

**Capital Area School for the Arts Charter School
Fiscal Year 2024-2025**

		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
Income						
6000 Local Revenue						
6510-000	Interest on Investments	0.00	91.34	0.00	0.00	0.0%
6610-000	Food Service Revenue	0.00	0.00	0.00	0.00	0.0%
6730-000	Student Membership Dues & Fees	0.00	3,983.00	0.00	0.00	0.0%
6740-000	Fees	0.00	0.00	0.00	0.00	0.0%
6750-000	Activity Revenue from Special Events	30,000.00	(8,522.00)	30,000.00	0.00	0.0%
6832-000	Federal IDEA Revenue	28,000.00	(5,983.74)	28,000.00	0.00	0.0%
6910-000	Rentals	0.00	0.00	0.00	0.00	0.0%
6920-000	Donations from Private Sources	747,000.00	(666,039.12)	50,000.00	(697,000.00)	-93.3%
6920-000	CASA Foundation	0.00	503,734.23	200,000.00	200,000.00	0.0%
6942-000	Summer School Tuition	0.00	825.00	0.00	0.00	0.0%
6944-000	Receipts from Other Districts in PA	2,885,597.07	(299,081.38)	2,890,734.59	5,137.52	0.2%
6991-000	Refunds of Prior Year Expenditures	0.00	0.00	0.00	0.00	0.0%
6999-000	Other Miscellaneous Revenues	0.00	1,200.40	0.00	0.00	0.0%
Total 6000 Local Revenue		3,690,597.07	(469,792.27)	3,198,734.59	(491,862.48)	-13.3%
7000 State Revenue						
7320-000	Building (Lease) Reimbursement	32,000.00	(1,385.60)	32,000.00	0.00	0.0%
7330-000	Health Services Revenue	0.00	3,385.50	3,300.00	3,300.00	100.0%
7362-000	PCCD Mental Health and Physical Security Grant	34,326.00	26,583.66	0.00	(34,326.00)	-100.0%
Total 7000 State Revenue		66,326.00	28,583.56	35,300.00	(31,026.00)	-46.8%
8000 Federal Revenue						
8514-000	Title 1 Revenue	34,776.00	26,308.00	46,414.00	11,638.00	33.5%
Total Federal Revenue		34,776.00	26,308.00	46,414.00	11,638.00	33.5%
Total Income		3,791,699.07	(414,900.71)	3,280,448.59	(511,250.48)	-13.5%

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		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
Expenditures						
1190 Federal Title 1 Expenses						
1190-100	Salaries	30,000.00	31,084.00	46,414.00	16,414.00	54.7%
1190-300	Purchased Professional & Technology Services	4,776.00	(4,776.00)	0.00	(4,776.00)	-100.0%
Total 1190 Federal Title 1 Expenses		34,776.00	26,308.00	46,414.00	11,638.00	33.5%
1200 Special Education						
1225-322	Speech and Language / OT Support - IU	7,500.00	915.00	7,500.00	0.00	0.0%
1241-120	Salaries - Special Education	143,711.00	(918.54)	74,818.00	(68,893.00)	-47.9%
1241-210	Group Insurance - Special Education	27,337.73	1,097.57	8,628.47	(18,709.26)	-68.4%
1241-220	FICA Employer Expense	10,993.89	(219.81)	5,723.58	(5,270.31)	-47.9%
1241-231	Retirement Expense	48,861.74	1,886.88	25,363.30	(23,498.44)	-48.1%
1241-260	Insurance WC	1,500.00	772.90	1,500.00	0.00	0.0%
1241-322	Learning Support - IU	5,000.00	(2,480.16)	5,000.00	0.00	0.0%
1241-580	Other Purchased services - Travel	3,850.00	(1,210.00)	3,850.00	0.00	0.0%
1241-610	Special Education Supplies	1,300.00	978.50	1,300.00	0.00	0.0%
Total 1200 Special Education		250,054.36	822.34	133,683.35	(116,371.01)	-46.5%
1490 Other Instructional Programs						
1490-120	Salaries	894,300.00	(102,559.00)	718,954.00	(175,346.00)	-19.6%
1490-120.219	Salaries - STEAM Grant	0.00	0.00	0.00	0.00	0.0%
1490-210	Group Insurance	170,894.67	(14,693.48)	114,531.49	(56,363.18)	-33.0%
1490-220	FICA Employer Expense	68,031.45	(2,322.90)	58,550.65	(9,480.80)	-13.9%
1490-231	Retirement	307,354.94	497.10	245,416.31	(61,938.63)	-20.2%
1490-232	VOYA Retirement	6,910.00	(1,803.08)	5,583.93	(1,326.08)	-19.2%
1490-260	Insurance WC	12,000.00	1,803.06	12,000.00	0.00	0.0%
1490-322	Professional Education Services - IU	140,000.00	0.00	80,000.00	(60,000.00)	-42.9%
1490-323	Prof/Ed Purchased Services Other	22,500.00	0.00	23,600.00	1,100.00	4.9%
1490-340	Technical Services	0.00	0.00	0.00	0.00	0.0%

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		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
1490-430	Purch Property Services - Repair & Maint	2,000.00	(323.20)	2,000.00	0.00	0.0%
1490-442	Rental of Equipment	2,800.00	289.44	2,800.00	0.00	0.0%
1490-513	Student Transportation	3,000.00	(1,966.00)	3,000.00	0.00	0.0%
1490-580	Other Purchased Services - Travel	35,000.00	(4,512.00)	30,000.00	(5,000.00)	-14.3%
1490-610	Supplies - General	21,924.00	(272.65)	21,924.00	0.00	0.0%
1490-610.987	Supplies - CARES Act Supplies	0.00	0.00	0.00	0.00	0.0%
1490-610.360	Supplies - PCCD Grant	2,000.00	(2,000.00)	2,000.00	0.00	0.0%
1490-640	Supplies - Books and Periodicals	3,850.00	(1,932.41)	3,850.00	0.00	0.0%
1490-640.360	Supplies - Books and Periodicals PCCD Grant	0.00	0.00	0.00	0.00	0.0%
1490-650	Supplies and Fees - Technology	14,400.00	15,648.16	14,400.00	0.00	0.0%
1490-750	Equipment - Original & Additional	35,000.00	(12,904.74)	32,000.00	(3,000.00)	-8.6%
1490-750.219	Equipment - STEAM Grant	0.00	0.00	0.00	0.00	0.0%
1490-810	Dues & Fees	1,300.00	(710.94)	1,300.00	0.00	0.0%
1490-890	Miscellaneous	500.00	(500.00)	500.00	0.00	0.0%
Total 1490 Other Instructional Programs		1,743,765.06	(128,262.64)	1,372,410.37	(371,354.69)	-21.3%
2120 Guidance Services						
2120-110	Salaries	72,819.00	8,915.45	76,818.00	3,999.00	5.5%
2120-210	Group Insurance	24,901.64	(23,808.41)	1,423.56	(23,478.08)	-94.3%
2120-220	FICA Employer Expense	5,570.65	675.07	5,876.58	305.93	5.5%
2120-231	Retirement	24,758.46	4,565.29	26,041.30	1,282.84	5.2%
2120-260	Insurance W/C	750.00	410.16	750.00	0.00	0.0%
2120-580	Other Purchased Services - Travel	1,800.00	(460.00)	1,800.00	0.00	0.0%
2120-610	Counseling Supplies	1,000.00	(1,000.00)	1,000.00	0.00	0.0%
Total 2120 Guidance Services		131,599.75	(10,702.44)	113,709.44	(17,890.31)	-13.6%
2143 Psychological Counseling Services						
2143-330	Psychological Counseling Services	21,000.00	29,264.00	21,000.00	0.00	0.0%
2143-360.360	Psychological Counseling Services - PCCD Grant MH	3,297.00	0.00	3,297.00	0.00	0.0%
Total 2143 Psychological Counseling Services		24,297.00	29,264.00	24,297.00	0.00	0.0%

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		Budget 2023-24	Variance	Budget 2024-25	Budget Variance \$	Budget Variance %
2160 Support Services						
2160-330.360	School Social Work Services - PCCD Grant	24,087.00	(24,087.00)	24,087.00	0.00	0.0%
Total 2160 Support Services		24,087.00	(24,087.00)	24,087.00	0.00	0.0%
2170 Student Accounting Services						
2170-329	Student Accounting - PIMS Services	0.00	20,000.00	30,900.00	30,900.00	100.0%
Total 2170 Student Accounting Services		0.00	20,000.00	30,900.00	30,900.00	100.0%
2260 Instruction and Curriculum Development Services						
2260-360	Employee Training & Development	10,000.00	(3,076.96)	10,000.00	0.00	0.0%
2260-360.360	Safety and Health Training - PCCD Grant	10,600.00	(10,600.00)	10,600.00	0.00	0.0%
2260-580.360	Travel - PCCD Grant	829.00	(829.00)	28.16	(800.84)	-96.6%
2260-640.411	Supplies/Books & Periodicals Title 1	0.00	0.00	0.00	0.00	0.0%
Total 2260 Instruction and Curriculum Development Services		21,429.00	(14,505.96)	20,628.16	(800.84)	-3.7%
2270 Instructional Staff Professional Dev. Services						
2270-271	Tuition Reimbursement	17,000.00	(2,199.00)	17,000.00	0.00	0.0%
Total 2270 Instructional Staff and Professional Dev. Services		17,000.00	(2,199.00)	17,000.00	0.00	0.0%
2310 School Board Services						
2310-324	Board Training	10,000.00	(10,000.00)	0.00	(10,000.00)	-100.0%
Total 2310 School Board Services		10,000.00	(10,000.00)	0.00	(10,000.00)	-100.0%
2350 Legal & Accounting						
2350-330	Purchased Services/Other Professional	27,000.00	5,231.64	27,000.00	0.00	0.0%
Total 2350 Legal & Accounting		27,000.00	5,231.64	27,000.00	0.00	0.0%

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		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
2360 Support Services - Administration						
2360-110	Salaries	344,391.83	(108,089.52)	294,250.00	(50,141.83)	-14.6%
2360-210	Group Insurance	46,384.67	(3,007.76)	68,495.81	22,111.14	47.7%
2360-220	FICA Employer Expense	26,345.97	(8,543.95)	22,510.13	(3,835.85)	-14.6%
2360-231	Retirement	117,093.22	(19,418.45)	99,750.75	(17,342.47)	-14.8%
2360-232	VOYA Retirement	0.00	0.00	0.00	0.00	0.0%
2360-260	Insurance WC	4,000.00	1,374.50	4,000.00	0.00	0.0%
2360-324	Training & Development	5,000.00	(5,000.00)	5,000.00	0.00	0.0%
2360-525	Bonding Insurance	2,000.00	(500.00)	2,000.00	0.00	0.0%
2360-540	Advertising	6,000.00	7,590.93	6,000.00	0.00	0.0%
2360-549	Other Advertising/Public Relations	0.00	0.00	10,500.00	10,500.00	100.0%
2360-580	Other Purchased Services - Travel	9,000.00	(164.88)	9,000.00	0.00	0.0%
2360-610	Supplies - General	7,000.00	(305.80)	7,000.00	0.00	0.0%
2360-810	Dues & Fees	3,500.00	(1,471.00)	3,500.00	0.00	0.0%
2360-890	Miscellaneous	0.00	1,505.40	0.00	0.00	0.0%
Total 2360 Support Services - Administration		570,715.69	(136,030.53)	532,006.68	(38,709.01)	-6.8%
2400 Support Services Pupil Health						
2420-330	School Physician Services	1,000.00	(1,000.00)	1,000.00	0.00	0.0%
2440-110	Salaries	67,319.00	7,681.51	15,000.00	(52,319.00)	-77.7%
2440-210	Group Insurance	32,867.78	1,291.14	253.44	(32,614.34)	-99.2%
2440-220	FICA Employer Expense	5,149.90	396.81	1,147.50	(4,002.40)	-77.7%
2440-231	Retirement	22,888.46	2,657.78	5,085.00	(17,803.46)	-77.8%
2440-260	Insurance WC	750.00	315.38	750.00	0.00	0.0%
2440-322	Support Services - Pupil Health - IU	0.00	0.00	0.00	0.00	0.0%
2440-330	Nursing Services - Other	0.00	0.00	0.00	0.00	0.0%
2440-580	Other Purchased Services - Travel	1,800.00	(400.00)	1,800.00	0.00	0.0%
2440-610	Nursing - Supplies - General	1,200.00	(694.31)	800.00	(400.00)	-33.3%
Total Support Services - Pupil Health		132,975.14	10,248.31	25,835.94	(107,139.20)	-80.6%

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Fiscal Year 2024-2025

		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
2515 Support Services - Business						
2515-310	Official Administrative Services	52,000.00	13,796.40	62,000.00	10,000.00	19.2%
2515-610	Accounting Services - Supplies	1,100.00	428.20	1,100.00	0.00	0.0%
2515-810	Dues & Fees	500.00	(500.00)	500.00	0.00	0.0%
Total 2515 Support Services - Business		53,600.00	13,724.60	63,600.00	10,000.00	18.7%
Total 2519 Purchasing Services						
2519-830	Debt Services Interest Expense	3,000.00	15,196.50	10,000.00	7,000.00	233.3%
Total 2519 Purchasing Services		3,000.00	15,196.50	10,000.00	7,000.00	233.3%
2600 Operation & Maintenance						
2600-410	Cleaning Services	30,000.00	(5,385.93)	30,000.00	0.00	0.0%
2600-420	Utility Services	13,000.00	(1,707.65)	13,000.00	0.00	0.0%
2600-430	Repairs & Maintenance	15,000.00	(5,410.00)	15,000.00	0.00	0.0%
2600-430.360	Purchased Property Svcs/Repairs PCCD Grant PS	0.00	0.00	0.00	0.00	0.0%
2600-441	Rental of Land & Buildings	375,785.04	(218,131.34)	409,401.88	33,616.84	8.9%
2600-442	Rental of Equipment	0.00	0.00	0.00	0.00	0.0%
2600-460	Extermination	1,000.00	260.00	1,000.00	0.00	0.0%
2600-523	Other Purchased Services - Insurance	33,500.00	4,309.00	33,500.00	0.00	0.0%
2600-610	Supplies	0.00	0.00	0.00	0.00	0.0%
2600-750	Equipment - Original & Additional	3,000.00	(3,000.00)	3,000.00	0.00	0.0%
2600-781	Non-technology Infrastructure Assets	1,000.00	(1,000.00)	1,000.00	0.00	0.0%
2611-752.360	Equipment/Supplies/Operating Exp. - PCCD Grant PS	17,600.00	3,297.50	0.00	(17,600.00)	-100.0%
Total 2600 Operation & Maintenance		489,885.04	(226,768.42)	505,901.88	16,016.84	3.3%

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Fiscal Year 2024-2025

		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
2820 Information Services						
2823-322	Internal Information Services - CAIU	57,500.00	(102.72)	57,500.00	0.00	0.0%
Total 2800 Information Services		57,500.00	(102.72)	57,500.00	0.00	0.0%
3100 Food Services						
3100-110	Wages	8,370.00	(923.62)	8,640.00	270.00	3.2%
3100-220	FICA Employer Expenses	875.00	(305.29)	660.96	(214.04)	-24.5%
3100-571	Food Costs	20,000.00	14,688.00	20,000.00	0.00	0.0%
3100-572	Non Food Costs	1,000.00	(1,000.00)	1,000.00	0.00	0.0%
Total 3100 Food Services		30,245.00	12,459.09	30,300.96	55.96	0.2%
3210 School Sponsored Student Activities						
3210-329	Professional education services other	3,000.00	782.15	3,000.00	0.00	0.0%
3210-340	Technical services	27,000.00	1,500.00	27,000.00	0.00	0.0%
3210-440	Rentals	2,000.00	(2,000.00)	2,000.00	0.00	0.0%
3210-590	School sponsored activity	0.00	0.00	0.00	0.00	0.0%
3200-610	Supplies - CASA Live!	0.00	0.00	10,600.00	10,600.00	0.0%
Total 3210 School Sponsored Activities		32,000.00	282.15	42,600.00	10,600.00	33.1%
3300 Community Services						
3300-530.411	Communications Title 1	0.00	0.00	0.00	0.00	0.0%
Total 3300 Community Services		0.00	0.00	0.00	0.00	0.0%
3400 Scholarships						
3400-890	Scholarships	0.00	0.00	0.00	0.00	0.0%
Total 3400 Scholarships		0.00	0.00	0.00	0.00	0.0%

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		Budget		Budget	Budget	Budget
		2023-24	Variance	2024-25	Variance \$	Variance %
5230 Capital Projects Fund Transfer						
5230-932	Capital Projects Fund Transfer	136,705.80	0.00	136,705.80	0.00	0.0%
Total 5230 Capital Projects Fund Transfer		136,705.80	0.00	136,705.80	0.00	0.0%
Total Revenue		3,791,699.07	(414,900.71)	3,280,448.59	(511,250.48)	-13.5%
Total Expenditures		3,790,634.84	(419,122.08)	3,214,580.58	(576,054.26)	-15.2%
Budget Surplus(Deficit)		1,064.23	4,221.37	65,868.01	64,803.78	6089.3%