

**Pansophia Academy
 52 Abbott Avenue
 Coldwater, MI 49036**

A Resolution of the Pansophia Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Pansophia Academy for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
	Local	\$ 7,355
	State	4,564,247
	Federal	1,423,320
	Revenue from ISD	11,000
Total Revenue		\$ 6,005,922

BE IT FURTHER RESOLVED, that \$ 5,619,200 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Instruction:		
	Basic Programs	\$ 2,012,333
	Added Needs	608,430
Support Services:		
	Pupil Services	256,366
	Improvement of Instruction	107,509
	General Administration	606,857
	School Administration	516,782
	Business	8,500
	Operations/Maintenance	392,596
	Transportation	267,572
	Central Services	143,500
	Athletics	40,550
Community Services		7,700
Outgoing Transfers and Other Transactions		650,504
Total Appropriated		\$ 5,619,200
	Excess Revenues Over (Under) Expenditures	386,722
	Beginning Fund Balance	1,055,491
	Ending Fund Balance	\$ 1,442,214

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Pansophia Academy Board of Directors at a properly noticed open meeting held on the ___ day of _____ 2023, at which a quorum was present.

By: _____
 Secretary of the Board

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
General Education Student Count	400.00	390.00	425.00	425.00
Shared time	3.96	3.96	3.96	3.96
Credit Recovery	5	5	10	10
Student Count Blend	401.97	392.66	420.20	420.20
Per Pupil Funding	\$ 8,700	\$ 9,100	\$ 9,150	\$ 9,150
Revenue				
Revenue from Local Sources				
151-0000- Interest Income	\$ 14	\$ 10	\$ 10	\$ 355
181-0000- Dues & Fees	-	1,500	1,500	-
199-0000- Miscellaneous	10,815	1,400	1,400	7,000
Revenue from State Sources				
311-0010- State Aid	3,552,630	3,618,706	3,898,525	3,899,336
312-0000- Special Education	(9,322)	7,400	12,088	3,118
312-0011- Headlee Obligation	10,904	9,464	10,740	11,672
312-0020- At Risk	241,933	258,109	383,019	383,019
312-0000 Early Literacy	6,508	7,058	7,058	8,319
312-0000 Section 41 Bilingual Education	21,160	21,160	21,160	31,303
312-0000 98c Learning Loss				21,016
312-0000 Dual Enrollment Incentive	(503)	-	-	-
312-0000 Section 31n	64,545	77,535	77,535	77,535
312-0000 Benchmark Assessments	3,788	-	-	3,975
312-0000 Section 31aa	-	-	41,274	50,080
312-0000 Section 97 School Safety	-	-	41,274	54,970
312-0000 Section 61d	-	953	(577)	(379)
312-0000 Competitive School Safety Grant	-	20,283	20,283	20,283
Revenue from Federal Sources				
414-0140- Title I A	244,242	213,854	213,854	227,237
414-0210- Title II A	27,560	21,210	28,268	31,812
414-0000 Title III	-	118	733	733
414-0000 Title IV	17,251	14,276	14,276	33,952
414-0000- Title V	8,418	7,615	-	10,216
414-0000 CARES Act/ESSER	244,582	835,652	835,652	751,350
414-0000 ESSER REVENUE FROM FY22	-	-	315,000	315,000
414-0000 ARP Homeless II	-	-	-	19,517
414-0250 Sec 23 Summer/Credit Recovery/Before-After Care	95,053	-	-	33,503
Incoming Transfers & Other Trans				
511-0000 Payment from ISD	5,666	11,000	11,000	11,000
594-0000- Capital Lease Proceeds	98,887	-	-	-
Total Revenues & Other Transactions	\$ 4,644,131	\$ 5,127,303	\$ 5,934,072	\$ 6,005,922

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
<u>Elementary Instructional Expenditures</u>				
111-3110- Purchased Serv - Salaries	580,422	651,747	675,848	674,126
Staff Merit Pay/Bonuses	-	140,000	100,000	-
111-3110 CARES Salaries/ESSER	221,167	220,000	220,000	200,000
111-3110- Purchased Serv - Substitutes	132,559	124,087	124,087	126,543
111-5110- Teaching Supplies	5,272	20,000	20,000	20,000
111-5110 Teaching Supplies - Title I	-	-	-	2,275
111-5110 Teaching Supplies - Title V	-	2,425	-	-
111-5110- Teaching Supplies - Early Literacy	6,744	7,058	7,058	7,058
111-5110- Teaching Supplies - GEER/ESSER	60,763	50,000	50,000	50,000
111-5210- Textbooks	60,780	60,000	60,000	-
111-6420- Furniture & Equipment < \$5,000	6,797	3,000	3,000	4,500
111-7410- Dues & Fees	-	-	-	250
111-7910 Miscellaneous	2,484	1,000	1,000	2,000
Total	1,076,988	1,279,317	1,260,993	1,086,752
<u>Middle School Instructional Expenditures</u>				
112-3110- Purchased Serv - Salaries	151,215	271,178	290,737	236,830
112-3110 CARES Salaries/ESSER	108,488	67,433	67,433	108,488
112-3110- Purchased Serv - Substitutes	17,794	6,000	20,000	20,000
112-5110- Teaching Supplies	1,877	8,000	8,000	8,000
112-5110- Teaching Supplies - EEF/ESSER	-	30,000	30,000	-
112-6420- Furniture & Equipment < \$5,000	-	2,000	2,000	2,000
Total	279,374	384,611	418,170	375,318
<u>High School Instructional Expenditures</u>				
113-3110- Purchased Serv - Salaries	207,674	158,491	194,770	199,770
113-3110 CARES Salaries/ESSER	100,000	130,000	130,000	100,000
113-3110- Purchased Serv - Substitutes	11,039	6,000	12,000	12,000
113-3710- Dual Enrollment/Early Middle College	129,142	115,000	115,000	135,000
113-3710 Credit Recovery - Sec 23(b)	18,150	35,000	35,000	-
113-5110- Teaching Supplies	2,716	10,000	10,000	10,000
113-5110 Teaching Supplies - Title V	4,881	4,078	-	-
113-5110- Teaching Supplies - EEF/ESSER	-	50,000	50,000	50,000
113-6420- Furniture & Equipment < \$5,000	1,580	2,000	2,000	2,000
113-7910 Miscellaneous	2,752	4,500	4,500	4,500
Total	477,934	515,069	553,270	513,270
<u>Summer School</u>				
119-5110 Supplies - Summer Reading 35a(9)	-	3,490	3,490	3,490
119-3110 Section 23b Summer School	50,913	-	-	33,503
Total	50,913	3,490	3,490	36,993

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
<u>Added Needs</u>				
122-3110- Purchased Serv - Salaries	3,000	3,000	3,000	1,000
122-5110- Teaching Supplies	20	600	600	1,600
Total	3,020	3,600	3,600	2,600
<u>At Risk</u>				
125-3110 Purchased Serv - Instruction	219,424	190,376	190,376	181,317
125-3110- Purchased Serv - Aides	-	32,507	50,912	95,691
At Risk to be expensed	-	-	70,855	-
125-5110- Supplies & Materials	656	2,516	2,516	5,516
Total	220,080	225,399	314,658	282,524
<u>Title IA</u>				
125-3110- Purchased Serv - Aides	192,806	153,507	153,507	153,507
125-3110- Purchased Serv - Tutoring	11,042	20,436	19,462	22,252
125-3110 Purchased Serv - Summer School	3,898	8,065	8,035	8,065
125-3450 Software - Title IA	-	-	19,462	11,750
125-5110- Supplies & Materials	14,163	8,749	8,749	6,291
Total	221,909	190,757	209,215	201,865
<u>Other Compensatory Education Expenditures</u>				
125-3110 Purchased Serv - Salaries - ESSER	42,731	51,362	51,362	51,362
125-3110 Purchased Serv - ESL	23,658	48,186	48,186	48,186
125-5110 Title III Supplies/Materials	120	118	733	733
125-5110 Section 41 ESL Supplies/Materials	-	-	-	21,160
Total	71,426	100,778	100,281	121,441
<u>Pupil Services</u>				
212-3130- Purchased Serv - Counseling	43,786	35,651	-	3,000
212-3130- Purchased Serv - Counseling - At Risk	-	32,710	68,348	68,348
213-3130 Purchased Serv - OT	-	19,000	19,000	-
216-3130 Purchased Serv - Social Work - 31n	82,723	96,919	96,919	96,919
216-3130 Purchased Serv - Social Work - At Risk	21,932	-	-	32,147
216-3130 Purchased Serv - Social Work	21,508	32,841	32,841	22,000
216-3130 Purchased Serv - Behavior Title IV	17,251	14,276	15,333	33,952
Total	187,200	231,397	232,441	256,366
<u>Improvement of Instruction</u>				
221-3110 Title II Coach	16,903	13,618	13,618	-
221-3110 MTSS Coordinator - ESSER	-	35,357	35,357	-
221-3220- Workshops & Conferences	67,095	53,000	53,000	42,784
221-3220- Workshops & Conferences - Title IIA	14,194	7,392	14,450	31,812

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
221-3220 Workshops & Conferences - Title V	-	-	-	10,216
225-3450 Software - Progress Monitoring	-	-	-	-
226-3150 Purchased Serv - Facilitator - Title IA	22,276	22,697	22,697	22,697
283-3220 Workshops & Conferences - Title IIA	-	200	200	-
Total	120,468	132,264	139,322	107,509
<u>Board of Education</u>				
231-3170- Legal Fees	12,251	7,500	15,000	30,000
231-3180- Audit Fees	12,288	12,000	13,250	13,250
231-3510- Marketing	28,537	25,000	25,000	25,000
231-7410- Dues & Fees	11,760	12,000	25,000	20,000
231-7910- Miscellaneous	4,919	5,500	5,500	5,500
Total	69,755	62,000	83,750	93,750
<u>Executive Administration</u>				
232-3150- University Oversight Fee	106,503	108,561	116,956	116,956
232-3150- Management Services	357,734	368,170	396,152	396,152
Total	464,237	476,731	513,107	513,107
<u>School Administration</u>				
241-3150- Purchased Serv - Administrators	298,567	177,426	185,310	230,310
241-3150 Purchased Serv - Admin Assistants	139,862	157,772	157,772	157,772
241-3150 Purchased Serv - ESSER	-	100,000	100,000	100,000
241-3430- Mail/Postage	1,729	3,000	3,000	3,000
241-4220- Equipment Lease	-	-	-	-
241-5910- Office Supplies	12,972	12,000	12,000	15,000
241-6420 Furniture & Equipment < \$5,000	-	10,000	10,000	10,000
241-7910- Miscellaneous	1,416	500	500	700
Total	454,546	460,698	468,582	516,782
<u>Business Service Expenditures</u>				
259-7210- Interest	3,643	185,000	6,000	6,000
259-7410- Bank Charges, Dues & Fees	915	7,000	7,000	2,500
Total	4,558	192,000	13,000	8,500
<u>Operations & Maintenance</u>				
261-3190- Purchased Serv - Custodial	-	47,633	99,035	43,096
261-3190 Purchased Serv - CRF/ESSER	46,072	-	-	25,000
261-3410- Telephone & Internet	15,731	16,000	16,000	10,000
261-3830- Water & Sewer	3,884	5,000	5,000	5,000
261-3840- Waste & Trash Disposal	4,581	5,000	5,000	7,000
261-3910- Insurance	28,974	30,500	30,500	30,500
261-4220- Alarm	1,493	6,000	6,000	6,000

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
261-5520- Electric	38,213	36,000	40,000	40,000
261-5510- Heat	18,934	18,000	20,000	20,000
261-4110- Building Maintenance & Repair	37,859	45,000	45,000	45,000
261-5990- Supplies & Materials	25,433	20,000	25,000	25,000
261-5990 Supplies - CRF/ECF	-	6,000	6,000	6,000
261-6410- Capital Outlay > \$5,000	174,613	50,000	50,000	130,000
Total	395,787	285,133	347,535	392,596
<u>Transportation Expenditures</u>				
271-3150- Purchased Serv - Drivers	137,774	171,872	171,872	161,872
271-4190- Repairs & Maintenance	15,989	20,000	20,000	20,000
271-4230- Lease	3,244	45,000	45,000	-
271-5710- Bus Fuel	22,700	18,000	30,000	30,000
271-5790- Homeless Allocation - Title IA	-	200	200	200
271-6410 Capital Outlay - Equipment	98,887	-	50,000	50,000
271-7910- Miscellaneous	6,163	5,500	5,500	5,500
Total	284,757	260,572	322,572	267,572
<u>Support Services Technology</u>				
284-3150- Management Information Services	14,008	42,125	42,125	42,125
284-4140- Software Agreements	11,097	11,000	11,000	11,000
284-5990- Supplies	48,146	19,875	19,875	29,875
284-5990 Supplies - CARES/ESSER	54,840	60,500	60,500	60,500
Total	128,091	133,500	133,500	143,500
<u>Athletics</u>				
293-3190- Purchased Serv - Coaching/Athletic Director	17,764	17,000	21,606	30,000
293-5110- Supplies	1,469	1,500	10,000	10,000
293-7410- Dues & Fees	-	500	500	550
Total	19,233	19,000	32,106	40,550
<u>Community Activities</u>				
351-3110 Latchkey	-	-	-	7,500
361-5110 Homeless supplies - Title IA	58	200	200	200
Total	58	200	200	7,700
<u>Transfers and Other Transactions</u>				
456-6220- Site Improvements	18,411	-	250,000	290,000
511-7130- Capital Lease Payments	75,886	26,000	56,000	56,000
631-8110- Transfer to Debt Service	148,246	144,786	304,504	304,504
Total	242,543	170,786	610,504	650,504
Total Expenditures & Other Transactions	\$ 4,772,877	\$ 5,127,302	\$ 5,760,299	\$ 5,619,200

PANSOPHIA ACADEMY
General Fund
2022-23 Revised Budget



Account	2021-22 Actual	2022-23 Original	2022-23 Revised	2022-23 Final
Revenues & Other Financing Sources Over (Under)				
Expenditures & Other Uses	\$ (128,746)	\$ 0	\$ 173,773	\$ 386,722
711-0000- Beginning Fund Balance	\$ 1,184,238	\$ 1,055,491	\$ 1,055,491	\$ 1,055,491
Ending Fund Balance	\$ 1,055,491	\$ 1,055,491	\$ 1,229,264	\$ 1,442,214
Fund Balance - Committed for summer wages	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Fund Balance - Unassigned	\$ 830,491	\$ 830,491	\$ 1,004,264	\$ 1,217,214
 6/21/2023 Fund Balance as % of state aid	 23%	 23%	 26%	 31%

**Pansophia Academy
52 Abbott Avenue
Coldwater, MI 49036**

A Resolution of the Pansophia Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Pansophia Academy for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the school service fund are as follows:

Revenue		
Local	\$	185
State		4,761
Federal		334,299
Total Revenue	\$	339,245

BE IT FURTHER RESOLVED, that \$333,859 of the total available to appropriate in the school service fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
Food Service	\$	333,859
Total Appropriated	\$	333,859
Excess Revenues Over (Under) Expenditures		<u>5,386</u>
Beginning Fund Balance		18,523
Ending Fund Balance	\$	<u><u>23,909</u></u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Pansophia Academy Board of Directors at a properly noticed open meeting held on the ___ day of _____ 2023, at which a quorum was present.

By: _____
Secretary of the Board

Pansophia Academy
School Service Fund



Function	Object	Description	2021-22 Actual	2022-23 Original	2022-23 Final
Revenue					
169		Student Lunches	\$ -	\$ -	\$ 185
312		State Restricted	17,176	7,000	4,761
414		Federal Revenue	294,416	322,633	307,146
414		Supply Chain Assistance Funds		-	20,753
414		Commodities	6,755	6,400	6,400
611		Incoming Transfer from General Fund		-	-
Subtotal			\$ 318,347	\$336,033	\$ 339,245
Expenditures					
297	3190	Purchased Services - Lunch Salaries Other	166,606	168,247	158,459
		Total Purchased Services	166,606	168,247	158,459
297	5610	Food	156,379	160,000	160,000
297	5610	Commodities	6,755	6,400	6,400
297	5990	Supplies	15,188	1,386	9,000
297	6420	Capital Outlay	6,486	-	-
Total Expenditures & Other Transactions			\$ 351,414	\$336,033	\$ 333,859
Revenue and Other Financing Sources Over (Under)					
Expenditures and Other Uses			\$ (33,067)	\$ -	\$ 5,386
Beginning Fund Balance			\$ 51,591	\$ 51,591	\$ 18,523
Ending Fund Balance			\$ 18,524	\$ 51,591	\$ 23,909

**Pansophia Academy
52 Abbott Avenue
Coldwater, MI 49036**

A Resolution of the Pansophia Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Pansophia Academy CUSTODIAL FUND for the fiscal year 2023.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
Local	\$	50,000
Prior Period Adjustment		-
Total Revenue	\$	50,000

BE IT FURTHER RESOLVED, that \$45,000 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	45,000
Total Appropriated	\$	45,000
Excess Revenues Over (Under) Expenditures		5,000
Fund Balance, July 1	\$	10,127
Ending Fund Balance	\$	15,127

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Pansophia Academy Board of Directors at a properly noticed open meeting held on the ___ day of _____, 2023 at which a quorum was present.

By: _____
Secretary of the Board



Pansophia Academy
Revenue, Expenditures and Fund Balance
Student Activity Custodial Fund

Description	2021-22 Actual	2022-23 Original Budget	2022-23 Final Budget
Revenue			
Local Revenue	\$ 34,074	\$ 30,000	\$ 50,000
Total Revenue	34,074	30,000	50,000
Expenditures			
Expenses	39,549	30,000	45,000
Total Expenditures & Other Transactions	39,549	30,000	45,000
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ (5,475)	\$ -	\$ 5,000
Beginning Fund Balance (July 1st)	15,602	10,127	10,127
Ending Fund Balance (June 30th)	\$ 10,127	\$ 10,127	\$ 15,127