

**South Pointe Scholars Charter Academy**

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

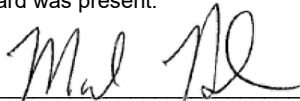
RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2025-26**

	<u>General</u>	<u>School Services</u>	<u>Total (Memorandum Only)</u>
<b>REVENUE</b>			
State Aid	6,497,000	-	6,497,000
Other State Sources	1,452,666	-	1,452,666
Local Sources	428,200	-	428,200
Federal Grants	475,078	-	475,078
Private Sources	39,712	-	39,712
Total Revenues and Transfers	<u>8,892,656</u>	-	<u>8,892,656</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,638,417	-	2,638,417
Added Needs	1,440,684	-	1,440,684
Support Services			
Pupil Services	548,911	-	548,911
Instructional Staff Support	852,455	-	852,455
General Administration	487,122	-	487,122
School Administration	675,510	-	675,510
Business & Internal Services	154,865	-	154,865
Central Services	342,070	-	342,070
Operations & Maintenance	1,603,513	-	1,603,513
Pupil Transportation Services	24,633	-	24,633
Other Support Services	19,098	-	19,098
Community Services			
Community Activities	100,503	-	100,503
Welfare Activities	4,874	-	4,874
Total Expenditures	<u>8,892,656</u>	-	<u>8,892,656</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	33,052	-	33,052
CURRENT FUND BALANCE	<u>33,052</u>	-	<u>33,052</u>

**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 11, 2026  
where a quorum of the board was present.

Signed By: \_\_\_\_\_



Dated: June 11, 2026

**South Pointe Scholars Charter Academy**  
2025-26 Final Amended Budget Detail Comparison to 2025-26 Amended Budget Detail

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>General Fund</b>		
<b>REVENUE</b>		
State Aid	6,343,560	6,497,000
Revenue from State Sources	1,167,378	1,452,666
Revenue from Local Sources	350,001	428,200
Restricted-Federal 'Pass thru' Grants - Title I	300,095	280,966
Restricted-Federal 'Pass thru' Grants - Title II	-	28,566
Title I RAG – Regional Assistance Grant	16,050	200
Rural School Achievement (REAP)	-	853
IDEA Flowthrough	155,557	158,093
E-Rate (32.004)	6,300	6,400
Revenue from Private Sources	23,420	39,712
<b>Total Revenue &amp; Other Transactions</b>	<b><u>8,362,361</u></b>	<b><u>8,892,656</u></b>
<b>EXPENDITURES</b>		
<b>Basic Instruction</b>		
Salaries & Wages	1,650,353	1,904,360
Payroll Taxes	136,979	110,062
Insurance Benefits	255,941	232,786
Other Benefits	47,063	32,795
Employment Expenses	16,065	22,171
Contracted Services	94,631	111,821
Curricular Tools	97,350	113,256
Student Costs	19,785	28,763
General Supplies	20,115	21,149
Equipment Expense	51,873	52,417
Communication	-	45
Dues & Subscriptions	10,571	7,425
Board Funds	40,000	1,568
Other	-	(200)
<b>Total - Basic Instruction</b>	<b><u>2,440,725</u></b>	<b><u>2,638,417</u></b>
<b>Added Needs</b>		
<b>Compensatory Education</b>		
Salaries & Wages	565,041	526,003
Payroll Taxes	40,996	34,796
Insurance Benefits	127,827	120,153
Other Benefits	11,854	10,361
Contracted Services	-	74,540
Curricular Tools	76,180	86,652
Student Costs	5,000	160
Equipment Expense	3,600	900
Other	-	2,390
<b>Subtotal - Compensatory Education</b>	<b><u>830,498</u></b>	<b><u>855,955</u></b>

	<b>2025-26 Amended</b>	<b>2025-26 Final Amended</b>
<b>Special Education</b>		
Salaries & Wages	430,756	452,759
Payroll Taxes	35,753	32,339
Insurance Benefits	48,660	38,742
Other Benefits	11,692	7,261
Employment Expenses	1,487	763
Contracted Services	1,325	330
Curricular Tools	2,701	3,522
Equipment Expense	365	328
Dues & Subscriptions	5,157	6,069
Other	57,351	42,618
<b>Subtotal - Special Education</b>	<b>595,246</b>	<b>584,729</b>
<b>Total - Added Needs</b>	<b>1,425,745</b>	<b>1,440,684</b>
<b>Pupil Services</b>		
Health Services	74,672	72,270
Psychological Services	29,325	88,027
Speech Pathology	113,479	134,846
Social Work Services	225,567	189,818
Other (including recess aides)	81,641	63,951
<b>Total - Pupil Services</b>	<b>524,684</b>	<b>548,911</b>
<b>Instructional Staff Support</b>		
Salaries & Wages	448,781	426,090
Payroll Taxes	36,876	29,744
Insurance Benefits	89,938	71,701
Other Benefits	16,423	23,439
Employment Expenses	37,428	20,088
Contracted Services	140,897	139,528
Curricular Tools	10,920	13,496
General Supplies	250	198
Improvement of Instruction	96,081	115,964
Communication	6,900	7,362
Other	2,302	4,844
<b>Total - Instructional Staff Support</b>	<b>886,796</b>	<b>852,455</b>
<b>General Administration</b>		
<b>Board of Education</b>		
Board of Education Administration	40,006	48,284
Employment Expenses	510	8,038
Professional Services - Audit & Other	14,000	15,899
Professional services - Legal	8,250	7,188
General Supplies	-	32
Insurance	11,860	11,617
<b>Subtotal - Board of Education</b>	<b>74,626</b>	<b>91,059</b>
<b>Executive Administration</b>		
Executive Administration	125,812	151,848
Oversight Fee	225,136	244,216
<b>Subtotal - Executive Administration</b>	<b>350,948</b>	<b>396,063</b>
<b>Grant Procurement</b>		
Grant Procurement	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>425,573</b>	<b>487,122</b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>School Administration</b>		
<b>Office of the Principal</b>		
Salaries & Wages	232,540	235,402
Payroll Taxes	19,301	17,408
Insurance Benefits	8,685	8,158
Other Benefits	5,564	6,174
Employment Expenses	13,070	9,265
Contracted Services	2,485	1,513
General Supplies	8,100	8,640
Insurance	770	770
Equipment Expense	-	300
Communication	5,265	4,260
Dues & Subscriptions	7,949	11,440
<b>Subtotal - Office of the Principal</b>	<b><u>303,728</u></b>	<b><u>303,329</u></b>
<b>Other School Administration</b>		
Admissions & Other Administrative Support	58,681	70,825
Salaries & Wages	25,295	26,549
Payroll Taxes	2,100	2,184
Insurance Benefits	91	374
Other Benefits	607	772
Employment Expenses	1,075	1,256
Marketing	188,180	270,021
Dues & Subscriptions	250	201
<b>Subtotal - Other School Administration</b>	<b><u>276,279</u></b>	<b><u>372,181</u></b>
<b>Total - School Administration</b>	<b>580,008</b>	<b>675,510</b>
<b>Business &amp; Internal Services</b>		
Fiscal Services	125,543	151,523
Internal Distribution Services	2,769	3,342
<b>Total - Business &amp; Internal Services</b>	<b><u>128,312</u></b>	<b><u>154,865</u></b>
<b>Central Services</b>		
Planning, Research, and Development	2,562	3,092
Information Services	55,387	66,849
Staff/Personnel Services	171,028	206,420
Data Processing Services	39,085	47,174
Other Central Services	15,358	18,536
<b>Total - Central Services</b>	<b><u>283,420</u></b>	<b><u>342,070</u></b>
<b>Operations &amp; Maintenance</b>		
Internal Building Services	20,052	24,202
Safety & Security	22,863	23,258
Insurance	25,880	25,920
Equipment Expense	18,879	17,881
Lease of Building	959,720	959,720
Janitorial Services	199,284	181,000
Building Repairs & Maintenance	125,975	187,545
Utilities	77,000	86,313
Dues & Subscriptions	-	43
Taxes	97,600	97,630
<b>Total - Operations &amp; Maintenance</b>	<b><u>1,547,253</u></b>	<b><u>1,603,513</u></b>
<b>Pupil Transportation Services</b>		
Student Costs	35,995	23,535
Other	1,095	1,098
<b>Total - Pupil Transportation Services</b>	<b><u>37,090</u></b>	<b><u>24,633</u></b>

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>Other Support Services</b>		
<b>Pupil Activities</b>		
Contracted Services	-	15,374
Student Costs	-	3,724
<b>Total - Pupil Activities</b>	<u>-</u>	<u>19,098</u>
<b>Community Services</b>		
<b>Community Activities</b>		
Salaries & Wages	49,207	68,125
Payroll Taxes	4,084	3,881
Insurance Benefits	12,133	20,799
Other Benefits	1,181	1,852
Student Costs	10,850	5,806
Other	-	40
<b>Total - Community Activities</b>	<u>77,455</u>	<u>100,503</u>
<b>Welfare Activities</b>		
Student Costs	5,300	4,834
Other	-	40
<b>Total - Welfare Activities</b>	<u>5,300</u>	<u>4,874</u>
Outgoing Transfer to School Service Fund	-	-
Total Expenditures & Other Transactions	8,362,361	8,892,656
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-
Beginning Fund Balance (7/1)	33,052	33,052
Ending Fund Balance	<u>33,052</u>	<u>33,052</u>
<b>School Service Fund</b>		
<b>REVENUE</b>		
<b>Total Food Service Revenue</b>	<u>-</u>	<u>-</u>
Transfer In from General Fund	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-

	<u>2025-26 Amended</u>	<u>2025-26 Final Amended</u>
<b>EXPENDITURES</b>		
<b>Operations &amp; Maintenance</b>		
<b>Total Operations &amp; Maintenance</b>	<u>-</u>	<u>-</u>
<b>Food Services</b>		
<b>Total Food Service Expenditures</b>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>