

**Plymouth Scholars Charter Academy**

A Resolution of the Board of Directors  
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2022-2023**

	<b>General</b>	<b>School Services</b>	<b>Total (Memorandum Only)</b>
<b>REVENUE</b>			
State Aid	7,286,031	-	7,286,031
Other State Sources	205,315	1,619	206,934
Local Sources	246,325	-	246,325
Federal Grants	520,428	82,195	602,623
Private Sources	39,633	84,908	124,541
Total Revenues and Transfers	<u>8,297,731</u>	<u>168,722</u>	<u>8,466,453</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,957,995	-	2,957,995
Added Needs	644,211	-	644,211
Support Services			
Pupil Services	261,983	-	261,983
Instructional Staff Support	804,925	-	804,925
General Administration	417,002	-	417,002
School Administration	615,190	-	615,190
Business & Internal Services	235,652	-	235,652
Central Services	641,692	-	641,692
Operations & Maintenance	1,703,832	1,101	1,704,933
Pupil Transportation Services	2,900	-	2,900
Other Support Services	12,349	201,839	214,188
Total Expenditures	<u>8,297,731</u>	<u>202,940</u>	<u>8,500,671</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	(34,218)	(34,218)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	64,587	45,139	109,727
CURRENT FUND BALANCE	<u>64,587</u>	<u>10,922</u>	<u>75,509</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 19, 2023  
where a quorum of the board was present.

Signed By: \_\_\_\_\_  
Dated: June 19, 2023

**Plymouth Scholars Charter Academy**  
2022-2023 Final Amended Budget Detail

	<b>2022-2023 Final Amended Budget</b>	<b>COVID Funding</b>	<b>Excluding COVID</b>
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	7,286,031	-	7,286,031
Revenue from State Sources	205,315	-	205,315
Revenue from Local Sources	246,325	-	246,325
Restricted-Federal 'Pass thru' Grants - Title I	50,142	-	50,142
Restricted-Federal 'Pass thru' Grants - Title II	8,533	-	8,533
Restricted-Federal 'Pass thru' Grants - Title IV	6,115	-	6,115
Restricted-Federal 'Pass thru' Grants - IDEA	149,960	-	149,960
Restricted-Federal 'Pass thru' Grants - ESSER	140,151	140,151	-
Restricted-Federal 'Pass thru' Grants - Other	165,526	165,526	-
Revenue from Private Sources	38,540	-	38,540
Revenue from Pupil Activities	1,093	-	1,093
<b>Total Revenue &amp; Other Transactions</b>	<b>8,297,731</b>	<b>305,677</b>	<b>7,992,054</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries, Taxes, & Benefits	2,443,144	167,976	2,275,168
Local Meetings	12,144	-	12,144
Printing and Binding	34,083	-	34,083
Teaching Supplies	29,083	-	29,083
Textbooks, Workbooks & Digital Curriculum	133,230	2,472	130,758
Software & Equipment	627	-	627
Equipment Lease	121,674	-	121,674
Equipment Purchases	7,202	2,690	4,511
Dues/Memberships	9,271	-	9,271
Field trips	21,489	-	21,489
Contracted Services	99,494	-	99,494
Employment Expenses	6,473	-	6,473
Finger Printing & Background Checks	4,103	-	4,103
Board Funds	18,407	-	18,407
Indirect Costs	2,874	2,874	-
Miscellaneous	14,700	-	14,700
<b>Total - Basic Instruction</b>	<b>2,957,995</b>	<b>176,012</b>	<b>2,781,983</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries, Taxes, & Benefits	353,933	65,369	288,564
Teaching Supplies	16,269	-	16,269
Textbooks, Workbooks & Digital Curriculum	8,403	-	8,403
Equipment Purchases	248	-	248
Contracted Services	23,750	23,750	-
Indirect Costs	3,260	2,065	1,195
Miscellaneous	1,775	-	1,775
<b>Subtotal - Compensatory Education</b>	<b>407,638</b>	<b>91,183</b>	<b>316,455</b>
<b>Special Education</b>			
Salaries, Taxes, & Benefits	217,738	-	217,738
Local Meetings	21	-	21

Teaching Supplies	2,265	-	2,265
Indirect Costs	16,550	-	16,550
<b>Subtotal - Special Education</b>	<b>236,573</b>	-	<b>236,573</b>
<b>Total - Added Needs</b>	<b>644,211</b>	<b>91,183</b>	<b>553,028</b>
<b>Pupil Services</b>			
Occupational Therapist Services	63,255	-	63,255
Psychological Services	44,921	-	44,921
Speech Pathology	94,570	-	94,570
Social Work Services	54,378	-	54,378
Other (Including Recess Aides)	4,860	-	4,860
<b>Total - Pupil Services</b>	<b>261,983</b>	-	<b>261,983</b>
<b>Instructional Staff Support</b>			
Salaries, Taxes, & Benefits	344,055	8,548	335,507
Local Meetings	1,609	-	1,609
Workshops and Conferences	29,150	29,150	-
Office Supplies	1,328	-	1,328
Improvement of Instruction	259,419	-	259,419
Professional Development	6,872	-	6,872
Library Books	1,755	-	1,755
Technology	113,725	-	113,725
Special Education	36,456	-	36,456
Indirect Costs	2,489	519	1,970
Miscellaneous	8,067	-	8,067
<b>Total - Instructional Staff Support</b>	<b>804,925</b>	<b>38,217</b>	<b>766,708</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	92,136	-	92,136
Legal Fees	750	-	750
Audit	5,139	-	5,139
Travel & Expense Staff	54	-	54
Insurance	12,975	-	12,975
Miscellaneous	2,871	-	2,871
<b>Subtotal - Board of Education</b>	<b>113,926</b>	-	<b>113,926</b>
<b>Executive Administration</b>			
Executive Administration	78,578	-	78,578
Oversight Fee	224,499	-	224,499
<b>Subtotal - Executive Administration</b>	<b>303,076</b>	-	<b>303,076</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>417,002</b>	-	<b>417,002</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries, Taxes, & Benefits	255,888	-	255,888
Local Meetings	16,936	-	16,936
Workshops and Conferences	1,381	-	1,381
Mailing	6,325	-	6,325
Printing & Binding	2,573	-	2,573
Office Supplies	5,589	-	5,589
Equipment Purchases	366	-	366
Contracted Services	1,825	-	1,825
Employment Services	860	-	860

Bank Charges	1,000	-	1,000
Miscellaneous	5,340	-	5,340
<b>Subtotal - Office of the Principal</b>	<b>298,084</b>	-	<b>298,084</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	289,380	-	289,380
Salaries, Taxes, & Benefits	19,374	-	19,374
Advertising	6,583	-	6,583
Mailing	1,711	-	1,711
Miscellaneous	59	-	59
<b>Subtotal - Other School Administration</b>	<b>317,106</b>	-	<b>317,106</b>
<b>Total - School Administration</b>	<b>615,190</b>	-	<b>615,190</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	228,565	-	228,565
Internal Distribution Services	7,087	-	7,087
<b>Total - Business &amp; Internal Services</b>	<b>235,652</b>	-	<b>235,652</b>
<b>Central Services</b>			
Planning, Research, Development	16,292	-	16,292
Information Services	76,826	-	76,826
Staff/Personnel Services	406,027	-	406,027
Data Processing Services	79,259	-	79,259
Other Central Services	63,289	-	63,289
<b>Total - Central Services</b>	<b>641,692</b>	-	<b>641,692</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	38,859	-	38,859
Other Purchased Service (Janitorial)	156,420	-	156,420
Telephone	5,080	-	5,080
Gas	7,975	-	7,975
Electric	39,000	-	39,000
Water & Sewer	7,425	-	7,425
Waste & Trash Disposal	8,525	-	8,525
Building Maintenance & Repair	160,565	215	160,350
Equipment Maintenance & Repair	13,660	-	13,660
Lease of Building	1,160,800	-	1,160,800
Lease of Equipment	9,500	-	9,500
Supplies	900	-	900
Software & Equipment	600	-	600
Equipment Purchases	23,230	-	23,230
Liability Insurance	98	-	98
Property Taxes	55,152	-	55,152
Property Insurance	14,500	-	14,500
Safety & Security	481	-	481
Indirect Costs	51	51	-
Miscellaneous	1,011	-	1,011
<b>Total - Operations &amp; Maintenance</b>	<b>1,703,832</b>	<b>266</b>	<b>1,703,566</b>
<b>Pupil Transportation Services</b>			
Field Trips	2,900	-	2,900
<b>Total - Pupil Transportation Services</b>	<b>2,900</b>	-	<b>2,900</b>

**Other Support Services**

**Pupil Activities**

Salaries, Taxes, & Benefits	2,303	-	2,303
Contracted Services	4,727	-	4,727
Supplies	3,953	-	3,953
Equipment Purchases	1,366	-	1,366
<b>Total - Pupil Activities</b>	<b>12,349</b>	<b>-</b>	<b>12,349</b>

**Community Services**

**Community Activities**

<b>Total - Community Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
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**Welfare Activities**

<b>Total - Welfare Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Outgoing Transfer to School Service Fund	-	-	-
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Total Expenditures & Other Transactions	8,297,731	305,677	7,992,054
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**Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Uses**

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Beginning Fund Balance (7/1)	64,587	-	64,587
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Ending Fund Balance	64,587	-	64,587
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**School Service Fund****REVENUE**

Food Sales to Pupils	84,908	-	84,908
State Revenue	1,619	-	1,619
Department of Agriculture - Lunch	67,179	-	67,179
Department of Agriculture - Breakfast	10,016	-	10,016
Commodities	5,000	-	5,000
<b>Total Food Service Revenue</b>	<b>168,722</b>	<b>-</b>	<b>168,722</b>
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	<b>168,722</b>	<b>-</b>	<b>168,722</b>

**EXPENDITURES****Operations & Maintenance**

Supplies, Materials including Commodities expense	1,101	-	1,101
<b>Total Operations &amp; Maintenance</b>	<b>1,101</b>	<b>-</b>	<b>1,101</b>
<b>Food Services</b>			
Supplies, Materials including Commodities expense	196,321	-	196,321
Salaries & Wages	5,517	-	5,517
<b>Total Food Service Expenditures</b>	<b>201,839</b>	<b>-</b>	<b>201,839</b>
Total Expenditures & Other Transactions	202,940	-	202,940
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(34,218)</b>	<b>-</b>	<b>(34,218)</b>
Beginning Fund Balance (7/1)	45,139	-	45,139
Ending Food Service Fund Balance	10,921	-	10,922

**Plymouth Scholars Charter Academy**  
2022-2023 Final Amended Budget Comparison

	<b>2022-2023 Amended Budget</b>	<b>2022-2023 Final Amended Budget Proposal</b>	<b>Change</b>	<b>2023-2024 Initial Budget Proposal</b>
<b>REVENUE</b>				
State Aid	7,234,975	7,286,031	51,055	7,274,502
Other State Sources	335,254	206,934	(128,320)	332,457
Local Sources	-	246,325	246,325	234,249
Federal Grants	554,160	602,623	48,463	503,245
Private Sources	84,073	124,541	40,468	94,250
Total Revenues and Transfers	<u>8,208,462</u>	<u>8,466,453</u>	257,991	<u>8,438,703</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>				
Instruction				
Basic Instruction	3,003,981	2,957,995	(45,986)	2,887,038
Added Needs	743,702	644,211	(99,491)	824,454
Support Services				
Pupil Services	303,866	261,983	(41,884)	333,919
Instructional Staff Support	763,322	804,925	41,603	806,952
General Administration	400,079	417,002	16,923	419,269
School Administration	534,023	615,190	81,167	570,788
Business & Internal Services	199,326	235,652	36,326	175,219
Central Services	513,810	641,692	127,883	569,013
Operations & Maintenance	1,651,984	1,704,933	52,949	1,677,077
Pupil Transportation Services	2,344	2,900	556	30,544
Other Support Services	111,003	214,188	103,184	170,491
Community Services				
Total Expenditures	<u>8,227,441</u>	<u>8,500,671</u>	273,230	<u>8,464,865</u>
EXCESS OF REVENUES OVER EXPENDITURES	(18,978)	(34,218)	(15,240)	(26,161)
Transfer Between Funds	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	109,727	109,727	-	90,748
CURRENT FUND BALANCE	<u><u>90,749</u></u>	<u><u>75,509</u></u>	<u><u>(15,240)</u></u>	<u><u>64,587</u></u>