | | \$252,799 | 1.0% | |
| 122 | Interest on Loans/Notes | 830 | | | \$0 | 0.0% | |
| 124 | Other (excludes amounts on lines 122-123) | 800 - 890 | \$2,077,020 | | \$2,077,020 | 8.3% | CMO Management fee, membership dues; RSD property insurance |
| 125 | TOTAL OTHER OBJECTS | 800 | \$2,329,819 | \$0 | \$2,329,819 | 9.4% | |
| 126 | OTHER USES OF FUNDS (Object 900 Series) | | | | | | |
| 127 | Indirect Costs | 933 | | | \$0 | 0.0% | |
| 128 | Other (Excludes amounts on lines 127-128) | 900-932 | | | \$0 | 0.0% | |
| 129 | | | | | \$0 | 0.0% | |
| 130 | TOTAL OTHER USES OF FUNDS | 900 | \$0 | \$0 | \$0 | 0.0% | |
| 131 | TOTAL EXPENDITURES | 100-900 | \$20,781,401 | \$4,096,097 | \$24,877,498 | 100.0% | |

| | | | |
|--|--------------------|------------|--------------------|
| Excess (Deficiency) of Revenues over Expenditures | \$42,300 | \$0 | \$42,300 |
| Fund Balance From Prior Year | \$2,020,538 | \$0 | \$2,020,538 |
| Fund Balance at End of Year | \$2,062,838 | \$0 | \$2,062,838 |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

Student Count Budget is Based on: 872

School Name: **Dorothy Height Charter School**

Includes Special Fund
Federal,
Federal NCLB and
SPECIAL FUNDS

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|--------------------------------------|---|-----------------------------|-----------------------------|------------------------------------|-------------------------|--|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| Revenues | | | | | | |
| 1 REVENUES FROM LOCAL SOURCES | | | | | | |
| 2 | Earnings on Investments | 1500-1542 | \$168,000 | \$168,000 | 1.1% | |
| 3 | Food Service (Income from meals) | 1600-1620 | | \$10,000 | 0.1% | |
| 4 | Contributions and Donations | 1920 | \$92,500 | \$148,500 | 0.9% | |
| 5 | E-Rate Reimbursements | 1993 | | \$0 | 0.0% | |
| 6 | Local "MFP" Per Pupil Aid (Local Revenue transfers) | 1994 | \$6,983,242 | \$6,983,242 | 44.2% | based on differentiated funding formula & historic local/state proportions; deferred revenue est |
| 7 | Other (exclude amounts on lines 2 - 6) | 1000-1999 | \$88,000 | \$88,000 | 0.6% | includes student uniform & field trip fees; facility rentals, PK tuition |
| 8 | Citywide Exceptional Needs Fund | | | \$0 | 0.0% | |
| 9 | (additional source codes may need to be added) | | | \$0 | 0.0% | |
| 10 | | | | \$0 | 0.0% | |
| 11 | TOTAL REVENUES FROM LOCAL SOURCES | | \$7,331,742 | \$7,397,742 | 46.9% | |
| 13 REVENUE FROM STATE SOURCES | | | | | | |
| 14 | Unrestricted Grants-In-Aid | | | | | |
| 15 | State Per Pupil Aid - MFP | 3110 | \$4,655,495 | \$4,655,495 | 29.5% | based on differentiated funding formula & historic local/state proportions |
| 17 | Other Unrestricted Revenues | 3190 | | \$0 | 0.0% | |
| 18 | Restricted Grants-In-Aid | | | \$0 | 0.0% | |
| 19 | Education Support Fund (8g) | 3220 | | \$0 | 0.0% | |
| 20 | PIP | 3230 | | \$0 | 0.0% | |
| 21 | Other Restricted Revenues (list grant & amount below) | 3290 | | \$0 | 0.0% | |
| 22 | Educational Excellence Fund | 3290 | | \$21,500 | 0.1% | |
| 23 | High Cost Service Allocation | | | \$450,000 | 2.9% | |
| 24 | Medicaid | | \$121,500 | \$121,500 | 0.8% | |
| 25 | LA4 | | | \$276,210 | 1.7% | |
| 26 | SuperApp Competitive | | | \$248,500 | 1.6% | And HDT |
| 27 | (additional source codes may need to be added) | | | \$0 | 0.0% | |
| 28 | | | | \$0 | 0.0% | |
| 29 | TOTAL REVENUE FROM STATE SOURCES | | \$4,776,995 | \$5,773,205 | 36.6% | |

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>)

| | | | | | | |
|--|--|------|-----------------------|-------------|-------|--|
| 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% | |
| 33 | Other Unrestricted Grants - Direct | 4190 | | \$0 | 0.0% | |
| 34 | Restricted Grants-In-Aid Direct From the Federal Gov't | | | \$0 | 0.0% | |
| 35 | ROTC - Direct from Federal Gov't | 4330 | | \$0 | 0.0% | |
| 36 | Other Restricted Grants - Direct | 4390 | | \$0 | 0.0% | |
| 37 | | | | \$0 | 0.0% | |
| 38 | Restricted Grants-In-Aid From Federal Gov't Thru State | | | \$0 | 0.0% | |
| 39 | Career & Technical Education | 4510 | | \$0 | 0.0% | |
| 40 | School Food Service | 4515 | \$1,609,839 | \$1,609,839 | 10.2% | |
| 41 | Special Education | | | \$0 | 0.0% | |
| 42 | IDEA - Part B | 4531 | \$236,946 | \$236,946 | 1.5% | |
| 43 | IDEA - Preschool | 4532 | \$3,747 | \$3,747 | 0.0% | |
| 44 | Other Special Education Programs | 4535 | | \$0 | 0.0% | |
| 45 | No Child Left Behind (NCLB) | | | \$0 | 0.0% | |
| 46 | Title I (also includes School Improvement) | 4541 | \$586,203 | \$586,203 | 3.7% | |
| 47 | Title I, Part C - Migrant | 4542 | | \$0 | 0.0% | |
| 48 | Title IV - Safe and Drug Free Schools / Comm. | 4544 | \$29,000 | \$29,000 | 0.2% | |
| 49 | Title II - Improving Teacher Quality | 4545 | Division of Education | \$56,949 | 0.4% | |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

Student Count Budget is Based on: 872

School Name: **Dorothy Height Charter School**

Includes Special Fund
Federal,
Federal NCLB and
SPECIAL FUNDS

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|---------------------|--|-----------------------------|-----------------------------|------------------------------------|-------------------------|----------------------|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| 50 | Other NCLB Programs | 4559 | | \$24,371 | 0.2% | Title III |
| 51 | FEMA - Disaster Relief | 4580 | | \$0 | 0.0% | |
| 52 | Other Restricted Grants thru State (list grant & amount below) | 4590 | | \$0 | 0.0% | |
| 53 | Charter School Grant (PCSP Funds) | 4590 | \$70,000 | \$70,000 | 0.4% | |
| 54 | HEAP (Hurricane Educator Assistance Program) | 4590 | | \$0 | 0.0% | |
| 55 | School Redesign Grant | | | \$0 | 0.0% | |
| 56 | Federal COVID Relief Funding | | | \$0 | 0.0% | |
| 57 | McKinney-Vento | | | \$0 | 0.0% | |
| 58 | (additional function codes may need to be added) | | | \$0 | 0.0% | |
| 59 | | | | \$0 | 0.0% | |
| 60 | | | | \$0 | 0.0% | |
| 61 | TOTAL REVENUE FROM FEDERAL SOURCES | | \$0 | \$2,617,055 | 16.6% | |
| 62 | | | | | | |
| 63 | Other Sources of Funds (Provide Detail) | | | | | |
| 64 | | | | \$0 | 0.0% | |
| 65 | | | | \$0 | 0.0% | |
| 66 | TOTAL REVENUES & OTHER SOURCES OF FUNDS | | \$12,108,737 | \$3,679,265 | \$15,788,002 | 100.0% |
| Expenditures | | | | | | |
| 67 | SALARIES (Object 100 series) | | | | | |
| 68 | School Administrators | 111 | 661,715 | 83,920 | \$745,635 | 4.7% |
| 72 | Teachers | 112 | \$2,695,567 | \$938,056 | \$3,633,623 | 23.1% |
| 73 | Therapists/Specialists/Counselors | 113 | \$344,641 | | \$344,641 | 2.2% |
| 74 | Clerical/Secretarial Salary | 114 | \$45,034 | | \$45,034 | 0.3% |
| 75 | Custodial Salaries | 116 | \$32,757 | | \$32,757 | 0.2% |
| 76 | Other (excludes amounts on lines 69-76) | 100-150 | \$1,641,249 | \$665,006 | \$2,306,255 | 14.7% |
| 77 | TOTAL SALARIES | 100 | \$5,420,963 | \$1,686,982 | \$7,107,945 | 45.2% |
| 78 | EMPLOYEE BENEFITS (Object 200 series) | | | | | |
| 79 | Health Insurance Benefits - Current Employees | 210 | \$997,849 | \$208,342 | \$1,206,191 | 7.7% |
| 80 | Social Security | 220 | \$336,100 | \$109,654 | \$445,754 | 2.8% |
| 81 | Medicare | 225 | \$78,604 | \$24,461 | \$103,065 | 0.7% |
| 82 | Retirement | 230-290 | \$200,735 | \$67,479 | \$268,214 | 1.7% |
| 83 | Unemployment | 250 | \$0 | | \$0 | 0.0% |
| 84 | Health Insurance Benefits - Retired Employees | 270 | | | \$0 | 0.0% |
| 85 | Other (excludes amounts on lines 80-85) | 200-290 | \$36,974 | \$1,554 | \$38,528 | 0.2% |
| 86 | TOTAL EMPLOYEE BENEFITS | 200 | \$1,650,261 | \$411,491 | \$2,061,752 | 13.1% |
| 87 | PURCHASED PROF. & TECH. SVCS (Object 300 Series) | | | | | |
| 88 | Legal Services | 332 | | | \$0 | 0.0% |
| 89 | Accounting/Auditing Services | 333 | | | \$0 | 0.0% |
| 90 | Management Company Services | 300-340 | | | \$0 | 0.0% |
| 91 | Other Purchased Prof/Tech Svcs (excludes amounts on lines 89-91) | 300-340 | \$1,892,743 | \$643,581 | \$2,536,324 | 16.1% |
| 92 | TOTAL PURCHASED PROF. & TECHNICAL SVCS. | 300 | \$1,892,743 | \$643,581 | \$2,536,324 | 16.1% |
| 93 | PURCHASED PROPERTY SERVICES (Object 400 Series) | | | | | |
| 94 | Water/Sewerage | 411 | | | \$0 | 0.0% |
| 95 | Building and Land Rent/Lease | 441 | | | \$0 | 0.0% |
| 96 | Equipment & Vehicle Rent/Lease | 442 | \$405,400 | | \$405,400 | 2.6% |
| 97 | Repairs & Maintenance Services | 430 | \$173,750 | \$50,000 | \$223,750 | 1.4% |
| 98 | Other (excludes amounts on lines 95-98) | 400-490 | \$498,300 | | \$498,300 | 3.2% |
| 99 | TOTAL PURCHASED PROPERTY SERVICES | 400 | \$1,077,450 | \$50,000 | \$1,127,450 | 7.2% |
| 100 | OTHER PURCHASED SERVICES (Object 500 Series) | | | | | |
| 101 | Purchased Student Transportation Services | 510-519 | \$2,000 | | \$2,000 | 0.0% |
| 102 | Insurance (property, liability, fleet, errors/omissions, etc.) | 520-529 | \$205,643 | | \$205,643 | 1.3% |
| 103 | Food Service Management | 570 | | \$100,000 | \$100,000 | 0.6% |
| 104 | Travel | 580-583 | \$10,000 | | \$10,000 | 0.1% |

**CHARTER SCHOOL ANNUAL OPERATING BUDGET
FISCAL YEAR 2026-27**

School Name: Dorothy Height Charter School

Includes Special Fund
Federal,
Federal NCLB and

Student Count Budget is Based on: 872

| Item | References | GENERAL FUNDS | SPECIAL FUNDS | Budgeted 2026-27 Total Funds | % of Total Budget | Comments/Assumptions |
|---|---|-----------------------------|-----------------------------|------------------------------------|-------------------------|--|
| | L.A.U.G.H. Source/ Object Code | Annual Budget 2026-27 | Annual Budget 2026-27 | | | |
| 105 Other (excludes amounts on lines 102-105) | 500-590 | \$106,170 | | \$106,170 | 0.7% | Communications, field trips |
| 106 TOTAL OTHER PURCHASED SERVICES | 500 | \$323,813 | \$100,000 | \$423,813 | 2.7% | |
| 107 SUPPLIES (Object 600 series) | | | | | | |
| 108 Materials and Supplies | 610 | \$514,248 | \$20,000 | \$534,248 | 3.4% | |
| 109 Utilities (natural gas, electricity, coal, gasoline) | 620-629 | \$211,000 | | \$211,000 | 1.3% | |
| 110 Food & Commodities | 630-632 | \$45,500 | \$767,211 | \$812,711 | 5.2% | |
| 111 Books and Periodicals (including textbooks/workbooks) | 640-644 | \$2,000 | | \$2,000 | 0.0% | |
| 112 Other Supplies (excludes amounts on lines 109-112) | 600-644 | \$65,000 | | \$65,000 | 0.4% | technology |
| 113 TOTAL SUPPLIES | 600 | \$837,748 | \$787,211 | \$1,624,959 | 10.3% | |
| 114 PROPERTY (Object 700 series) | | | | | | |
| 115 Land Purchases and Land Improvements | 710 | | | \$0 | 0.0% | |
| 116 Buildings Acquisitions (existing structures) | 720 | | | \$0 | 0.0% | |
| 117 Equipment/Furnishings | 730-739 | | | \$0 | 0.0% | |
| 118 Other (Excludes amounts on lines 116-118) | 700-740 | \$80,000 | | \$80,000 | 0.5% | Depreciation |
| 119 TOTAL PROPERTY | 700 | \$80,000 | \$0 | \$80,000 | 0.5% | |
| 120 OTHER OBJECTS (Object 800 series) | | | | | | |
| 121 Administrative Fees (State & Local) | 810 | \$222,205 | | \$222,205 | 1.4% | |
| 122 Interest on Loans/Notes | 830 | | | \$0 | 0.0% | |
| 123 Loan Repayment (principal only) | 831 | | | \$0 | 0.0% | |
| 124 Other (excludes amounts on lines 122-123) | 800 - 890 | \$548,870 | | \$548,870 | 3.5% | CMO Management fee, membership dues, authorizer fees |
| 125 TOTAL OTHER OBJECTS | 800 | \$771,075 | \$0 | \$771,075 | 4.9% | |
| 126 OTHER USES OF FUNDS (Object 900 Series) | | | | | | |
| 127 Indirect Costs | 933 | | | \$0 | 0.0% | |
| 128 Other (Excludes amounts on lines 127-128) | 900-932 | | | \$0 | 0.0% | |
| 129 | | | | \$0 | 0.0% | |
| 130 TOTAL OTHER USES OF FUNDS | 900 | \$0 | \$0 | \$0 | 0.0% | |
| 131 TOTAL EXPENDITURES | 100-900 | \$12,054,053 | \$3,679,265 | \$15,733,318 | 100.0% | |

| | | | |
|--|--------------------|--------------|--------------------|
| Excess (Deficiency) of Revenues over Expenditures | \$54,684 | (\$0) | \$54,684 |
| Fund Balance From Prior Year | \$4,362,700 | \$0 | \$4,362,700 |
| Fund Balance at End of Year | \$4,417,384 | (\$0) | \$4,417,384 |