

## South Pointe Scholars Charter Academy

A Resolution of the Board of Directors  
2023-2024 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2023-2024**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	5,971,852	-	5,971,852
Other State Sources	831,642	-	831,642
Local Sources	605,194	-	605,194
Federal Grants	1,848,198	-	1,848,198
Private Sources	28,000	-	28,000
Total Revenues and Transfers	9,284,887	-	9,284,887
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,298,711	-	3,298,711
Added Needs	1,487,122	-	1,487,122
Support Services			
Pupil Services	473,771	-	473,771
Instructional Staff Support	963,785	-	963,785
General Administration	320,881	-	320,881
School Administration	675,148	-	675,148
Business & Internal Services	92,765	-	92,765
Central Services	288,706	-	288,706
Operations & Maintenance	1,555,076	-	1,555,076
Pupil Transportation Services	33,019	-	33,019
Community Services			
Community Activities	87,904	-	87,904
Welfare Activities	8,000	-	8,000
Total Expenditures	9,284,887	-	9,284,887
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 December 14, 2023  
where a quorum of the board was present.

Signed By: 

Dated: December 14, 2023

**South Pointe Scholars Charter Academy**  
2023-2024 Amended Budget Detail

	<b>2023-2024 Amended</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	5,971,852	-	5,971,852
Revenue from State Sources	831,642	-	831,642
Revenue from Local Sources	605,194	-	605,194
Restricted-Federal 'Pass thru' Grants - Title I	323,666	-	323,666
Restricted-Federal 'Pass thru' Grants - Title II	28,816	-	28,816
Restricted-Federal 'Pass thru' Grants - Title IV	16,465	-	16,465
IDEA Flowthrough	151,931	-	151,931
ESSER II (84.425D)	53,306	53,306	-
ESSER III (84.425D)	1,263,640	1,263,640	-
E-Rate (32.004)	10,373	-	10,373
Revenue from Private Sources	28,000	-	28,000
<b>Total Revenue &amp; Other Transactions</b>	<b>9,284,887</b>	<b>1,316,947</b>	<b>7,967,941</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	2,219,737	650,044	1,569,692
Payroll Taxes	129,425	-	129,425
Insurance Benefits	254,407	-	254,407
Other Benefits	43,896	-	43,896
Employment Expenses	14,850	-	14,850
Contracted Services	87,938	-	87,938
Curricular Tools	163,235	23,401	139,834
Student Costs	24,725	-	24,725
General Supplies	26,190	-	26,190
Equipment Expense	205,197	173,337	31,860
Dues & Subscriptions	7,421	-	7,421
Board Funds	40,000	-	40,000
Other	81,690	81,460	230
<b>Total - Basic Instruction</b>	<b>3,298,711</b>	<b>928,242</b>	<b>2,370,468</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	608,897	146,499	462,398
Payroll Taxes	47,571	9,192	38,379
Insurance Benefits	95,385	23,067	72,318
Other Benefits	13,755	2,658	11,098
Curricular Tools	67,616	-	67,616
Student Costs	8,002	-	8,002
Other	24,061	17,380	6,681
<b>Subtotal - Compensatory Education</b>	<b>865,287</b>	<b>198,795</b>	<b>666,492</b>
<b>Special Education</b>			
Salaries & Wages	418,859	-	418,859
Payroll Taxes	34,765	-	34,765
Insurance Benefits	90,977	-	90,977
Other Benefits	11,251	-	11,251
Employment Expenses	1,477	-	1,477
Curricular Tools	3,214	-	3,214
Other	61,292	-	61,292
<b>Subtotal - Special Education</b>	<b>621,835</b>	<b>-</b>	<b>621,835</b>
<b>Total - Added Needs</b>	<b>1,487,122</b>	<b>198,795</b>	<b>1,288,327</b>

	2023-2024 Amended	COVID Funding	Excluding COVID
<b>Pupil Services</b>			
Health Services	86,503	-	86,503
Psychological Services	72,401	-	72,401
Speech Pathology	23,863	-	23,863
Social Work Services	269,407	-	269,407
Other (including recess aides)	21,598	-	21,598
<b>Total - Pupil Services</b>	<b>473,771</b>	<b>-</b>	<b>473,771</b>
<b>Instructional Staff Support</b>			
Salaries & Wages	522,304	128,083	394,220
Payroll Taxes	39,377	6,896	32,481
Insurance Benefits	73,040	11,633	61,407
Other Benefits	16,806	1,994	14,812
Employment Expenses	37,422	-	37,422
Contracted Services	113,031	-	113,031
Curricular Tools	13,100	-	13,100
General Supplies	910	-	910
Improvement of Instruction	115,279	-	115,279
Communication	12,806	-	12,806
Other	19,709	14,236	5,473
<b>Total - Instructional Staff Support</b>	<b>963,785</b>	<b>162,843</b>	<b>800,942</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	41,497	-	41,497
Employment Expenses	510	-	510
Professional Services - Audit & Other	11,750	-	11,750
Professional services - Legal	9,750	-	9,750
Insurance	13,400	-	13,400
<b>Subtotal - Board of Education</b>	<b>76,907</b>	<b>-</b>	<b>76,907</b>
<b>Executive Administration</b>			
Executive Administration	39,811	-	39,811
Oversight Fee	204,162	-	204,162
<b>Subtotal - Executive Administration</b>	<b>243,974</b>	<b>-</b>	<b>243,974</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>320,881</b>	<b>-</b>	<b>320,881</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	219,686	-	219,686
Payroll Taxes	16,099	-	16,099
Insurance Benefits	8,259	-	8,259
Other Benefits	5,215	-	5,215
Employment Expenses	22,547	-	22,547
Contracted Services	470	-	470
General Supplies	7,560	-	7,560
Insurance	1,200	-	1,200
Communication	4,995	-	4,995
Dues & Subscriptions	6,805	-	6,805
<b>Subtotal - Office of the Principal</b>	<b>292,837</b>	<b>-</b>	<b>292,837</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	146,258	-	146,258
Salaries & Wages	24,735	-	24,735
Payroll Taxes	2,053	-	2,053
Insurance Benefits	89	-	89
Other Benefits	594	-	594
Employment Expenses	1,075	-	1,075
Marketing	207,507	-	207,507
<b>Subtotal - Other School Administration</b>	<b>382,311</b>	<b>-</b>	<b>382,311</b>
<b>Total - School Administration</b>	<b>675,148</b>	<b>-</b>	<b>675,148</b>

	2023-2024 Amended	COVID Funding	Excluding COVID
<b>Business &amp; Internal Services</b>			
Fiscal Services	90,690	-	90,690
Internal Distribution Services	2,075	-	2,075
<b>Total - Business &amp; Internal Services</b>	<b>92,765</b>	<b>-</b>	<b>92,765</b>
<b>Central Services</b>			
Planning, Research, and Development	7,925	-	7,925
Information Services	44,532	-	44,532
Staff/Personnel Services	166,858	-	166,858
Data Processing Services	38,279	-	38,279
Other Central Services	31,112	-	31,112
<b>Total - Central Services</b>	<b>288,706</b>	<b>-</b>	<b>288,706</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	19,942	-	19,942
Safety & Security	5,075	-	5,075
Insurance	16,600	-	16,600
Equipment Expense	28,290	5,200	23,090
Lease of Building	959,720	-	959,720
Janitorial Services	171,000	-	171,000
Building Repairs & Maintenance	112,470	-	112,470
Communication	2,500	-	2,500
Utilities	90,000	-	90,000
Taxes	148,980	-	148,980
Other	498	498	-
<b>Total - Operations &amp; Maintenance</b>	<b>1,555,076</b>	<b>5,698</b>	<b>1,549,377</b>
<b>Pupil Transportation Services</b>			
Student Costs	29,563	-	29,563
Other	3,456	-	3,456
<b>Total - Pupil Transportation Services</b>	<b>33,019</b>	<b>-</b>	<b>33,019</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
<b>Total - Pupil Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Salaries & Wages	46,072	-	46,072
Payroll Taxes	3,824	-	3,824
Insurance Benefits	11,500	-	11,500
Other Benefits	1,106	-	1,106
Curricular Tools	23,417	19,500	3,917
Other	1,986	1,868	118
<b>Total - Community Activities</b>	<b>87,904</b>	<b>21,368</b>	<b>66,536</b>
<b>Welfare Activities</b>			
Student Costs	8,000	-	8,000
<b>Total - Welfare Activities</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>
Outgoing Transfer to School Service Fund	-	-	-
<b>Total Expenditures &amp; Other Transactions</b>	<b>9,284,887</b>	<b>1,316,947</b>	<b>7,967,941</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beginning Fund Balance (7/1)	59,596	-	59,596
Ending Fund Balance	<b>59,596</b>	<b>-</b>	<b>59,596</b>

	2023-2024 Amended	COVID Funding	Excluding COVID
<b>School Service Fund</b>			
<b>REVENUE</b>			
<b>Total Food Service Revenue</b>	-	-	-
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-	-
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
<b>Total Operations &amp; Maintenance</b>	-	-	-
<b>Food Services</b>			
<b>Total Food Service Expenditures</b>	-	-	-
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	-	-	-