

**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 2024.

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

Revenue		
	Local	\$ 1,755
	State	5,426,129
	Federal	1,097,782
	Revenue from ISD	11,000
Total Revenue		\$ 6,536,666

BE IT FURTHER RESOLVED, that \$ 6,492,587 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	\$ 2,326,277
	Added Needs	1,009,913
Support Services:		
	Pupil Services	330,856
	Improvement of Instruction	125,601
	General Administration	648,571
	School Administration	489,900
	Business	11,000
	Operations/Maintenance	391,427
	Transportation	260,203
	Central Services	188,360
	Athletics	47,000
	Community Services	64,324
	Outgoing Transfers and Other Transactions	599,155
Total Appropriated		\$ 6,492,587
	Excess Revenues Over (Under) Expenditures	44,079
	Beginning Fund Balance	1,414,745
	Ending Fund Balance	\$ 1,458,824

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 24th day of June 2024, at which a quorum was present.

By: 
Secretary of the Board

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
General Education Student Count		425.00	449.00	462.86
Shared time		3.96	3.78	3.78
Credit Recovery		10	10	10
Student Count Blend	424.00	420.20	441.80	454.27
Per Pupil Funding	\$ 9,150	\$ 9,400	\$ 9,608	\$ 9,608
Revenue				
Revenue from Local Sources				
151-0000-OC Interest Income	\$ 355	\$ 355	\$ 355	\$ 355
181-0000-OC Dues & Fees		-	-	-
199-0000-OC Miscellaneous	5,781	1,400	1,400	1,400
Revenue from State Sources				
311-0010-OC State Aid	3,920,246	4,006,075	4,323,311	4,371,419
311-0000-OC CTE Per Pupil Increase	5,716	-	986	1,278
312-0000-OC Special Education	3,118	3,000	7,603	7,269
312-0011-OC Headlee Obligation	11,672	10,740	13,159	13,532
312-0020-OC At Risk	383,019	383,019	563,326	563,217
312-0000 Early Literacy	8,319	7,058	7,058	7,058
312-0000 Section 41 Bilingual Education	31,303	21,160	21,160	57,929
312-0000 98c Learning Loss		-	17,438	-
312-0000 Section 31n	120,208	65,000	65,000	133,978
312-0000 Benchmark Assessments	3,975	-	-	-
312-0000 Section 31aa		-	50,080	151,854
312-0000 Section 97 School Safety	27,201	-	27,769	27,769
312-0000 29(7) Enrollment Stabilization			-	-
312-0000 27I Educator Compensation Program			20,652	-
312-0000 22L District Transportation				70,589
312-0000 Competitive School Safety Grant		-	-	20,238
Revenue from Federal Sources				
414-0140-OC Title I A	227,237	213,854	225,477	225,477
414-0210-OC Title II A	31,812	28,268	25,453	23,454
414-0000 Title III	851	733	13,122	13,122
414-0000 Title IV	33,952	14,276	17,533	17,533
414-0000-OC Title V	10,216	10,216	12,042	12,042
414-0000 CARES Act/ESSER	500,966	508,499	759,779	759,779
414-0000 ESSER REVENUE FROM FY22	316,384	-	-	-
414-0000 ARP Homeless II		-	-	24,077
414-0250 98c Learning Loss				17,438
415-0000 ERATE Revenue				4,860
414-0250 Sec 23 Summer/Credit Recovery/Before-After Care	33,503	-	-	-

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
Incoming Transfers & Other Trans				
511-0000 Payment from ISD	6,499	11,000	11,000	11,000
594-0000-0C Capital Lease Proceeds		-	-	-
Total Revenues & Other Transactions	\$ 5,682,333	\$ 5,284,653	\$ 6,183,703	\$ 6,536,666
<u>Elementary Instructional Expenditures</u>				
111-3110-12 Purchased Serv - Salaries	731,104	891,409	856,675	712,899
Staff Merit Pay/Bonuses		160,000		
111-3110 CARES Salaries/ESSER	200,000	136,000	231,773	231,773
ESSER Learning Loss Placeholder			252,149	
111-3110-18 Purchased Serv - Substitutes	125,811	126,565	146,078	138,495
111-3110 Purchased Services - Title V				12,043
111-3450 Curriculum Software - Esser III				159,718
111-5110-0C Teaching Supplies	41,005	20,000	20,000	21,000
111-5110 Teaching Supplies - Title I		-	-	2,275
111-5110-0C Teaching Supplies - Early Literacy		7,058	7,058	7,058
111-5110-0C Teaching Supplies - GEER/ESSER	8,696	50,000		
111-5210- Textbooks	222	-	-	-
111-6420-0C Furniture & Equipment < \$5,000	21,270	4,500	4,500	22,648
111-7410-0C Dues & Fees	250	-	-	-
111-7910 Miscellaneous	1,766	1,500	1,500	3,700
Total	1,130,124	1,397,032	1,519,733	1,311,609
<u>Middle School Instructional Expenditures</u>				
112-3110-12 Purchased Serv - Salaries	247,264	302,102	328,207	270,000
112-3110 CARES Salaries/ESSER	108,488	50,000	101,156	101,156
112-3110-18 Purchased Serv - Substitutes	11,824	20,000	20,000	8,500
112-5110-0C Teaching Supplies	9,687	8,000	8,000	8,000
112-5110-0C Teaching Supplies - EEF/ESSER		30,000		
112-6420-0C Furniture & Equipment < \$5,000	1,294	2,000	2,000	19,425
Total	378,557	412,102	459,363	407,081
<u>High School Instructional Expenditures</u>				
113-3110-12 Purchased Serv - Salaries	210,574	245,075	205,508	222,000
113-3110 CARES Salaries/ESSER	100,000	50,000	85,443	85,443
113-3110-18 Purchased Serv - Substitutes	10,036	12,000	12,000	10,000
113-3710-0C Dual Enrollment/Early Middle College	149,102	135,000	175,000	225,000
113-5110-0C Teaching Supplies	3,700	10,000	10,000	10,000
113-5110 Teaching Supplies - Theater			2,000	2,000

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
113-5110 Teaching Supplies - Title V		-	-	-
113-6420-0C Furniture & Equipment < \$5,000	150	2,000	2,000	18,224
113-7910 Miscellaneous	1,004	4,500	4,500	6,000
Total	474,566	458,575	496,451	578,667
<u>Summer School</u>				
119-3110-12 Purchased Serv - Salaries		-	20,855	20,855
119-5110 Supplies - Summer Reading 35a(9)		3,490	3,490	-
119-3110 Section 23b Summer School	33,503	33,503		
119-3110 Purchased Serv - Salaries - Title IA		-	8,065	8,065
Total	33,503	36,993	32,410	28,920
<u>Added Needs</u>				
122-3110-12 Purchased Serv - Salaries	-	3,000	3,000	3,000
122-5110-0C Teaching Supplies	1,277	600	600	600
Total	1,277	3,600	3,600	3,600
<u>At Risk</u>				
125-3110 Purchased Serv - Instruction	277,239	122,941	170,896	364,422
125-3110-16 Purchased Serv - Aides		100,746	223,175	128,833
At Risk to be expensed		26		
125-5110-68 Supplies & Materials	5,285	2,516	10,000	15,000
Total	282,524	226,230	404,071	508,255
<u>Title IA</u>				
125-3110-16 Purchased Serv - Aides	170,799	160,585	177,925	153,507
125-3110-12 Purchased Serv - Tutoring	13,726	19,629	14,308	14,310
125-3110 Purchased Serv - Summer School	8,471	5,159		
125-3450 Software - Title IA	11,456	-	-	-
125-5110 Supplies & Materials - Title IA				24,371
125-5110-68 Supplies & Materials		492	492	-
Total	204,452	185,865	192,726	192,188
<u>Other Compensatory Education Expenditures</u>				
125-3110 Purchased Serv - Salaries - ESSER	42,478	53,948	-	92,431
125-3110 Purchased Serv - ESL	50,679	-	67,330	115,000
125-5110 Title III Supplies/Materials	733	733	13,122	13,122
125-3120 Purchased Serv - Sec 41				7,500
125-3450 Sec 41 Software				1,099
125-5110 Section 41 ESL Supplies/Materials	19,132	21,160	21,160	29,330

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
125-3110 Purchased Serv - 98c			16,000	16,000
125-3450 Curriculum Software 98c			1,438	1,438
125-3110 Purchased Serv - Title IV		-	-	14,933
125-5000 Supplies/Materials - ARP II				15,017
Total	113,022	75,841	119,050	305,870
<u>Pupil Services</u>				
212-3130-12 Purchased Serv - Counseling	339	52,682	73,872	57,000
212-3130-12 Purchased Serv - Counseling - At Risk	70,348	18,351	18,758	18,670
212-3130 Purchased Serv - 31aa				8,000
213-3130 Purchased Serv - OT		19,000	19,000	
216-3130 Purchased Serv - Social Work - 31n	96,919	-	65,000	108,740
216-3130 Purchased Serv - Social Work - At Risk	30,147	136,851	140,497	36,292
216-3130 Purchased Serv - Social Work	23,367	-	-	-
216-3130 Purchased Serv - Behavior Title IV	33,952	13,768	17,533	-
216-5110 Supplies & Materials 31aa			6,500	6,500
219-3110 Purchased Serv - Parapro 31aa				43,974
219-5110 Supplies & Materials 31aa				8,100
219-5000 31aa placeholder				43,580
Total	255,072	240,652	341,160	330,856
<u>Improvement of Instruction</u>				
221-3110 Title II Coach		-	14,572	-
221-3110 Purchased Serv - Title IV Tuition Reimb				2,600
221-3110 Purchased Serv - 31aa				7,000
221-3220-0C Workshops & Conferences	25,886	42,784	40,958	41,000
221-3220-0C Workshops & Conferences - Title IIA	31,812	28,268	25,453	23,454
221-3220 Workshops & Conferences - Title IV		-	-	-
221-3220 Workshops & Conferences - Title V	10,216	10,216	12,042	-
221-3220 Workshops & Conferences - 31aa				9,000
225-3450 Software - Progress Monitoring		20,000	20,000	20,000
226-3150 Purchased Serv - Facilitator - Title IA	22,697	23,732	24,286	22,547
Total	90,611	161,920	137,311	125,601
<u>Board of Education</u>				
231-3170-0C Legal Fees	27,200	15,000	15,000	15,000
231-3180-0C Audit Fees	13,250	15,000	15,000	15,000
231-3510-0C Marketing	23,225	25,000	31,000	20,000
231-7410-0C Dues & Fees	37,444	20,000	30,000	15,000
231-7910-0C Miscellaneous	894	5,500	5,500	10,000
Total	102,013	80,500	96,500	75,000

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
<u>Executive Administration</u>				
232-3150-0C University Oversight Fee	123,267	120,182	129,729	129,729
232-3150-11 Management Services	390,370	406,907	432,430	443,842
Total	513,637	527,089	562,159	573,571
<u>School Administration</u>				
241-3150-11 Purchased Serv - Administrators	332,140	260,215	306,325	325,000
241-3150 Purchased Serv - Admin Assistants	151,624	221,426	190,197	140,000
241-3150 Purchased Serv - ESSER		-	-	-
241-3430-0C Mail/Postage	2,084	3,000	3,000	3,300
241-4220-0C Equipment Lease	16,119	-	-	-
241-5910-0C Office Supplies	13,967	15,000	15,000	18,000
241-6420 Furniture & Equipment < \$5,000		10,000	10,000	1,300
241-7910-0C Miscellaneous	763	500	500	2,300
Total	516,697	510,141	525,023	489,900
<u>Business Service Expenditures</u>				
259-7210-0C Interest	5,119	6,000	6,000	10,000
259-7410-0C Bank Charges, Dues & Fees	1,315	2,500	2,500	1,000
Total	6,434	8,500	8,500	11,000
<u>Operations & Maintenance</u>				
261-3190-16 Purchased Serv - Custodial	16,836	44,951	21,828	11,500
261-3190 Purchased Serv - CRF/ESSER	50,000	25,000	89,258	89,258
261-3410-0C Telephone & Internet	14,149	16,000	20,000	26,500
261-3830-0C Water & Sewer	4,701	5,000	5,000	5,000
261-3840-0C Waste & Trash Disposal	7,767	5,000	8,000	13,700
261-3910-0C Insurance	28,448	30,500	35,000	40,000
261-4220-0C Alarm	2,267	6,000	6,000	500
261-5520-0C Electric	40,588	40,000	40,000	41,000
261-5510-0C Heat	21,510	20,000	20,000	18,500
261-4110-0C Building Maintenance & Repair	34,941	45,000	50,000	45,000
261-5990-0C Supplies & Materials	41,193	25,000	30,000	45,000
261-6410-37 MSP School Safety Grant	20,238			
261-6420-24 Furniture & Eqpt < \$5000 - Sec 97	27,201		27,769	23,056
261-6410-0C Capital Outlay > \$5,000		50,000	50,000	2,000
266-3190 Critical Incident Mapping				2,713
266-3190 Risk Assessment Sec 97			1,680	2,000
266-5110 Supplies and Materials - 31aa				25,700
Total	309,839	312,451	404,535	391,427

PANSOPHIA ACADEMY
General Fund
2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
<u>Transportation Expenditures</u>				
271-3150-16 Purchased Serv - Drivers	153,006	160,254	192,698	125,411
271-3150 Purchased Serv - 22L				70,589
271-4190-0C Repairs & Maintenance	20,196	20,000	20,000	25,000
271-4230-0C Lease		-	-	-
271-5710-0C Bus Fuel	28,136	30,000	30,000	30,000
271-5790-0C Homeless Allocation - Title IA		200	200	203
271-5000 ARP II				3,000
271-6410 Capital Outlay - Equipment	47,821	-	5,000	3,000
271-7910-0C Miscellaneous	7,230	5,500	5,500	3,000
Total	256,389	215,954	253,398	260,203
<u>Support Services Technology</u>				
284-3150-0C Management Information Services	22,757	42,125	39,780	5,000
284-4140-0C Software Agreements	7,832	11,000	11,000	17,500
284-5000 Erate				4,860
284-5990-0C Supplies	113,514	19,875	145,000	161,000
Total	144,103	113,591	195,780	188,360
<u>Athletics</u>				
293-3190-0C Purchased Serv - Coaching/Athletic Director	20,726	30,298	30,061	31,500
293-5110-0C Supplies	7,824	10,000	20,000	15,000
293-7410-0C Dues & Fees	546	500	500	500
Total	29,096	40,798	50,561	47,000
<u>Community Activities</u>				
331-3110 Parent Outreach - Sec 41		-	-	20,000
351-3110 Latchkey	5,940	7,500	7,500	38,624
361-5000 ARP II				5,500
361-5110 Homeless supplies - Title IA	87	200	200	200
Total	6,027	7,700	7,700	64,324
<u>Transfers and Other Transactions</u>				
456-6220-0C Site Improvements	123,583	-	140,000	152,331
511-7130-0C Capital Lease Payments	39,303	56,000	56,000	62,000
631-8110-0C Transfer to Debt Service	312,250	304,504	304,504	351,824
625-8110 Transfer to Lunch Fund		-		33,000
Total	475,136	360,504	500,504	599,155

PANSOPHIA ACADEMY
 General Fund
 2023-24 Final Budget



Account	2022-23 Actual	2023-24 ORIGINAL	2023-24 Revision	2023-24 Final
Total Expenditures & Other Transactions	\$ 5,323,079	\$ 5,376,038	\$ 6,310,534	\$ 6,492,587
Revenues & Other Financing Sources Over (Under) Expenditures & Other Uses	\$ 359,254	\$ (91,385)	\$ (126,831)	\$ 44,079
711-0000-00 Beginning Fund Balance	\$ 1,055,491	\$ 1,442,214	\$ 1,414,745	\$ 1,414,745
Ending Fund Balance	\$ 1,414,745	\$ 1,350,828	\$ 1,287,914	\$ 1,458,824
Fund Balance - Committed for summer wages	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000
Fund Balance - Unassigned	\$ 1,189,745	\$ 1,125,828	\$ 1,062,914	\$ 1,233,824
6/24/2024 Fund Balance as % of state aid		30%	28%	25%

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 2024.

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

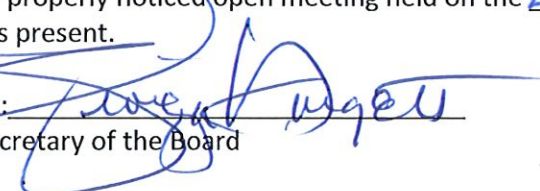
Revenue		
Local	\$	11
State		7,000
Federal		388,513
Revenue from ISD		-
Incoming Transfers and Other Transactions		33,000
Total Revenue	\$	<u>428,524</u>

BE IT FURTHER RESOLVED, that \$427,310 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	\$	427,310
Total Appropriated	\$	<u>427,310</u>
Excess Revenues Over (Under) Expenditures		1,214
Beginning Fund Balance		-
Ending Fund Balance	\$	<u><u>1,214</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 24th day of June 2024, at which a quorum was present.

By: 
Secretary of the Board

**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 2024.

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

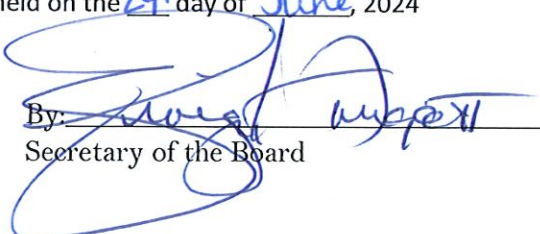
Revenue		
Local	\$	95,497
Prior Period Adjustment		-
Total Revenue	\$	95,497

BE IT FURTHER RESOLVED, that \$95,497 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	95,497
Total Appropriated	\$	95,497
Excess Revenues Over (Under) Expenditures		-
Fund Balance, July 1	\$	-
Ending Fund Balance	\$	-

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 24th day of June, 2024 at which a quorum was present.

By: 
Secretary of the Board

Pansophia Academy
School Service Fund



Function	Object	Description	2022-23 Actual	2023-24 Final	2024-25 Original
Revenue					
169		Student Lunches	\$ 490	\$ 11	\$ 200
312		State Restricted	4,761	7,000	7,000
414		Federal Revenue	307,481	366,955	350,000
414		Supply Chain Assistance Funds	20,753	15,158	15,000
414		Commodities	15,239	6,400	6,400
611		Incoming Transfer from General Fund	15,349	33,000	50,000
Subtotal			\$ 364,073	\$ 428,524	\$ 428,600
Expenditures					
297	3190	Purchased Services - Lunch Salaries Other	180,447	196,600	196,600
		Total Purchased Services		196,600	196,600
297	5610	Food	176,727	220,000	220,000
297	5610	Commodities	15,239	6,400	6,400
297	5990	Supplies	10,183	4,310	5,000
297	6420	Capital Outlay	-	-	-
Total Expenditures & Other Transactions			\$ 382,596	\$ 427,310	\$ 428,000
Revenue and Other Financing Sources Over (Under)					
Expenditures and Other Uses			\$ (18,523)	\$ 1,214	\$ 600
Beginning Fund Balance			\$ 18,523	\$ -	\$ 1,214
Ending Fund Balance			\$ -	\$ 1,214	\$ 1,814



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

Description	2021-22 Actual	2022-23 Actual	2023-24 Final Budget	2024-25 Original Budget
Revenue				
Local Revenue	\$ 34,074	\$ 70,548	\$ 95,497	\$ 60,000
Total Revenue	34,074	70,548	95,497	60,000
Expenditures				
Expenses	39,549	80,675	95,497	60,000
Total Expenditures & Other Transactions	39,549	80,675	95,497	60,000
Revenue and Other Financing Sources Over (Under) Expenditures and Other Uses	\$ (5,475)	\$ (10,127)	\$ -	\$ -
Beginning Fund Balance (July 1st)	15,602	10,127	0	0
Ending Fund Balance (June 30th)	\$ 10,127	\$ -	\$ -	\$ -