

To: Atlanta Heights Charter School Board of Directors
Subject: 2021-22 Initial Budget
Date: April 23, 2021

In preparation for the upcoming school year, we are presenting to you the proposed initial budget for the 2021-22 year. This is the first budget that will be presented to you for your consideration and approval for the upcoming 2021-22 school year. This budget will ensure to state and other agencies that a fiscal plan is in place for the continuation of educational services at the school.

The budget has been constructed with the following assumptions:

- 760 enrollment for fall 2021
- 28 classrooms utilized
- \$10,297 per pupil funding

Student counts shown above reflect anticipated outcomes based on current enrollment data and historical trends; counts are not necessarily based on 2021 Enrollment Goals or Offered Capacities already established. These counts are not intended to represent the pupil membership used for purposes of determining state aid funding from state and local government.

There are four similar reports included in this package:

The first report, entitled "**A Resolution of the Board of Directors**", is for your approval of the initial budget as it is being 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 assistance from the General Fund to balance its budget. Therefore, a fund transfer is indicated on the "Transfer between funds" line on the budget as necessary.

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

The second report, entitled "**2021-22 Initial Budget Detail**", shows the initial budget for the upcoming school year in a greater level of detail.

The third report, entitled "**2021-22 Initial Budget Comparison to 2020-21 Budget**", compares the proposed budget for the upcoming school year to the budget that was last approved by the board.

Changes between the budgets are primarily due to expected changes in student counts, classrooms, and grant allotments. The initial budget that is being presented at this time is a conservative estimate of funds that will be available for the school. Any changes in grant revenue will have a corresponding change in grant expense.

The fourth report, entitled "**Three Year Comparison**", compares the actual results from the prior school year, the most recent board approved budget, and the proposed budget for the upcoming school year.

To follow 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.

Local Sources – Primarily 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.

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 field trips. Also included is board discretionary expense. Since we don't know how the board will allocate these funds, it is all budgeted in this line. As the funds are spent, they are charged to the correct category in the actual column - i.e. equipment, field trips, etc.

Added Needs:

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

Special Education – Expenses for classroom-type settings for special education students including costs incurred in the Resource Room and individual aides within a classroom setting.

Support Services:

Pupil Services– Costs related to the special education student's individualized instruction, including speech and language services, occupational therapy, physical therapy, social work services, and psychology services.

Instructional Staff Support – Costs for services focused on working with staff to better enhance the educational experience for all students. Included in this area are Dean and library and technology personnel costs, as well as supplies and equipment for these school departments. Professional development for teaching staff is also included here.

General Administration:

Board of Education – Board supporting services such as legal and audit costs, and NHA board relations assistance.

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

Grant Procurement – Costs incurred for investigating, requesting, and monitoring grant activities at the school.

School Administration:

Office of the Principal – Costs associated with the principal and general office of the school including salaries and benefits, supplies, postage, printing and general fees.

Other School Administration – Central services in support of admissions and parent relations, as well as ensuring school quality.

Business & Internal Services – The NHA cost for accounting, financial reporting, payroll, purchasing, and compliance services.

Central Services – Costs associated with the recruiting and hiring of staff and employee relations, as well as technology and marketing functions, and the design and delivery of professional development to school leadership.

Operations & Maintenance – Costs related to renting and maintaining the building, including utilities, as well as the purchase of any general equipment for use in the building. Costs related to maintaining school safety and security are also included.

Pupil Transportation Services – Costs related to the conveyance of pupils to and from school.

Other Support Services:

Food Services – The total cost of the food service program at the school.

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
2021-2022 Initial Budget

Fiscal Year 2021-2022.

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,743,351	-	7,743,351
Other State Sources	195,171	-	195,171
Local Sources	-	-	-
Federal Grants	2,632,330	412,640	3,044,970
Private Sources	20,000	-	20,000
Contribution from Management Company	113,710	-	113,710
Total Revenues and Transfers	10,704,562	412,640	11,117,202
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,643,755	-	4,643,755
Added Needs	896,155	-	896,155
Support Services			
Pupil Services	223,988	-	223,988
Instructional Staff Support	859,636	-	859,636
General Administration	250,017	-	250,017
School Administration	546,526	-	546,526
Business & Internal Services	68,517	-	68,517
Central Services	258,139	-	258,139
Operations & Maintenance	2,811,821	-	2,811,821
Pupil Transportation Services	4,150	-	4,150
Other Support Services	-	554,499	554,499
Total Expenditures	10,562,703	554,499	11,117,202
EXCESS OF REVENUES OVER EXPENDITURES	141,859	(141,859)	-
Transfer Between Funds	(141,859)	141,859	-
FUND BALANCE, BEGINNING OF YEAR	28,558	-	28,558
CURRENT FUND BALANCE	28,558	(0)	28,558

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 29, 2021 where a quorum of the board was present.

Signed By:  _____
Dated: June 29, 2021

Atlanta Heights Charter School

2021-2022 Initial Budget Detail

2021-2022 Initial Budget

General Fund

REVENUE

State Aid	7,743,351
Revenue from State Sources	195,171
Restricted-Federal 'Pass thru' Grants - Title I	480,192
Restricted-Federal 'Pass thru' Grants - Title II	51,410
Restricted-Federal 'Pass thru' Grants - Title IV	37,215
Restricted-Federal 'Pass thru' Grants - IDEA	119,243
Restricted-Federal 'Pass thru' Grants - CSP COVID	150,000
Restricted-Federal 'Pass thru' Grants - ESSER	1,794,270
Revenue from Private Sources	20,000
Contribution from Management Company	113,710
Total Revenue & Other Transactions	10,704,562

EXPENDITURES

Basic Instruction

Salaries, Taxes, & Benefits	2,991,166
Local Meetings	7,655
Printing and Binding	30,400
Teaching Supplies	1,443,517
Textbooks	33,380
Software & Equipment	1,385
Equipment Lease	50,580
Dues/Memberships	4,080
Field trips	9,850
Contracted Services	32,262
Employment Expenses	1,680
Finger Printing & Background Checks	2,800
Board Funds	35,000
Total - Basic Instruction	4,643,755

Added Needs

Compensatory Education

Salaries, Taxes, & Benefits	400,546
Teaching Supplies	53,456
Subtotal - Compensatory Education	454,002

Special Education

Salaries, Taxes, & Benefits	437,862
Local Meetings	375
Workshops and Conferences	1,116

Teaching Supplies	2,390
Software & Equipment	410
Subtotal - Special Education	442,153
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Total - Added Needs	896,155
Pupil Services	
Occupational Therapist Services	44,270
Psychological Services	49,140
Speech Pathology	88,540
Social Work Services	42,038
Total - Pupil Services	223,988
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Instructional Staff Support	
Salaries, Taxes, & Benefits	536,066
Workshops and Conferences	6,265
Improvement of Instruction	121,765
Professional Development	67,855
Library Books	4,000
Library	460
Technology	64,437
Special Education	26,110
Recess Aides	32,678
Total - Instructional Staff Support	859,636
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General Administration	
Board of Education	
Board of Education Administration	31,445
Legal Fees	5,750
Audit	6,700
Travel & Expense Staff	500
Insurance	12,300
Subtotal - Board of Education	56,695
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Executive Administration	
Executive Administration	17,265
Oversight Fee	154,867
Subtotal - Executive Administration	172,132
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Grant Procurement	
Grant Procurement	21,190
Subtotal - Grant Procurement	21,190
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Total - General Administration	250,017
School Administration	
Office of the Principal	
Salaries, Taxes, & Benefits	280,349
Local Meetings	10,880
Workshops and Conferences	5,150

Mailing	5,760
Printing & Binding	2,100
Office Supplies	6,400
Dues/Memberships	3,500
Advertising	90,110
Contracted Services	2,398
Bank Charges	640
Subtotal - Office of the Principal	407,287
Other School Administration	
Admissions & Other Administrative Support	100,988
Salaries, Taxes, & Benefits	33,229
Local Meetings	500
Workshops and Conferences	800
Mailing	1,722
Printing & Binding	2,000
Subtotal - Other School Administration	139,239
Total - School Administration	546,526
Business & Internal Services	
Fiscal Services	66,167
Internal Distribution Services	2,350
Total - Business & Internal Services	68,517
Central Services	
Information Services	27,427
Staff/Personnel Services	110,986
Data Processing Services	84,760
Other Central Services	34,966
Total - Central Services	258,139
Operations & Maintenance	
Internal Building Services	14,393
Telephone	2,715
Heat	2,200
Electric	67,725
Sewer	15,175
Waste & Trash Disposal	9,100
Building Maintenance & Repair	301,850
Equipment Maintenance & Repair	5,960
Lease of Building	1,571,753
Lease of Equipment	7,160
Equipment Purchases	460,518
Liability Insurance	1,200
Property Taxes	128,520
Property Insurance	11,000
Safety & Security	212,552
Total - Operations & Maintenance	2,811,821
Pupil Transportation Services	
Contracted Transportation	4,150
Total - Pupil Transportation Services	4,150

Other Support Services

Pupil Activities

Salaries, Taxes, & Benefits	-
Contracted Services	-
Supplies	-
Total - Pupil Activities	<u>-</u>

Outgoing Transfer to School Service Fund 141,859

Total Expenditures & Other Transactions 10,704,562

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses -**

Beginning Fund Balance (7/1) 28,558

Ending Fund Balance 28,558

School Service Fund

Department of Agriculture	300,354
Department of Agriculture - Breakfast	112,287
Department of Agriculture - Fruit/Veg	-
Commodities	-
Other USDA Grants	-
Total Food Service Revenue	412,640
Transfer In from General Fund	141,859
Total Revenue and Incoming Transfers	554,499

EXPENDITURES

Food Services

Supplies, Materials including Commodities expense	472,557
Salaries & Wages	3,171
Lease of Building	78,771
Total Food Service Expenditures	554,499

**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

2021-22 Initial Budget Comparison to 2020-21 Amended Budget

	2020-21 Amended Budget Proposal	2021-22 Initial Budget Proposal	Change
REVENUE			
State Aid	7,425,333	7,743,351	318,018
Other State Sources	194,656	195,171	515
Local Sources	-	-	-
Federal Grants	1,379,249	3,044,970	1,665,721
Private Sources	17,500	20,000	2,500
Total Revenues and Transfers	9,016,738	11,117,202	2,100,464
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,310,689	4,643,755	1,333,066
Added Needs	908,526	896,155	(12,371)
Support Services			
Pupil Services	216,903	223,988	7,085
Instructional Staff Support	1,070,190	859,636	(210,554)
General Administration	219,040	250,017	30,977
School Administration	537,086	546,526	9,440
Business & Internal Services	76,980	68,517	(8,463)
Central Services	292,622	258,139	(34,483)
Operations & Maintenance	2,031,238	2,811,821	780,583
Pupil Transportation Services	3,495	4,150	655
Other Support Services	349,969	554,499	204,530
Total Expenditures	9,016,738	11,117,202	2,100,464
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	28,558	28,558	-
CURRENT FUND BALANCE	28,558	28,558	-

Atlanta Heights Charter School

Three Year Comparison

	2019-20 Unaudited	2020-21 Amended Budget	2021-22 Initial Budget Proposal
REVENUE			
State Aid	7,360,140	7,425,333	7,743,351
Other State Sources	249,377	194,656	195,171
Local Sources	-	-	-
Federal Grants	1,212,288	1,379,249	3,044,970
Private Sources	28,000	17,500	20,000
Contribution from Management Company	-	-	113,710
Total Revenues and Transfers	8,849,805	9,016,738	11,117,202
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,979,394	3,310,689	4,643,755
Added Needs	941,176	908,526	896,155
Support Services			
Pupil Services	209,909	216,903	223,988
Instructional Staff Support	1,084,389	1,070,190	859,636
General Administration	109,010	219,040	250,017
School Administration	541,758	537,086	546,526
Business & Internal Services	79,807	76,980	68,517
Central Services	455,401	292,622	258,139
Operations & Maintenance	1,845,778	2,031,238	2,811,821
Pupil Transportation Services	400	3,495	4,150
Other Support Services	600,541	349,969	554,499
Total Expenditures	8,847,561	9,016,738	11,117,202
EXCESS OF REVENUES OVER EXPENDITURES	2,244	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	26,314	28,558	28,558
CURRENT FUND BALANCE	28,558	28,558	28,558