

To: Atlanta Heights Charter School Board of Directors
Subject: 2024-25 Amended Budget
Date: October, 17 2024

Please find attached the Amended budget for the 2024-25 school year for your consideration and approval. This budget is being amended to reflect the most current information available at this time.

The budget has been constructed with the following assumptions:

667 students
27 classrooms utilized
\$13,094 per pupil funding

Student counts and staffed classrooms shown above are as of fall 2024 and do not necessarily reflect the blended or full-time equivalent counts used by states to determine state aid funding. Each state has a different method of measuring student counts for purposes of allocating funds.

There are five similar reports included in this package:

The first report, entitled "**A Resolution of the Board of Directors**", is for your approval of the Amended budget as it is presented. A signed board resolution is required as an acknowledgement of the board's approval of the budget. The budget is presented in two funds:

The **General Fund** contains the activity of the school pertaining to the general or main functions at the school. This fund contains the primary revenue sources such as state and local student aid and the primary expenditures.

The **School Service Fund** contains the activity for the food service program at the school. This fund includes the revenue generated for the food service program from federal (Department of Agriculture) and state sources, as well as from parents. It also includes the expenditures related to the food service program. We recognize that the School Service Fund may need support from the General Fund to balance revenue and expense. When necessary, a fund transfer is indicated on the "Transfer between funds" line.

The total of these funds will be the basis for the comparisons on the following pages.

The second report, entitled "**2024-25 Amended Budget Detail**", shows the Amended budget for the current school year at a greater level of detail. For your reference, the supplemental revenue and expense associated with the COVID pandemic are separated, with columns showing the budget with and without these additional dollars.

The third report, entitled "**2024-25 Amended Budget Comparison to 2024-25 Initial Budget**", compares the Amended budget for the current school year to the Initial budget that was presented to the board for approval in the spring of 2024.

Changes between the budgets are primarily due to expected changes in student counts and classrooms, as well as updates to funding amounts and costs. The Amended budget that is being presented at this time is based on actual student enrollment for fall 2024 and updated funding information. We also have more information about available grant allotments and the investment plans for those allotments, which may result in variances when compared to the budget presented last spring. The 2024-25 Initial Budget included placeholders for anticipated grant investments, but in many cases the budget preceded the actual investment planning. As a result, there may be significant shifts in expense categories particularly for COVID-related grants. Any changes in grant revenue will have an accompanying change in grant expense. Because the budget being presented is for fiscal year 2024-25 only, it may not reflect all grant dollars

awarded; often, grant investments cross fiscal years and are budgeted accordingly. The Amended budget reflects the anticipated grant investment for the 2024-25 fiscal year.

For comparison, the initial budget presented to you last spring was based on the following assumptions:

760 students
28 classrooms utilized
\$12,354 per pupil funding

The fourth report, entitled "**2024-25 Amended Budget Comparison to 2023-24**", compares the unaudited actual results from the prior school year, the most recent board approved budget (as of the date of this memo), and the proposed amended budget for the current school year.

The fifth and final report, entitled "**2024-25 Amended Budget Detail Comparison to 2024-25 Initial Budget Detail**", provides a more detailed view of the comparison between the proposed Amended budget for the current school year with the Initial budget that was presented to the board for approval in the spring of 2024.

Following is a brief explanation of budget line items:

REVENUES:

State Aid – The per pupil funding provided by the state for general education.

Other State Sources – The portion of state funding allocated for special education, as well as grant funds issued by the state and state funding for food services, where applicable.

Local Sources – Special education funds that flow through the local school district, as well as grant funds and student aid issued by local municipalities.

Federal Sources – Grant funds issued by the federal government, such as charter school grants and entitlement program grants for specific education purposes. Also included in Federal Sources is the Department of Agriculture reimbursement for the food services program. ESSER grants and most other COVID-related grant funds are also from Federal sources. Covid-related funding will expire early in the 2024-25 school year, ending four years of increased federal and state revenue to support learning loss. This will be reflected in decreases in both revenue & related expenses.

Private Sources – Any non-governmental funds, e.g., privately funded grants, including those from authorizers or private foundations, as well as any amount paid to the school by parents.

Contribution from NHA - The contribution from NHA if the overall revenues are not sufficient to cover all expenses.

EXPENDITURES:

Instruction:

Basic Instruction – Expenses incurred for the basic educational experience at the school including items such as, salaries and benefits for teachers, curriculum and textbooks, classroom supplies and student technology. Investment of ESSER and other COVID-related grants for before and after-school tutors, teacher stipends, supplemental curricular tools, and classroom supplies and technology are included in Basic Instruction. Board discretionary expenses are also included in the budget in Basic Instruction. Since we cannot anticipate how the Board will utilize these funds, they are included in Basic Instruction. When the funds are spent, they will be accounted for in the appropriate expense category.

Compensatory Education – Costs associated with at-risk programs designed to meet the needs of children who are academically or economically challenged. Costs include items such as salaries and benefits for interventionists,

supplemental curricular tools and teaching materials, and classroom supplies. ESSER and other COVID-related grants specifically planned for at-risk students and summer school are included in Compensatory Education.

Special Education – Expenses for serving students with special education needs in the classroom, including costs incurred in the Resource Room and for individual aides within a classroom setting.

Support Services:

Pupil Services – Costs related to special education students' individualized instruction, including speech language services, occupational therapy, physical therapy, social work services, and psychology services. Also included are health services for the general school population (including social work and nurse services, where applicable), health supplies, and other pupil support, such as wages for recess aides. Investment of ESSER and other COVID-related grants for supplemental social emotional services is included in Pupil Services.

Instructional Staff Support – Costs for services focused on working with staff to better enhance the educational experience for all students. Included in this category are salaries and benefits for deans and library/technology personnel, and supplies and equipment for these school functions. Professional development costs for teaching staff are also included here. Investment of ESSER and other COVID-related grants for program coordination and staff professional development is included in Instructional Staff Support.

Board of Education – Services for Board support such as legal and audit costs, board insurance, and NHA board relations assistance.

Executive Administration – Support services representing the general administration and oversight from the authorizer (where applicable) and NHA.

School Administration – Costs associated with operating the school office, including salaries and benefits for the principal and office staff, office supplies, postage, printing, and general fees.

Other School Administration – Services in support of student admissions and parent relations (including marketing and advertising investment) and support to ensure school quality. Salaries and benefits for admissions representatives and school ambassadors are included as Other School Administration.

Business & Internal Services – Shared services costs for accounting, financial reporting, payroll, purchasing, and compliance services.

Central Services – Costs associated with the recruiting and hiring of staff, employee relations, and benefits management, and development and deployment of marketing and technology strategies. Also included is the design and delivery of professional development to school leadership.

Operations & Maintenance – Costs related to leasing, maintaining, and operating the school facility, and the purchase of any general equipment for use in the building. Costs related to maintaining school safety and security are also included.

Other Support Services:

Pupil Transportation Services – Costs related to transporting pupils to and from school, including for field trips and as required by special education students' individualized education plans.

Other Support Services – Costs related to activities that are supplemental to the academic program, such as athletics and food services. These costs include stipends for coaches, salaries and benefits for personnel supporting food programs, and travel, equipment and supplies related to these activities.

Community Services:

Community Activities – Costs related to activities, such as Communities in Schools and parental involvement (including those funded with ESSER or COVID-related grants). Salaries and benefits for student family liaisons, (where applicable) are included in Community Activities.

Welfare Activities – Costs related to meeting the personal needs of economically disadvantaged students. Investment of ESSER and other COVID-related grants for supplies for students experiencing homelessness and for student uniforms are included in Welfare Activities.

If you have any questions on this, please direct them to your Partner Services Representative.

Atlanta Heights Charter School

A Resolution of the Board of Directors
2024-25 Amended Budget

Fiscal Year 2024-25

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	8,379,969	-	8,379,969
Other State Sources	140,159	-	140,159
Federal Grants	2,861,322	658,286	3,519,608
Private Sources	3,700	-	3,700
Contribution from Management Company	629,586	-	629,586
Total Revenues and Transfers	12,014,736	658,286	12,673,022
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,069,005	-	4,069,005
Added Needs	2,052,433	-	2,052,433
Support Services			
Pupil Services	432,025	-	432,025
Instructional Staff Support	1,295,560	-	1,295,560
General Administration	267,762	-	267,762
School Administration	809,498	-	809,498
Business & Internal Services	102,289	-	102,289
Central Services	268,810	-	268,810
Operations & Maintenance	2,522,683	97,535	2,620,218
Pupil Transportation Services	2,780	-	2,780
Other Support Services	-	658,339	658,339
Community Services			
Community Activities	90,183	-	90,183
Welfare Activities	4,120	-	4,120
Total Expenditures	11,917,148	755,874	12,673,022
EXCESS OF REVENUES OVER EXPENDITURES	97,588	(97,588)	-
Transfer Between Funds	(97,588)	97,588	-
FUND BALANCE, BEGINNING OF YEAR	24,774	-	24,774
CURRENT FUND BALANCE	24,774	-	24,774

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on _____ where a quorum of the board was present.

Signed By: _____

Dated: _____

Atlanta Heights Charter School
2024-25 Amended Budget Detail

	2024-25 Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	8,379,969	-	8,379,969
Revenue from State Sources	140,159	-	140,159
Restricted-Federal 'Pass thru' Grants - Title I	859,552	-	859,552
Restricted-Federal 'Pass thru' Grants - Title II	124,198	-	124,198
Restricted-Federal 'Pass thru' Grants - Title IV	34,378	-	34,378
IDEA Flowthrough	139,686	-	139,686
ESSER III (84.425D)	1,700,108	1,700,108	-
E-Rate (32.004)	3,400	-	3,400
Revenue from Private Sources	3,700	-	3,700
Contribution from Management Company	629,586	-	629,586
Total Revenue & Other Transactions	12,014,736	1,700,108	10,314,628
EXPENDITURES			
Basic Instruction			
Salaries & Wages	2,773,838	620,325	2,153,513
Payroll Taxes	178,742	-	178,742
Insurance Benefits	213,655	-	213,655
Other Benefits	442,219	-	442,219
Employment Expenses	19,703	-	19,703
Contracted Services	96,272	-	96,272
Curricular Tools	164,830	-	164,830
Student Costs	6,025	-	6,025
General Supplies	22,165	-	22,165
Equipment Expense	105,864	59,903	45,962
Dues & Subscriptions	10,692	-	10,692
Board Funds	35,000	-	35,000
Total - Basic Instruction	4,069,005	680,228	3,388,777
Added Needs			
Compensatory Education			
Salaries & Wages	598,462	185,641	412,821
Payroll Taxes	30,930	-	30,930
Insurance Benefits	53,445	-	53,445
Other Benefits	77,438	-	77,438
Contracted Services	270,000	270,000	-
Curricular Tools	368,095	316,915	51,180
Equipment Expense	40,037	35,237	4,800
Other	14,969	-	14,969
Subtotal - Compensatory Education	1,453,376	807,793	645,583
Special Education			
Salaries & Wages	414,219	-	414,219
Payroll Taxes	34,380	-	34,380
Insurance Benefits	56,850	-	56,850
Other Benefits	85,580	-	85,580
Employment Expenses	1,455	-	1,455
Contracted Services	2,493	-	2,493
Curricular Tools	4,080	-	4,080
Subtotal - Special Education	599,057	-	599,057
Total - Added Needs	2,052,433	807,793	1,244,640
Pupil Services			
Health Services	117,511	-	117,511
Psychological Services	49,859	-	49,859
Speech Pathology	59,873	-	59,873
Social Work Services	165,219	-	165,219
Other (including recess aides)	39,563	-	39,563
Total - Pupil Services	432,025	-	432,025

	2024-25 Amended	COVID Funding	Excluding COVID
Instructional Staff Support			
Salaries & Wages	626,552	32,153	594,399
Payroll Taxes	48,779	-	48,779
Insurance Benefits	96,918	-	96,918
Other Benefits	127,124	-	127,124
Employment Expenses	142,072	112,784	29,288
Contracted Services	132,318	-	132,318
Curricular Tools	8,200	-	8,200
General Supplies	460	-	460
Improvement of Instruction	100,816	-	100,816
Communication	5,040	-	5,040
Other	7,280	-	7,280
Total - Instructional Staff Support	1,295,560	144,937	1,150,622
General Administration			
Board of Education			
Board of Education Administration	32,913	-	32,913
Employment Expenses	510	-	510
Professional Services - Audit & Other	14,500	-	14,500
Professional services - Legal	8,250	-	8,250
Insurance	6,300	-	6,300
Subtotal - Board of Education	62,473	-	62,473
Executive Administration			
Executive Administration	37,690	-	37,690
Oversight Fee	167,599	-	167,599
Subtotal - Executive Administration	205,289	-	205,289
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	267,762	-	267,762
School Administration			
Office of the Principal			
Salaries & Wages	257,449	-	257,449
Payroll Taxes	21,368	-	21,368
Insurance Benefits	25,224	-	25,224
Other Benefits	46,551	-	46,551
Employment Expenses	20,076	-	20,076
Contracted Services	5,000	-	5,000
General Supplies	8,990	-	8,990
Insurance	1,700	-	1,700
Communication	5,890	-	5,890
Dues & Subscriptions	8,447	-	8,447
Subtotal - Office of the Principal	400,695	-	400,695
Other School Administration			
Admissions & Other Administrative Support	124,633	-	124,633
Salaries & Wages	46,265	-	46,265
Payroll Taxes	3,840	-	3,840
Insurance Benefits	167	-	167
Other Benefits	9,614	-	9,614
Employment Expenses	2,281	-	2,281
Marketing	222,005	-	222,005
Subtotal - Other School Administration	408,803	-	408,803
Total - School Administration	809,498	-	809,498
Business & Internal Services			
Fiscal Services	100,078	-	100,078
Internal Distribution Services	2,211	-	2,211
Total - Business & Internal Services	102,289	-	102,289

	2024-25 Amended	COVID Funding	Excluding COVID
Central Services			
Planning, Research, and Development	3,765	-	3,765
Information Services	44,382	-	44,382
Staff/Personnel Services	164,690	-	164,690
Data Processing Services	29,678	-	29,678
Other Central Services	26,295	-	26,295
Total - Central Services	268,810	-	268,810
Operations & Maintenance			
Internal Building Services	17,005	-	17,005
Safety & Security	82,624	-	82,624
Insurance	19,400	-	19,400
Equipment Expense	22,151	-	22,151
Lease of Building	1,730,865	-	1,730,865
Janitorial Services	186,500	-	186,500
Building Repairs & Maintenance	177,800	-	177,800
Utilities	111,800	-	111,800
Dues & Subscriptions	22,000	-	22,000
Taxes	152,538	-	152,538
Total - Operations & Maintenance	2,522,683	-	2,522,683
Pupil Transportation Services			
Student Costs	2,780	-	2,780
Total - Pupil Transportation Services	2,780	-	2,780
Other Support Services			
Pupil Activities			
Total - Pupil Activities	-	-	-
Community Services			
Community Activities			
Student Costs	89,513	67,150	22,363
Other	671	-	671
Total - Community Activities	90,183	67,150	23,034
Welfare Activities			
Student Costs	4,000	-	4,000
Other	120	-	120
Total - Welfare Activities	4,120	-	4,120
Outgoing Transfer to School Service Fund	97,588	-	97,588
Total Expenditures & Other Transactions	12,014,736	1,700,108	10,314,628
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	24,774	-	24,774
Ending Fund Balance	24,774	-	24,774

	2024-25 Amended	COVID Funding	Excluding COVID
School Service Fund			
REVENUE			
Department of Agriculture - Lunch	465,344	-	465,344
Department of Agriculture - Breakfast	192,942	-	192,942
Total Food Service Revenue	658,286	-	658,286
Transfer In from General Fund	97,588	-	97,588
Total Revenue and Incoming Transfers	755,874	-	755,874
EXPENDITURES			
Operations & Maintenance			
Supplies, Materials Including Commodities Expense	8,600	-	8,600
Building Repairs & Maintenance	1,500	-	1,500
Lease of Building	87,435	-	87,435
Total Operations & Maintenance	97,535	-	97,535
Food Services			
Supplies, Materials Including Commodities Expense	648,650	-	648,650
Salaries & Wages	4,689	-	4,689
Equipment Purchases & Repairs	5,000	-	5,000
Total Food Service Expenditures	658,339	-	658,339
Total Expenditures & Other Transactions	755,874	-	755,874
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	-	-	-

Atlanta Heights Charter School

2024-25 Amended Budget Comparison to 2024-25 Initial Budget

	2024-25 Initial Budget Proposal	2024-25 Amended Budget Proposal	Change
REVENUE			
State Aid	9,055,506	8,379,969	(675,537)
Other State Sources	95,466	140,159	44,693
Federal Grants	2,541,592	3,519,608	978,016
Private Sources	8,600	3,700	(4,900)
Contribution from Management Company	-	629,586	629,586
Total Revenues and Transfers	11,701,164	12,673,022	971,858
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,598,502	4,069,005	470,502
Added Needs	1,626,412	2,052,433	426,021
Support Services			
Pupil Services	297,324	432,025	134,701
Instructional Staff Support	1,099,775	1,295,560	195,785
General Administration	321,666	267,762	(53,904)
School Administration	825,990	809,498	(16,491)
Business & Internal Services	198,925	102,289	(96,636)
Central Services	474,655	268,810	(205,844)
Operations & Maintenance	2,502,491	2,620,218	117,727
Pupil Transportation Services	2,980	2,780	(200)
Other Support Services	647,220	658,339	11,119
Community Services			
Community Activities	101,225	90,183	(11,042)
Welfare Activities	4,000	4,120	120
Total Expenditures	11,701,164	12,673,022	971,858
 EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
 FUND BALANCE, BEGINNING OF YEAR	30,813	24,774	(6,039)
 CURRENT FUND BALANCE	30,813	24,774	(6,039)

Atlanta Heights Charter School
2024-25 Amended Budget Comparison to 2023-24

	2023-24 Unaudited	2023-24 Final Budget	2024-25 Amended Budget Proposal
REVENUE			
State Aid	9,140,822	9,323,339	8,379,969
Other State Sources	240,851	88,881	140,159
Federal Grants	3,507,946	4,602,860	3,519,608
Private Sources	2,344	11,500	3,700
Contribution from Management Company	-	-	629,586
Total Revenues and Transfers	12,891,963	14,026,579	12,673,022
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,204,410	4,826,745	4,069,005
Added Needs	1,487,142	1,768,884	2,052,433
Support Services			
Pupil Services	358,448	329,027	432,025
Instructional Staff Support	1,416,321	1,448,803	1,295,560
General Administration	320,622	342,925	267,762
School Administration	890,038	820,273	809,498
Business & Internal Services	156,561	161,891	102,289
Central Services	500,136	535,073	268,810
Operations & Maintenance	2,582,312	2,858,454	2,620,218
Pupil Transportation Services	2,851	2,725	2,780
Other Support Services	817,221	735,333	658,339
Community Services			
Community Activities	147,158	196,446	90,183
Welfare Activities	14,783	-	4,120
Total Expenditures	12,898,002	14,026,579	12,673,022
EXCESS OF REVENUES OVER EXPENDITURES	(6,039)	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	30,813	33,836	24,774
CURRENT FUND BALANCE	24,774	33,836	24,774

Atlanta Heights Charter School
2024-25 Amended Budget Detail Comparison to 2024-25 Initial Budget Detail

	2024-25 Initial	COVID Funding	Excluding COVID	2024-25 Amended	COVID Funding	Excluding COVID
General Fund						
REVENUE						
State Aid	9,055,506	-	9,055,506	8,379,969	-	8,379,969
Revenue from State Sources	95,466	-	95,466	140,159	-	140,159
Restricted-Federal 'Pass thru' Grants - Title I	578,333	-	578,333	859,552	-	859,552
Restricted-Federal 'Pass thru' Grants - Title I SIP	7,500	-	7,500	-	-	-
Restricted-Federal 'Pass thru' Grants - Title II	94,904	-	94,904	124,198	-	124,198
Restricted-Federal 'Pass thru' Grants - Title IV	-	-	-	34,378	-	34,378
IDEA Flowthrough	127,550	-	127,550	139,686	-	139,686
IDEA Preschool	3,751	-	3,751	-	-	-
ESSER III (84.425D)	1,056,639	1,056,639	-	1,700,108	1,700,108	-
E-Rate (32.004)	6,800	-	6,800	3,400	-	3,400
Revenue from Private Sources	8,600	-	8,600	3,700	-	3,700
Contribution from Management Company	-	-	-	629,586	-	629,586
Total Revenue & Other Transactions	11,035,049	1,056,639	9,978,409	12,014,736	1,700,108	10,314,628
EXPENDITURES						
Basic Instruction						
Salaries & Wages	2,421,047	358,000	2,063,047	2,773,838	620,325	2,153,513
Payroll Taxes	171,233	-	171,233	178,742	-	178,742
Insurance Benefits	220,872	-	220,872	213,655	-	213,655
Other Benefits	425,145	-	425,145	442,219	-	442,219
Employment Expenses	17,670	-	17,670	19,703	-	19,703
Contracted Services	102,375	-	102,375	96,272	-	96,272
Curricular Tools	132,330	-	132,330	164,830	-	164,830
Student Costs	10,725	-	10,725	6,025	-	6,025
General Supplies	22,165	-	22,165	22,165	-	22,165
Equipment Expense	32,040	-	32,040	105,864	59,903	45,962
Dues & Subscriptions	7,900	-	7,900	10,692	-	10,692
Board Funds	35,000	-	35,000	35,000	-	35,000
Total - Basic Instruction	3,598,502	358,000	3,240,502	4,069,005	680,228	3,388,777
Added Needs						
Compensatory Education						
Salaries & Wages	467,153	68,127	399,026	598,462	185,641	412,821
Payroll Taxes	33,119	-	33,119	30,930	-	30,930
Insurance Benefits	46,832	-	46,832	53,445	-	53,445
Other Benefits	82,918	-	82,918	77,438	-	77,438
Contracted Services	-	-	-	270,000	270,000	-
Curricular Tools	586,786	566,030	20,756	368,095	316,915	51,180
General Supplies	142	-	142	-	-	-
Equipment Expense	-	-	-	40,037	35,237	4,800
Other	-	-	-	14,969	-	14,969
Subtotal - Compensatory Education	1,216,950	634,157	582,793	1,453,376	807,793	645,583
Special Education						
Salaries & Wages	231,831	-	231,831	414,219	-	414,219
Payroll Taxes	19,076	-	19,076	34,380	-	34,380
Insurance Benefits	29,597	-	29,597	56,850	-	56,850
Other Benefits	47,611	-	47,611	85,580	-	85,580
Employment Expenses	1,477	-	1,477	1,455	-	1,455
Contracted Services	74,880	-	74,880	2,493	-	2,493
Curricular Tools	4,990	-	4,990	4,080	-	4,080
Subtotal - Special Education	409,462	-	409,462	599,057	-	599,057
Total - Added Needs	1,626,412	634,157	992,255	2,052,433	807,793	1,244,640
Pupil Services						
Health Services	87,679	-	87,679	117,511	-	117,511
Psychological Services	44,319	-	44,319	49,859	-	49,859
Speech Pathology	49,894	-	49,894	59,873	-	59,873
Social Work Services	81,073	-	81,073	165,219	-	165,219
Other (including recess aides)	34,359	-	34,359	39,563	-	39,563
Total - Pupil Services	297,324	-	297,324	432,025	-	432,025
Instructional Staff Support						
Salaries & Wages	467,183	11,483	455,700	626,552	32,153	594,399
Payroll Taxes	37,710	-	37,710	48,779	-	48,779
Insurance Benefits	60,060	-	60,060	96,918	-	96,918
Other Benefits	95,257	-	95,257	127,124	-	127,124
Employment Expenses	89,295	53,000	36,295	142,072	112,784	29,288
Contracted Services	137,447	-	137,447	132,318	-	132,318
Curricular Tools	16,200	-	16,200	8,200	-	8,200
General Supplies	910	-	910	460	-	460
Improvement of Instruction	190,611	-	190,611	100,816	-	100,816
Communication	5,100	-	5,100	5,040	-	5,040
Other	-	-	-	7,280	-	7,280
Total - Instructional Staff Support	1,099,775	64,483	1,035,292	1,295,560	144,937	1,150,622

	2024-25 Initial	COVID Funding	Excluding COVID	2024-25 Amended	COVID Funding	Excluding COVID
General Administration						
Board of Education						
Board of Education Administration	59,287	-	59,287	32,913	-	32,913
Employment Expenses	510	-	510	510	-	510
Professional Services - Audit & Other	14,500	-	14,500	14,500	-	14,500
Professional services - Legal	8,250	-	8,250	8,250	-	8,250
Insurance	7,300	-	7,300	6,300	-	6,300
Subtotal - Board of Education	89,847	-	89,847	62,473	-	62,473
Executive Administration						
Executive Administration	50,709	-	50,709	37,690	-	37,690
Oversight Fee	181,110	-	181,110	167,599	-	167,599
Subtotal - Executive Administration	231,819	-	231,819	205,289	-	205,289
Grant Procurement						
Grant Procurement	-	-	-	-	-	-
Subtotal - Grant Procurement	-	-	-	-	-	-
Total - General Administration	321,666	-	321,666	267,762	-	267,762
School Administration						
Office of the Principal						
Salaries & Wages	258,286	-	258,286	257,449	-	257,449
Payroll Taxes	21,438	-	21,438	21,368	-	21,368
Insurance Benefits	25,191	-	25,191	25,224	-	25,224
Other Benefits	44,647	-	44,647	46,551	-	46,551
Employment Expenses	15,096	-	15,096	20,076	-	20,076
Contracted Services	4,060	-	4,060	5,000	-	5,000
General Supplies	8,990	-	8,990	8,990	-	8,990
Insurance	1,300	-	1,300	1,700	-	1,700
Communication	5,890	-	5,890	5,890	-	5,890
Dues & Subscriptions	7,535	-	7,535	8,447	-	8,447
Subtotal - Office of the Principal	392,434	-	392,434	400,695	-	400,695
Other School Administration						
Admissions & Other Administrative Support	215,959	-	215,959	124,633	-	124,633
Salaries & Wages	24,000	-	24,000	46,265	-	46,265
Payroll Taxes	1,992	-	1,992	3,840	-	3,840
Insurance Benefits	86	-	86	167	-	167
Other Benefits	4,987	-	4,987	9,614	-	9,614
Employment Expenses	2,150	-	2,150	2,281	-	2,281
Marketing	184,381	-	184,381	222,005	-	222,005
Subtotal - Other School Administration	433,556	-	433,556	408,803	-	408,803
Total - School Administration	825,990	-	825,990	809,498	-	809,498
Business & Internal Services						
Fiscal Services	194,988	-	194,988	100,078	-	100,078
Internal Distribution Services	3,936	-	3,936	2,211	-	2,211
Total - Business & Internal Services	198,925	-	198,925	102,289	-	102,289
Central Services						
Planning, Research, and Development	9,906	-	9,906	3,765	-	3,765
Information Services	60,644	-	60,644	44,382	-	44,382
Staff/Personnel Services	306,676	-	306,676	164,690	-	164,690
Data Processing Services	50,923	-	50,923	29,678	-	29,678
Other Central Services	46,506	-	46,506	26,295	-	26,295
Total - Central Services	474,655	-	474,655	268,810	-	268,810
Operations & Maintenance						
Internal Building Services	27,586	-	27,586	17,005	-	17,005
Safety & Security	67,640	-	67,640	82,624	-	82,624
Insurance	27,400	-	27,400	19,400	-	19,400
Equipment Expense	23,610	-	23,610	22,151	-	22,151
Lease of Building	1,670,776	-	1,670,776	1,730,865	-	1,730,865
Janitorial Services	181,000	-	181,000	186,500	-	186,500
Building Repairs & Maintenance	152,250	-	152,250	177,800	-	177,800
Utilities	112,700	-	112,700	111,800	-	111,800
Dues & Subscriptions	21,300	-	21,300	22,000	-	22,000
Taxes	127,230	-	127,230	152,538	-	152,538
Total - Operations & Maintenance	2,411,492	-	2,411,492	2,522,683	-	2,522,683
Pupil Transportation Services						
Student Costs	2,980	-	2,980	2,780	-	2,780
Total - Pupil Transportation Services	2,980	-	2,980	2,780	-	2,780

	2024-25 Initial	COVID Funding	Excluding COVID	2024-25 Amended	COVID Funding	Excluding COVID
Other Support Services						
Pupil Activities						
Total - Pupil Activities	-	-	-	-	-	-
Community Services						
Community Activities						
Contracted Services	80,000	-	80,000	-	-	-
Student Costs	21,225	-	21,225	89,513	67,150	22,363
Other	-	-	-	671	-	671
Total - Community Activities	101,225	-	101,225	90,183	67,150	23,034
Welfare Activities						
Student Costs	4,000	-	4,000	4,000	-	4,000
Other	-	-	-	120	-	120
Total - Welfare Activities	4,000	-	4,000	4,120	-	4,120
Outgoing Transfer to School Service Fund	72,104	-	72,104	97,588	-	97,588
Total Expenditures & Other Transactions	11,035,049	1,056,639	9,978,409	12,014,736	1,700,108	10,314,628
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-	-	-
Beginning Fund Balance (7/1)	30,813	-	30,813	24,774	-	24,774
Ending Fund Balance	30,813	-	30,813	24,774	-	24,774

	2024-25 Initial	COVID Funding	Excluding COVID	2024-25 Amended	COVID Funding	Excluding COVID
School Service Fund						
REVENUE						
Department of Agriculture - Lunch	473,313	-	473,313	465,344	-	465,344
Department of Agriculture - Breakfast	192,802	-	192,802	192,942	-	192,942
Total Food Service Revenue	666,115	-	666,115	658,286	-	658,286
Transfer In from General Fund	72,104	-	72,104	97,588	-	97,588
Total Revenue and Incoming Transfers	738,219	-	738,219	755,874	-	755,874
EXPENDITURES						
Operations & Maintenance						
Supplies, Materials Including Commodities Expense	5,100	-	5,100	8,600	-	8,600
Building Repairs & Maintenance	1,500	-	1,500	1,500	-	1,500
Lease of Building	84,399	-	84,399	87,435	-	87,435
Total Operations & Maintenance	90,999	-	90,999	97,535	-	97,535
Food Services						
Supplies, Materials Including Commodities Expense	642,550	-	642,550	648,650	-	648,650
Salaries & Wages	4,670	-	4,670	4,689	-	4,689
Equipment Purchases & Repairs	-	-	-	5,000	-	5,000
Total Food Service Expenditures	647,220	-	647,220	658,339	-	658,339
Total Expenditures & Other Transactions	738,219	-	738,219	755,874	-	755,874
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses						
	-	-	-	-	-	-
Beginning Fund Balance (7/1)	-	-	-	-	-	-
Ending Food Service Fund Balance	-	-	-	-	-	-