

**Capital Area School for the Arts Charter School
APPROVED BUDGET - Fiscal Year 2016-2017**

	Fiscal Year Ending June 30,		Change	Notes
	2017	2016		
Income				
6000 Local Revenue				
6610-000 Food Service Revenue	5,600.00	7,500.00	(1,900.00)	1
6750-000 District Activity Revenue from Special Events	30,000.00	30,000.00	-	2
6910-000 Rentals	3,000.00	-	3,000.00	NS
6920-000 Donations from Private Sources	439,000.00	467,000.00	(28,000.00)	3
6944-000 Receipts from Other Districts in PA	2,103,127.43	1,863,983.03	239,144.40	4
6999-000 Other Miscellaneous Revenues	-	-	-	
Total 6000 Local Revenue	2,580,727.43	2,368,483.03	212,244.40	
Total Income	2,580,727.43	2,368,483.03	212,244.40	
Expenditures				
1200 Special Education				
1225-322 Speech and Language Support - IU	1,275.00	5,842.80	(4,567.80)	5
1241-120 Salaries - special education	57,422.00	55,779.00	1,643.00	6a
1241-210 Group Insurance - special education	22,840.62	17,809.79	5,030.83	7
1241-220 FICA Employer Expense	6,505.05	6,318.92	186.13	NS
1241-230 Retirement expense	17,243.83	14,413.29	2,830.53	8
1241-322 Learning Support - IU	165,000.00	192,000.00	(27,000.00)	5
1241-580 Other Purchased services - travel	950.00	1,100.00	(150.00)	NS
1241-610 Special Education Supplies	300.00	300.00	-	NS
Total 1200 Special Education	271,536.50	293,563.81	(22,027.31)	
1490 Other Instructional Programs				
1490-120 Salaries	746,222.00	689,764.19	56,457.81	6a,6b
1490-130 Professional - other	-	35,000.00	(35,000.00)	9
1490-210 Group Insurance	163,933.38	113,924.95	50,008.44	7
1490-220 FICA Employer Expense	84,535.76	78,139.94	6,395.82	10
1490-230 Retirement	224,090.47	178,235.07	45,855.40	8
1490-240 Tuition Reimbursement	14,000.00	14,000.00	-	NS
1490-323 Prof/Ed Purchased Services Other	11,900.00	6,000.00	5,900.00	11
1490-430 Purch Property Services - Repair & Maint	1,500.00	2,000.00	(500.00)	NS
1490-580 Other Purchased Services - Travel	14,250.00	13,200.00	1,050.00	NS
1490-610 Supplies - General	17,550.00	9,800.00	7,750.00	12
1490-640 Supplies - Books and Periodicals	7,000.00	11,800.00	(4,800.00)	13
1490-650 Supplies and Fees - Technology	500.00	1,680.00	(1,180.00)	14
1490-750 Equipment - Original & Additional	32,970.96	14,212.80	18,758.16	15
1490-890 Miscellaneous	1,000.00	5,000.00	(4,000.00)	16
Total 1490 Other Instructional Programs	1,319,452.57	1,172,756.95	146,695.62	
2143 Psychological Counseling Services				
2143-330 Psychological Counseling Services	5,000.00	5,700.00	(700.00)	NS
Total 2143 Psychological Counseling Services	5,000.00	5,700.00	(700.00)	
2260 Instruction and Curriculum Development Services				
2260-324 Employee Training & Development	4,000.00	4,000.00	-	NS
Total 2260 Instruction and Curriculum Development Services	4,000.00	4,000.00	-	
2350 Legal & Accounting				
2350-330 Purchased Services/Other Professional	18,500.00	20,000.00	(1,500.00)	NS
Total 2350 Legal & Accounting	18,500.00	20,000.00	(1,500.00)	

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2360 Support Services - Administration				
2360-110 Salaries	203,864.56	202,712.50	1,152.06	6a
2360-210 Group Insurance	79,040.99	66,006.38	13,034.61	7
2360-220 FICA Employer Expense	23,094.80	22,964.29	130.51	NS
2360-230 Retirement	61,220.53	52,380.91	8,839.62	8
2360-525 Bonding Insurance	1,120.00	-	1,120.00	17
2360-540 Advertising	500.00	500.00	-	NS
2360-580 Other Purchased Services - Travel	4,800.00	4,800.00	-	NS
2360-610 Supplies - General	6,000.00	6,000.00	-	NS
2360-810 Dues & Fees	1,000.00	500.00	500.00	NS
Total 2360 Support Services - Administration	380,640.87	355,864.08	24,776.80	
2400 Support Services Pupil Health				
2420-110 Salaries	-	-	-	
2420-322 Medical Services	-	2,331.00	(2,331.00)	5
2440-322 Support Services - Pupil Health - IU	12,000.00	2,331.00	9,669.00	5
2440-330 Nursing services - other	19,500.00	26,616.00	(7,116.00)	18
2420-580 Other purchased services - travel	-	-	-	NS
2440-610 Nursing - Supplies - General	1,000.00	5,000.00	(4,000.00)	19
Total Support Services - Pupil Health	32,500.00	36,278.00	(3,778.00)	
2515 Support Services - Business				
2515-610 Accounting Services - Supplies	36,000.00	36,180.00	(180.00)	NS
2515-810 Dues & Fees	500.00	500.00	-	NS
Total 2515 Support Services - Business	36,500.00	36,680.00	(180.00)	
2820 Information Systems				
2823-322 Internal Information Services - CAIU	36,975.00	36,975.00	-	NS
Total 2820 Information Systems	36,975.00	36,975.00	-	
2600 Operation & Maintenance				
2600-410 Cleaning Services	15,275.00	15,264.00	11.00	NS
2600-420 Utility Services	6,500.00	7,250.00	(750.00)	NS
2600-430 Repairs & Maint	15,000.00	3,600.00	11,400.00	20
2600-441 Rental of Land & Buildings	318,398.44	303,426.00	14,972.44	21
2600-442 Rental of Equipment	2,724.96	-	2,724.96	22
2600-460 Purchased Property Services - Extermination	720.00	720.00	-	NS
2600-523 Other Purchased Services - Insurance	33,500.00	33,408.00	92.00	NS
2600-610 Supplies	-	-	-	NS
2600-750 Equipment - Original & Additional	7,424.00	-	7,424.00	23
2600-781 Non-technology Infrastructure Assets	19,400.00	-	19,400.00	24
Total 2600 Operation & Maintenance	418,942.40	363,668.00	55,274.40	
3100 Food Services				
3100-110 Wages	5,000.00	4,725.00	275.00	NS
3100-220 FICA Employer Expenses	440.00	550.00	(110.00)	NS
3100-571 Food Costs	20,375.00	7,500.00	12,875.00	1
3100-572 Non Food Costs	-	-	-	NS
Total 3100 Food Services	25,815.00	12,775.00	13,040.00	

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3210 School Sponsored Student Activities				
3210-329 Professional education services other	2,500.00	2,500.00	-	NS
3210-340 Technical services	16,500.00	16,500.00	-	NS
3210-440 Rentals	8,750.00	8,750.00	-	NS
3210-590 School sponsored activity	-	-	-	NS
3210-610 Supplies	2,250.00	2,250.00	-	NS
Total 3210 School Sponsored Student Activities	30,000.00	30,000.00	-	
Total Expenditures	2,579,862.34	2,368,260.83	211,601.51	
Budget Surplus(Deficit)	865.09	222.20		

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Notes to Budget – Fiscal Year 2016-2017

1. Food service revenue is based upon FY 2016 actual receipts. The corresponding expense is significantly higher. The majority of students purchasing lunches qualify for free or reduced lunches.
2. Account represents fundraising, sponsorships, ticket sales, and other revenue related to the CASA Spring Musical. The amount is based on FY 2015 actual receipts.
3. The donation from private sources account represents the anticipated CRAE Fundraising commitment for fiscal year 2017.
4. Receipts from other districts for FY 2017 have been estimated based on per-district allocations and actual CASA enrollment as of December, 2015. The budget includes an increase of 15 students, and the related tuition has been based upon the average allocation amount for FY 2016.
5. Services obtained from the CAIU have been estimated using FY 2015 actual expenditures. These services include CAOLA, nursing, and special education.
6. Salaries have been budgeted as follows:
 - a. Salaries of existing instructional staff have been increased in accordance with the approved salary scale.
 - b. The following additions to FY 2016 have been made to instructional salaries:
 - i. \$40,839 for a full-time creative writing instructor to replace the current half-day program.
 - ii. \$52,686 for a full-time theatre instructor to replace the retiring current instructor.
7. Health insurance costs have been allocated based on FY 2017 quotes received.
8. Retirement costs have been allocated based on the most recent expected PSERS rates, and are subject to change. The expected rate for FY 2017 is 30.03%, versus a rate of 25.85% for FY 2016.
9. Prior to FY 2017, CASA used the services of an independent contractor to teach the half-day creative writing program. CASA will be moving to a full-

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Notes to Budget – Fiscal Year 2016-2017

day program for FY 2017, resulting in a projected increase to enrollment of 15 students.

10. CASA's portion of FICA tax expense remains at 7.65%, and increased due to the increase in salaries.
11. The FY 2017 budget includes costs for sound and lighting for the various performances during the year. Previously these amounts were reflected in other lines.
12. The FY 2016 amount represents allocated amounts for instructors, which have been determined by discipline based on input from the respective instructor and CASA CEO. The FY 2017 amount also includes per-copy charges which were previously included in the budgeted amount for copier rental.
13. Supply and textbook budgets have been determined by discipline based on input from the respective instructor and CASA CEO. Given the amount purchased in the prior year, fewer textbooks are required for FY 2017.
14. Technology expense for FY 2016 included \$12,280 related to the purchase of Adobe Creative Cloud. No significant software purchases are anticipated for FY 2017.
15. Anticipated equipment purchases include:
 - a. \$12,720 – 8 iMac computers to expand capacity and replace aging equipment.
 - b. \$18,250 – Cart of 25 Lenovo laptops to expand capacity and replace aging equipment.
 - c. \$2,000 – To replace aging computer batteries.
16. For FY 2016, the Finance Committee is recommending an allocation of \$1,000 for low-dollar, unbudgeted items. These funds will be administered at the CEO's discretion.
17. CASA obtained surety bonds for its Treasurer and Secretary during FY 2016, the premiums for which were approved as an unbudgeted expense. They will be budgeted for in future years.
18. CASA has contracted with an agency to provide nursing services for most of FY 2017. The budgeted expense is based upon FY 2016 actual expense.

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19. Nursing supplies for FY 2016 include a one-time purchase of medical equipment.
20. Repairs and maintenance includes approx. \$11,000 for painting.
21. Rental of land and buildings expense has been based on the terms of the existing lease and sublease agreements. For FY 2017, CASA plans to expand into an additional space in Strawberry Square, which will provide room for administrative offices and classrooms. Annual rent expense for this space is projected to be \$30,000. Rent expense has been offset by \$26,570 of anticipated rent reimbursement from PDE. As the reimbursement factors are not currently available, last year's number has been used as an estimate. Other leases are considered minor, and have been estimated using a projection of FY 2016 actual expenditures to date.
22. Rental of equipment includes copier leases which were previously grouped with rental of land and buildings expense.
23. Anticipated equipment purchases for FY 2017 include:
 - a. \$1,294 – Additional student lockers to support increased capacity.
 - b. \$5,730 – Additional cafeteria tables and chairs to support increased capacity.
24. Non-technology infrastructure assets consist of \$19,400 in estimated leasehold improvements to the planned expansion for administrative offices and classrooms.