

To: Atlanta Heights Charter School Board of Directors
Subject: 2022-23 Initial Budget
Date: April 15, 2022

Please find attached the proposed initial budget for the upcoming 2022-23 school year. This is the first budget for the 2022-23 school year that will be presented to you for your consideration and approval. This initial budget will confirm 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 students enrolled for fall 2022
- 28 classrooms utilized
- \$10,587 per pupil funding

Student counts shown above reflect anticipated outcomes based on current enrollment data and historical trends; the projected student enrollment used for the budget may differ from offered capacities. Projected student enrollment shown above may be different from the pupil membership used in calculating revenue from state and local government. Assumptions used in the initial budget are early estimates and are conservative in nature. The amended budget presented in the fall will reflect more certainty in funding, enrollment, and the investment plans for grants. 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 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 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 support from the General Fund to balance revenue and expense. When necessary, a fund transfer is indicated on the "Transfer between funds" line.

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

The second report, entitled "**2022-23 Initial Budget Detail**", shows the initial budget for the upcoming school year at a greater level of detail.

The third report, entitled "**2022-23 Initial Budget Comparison to 2021-22 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, funding, 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 and a conservative estimate of expenses for school operations. Investment planning for grants for the 2022-23 school year is just beginning and plans will be reflected in the amended budgets presented in the fall. 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.

Following 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, where applicable.

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. ESSER grants and most other COVID-related grant funds are also from Federal sources.

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. Investment of ESSER and other COVID-related grants for supplemental interventionists, tutors, teacher stipends, summer school programs, professional development, curricular tools, and classroom supplies is included in Basic Instruction.

Added Needs – 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. ESSER and other COVID-related grants specifically planned for at-risk students are included in Added Needs.

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. Also included are Health Services for the general school population, including nurse services or health supplies. Investment of ESSER and other COVID-related grants for supplemental social emotional services is included in Pupil Services.

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

Investment of ESSER and other COVID-related grants for educational technology coordinators and improved internet access for students is included in Instructional Staff Support.

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.

School Administration – 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. Investment of ESSER and other COVID-related grants for technology, personal protective equipment, and COVID-related cleaning and cleaning supplies is included in Operations and Maintenance.

Pupil Transportation Services – Costs related to transporting pupils to and from school.

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

Community Services:

Community Activities – Costs related to activities such as Communities in Schools, including those funded with ESSER or COVID-related grants.

If you have any questions about this, please direct them to your Partner Services Representative.

Atlanta Heights Charter School

A Resolution of the Board of Directors
2022-2023 Initial Budget

Fiscal Year 2022-2023

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,930,011	-	7,930,011
Other State Sources	129,860	-	129,860
Federal Grants	3,287,553	461,120	3,748,673
Private Sources	20,000	-	20,000
Contribution from Management Company	444,697	-	444,697
Total Revenues and Transfers	11,812,121	461,120	12,273,241
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,403,927	-	4,403,927
Added Needs	1,864,477	-	1,864,477
Support Services			
Pupil Services	669,215	-	669,215
Instructional Staff Support	1,180,610	-	1,180,610
General Administration	235,974	-	235,974
School Administration	654,953	-	654,953
Business & Internal Services	42,478	-	42,478
Central Services	200,661	-	200,661
Operations & Maintenance	2,533,110	-	2,533,110
Pupil Transportation Services	4,150	-	4,150
Other Support Services	16,100	484,829	500,929
Community Services			
Community Activities	3,680	-	3,680
Total Expenditures	11,809,336	484,829	12,294,164
EXCESS OF REVENUES OVER EXPENDITURES	2,785	(23,709)	(20,923)
Transfer Between Funds	(2,786)	2,786	-
FUND BALANCE, BEGINNING OF YEAR	(527,332)	20,923	(506,409)
CURRENT FUND BALANCE	(527,332)	(0)	(527,332)

Secretary's Certification:

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

Signed By: _____

Dated: _____

Atlanta Heights Charter School
2022-2023 Initial Budget Detail

	2022-2023
	Initial
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General Fund	
REVENUE	
State Aid	7,930,011
Revenue from State Sources	129,860
Restricted-Federal 'Pass thru' Grants - Title I	827,343
Restricted-Federal 'Pass thru' Grants - Title II	47,028
Restricted-Federal 'Pass thru' Grants - Title IV	755
Restricted-Federal 'Pass thru' Grants - IDEA	130,832
Restricted-Federal 'Pass thru' Grants - ESSER	2,281,596
Revenue from Private Sources	20,000
Contribution from Management Company	444,697
Total Revenue & Other Transactions	11,812,121
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EXPENDITURES	
Basic Instruction	
Salaries, Taxes, & Benefits	3,457,535
Local Meetings	7,655
Printing and Binding	30,400
Teaching Supplies	43,467
Textbooks	161,541
Software & Equipment	53,471
Equipment Lease	373,513
Dues/Memberships	4,100
Field trips	9,850
Contracted Services	97,500
Employment Expenses	7,200
Finger Printing & Background Checks	3,200
Board Funds	35,000
Indirect Costs	119,496
Total - Basic Instruction	4,403,927
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Added Needs	
Compensatory Education	
Salaries, Taxes, & Benefits	966,149
Teaching Supplies	52,964
Textbooks	27,079
Equipment Lease	27,333
Contracted Services	240,000
Indirect Costs	137,458
Subtotal - Compensatory Education	1,450,983
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Special Education	
Salaries, Taxes, & Benefits	409,639
Local Meetings	375
Workshops and Conferences	1,100

Teaching Supplies	1,780
Software & Equipment	600
Subtotal - Special Education	413,494

Total - Added Needs **1,864,477**

Pupil Services

Guidance Services	199,811
Occupational Therapist Services	99,484
Psychological Services	48,177
Speech Pathology	86,769
Social Work Services	200,687
Total - Pupil Services	669,215

Instructional Staff Support

Salaries, Taxes, & Benefits	658,145
Local Meetings	25
Workshops and Conferences	9,200
Office Supplies	15,837
Improvement of Instruction	114,392
Professional Development	63,102
Textbooks	86,172
Library Books	4,000
Technology	166,164
Special Education	28,430
Indirect Costs	35,144
Total - Instructional Staff Support	1,180,610

General Administration

Board of Education

Board of Education Administration	35,261
Legal Fees	5,750
Travel & Expense Staff	500
Insurance	11,500
Subtotal - Board of Education	53,012

Executive Administration

Executive Administration	24,363
Oversight Fee	158,600
Subtotal - Executive Administration	182,963

Total - General Administration **235,974**

School Administration

Office of the Principal

Salaries, Taxes, & Benefits	380,037
Local Meetings	10,450
Workshops and Conferences	5,371
Mailing	5,760
Printing & Binding	2,400
Office Supplies	6,400
Dues/Memberships	3,500
Contracted Services	5,137
Bank Charges	640
Subtotal - Office of the Principal	419,695

Other School Administration

Admissions & Other Administrative Support	105,771
Salaries, Taxes, & Benefits	36,047
Advertising	92,110
Local Meetings	500
Workshops and Conferences	830
Subtotal - Other School Administration	235,258

Total - School Administration **654,953**

Business & Internal Services

Fiscal Services	40,175
Internal Distribution Services	2,303
Total - Business & Internal Services	42,478

Central Services

Information Services	31,979
Staff/Personnel Services	159,801
Other Central Services	8,881
Total - Central Services	200,661

Operations & Maintenance

Internal Building Services	25,870
Other Purchased Service (Janitorial)	59,050
Telephone	2,500
Gas	2,325
Electric	68,875
Water & Sewer	15,675
Waste & Trash Disposal	9,400
Building Maintenance & Repair	348,466
Equipment Maintenance & Repair	6,710
Lease of Building	1,677,956
Lease of Equipment	5,700
Equipment Purchases	12,150
Liability Insurance	120
Property Taxes	121,248
Property Insurance	11,300
Safety & Security	133,726
Indirect Costs	25,148
Miscellaneous	6,890
Total - Operations & Maintenance	2,533,110

Pupil Transportation Services

Field Trips	4,150
Total - Pupil Transportation Services	4,150

Other Support Services**Pupil Activities**

Salaries, Taxes, & Benefits	-
Contracted Services	-
Supplies	14,000
Indirect Costs	2,100
Miscellaneous	-
Total - Pupil Activities	16,100

Community Services

Community Activities	
Software & Equipment	3,200
Indirect Costs	480
Total - Community Activities	<u><u>3,680</u></u>

Outgoing Transfer to School Service Fund	2,786
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Total Expenditures & Other Transactions	11,812,121
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Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(0)
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Beginning Fund Balance (7/1)	(527,332)
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Ending Fund Balance	<u><u>(527,332)</u></u>
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School Service Fund

REVENUE

Food Sales to Pupils	-
State Revenue	-
Department of Agriculture	331,045
Department of Agriculture - Breakfast	130,075
Commodities	-
Other	-
Total Food Service Revenue	<u><u>461,120</u></u>

Transfer In from General Fund	2,786
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Total Revenue and Incoming Transfers	463,906
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EXPENDITURES

Operations & Maintenance

Supplies, Materials including Commodities expense	-
Lease of Building	-
Other	-
Total Operations & Maintenance	<u><u>-</u></u>

Food Services

Supplies, Materials including Commodities expense	479,985
Salaries & Wages	4,844
Total Food Service Expenditures	<u><u>484,829</u></u>

Total Expenditures & Other Transactions	484,829
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Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(20,923)
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Beginning Fund Balance (7/1)	20,923
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Ending Food Service Fund Balance	<u><u>(0)</u></u>
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Atlanta Heights Charter School

2022-23 Initial Budget Comparison to 2021-22 Amended Budget

	2021-22 Amended Budget Proposal	2022-23 Initial Budget Proposal	Change
REVENUE			
State Aid	7,729,371	7,930,011	200,640
Other State Sources	180,388	129,860	(50,528)
Federal Grants	2,972,753	3,748,673	775,920
Private Sources	20,000	20,000	-
Contribution from Management Company	-	444,697	444,697
Total Revenues and Transfers	10,902,512	12,273,241	1,370,729
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	4,015,429	4,403,927	388,498
Added Needs	909,203	1,864,477	955,274
Support Services			
Pupil Services	218,523	669,215	450,692
Instructional Staff Support	956,922	1,180,610	223,688
General Administration	301,687	235,974	(65,713)
School Administration	678,804	654,953	(23,851)
Business & Internal Services	100,720	42,478	(58,242)
Central Services	422,579	200,661	(221,918)
Operations & Maintenance	2,197,930	2,533,110	335,179
Pupil Transportation Services	4,150	4,150	-
Other Support Services	505,498	500,929	(4,569)
Community Services			
Community Activities	-	3,680	3,680
Total Expenditures	10,311,446	12,294,164	1,982,718
EXCESS OF REVENUES OVER EXPENDITURES	591,066	(20,923)	(611,989)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	(527,332)	(506,409)	20,923
CURRENT FUND BALANCE	63,734	(527,332)	(591,066)

Atlanta Heights Charter School

Three Year Comparison

	2020-21 Unaudited	2021-22 Amended Budget	2022-23 Initial Budget Proposal
REVENUE			
State Aid	7,540,593	7,729,371	7,930,011
Other State Sources	176,947	180,388	129,860
Federal Grants	1,271,623	2,972,753	3,748,673
Private Sources	19,701	20,000	20,000
Contribution from Management Company	-	-	444,697
Total Revenues and Transfers	9,008,864	10,902,512	12,273,241
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,439,615	4,015,429	4,403,927
Added Needs	1,079,548	909,203	1,864,477
Support Services			
Pupil Services	212,234	218,523	669,215
Instructional Staff Support	1,160,242	956,922	1,180,610
General Administration	144,178	301,687	235,974
School Administration	626,072	678,804	654,953
Business & Internal Services	84,339	100,720	42,478
Central Services	539,849	422,579	200,661
Operations & Maintenance	2,100,436	2,197,930	2,533,110
Pupil Transportation Services	68	4,150	4,150
Other Support Services	178,173	505,498	500,929
Community Services			
Community Activities	-	-	3,680
Total Expenditures	9,564,755	10,311,446	12,294,164
EXCESS OF REVENUES OVER EXPENDITURES	(555,891)	591,066	(20,923)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	28,558	(527,332)	(506,409)
CURRENT FUND BALANCE	(527,332)	63,734	(527,332)