

**Pembroke Academy**  
A Resolution of the Board of Directors  
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2022-2023**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	3,162,606	-	3,162,606
Other State Sources	185,963	2,940	188,903
Local Sources	104,400	-	104,400
Federal Grants	676,077	241,062	917,138
Private Sources	25,288	500	25,788
Contribution from Management Company	1,834,352	-	1,834,352
Total Revenues and Transfers	5,988,686	244,502	6,233,187
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,567,363	-	2,567,363
Added Needs	318,575	-	318,575
Support Services			
Pupil Services	175,353	-	175,353
Instructional Staff Support	612,783	-	612,783
General Administration	179,063	-	179,063
School Administration	569,333	-	569,333
Business & Internal Services	91,246	-	91,246
Central Services	239,913	-	239,913
Operations & Maintenance	1,226,959	1,200	1,228,159
Pupil Transportation Services	3,350	-	3,350
Other Support Services	261	256,196	256,457
Community Services			
Community Activities	4,486	-	4,486
Total Expenditures	5,988,686	257,396	6,246,082
EXCESS OF REVENUES OVER EXPENDITURES	-	(12,894)	(12,894)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	88,106	44,022	132,128
CURRENT FUND BALANCE	88,106	31,128	119,234

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on June 12, 2023  
where a quorum of the board was present.

Signed By: Antonia Rudolph  
Dated: June 12, 2023

**Pembroke Academy**  
2022-2023 Final Amended Budget Detail

	2022-2023 Final Amended Budget	COVID Funding	Excluding COVID
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	3,162,606	-	3,162,606
Revenue from State Sources	185,963	-	185,963
Revenue from Local Sources	104,400	-	104,400
Restricted-Federal 'Pass thru' Grants - Title I	140,992	-	140,992
Restricted-Federal 'Pass thru' Grants - Title II	7,107	-	7,107
Restricted-Federal 'Pass thru' Grants - Title IV	9,736	-	9,736
Restricted-Federal 'Pass thru' Grants - IDEA	33,095	-	33,095
Restricted-Federal 'Pass thru' Grants - GEER	4,864	4,864	-
Restricted-Federal 'Pass thru' Grants - ESSER	480,282	480,282	-
Revenue from Private Sources	25,288	-	25,288
Contribution from Management Company	1,834,352	-	1,834,352
<b>Total Revenue &amp; Other Transactions</b>	<b>5,988,686</b>	<b>485,146</b>	<b>5,503,539</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries, Taxes, & Benefits	2,129,978	325,835	1,804,143
Local Meetings	16,167	-	16,167
Printing and Binding	23,714	-	23,714
Teaching Supplies	36,569	-	36,569
Textbooks, Workbooks & Digital Curriculum	112,265	3,018	109,246
Software & Equipment	627	-	627
Equipment Lease	64,560	-	64,560
Equipment Purchases	58,304	57,899	405
Dues/Memberships	3,356	-	3,356
Field trips	8,067	-	8,067
Contracted Services	73,904	-	73,904
Employment Expenses	7,041	-	7,041
Finger Printing & Background Checks	2,785	-	2,785
Board Funds	27,988	-	27,988
Indirect Costs	1	-	1
Miscellaneous	2,036	-	2,036
<b>Total - Basic Instruction</b>	<b>2,567,363</b>	<b>386,752</b>	<b>2,180,610</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries, Taxes, & Benefits	235,761	86,725	149,036
Textbooks, Workbooks & Digital Curriculum	13,866	-	13,866
Indirect Costs	1,872	-	1,872
Miscellaneous	4	-	4
<b>Subtotal - Compensatory Education</b>	<b>251,504</b>	<b>86,725</b>	<b>164,779</b>
<b>Special Education</b>			
Salaries, Taxes, & Benefits	63,282	-	63,282
Workshops and Conferences	604	-	604
Teaching Supplies	1,001	-	1,001
Indirect Costs	2,185	-	2,185
<b>Subtotal - Special Education</b>	<b>67,072</b>	<b>-</b>	<b>67,072</b>
<b>Total - Added Needs</b>	<b>318,575</b>	<b>86,725</b>	<b>231,850</b>

<b>Pupil Services</b>			
Guidance Services	(2,269)	-	(2,269)
Occupational Therapist Services	20,510	-	20,510
Psychological Services	10,688	-	10,688
Speech Pathology	29,955	-	29,955
Social Work Services	113,707	-	113,707
Other (Including Recess Aides)	2,763	-	2,763
<b>Total - Pupil Services</b>	<b>175,353</b>	<b>-</b>	<b>175,353</b>
<b>Instructional Staff Support</b>			
Salaries, Taxes, & Benefits	403,794	11,573	392,220
Local Meetings	1,045	-	1,045
Office Supplies	4,558	-	4,558
Improvement of Instruction	80,328	-	80,328
Professional Development	4,599	-	4,599
Library Books	1,293	-	1,293
Technology	74,765	-	74,765
Special Education	36,242	-	36,242
Contracted Services	2,684	-	2,684
Indirect Costs	3,378	-	3,378
Miscellaneous	97	-	97
<b>Total - Instructional Staff Support</b>	<b>612,783</b>	<b>11,573</b>	<b>601,210</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	35,676	-	35,676
Legal Fees	4,350	-	4,350
Audit	2,367	-	2,367
Travel & Expense Staff	1,263	-	1,263
Insurance	6,953	-	6,953
Miscellaneous	2,870	-	2,870
<b>Subtotal - Board of Education</b>	<b>53,479</b>	<b>-</b>	<b>53,479</b>
<b>Executive Administration</b>			
Executive Administration	30,426	-	30,426
Oversight Fee	95,158	-	95,158
<b>Subtotal - Executive Administration</b>	<b>125,584</b>	<b>-</b>	<b>125,584</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>179,063</b>	<b>-</b>	<b>179,063</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries, Taxes, & Benefits	280,492	-	280,492
Local Meetings	14,531	-	14,531
Workshops and Conferences	40	-	40
Mailing	2,432	-	2,432
Printing & Binding	645	-	645
Office Supplies	4,800	-	4,800
Dues/Memberships	968	-	968
Equipment Purchases	82	-	82
Contracted Services	2,233	-	2,233
Employment Services	3,138	-	3,138

Bank Charges	2,302	-	2,302
Miscellaneous	707	-	707
<b>Subtotal - Office of the Principal</b>	<b>312,369</b>	<b>-</b>	<b>312,369</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	131,495	-	131,495
Salaries, Taxes, & Benefits	23,064	-	23,064
Advertising	81,320	-	81,320
Local Meetings	719	-	719
Mailing	20,126	-	20,126
Miscellaneous	240	-	240
<b>Subtotal - Other School Administration</b>	<b>256,964</b>	<b>-</b>	<b>256,964</b>
<b>Total - School Administration</b>	<b>569,333</b>	<b>-</b>	<b>569,333</b>
<b>Business &amp; Internal Services</b>			
Fiscal Services	88,502	-	88,502
Internal Distribution Services	2,744	-	2,744
<b>Total - Business &amp; Internal Services</b>	<b>91,246</b>	<b>-</b>	<b>91,246</b>
<b>Central Services</b>			
Planning, Research, Development	6,308	-	6,308
Information Services	59,579	-	59,579
Staff/Personnel Services	121,472	-	121,472
Data Processing Services	28,049	-	28,049
Other Central Services	24,506	-	24,506
<b>Total - Central Services</b>	<b>239,913</b>	<b>-</b>	<b>239,913</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	15,046	-	15,046
Other Purchased Service (Janitorial)	195,840	-	195,840
Telephone	4,920	-	4,920
Gas	32,300	-	32,300
Electric	40,575	-	40,575
Water & Sewer	34,400	-	34,400
Waste & Trash Disposal	8,175	-	8,175
Building Maintenance & Repair	166,693	96	166,597
Equipment Maintenance & Repair	4,900	-	4,900
Lease of Building	647,360	-	647,360
Lease of Equipment	5,505	-	5,505
Supplies	1,100	-	1,100
Software & Equipment	500	-	500
Equipment Purchases	14,057	-	14,057
Liability Insurance	98	-	98
Property Taxes	37,500	-	37,500
Property Insurance	15,200	-	15,200
Safety & Security	881	-	881
Miscellaneous	1,908	-	1,908
<b>Total - Operations &amp; Maintenance</b>	<b>1,226,959</b>	<b>96</b>	<b>1,226,863</b>
<b>Pupil Transportation Services</b>			
Contracted Transportation	700	-	700
Field Trips	2,650	-	2,650
<b>Total - Pupil Transportation Services</b>	<b>3,350</b>	<b>-</b>	<b>3,350</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
Supplies	261	-	261
<b>Total - Pupil Activities</b>	<b>261</b>	<b>-</b>	<b>261</b>

**Community Services****Community Activities**

Contracted Services	1,720	-	1,720
Supplies	2,460	-	2,460
Indirect Costs	60	-	60
Miscellaneous	246	-	246
<b>Total - Community Activities</b>	<b>4,486</b>	<b>-</b>	<b>4,486</b>

**Welfare Activities**

<b>Total - Welfare Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Outgoing Transfer to School Service Fund	-	-	-
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Total Expenditures & Other Transactions	5,988,686	485,146	5,503,540
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**Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Uses**

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Beginning Fund Balance (7/1)	88,106	-	88,106
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Ending Fund Balance	88,106	-	88,106
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**School Service Fund****REVENUE**

Food Sales to Pupils	500	-	500
State Revenue	2,940	-	2,940
Department of Agriculture - Lunch	176,858	-	176,858
Department of Agriculture - Breakfast	59,204	-	59,204
Commodities	5,000	-	5,000
<b>Total Food Service Revenue</b>	<b>244,502</b>	<b>-</b>	<b>244,502</b>

Transfer In from General Fund	-	-	-
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<b>Total Revenue and Incoming Transfers</b>	<b>244,502</b>	<b>-</b>	<b>244,502</b>
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**EXPENDITURES****Operations & Maintenance**

Supplies, Materials including Commodities expense	1,200	-	1,200
<b>Total Operations &amp; Maintenance</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>

**Food Services**

Supplies, Materials including Commodities expense	250,697	-	250,697
Salaries & Wages	5,499	-	5,499
<b>Total Food Service Expenditures</b>	<b>256,196</b>	<b>-</b>	<b>256,196</b>

Total Expenditures & Other Transactions	257,396	-	257,396
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**Revenues and Other Financing Sources Over  
(Under) Expenditures and Other Uses**

	(12,894)	-	(12,894)
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Beginning Fund Balance (7/1)	44,022	-	44,022
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Ending Food Service Fund Balance	31,128	-	31,128
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