

River City Scholars Charter Academy

A Resolution of the Board of Directors
2025-26 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2025-26

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
REVENUE			
State Aid	2,674,000	-	2,674,000
Other State Sources	672,952	-	672,952
Local Sources	145,800	-	145,800
Federal Grants	377,042	-	377,042
Private Sources	6,815	-	6,815
Contribution from Management Company	2,182,266	-	2,182,266
Total Revenues and Transfers	<u>6,058,874</u>	-	<u>6,058,874</u>
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	1,610,160	-	1,610,160
Added Needs	508,214	-	508,214
Support Services			
Pupil Services	340,061	-	340,061
Instructional Staff Support	546,900	-	546,900
General Administration	271,992	-	271,992
School Administration	781,838	-	781,838
Business & Internal Services	105,227	-	105,227
Central Services	202,621	-	202,621
Operations & Maintenance	1,604,893	-	1,604,893
Pupil Transportation Services	4,700	-	4,700
Other Support Services	15,229	-	15,229
Community Services			
Community Activities	67,039	-	67,039
Total Expenditures	<u>6,058,874</u>	-	<u>6,058,874</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	60,332	-	60,332
CURRENT FUND BALANCE	<u><u>60,332</u></u>	-	<u><u>60,332</u></u>

Vice President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 15, 2026
where a quorum of the board was present.

Signed By: Wanda W. Spivey
Dated: June 15, 2026

River City Scholars Charter Academy

2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26</u> <u>Amended</u>	<u>2025-26</u> <u>Final Amended</u>
General Fund		
REVENUE		
State Aid	2,699,103	2,674,000
Revenue from State Sources	569,388	672,952
Revenue from Local Sources	230,013	145,800
Restricted-Federal 'Pass thru' Grants - Title I	245,553	248,065
Restricted-Federal 'Pass thru' Grants - Title II	-	15,954
Restricted-Federal 'Pass thru' Grants - Title IV	1,172	15,530
IDEA Flowthrough	93,293	93,293
E-Rate (32.004)	4,700	4,200
Revenue from Private Sources	9,340	6,815
Contribution from Management Company	2,031,989	2,182,266
Total Revenue & Other Transactions	<u><u>5,884,552</u></u>	<u><u>6,058,874</u></u>
EXPENDITURES		
Basic Instruction		
Salaries & Wages	935,048	1,182,880
Payroll Taxes	77,609	64,417
Insurance Benefits	123,947	136,582
Other Benefits	27,345	18,960
Employment Expenses	10,115	20,621
Contracted Services	69,563	71,263
Curricular Tools	68,850	57,229
Student Costs	10,635	8,689
General Supplies	12,665	10,666
Equipment Expense	39,261	33,648
Dues & Subscriptions	8,190	5,046
Board Funds	35,000	403
Other	-	(244)
Total - Basic Instruction	<u><u>1,418,227</u></u>	<u><u>1,610,160</u></u>
Added Needs		
Compensatory Education		
Salaries & Wages	186,251	140,959
Payroll Taxes	15,459	8,852
Insurance Benefits	36,909	34,244
Other Benefits	4,470	3,151
Curricular Tools	36,107	75,291
Equipment Expense	-	2,681
Other	3,113	4,052
Subtotal - Compensatory Education	<u><u>282,309</u></u>	<u><u>269,229</u></u>

	2025-26 Amended	2025-26 Final Amended
Special Education		
Salaries & Wages	206,455	175,729
Payroll Taxes	17,136	12,061
Insurance Benefits	26,347	23,190
Other Benefits	5,883	3,607
Employment Expenses	1,487	763
Curricular Tools	3,532	3,845
Equipment Expense	365	335
Dues & Subscriptions	2,100	2,630
Other	25,502	16,825
Subtotal - Special Education	288,808	238,984
Total - Added Needs	571,116	508,214
Pupil Services		
Health Services	18,227	28,482
Psychological Services	36,733	93,139
Speech Pathology	49,483	57,422
Social Work Services	190,369	154,250
Other (including recess aides)	34,536	6,769
Total - Pupil Services	329,349	340,061
Instructional Staff Support		
Salaries & Wages	320,165	272,846
Payroll Taxes	25,655	18,473
Insurance Benefits	57,258	46,677
Other Benefits	10,298	6,128
Employment Expenses	32,378	21,470
Contracted Services	114,182	112,556
Curricular Tools	5,200	7,026
General Supplies	250	60
Improvement of Instruction	51,421	51,421
Communication	5,100	5,431
Other	4,636	4,811
Total - Instructional Staff Support	626,542	546,900
General Administration		
Board of Education		
Board of Education Administration	32,808	32,808
Employment Expenses	510	4,132
Professional Services - Audit & Other	7,600	10,012
Professional services - Legal	8,250	5,449
Insurance	7,360	7,296
Subtotal - Board of Education	56,528	59,697
Executive Administration		
Executive Administration	103,177	103,177
Oversight Fee	97,977	109,118
Subtotal - Executive Administration	201,154	212,295
Grant Procurement		
Grant Procurement	-	-
Subtotal - Grant Procurement	-	-
Total - General Administration	257,682	271,992

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
School Administration		
Office of the Principal		
Salaries & Wages	235,431	227,464
Payroll Taxes	19,541	17,549
Insurance Benefits	2,256	9,245
Other Benefits	5,633	4,853
Employment Expenses	11,185	7,803
Contracted Services	1,686	993
General Supplies	5,100	2,957
Insurance	350	368
Marketing	-	1,216
Equipment Expense	-	400
Communication	3,315	2,403
Dues & Subscriptions	3,789	4,766
Subtotal - Office of the Principal	<u>288,285</u>	<u>280,018</u>
Other School Administration		
Admissions & Other Administrative Support	62,993	62,993
Salaries & Wages	25,206	22,047
Payroll Taxes	2,092	1,703
Insurance Benefits	10,993	9,307
Other Benefits	605	-
Employment Expenses	1,075	2,221
Marketing	317,172	403,349
Dues & Subscriptions	250	201
Subtotal - Other School Administration	<u>420,386</u>	<u>501,820</u>
Total - School Administration	708,671	781,838
Business & Internal Services		
Fiscal Services	102,957	102,957
Internal Distribution Services	2,271	2,271
Total - Business & Internal Services	<u>105,227</u>	<u>105,227</u>
Central Services		
Planning, Research, and Development	2,101	2,101
Information Services	75,988	75,988
Staff/Personnel Services	84,301	84,301
Data Processing Services	27,636	27,636
Other Central Services	12,595	12,595
Total - Central Services	<u>202,621</u>	<u>202,621</u>
Operations & Maintenance		
Internal Building Services	16,444	16,444
Safety & Security	20,034	17,933
Insurance	31,420	30,886
Equipment Expense	12,073	6,124
Lease of Building	1,029,120	1,029,120
Janitorial Services	177,025	180,000
Building Repairs & Maintenance	109,225	133,854
Utilities	83,000	90,714
Dues & Subscriptions	-	43
Taxes	99,900	99,774
Total - Operations & Maintenance	<u>1,578,240</u>	<u>1,604,893</u>
Pupil Transportation Services		
Student Costs	19,745	4,700
Total - Pupil Transportation Services	<u>19,745</u>	<u>4,700</u>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
Other Support Services		
Pupil Activities		
Contracted Services	-	13,200
Student Costs	10	2,029
Total - Pupil Activities	<u>10</u>	<u>15,229</u>
Community Services		
Community Activities		
Salaries & Wages	46,652	44,964
Payroll Taxes	3,872	2,512
Insurance Benefits	12,387	11,251
Other Benefits	1,120	-
Student Costs	-	8,311
Total - Community Activities	<u>64,030</u>	<u>67,039</u>
Welfare Activities		
Student Costs	3,000	-
Other	90	-
Total - Welfare Activities	<u>3,090</u>	<u>-</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	5,884,552	6,058,874
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-
Beginning Fund Balance (7/1)	60,332	60,332
Ending Fund Balance	<u>60,332</u>	<u>60,332</u>
School Service Fund		
REVENUE		
Total Food Service Revenue	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>