

## Laboratory Charter School of Communications and Languages

	A	B	C	C-B
	FY24-25	FY24-25	FY25-26	C-B
	Operating Budget	Projection	Proposed Budget	Variance
<b>REVENUES</b>				
District per pupil revenues	0	0	0	0
Revenue from districts - regular education	5,713,841	4,573,260	6,577,674	2,004,415
Revenue from districts - special education	3,684,892	3,095,978	3,554,691	458,713
Revenue from districts - prior year adjustments	0	(411)	0	411
Total District per pupil revenues	9,398,733	7,668,827	10,132,365	2,463,538
Other Local Revenues				
Interest	12,403	11,249	11,587	337
Daily sales - food program	6,505	0	0	0
Student Activity Revenue	0	0	0	0
Contributions	4,944	4,944	5,092	148
Miscellaneous Local Revenue	0	5,036	0	(5,036)
Total Other Local Revenues	23,852	21,229	16,679	(4,551)
State Revenues				
Rental reimbursement subsidy	79,827	46,825	35,970	(10,855)
Health services subsidy (SHARRS)	6,304	6,304	6,493	189
Feminine Hygiene Product Grant		1,060		
Environmental Repairs Program		48,946		
PCCD safety & security grants	140,000	210,000	0	(210,000)
Ready to Learn block grant	35,481	35,481	35,481	0
State food program revenue	8,001	13,555	13,962	407
Total State Revenues	269,613	362,171	91,906	(270,265)
Federal Revenues				
IDEA pass-through	88,352	77,064	50,000	(27,064)
Title I	555,472	555,471	555,471	0
Title II	23,199	26,318	26,318	0
Title III	658	658	658	0
Title IV	46,479	46,478	46,478	0
Federal school lunch program	640,929	604,960	623,109	18,149
ESSER II	0	0	0	0
ARP ESSER	0	0	0	0
ARP ESSER learning loss	0	97,068	0	(97,068)
ARP ESSER summer programs	0	0	0	0
ARP ESSER afterschool program	0	0	0	0
CSP	0	0	0	0
21st Century	0	0	0	0
Total Federal Revenues	1,355,089	1,408,018	1,302,035	(105,983)
<b>TOTAL REVENUES</b>	<b>11,047,287</b>	<b>9,460,246</b>	<b>11,542,985</b>	<b>2,082,739</b>
<b>EXPENDITURES</b>				
Salaries				
Regular Instruction	2,227,828	1,798,542	2,140,736	342,194
Special Education	554,505	357,490	872,943	515,454
Administration	1,019,160	995,669	1,171,035	175,366

Noninstructional	714,964	540,747	655,091	114,344
Total Salaries	4,516,457	3,692,448	4,839,806	1,147,358
Other Compensation				
Overtime salaries	4,000	7,397	7,618	222
Bonuses	0	0	0	0
Stipends	84,000	17,500	18,025	525
Total Other Compensation	88,000	24,897	25,643	747
Benefits				
Medical insurance	515,029	790,237	758,053	(32,184)
Dental insurance	42,460	58,955	61,683	2,728
Life insurance	62,600	46,004	47,384	1,380
Other group insurance	38,000	11,374	39,715	28,341
Social security contributions	345,509	283,833	370,245	86,412
PSERS defined benefit plans	150,184	105,648	96,560	(9,088)
Unemployment compensation	38,600	30,465	32,400	1,935
Workers' compensation	47,423	29,606	30,494	888
Other group insurance - self-insured	3,000	1,500	1,545	45
Retirement contributions - non-PSERS	203,672	148,954	227,364	78,410
Health savings account contributions	0	0	0	0
Total Benefits	1,446,477	1,506,575	1,665,444	158,869
Professional & technical services				
Substitute services	85,000	55,990	57,670	1,680
Other contracted teaching services	168,000	757,838	780,573	22,735
Special education services	0	0	0	0
Psychology services	60,000	77,026	79,336	2,311
Other professional services	239,500	262,287	270,155	7,869
Professional development	150,000	4,223	4,350	127
Management Services	0	0	0	0
Student health services	0	0	0	0
IT services	55,000	51,934	53,492	1,558
Audit services	62,000	42,450	43,724	1,274
Payroll services	23,000	17,994	18,534	540
Legal services	201,500	125,704	129,475	3,771
Business services	116,813	123,516	127,221	3,705
Security services	7,000	3,370	3,471	101
Total Professional & technical services	1,167,813	1,522,332	1,568,002	45,670
Property services				
Building rental & CAM	1,540,800	1,539,525	940,500	(599,025)
Maintenance & repairs	585,500	733,711	755,723	22,011
Custodial services	2,500	417	429	12
Utilities	134,380	132,777	136,760	3,983
Copier leases	18,500	27,190	28,006	816
Total Property services	2,281,680	2,433,620	1,861,417	(572,202)
Other purchased services				
Student transportation	15,000	218,066	224,608	6,542
General property & liability insurance	100,000	95,093	97,946	2,853
Other insurance	43,000	41,160	44,290	3,130
Telecommunications services	53,000	88,571	91,229	2,657
Postage & shipping	3,750	2,585	2,662	78
Advertising	40,000	87,242	89,860	2,617
Printing & binding	2,500	1,250	1,288	38
Tuition to Approved Private Schools (APS)	350,000	352,188	362,754	10,566
Food service management - food costs	325,000	308,608	317,866	9,258
Travel	2,000	2,096	2,159	63
Miscellaneous purchased services	1,600	1,053	1,085	32
Total Other purchased services	935,850	1,197,911	1,235,744	37,833

Supplies				
Instructional supplies	65,000	81,328	83,768	2,440
Health supplies	3,000	1,963	2,022	59
Administration	15,000	23,711	24,423	711
Maintenance Supplies	10,500	5,444	5,607	163
Other Supplies	0	1,464	1,508	44
Food	100	142	146	4
Meals & refreshments	3,000	1,542	1,588	46
Books & curricula	45,000	13,931	14,348	418
Tech supplies & software	100,500	62,052	63,914	1,862
Total Supplies	242,100	191,577	197,324	5,747
Property, furniture & equipment				
Furniture & equipment	9,000	0	20,000	20,000
Computers	16,000	0	20,000	20,000
Property, furniture & equipment	25,000	0	40,000	40,000
Other expenditures				
Dues & fees	27,500	42,376	43,647	1,271
Bank fees	1,500	2,029	2,091	62
Interest Expense	0	0	0	0
Redemption of Principal	0	0	0	0
Claims, judgments & penalties	21,000	236	244	7
Other miscellaneous expenditures	0	675	695	20
Contingency/Budgetary Reserve	0	0	0	0
Fees for student activities/trips	500	1,000	1,030	30
Other expenditures	50,500	46,316	47,706	1,390
TOTAL EXPENDITURES	10,753,877	10,615,675	11,481,088	865,413
<b>CHANGE IN FUND BALANCE</b>	<b>293,410</b>	<b>(1,155,430)</b>	<b>61,897</b>	1,217,327