Budget Detail Report

Actuals as of: **July 31st, 2026** Percentage of Year **8.3%**

C.S. LEWIS ACADEMY

	(221 Students) Previous Yr's Actuals FY26	(224 Students) Current Yr's Actuals FY27	(224 Students) Approved Budget FY27	Amount Changed	(224 Students) FY27 Forecast	Actuals as a % of Forecast	
Revenue							
1000 Local							
1510 Interest on Investments	$ 86,000	$ 7,420	$ 86,000	$ -	$ 86,000	*8.6%*	
1610 Sales to Students	$ 599	$ -	$ -	$ -	$ -	*0.0%*	
1620 Sales to Adults	$ 2,503	$ -	$ 2,500	$ -	$ 2,500	*0.0%*	
1720 Bookstore Sales	$ 6,500	$ -	$ *6,500*	$ -	$ 6,500	*0.0%*	
1920 Donations	$ 5,857	$ 400	$ 2,000	$ -	$ 2,000	*20.0%*	
1920 Art Works for Kids (BTS	$ -	$ -	$ -	$ -	$ -	*0.0%*	
1920 PTO Organization	$ 4,000	$ -	$ -	$ -	$ -	*0.0%*	
1990 Miscellaneous	$ -	$ -	$ -	$ -	$ -	*0.0%*	
Total 1000:	*$ 105,459*	*$ 7,820*	*$ 97,000*	*$ -*	*$ 97,000*	*8.1%*	
3000 State							
30.3005 Regular School Prgm K	$ 153,144	$ 12,841	$ 154,090	$ -	$ 154,090	*8.3%*	
30.3010 Regular School Prgm 1-12	$ 765,066	$ 66,430	$ 797,161	$ -	$ 797,161	*8.3%*	
31.1205 Special Education -- Add-On	$ 206,149	$ 49,646	$ 206,149	$ -	$ 206,149	*24.1%*	
31.1210 Special Education -- Self-Contained	$ 26,927	$ 1,885	$ 26,927	$ -	$ 26,927	*7.0%*	
31.1220 Special Education-- Extended Year	$ 2,853	$ 256	$ 2,853	$ -	$ 2,853	*9.0%*	
31.1225 Special Education - Impact Aid	$ 3,550	$ 296	$ 3,550	$ -	$ 3,550	*8.3%*	
31.1278 Special Education - Extended Year	$ 1,540	$ -	$ 1,540	$ -	$ 1,540	*0.0%*	
31.5201 Class Size Reduction - K-8	$ 96,196	$ 8,379	$ 100,527	$ -	$ 100,527	*8.3%*	
31.5344 Enhancement for At-Risk Students	$ 118,369	$ 11,871	$ 142,448	$ -	$ 142,448	*8.3%*	
32.0500 Charter School Base Fund	$ 85,000	$ 7,301	$ 87,611	$ -	$ 87,611	*8.3%*	
32.5310 Flexible Allocation	$ 88,751	$ 9,699	$ 116,374	$ -	$ 116,374	*8.3%*	
32.5619 Charter School Local Replacement	$ 801,788	$ 70,803	$ 849,632	$ -	$ 849,632	*8.3%*	**$3,793/Student**
32.5665 Grow Your Own Teacher	$ -	$ -	$ -	$ -	$ -	*0.0%*	
33.5805 Early Literacy Prgm K-3	$ -	$ -	$ -	$ -	$ -	*0.0%*	
34.5651 Educator Professional Time	$ 27,443	$ -	$ 27,641	$ -	$ 27,641	*0.0%*	
34.5659 Educator Support Prof Bonus	$ 20,723	$ -	$ -	$ -	$ -	*0.0%*	
34.5807 TSSP/SHiNE	$ 12,576	$ 995	$ 11,880	$ -	$ 11,880	*8.4%*	
34.5868 Teacher Supplies & Materials	$ 6,250	$ -	$ 6,250	$ -	$ 6,250	*0.0%*	
34.5876 Educator Salary Adjustment	$ 162,767	$ 13,971	$ 167,650	$ -	$ 167,650	*8.3%*	
34.5911 English Language Software Grant	$ -	$ -	$ -	$ -	$ -	*0.0%*	
35.5420 School Land Trust Program	$ 54,611	$ 69,183	$ 69,183	$ -	$ 69,183	*100.0%*	
35.5677 Computer Science Grant	$ 11,258	$ -	$ -	$ -	$ -	*0.0%*	
35.5678 Teacher & Student Success Act Program	$ 77,109	$ -	$ 75,932	$ -	$ 75,932	*0.0%*	
35.5679 Student Health & Counseling Support	$ 31,109	$ -	$ 30,684	$ -	$ 30,684	*0.0%*	
35.5882 Beverly Taylor Sorenson	$ 26,913	$ -	$ -	$ -	$ -	*0.0%*	
38.5673 Substance Abuse	$ 4,000	$ -	$ 4,000	$ -	$ 4,000	*0.0%*	
38.5674 Suicide Prevention	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	*0.0%*	
38.5819 School Safety Specialist	$ 3,000	$ -	$ -	$ *3,000*	$ 3,000	*0.0%*	
38.5819 School Safety and Support	$ -	$ -	$ -	$ *32,000*	$ 32,000	*0.0%*	
38.8070 School Lunch (Liquor Tax)	$ 20,000	$ -	$ 20,000	$ -	$ 20,000	*0.0%*	
Total 3000:	*$ 2,808,092*	*$ 323,556*	*$ 2,903,082*	*$ 35,000*	*$ 2,938,082*	*11.0%*	
4000 Federal							
42.7225 ESSER III ARP	$ -	$ -	$ -	$ -	$ -	*0.0%*	
45.4522 IDEA Pre-School	$ 1,039	$ -	$ 1,039	$ -	$ 1,039	*0.0%*	
45.4524 IDEA Part-B	$ 53,662	$ -	$ 53,662	$ -	$ 53,662	*0.0%*	
45.4525 IDEA ARP	$ 11,311	$ -	$ -	$ -	$ -	*0.0%*	
45.8075 NSLP - Free & Reduced	$ 85,000	$ -	$ 85,000	$ -	$ 85,000	*0.0%*	
45.8075 National School Lunch Prgm	$ 15,000	$ -	$ 15,000	$ -	$ 15,000	*0.0%*	
45.8075 NSLP - Breakfast	$ 40,000	$ -	$ 40,000	$ -	$ 40,000	*0.0%*	
45.8080 Pandemic EBT Administration	$ -	$ -	$ -	$ -	$ -	*0.0%*	
48.7801 Title I	$ 58,957	$ -	$ 66,745	$ -	$ 66,745	*0.0%*	
48.7860 Title II	$ 7,461	$ -	$ 7,461	$ -	$ 7,461	*0.0%*	
48.7893 Stronger Connections Grant	$ -	$ -	$ -	$ -	$ -	*0.0%*	
48.7905 Title IV	$ -	$ -	$ -	$ -	$ -	*0.0%*	
Total 4000:	*$ 272,430*	*$ -*	*$ 268,907*	*$ -*	*$ 268,907*	*0.0%*	
Total Revenue:	*$ 3,185,981*	*$ 331,376*	*$ 3,268,989*	*$ 35,000*	*$ 3,303,989*	*10.0%*	

ACADEMY

	(221 Students) Previous Yr's Actuals FY26	(224 Students) Current Yr's Actuals FY27	(224 Students) Approved Budget FY27	Amount Changed	(224 Students) FY27 Forecast	Actuals as a % of Forecast
Expenses						
100 Salaries						
121 Principal & Assistants	$ 82,500	$ 6,667	$ 80,000	$ -	$ 80,000	*8.3%*
131 Teachers	$ 660,291	$ 46,982	$ 673,250	$ -	$ 673,250	*7.0%*
131 Special Education Salaries	$ 40,000	$ 4,750	$ 57,000	$ -	$ 57,000	*8.3%*
131 Stipends	$ 76,416	$ -	$ 59,521	$ (1,000)	$ 58,521	*0.0%*
132 Substitute Teachers	$ 1,000	$ -	$ 7,000	$ -	$ 7,000	*0.0%*
132 PTO Cash Out	$ 10,000	$ -	$ 10,000	$ -	$ 10,000	*0.0%*
152 Secretarial & Clerical	$ 70,000	$ 3,278	$ 55,000	$ -	$ 55,000	*6.0%*
161 Special Education Aides	$ 101,000	$ 1,455	$ 84,000	$ -	$ 84,000	*1.7%*
161 General Aides	$ -	$ -	$ -	$ -	$ -	*0.0%*
161 Title I & ESL Aides	$ 157,490	$ 3,042	$ 146,000	$ -	$ 146,000	*2.1%*
165 Summer School	$ 9,504	$ -	$ -	$ -	$ -	*0.0%*
172 Bus Drivers	$ 55,400	$ 4,617	$ 60,000	$ -	$ 60,000	*7.7%*
180 Custodial Maintenance	$ 35,620	$ 2,833	$ 52,000	$ -	$ 52,000	*5.4%*
191 Kitchen Salaries	$ 96,000	$ 3,708	$ 106,500	$ -	$ 106,500	*3.5%*
Total 100:	*$ 1,395,221*	*$ 77,332*	*$ 1,390,271*	*$ (1,000)*	*$ 1,389,271*	*5.6%*
200 Benefits						
220 FICA	$ 106,734	$ 5,417	$ 106,356	$ (77)	$ 106,279	*5.1%*
230 Retirement	$ 60,000	$ 3,682	$ 60,000	$ -	$ 60,000	*6.1%*
240 Insurance (H/D/L) & HSA	$ 400,000	$ 20,129	$ 432,000	$ -	$ 432,000	*4.7%*
270 Worker's Compensation Fund	$ 11,394	$ -	$ 11,394	$ -	$ 11,394	*0.0%*
280 Unemployment Insurance	$ 5,000	$ -	$ 5,000	$ -	$ 5,000	*0.0%*
Total 200:	*$ 583,128*	*$ 29,228*	*$ 614,750*	*$ (77)*	*$ 614,673*	*4.8%*
300 Prof & Technical Services						
323 Special Education Services	$ 147,000	$ -	$ 120,000	$ -	$ 120,000	*0.0%*
327 Counselor Services	$ 38,000	$ -	$ 38,000	$ -	$ 38,000	*0.0%*
330 Employee Training & Development	$ 5,000	$ -	$ 5,000	$ -	$ 5,000	*0.0%*
345 Audit Services	$ 23,012	$ -	$ 22,660	$ -	$ 22,660	*0.0%*
345 Business Manager Services	$ 73,200	$ 6,309	$ 75,708	$ -	$ 75,708	*8.3%*
347 Interpretation Services	$ -	$ -	$ -	$ -	$ -	*0.0%*
349 Legal Services	$ 1,104	$ 87	$ 1,000	$ -	$ 1,000	*8.7%*
350 Technology Services (IT)	$ 39,000	$ 1,200	$ 30,800	$ -	$ 30,800	*3.9%*
Total 300:	*$ 326,316*	*$ 7,596*	*$ 293,168*	*$ -*	*$ 293,168*	*2.6%*
400 Purchased Property Services						
410 Water / Sewage / Garbage	$ 10,000	$ 915	$ 8,000	$ -	$ 8,000	*11.4%*
431 Repairs & Maintenance	$ 31,500	$ 1,677	$ 31,500	$ -	$ 31,500	*5.3%*
431 Lawn Care & Snow Removal	$ 23,198	$ 358	$ 23,198	$ -	$ 23,198	*1.5%*
431 Bus Repairs & Maintenance	$ 15,000	$ 5,861	$ 15,000	$ -	$ 15,000	*39.1%*
443 Copier Lease & Service	$ 15,000	$ 593	$ 15,000	$ -	$ 15,000	*4.0%*
Total 400:	*$ 94,698*	*$ 9,404*	*$ 92,698*	*$ -*	*$ 92,698*	*10.1%*
500 Other Purchase Services						
518 Field Trips	$ 1,000	$ -	$ 1,000	$ -	$ 1,000	*0.0%*
520 Liability , Property , D& O Insurance	$ 19,856	$ 6,506	$ 19,856	$ -	$ 19,856	*32.8%*
530 Telephone	$ 900	$ 69	$ 815	$ -	$ 815	*8.5%*
540 Marketing	$ 54,000	$ -	$ 80,000	$ -	$ 80,000	*0.0%*
580 Travel	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	*0.0%*
Total 500:	*$ 77,756*	*$ 6,575*	*$ 103,671*	*$ -*	*$ 103,671*	*6.3%*

ACADEMY

	(221 Students) Previous Yr's Actuals FY26	(224 Students) Current Yr's Actuals FY27	(224 Students) Approved Budget FY27	Amount Changed	(224 Students) FY27 Forecast	Actuals as a % of Forecast
600 Supplies and Materials						
610 Classroom	$ 7,000	$ 838	$ 9,000	$ -	$ 9,000	*9.3%*
610 SpEd Classroom Supplies	$ 5,011	$ 327	$ 5,011	$ -	$ 5,011	*6.5%*
610 Student Government	$ 1,000	$ -	$ 500	$ -	$ 500	*0.0%*
610 Professional Dev. / Appreciation	$ 5,000	$ -	$ 5,000	$ -	$ 5,000	*0.0%*
610 Board Supplies	$ 500	$ -	$ 500	$ -	$ 500	*0.0%*
610 Office & General Supplies	$ 19,000	$ 1,013	$ 24,000	$ -	$ 24,000	*4.2%*
610 Food Program - Non Food	$ 3,000	$ 30	$ 3,000	$ -	$ 3,000	*1.0%*
614 PTO/ Supplies / Contributions(Student Teac	$ 4,000	$ 792	$ 4,000	$ -	$ 4,000	*19.8%*
621 Natural Gas	$ 10,000	$ 88	$ 10,000	$ -	$ 10,000	*0.9%*
622 Electricity	$ 30,123	$ 2,505	$ 27,000	$ -	$ 27,000	*9.3%*
624 Motor Fuel	$ 9,089	$ -	$ 9,000	$ -	$ 9,000	*0.0%*
630 Food and Kitchen	$ 87,000	$ -	$ 77,000	$ -	$ 77,000	*0.0%*
641 Textbooks & Curriculum	$ 68,593	$ -	$ 68,593	$ -	$ 68,593	*0.0%*
644 Library	$ 2,711	$ -	$ 2,700	$ -	$ 2,700	*0.0%*
650 Supplies-Technology Related	$ -	$ -	$ -	$ -	$ -	*0.0%*
680 Maint/ Cleaning/ Bus Supplies	$ 25,000	$ 1,132	$ 20,000	$ -	$ 20,000	*5.7%*
Total 600:	*$ 277,027*	*$ 6,725*	*$ 265,304*	$ -	*$ 265,304*	*2.5%*
700 Property, Equipment						
710 Land & Site Improvements	$ 4,000	$ 36,880	$ 4,000	*$ 36,880*	$ 40,880	*90.2%*
733 Furniture and Fixtures	$ 1,000	$ 12,026	$ 1,000	*$ 11,026*	$ 12,026	*100.0%*
734 Technology Related Hardware	$ 10,000	$ 3,678	$ 10,000	$ -	$ 10,000	*36.8%*
739 Kitchen Equipment	$ 2,000	$ -	$ 2,000	$ -	$ 2,000	*0.0%*
790 Cap Ex Fund	$ -	$ -	$ -	$ -	$ -	*0.0%*
Total 700:	*$ 17,000*	*$ 52,584*	*$ 17,000*	*$ 47,906*	*$ 64,906*	*81.0%*
800 Debt Service and Misc						
810 Dues & Fees	$ 9,500	$ 731	$ 9,500	$ -	$ 9,500	*7.7%*
812 Banking Fees	$ 1,000	$ 61	$ 1,000	$ -	$ 1,000	*6.1%*
830 Interest Facility	$ 298,982	$ 21,055	$ 252,660	$ -	$ 252,660	*8.3%*
840 Principal Facility	$ 123,843	$ 14,181	$ 170,172	$ -	$ 170,172	*8.3%*
890 Contingency	$ -	$ -	$ -	$ -	$ -	*0.0%*
Total 800:	*$ 433,325*	*$ 36,028*	*$ 433,332*	$ -	*$ 433,332*	*8.3%*
Total Expenses:	*$ 3,204,472*	*$ 225,472*	*$ 3,210,194*	*$ 46,830*	*$ 3,257,023*	*6.9%*
Net Income:	*$ (18,490)*	*$ 105,904*	*$ 58,795*		*$ 46,966*	*225.5%*

Current Operating Margin	***$ 46,966***	***1.42%***
Operating Goal 3+%	***$ 99,120***	***3.00%***
Operating Goal 5+%	***$ 165,199***	***5.00%***
Operating Goal 6+%	***$ 198,239***	***6.00%***