

To: Atlanta Heights Charter School Board of Directors
From: Jeff Ratuszny – Director of Financial Operations
Subject: 2020-21 Amended Budget
Date: 11/20/2020

Attached to this memo is the amended budget for the 2020-21 school year for your consideration and approval. This budget is being amended to reflect the most current information available at this time.

The budget has been constructed with the following assumptions:

758 enrollment for fall 2020
28 classrooms utilized
\$9,861 per pupil funding

Student counts shown above are as of fall 2020 and do not necessarily reflect the blended or full-time equivalent counts used by the states to determine state aid funding. Each state has a different method of measuring student counts for purposes of allocating funds.

There are four similar reports included in this package:

The first report, entitled "**A Resolution to the Board of Directors**", is for your approval of the amended budget as it is being 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 of the school 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 assistance from the General Fund to balance its budget. Therefore, a fund transfer is indicated on the "Transfer between funds" line on the budget as necessary.

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

The second report, entitled "**2020-21 Amended Budget - Detail**", shows the amended budget for the upcoming school year in a greater level detail.

The third report, entitled "**2020-21 Initial Budget Comparison to 2020-21 Amended Budget**", compares the amended budget for the current school year to the budget that was last approved by the board in the spring of 2020.

Changes between the budgets are primarily due to changes in student counts, classrooms, and grant allotments. The amended budget that is being presented at this time is based on the fall 2020 student counts. At this time, we have more information concerning grant allocations for the year which may cause variances to appear in comparison to the budget presented last spring. Any changes in grant revenue will have an accompanying change in grant expense.

For comparison, the original budget presented to you last spring was based on the following assumptions:

760 students
28 classrooms utilized
\$10,031 per pupil funding amount

The fourth report, entitled "**2019-20 Compared to 2020-21 Amended Budget**", compares the actual results from last year to last year's final budget and to this current year amended budget.

To follow 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.

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.

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.

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.

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.

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

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.

Grant Procurement – Costs incurred for investigating, requesting, and monitoring grant activities at the school.

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.

Pupil Transportation Services – Costs related to the conveyance of pupils to and from school.

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

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

Atlanta Heights Charter School

A Resolution of the Board of Directors
2020-2021 Amended Budget

Fiscal Year 2020-2021.

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	7,425,333	-	7,425,333
Other State Sources	194,656	-	194,656
Local Sources	-	-	-
Federal Grants	1,107,813	271,436	1,379,249
Private Sources	17,500	-	17,500
Total Revenues and Transfers	8,745,302	271,436	9,016,738
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,310,689	-	3,310,689
Added Needs	445,450	-	445,450
Special Education	463,076	-	463,076
Support Services			
Pupil Services	216,903	-	216,903
Instructional Staff Support	1,070,190	-	1,070,190
Board of Education	72,657	-	72,657
Executive Administration	123,711	-	123,711
Grant Procurement	22,672	-	22,672
School Admin - Office of the Principal	380,721	-	380,721
Other School Administration	156,365	-	156,365
Business & Internal Services	76,980	-	76,980
Central Services	292,622	-	292,622
Operations & Maintenance	2,031,238	-	2,031,238
Pupil Transportation Services	3,495	-	3,495
Food Services	-	349,969	349,969
Total Expenditures	8,666,769	349,969	9,016,738
EXCESS OF REVENUES OVER EXPENDITURES	78,533	(78,533)	-
Transfer Between Funds	(78,533)	78,533	-
FUND BALANCE, BEGINNING OF YEAR	28,558	-	28,558
CURRENT FUND BALANCE	28,558	-	28,558

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on May 4, 2021 where a quorum of the board was present.

Signed By: _____

Dated: May 4, 2021

Atlanta Heights Charter School

2020-2021 Amended Budget Detail

2020-2021 Amended Budget

General Fund

REVENUE

State Aid	7,425,333
Revenue from State Sources	194,656
Restricted-Federal 'Pass thru' Grants - Title I	716,955
Restricted-Federal 'Pass thru' Grants - Title II	52,545
Restricted-Federal 'Pass thru' Grants - Title IV	39,980
Restricted-Federal 'Pass thru' Grants - IDEA	119,240
Restricted-Federal 'Pass thru' Grants - ESSER	179,093
Revenue from Private Sources	17,500

Total Revenue & Other Transactions

8,745,302

EXPENDITURES

Basic Instruction

Salaries, Taxes, & Benefits	2,937,832
Local Meetings	7,655
Printing and Binding	30,400
Teaching Supplies	111,106
Textbooks	33,857
Software & Equipment	(28)
Equipment Lease	100,530
Dues/Memberships	4,000
Field trips	9,255
Contracted Services	36,602
Employment Expenses	1,680
Finger Printing & Background Checks	2,800
Board Funds	35,000

Total - Basic Instruction

3,310,689

Added Needs

Salaries, Taxes, & Benefits	351,731
Teaching Supplies	93,719

Total - Added Needs

445,450

Special Education

Salaries, Taxes, & Benefits	456,276
Instructional Services	2,625
Local Meetings	375
Workshops and Conferences	1,050
Teaching Supplies	2,350
Software & Equipment	400

Total - Special Education

463,076

Pupil Services

Occupational Therapist Services	44,270
Psychological Services	49,140
Speech Pathology	85,915
Social Work Services	37,578

Total - Pupil Services

216,903

Instructional Staff Support

Salaries, Taxes, & Benefits	522,952
Workshops and Conferences	3,361

Improvement of Instruction	129,787
Professional Development	291,281
Library Books	4,000
Library	450
Technology	60,277
Special Education	26,521
Recess Aides	31,561
Total - Instructional Staff Support	1,070,190
Board of Education	
Board of Education Administration	31,607
Legal Fees	24,750
Audit	6,700
Travel & Expense Staff	500
Insurance	9,100
Total - Board of Education	72,657
Executive Administration	
Executive Administration	13,816
Oversight Fee	109,895
Total - Executive Administration	123,711
Grant Procurement	
Grant Procurement	22,672
Total - Grant Procurement	22,672
Office of the Principal	
Salaries, Taxes, & Benefits	270,160
Local Meetings	10,800
Workshops and Conferences	4,287
Mailing	5,760
Printing & Binding	2,100
Office Supplies	6,400
Dues/Memberships	3,500
Advertising	74,729
Contracted Services	2,360
Bank Charges	625
Total - Office of the Principal	380,721
Other School Administration	
Admissions & Other Administrative Support	117,510
Salaries, Taxes, & Benefits	33,872
Local Meetings	500
Workshops and Conferences	761
Mailing	1,722
Printing & Binding	2,000
Total - Other School Administration	156,365
Business & Internal Services	
Fiscal Services	74,159
Internal Distribution Services	2,821
Total - Business & Internal Services	76,980
Operations & Maintenance	
Internal Building Services	14,958
Telephone	2,661
Heat	2,186
Electric	67,376
Sewer	14,675
Waste & Trash Disposal	8,800
Building Maintenance & Repair	299,652
Equipment Maintenance & Repair	5,960
Lease of Building	1,287,474

Lease of Equipment	12,710
Equipment Purchases	105,840
Liability Insurance	1,200
Property Taxes	126,900
Property Insurance	10,800
Safety & Security	70,046
Total - Operations & Maintenance	<u>2,031,238</u>
Pupil Transportation Services	
Contracted Transportation	3,495
Total - Pupil Transportation Services	<u>3,495</u>
Central Services	
Information Services	38,297
Staff/Personnel Services	130,395
Data Processing Services	90,207
Other Central Services	33,723
Total - Central Services	<u>292,622</u>
Pupil Activities	
Salaries, Taxes, & Benefits	-
Contracted Services	-
Supplies	-
Total - Pupil Activities	<u>-</u>
Outgoing Transfer to School Service Fund	78,533
Total Expenditures & Other Transactions	8,745,302
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-
Beginning Fund Balance (7/1)	28,558
Ending Fund Balance	<u>28,558</u>

School Service Fund

REVENUE

Food Sales to Pupils	-
State Revenue	-
Department of Agriculture	196,384
Department of Agriculture - Breakfast	75,052
Department of Agriculture - Fruit/Veg	-
Commodities	-
Other USDA Grants	-
Total Food Service Revenue	271,436

Transfer In from General Fund 78,533

Total Revenue and Incoming Transfers 349,969

EXPENDITURES

Food Services

Supplies, Materials including Commodities expense	281,677
Salaries & Wages	3,255
Lease of Building	65,037
Total Food Service Expenditures	349,969

Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses -

Beginning Fund Balance (7/1) -

Ending Food Service Fund Balance -

Atlanta Heights Charter School

2020-21 Initial Budget Comparison to 2020-21 Amended Budget

	2020-21 Initial Budget Proposal	2020-21 Amended Budget Proposal	Change
REVENUE			
State Aid	7,453,072	7,425,333	(27,739)
Other State Sources	186,791	194,656	7,865
Federal Grants	1,359,498	1,379,249	19,751
Private Sources	16,100	17,500	1,400
Total Revenues and Transfers	9,015,461	9,016,738	1,277
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,056,557	3,310,689	254,132
Added Needs	597,498	445,450	(152,048)
Special Education	495,047	463,076	(31,971)
Support Services			
Pupil Services	223,052	216,903	(6,149)
Instructional Staff Support	889,242	1,070,190	180,948
Board of Education	89,186	72,657	(16,529)
Executive Administration	180,616	123,711	(56,905)
Grant Procurement	25,435	22,672	(2,763)
School Admin - Office of the Principal	389,207	380,721	(8,486)
Other School Administration	170,360	156,365	(13,995)
Business & Internal Services	83,648	76,980	(6,668)
Central Services	341,398	292,622	(48,776)
Operations & Maintenance	1,883,935	2,031,238	147,303
Pupil Transportation Services	2,995	3,495	500
Food Services	587,285	349,969	(237,316)
Total Expenditures	9,015,461	9,016,738	1,277
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	-	28,558	28,558
CURRENT FUND BALANCE	-	28,558	28,558

Atlanta Heights Charter School

Three Year Comparison

	2019-20 Unaudited	2019-20 Final Budget	2020-21 Amended Budget Proposal
REVENUE			
State Aid	7,360,140	7,056,000	7,425,333
Other State Sources	249,377	180,707	194,656
Federal Grants	1,212,288	1,239,425	1,379,249
Private Sources	28,000	15,600	17,500
Total Revenues and Transfers	8,849,805	8,491,732	9,016,738
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	2,979,394	3,030,747	3,310,689
Added Needs	505,834	520,400	445,450
Special Education	435,341	458,681	463,076
Support Services			
Pupil Services	209,909	215,688	216,903
Instructional Staff Support	1,084,389	861,658	1,070,190
Board of Education	65,283	56,917	72,657
Executive Administration	20,185	159,248	123,711
Grant Procurement	23,542	21,488	22,672
School Admin - Office of the Principal	406,058	386,125	380,721
Other School Administration	135,700	132,802	156,365
Business & Internal Services	79,807	72,843	76,980
Central Services	455,401	251,401	292,622
Operations & Maintenance	1,845,778	1,795,050	2,031,238
Pupil Transportation Services	400	3,245	3,495
Food Services	600,541	525,440	349,969
Total Expenditures	8,847,561	8,491,732	9,016,738
EXCESS OF REVENUES OVER EXPENDITURES	2,244	(0)	-
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	26,314	26,314	28,558
CURRENT FUND BALANCE	28,558	26,314	28,558