Budget Detail Report

Actuals as of: **October 31st, 2021** Percentage of Year **33.3%**

C.S. LEWIS ACADEMY

	(270 Students) Previous Yr's Actuals FY21	(320 Students) Current Yr's Actuals FY22	(320 Students) Approved Budget FY22	Amount Changed	(300 Students) FY22 Forecast	Actuals as a % of Forecast
Revenue						
1000 Local						
1410 Bus Fees	$ 5,000	$ 570	$ 3,000	$ -	$ 3,000	19.0%
1510 Interest on Investments	$ 1,500	$ 273	$ 1,500	$ -	$ 1,500	18.2%
1610 Lunch Program	$ 5,000	$ -	$ -	$ -	$ -	0.0%
1620 Sales to Adults	$ 6,000	$ 1,927	$ 6,000	$ -	$ 6,000	32.1%
1700 Student Activities	$ 500	$ -	$ 500	$ -	$ 500	0.0%
1920 Donations	$ 4,755	$ 2,057	$ 1,300	$ 700	$ 2,000	102.9%
1920 Art Works for Kids (BTS)	$ -	$ -	$ -	$ -	$ -	0.0%
1922 PTO Fundraising	$ 4,000	$ 5,357	$ 6,000	$ (700)	$ 5,300	101.1%
1990 Miscellaneous	$ -	$ 50	$ -	$ -	$ -	0.0%
Total 1000:	$ 26,755	$ 10,234	$ 18,300	$ -	$ 18,300	55.9%
3000 State						
3010 Regular School Prgm K-12	$ 1,506,716	$ 300,095	$ 1,011,644	$ (111,358)	$ 900,286	33.3%
3020 Professional Staff	$ 76,873	$ 9,110	$ 32,743	$ (5,413)	$ 27,330	33.3%
3105 Special Education -- Add-On	$ 340,118	$ 83,267	$ 244,417	$ 5,383	$ 249,800	33.3%
3110 Special Education -- Self-Contained	$ -	$ 2,539	$ 4,135	$ 3,483	$ 7,618	33.3%
3120 Special Education-- Extended Year	$ 2,259	$ 1,021	$ 2,979	$ 85	$ 3,064	33.3%
3125 Special Education- State Program	$ 5,557	$ 1,362	$ 3,731	$ 354	$ 4,085	33.3%
3178 Special Education - Extended Year	$ 1,006	$ -	$ -	$ -	$ -	0.0%
Deferred SpED Revenue		$ -	$ 29,070		$ -	0.0%
3101 Class Size Reduction - K-8	$ 160,399	$ 33,973	$ 120,047	$ (18,128)	$ 101,919	33.3%
3200 Charter School Base Fund	$ 25,000	$ 13,333	$ 40,000	$ -	$ 40,000	33.3%
3244 Enhancement for At-Risk Students	$ 39,661	$ 19,204	$ 46,160	$ 11,451	$ 57,611	33.3%
3219 Charter School Local Replacement	$ 1,286,124	$ 270,100	$ 864,320	$ (54,020)	$ 810,300	33.3%
3258 Supp Educ COVID19 Stipend	$ 80,657	$ -	$ -	$ -	$ -	0.0%
3265 Grow Your Own Teacher	$ 4,115	$ 63,700	$ 2,773	$ 60,927	$ 63,700	100.0%
3331 EHS - Gifted and Talented	$ 4,115	$ -	$ 2,773	$ (661)	$ 2,112	0.0%
3341 Early Intervention OEK Grant	$ 120,000	$ -	$ -	$ -	$ -	0.0%
3305 Early Literacy Prgm K-3	$ 22,799	$ 5,662	$ 18,681	$ (1,689)	$ 16,992	33.3%
3442 Elementary School Counselor Grant	$ 50,000	$ -	$ -	$ -	$ -	0.0%
3407 TSSP	$ 640	$ -	$ -	$ -	$ -	0.0%
3411 English Language Learner Software	$ 640	$ -	$ 3,587	$ 9,919	$ 13,506	0.0%
3868 Classroom Supplies & Materials	$ 4,059	$ 1,621	$ 2,420	$ (799)	$ 1,621	100.0%
3876 Educator Salary Adjustment	$ 134,187	$ 20,859	$ 62,577	$ -	$ 62,577	33.3%
3520 School Land Trust Program	$ 56,619	$ 44,197	$ 44,197	$ -	$ 44,197	100.0%
3577 Computer Science Grant	$ 7,300	$ 14,000	$ -	$ 14,000	$ 14,000	100.0%
3578 Teacher & Student Success Act Program	$ 65,012	$ -	$ 46,078	$ 5,595	$ 51,673	0.0%
3579 Student Health & Counseling Support	$ 66,648	$ 9,494	$ -	$ 31,151	$ 31,151	30.5%
3510 Library Books & Electronic Res	$ 573	$ 154	$ 550	$ (90)	$ 460	33.5%
3874 Suicide Prevention	$ 2,246	$ 1,000	$ 500	$ 500	$ 1,000	100.0%
3870 School Lunch (Liquor Tax)	$ 52,171	$ 10,624	$ 30,000	$ -	$ 30,000	35.4%
3872 Substance Abuse	$ -	$ 2,333	$ -	$ 2,333	$ 2,333	100.0%
3800 APTT Grant	$ 52,171	$ -	$ 9,000	$ -	$ 9,000	0.0%
3882 Beverly Taylor Sorenson	$ 52,171	$ -	$ 16,500	$ -	$ 16,500	0.0%
Total 3000:	$ 4,219,836	$ 907,648	$ 2,638,882	$ (46,977)	$ 2,562,835	35.4%
4000 Federal						
4210 ESSER Cares	$ 57,934	$ -	$ -	$ -	$ -	0.0%
4215 ESSER II	$ 17,152	$ -	$ 118,516	$ 47,196	$ 165,712	0.0%
ESSER III	$ -	$ -	$ -	$ 280,000	$ 280,000	0.0%
4220 GEERS Funding	$ 19,074	$ -	$ -	$ -	$ -	0.0%
4580 PPE Grant	$ 6,544	$ -	$ -	$ -	$ -	0.0%
4581 Coronavirus Relief Grant	$ 14,939	$ -	$ -	$ -	$ -	0.0%
4582 CARES WiFi Upgrade Grant	$ 14,553	$ -	$ -	$ -	$ -	0.0%
4522 IDEA Pre-School	$ 1,786	$ -	$ 530	$ -	$ 530	0.0%
4524 IDEA Part-B	$ 81,841	$ -	$ 35,000	$ -	$ 35,000	0.0%
4526 MTSS Grant	$ -	$ -	$ -	$ -	$ -	0.0%
4571 National School Lunch Prgm	$ 22,501	$ 3,147	$ 16,000	$ -	$ 16,000	19.7%
4572 Free & Reduced Reimbursement	$ 149,288	$ 32,651	$ 90,000	$ -	$ 90,000	36.3%
4574 Breakfast	$ 39,624	$ 17,234	$ 57,000	$ -	$ 57,000	30.2%
4801 Utah Sustainability Grant	$ -	$ -	$ -	$ 39,284	$ 39,284	0.0%
4801 Title I	$ 75,733	$ -	$ 63,746	$ -	$ 63,746	0.0%
4860 Title II	$ 11,790	$ -	$ 12,694	$ -	$ 12,694	0.0%
4800 Title IV	$ 67,231	$ -	$ 10,000	$ -	$ 10,000	0.0%
4800 TSI Planning	$ 67,231	$ -	$ -	$ -	$ -	0.0%
Total 4000:	$ 647,221	$ 53,032	$ 403,486	$ 366,480	$ 769,966	6.9%
Total Revenue:	$ 4,893,812	$ 970,915	$ 3,060,668	$ 319,503	$ 3,351,101	29.0%

ACADEMY

	(270 Students) Previous Yr's Actuals FY21	(320 Students) Current Yr's Actuals FY22	(320 Students) Approved Budget FY22	Amount Changed	(300 Students) FY22 Forecast	Actuals as a % of Forecast
Expenses						
100 Salaries						
121 Principal & Assistants	$ 179,300	$ 26,672	$ 130,807	$ -	$ 130,807	20.4%
131 Teachers	$ 1,163,823	$ 205,745	$ 551,166	$ 41,710	$ 592,876	34.7%
131 Special Education Salaries	$ 20,288	$ 21,196	$ 68,000	$ 40,000	$ 108,000	19.6%
131 Stipends	$ 30,392	$ 13,230	$ 25,000	$ 63,700	$ 88,700	14.9%
132 Substitute Teachers	$ 115,887	$ -	$ 6,200	$ -	$ 6,200	0.0%
132 PTO Cash Out	$ 111,859	$ -	$ 10,000	$ -	$ 10,000	0.0%
136 APTT Visits	$ 107,793	$ 2,443	$ 9,000	$ -	$ 9,000	27.1%
142 Counselor	$ -	$ 2,242	$ -	$ 2,242	$ 2,242	100.0%
152 Secretarial & Clerical	$ 2,732	$ 22,558	$ 68,740	$ -	$ 68,740	32.8%
161 Behavior/Nurse	$ 96,010	$ -	$ -	$ -	$ -	0.0%
161 Special Education Aides	$ 66,676	$ 52,290	$ 131,101	$ (4,255)	$ 126,845	41.2%
161 General Aides (SLT & ESSER II)	$ 121,966	$ 44,777	$ 107,374	$ 102,535	$ 209,909	21.3%
161 Title I & ESL Aides	$ 73,229	$ 20,713	$ 60,164	$ 13,509	$ 73,673	28.1%
164 Library Aide	$ 83,752	$ -	$ -	$ -	$ -	0.0%
165 Summer School	$ 71,062	$ 33,597	$ 30,000	$ 4,000	$ 34,000	98.8%
172 Bus Drivers	$ 13,749	$ 9,773	$ 40,000	$ 9,600	$ 49,600	19.7%
180 Custodial Maintenance	$ 77,999	$ 12,819	$ 41,086	$ -	$ 41,086	31.2%
191 Kitchen Salaries	$ 77,999	$ 22,618	$ 69,622	$ -	$ 69,622	32.5%
Total 100:	$ 2,414,516	$ 490,673	$ 1,348,260	$ 273,041	$ 1,621,301	30.3%
200 Benefits						
220 FICA	$ 88,739	$ 36,263	$ 103,142	$ 15,537	$ 118,679	30.6%
230 Retirement	$ 163,805	$ 20,683	$ 55,000	$ -	$ 55,000	37.6%
240 Insurance (H/D/L) & HSA	$ 310,544	$ 152,249	$ 450,000	$ -	$ 450,000	33.8%
270 Worker's Compensation Fund	$ 6,590	$ -	$ 8,200	$ -	$ 8,200	0.0%
280 Unemployment Insurance	$ 6,883	$ 635	$ 15,000	$ -	$ 15,000	4.2%
Total 200:	$ 576,561	$ 209,830	$ 631,342	$ 15,537	$ 646,879	32.4%
300 Prof & Technical Services						
320 Special Education Services	$ 6,101	$ 21,947	$ 80,000	$ -	$ 80,000	27.4%
320 Counselor Services	$ -	$ 8,310	$ -	$ 8,310	$ 8,310	100.0%
330 Employee Training & Development	$ 5,836	$ 3,879	$ 4,000	$ -	$ 4,000	97.0%
340 Legal Services	$ 70,800	$ 490	$ 2,500	$ -	$ 2,500	19.6%
340 Audit Services	$ 10,780	$ 6,000	$ 10,750	$ -	$ 10,750	55.8%
341 Interpretation Services	$ 6,101	$ -	$ 600	$ -	$ 600	0.0%
350 Business Manager Services	$ 5,836	$ 22,900	$ 68,700	$ -	$ 68,700	33.3%
355 Technology Services (IT)	$ 38,132	$ 6,810	$ 20,000	$ -	$ 20,000	34.1%
Total 300:	$ 143,586	$ 70,336	$ 186,550	$ 8,310	$ 194,860	36.1%
400 Purchased Property Services						
410 Water / Sewage / Garbage	$ 4,871	$ 1,900	$ 8,000	$ -	$ 8,000	23.8%
430 Repairs / Maintenance / Monitoring	$ 4,899	$ 24,758	$ 2,500	$ 14,383	$ 16,883	146.6%
431 Bus Repairs & Maintenance	$ 3,150	$ 7,087	$ 10,000	$ -	$ 10,000	70.9%
435 Lawn Care & Snow Removal	$ 21,282	$ 4,530	$ 8,500	$ -	$ 8,500	53.3%
442 Copier Lease & Service	$ 15,803	$ 2,409	$ 8,000	$ -	$ 8,000	30.1%
Total 400:	$ 50,005	$ 40,684	$ 37,000	$ 14,383	$ 51,383	79.2%

ACADEMY

	(270 Students) Previous Yr's Actuals FY21	(320 Students) Current Yr's Actuals FY22	(320 Students) Approved Budget FY22	Amount Changed	(300 Students) FY22 Forecast	Actuals as a % of Forecast
500 Other Purchase Services						
520 Liability , Property , D& O Insurance	$ 4,118	$ 2,384	$ 13,045	$ -	$ 13,045	18.3%
530 Telephone	$ 6,567	$ 2,787	$ 8,000	$ -	$ 8,000	34.8%
540 Marketing	$ 4,114	$ 3,014	$ 5,000	$ -	$ 5,000	60.3%
580 Travel	$ 3,660	$ 315	$ 5,000	$ -	$ 5,000	6.3%
590 Field Trips	$ -	$ 205	$ 2,000	$ -	$ 2,000	10.3%
Total 500:	*$ 18,459*	*$ 8,705*	*$ 33,045*	*$ -*	*$ 33,045*	26.3%
600 Supplies and Materials						
610 Board Supplies	$ 35,224	$ -	$ 500	$ -	$ 500	0.0%
611 Classroom	$ 56	$ 2,742	$ 10,000	$ -	$ 10,000	27.4%
611 SpEd Classroom Supplies	$ 12,251	$ 496	$ 17,000	$ -	$ 17,000	2.9%
611 Electives	$ 2,358	$ -	$ -	$ -	$ -	0.0%
612 Office & General Supplies	$ 6,952	$ 5,996	$ 23,000	$ -	$ 23,000	26.1%
613 Professional Dev. / Appreciation	$ -	$ 1,489	$ 5,000	$ -	$ 5,000	29.8%
614 PTO/ Supplies / Contributions(Student Teach	$ 3,325	$ 400	$ -	$ 500	$ 500	80.0%
615 Student Government	$ -	$ -	$ 500	$ -	$ 500	0.0%
621 Natural Gas	$ 19,155	$ 508	$ 9,200	$ -	$ 9,200	5.5%
622 Electricity	$ 7,465	$ 9,167	$ 25,000	$ -	$ 25,000	36.7%
623 Motor Fuel	$ 3,190	$ 3,597	$ 12,000	$ -	$ 12,000	30.0%
630 Food and Kitchen	$ 33,864	$ 36,869	$ 90,000	$ -	$ 90,000	41.0%
641 Textbooks & Curriculum	$ 22,796	$ 21,739	$ 33,000	$ -	$ 33,000	65.9%
644 Library	$ 140,162	$ 163	$ 516	$ -	$ 516	31.6%
650 Supplies-Technology Related	$ -	$ 21,351	$ -	$ 22,000	$ 22,000	97.1%
680 Maint/ Cleaning/ Bus Supplies	$ 57,568	$ 11,227	$ 12,000	$ -	$ 12,000	93.6%
Total 600:	*$ 344,366*	*$ 115,744*	*$ 237,716*	*$ 22,500*	*$ 260,216*	44.5%
700 Property, Equipment						
710 Land & Site Improvements	$ 63,268	$ 198	$ 10,000	$ -	$ 10,000	2.0%
732 School Bus	$ 65,350	$ 54	$ -	$ -	$ -	0.0%
733 Furniture and Fixtures	$ 1,019	$ 616	$ -	$ 1,000	$ 1,000	61.6%
734 Technology Related Hardware	$ 57,078	$ 26,642	$ 8,000	$ 20,073	$ 28,073	94.9%
739 Kitchen Equipment	$ 1,935	$ 202	$ 25,000	$ -	$ 25,000	0.8%
790 Cap Ex Fund	$ -	$ -	$ -	$ -	$ -	0.0%
Total 700:	*$ 188,650*	*$ 27,712*	*$ 43,000*	*$ 21,073*	*$ 64,073*	43.3%
800 Debt Service and Misc						
810 Dues & Fees	$ 12,511	$ 3,570	$ 9,500	$ -	$ 9,500	37.6%
812 Banking Fees	$ 2,522	$ 1,195	$ 800	$ -	$ 800	149.4%
830 Interest Facility	$ 7,247	$ 98,610	$ 298,982	$ -	$ 298,982	33.0%
840 Principal Facility	$ -	$ 41,281	$ 123,843	$ -	$ 123,843	33.3%
890 Contingency	$ -	$ -	$ -	$ -	$ -	0.0%
Total 800:	*$ 22,280*	*$ 144,656*	*$ 433,125*	*$ -*	*$ 433,125*	33.4%
Total Expenses:	*$ 3,758,423*	*$ 1,108,341*	*$ 2,950,038*	*$ 354,844*	*$ 3,304,882*	33.5%
Net Income:	*$ 1,135,389*	*$ (137,427)*	*$ 110,630*		*$ 46,219*	*-297.3%*

Current Operating Margin	***$ 46,219***	***1.38%***
Operating Goal 3+%	***$ 100,533***	***3.00%***
Operating Goal 5+%	***$ 167,555***	***5.00%***
Operating Goal 6+%	***$ 201,066***	***6.00%***