Language & Literacy Academy for Learning Budgets FY2026 and FY2027	Account No.	FY 2025-2026 Actual Results	FY 2025-2026 Original Budget	Change	FY 2025-2026 Amended Budget	Change	FY 2026-2027 Original Budget	Comments
Revenues:	0.50%	**352**	**344**		**352**		**350**	
FL Education Finance Program	3310.000	6,381,370.00	6,202,683.00	178,687.00	6,381,370.00	(4,532.00)	6,376,838.00	FEFP increased by 0.5% average per student from 2025-2026.
Supplemental Academic Instruction	3310.218	88,634.00	86,508.00	2,126.00	88,634.00	(63.00)	88,571.00	
ESE Guaranteed Allocation	3313.000	803,682.00	760,444.00	43,238.00	803,682.00	(571.00)	803,111.00	
Safe Schools	3314.000	32,183.00	30,738.00	1,445.00	32,183.00	(23.00)	32,160.00	
Vocational Rehab	3315.000	208,118.28	240,000.00	(31,882.00)	208,118.00	31,882.00	240,000.00	
Instructional Materials	3336.000	-	-	-	-	-	-	Eliminated by State and included in FEFP.
Transportation	3354.000	433,710.00	281,267.00	152,443.00	433,710.00	(308.00)	433,402.00	
Class Size Reduction	3355.000	1,109,886.00	1,067,551.00	42,335.00	1,109,886.00	(788.00)	1,109,098.00	
School Recognition Revenue	3361.000	28,265.00	28,265.00	-	28,265.00	(28,265.00)	-	Our rating was not commendable in 2025-2026.
Capital Outlay	3397.000	260,658.00	226,140.00	34,518.00	260,658.00	(185.00)	260,473.00	
Millage Compression	3411.001	152,607.00	144,686.00	7,921.00	152,607.00	(108.00)	152,499.00	
Discretionary Local Revenue	3418.000	487,349.00	476,326.00	11,023.00	487,349.00	(346.00)	487,003.00	
Medicaid Revenue	3202.000	129,460.91	200,000.00	(70,539.00)	129,461.00	20,539.00	150,000.00	
Lunch Reimbursement	3261.000	350,292.21	180,000.00	170,292.00	350,292.00	(249.00)	350,043.00	
Interest Revenue	3431.000	8,857.98	5,000.00	3,858.00	8,858.00	-	8,858.00	
Donations/Miscellaneous	3495.000	68,751.91	32,000.00	36,752.00	68,752.00	-	68,752.00	
CARES/ESSER	3199.000	-	-	-	-	-	-	ESSER grant finished.
Title II	3225.000	3,494.38	7,000.00	(3,506.00)	3,494.00	6.00	3,500.00	
IDEA	3230.000	311,005.55	429,675.00	(118,669.00)	311,006.00	144,682.00	455,688.00	
Title I	3240.000	221,247.24	114,973.00	106,274.00	221,247.00	(10,302.00)	210,945.00	
Total Revenues		11,079,572.46	10,513,256.00	566,316.00	11,079,572.00	151,369.00	11,230,941.00	
Expenses:								
Exceptional Education	1.50%							
Classroom Teachers ESE	5200.120	1,281,279.39	1,379,411.00	(98,132.00)	1,281,279.00	(422,142.00)	859,137.00	Salaries from Dr. Callins salary worksheet.
Classroom Paras ESE	5200.150	611,242.82	615,000.00	(3,757.00)	611,243.00	69,692.00	680,935.00	Salaries from Dr. Callins salary worksheet.
Other Support Personnel ESE	5200.160	152,220.72	152,590.00	(369.00)	152,221.00	2,283.00	154,504.00	Salaries from Dr. Callins salary worksheet.
Retirement	5200.210	269,355.00	301,224.00	(31,869.00)	269,355.00	(39,062.00)	230,293.00	Actual rate is 13.59%.
Social Security	5200.220	108,028.99	110,000.00	(1,971.00)	108,029.00	19,064.00	127,093.00	
Group Insurance	5200.230	184,005.94	152,000.00	32,006.00	184,006.00	(1,013.00)	182,993.00	Assumption of 20% increase.
Workers' Compensation	5200.240	8,358.46	8,000.00	358.00	8,358.00	115.00	8,473.00	
Prof and Technical Services	5200.310	405.00	5,000.00	(4,595.00)	405.00	4,595.00	5,000.00	
Contract Services	5200.311	333,277.77	160,000.00	173,278.00	333,278.00	66,722.00	400,000.00	
Travel Field Trips	5200.330	18,157.06	6,000.00	12,157.00	18,157.00	1,843.00	20,000.00	
Rentals	5200.360	35,726.13	12,000.00	23,726.00	35,726.00	2,274.00	38,000.00	
Supplies	5200.510	117,598.08	325,000.00	(207,402.00)	117,598.00	22,402.00	140,000.00	
Textbooks/Curriculum	5200.520	4,604.28	20,000.00	(15,396.00)	4,604.00	5,396.00	10,000.00	
Non-Capitalized Equipment	5200.642	293,032.99	400,000.00	(106,967.00)	293,033.00	(273,033.00)	20,000.00	New facility purchases done in 2025-2026.
Non-Capitalized Software	5200.692	150,160.74	250,000.00	(99,839.00)	150,161.00	29,839.00	180,000.00	Teach Town curriculum contracted.
Dues and Fees	5200.730	1,598.10	1,000.00	598.00	1,598.00	402.00	2,000.00	
Other Personal Service	5200.750	31,983.00	12,000.00	19,983.00	31,983.00	3,017.00	35,000.00	
Charter Supplements	5200.753	-	-	-	-	-	-	
Total Exceptional Education		3,601,034.47	3,909,225.00	(308,191.00)	3,601,034.00	(507,606.00)	3,093,428.00	

Language & Literacy Academy for Learning Budgets FY2026 and FY2027	Account No.	FY 2025-2026 Actual Results	FY 2025-2026 Original Budget	Change	FY 2025-2026 Amended Budget	Change	FY 2026-2027 Original Budget	Comments
Guidance Services								
Other Certified	6100.130	305,528.54	359,511.00	(53,982.00)	305,529.00	(196,229.00)	109,300.00	Salaries from Dr. Callins salary worksheet.
Other Support Personnel	6100.160	132,307.32	76,060.00	56,247.00	132,307.00	50,367.00	182,674.00	Salaries from Dr. Callins salary worksheet.
Other Supplements	6100.192	-	-	-	-	-	-	
Retirement	6100.210	54,210.14	61,110.00	(6,900.00)	54,210.00	(14,531.00)	39,679.00	Actual rate is 13.59%.
Social Security	6100.220	29,500.42	32,000.00	(2,500.00)	29,500.00	(7,602.00)	21,898.00	
Group Insurance	6100.230	45,931.45	44,500.00	1,431.00	45,931.00	9,186.00	55,117.00	Assumption of 20% increase.
Workers' Compensation	6100.240	1,664.75	3,000.00	(1,335.00)	1,665.00	(205.00)	1,460.00	
Professional Services	6100.310	1,354,221.79	1,020,000.00	334,222.00	1,354,222.00	230,770.00	1,584,992.00	Therapy services.
Purchased Services	6100.390	118,462.35	100,000.00	18,462.00	118,462.00	1,538.00	120,000.00	
Supplies	6100.510	1,173.35	1,500.00	(327.00)	1,173.00	827.00	2,000.00	
Non-Capitalized Equipment	6100.642	28,332.89	35,000.00	(6,667.00)	28,333.00	(23,333.00)	5,000.00	New facility purchases done in 2025-2026.
Non-Capitalized Software	6100.692	30,939.34	30,000.00	939.00	30,939.00	4,061.00	35,000.00	
Charter Supplements	6100.753	-	-	-	-	-	-	
Total Guidance Services		2,102,272.34	1,762,681.00	339,590.00	2,102,271.00	54,849.00	2,157,120.00	
Curriculum Development								
CRT-Curriculum Development	6300.130	-	-	-	-	-	-	
Retirement	6300.210	-	-	-	-	-	-	
Social Security	6300.220	-	-	-	-	-	-	
Group Insurance	6300.230	-	-	-	-	-	-	
Workers' Compensation	6300.240	-	-	-	-	-	-	
Professional Services	6300.310	-	-	-	-	-	-	
Supplies	6300.510	-	-	-	-	-	-	
Charter Supplements	6300.753	-	-	-	-	-	-	
Total Curriculum Development		-	-	-	-	-	-	
Staff Development & Appreciation								
Coaches	6400.120	-	-	-	-	-	-	
Workshop Participant	6400.194	-	-	-	-	-	-	
Retirement	6400.210	-	-	-	-	-	-	
Social Security	6400.220	-	-	-	-	-	-	
Group Insurance	6400.230	-	-	-	-	-	-	
Workers' Compensation	6400.240	-	-	-	-	-	-	
Professional Fees	6400.310	36,348.07	60,000.00	(23,652.00)	36,348.00	3,652.00	40,000.00	
Out of County Travel	6400.331	-	-	-	-	-	-	
Other Purchased Services	6400.390	-	-	-	-	-	-	
Supplies	6400.510	-	-	-	-	-	-	
Dues & Fees	6400.730	-	-	-	-	-	-	
Bonus	6400.753	-	-	-	-	-	-	
Misc. Expense - STAFF APPREC.	6400.790	-	-	-	-	-	-	
Total Staff Dev. & Appreciation		36,348.07	60,000.00	(23,652.00)	36,348.00	3,652.00	40,000.00	

Language & Literacy Academy for Learning Budgets FY2026 and FY2027	Account No.	FY 2025-2026 Actual Results	FY 2025-2026 Original Budget	Change	FY 2025-2026 Amended Budget	Change	FY 2026-2027 Original Budget	Comments
Charter Board								
Professional Fees - CHARTER BD	7100.310	37,494.23	20,000.00	17,494.00	37,494.00	2,506.00	40,000.00	
Insurance	7100.320	-	-	-	-	-	-	
Other Purchased Services	7100.390	-	-	-	-	-	-	
Dues & Fees	7100.730	75.00	1,000.00	(925.00)	75.00	425.00	500.00	
Total Charter Board		37,569.23	21,000.00	16,569.00	37,569.00	2,931.00	40,500.00	
School Administration								
Administrative Expense	7200.790	150,182.00	147,040.00	3,142.00	150,182.00	751.00	150,933.00	District admin fee 5% of unweighted FTE.
Administrator	7300.110	317,888.34	403,231.00	(85,343.00)	317,888.00	4,768.00	322,656.00	$40,000 of Dr. Callins salary is therapy.
Instructional Dean	7300.130	-	-	-	-	-	-	
Other Support Salary	7300.160	200,156.09	258,411.00	(58,255.00)	200,156.00	44,832.00	244,988.00	Salaries from Dr. Callins salary worksheet.
Other Supplements	7300.192	-	-	-	-	-	-	
Terminal Leave	7300.195	-	-	-	-	-	-	
Retirement	7300.210	76,810.70	90,000.00	(13,189.00)	76,811.00	20,844.00	97,655.00	Actual rate is 13.59%.
Social Security	7300.220	22,950.01	35,000.00	(12,050.00)	22,950.00	30,943.00	53,893.00	
Group Insurance	7300.230	54,011.20	56,000.00	(1,989.00)	54,011.00	10,802.00	64,813.00	Assumption of 20% increase.
Workers' Compensation	7300.240	2,391.07	2,200.00	191.00	2,391.00	1,202.00	3,593.00	
Prof & Technical Services	7300.310	-	10,000.00	(10,000.00)	-	10,000.00	10,000.00	
Legal	7300.311	-	-	-	-	-	-	
Insurance	7300.320	8,785.00	8,785.00	-	8,785.00	1,215.00	10,000.00	
In County Travel	7300.330	74,772.25	28,000.00	46,772.00	74,772.00	228.00	75,000.00	
Rentals	7300.360	54,174.27	53,150.00	1,024.00	54,174.00	826.00	55,000.00	
Administrative Software Subscr	7300.362	-	-	-	-	-	-	
Communications	7300.370	-	-	-	-	-	-	
Other Purchased Services	7300.390	38,739.87	161,442.00	(122,702.00)	38,740.00	1,260.00	40,000.00	
Advertising	7300.391	125,525.19	160,505.00	(34,980.00)	125,525.00	24,475.00	150,000.00	
Printing	7300.392	-	-	-	-	-	-	
Postage	7300.393	138.77	1,000.00	(861.00)	139.00	61.00	200.00	
Public Relations	7300.394	90.00	1,000.00	(910.00)	90.00	10.00	100.00	
Supplies	7300.510	8,682.95	15,000.00	(6,317.00)	8,683.00	1,317.00	10,000.00	
Food Admin	7300.570	17,278.54	15,000.00	2,279.00	17,279.00	2,721.00	20,000.00	
Other Materials and Supplies	7300.590	-	-	-	-	-	-	
Non-Capitalized Equipment	7300.642	12,510.56	42,000.00	(29,489.00)	12,511.00	2,489.00	15,000.00	
Non-Capitalized Computer Hardw	7300.644	-	15,000.00	(15,000.00)	-	15,000.00	15,000.00	
Non- Capitalized Software	7300.692	10,046.47	20,000.00	(9,954.00)	10,046.00	9,954.00	20,000.00	
Dues and Fees	7300.730	23,027.97	24,000.00	(972.00)	23,028.00	972.00	24,000.00	
Bank Fees	7300.781	1,056.11	2,000.00	(944.00)	1,056.00	944.00	2,000.00	
Miscellaneous Expense	7300.790	17,927.53	32,000.00	(14,072.00)	17,928.00	2,072.00	20,000.00	
Total School Administration		1,217,144.89	1,580,764.00	(363,619.00)	1,217,145.00	187,686.00	1,404,831.00	
Facilities Acquisition and Construction								
Rentals	7400.360	863,576.38	875,000.00	(11,424.00)	863,576.00	165,820.00	1,029,396.00	New facility rent is $72,207 per month, two other facilities kept.
Building and Construction	7400.630	-	750,000.00	(750,000.00)	-	783,073.00	783,073.00	Buying portables and adding kitchen and auditorium.
Total Facilities Acquisition and Construction		863,576.38	1,625,000.00	(761,424.00)	863,576.00	948,893.00	1,812,469.00	

Language & Literacy Academy for Learning Budgets FY2026 and FY2027	Account No.	FY 2025-2026 Actual Results	FY 2025-2026 Original Budget	Change	FY 2025-2026 Amended Budget	Change	FY 2026-2027 Original Budget	Comments
Fiscal Services								
Professional Services	7500.310	78,910.75	120,000.00	(41,089.00)	78,911.00	6,089.00	85,000.00	
Miscellaneous	7500.316	-	-	-	-	-	-	
Bank Charges and Fees	7500.730	809.69	3,000.00	(2,190.00)	810.00	190.00	1,000.00	
Total Fiscal Services		79,720.44	123,000.00	(43,279.00)	79,721.00	6,279.00	86,000.00	
Food Service								
Other Support Services	7600.160	78,870.15	69,517.00	9,353.00	78,870.00	36,048.00	114,918.00	Salaries from Dr. Callins salary worksheet.
Other Supplements	7600.192	-	-	-	-	-	-	
Retirement	7600.210	11,065.45	9,593.00	1,472.00	11,065.00	4,552.00	15,617.00	Actual rate is 13.59%.
Social Security	7600.220	5,931.64	5,318.00	614.00	5,932.00	2,859.00	8,791.00	
Group Insurance	7600.230	13,987.83	9,053.00	4,935.00	13,988.00	2,798.00	16,786.00	Assumption of 20% increase.
Workers' Compensation	7600.240	1,650.77	1,000.00	651.00	1,651.00	647.00	2,298.00	
Contracted Services	7600.390	320.98	-	321.00	321.00	(321.00)	-	
Supplies	7600.510	-	-	-	-	-	-	
Food	7600.570	271,982.94	220,000.00	51,983.00	271,983.00	28,017.00	300,000.00	
Charter Supplement	7600.753	-	-	-	-	-	-	
Total Food Service		383,809.76	314,481.00	69,329.00	383,810.00	74,600.00	458,410.00	
Central Services								
IT Salary	7720.160	63,051.22	66,563.00	(3,512.00)	63,051.00	1,949.00	65,000.00	Salaries from Dr. Callins salary worksheet.
Retirement	7720.210	8,695.22	10,000.00	(1,305.00)	8,695.00	139.00	8,834.00	Actual rate is 13.59%.
Social Security	7720.220	4,659.54	4,824.00	(164.00)	4,660.00	313.00	4,973.00	
Workers' Compensation	7720.240	282.41	258.00	24.00	282.00	43.00	325.00	
Professional Services	7720.310	111,818.05	115,000.00	(3,182.00)	111,818.00	(1,818.00)	110,000.00	
Miscellaneous	7720.642	8,762.50	17,525.00	(8,762.00)	8,763.00	9,237.00	18,000.00	
Total Central Services		197,268.94	214,170.00	(16,901.00)	197,269.00	9,863.00	207,132.00	
Transportation								
Bus Drivers	7800.160	269,868.28	271,385.00	(1,517.00)	269,868.00	45,535.00	315,403.00	Salaries from Dr. Callins salary worksheet.
Retirement	7800.210	37,217.27	37,451.00	(234.00)	37,217.00	5,646.00	42,863.00	Actual rate is 13.59%.
Social Security	7800.220	21,141.36	20,761.00	380.00	21,141.00	2,987.00	24,128.00	
Group Insurance	7800.230	24,139.64	4,800.00	19,340.00	24,140.00	4,828.00	28,968.00	Assumption of 20% increase.
Workers' Compensation	7800.240	5,760.74	6,500.00	(739.00)	5,761.00	547.00	6,308.00	
Insurance	7800.320	-	-	-	-	-	-	
Travel	7800.330	-	-	-	-	-	-	
Repairs and Maintenance	7800.350	98,384.04	110,000.00	(11,616.00)	98,384.00	11,616.00	110,000.00	
Purchase Services	7800.390	40,615.00	10,000.00	30,615.00	40,615.00	9,385.00	50,000.00	
Fuel	7800.460	93,141.82	75,000.00	18,142.00	93,142.00	6,858.00	100,000.00	
Supplies	7800.510	-	1,000.00	(1,000.00)	-	1,000.00	1,000.00	
Equipment	7800.642	240,000.00	240,000.00	-	240,000.00	(240,000.00)	-	Bus purchased in 2026.
Dues & Fees	7800.730	1,065.72	1,500.00	(434.00)	1,066.00	434.00	1,500.00	
Bonus	7800.753	-	-	-	-	-	-	
Miscellaneous Expenses	7800.790	-	-	-	-	-	-	
Total Transportation		831,333.87	778,397.00	52,937.00	831,334.00	(151,164.00)	680,170.00	

Language & Literacy Academy for Learning Budgets FY2026 and FY2027	Account No.	FY 2025-2026 Actual Results	FY 2025-2026 Original Budget	Change	FY 2025-2026 Amended Budget	Change	FY 2026-2027 Original Budget	Comments
Operation of Plant								
Custodians/Guardians	7900.160	199,301.60	228,000.00	(28,698.00)	199,302.00	(13,943.00)	185,359.00	Salaries from Dr. Callins salary worksheet.
All Other Supplements	7900.192	-	-	-	-	-	-	
Terminal Leave	7900.195	-	-	-	-	-	-	
Retirement	7900.210	26,853.68	27,545.00	(691.00)	26,854.00	(1,664.00)	25,190.00	Actual rate is 13.59%.
Social Security	7900.220	15,276.55	17,158.00	(1,881.00)	15,277.00	(1,097.00)	14,180.00	
Group Insurance	7900.230	7,147.56	6,800.00	348.00	7,148.00	1,430.00	8,578.00	Assumption of 20% increase.
Workers' Compensation	7900.240	6,997.59	8,206.00	(1,208.00)	6,998.00	(510.00)	6,488.00	
Prof. & Tech. Services	7900.310	43,239.23	-	43,239.00	43,239.00	6,761.00	50,000.00	
Insurance Property & Liability	7900.320	166,533.86	180,000.00	(13,466.00)	166,534.00	23,466.00	190,000.00	Increase for new portables.
Repairs and Maintenance	7900.350	-	-	-	-	-	-	
Communications	7900.370	75,266.08	50,000.00	25,266.00	75,266.00	2,734.00	78,000.00	
Garbage/Water	7900.380	17,844.74	26,000.00	(8,155.00)	17,845.00	2,155.00	20,000.00	
Other Purchased Services	7900.390	58,793.90	75,000.00	(16,206.00)	58,794.00	1,206.00	60,000.00	
Security	7900.391	17,331.82	28,000.00	(10,668.00)	17,332.00	2,668.00	20,000.00	
Electricity	7900.430	64,591.11	70,000.00	(5,409.00)	64,591.00	10,409.00	75,000.00	Increase for portables.
Gasoline	7900.450	-	-	-	-	-	-	
Supplies	7900.510	74,710.27	102,000.00	(27,290.00)	74,710.00	5,290.00	80,000.00	
Non-Capitalized Equipment	7900.642	98,078.36	200,000.00	(101,922.00)	98,078.00	(78,078.00)	20,000.00	New facility purchases done in 2025-2026.
Dues & Fees	7900.730	196.41	500.00	(304.00)	196.00	304.00	500.00	
Charter Supplements	7900.753	-	-	-	-	-	-	
Total Operation of Plant		872,162.76	1,019,209.00	(147,045.00)	872,164.00	(38,869.00)	833,295.00	
Maintenance of Plant								
Professional Services	8100.310	-	-	-	-	-	-	
Repairs and Maintenance	8100.350	6,631.23	15,000.00	(8,369.00)	6,631.00	3,369.00	10,000.00	
Total Maintenance of Plant		6,631.23	15,000.00	(8,369.00)	6,631.00	3,369.00	10,000.00	
Debt Service								
Principal and Interest	9200.7X0	24,925.98	20,000.00	4,926.00	24,926.00	5,074.00	30,000.00	
Total Debt Service		24,925.98	20,000.00	4,926.00	24,926.00	5,074.00	30,000.00	
Total Expenses		10,253,798.36	11,442,927.00	(1,189,129.00)	10,253,798.00	599,557.00	10,853,355.00	
TOTAL FUND BALANCE-INCREASE-(DECREASE)		**825,774.10**	**(929,671.00)**	**1,755,445.00**	**825,774.00**	**(448,188.00)**	**377,586.00**	

Cash on Hand July 1, 2026:	**1,029,050.00**
Ending Projected Cash on Hand:	**1,406,636.00**
DCOH Calculation (Net of Construction Costs):	**50.98**
Minimum Cash on Hand Required:	**827,694.41**
Coverage Ratio:	**1.37**