Budget Detail Report

Actuals as of: **May, 2026** Percentage of Year **91.7%**

C.S. LEWIS ACADEMY

	(224 Students) Previous Yr's Actuals FY25	(221 Students) Current Yr's Actuals FY26	(230 Students) Approved Budget FY26	Amount Changed	(221 Students) FY26 Forecast	Actuals as a % of Forecast
Revenue						
1000 Local						
1510 Interest on Investments	$ 81,870	$ 79,227	$ 86,000	$ -	$ 86,000	92.1%
1610 Sales to Students	$ 18,000	$ 599	$ 20,000	$ (19,401)	$ 599	100.0%
1620 Sales to Adults	$ 6,218	$ 2,503	$ 6,000	$ (3,497)	$ 2,503	100.0%
1720 Bookstore Sales	$ 6,450	$ 5,848	$ 6,500	$ -	$ 6,500	90.0%
1920 Donations	$ 26,067	$ 5,857	$ 26,067	$ (20,210)	$ 5,857	100.0%
1920 Art Works for Kids (BTS	$ -	$ -	$ -	$ -	$ -	0.0%
1920 PTO Organization	$ 5,000	$ 166	$ 4,000	$ -	$ 4,000	4.2%
1990 Miscellaneous	$ -	$ -	$ -	$ -	$ -	0.0%
Total 1000:	$ 143,605	$ 94,200	$ 148,567	$ (43,108)	$ 105,459	89.3%
3000 State						
30.3005 Regular School Prgm K	$ 155,251	$ 140,382	$ 155,035	$ (1,891)	$ 153,144	91.7%
30.3010 Regular School Prgm 1-12	$ 785,608	$ 701,310	$ 826,855	$ (61,789)	$ 765,066	91.7%
30.3020 Professional Staff	$ 67,417	$ -	$ -	$ -	$ -	0.0%
31.1205 Special Education -- Add-On	$ 205,815	$ 188,970	$ 145,681	$ 60,468	$ 206,149	91.7%
31.1210 Special Education -- Self-Contained	$ 24,667	$ 24,683	$ 26,927	$ -	$ 26,927	91.7%
31.1220 Special Education-- Extended Year	$ 2,892	$ 2,615	$ 2,853	$ -	$ 2,853	91.7%
31.1225 Special Education - Impact Aid	$ 3,178	$ 3,254	$ 3,550	$ -	$ 3,550	91.7%
31.1278 Special Education - Extended Year	$ -	$ 1,540	$ -	$ 1,540	$ 1,540	100.0%
31.5201 Class Size Reduction - K-8	$ 97,227	$ 88,180	$ 93,008	$ 3,188	$ 96,196	91.7%
31.5344 Enhancement for At-Risk Students	$ 108,081	$ 108,505	$ 112,410	$ 5,959	$ 118,369	91.7%
32.0500 Charter School Base Fund	$ 83,207	$ 77,917	$ 98,855	$ (13,855)	$ 85,000	91.7%
32.5310 Flexible Allocation	$ 597	$ 81,336	$ 82,413	$ 6,338	$ 88,751	91.6%
32.5619 Charter School Local Replacement	$ 743,008	$ 735,577	$ 834,440	$ (32,652)	$ 801,788	91.7%
32.5665 Grow Your Own Teacher	$ -	$ -	$ -	$ -	$ -	0.0%
33.5805 Early Literacy Prgm K-3	$ -	$ -	$ -	$ -	$ -	0.0%
34.5651 Educator Professional Time	$ 25,075	$ 27,443	$ 26,317	$ 1,126	$ 27,443	100.0%
34.5659 Educator Support Prof Bonus	$ -	$ 20,723	$ -	$ 20,723	$ 20,723	100.0%
34.5807 TSSP/SHiNE	$ 2,981	$ 11,528	$ -	$ 12,576	$ 12,576	91.7%
34.5868 Teacher Supplies & Materials	$ 5,750	$ 6,250	$ 5,750	$ 500	$ 6,250	100.0%
34.5876 Educator Salary Adjustment	$ 130,447	$ 149,203	$ 150,227	$ 12,540	$ 162,767	91.7%
34.5911 English Language Software Grant	$ 12,704	$ -	$ -	$ -	$ -	0.0%
35.5420 School Land Trust Program	$ 50,252	$ 54,611	$ 54,611	$ -	$ 54,611	100.0%
35.5666 Professional Learning Grant	$ 2,635	$ -	$ -	$ -	$ -	0.0%
35.5677 Computer Science Grant	$ 14,000	$ -	$ -	$ 11,258	$ 11,258	0.0%
35.5678 Teacher & Student Success Act Program	$ 82,007	$ 70,683	$ 77,109	$ -	$ 77,109	91.7%
35.5679 Student Health & Counseling Support	$ 32,359	$ 31,109	$ 31,109	$ -	$ 31,109	100.0%
35.5882 Beverly Taylor Sorenson	$ -	$ 24,670	$ -	$ 26,913	$ 26,913	91.7%
38.5295 Assessment to Achievement Plus	$ -	$ -	$ -	$ -	$ -	0.0%
38.5673 Substance Abuse	$ 4,000	$ 4,000	$ 4,000	$ -	$ 4,000	100.0%
38.5674 Suicide Prevention	$ 1,000	$ 1,000	$ 1,000	$ -	$ 1,000	100.0%
38.8070 School Lunch (Liquor Tax)	$ 20,000	$ 20,283	$ 20,000	$ -	$ 20,000	101.4%
Total 3000:	$ 2,660,157	$ 2,575,772	$ 2,752,150	$ 52,942	$ 2,805,092	91.8%
4000 Federal						
42.7225 ESSER III ARP	$ 11,537	$ -	$ -	$ -	$ -	0.0%
45.4522 IDEA Pre-School	$ 1,091	$ -	$ -	$ 1,039	$ 1,039	0.0%
45.4524 IDEA Part-B	$ 57,318	$ -	$ 57,318	$ (3,656)	$ 53,662	0.0%
45.4525 IDEA ARP	$ 11,311	$ -	$ 11,311	$ -	$ 11,311	0.0%
45.8075 NSLP - Free & Reduced	$ 85,000	$ 69,352	$ 85,000	$ -	$ 85,000	81.6%
45.8075 National School Lunch Prgm	$ 15,000	$ 14,874	$ 15,000	$ -	$ 15,000	99.2%
45.8075 NSLP - Breakfast	$ 37,000	$ 31,075	$ 40,000	$ -	$ 40,000	77.7%
45.8080 Pandemic EBT Administration	$ 653	$ -	$ -	$ -	$ -	0.0%
48.7801 Title I	$ 48,078	$ -	$ 58,957	$ -	$ 58,957	0.0%
48.7860 Title II	$ 7,461	$ -	$ 7,461	$ -	$ 7,461	0.0%
48.7893 Stronger Connections Grant	$ 50,420	$ -	$ -	$ -	$ -	0.0%
48.7905 Title IV	$ -	$ -	$ -	$ -	$ -	0.0%
Total 4000:	$ 324,869	$ 115,301	$ 275,047	$ (2,617)	$ 272,430	42.3%
Total Revenue:	$ 3,128,632	$ 2,785,273	$ 3,175,764	$ 7,217	$ 3,182,981	87.5%

	(224 Students) Previous Yr's Actuals FY25	(221 Students) Current Yr's Actuals FY26	(230 Students) Approved Budget FY26	Amount Changed	(221 Students) FY26 Forecast	Actuals as a % of Forecast
Expenses						
100 Salaries						
121 Principal & Assistants	$ 80,000	$ 58,000	$ 80,000	*$ 2,500*	$ 82,500	*70.3%*
131 Teachers	$ 635,730	$ 609,817	$ 652,700	*$ 7,591*	$ 660,291	*92.4%*
131 Special Education Salaries	$ 65,000	$ 38,917	$ 67,680	*$ (27,680)*	$ 40,000	*97.3%*
131 Stipends	$ 55,000	$ 63,787	$ 43,117	*$ 33,299*	$ 76,416	*83.5%*
132 Substitute Teachers	$ 7,000	$ -	$ 7,000	*$ (6,000)*	$ 1,000	*0.0%*
132 PTO Cash Out	$ 10,000	$ -	$ 10,000	*$ -*	$ 10,000	*0.0%*
136 APTT Visits	$ -	$ -	$ -	*$ -*	$ -	*0.0%*
152 Secretarial & Clerical	$ 86,200	$ 64,687	$ 86,200	*$ (16,200)*	$ 70,000	*92.4%*
161 Special Education Aides	$ 116,000	$ 93,900	$ 159,876	*$ (58,876)*	$ 101,000	*93.0%*
161 General Aides	$ -	$ -	$ -	*$ -*	$ -	*0.0%*
161 Title I & ESL Aides	$ 151,000	$ 148,407	$ 148,950	*$ 8,540*	$ 157,490	*94.2%*
165 Summer School	$ 24,000	$ 9,504	$ -	*$ 9,504*	$ 9,504	*100.0%*
172 Bus Drivers	$ 54,324	$ 50,694	$ 54,324	*$ 1,076*	$ 55,400	*91.5%*
180 Custodial Maintenance	$ 34,500	$ 31,083	$ 34,620	*$ 1,000*	$ 35,620	*87.3%*
191 Kitchen Salaries	$ 88,000	$ 88,654	$ 94,630	*$ 1,370*	$ 96,000	*92.3%*
Total 100:	*$ 1,406,754*	*$ 1,257,450*	*$ 1,439,097*	*$ (43,876)*	*$ 1,395,221*	*90.1%*
200 Benefits						
220 FICA	$ 107,617	$ 91,439	$ 110,091	*$ (3,357)*	$ 106,734	*85.7%*
230 Retirement	$ 71,150	$ 54,571	$ 60,000	*$ -*	$ 60,000	*91.0%*
240 Insurance (H/D/L) & HSA	$ 388,000	$ 359,966	$ 420,000	*$ (20,000)*	$ 400,000	*90.0%*
270 Worker's Compensation Fund	$ 11,394	$ 6,625	$ 8,000	*$ 3,394*	$ 11,394	*58.1%*
280 Unemployment Insurance	$ 4,429	$ 1,431	$ 10,000	*$ (5,000)*	$ 5,000	*28.6%*
Total 200:	*$ 582,590*	*$ 514,032*	*$ 608,091*	*$ (24,963)*	*$ 583,128*	*88.2%*
300 Prof & Technical Services						
323 Special Education Services	$ 120,000	$ 125,792	$ 90,000	*$ 57,000*	$ 147,000	*85.6%*
327 Counselor Services	$ 53,000	$ 32,333	$ 53,000	*$ (15,000)*	$ 38,000	*85.1%*
330 Employee Training & Development	$ 5,000	$ 3,355	$ 5,000	*$ -*	$ 5,000	*67.1%*
345 Audit Services	$ 22,000	$ 23,012	$ 22,660	*$ 352*	$ 23,012	*100.0%*
345 Business Manager Services	$ 76,664	$ 67,100	$ 70,764	*$ 2,436*	$ 73,200	*91.7%*
347 Interpretation Services	$ -	$ -	$ -	*$ -*	$ -	*0.0%*
349 Legal Services	$ 1,000	$ 1,104	$ 1,000	*$ 104*	$ 1,104	*100.0%*
350 Technical Services	$ -	$ -	$ -	*$ -*	$ -	*0.0%*
350 Technology Services (IT)	$ 22,000	$ 36,234	$ 25,000	*$ 14,000*	$ 39,000	*92.9%*
Total 300:	*$ 299,664*	*$ 288,930*	*$ 267,424*	*$ 58,892*	*$ 326,316*	*88.5%*
400 Purchased Property Services						
410 Water / Sewage / Garbage	$ 12,000	$ 6,343	$ 10,000	*$ -*	$ 10,000	*63.4%*
431 Repairs & Maintenance	$ 35,000	$ 18,040	$ 31,500	*$ -*	$ 31,500	*57.3%*
431 Lawn Care & Snow Removal	$ 34,819	$ 21,219	$ 35,282	*$ (12,084)*	$ 23,198	*91.5%*
431 Bus Repairs & Maintenance	$ 14,000	$ 6,922	$ 15,000	*$ -*	$ 15,000	*46.1%*
443 Copier Lease & Service	$ 10,000	$ 12,290	$ 10,000	*$ 5,000*	$ 15,000	*81.9%*
Total 400:	*$ 105,819*	*$ 64,814*	*$ 101,782*	*$ (7,084)*	*$ 94,698*	*68.4%*
500 Other Purchase Services						
518 Field Trips	$ 500	$ 792	$ 500	*$ 500*	$ 1,000	*79.2%*
520 Liability , Property , D& O Insurance	$ 18,426	$ 19,856	$ 18,426	*$ 1,430*	$ 19,856	*100.0%*
530 Telephone	$ 815	$ 826	$ 815	*$ 85*	$ 900	*91.8%*
540 Marketing	$ 5,000	$ 52,199	$ 5,000	*$ 49,000*	$ 54,000	*96.7%*
580 Travel	$ 2,000	$ 1,038	$ 2,000	*$ -*	$ 2,000	*51.9%*
Total 500:	*$ 26,741*	*$ 74,711*	*$ 26,741*	*$ 51,015*	*$ 77,756*	*96.1%*

ACADEMY

	Previous Yr's Actuals FY25 (224 Students)	Current Yr's Actuals FY26 (221 Students)	Approved Budget FY26 (230 Students)	Amount Changed	FY26 Forecast (221 Students)	Actuals as a % of Forecast	
600 Supplies and Materials							
610 Classroom	$ 7,500	$ 6,014	$ 7,000	$ -	$ 7,000	*85.9%*	
610 SpEd Classroom Supplies	$ 5,500	$ 2,260	$ 5,011	$ -	$ 5,011	*45.1%*	
610 Student Government	$ 1,300	$ 815	$ 500	*$ 500*	$ 1,000	*81.5%*	
610 Professional Dev. / Appreciation	$ 5,000	$ 627	$ 5,000	*$ -*	$ 5,000	*12.5%*	
610 Board Supplies	$ 500	$ -	$ 500	*$ -*	$ 500	*0.0%*	
610 Office & General Supplies	$ 25,000	$ 13,088	$ 19,000	*$ -*	$ 19,000	*68.9%*	
610 Food Program - Non Food	$ 3,000	$ 2,132	$ 3,000	*$ -*	$ 3,000	*71.1%*	
614 PTO/ Supplies / Contributions(Student Teac	$ 6,500	$ 2,346	$ 4,000	*$ -*	$ 4,000	*58.7%*	
621 Natural Gas	$ 9,500	$ 8,931	$ 10,000	*$ -*	$ 10,000	*89.3%*	
622 Electricity	$ 27,000	$ 30,123	$ 27,000	*$ 3,123*	$ 30,123	*100.0%*	
624 Motor Fuel	$ 11,000	$ 9,089	$ 9,000	*$ 89*	$ 9,089	*100.0%*	
630 Food and Kitchen	$ 85,000	$ 84,242	$ 77,000	*$ 10,000*	$ 87,000	*96.8%*	
641 Textbooks & Curriculum	$ 33,000	$ 56,349	$ 68,593	$ -	$ 68,593	*82.1%*	$ 12,244
644 Library	$ 2,700	$ 2,711	$ 2,700	*$ 11*	$ 2,711	*100.0%*	
650 Supplies-Technology Related	$ 10,746	$ -	$ -	*$ -*	$ -	*0.0%*	
680 Maint/ Cleaning/ Bus Supplies	$ 26,000	$ 23,278	$ 26,000	*$ (1,000)*	$ 25,000	*93.1%*	
Total 600:	*$ 259,246*	*$ 242,005*	*$ 264,304*	*$ 12,723*	*$ 277,027*	*87.4%*	
700 Property, Equipment							
710 Land & Site Improvements	$ 5,000	$ 2,548	$ 5,000	*$ (1,000)*	$ 4,000	*63.7%*	
733 Furniture and Fixtures	$ 1,000	$ 323	$ 1,000	*$ -*	$ 1,000	*32.3%*	
734 Technology Related Hardware	$ 45,000	$ 5,620	$ 10,000	*$ -*	$ 10,000	*56.2%*	
739 Kitchen Equipment	$ 1,000	$ -	$ 5,000	*$ (3,000)*	$ 2,000	*0.0%*	
790 Cap Ex Fund	$ -	$ -	$ -	*$ -*	$ -	*0.0%*	
Total 700:	*$ 52,000*	*$ 8,491*	*$ 21,000*	*$ (4,000)*	*$ 17,000*	*49.9%*	
800 Debt Service and Misc							
810 Dues & Fees	$ 7,000	$ 5,978	$ 9,500	*$ -*	$ 9,500	*62.9%*	
812 Banking Fees	$ 500	$ 583	$ 3,500	*$ (2,500)*	$ 1,000	*58.3%*	
830 Interest Facility	$ 279,387	$ 274,166	$ 298,982	*$ -*	$ 298,982	*91.7%*	
840 Principal Facility	$ 143,438	$ 113,564	$ 123,843	*$ -*	$ 123,843	*91.7%*	
890 Contingency	$ 5,441	$ -	$ -	*$ -*	$ -	*0.0%*	
Total 800:	*$ 435,766*	*$ 394,292*	*$ 435,825*	*$ (2,500)*	*$ 433,325*	*91.0%*	
Total Expenses:	*$ 3,168,579*	*$ 2,844,725*	*$ 3,164,264*	*$ 40,208*	*$ 3,204,472*	*88.8%*	
Net Income:	*$ (39,948)*	*$ (59,452)*	*$ 11,501*		*$ (21,490)*	*276.6%*	

Current Operating Margin	***$ (21,490)***	***-0.68%***
Operating Goal 3+%	***$ 95,489***	***3.00%***
Operating Goal 5+%	***$ 159,149***	***5.00%***
Operating Goal 6+%	***$ 190,979***	***6.00%***