

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 2025.

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

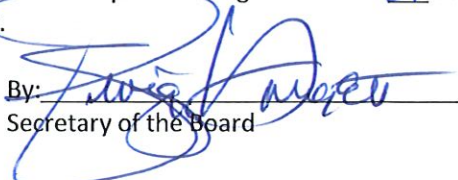
Revenue		
	Local	\$ 1,755
	State	5,323,368
	Federal	284,918
	Revenue from ISD	11,000
Total Revenue		\$ 5,621,041

BE IT FURTHER RESOLVED, that \$ 6,084,538 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	\$ 2,339,760
	Added Needs	798,842
Support Services:		
	Pupil Services	311,460
	Improvement of Instruction	118,898
	General Administration	662,663
	School Administration	464,542
	Business	11,000
	Operations/Maintenance	395,053
	Transportation	259,235
	Central Services	147,500
	Athletics	48,561
	Community Services	38,200
	Outgoing Transfers and Other Transactions	488,824
Total Appropriated		\$ 6,084,538
	Excess Revenues Over (Under) Expenditures	(463,498)
	Beginning Fund Balance	1,458,824
	Ending Fund Balance	\$ 995,327

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
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
General Education Student Count		462.86	460.00
Shared time		3.78	3.78
Credit Recovery		10	10
Student Count Blend	424.00	454.27	458.90
Per Pupil Funding	\$ 9,150	\$ 9,608	\$ 9,825
Revenue			
Revenue from Local Sources			
151-0000-0C Interest Income	\$ 355	\$ 355	\$ 355
181-0000-0C Dues & Fees		-	-
199-0000-0C Miscellaneous	5,781	1,400	1,400
Revenue from State Sources			
311-0010-0C State Aid	3,920,246	4,371,419	4,519,500
311-0000-0C CTE Per Pupil Increase	5,716	1,278	986
312-0000-0C Special Education	3,118	7,269	7,603
312-0011-0C Headlee Obligation	11,672	13,532	13,159
312-0020-0C At Risk	383,019	563,217	563,326
312-0000 Early Literacy	8,319	7,058	7,058
312-0000 Section 41 Bilingual Education	31,303	57,929	21,160
312-0000 98c Learning Loss		-	-
312-0000 Section 31n	120,208	133,978	160,575
312-0000 Benchmark Assessments	3,975	-	-
312-0000 Section 31aa		151,854	-
312-0000 Section 97 School Safety	27,201	27,769	-
312-0000 29(7) Enrollment Stabilization		-	-
312-0000 27I Educator Compensation Program		-	-
312-0000 22L District Transportation		70,589	30,000
312-0000 Competitive School Safety Grant		20,238	-
Revenue from Federal Sources			
414-0140-0C Title I A	227,237	225,477	214,204
414-0210-0C Title II A	31,812	23,454	22,616
414-0000 Title III	851	13,122	13,122
414-0000 Title IV	33,952	17,533	14,024
414-0000-0C Title V	10,216	12,042	12,042
414-0000 CARES Act/ESSER	500,966	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	8,910

PANSOPHIA ACADEMY
General Fund
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
414-0250 Sec 23 Summer/Credit Recovery/Before-After Care	33,503	-	-
Incoming Transfers & Other Trans			
511-0000 Payment from ISD	6,499	11,000	11,000
594-0000-0C Capital Lease Proceeds		-	-
Total Revenues & Other Transactions	\$ 5,682,333	\$6,536,666	\$ 5,621,041
 <u>Elementary Instructional Expenditures</u>			
111-3110-12 Purchased Serv - Salaries	731,104	712,899	1,140,437
Staff Merit Pay/Bonuses			
111-3110 CARES Salaries/ESSER	200,000	231,773	
ESSER Learning Loss Placeholder			
111-3110-18 Purchased Serv - Substitutes	125,811	138,495	122,069
111-3110 Purchased Services - Title V		12,043	12,043
111-3450 Curriculum Software - Esser III		159,718	
111-5110-0C Teaching Supplies	41,005	21,000	20,000
111-5110 Teaching Supplies - Title I		2,275	-
111-5110-0C Teaching Supplies - Early Literacy		7,058	7,058
111-5110-0C Teaching Supplies - GEER/ESSER	8,696		
111-5210- Textbooks	222	-	-
111-6420-0C Furniture & Equipment < \$5,000	21,270	22,648	4,500
111-7410-0C Dues & Fees	250	-	-
111-7910 Miscellaneous	1,766	3,700	1,500
Total	1,130,124	1,311,609	1,307,608
 <u>Middle School Instructional Expenditures</u>			
112-3110-12 Purchased Serv - Salaries	247,264	270,000	382,095
112-3110 CARES Salaries/ESSER	108,488	101,156	
112-3110-18 Purchased Serv - Substitutes	11,824	8,500	10,000
112-5110-0C Teaching Supplies	9,687	8,000	8,000
112-5110-0C Teaching Supplies - EEF/ESSER			
112-6420-0C Furniture & Equipment < \$5,000	1,294	19,425	2,000
Total	378,557	407,081	402,095
 <u>High School Instructional Expenditures</u>			
113-3110-12 Purchased Serv - Salaries	210,574	222,000	347,638
113-3110 CARES Salaries/ESSER	100,000	85,443	-
113-3110-18 Purchased Serv - Substitutes	10,036	10,000	10,000
113-3710-0C Dual Enrollment/Early Middle College	149,102	225,000	225,000
113-5110-0C Teaching Supplies	3,700	10,000	10,000

PANSOPHIA ACADEMY
General Fund
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
113-5110 Teaching Supplies - Theater		2,000	2,000
113-5110 Teaching Supplies - Title V		-	-
113-6420-00 Furniture & Equipment < \$5,000	150	18,224	2,000
113-7910 Miscellaneous	1,004	6,000	4,500
Total	474,566	578,667	601,138
<u>Summer School</u>			
119-3110-12 Purchased Serv - Salaries		20,855	20,855
119-5110 Supplies - Summer Reading 35a(9)		-	-
119-3110 Section 23b Summer School	33,503		
119-3110 Purchased Serv - Salaries - Title IA		8,065	8,065
Total	33,503	28,920	28,920
<u>Added Needs</u>			
122-3110-12 Purchased Serv - Salaries	-	3,000	3,000
122-5110-00 Teaching Supplies	1,277	600	600
Total	1,277	3,600	3,600
<u>At Risk</u>			
125-3110 Purchased Serv - Instruction	277,239	364,422	323,871
125-3110-16 Purchased Serv - Aides At Risk to be expensed		128,833	173,185
125-5110-68 Supplies & Materials	5,285	15,000	10,000
Total	282,524	508,255	507,056
<u>Title IA</u>			
125-3110-16 Purchased Serv - Aides	170,799	153,507	145,402
125-3110-12 Purchased Serv - Tutoring	13,726	14,310	24,585
125-3110 Purchased Serv - Summer School	8,471		
125-3450 Software - Title IA	11,456	-	-
125-5110 Supplies & Materials - Title IA		24,371	14,275
125-5110-68 Supplies & Materials		-	-
Total	204,452	192,188	184,262
<u>Other Compensatory Education Expenditures</u>			
125-3110 Purchased Serv - Salaries - ESSER	42,478	92,431	-
125-3110 Purchased Serv - ESL	50,679	115,000	69,642
125-5110 Title III Supplies/Materials	733	13,122	13,122
125-3120 Purchased Serv - Sec 41		7,500	

PANSOPHIA ACADEMY
General Fund
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
125-3450 Sec 41 Software		1,099	
125-5110 Section 41 ESL Supplies/Materials	19,132	29,330	21,160
125-3110 Purchased Serv - 98c		16,000	-
125-3450 Curriculum Software 98c		1,438	-
125-3110 Purchased Serv - Title IV		14,933	-
125-5000 Supplies/Materials - ARP II		15,017	
Total	113,022	305,870	103,924
<u>Pupil Services</u>			
212-3130-12 Purchased Serv - Counseling	339	57,000	55,654
212-3130-12 Purchased Serv - Counseling - At Risk	70,348	18,670	19,352
212-3130 Purchased Serv - 31aa		8,000	
213-3130 Purchased Serv - OT			
216-3130 Purchased Serv - Social Work - 31n	96,919	108,740	160,561
216-3130 Purchased Serv - Social Work - At Risk	30,147	36,292	36,919
216-3130 Purchased Serv - Social Work	23,367	-	-
216-3130 Purchased Serv - Behavior Title IV	33,952	-	38,975
216-5110 Supplies & Materials 31aa		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	330,856	311,460
<u>Improvement of Instruction</u>			
221-3110 Title II Coach		-	-
221-3110 Purchased Serv - Title IV Tuition Reimb		2,600	-
221-3110 Purchased Serv - 31aa		7,000	
221-3220-0C Workshops & Conferences	25,886	41,000	40,000
221-3220-0C Workshops & Conferences - Title IIA	31,812	23,454	23,454
221-3220 Workshops & Conferences - Title IV		-	14,024
221-3220 Workshops & Conferences - Title V	10,216	-	-
221-3220 Workshops & Conferences - 31aa		9,000	
225-3450 Software - Progress Monitoring		20,000	20,000
226-3150 Purchased Serv - Facilitator - Title IA	22,697	22,547	21,420
Total	90,611	125,601	118,898
<u>Board of Education</u>			
231-3170-0C Legal Fees	27,200	15,000	15,000
231-3180-0C Audit Fees	13,250	15,000	15,000
231-3510-0C Marketing	23,225	20,000	25,000

PANSOPHIA ACADEMY
General Fund
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
231-7410-00 Dues & Fees	37,444	15,000	15,000
231-7910-00 Miscellaneous	894	10,000	5,000
Total	102,013	75,000	75,000
 <u>Executive Administration</u>			
232-3150-00 University Oversight Fee	123,267	129,729	135,615
232-3150-11 Management Services	390,370	443,842	452,049
Total	513,637	573,571	587,663
 <u>School Administration</u>			
241-3150-11 Purchased Serv - Administrators	332,140	325,000	248,985
241-3150 Purchased Serv - Admin Assistants	151,624	140,000	195,057
241-3150 Purchased Serv - ESSER		-	-
241-3430-00 Mail/Postage	2,084	3,300	3,000
241-4220-00 Equipment Lease	16,119	-	-
241-5910-00 Office Supplies	13,967	18,000	15,000
241-6420 Furniture & Equipment < \$5,000		1,300	2,000
241-7910-00 Miscellaneous	763	2,300	500
Total	516,697	489,900	464,542
 <u>Business Service Expenditures</u>			
259-7210-00 Interest	5,119	10,000	10,000
259-7410-00 Bank Charges, Dues & Fees	1,315	1,000	1,000
Total	6,434	11,000	11,000
 <u>Operations & Maintenance</u>			
261-3190-16 Purchased Serv - Custodial	16,836	11,500	153,373
261-3190 Purchased Serv - CRF/ESSER	50,000	89,258	-
261-3410-00 Telephone & Internet	14,149	26,500	25,000
261-3830-00 Water & Sewer	4,701	5,000	5,000
261-3840-00 Waste & Trash Disposal	7,767	13,700	10,000
261-3910-00 Insurance	28,448	40,000	40,000
261-4220-00 Alarm	2,267	500	500
261-5520-00 Electric	40,588	41,000	41,000
261-5510-00 Heat	21,510	18,500	18,500
261-4110-00 Building Maintenance & Repair	34,941	45,000	40,000
261-5990-00 Supplies & Materials	41,193	45,000	30,000
261-6410-37 MSP School Safety Grant	20,238		
261-6420-24 Furniture & Eqpt < \$5000 - Sec 97	27,201	23,056	-

PANSOPHIA ACADEMY
General Fund
2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
261-6410-00 Capital Outlay > \$5,000		2,000	30,000
266-3190 Critical Incident Mapping		2,713	
266-3190 Risk Assessment Sec 97		2,000	1,680
266-5110 Supplies and Materials - 31aa		25,700	
Total	309,839	391,427	395,053
<u>Transportation Expenditures</u>			
271-3150-10 Purchased Serv - Drivers	153,006	125,411	168,035
271-3150 Purchased Serv - 22L		70,589	30,000
271-4190-00 Repairs & Maintenance	20,196	25,000	25,000
271-4230-00 Lease		-	-
271-5710-00 Bus Fuel	28,136	30,000	30,000
271-5790-00 Homeless Allocation - Title IA		203	200
271-5000 ARP II		3,000	
271-6410 Capital Outlay - Equipment	47,821	3,000	3,000
271-7910-00 Miscellaneous	7,230	3,000	3,000
Total	256,389	260,203	259,235
<u>Support Services Technology</u>			
284-3150-00 Management Information Services	22,757	5,000	5,000
284-4140-00 Software Agreements	7,832	17,500	17,500
284-5000 Erate		4,860	
284-5990-00 Supplies	113,514	161,000	125,000
Total	144,103	188,360	147,500
<u>Athletics</u>			
293-3190-00 Purchased Serv - Coaching/Athletic Director	20,726	31,500	33,061
293-5110-00 Supplies	7,824	15,000	15,000
293-7410-00 Dues & Fees	546	500	500
Total	29,096	47,000	48,561
<u>Community Activities</u>			
331-3110 Parent Outreach - Sec 41		20,000	-
351-3110 Latchkey	5,940	38,624	38,000
361-5000 ARP II		5,500	
361-5110 Homeless supplies - Title IA	87	200	200
Total	6,027	64,324	38,200

PANSOPHIA ACADEMY
 General Fund
 2024-25 Original Budget



Account	2022-23 Actual	2023-24 Final	2024-25 Original
Transfers and Other Transactions			
456-6220-00 Site Improvements	123,583	152,331	75,000
511-7130-00 Capital Lease Payments	39,303	62,000	62,000
631-8110-00 Transfer to Debt Service	312,250	351,824	351,824
625-8110 Transfer to Lunch Fund		33,000	
Total	475,136	599,155	488,824
Total Expenditures & Other Transactions	\$ 5,323,079	\$6,492,587	\$ 6,084,538
Revenues & Other Financing Sources Over (Under)			
Expenditures & Other Uses	\$ 359,254	\$ 44,079	\$ (463,498)
711-0000-00 Beginning Fund Balance	\$ 1,055,491	\$1,414,745	\$ 1,458,824
Ending Fund Balance	\$ 1,414,745	\$1,458,824	\$ 995,327
Fund Balance - Committed for summer wages	\$ 225,000	\$ 225,000	\$ 225,000
Fund Balance - Unassigned	\$ 1,189,745	\$1,233,824	\$ 770,327
6/24/2024 Fund Balance as % of state aid	30%	28%	17%

**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 2025.

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

Revenue		
Local	\$	200
State		7,000
Federal		371,400
Revenue from ISD		-
Incoming Transfers and Other Transactions		50,000
Total Revenue	\$	<u>428,600</u>

BE IT FURTHER RESOLVED, that \$428,000 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	\$	428,000
Total Appropriated	\$	<u>428,000</u>
Excess Revenues Over (Under) Expenditures		600
Beginning Fund Balance		1,214
Ending Fund Balance	\$	<u><u>1,814</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 2025.

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

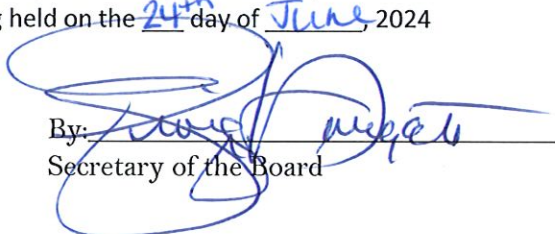
Revenue		
Local	\$	60,000
Prior Period Adjustment		-
Total Revenue	\$	60,000

BE IT FURTHER RESOLVED, that \$60,000 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	\$	60,000
Total Appropriated	\$	60,000
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	\$ -	\$ -	\$ -