

**Sigma Academy of Leadership & EMC
Budget 2021-2022**

A Resolution of Sigma Academy of Leadership & EMC Directors

RESOLVED, That this Resolution shall be the 1st Amended general appropriations act of Sigma Academy of Leadership & EMC for the fiscal year 2021-2022

BE IT FURTHER RESOLVED, that the revenues estimated to be available for appropriation in general fund is as follows:

Revenue:

Local	\$	3,520.00
State	\$	468,683.48
Federal	\$	150,692.00
Incoming Transfers and Other Transactions	\$	62,384.58
 Total Revenue	 \$	 685,280.06

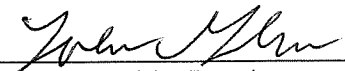
BE IT FURTHER RESOLVED, that \$ **685,280.06** of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth bellow:

Expenditures:

Instructions:		
Basic Programs	\$	274,900.00
Added Needs	\$	23,500.00
Adult and Continuing	\$	-
Unclassified	\$	-
Support Services		
Pupil	\$	19,000.00
Title I Cares		
Instructional Staff	\$	50,715.00
General Administration	\$	61,352.26
School Administration	\$	8,000.00
Business Service	\$	19,346.84
Operation & Maintenance	\$	99,584.58
Transportation	\$	40,000.00
Central	\$	6,000.00
Others		
Community Services		
Facilities Improvement	\$	44,000.00
Outgoing Transfers and Other Transactions	\$	37,917.74
Total Appropriated	\$	684,316.42
Excess Revenues Over (Under) Expenditures	\$	963.64
Fund Balance, July 1	\$	50,816.00
Ending Fund Balance	<u>\$</u>	<u>51,779.64</u>

Secretary Certification:

I certify that the foregoing resolution was duly adopted by Sigma Academy of Leadership & EMC Board of Directors at a properly noticed open meeting held on the 25th day of June 2022 at which a quorum was present.

By: 
Secretary of the Board
President

Sigma Academy for Leadership and EMC						
Budget 2022-2023						
CODE	Description Student Count State Aid Amount	Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021- 2022		
	<u>Revenue</u>					
	Local Revenue:					
10-151-0000	Interest Income	20.00	20.00	20.00	\$	20.00
10-181-0000	Enrichment Income	6,000.00	\$	-	\$	-
10-199-0000-000-0000	Donations - General					
10-199-0000-001-000-0000	Miscellaneous Income	3,500.00	\$	3,500.00	\$	3,500.00
10-192-0000-000-0000	Fund Raising Proceeds					
	SUBTOTAL	9,520.00	\$	3,520.00	\$	3,520.00
	State Revenue:					
311-0010	Per Pupil Foundation	230,271.29	\$	1,554,000.00	\$	440,742.00
311-0011	Headlee Special Education	737.84	\$	12,000.00	\$	7,365.00
311-0021	Early Literacy Grant	-	\$	-	\$	-
312-0020	31A Revenue	18,560.05	\$	43,000.00	\$	19,207.41
312-0021	Headlee Date Collection	-	\$	-	\$	1,369.07
	Computer Adaptive Tests	-	\$	-	\$	-
	Summer School Programs	24,000.00	\$	-	\$	-
	SUBTOTAL	273,569.18	\$	1,609,000.00	\$	468,683.48
	Federal Revenue:					
414-0122	IDEA	6,333.00	\$	15,080.00	\$	12,000.00
414-000	Title IV	10,000.00	\$	10,000.00	\$	10,000.00
414-4311	Summer School Geer II 23B					
414-0140	Title One	15,793.00	\$	55,000.00	\$	15,793.00
	Esser III					
	ESSER II	21,000.00	\$	68,000.00	\$	74,108.00
414-0210	Title II	1,947.00	\$	28,000.00	\$	27,916.00
	SUBTOTAL	55,073.00	\$	180,080.00	\$	150,692.00
	Other Financing Sources:					
10-594-0000	Proceeds from Lease	-	\$	-	\$	62,384.58
	SUBTOTAL	-	\$	-	\$	62,384.58
	TOTAL REVENUE	338,162.18	\$	1,792,600.00	\$	685,280.06

Sigma Academy for Leadership and EMC					
Budget 2022-2023					
Description		Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022	
CODE	Description	Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022	
	Expenditures				
	BASIC PROGRAM:				
110-0000	Elementary Expenditures	\$ -	\$ -	\$ -	-
111-1790	ELEM- Other Special Payments	\$ -	\$ -	\$ -	-
111-3110	ELEM- Purch Services- Teacher	\$ 78,500.00	\$ 340,715.00	\$ 190,000.00	
111-3112	ELEM- Purch Services- Taxes	\$ -	\$ 61,328.78	\$ -	
111-3112	ELEM- Purch Services- Benefits	\$ -	\$ 102,924.00	\$ -	
111-3115	ELEM-Purch Services- PD	\$ -	\$ -	\$ -	
111-3120	ELEM- Substitutes	\$ -	\$ 65,000.00	\$ -	
111-5210	ELEM- Textbooks	\$ 8,000.00	\$ 65,000.00	\$ 55,000.00	
111-6410	Technology Purchases	\$ 12,000.00	\$ 20,000.00	\$ 15,000.00	
111-5990	ELEM- Supplies and Materials	\$ 2,000.00	\$ 30,000.00	\$ 4,500.00	
111-5992	ELEM- Art and Music Curriculum	\$ -	\$ 5,000.00	\$ 500.00	
	Academy of Board of Directors at	\$ -	\$ -	\$ -	
	ELEM- Miscellaneous	\$ -	\$ -	\$ -	
	PREK- Purch Sv- PreK Teach Sal	\$ -	\$ -	\$ -	
118-3111	PREK- Purch Sv- PreK Asst Sal	\$ -	\$ -	\$ -	
118-3114	PREK- Purch Sv- PreK Teach Taxes	\$ -	\$ -	\$ -	
119-3111	Afterschool- Payroll	\$ -	\$ -	\$ -	
119-3110	SS- Summer School Salaries	\$ 24,000.00	\$ -	\$ 9,900.00	
119-3210	SS- Bus Service-	\$ -	\$ -	\$ -	
	SUBTOTAL	\$ 124,500.00	\$ 689,967.78	\$ 274,900.00	
	ADDED NEEDS:				
122-3110	SE- Speech & Lrng GF	\$ 7,500.00	\$ 33,000.00	\$ 7,000.00	
122-3111	SE- Teacher 17/18 IDEA	\$ -	\$ -	\$ -	
122-3112	SE- Teacher Taxes 2/1/22 IDEA	\$ 6,333.00	\$ 15,080.00	\$ 12,000.00	
122-3114	SE- Teacher 15/16 IDEA	\$ -	\$ -	\$ -	
122-3119	SE- Teacher- GF	\$ 4,000.00	\$ 10,000.00	\$ -	
122-3120	SE- Teacher Taxes- GF	\$ 1,200.00	\$ 1,200.00	\$ -	
122-3121	SE- Teacher Benefits- GF	\$ -	\$ 3,125.00	\$ -	
122-3123	SE- Social Work	\$ 2,000.00	\$ 90.00	\$ 2,500.00	
122-3124	SE- Teacher 15/16 IDEA	\$ -	\$ -	\$ -	
122-3127	SE- Occupational Therapy	\$ -	\$ 6,000.00	\$ 2,000.00	
122-5210	SE- Textbooks	\$ -	\$ -	\$ -	
122-7910	SE- Miscellaneous	\$ -	\$ -	\$ -	
	SUBTOTAL	\$ 21,033.00	\$ 68,495.00	\$ 23,500.00	
	Supporting Services:				
125-3110	At-Risk Aides	\$ 18,500.00	\$ 7,040.00	\$ -	
125-3120	Title I Aide	\$ -	\$ 20,000.00	\$ -	

Sigma Academy for Leadership and EMC					
Budget 2022-2023					
CODE	Description	Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022	
125-3121	Title I Interventionist	\$ 16,000.00	\$ 32,000.00	\$ -	
125-3160	CE- Benefits	\$ -	\$ -	\$ -	
125-3180	At-Risk Benefits	\$ -	\$ 15,472.68	\$ 19,000.00	
125-3190	At-Risk Taxes	\$ -	\$ -	\$ -	
125-3170	Title IV	\$ 10,000.00	\$ 10,000.00	\$ -	
125-3165	CE- Title I Math (Taxes)	\$ -	\$ -	\$ -	
125-3166	Title I After School	\$ -	\$ 2,500.00	\$ -	
125-5110	21 - Purchased Services	\$ 12,000.00	\$ -	\$ -	
125-5110	Essex Supplies	\$ 928.00	\$ 928.00	\$ -	
125-5112	Title I Supplies	\$ 9,000.00	\$ -	\$ -	
125-6410	21 H Technology Purchase	\$ 66,428.00	\$ 87,940.68	\$ 19,000.00	
	SUBTOTAL				
211-3110	PS- Attendance Monitor- Sal	\$ -	\$ 16,640.00	\$ 20,000.00	
211-3111	PS- Attendance Monitor- Taxes	\$ -	\$ -	\$ -	
212-3110	At-Risk- Behavioral Specialist- Sal	\$ -	\$ 58,298.00	\$ -	
212-3111	PS- Behavioral Specialist- Taxes	\$ -	\$ 19,248.84	\$ -	
212-3111-2820	At-Risk- Behavioral Specialist- Benefits	\$ -	\$ -	\$ -	
214-3130	PS- Psychological Services	\$ -	\$ -	\$ -	
215-3000	PS- Physical Education Teacher	\$ -	\$ -	\$ -	
215-3131	PS-Speech and Lang-SE-GF	\$ -	\$ -	\$ -	
219-3110	OP- Lunchroom Monitors	\$ -	\$ -	\$ -	
219-3111	OP- Purchased Service- Lunch Tax	\$ -	\$ -	\$ -	
221-3220	IS- Workshops and Conference	\$ -	\$ 1,080.50	\$ -	
221-3110	Title I- Data Caach	\$ -	\$ 25,000.00	\$ 25,000.00	
221-3112	Title I- Data Caach- Benefits	\$ -	\$ 5,373.00	\$ -	
221-3113	Title II Stipends	\$ -	\$ 3,840.00	\$ 3,840.00	
221-3222	Title II PD	\$ 1,947.00	\$ 2,179.00	\$ 1,875.00	
221-3223	Title II PD	\$ -	\$ 2,500.00	\$ -	
221-5110	Title II PD Supplies	\$ -	\$ 1,160.00	\$ -	
221-5112	Title II Supplies	\$ -	\$ 2,500.00	\$ -	
222-3110	Media Specialist	\$ -	\$ -	\$ -	
222-3112	Media Specialist Taxes	\$ -	\$ -	\$ -	
222-3113	Media Specialist Benefits At-Risk	\$ -	\$ 1,591.00	\$ -	
226-3113	Title I Homeless Liaison	\$ -	\$ 4,000.00	\$ -	
226-2820	Title I Homeless Liaison - Benefits	\$ -	\$ 1,610.00	\$ -	
226-3220	IS- Workshops and Conference	\$ -	\$ -	\$ -	
	SUBTOTAL	\$ 1,947.00	\$ 145,020.34	\$ 50,715.00	
	INSTRUCTIONAL STAFF				
	GENERAL ADMINISTRATION:				
231-3170	Board Legal Expenses	\$ 12,000.00	\$ 28,000.00	\$ 12,000.00	

Sigma Academy for Leadership and EMC					
Budget 2022-2023					
CODE	Description	Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022	
231-3180	GA- Audit Services	\$ 1,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
231-3280	GA- Board Consultant	\$ 2,000.00	\$ 15,000.00	\$ 15,000.00	\$ 18,500.00
231-7910	Board Expenses- Misc.	\$ 200.00	\$ 1,000.00	\$ 1,000.00	\$ 500.00
232-3110	GA- Purchased Service- Clerical	-	\$ 26,000.00	\$ -	-
232-3111	GA- Purch Service- Clerical Tax	-	\$ 4,500.00	\$ -	-
232-3112	GA- Purch Service- Clerical Benefits	-	\$ 2,000.00	\$ -	-
232-3150	GA- Professional Management	-	\$ 8,000.00	\$ 3,000.00	\$ 3,000.00
232-3170	GA- Legal Expenses	-	\$ 3,500.00	\$ -	-
232-3190	GA- Charter Authorizer Fees	\$ 6,908.00	\$ 33,574.50	\$ 13,222.26	
232-3220	GA- Workshops and Conferences	-	\$ 792.00	\$ -	-
232-3430	GA- Mail and Postages	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00
232-3510	GA- Advertising- promotions	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
232-3512	GA- Advertising- Marketing	-	\$ 380.00	\$ -	\$ 380.00
232-5990	GA- Supplies and Materials	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
232-7910	GA- Miscellaneous	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 750.00
	SUBTOTAL	\$ 29,608.00	\$ 137,246.50	\$ 61,352.26	
	General Administration				
	SCHOOL ADMINISTRATION:				
241-0000	School Administration	-	\$ -	\$ -	\$ -
241-3110	SA- Purch Services- Administ	\$ 12,000.00	\$ 90,000.00	\$ 90,000.00	\$ -
241-3111	SA- Administration- Taxes	-	\$ 19,000.00	\$ -	\$ -
241-3112	SA- Administration- Benefits	-	\$ 9,000.00	\$ -	\$ -
241-3116	SA- Settlement	-	\$ -	\$ -	\$ -
241-3117	SA- Behavioral Specialist- Tax	-	\$ -	\$ -	\$ -
241-3120	SA- Purch Services- Training/ Dev	-	\$ 12,000.00	\$ 1,000.00	\$ 1,000.00
241-3430	SA- Mail and Postage	\$ 2,000.00	\$ 151.88	\$ 500.00	\$ 500.00
241-4220	SA- Copier Lease & Maint	-	\$ 390.55	\$ 2,500.00	\$ 2,500.00
241-5910	SA- Office Supplies	\$ 4,500.00	\$ 15,000.00	\$ 4,000.00	\$ 4,000.00
241-7410	SA- Dues & Memberships	-	\$ -	\$ -	\$ -
241-7910	SA- Miscellaneous	-	\$ -	\$ -	\$ -
	SUB-TOTAL	\$ 18,500.00	\$ 145,542.43	\$ 8,000.00	
	SCHOOL ADMINISTRATION				
	BUSINESS SERVICES:				
252-3191	FIN- General Accounting	\$ 14,000.00	\$ 52,000.00	\$ 18,500.00	\$ 18,500.00
259-0000	Interest Expense	-	\$ 846.84	\$ 846.84	\$ 846.84
	SUBTOTAL	\$ 14,000.00	\$ 52,846.84	\$ 19,346.84	
	OPERATING & MAINTENANCE:				
261-3010	Dean of Operations				

Sigma Academy for Leadership and EMC						
Budget 2022-2023						
CODE	Description	Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022		
261-3011	Dean of Operations Taxes					
261-3012	Dean of Operations Benefits					
261-0000	Operations and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
261-3110	OM- Purchased Services- Janitorial	\$ -	\$ 65,000.00	\$ -	\$ 1,000.00	\$ -
261-3150	OM- Purchased Service-Janit-Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
261-3410	OM- Telephone/ Internet	\$ -	\$ 11,000.00	\$ -	\$ 7,500.00	\$ -
261-3840	OM- Waste and Refuse	\$ -	\$ 4,500.00	\$ -	\$ 200.00	\$ -
261-3910	OM- Liability/ Building Ins	\$ 20,000.00	\$ 24,000.00	\$ -	\$ 18,000.00	\$ -
261-4110	OM- Building Landscaping	\$ -	\$ 751.00	\$ -	\$ -	\$ -
261-4120	OM- Equipment Maint & Repairs	\$ 2,500.00	\$ 20,000.00	\$ -	\$ -	\$ -
261-4190	OM- Exterminating	\$ -	\$ 864.00	\$ -	\$ 1,000.00	\$ -
261-6240	Capital lease Equipment					
261-6430	Lease	\$ 28,000.00	\$ 40,000.00			\$ 62,384.58
261-4211	OM- Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
261-4910	OM- Security Services	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
261-5510	OM- Heat/ Electrics	\$ 1,000.00	\$ 38,000.00	\$ -	\$ 5,000.00	\$ -
261-5990	OM- Supplies & Materials	\$ 1,000.00	\$ 10,000.00	\$ -	\$ 4,500.00	\$ -
261-6410	OM-Capital Outlay- Equip	\$ 5,000.00	\$ 153.50	\$ -	\$ -	\$ -
	OPERATING & MAINTENANCE	\$ 57,500.00	\$ 219,268.50	\$ -	\$ 99,584.58	\$ -
SUBTOTAL						
TRANSPORTATION:						
271-3113	PT- Bus Aide Salary		\$ -	\$ -	\$ -	\$ -
271-3114	PT- Bus Driver Taxes		\$ -	\$ -	\$ -	\$ -
271-3310	PT- Purchased Bus Service		\$ 75,000.00	\$ -	\$ 40,000.00	\$ -
271-5110	Van Supplies		\$ -	\$ -	\$ -	\$ -
271-6410	Purchase Van		\$ -	\$ -	\$ -	\$ -
	TRANSPORTATION		\$ 75,000.00	\$ -	\$ 40,000.00	\$ -
SUBTOTAL						
CENTRAL SUPPORT						
280-5110	CS- Recruitment/ Enrollment Adver		\$ -	\$ -	\$ -	\$ -
283-0000	Central Staff/ Personnel		\$ -	\$ -	\$ -	\$ -
283-3150	CS- Leadership Training/ Conf.		\$ -	\$ -	\$ -	\$ -
284-3110	CS- Purch Service- Tech Salaries		\$ -	\$ -	\$ -	\$ -
284-3111	CS- Purch Service- Tech Taxes		\$ -	\$ -	\$ -	\$ -
284-3490	CS- Tech Support and Consult	\$ 3,700.00	\$ 25,000.00	\$ -	\$ 5,000.00	\$ -
284-5410	CS- Technology Licensing	\$ 500.00	\$ 5,000.00	\$ -	\$ 1,000.00	\$ -
284-7910	CS- Miscellaneous		\$ -	\$ -	\$ -	\$ -
297-3110	FS- Food Service Emp- Contract		\$ -	\$ -	\$ -	\$ -
297-3111	FS- Food Service Emp- Taxes		\$ -	\$ -	\$ -	\$ -
311-3110	PI- Events- Food & Supplies		\$ -	\$ -	\$ -	\$ -
	COMMUNITY SERVICES	\$ 4,200.00	\$ 30,000.00	\$ -	\$ 6,000.00	\$ -
SUBTOTAL						

Sigma Academy for Leadership and EMC					
Budget 2022-2023					
CODE	Description	Second Amended Budget 2020-2021	Actual Budget 2021-2022	Proposed Budget First Amended 2021-2022	
Facilities Acquisition:					
	Principal		\$ 6,807.18	\$ -	
	Interest		\$ 13,315.12	\$ -	
11-456-6310	BUILDING IMPROVEMENTS	\$ -	\$ 125,000.00	\$ 44,000.00	
	Facilities Acquisition	\$ -	\$ 145,122.30	\$ 44,000.00	
	SUBTOTAL				
Other Financing Sources (Use)					
511-7290	OFU- Int on State Aid Note	\$ -	\$ 1,000.00	\$ 37,438.79	
511-7310	OFU- Debt Issuance Costs	\$ -	\$ 1,000.00	\$ 478.95	
	SUBTOTAL	\$ -	\$ 2,000.00	\$ 37,917.74	
TOTAL EXPENDITURES					
	Audited-Fund Equity	\$ 337,716.00	\$ 1,798,450.37	\$ 684,316.42	
12-741-1110	EXCESS FUNDS	\$ -	\$ -	\$ 50,816.00	
	PROJECTED FUND BAL. JUNE 30	\$ 446.18	\$ (5,850.37)	\$ 963.64	
		\$ 446.18	\$ (5,850.37)	\$ 51,779.64	