


**Legacy Charter Academy**  
A Resolution of the Board of Directors  
2021-2022 Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the Fiscal Year 2021-2022.

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	6,364,873	-	6,364,873
Other State Sources	790,154	9,428	799,582
Federal Grants	2,062,117	646,701	2,708,818
Private Sources	108,560	-	108,560
Total Revenues and Transfers	<u>9,325,704</u>	<u>656,129</u>	<u>9,981,833</u>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,572,965	-	3,572,965
Added Needs	1,413,543	-	1,413,543
Support Services			
Pupil Services	199,085	-	199,085
Instructional Staff Support	924,480	-	924,480
General Administration	336,462	-	336,462
School Administration	621,537	-	621,537
Business & Internal Services	101,258	-	101,258
Central Services	400,395	-	400,395
Operations & Maintenance	1,752,979	-	1,752,979
Pupil Transportation Services	3,000	-	3,000
Other Support Services	-	521,114	521,114
Total Expenditures	<u>9,325,704</u>	<u>521,114</u>	<u>9,846,818</u>
EXCESS OF REVENUES OVER EXPENDITURES	0	135,015	135,015
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	37,310	285,393	322,703
CURRENT FUND BALANCE	<u>37,310</u>	<u>420,408</u>	<u>457,718</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 January 11, 2022 where a quorum of the board was present.

Signed By:   
Dated: 1/11/22

**Legacy Charter Academy**  
2021-2022 Amended Budget Detail

**2021-2022**  
**Amended**

---

**General Fund**

**REVENUE**

State Aid	6,364,873
Revenue from State Sources	790,154
Restricted-Federal 'Pass thru' Grants - Title I	556,035
Restricted-Federal 'Pass thru' Grants - Title II	63,035
Restricted-Federal 'Pass thru' Grants - Title IV	41,430
Restricted-Federal 'Pass thru' Grants - IDEA	134,400
Restricted-Federal 'Pass thru' Grants - CRF	22,240
Restricted-Federal 'Pass thru' Grants - GEER	30,090
Restricted-Federal 'Pass thru' Grants - ESSER	1,214,887
Revenue from Private Sources	108,560
<b>Total Revenue &amp; Other Transactions</b>	<b>9,325,704</b>

**EXPENDITURES**

**Basic Instruction**

Salaries, Taxes, & Benefits	2,945,632
Local Meetings	7,225
Printing and Binding	28,500
Teaching Supplies	365,062
Textbooks	43,572
Software & Equipment	1,275
Equipment Lease	38,313
Dues/Memberships	4,080
Field trips	6,000
Contracted Services	93,986
Employment Expenses	1,620
Finger Printing & Background Checks	2,700
Board Funds	35,000
<b>Total - Basic Instruction</b>	<b>3,572,965</b>

**Added Needs**

**Compensatory Education**

Salaries, Taxes, & Benefits	1,035,551
Teaching Supplies	109,975
<b>Subtotal - Compensatory Education</b>	<b>1,145,526</b>

**Special Education**

Salaries, Taxes, & Benefits	244,758
Local Meetings	375
Workshops and Conferences	1,116
Teaching Supplies	2,380
Software & Equipment	770
Indirect Costs	18,618
<b>Subtotal - Special Education</b>	<b>268,017</b>

**Total - Added Needs**

**1,413,543**

**Pupil Services**

Occupational Therapist Services	33,741
---------------------------------	--------

Psychological Services	27,301
Speech Pathology	93,760
Social Work Services	44,283
<b>Total - Pupil Services</b>	<b>199,085</b>

<b>Instructional Staff Support</b>	
Salaries, Taxes, & Benefits	480,408
Workshops and Conferences	6,265
Improvement of Instruction	176,177
Professional Development	136,682
Library Books	4,000
Library	450
Technology	74,960
Special Education	29,261
Recess Aides	16,277
<b>Total - Instructional Staff Support</b>	<b>924,480</b>

### General Administration

<b>Board of Education</b>	
Board of Education Administration	53,740
Legal Fees	7,250
Audit	11,000
Travel & Expense Staff	500
Insurance	12,600
<b>Subtotal - Board of Education</b>	<b>85,090</b>

<b>Executive Administration</b>	
Executive Administration	65,646
Oversight Fee	185,726
<b>Subtotal - Executive Administration</b>	<b>251,372</b>

**Total - General Administration** **336,462**

### School Administration

<b>Office of the Principal</b>	
Salaries, Taxes, & Benefits	307,477
Local Meetings	18,125
Workshops and Conferences	5,198
Mailing	5,400
Printing & Binding	2,025
Office Supplies	6,000
Dues/Memberships	3,500
Advertising	13,030
Contracted Services	1,760
Bank Charges	640
Indirect Costs	63,669
<b>Subtotal - Office of the Principal</b>	<b>426,824</b>

<b>Other School Administration</b>	
Admissions & Other Administrative Support	156,640
Salaries, Taxes, & Benefits	34,832
Local Meetings	500
Workshops and Conferences	741
Printing & Binding	2,000
<b>Subtotal - Other School Administration</b>	<b>194,713</b>

**Total - School Administration** **621,537**

### Business & Internal Services

Fiscal Services	97,517
Internal Distribution Services	3,741
<b>Total - Business &amp; Internal Services</b>	<b>101,258</b>
<b>Central Services</b>	
Information Services	32,841
Staff/Personnel Services	176,946
Data Processing Services	136,460
Other Central Services	54,148
<b>Total - Central Services</b>	<b>400,395</b>
<b>Operations &amp; Maintenance</b>	
Internal Building Services	28,821
Telephone	2,715
Heat	15,125
Electric	50,050
Sewer	27,975
Waste & Trash Disposal	4,600
Building Maintenance & Repair	255,448
Equipment Maintenance & Repair	5,890
Lease of Building	1,081,280
Lease of Equipment	5,742
Supplies	3,437
Equipment Purchases	145,543
Liability Insurance	1,600
Property Taxes	45,880
Property Insurance	17,800
Safety & Security	61,072
<b>Total - Operations &amp; Maintenance</b>	<b>1,752,979</b>
<b>Pupil Transportation Services</b>	
Contracted Transportation	3,000
<b>Total - Pupil Transportation Services</b>	<b>3,000</b>
<b>Other Support Services</b>	
<b>Pupil Activities</b>	
Salaries, Taxes, & Benefits	-
Contracted Services	-
Supplies	-
<b>Total - Pupil Activities</b>	<b>-</b>
Outgoing Transfer to School Service Fund	-
Total Expenditures & Other Transactions	9,325,704
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>0</b>
Beginning Fund Balance (7/1)	37,310
Ending Fund Balance	37,310

**School Service Fund**

Department of Agriculture	474,026
Department of Agriculture - Breakfast	137,348
Department of Agriculture - Fruit/Veg	-
Commodities	35,327
Other USDA Grants	-
<b>Total Food Service Revenue</b>	<b>656,129</b>

Transfer In from General Fund	-
<b>Total Revenue and Incoming Transfers</b>	<b>656,129</b>

**EXPENDITURES**

**Food Services**

Supplies, Materials including Commodities expense	511,125
Salaries & Wages	9,989
<b>Total Food Service Expenditures</b>	<b>521,114</b>

<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>135,015</b>
--	----------------

Beginning Fund Balance (7/1)	285,393
Ending Food Service Fund Balance	420,408

## Legacy Charter Academy

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

	2021-22 Initial Budget Proposal	2021-22 Amended Budget Proposal	Change
<b>REVENUE</b>			
State Aid	6,002,361	6,364,873	362,512
Other State Sources	811,344	799,582	(11,762)
Local Sources	-	-	-
Federal Grants	3,275,474	2,708,818	(566,656)
Private Sources	24,920	108,560	83,640
Total Revenues and Transfers	10,114,099	9,981,833	(132,266)
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	3,798,072	3,572,965	(225,107)
Added Needs	1,413,957	1,413,543	(414)
Support Services			
Pupil Services	192,406	199,085	6,679
Instructional Staff Support	831,501	924,480	92,980
General Administration	299,460	336,462	37,002
School Administration	476,931	621,537	144,606
Business & Internal Services	81,352	101,258	19,906
Central Services	289,396	400,395	110,999
Operations & Maintenance	2,139,112	1,752,979	(386,133)
Pupil Transportation Services	3,000	3,000	-
Other Support Services	520,998	521,114	116
Total Expenditures	10,046,185	9,846,818	(199,367)
EXCESS OF REVENUES OVER EXPENDITURES	67,914	135,015	67,101
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	318,953	322,703	3,750
CURRENT FUND BALANCE	386,867	457,718	70,851

**Legacy Charter Academy**  
2020-21 Compared to 2021-22 Amended Budget

	<b>2020-21 Unaudited</b>	<b>2020-21 Final Budget</b>	<b>2021-22 Amended Budget Proposal</b>
<b>REVENUE</b>			
State Aid	6,120,786	6,120,805	6,364,873
Other State Sources	664,122	733,097	799,582
Local Sources	-	-	-
Federal Grants	1,430,208	1,896,315	2,708,818
Private Sources	4,033	89,640	108,560
Total Revenues and Transfers	<u>8,219,149</u>	<u>8,839,857</u>	<u>9,981,833</u>
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,296,565	2,793,260	3,572,965
Added Needs	1,431,051	1,490,921	1,413,543
Support Services			
Pupil Services	203,539	208,920	199,085
Instructional Staff Support	792,098	905,795	924,480
General Administration	334,730	327,268	336,462
School Administration	598,026	546,627	621,537
Business & Internal Services	140,130	133,630	101,258
Central Services	472,844	450,370	400,395
Operations & Maintenance	1,795,761	1,839,545	1,752,979
Pupil Transportation Services	-	3,820	3,000
Other Support Services	112,356	115,930	521,114
Total Expenditures	<u>8,177,100</u>	<u>8,816,087</u>	<u>9,846,818</u>
EXCESS OF REVENUES OVER EXPENDITURES	42,049	23,770	135,015
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	280,654	280,654	322,703
CURRENT FUND BALANCE	<u><u>322,703</u></u>	<u><u>304,424</u></u>	<u><u>457,718</u></u>