

Capital Area School for the Arts Charter School Board Approved Budget (6.20.22)
Fiscal Year 2022-2023

| | Fiscal Year Ending June 30, | | Change |
|--|------------------------------------|---------------------|-------------------|
| | 2022 | 2023 | |
| Income | | | |
| 6000 Local Revenue | | | |
| 6610-000 Food Service Revenue | - | - | - |
| 6750-000 Activity Revenue from Special Events | 30,000.00 | 30,000.00 | - |
| 6832-000 Federal IDEA Revenue | 28,000.00 | 28,000.00 | - |
| 6910-000 Rentals | - | - | - |
| 6920-000 Donations from Private Sources | 689,000.00 | 685,000.00 | (4,000.00) |
| 6944-000 Receipts from Other Districts in PA | 2,702,347.53 | 2,758,248.75 | 55,901.22 |
| Total 6000 Local Revenue | 3,449,347.53 | 3,501,248.75 | 51,901.22 |
| 7320 Building Reimbursement Subsidy | | | |
| 7320-000 Building (Lease) Reimbursement | - | 32,000.00 | 32,000.00 |
| Total 7320 Building Reimbursement Subsidy | - | 32,000.00 | 32,000.00 |
| 8500 Federal Title 1 Revenue | | | |
| 8514-000 Title 1 Revenue | - | 34,776.00 | 34,776.00 |
| Total 8500 Federal Title 1 Revenue | - | 34,776.00 | 34,776.00 |
| Total Income | 3,449,347.53 | 3,568,024.75 | 118,677.22 |
| Expenditures | | | |
| 1190 Federal Title 1 Expenses | | | |
| 1190-100 Salaries | - | 30,000.00 | 30,000.00 |
| 1190-300 Purchased Professional & Technology Services | - | 4,776.00 | 4,776.00 |
| Total 1190 Federal Title 1 Expenses | - | 34,776.00 | 34,776.00 |
| 1200 Special Education | | | |
| 1225-322 Speech and Language / OT Support - IU | 6,500.00 | 7,500.00 | 1,000.00 |
| 1241-120 Salaries - Special Education | 128,851.00 | 132,898.00 | 4,047.00 |
| 1241-210 Group Insurance - Special Education | 19,789.09 | 24,745.31 | 4,956.22 |
| 1241-220 FICA Employer Expense | 14,596.89 | 15,055.35 | 458.46 |
| 1241-230 Retirement Expense | 45,020.54 | 46,859.83 | 1,839.29 |
| 1241-260 Insurance WC | 4,500.00 | 1,500.00 | (3,000.00) |
| 1241-322 Learning Support - IU | 5,000.00 | 5,000.00 | - |
| 1241-580 Other Purchased services - Travel | 3,300.00 | 3,850.00 | 550.00 |
| 1241-610 Special Education Supplies | 1,000.00 | 1,000.00 | - |
| Total 1200 Special Education | 228,557.52 | 238,408.49 | 9,850.97 |
| 1490 Other Instructional Programs | | | |
| 1490-120 Salaries <i>(\$30,000 Title 1 Expense Removed)</i> | 898,212.00 | 877,344.00 | (20,868.00) |
| 1490-210 Group Insurance | 141,054.98 | 177,839.63 | 36,784.65 |
| 1490-220 FICA Employer Expense | 101,753.95 | 96,641.17 | (5,112.78) |
| 1490-231 Retirement | 313,835.27 | 300,796.01 | (13,039.26) |
| 1490-232 VOYA Retirement | 3,987.00 | 6,460.00 | 2,473.00 |
| 1490-260 Insurance WC | 31,500.00 | 9,000.00 | (22,500.00) |
| 1490-322 Professional Education Services - IU | 170,000.00 | 170,000.00 | - |
| 1490-323 Prof/Ed Purchased Services Other | 20,500.00 | 20,500.00 | - |
| 1490-430 Purch Property Services - Repair & Maint | 3,000.00 | 3,000.00 | - |
| 1490-442 Rental of Equipment | 2,724.96 | 2,800.00 | 75.04 |
| 1490-513 Student Transportation | - | 3,500.00 | 3,500.00 |
| 1490-580 Other Purchased Services - Travel | 25,000.00 | 35,000.00 | 10,000.00 |
| 1490-610 Supplies - General <i>(\$4,776 Title 1 Expense Removed)</i> | 25,700.00 | 20,924.00 | (4,776.00) |
| 1490-640 Supplies - Books and Periodicals | 1,700.00 | 2,700.00 | 1,000.00 |

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| 1490-650 Supplies and Fees - Technology | 13,700.00 | 13,700.00 | - |
| 1490-750 Equipment - Original & Additional | 11,600.00 | 6,000.00 | (5,600.00) |
| 1490-810 Dues & Fees | 1,000.00 | 1,000.00 | - |
| 1490-890 Miscellaneous | 500.00 | 500.00 | - |
| Total 1490 Other Instructional Programs | 1,765,768.16 | 1,747,704.81 | (18,063.35) |
| 2120 Guidance Services | | | |
| 2120-110 Salaries | - | 70,922.00 | 70,922.00 |
| 2120-210 Group Insurance | - | 20,350.00 | 20,350.00 |
| 2120-220 FICA Employer Expense | - | 8,034.40 | 8,034.40 |
| 2120-230 Retirement | - | 25,007.10 | 25,007.10 |
| 2120-260 Insurance W/C | - | 750.00 | 750.00 |
| 2120-580 Other Purchased Services - Travel | - | 1,800.00 | 1,800.00 |
| 2120-610 Counseling Supplies | - | 2,000.00 | 2,000.00 |
| Total 2120 Guidance Services | - | 128,863.50 | 128,863.50 |
| 2143 Psychological Counseling Services | | | |
| 2143-330 Psychological Counseling Services | 21,000.00 | 21,000.00 | - |
| Total 2143 Psychological Counseling Services | 21,000.00 | 21,000.00 | - |
| 2260 Instruction and Curriculum Development Services | | | |
| 2260-324 Employee Training & Development | 4,000.00 | 10,000.00 | 6,000.00 |
| Total 2260 Instruction and Curriculum Development Services | 4,000.00 | 10,000.00 | 6,000.00 |
| 2270 Instructional Staff Professional Dev. Services | | | |
| 2270-271 Tuition Reimbursement | 17,000.00 | 17,000.00 | - |
| Total 2270 Instructional Staff and Professional Dev. Services | 17,000.00 | 17,000.00 | - |
| 2310 School Board Services | | | |
| 3210-324 Board Training | - | 10,000.00 | 10,000.00 |
| Total 2310 School Board Services | - | 10,000.00 | 10,000.00 |
| 2350 Legal & Accounting | | | |
| 2350-330 Purchased Services/Other Professional | 25,000.00 | 27,000.00 | 2,000.00 |
| Total 2350 Legal & Accounting | 25,000.00 | 27,000.00 | 2,000.00 |
| 2360 Support Services - Administration | | | |
| 2360-110 Salaries | 287,594.37 | 298,557.28 | 10,962.91 |
| 2360-210 Group Insurance | 52,723.33 | 82,690.94 | 29,967.61 |
| 2360-220 FICA Employer Expense | 32,580.13 | 33,822.06 | 1,241.93 |
| 2360-230 Retirement | 100,485.47 | 105,271.30 | 4,785.83 |
| 2360-260 Insurance WC | 9,500.00 | 3,000.00 | (6,500.00) |
| 2360-525 Bonding Insurance | 2,000.00 | 2,000.00 | - |
| 2360-540 Advertising | 4,000.00 | 4,500.00 | 500.00 |
| 2360-580 Other Purchased Services - Travel | 9,500.00 | 10,000.00 | 500.00 |
| 2360-610 Supplies - General | 7,000.00 | 7,000.00 | - |
| 2360-810 Dues & Fees | 2,000.00 | 2,000.00 | - |
| Total 2360 Support Services - Administration | 507,383.30 | 548,841.58 | 41,458.28 |
| 2400 Support Services Pupil Health | | | |
| 2420-330 School Physician Services | 1,000.00 | 1,000.00 | - |
| 2440-110 Salaries | 62,804.00 | 65,716.00 | 2,912.00 |
| 2440-210 Group Insurance | 12,610.80 | 16,012.44 | 3,401.64 |

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| | 2022 | 2023 | |
| 2440-220 FICA Employer Expense | 7,114.75 | 7,444.64 | 329.89 |
| 2440-230 Retirement | 21,943.72 | 23,171.46 | 1,227.74 |
| 2440-260 Insurance WC | 2,250.00 | 750.00 | (1,500.00) |
| 2440-322 Support Services - Pupil Health - IU | - | - | - |
| 2440-330 Nursing Services - Other | - | - | - |
| 2440-580 Other Purchased Services - Travel | 1,650.00 | 1,800.00 | 150.00 |
| 2440-610 Nursing - Supplies - General | 2,000.00 | 1,000.00 | (1,000.00) |
| Total Support Services - Pupil Health | 111,373.27 | 116,894.54 | 5,521.27 |
| 2515 Support Services - Business | | | |
| 2515-310 Official Administrative Services | 42,000.00 | 43,000.00 | 1,000.00 |
| 2515-610 Accounting Services - Supplies | 800.00 | 850.00 | 50.00 |
| 2515-810 Dues & Fees | 500.00 | 500.00 | - |
| Total 2515 Support Services - Business | 43,300.00 | 44,350.00 | 1,050.00 |
| Total 2519 Purchasing Services | | | |
| 2519-830 Debt Services Interest Expense | 3,000.00 | 3,000.00 | - |
| Total 2519 Purchasing Services | 3,000.00 | 3,000.00 | - |
| 2600 Operation & Maintenance | | | |
| 2600-410 Cleaning Services | 28,908.00 | 30,000.00 | 1,092.00 |
| 2600-420 Utility Services | 12,000.00 | 13,000.00 | 1,000.00 |
| 2600-430 Repairs & Maintenance | 11,000.00 | 11,000.00 | - |
| 2600-441 Rental of Land & Buildings | 407,999.00 | 371,940.96 | (36,058.04) |
| 2600-442 Rental of Equipment | - | - | - |
| 2600-460 Extermination | 950.00 | 1,000.00 | 1,000.00 |
| 2600-523 Other Purchased Services - Insurance | - | 33,500.00 | 33,500.00 |
| 2600-610 Supplies | - | - | - |
| 2600-750 Equipment - Original & Additional | 8,000.00 | 6,000.00 | (2,000.00) |
| 2600-781 Non-technology Infrastructure Assets | 1,500.00 | 1,500.00 | - |
| Total 2600 Operation & Maintenance | 470,357.00 | 467,940.96 | (2,416.04) |
| 2820 Information Services | | | |
| 2823-322 Internal Information Services - CAIU | 56,000.00 | 57,500.00 | 1,500.00 |
| Total 2800 Information Services | 56,000.00 | 57,500.00 | 1,500.00 |
| 3100 Food Services | | | |
| 3100-110 Wages | 6,345.00 | 6,750.00 | 405.00 |
| 3100-220 FICA Employer Expenses | 750.00 | 800.00 | 50.00 |
| 3100-571 Food Costs | 20,000.00 | 15,000.00 | (5,000.00) |
| 3100-572 Non Food Costs | - | 1,000.00 | 1,000.00 |
| Total 3100 Food Services | 27,095.00 | 23,550.00 | (3,545.00) |
| 3210 School Sponsored Student Activities | | | |
| 3210-329 Professional education services other | 2,000.00 | 2,000.00 | - |
| 3210-340 Technical services | 26,000.00 | 26,000.00 | - |
| 3210-440 Rentals | 4,000.00 | 4,000.00 | - |
| 3210-590 School sponsored activity | - | - | - |
| Total 3210 School Sponsored Activities | 32,000.00 | 32,000.00 | - |
| 5230 Capital Projects Fund Transfer | | | |
| 5230-932 Capital Projects Fund Transfer | 136,705.80 | 35,997.05 | - |
| Total 5230 Capital Projects Fund Transfer | 136,705.80 | 35,997.05 | (100,708.75) |

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|--------------------------------|-----------------------------|--------------|------------|
| | 2022 | 2023 | Change |
| Total Revenue | 3,449,347.53 | 3,568,024.75 | 118,677.22 |
| Total Expenditures | 3,448,540.05 | 3,564,826.93 | 116,286.88 |
| Budget Surplus(Deficit) | 807.48 | 3,197.82 | 2,390.34 |