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**

	General	School Services	Total (Memorandum Only)
REVENUE			<u>, </u>
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	8,637,399	-	8,637,399
EXPENDITURES - CONTRACTED SERVICE FEE:			
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	8,637,399	-	8,637,399
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	59,596	-	59,596
CURRENT FUND BALANCE	59,596	-	59,596

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: June 13, 2024

South Pointe Scholars Charter Academy

2023-24 Final Amended Budget Detail

	2023-24 Final Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
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	40.007	151,931
ESSER II (84.425D)	48,337	48,337	-
ESSER III (84.425D) ESSER ARP IDEA FT - PRC 173	806,317	806,317	-
E-Rate (32.004)	(20,093) 19,090	(20,093)	19,090
Revenue from Private Sources	41,908	_	41,908
Contribution from Management Company	55,248	_	55,248
Total Revenue & Other Transactions	8,637,399	834,561	7,802,838
	2,021,022		1,000,000
EXPENDITURES			
Basic Instruction			
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 Curricular Tools	89,782	- 0.442	89,782
Student Costs	161,497	9,442	152,055
General Supplies	16,784 26,787	3,368	16,784 23,420
Marketing	20,767	3,300	23,420
Equipment Expense	110,788	56,217	54,571
Dues & Subscriptions	15,163	2,422	12,741
Board Funds	607	2,722	607
Other	67,369	67,330	39
Total - Basic Instruction	2,944,750	626,042	2,318,707
Added Needs			
Compensatory Education			
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)
Subtotal - Compensatory Education	831,880	162,922	668,958
Special Education			
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 Subtotal - Special Education	55,045 623,212	(4,757)	55,045 627,968
·			<u> </u>
Total - Added Needs	1,455,092	158,165	1,296,927

Publis Norices		2023-24 Final Amended	COVID Funding	Excluding COVID
Health Services \$8,779	•			
Psychological Services \$3,832 . \$15,852 . \$17,477 . \$17,		•	- (1-00-)	,
Specch Pathology 87,417 - 80,50 207,147 Other (Including rocess aides) 5,027 - 5,027 - 5,027 Total - Pupil Services 436,361 (24,52) 461,532 Instructional Staff Support Salares & Wages 424,605 37,555 30,300 Payroll Taxes 33,896 3,575 30,302 Instructional Staff Support 22,211 809 21,452 Employment Expenses 66,000 671 59,923 Instructional Tools 66,507 7,677 59,230 Contracted Services 10,499 1,049 1,049 Curricular Tools 9,497 9,497 1,049 Contracted Services 1,019 4,02 1,049 Curricular Tools 9,497 2,04 1,049 Curricular Tools 9,497 4,081 1,049 Curricular Tools 9,497 4,081 1,049 Curricular Tools 2,481 1,049 1,049 Curricular Tool 2,12 2,12 <t< td=""><td></td><td>•</td><td>(15,337)</td><td></td></t<>		•	(15,337)	
Social Work Services 197,882 197,882 197,883 197,893 1	• •		-	
Instructional Staff Support			(9,330)	
Salaries & Wages 424,050 37,356 388,089 Payroll Taxes 33,895 3,357 30,30 Insurance Benefits 60,000 671 59,20s Other Benefits 22,311 869 21,452 Employment Expenses 66,907 7,677 59,230 Contracted Services 110,499 - 110,499 Curricular Tools 9,497 - 9,427 General Supplies 12,815 - 12,815 Other 7,769 4,281 3,488 Other 840,383 54,700 785,685 Ceneral Administration Board of Education Experiment Expenses 6,314 - 3,293 Following Expenses 6,314 - 6,314 Professional Services - Legal 14,16 - 14,16 General Supplies 1,18 - 1,416 General Supplies 1,2 - 7,470 Subtoal - Gard of Education			(24,672)	
Salaries & Wages 424,050 37,356 388,089 Payroll Taxes 33,895 3,357 30,30 Insurance Benefits 60,000 671 59,20s Other Benefits 22,311 869 21,452 Employment Expenses 66,907 7,677 59,230 Contracted Services 110,499 - 110,499 Curricular Tools 9,497 - 9,427 General Supplies 12,815 - 12,815 Other 7,769 4,281 3,488 Other 840,383 54,700 785,685 Ceneral Administration Board of Education Experiment Expenses 6,314 - 3,293 Following Expenses 6,314 - 6,314 Professional Services - Legal 14,16 - 14,16 General Supplies 1,18 - 1,416 General Supplies 1,2 - 7,470 Subtoal - Gard of Education	Instructional Staff Support			
Payroll Taxes	··	424,605	37,636	386,969
Contracted Services	Payroll Taxes	33,895	3,575	30,320
Employment Expenses	Insurance Benefits	60,600	671	59,928
110,499	Other Benefits	22,311	859	21,452
Semeral Supplies 9,497 9,497 9,497 9,497 9,497 9,497 9,497 9,497 9,497 9,497 9,497 9,436 9,1346 9,1	Employment Expenses	66,907	7,677	59,230
Ceneral Supplies		110,499	-	110,499
Mignovement of Instruction			=	
Communication	···		-	
Notes 1,769 1,281 3,488 1,281 1,282 1,28	·		-	- ,
Seminar Semi			-	
Board of Education Board of Education Administration 32,931 - 32,931 Employment Expenses 6,314 - 7,470 - 7,4	Total - Instructional otali oupport		34,700	703,003
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 Subtotal - Board of Education 33,155 - 7,9,861 Executive Administration 33,155 - 33,155 Oversight Fee 200,117 - 200,117 Subtotal - Executive Administration 33,272 - 233,272 Grant Procurement - - - - Grant Procurement - - - - Subtotal - Grant Procurement - - - - Total - General Administration 313,133 - 313,133 - 313,133 School Administration 313,133 - 213,088 - 213,088	General Administration			
Employment Expenses 6,314 - 6,314 Professional Services - Audit & Other 18,913 - 18,913 Professional Services - Legal 14,116 - 14,116 General Supplies 118 - 7,470 Subtotal - Board of Education 7,470 - 7,470 Subtotal - Board of Education 33,155 - 33,155 Cexecutive Administration 33,155 - 33,155 Oversight Fee 200,117 - 200,117 Subtotal - Executive Administration 333,272 - 233,272 Crant Procurement - - - - Grant Procurement - - - - Grant Procurement - - - - - Subtotal - Grant Procurement - <td>Board of Education</td> <td></td> <td></td> <td></td>	Board of Education			
Professional services - Audit & Other 18,913 - 18,913 Professional services - Legal 14,116 - 14,116 General Supplies 118 - 18,118 Insurance 7,470 - 7,470 Subtotal - Board of Education 79,861 - 79,861	Board of Education Administration	32,931	-	32,931
Professional services - Legal 14,116 - 14,116 General Supplies 118 - 178 Insurance 7,470 - 7,470 Subtotal - Board of Education 79,861 - 79,861 Executive Administration Executive Administration 33,155 - 33,155 Oversight Fee 200,117 - 200,117 Subtotal - Executive Administration 233,272 - 203,272 Grant Procurement Grant Procurement Grant Procurement Total - General Administration 313,133 - 313,133 School Administration Salaries & Wages 213,088 - 213,088 Payroll Taxes 17,511 - 17,511 Insurance Benefits 9,122 - 9,122 Cothrected Services 18,534 - 8,222 Employment Expenses 18,534 - 1,494 Student Costs 1,315 - 1,494 Student Costs 1,315 - 1,494 </td <td>Employment Expenses</td> <td>6,314</td> <td>=</td> <td>6,314</td>	Employment Expenses	6,314	=	6,314
General Supplies Insurance 118 (1900) -	Professional Services - Audit & Other	18,913	-	18,913
National			-	14,116
Page	General Supplies		-	
Executive Administration			=	
Executive Administration 33,155 - 33,155 Oversight Fee 200,117 - 200,117 Subtotal - Executive Administration 233,272 - 233,272 Grant Procurement - <td>Subtotal - Board of Education</td> <td>79,861</td> <td>-</td> <td>79,861</td>	Subtotal - Board of Education	79,861	-	79,861
Oversight Fee 200,117 - 200,117 Subtotal - Executive Administration 233,272 - 233,272 Grant Procurement - - - - Subtotal - Grant Procurement -	Executive Administration			
Subtotal - Executive Administration 233,272 - 233,272 Grant Procurement - - - Subtotal - Grant Procurement - - - Total - General Administration 313,133 - 313,133 School Administration Office of the Principal Salaries & Wages 213,088 - 213,088 Payroll Taxes 17,511 - 17,511 Insurance Benefits 9,122 - 9,122 Other Benefits 9,122 - 9,222 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 Outher Expenses 5,384 - 5,384	Executive Administration	33,155	=	33,155
Grant Procurement Grant Procurement -<	Oversight Fee		-	
Grant Procurement - - - Subtotal - Grant Procurement - - - Total - General Administration 313,133 - 313,133 School Administration Office of the Principal 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 - 2,496 Communication 5,999 - 5,999 Dues & Subscriptions 5,384 - 5,384	Subtotal - Executive Administration	233,272	-	233,272
Subtotal - Grant Procurement - - - Total - General Administration 313,133 - 313,133 School Administration Office of the Principal Salaries & Wages 213,088 - 213,088 Payroll Taxes 17,511 - 17,511 Insurance Benefits 9,122 - 9,122 Other Benefits 6,222 - 6,222 Contracted Services 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				
Total - General Administration 313,133 - 313,133 School Administration Office of the Principal 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				-
School Administration Office of the Principal 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	Subtotal - Grant Procurement	<u> </u>	-	<u> </u>
Office of the Principal 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	Total - General Administration	313,133	-	313,133
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	School Administration			
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	Office of the Principal			
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		213,088	=	213,088
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			-	
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	Insurance Benefits	9,122	-	9,122
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	Other Benefits		-	
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	Employment Expenses	18,534	-	18,534
General Supplies 21,071 - 21,071 Insurance 980 - 980 Equipment Expense 246 - 246 Communication 5,999 - 5,999 Dues & Subscriptions 5,384 - 5,384	Contracted Services	1,494	-	1,494
Insurance 980 - 980 Equipment Expense 246 - 246 Communication 5,999 - 5,999 Dues & Subscriptions 5,384 - 5,384	Student Costs	1,315	-	
Equipment Expense 246 - 246 Communication 5,999 - 5,999 Dues & Subscriptions 5,384 - 5,384	General Supplies	21,071	-	21,071
Communication 5,999 - 5,999 Dues & Subscriptions 5,384 - 5,384	Insurance	980	-	
Dues & Subscriptions 5,384 - 5,384			-	
			-	
Subtotal - Office of the Principal 300,966 - 300,966			-	
	Subtotal - Office of the Principal	300,966	-	300,966

	2023-24 Final Amended	COVID Funding	Excluding COVID
Other School Administration 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 Marketing	816 183,098	-	816 183,098
Dues & Subscriptions	32	-	32
Subtotal - Other School Administration	329,409	-	329,409
Total - School Administration	630,375	-	630,375
Business & Internal Services Fiscal Services	75,963		75,963
Internal Distribution Services	75,903 1,590	-	1,590
Total - Business & Internal Services	77,554	-	77,554
Central Services			
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 Total - Central Services	24,455 222,323	-	24,455 222,323
Total - Central Services		-	222,323
Operations & Maintenance	45 224		45 224
Internal Building Services Safety & Security	15,234 4,246	- -	15,234 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 Utilities	630 75 113	-	630
Taxes	75,112 149,025	-	75,112 149,025
Other	835	835	-
Total - Operations & Maintenance	1,566,899	8,957	1,557,942
Pupil Transportation Services			
Student Costs	45,935	-	45,935
Other Total Bunil Transportation Services	1,395 47,330	<u>-</u>	1,395 47,330
Total - Pupil Transportation Services	41,330	<u> </u>	47,330
Other Support Services			
Pupil Activities	12 500		12 500
Salaries & Wages Employment Expenses	13,500 666	-	13,500 666
Contracted Services	2,444	- -	2,444
Student Costs	8,248	-	8,248
Equipment Expense	721	=	721
Total - Pupil Activities	25,580	-	25,580
Community Services			
Community Activities			
Salaries & Wages	36,485 3,703	-	36,485
Payroll Taxes Insurance Benefits	2,702 7,195	-	2,702 7,195
Other Benefits	210	-	210
Employment Expenses	36	-	36
Contracted Services	916	-	916
Student Costs	12,949	10,310	2,639
Other Total - Community Activities	1,066 61,561	1,060 11,369	7 50,192
		. 1,000	30,102
Welfare Activities	45.505		45 500
Student Costs Other	15,538	-	15,538
Total - Welfare Activities	41 15,579		41 15,579
iom. Hondio Additios	13,379		10,019

	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
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	59,596	-	59,596
Ending Fund Balance	59,596	-	59,596
School Service Fund			
REVENUE Total Food Service Revenue		-	-
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	-	-	-
EXPENDITURES Operations & Maintenance Total Operations & Maintenance	-	<u> </u>	<u> </u>
Food Services Total Food Service Expenditures		-	-
Total Expenditures & Other Transactions	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance		-	-