

**South Pointe Scholars Charter Academy**

A Resolution of the Board of Directors  
2023-24 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2023-24**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	5,835,007	-	5,835,007
Other State Sources	831,802	-	831,802
Local Sources	518,284	-	518,284
Federal Grants	1,355,150	-	1,355,150
Private Sources	41,908	-	41,908
Contribution from Management Company	55,248	-	55,248
Total Revenues and Transfers	<u>8,637,399</u>	-	<u>8,637,399</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,944,750	-	2,944,750
Added Needs	1,455,092	-	1,455,092
Support Services			
Pupil Services	436,861	-	436,861
Instructional Staff Support	840,363	-	840,363
General Administration	313,133	-	313,133
School Administration	630,375	-	630,375
Business & Internal Services	77,554	-	77,554
Central Services	222,323	-	222,323
Operations & Maintenance	1,566,899	-	1,566,899
Pupil Transportation Services	47,330	-	47,330
Other Support Services	25,580	-	25,580
Community Services			
Community Activities	61,561	-	61,561
Welfare Activities	15,579	-	15,579
Total Expenditures	<u>8,637,399</u>	-	<u>8,637,399</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	59,596	-	59,596
CURRENT FUND BALANCE	<u><u>59,596</u></u>	-	<u><u>59,596</u></u>

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on June 13, 2024  
where a quorum of the board was present.

Signed By: Susan M. Nollan  
Dated: June 13, 2024

**South Pointe Scholars Charter Academy**  
2023-24 Final Amended Budget Detail

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	5,835,007	-	5,835,007
Revenue from State Sources	831,802	-	831,802
Revenue from Local Sources	518,284	-	518,284
Restricted-Federal 'Pass thru' Grants - Title I	284,702	-	284,702
Restricted-Federal 'Pass thru' Grants - Title I SIP	25,050	-	25,050
Restricted-Federal 'Pass thru' Grants - Title II	18,116	-	18,116
Restricted-Federal 'Pass thru' Grants - Title IV	21,700	-	21,700
IDEA Flowthrough	151,931	-	151,931
ESSER II (84.425D)	48,337	48,337	-
ESSER III (84.425D)	806,317	806,317	-
ESSER ARP IDEA FT - PRC 173	(20,093)	(20,093)	-
E-Rate (32.004)	19,090	-	19,090
Revenue from Private Sources	41,908	-	41,908
Contribution from Management Company	55,248	-	55,248
<b>Total Revenue &amp; Other Transactions</b>	<b>8,637,399</b>	<b>834,561</b>	<b>7,802,838</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,011,571	446,310	1,565,261
Payroll Taxes	152,880	34,375	118,505
Insurance Benefits	222,015	(3,243)	225,258
Other Benefits	46,816	9,822	36,994
Employment Expenses	22,405	-	22,405
Contracted Services	89,782	-	89,782
Curricular Tools	161,497	9,442	152,055
Student Costs	16,784	-	16,784
General Supplies	26,787	3,368	23,420
Marketing	286	-	286
Equipment Expense	110,788	56,217	54,571
Dues & Subscriptions	15,163	2,422	12,741
Board Funds	607	-	607
Other	67,369	67,330	39
<b>Total - Basic Instruction</b>	<b>2,944,750</b>	<b>626,042</b>	<b>2,318,707</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	492,140	118,332	373,809
Payroll Taxes	34,122	12,144	21,978
Insurance Benefits	109,997	15,016	94,981
Other Benefits	7,125	2,619	4,506
Employment Expenses	12	-	12
Contracted Services	93,000	-	93,000
Curricular Tools	51,766	2,112	49,654
Equipment Expense	28,657	-	28,657
Dues & Subscriptions	2,400	-	2,400
Other	12,662	12,700	(39)
<b>Subtotal - Compensatory Education</b>	<b>831,880</b>	<b>162,922</b>	<b>668,958</b>
<b>Special Education</b>			
Salaries & Wages	308,721	-	308,721
Payroll Taxes	28,495	-	28,495
Insurance Benefits	36,351	-	36,351
Other Benefits	6,209	-	6,209
Employment Expenses	1,371	-	1,371
Contracted Services	183,983	(4,757)	188,739
Curricular Tools	2,548	-	2,548
Student Costs	112	-	112
Dues & Subscriptions	377	-	377
Other	55,045	-	55,045
<b>Subtotal - Special Education</b>	<b>623,212</b>	<b>(4,757)</b>	<b>627,968</b>
<b>Total - Added Needs</b>	<b>1,455,092</b>	<b>158,165</b>	<b>1,296,927</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Pupil Services</b>			
Guidance Services	6,145	-	6,145
Health Services	86,779	(15,337)	102,115
Psychological Services	53,632	-	53,632
Speech Pathology	87,417	-	87,417
Social Work Services	197,862	(9,336)	207,198
Other (including recess aides)	5,027	-	5,027
<b>Total - Pupil Services</b>	<b>436,861</b>	<b>(24,672)</b>	<b>461,533</b>
<b>Instructional Staff Support</b>			
Salaries & Wages	424,605	37,636	386,969
Payroll Taxes	33,895	3,575	30,320
Insurance Benefits	60,600	671	59,928
Other Benefits	22,311	859	21,452
Employment Expenses	66,907	7,677	59,230
Contracted Services	110,499	-	110,499
Curricular Tools	9,497	-	9,497
General Supplies	120	-	120
Improvement of Instruction	91,346	-	91,346
Communication	12,815	-	12,815
Other	7,769	4,281	3,488
<b>Total - Instructional Staff Support</b>	<b>840,363</b>	<b>54,700</b>	<b>785,663</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	32,931	-	32,931
Employment Expenses	6,314	-	6,314
Professional Services - Audit & Other	18,913	-	18,913
Professional services - Legal	14,116	-	14,116
General Supplies	118	-	118
Insurance	7,470	-	7,470
<b>Subtotal - Board of Education</b>	<b>79,861</b>	<b>-</b>	<b>79,861</b>
<b>Executive Administration</b>			
Executive Administration	33,155	-	33,155
Oversight Fee	200,117	-	200,117
<b>Subtotal - Executive Administration</b>	<b>233,272</b>	<b>-</b>	<b>233,272</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>313,133</b>	<b>-</b>	<b>313,133</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	213,088	-	213,088
Payroll Taxes	17,511	-	17,511
Insurance Benefits	9,122	-	9,122
Other Benefits	6,222	-	6,222
Employment Expenses	18,534	-	18,534
Contracted Services	1,494	-	1,494
Student Costs	1,315	-	1,315
General Supplies	21,071	-	21,071
Insurance	980	-	980
Equipment Expense	246	-	246
Communication	5,999	-	5,999
Dues & Subscriptions	5,384	-	5,384
<b>Subtotal - Office of the Principal</b>	<b>300,966</b>	<b>-</b>	<b>300,966</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Other School Administration</b>			
Admissions & Other Administrative Support	115,008	-	115,008
Salaries & Wages	24,371	-	24,371
Payroll Taxes	2,047	-	2,047
Insurance Benefits	57	-	57
Other Benefits	723	-	723
Employment Expenses	3,256	-	3,256
General Supplies	816	-	816
Marketing	183,098	-	183,098
Dues & Subscriptions	32	-	32
<b>Subtotal - Other School Administration</b>	<b>329,409</b>	<b>-</b>	<b>329,409</b>
<b>Total - School Administration</b>	<b>630,375</b>	<b>-</b>	<b>630,375</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	75,963	-	75,963
Internal Distribution Services	1,590	-	1,590
<b>Total - Business &amp; Internal Services</b>	<b>77,554</b>	<b>-</b>	<b>77,554</b>
<b>Central Services</b>			
Planning, Research, and Development	5,934	-	5,934
Information Services	37,532	-	37,532
Staff/Personnel Services	123,851	-	123,851
Data Processing Services	30,551	-	30,551
Other Central Services	24,455	-	24,455
<b>Total - Central Services</b>	<b>222,323</b>	<b>-</b>	<b>222,323</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	15,234	-	15,234
Safety & Security	4,246	-	4,246
Insurance	23,555	-	23,555
Equipment Expense	34,567	8,122	26,445
Lease of Building	959,720	-	959,720
Janitorial Services	168,867	-	168,867
Building Repairs & Maintenance	135,107	-	135,107
Communication	630	-	630
Utilities	75,112	-	75,112
Taxes	149,025	-	149,025
Other	835	835	-
<b>Total - Operations &amp; Maintenance</b>	<b>1,566,899</b>	<b>8,957</b>	<b>1,557,942</b>
<b>Pupil Transportation Services</b>			
Student Costs	45,935	-	45,935
Other	1,395	-	1,395
<b>Total - Pupil Transportation Services</b>	<b>47,330</b>	<b>-</b>	<b>47,330</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
Salaries & Wages	13,500	-	13,500
Employment Expenses	666	-	666
Contracted Services	2,444	-	2,444
Student Costs	8,248	-	8,248
Equipment Expense	721	-	721
<b>Total - Pupil Activities</b>	<b>25,580</b>	<b>-</b>	<b>25,580</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Salaries & Wages	36,485	-	36,485
Payroll Taxes	2,702	-	2,702
Insurance Benefits	7,195	-	7,195
Other Benefits	210	-	210
Employment Expenses	36	-	36
Contracted Services	916	-	916
Student Costs	12,949	10,310	2,639
Other	1,066	1,060	7
<b>Total - Community Activities</b>	<b>61,561</b>	<b>11,369</b>	<b>50,192</b>
<b>Welfare Activities</b>			
Student Costs	15,538	-	15,538
Other	41	-	41
<b>Total - Welfare Activities</b>	<b>15,579</b>	<b>-</b>	<b>15,579</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	8,637,399	834,561	7,802,838
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	59,596	-	59,596
Ending Fund Balance	<u>59,596</u>	<u>-</u>	<u>59,596</u>

**School Service Fund**

**REVENUE**

<b>Total Food Service Revenue</b>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-	-

**EXPENDITURES**

<b>Operations &amp; Maintenance</b>			
<b>Total Operations &amp; Maintenance</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Food Services</b>			
<b>Total Food Service Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures & Other Transactions	-	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>