

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

Account

	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
<b>Local Revenues</b>				
Interest	-	34,361	35,392	1,031
Special Events	2,420	2,420	2,493	73
Unrestricted Contributions	200,000	-	308,900	308,900
Restricted Contributions	-	2,500	-	(2,500)
Revenue from Districts - Regular Education	2,915,785	2,072,311	2,913,913	841,601
Revenue from districts - special education	-	592,980	1,028,599	435,619
Miscellaneous local revenues	-	114	117	3
<b>Total Local Revenues</b>	<b>3,118,205</b>	<b>2,704,687</b>	<b>4,289,414</b>	<b>1,584,727</b>
<b>State Revenues</b>				
Rental Reimbursement Subsidy	10,000	10,000	10,300	300
State Food Program Revenue	3,103	4,024	4,145	121
PCCD - Health & Safety Grant			140,000	
<b>Total State Revenues</b>	<b>13,103</b>	<b>14,024</b>	<b>154,445</b>	<b>421</b>
<b>Federal Revenues</b>				
IDEA Pass-Through	12,000	12,000	12,000	-
Charter School Planning Grant	500,000	841,368	658,632	(182,735)
Title I	138,280	138,280	117,008	(21,272)
Title II	11,910	11,910	9,440	(2,470)
Title IV	-	4,286	10,000	5,714
Federal School Lunch Program	89,486	126,958	180,448	53,490
RACP		12,500	-	
<b>Total Federal Revenues</b>	<b>751,676</b>	<b>1,148,730</b>	<b>987,528</b>	<b>(148,702)</b>
<b>Other Financing Sources</b>				
Proceeds from bonds	-	11,445,676	-	(11,445,676)
<b>Total Other Financing Sources</b>	<b>-</b>	<b>11,445,676</b>	<b>-</b>	<b>(11,445,676)</b>
<b>TOTAL REVENUES</b>	<b>3,882,984</b>	<b>15,313,116</b>	<b>5,431,386</b>	<b>(10,009,230)</b>

# Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

Account

## EXPENDITURES

### 1000 - Instruction

#### 1110 - Regular Instruction

	2022-2023 Operating Budget	2022-2023 Projection	2023-2024 Operating Budget	E-D Over (under)
Regular Salaries	844,500	830,818	1,266,542	435,724
Medical Insurance	207,716	124,255	214,674	90,420
Dental Insurance	5,891	5,527	20,776	15,248
Vision Insurance	1,214	1,094	4,204	3,110
Social Security Contributions	64,590	75,673	96,890	21,217
PSERS Defined Benefit Plans	297,710	256,835	430,624	173,789
PSERS defined contribution plans	-	7,766	10,365	2,598
Unemployment Compensation	15,494	6,957	10,605	3,648
Workers' compensation	-	5,299	8,078	2,779
Professional Educational Services - APS, non-4010	61,660	18,770	19,333	563
Professional educational services - other	-	29,186	90,000	60,814
Other Professional Services	3,650	26,582	27,380	797
General Supplies	74,037	11,298	11,637	339
Food	-	-	-	-
Books	1,100	62,926	170,814	107,888
Technology Supplies & Software	137,804	28,935	19,803	(9,132)
Furniture & equipment	-	120,576	135,000	14,424
Computers	-	52,750	127,076	74,326
Dues & fees	-	-	-	-

#### Total 1110 - Regular Instruction

1,715,367      1,665,247      2,663,801      998,554

#### 1241 - Special Education

Regular Salaries	52,500	43,750	51,500	7,750
Medical Insurance	1,000	-	-	-
Social Security Contributions	4,020	3,920	3,940	20
PSERS Defined Benefit Plans	18,510	15,426	17,510	2,084
PSERS defined contribution plans	-	562	1,125	563
Unemployment Compensation	738	369	434	65
Professional Educational Services - IUs	12,610	5,859	6,035	176
Professional Educational Services - APS, non-4010	9,540	2,086	3,079	993

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	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
Therapist Services	50,000	40,213	59,362	19,149
Other Professional Services	1,110	3,000	4,429	1,429
General Supplies	10,313	676	997	322
Books	120	6,916	10,209	3,293
Technology Supplies & Software	18,797	3,385	4,996	1,612
<b>Total 1241 - Special Education</b>	<b>179,258</b>	<b>126,161</b>	<b>163,616</b>	<b>37,455</b>
<b>Total 1000 - Instruction</b>	<b>1,894,624</b>	<b>1,791,409</b>	<b>2,827,417</b>	<b>1,036,008</b>
<b>2000 - Support Services</b>				
<b>2140 - Psychology services</b>				
Therapist services	-	983	1,013	30
Other Professional Services	21,320	3,800	3,914	114
<b>Total 2140 - Psychology services</b>	<b>21,320</b>	<b>4,783</b>	<b>4,927</b>	<b>144</b>
<b>2150 - Speech services</b>				
Therapist services	-	19,413	28,657	9,244
<b>Total 2150 - Speech services</b>	<b>-</b>	<b>19,413</b>	<b>28,657</b>	<b>9,244</b>

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	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
<b>2160 - Social work services</b>				
Regular Salaries	50,000	-	141,500	141,500
Medical Insurance	5,313	3,108	27,313	24,205
Dental Insurance	189	95	1,348	1,254
Vision Insurance	35	17	278	260
Social Security Contributions	3,830	-	8,530	8,530
PSERS Defined Benefit Plans	17,630	5,877	37,910	32,033
Unemployment Compensation	738	-	2,088	2,088
General Supplies	650	-	-	-
<b>Total 2160 - Social Work Services</b>	<b>78,385</b>	<b>9,096</b>	<b>218,967</b>	<b>209,871</b>
<b>2190 - Other student services</b>				
Regular salaries	-	50,000	-	(50,000)
Medical insurance	-	3,453	-	(3,453)
Dental insurance	-	189	-	(189)
Vision insurance	-	35	-	(35)
Social security contributions	-	4,328	-	(4,328)
PSERS defined benefit plans	-	9,184	-	(9,184)
<b>Total 2190 - Other student services</b>	<b>-</b>	<b>67,189</b>	<b>-</b>	<b>(67,189)</b>
<b>2220 - Technology Support Services</b>				
Other Professional Services	20,000	-	-	-
Technical Services	56,090	25,782	66,000	40,218
Technology Supplies & Software	14,600	-	-	-
Technology equipment lease	-	21,500	22,145	645
Furniture & Equipment	500	-	-	-
Computers	45,000	-	-	-
<b>Total 2220 - Technology Support Services</b>	<b>136,190</b>	<b>47,282</b>	<b>88,145</b>	<b>40,863</b>
<b>2271 - Instructional Staff Devel - Certified</b>				
Professional Development	1,570	6,479	6,673	194
<b>Total 2271 - Instructional Staff Devel - Certified</b>	<b>1,570</b>	<b>6,479</b>	<b>6,673</b>	<b>194</b>
<b>2310 - Board Services</b>				
Regular salaries	-	2,318	-	-
Advertising	-	81	83	2
Meals & refreshments	-	741	763	22

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

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Technology Supplies & Software

Claims, Judgments & Penalties

**Total 2310 - Board Services**

**2350 - Legal & Accounting Services**

Legal Services

**Total 2350 - Legal & Accounting Services**

**2360 - Administration - CEO**

Regular Salaries

Medical Insurance

Dental Insurance

Vision Insurance

Social Security Contributions

PSERS Defined Benefit Plans

Unemployment Compensation

Bonding Insurance

Meals & Refreshments

Dues & Fees

**Total 2360 - Administration - CEO**

	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
		135		
	20,000	-	-	-
<b>Total 2310 - Board Services</b>	<b>20,000</b>	<b>3,274</b>	<b>846</b>	<b>25</b>
<b>2350 - Legal &amp; Accounting Services</b>				
Legal Services	50,000	22,466	23,140	674
<b>Total 2350 - Legal &amp; Accounting Services</b>	<b>50,000</b>	<b>22,466</b>	<b>23,140</b>	<b>674</b>
<b>2360 - Administration - CEO</b>				
Regular Salaries	150,700	-	-	-
Medical Insurance	32,501	16,394	-	(16,394)
Dental Insurance	655	327	-	(327)
Vision Insurance	135	67	-	(67)
Social Security Contributions	11,530	-	-	-
PSERS Defined Benefit Plans	53,130	26,568	-	(26,568)
Unemployment Compensation	1,476	-	-	-
Bonding Insurance	-	78	80	2
Meals & Refreshments	200	1,241	1,278	37
Dues & Fees	1,260	1,448	1,491	43
<b>Total 2360 - Administration - CEO</b>	<b>251,586</b>	<b>46,125</b>	<b>2,850</b>	<b>(43,275)</b>

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

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### 2370 - Community relations

Advertising

Printing & Binding

#### Total 2370 - Community Relations

### 2380 - Administration - Principal

Regular salaries

Medical insurance

Dental insurance

Vision insurance

Social security contributions

PSERS defined benefit plans

Payroll services

Other Professional Services

Technical services

Other purchased professional & technical services

Copier leases

Telecommunications services

Postage & shipping

Printing & binding

Travel

Miscellaneous Purchased Services

General supplies

Food

Technology supplies & software

Furniture & equipment

Dues & Fees

Redemption of principal

#### Total 2380 - Administration - Principal

### 2400 - Student Health Services

Regular Salaries

Medical Insurance

Dental Insurance

Vision Insurance

	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
<b>2370 - Community relations</b>				
Advertising	19,530	750	773	23
Printing & Binding	1,060	104	107	3
<b>Total 2370 - Community Relations</b>	<b>20,590</b>	<b>854</b>	<b>879</b>	<b>26</b>
<b>2380 - Administration - Principal</b>				
Regular salaries	-	148,382	155,221	6,839
Medical insurance	-	18,106	53,184	35,078
Dental insurance	-	(1,295)	1,348	2,644
Vision insurance	-	(259)	413	672
Social security contributions	-	12,250	11,874	(376)
PSERS defined benefit plans	-	26,568	52,775	26,207
Payroll services	-	1,766	1,819	53
Other Professional Services	2,500	6,878	-	(6,878)
Technical services	-	28,894	29,761	867
Other purchased professional & technical services	-	941	969	28
Copier leases	-	374	385	11
Telecommunications services	-	2,275	2,344	68
Postage & shipping	-	237	244	7
Printing & binding	-	1,909	1,966	57
Travel	-	772	795	23
Miscellaneous Purchased Services	60	-	-	-
General supplies	-	12,244	12,612	367
Food	-	330	340	10
Technology supplies & software	-	9,750	10,042	292
Furniture & equipment	-	1,921	1,978	58
Dues & Fees	-	2,105	2,168	63
Redemption of principal	-	62,273	-	(62,273)
<b>Total 2380 - Administration - Principal</b>	<b>2,560</b>	<b>336,420</b>	<b>340,238</b>	<b>3,818</b>
<b>2400 - Student Health Services</b>				
Regular Salaries	28,800	26,710	64,000	37,290
Medical Insurance	18,123	-	-	-
Dental Insurance	466	-	-	-
Vision Insurance	100	-	-	-

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

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	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
Social Security Contributions	2,200	2,640	-	(2,640)
PSERS Defined Benefit Plans	10,150	12,356	-	(12,356)
PSERS defined contribution plans	-	352	-	(352)
Unemployment Compensation	738	242	580	338
Other Professional Services	5,520	590	608	18
General supplies	-	3,271	3,369	98
<b>Total 2400 - Student Health Services</b>	<b>66,097</b>	<b>46,162</b>	<b>68,557</b>	<b>22,395</b>
<b>2500 - Business Services</b>				
Unemployment compensation	-	3,145	3,239	94
Workers' Compensation	5,226	-	-	-
Accounting Services	122,650	38,104	78,750	40,646
Audit services	-	3,350	3,451	101
Technical services		2,451		
Postage & Shipping	770	76	78	2
General Supplies	10,500	-	-	-
Food	300	-	-	-
Furniture & Equipment	138,350	-	-	-
Dues & Fees	3,000	700	721	21
Interest Expense	28,800	-	-	-
<b>Total 2500 - Business services</b>	<b>309,596</b>	<b>47,826</b>	<b>86,239</b>	<b>40,864</b>

# Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

Account	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
<b>2600 - Operation &amp; Maintenance of Plant</b>				
Security & Safety Services	10,000	407,576	20,000	(387,576)
Disposal services	-	6,097	6,279	183
Custodial Services	50,000	43,400	48,000	4,600
Landscaping & grounds maintenance	-	25,789	26,563	774
Water & sewage	-	13,222	18,793	5,571
Building Maintenance & Repairs	2,910	1,316	1,871	555
Equipment maintenance & repairs	-	1,044	1,075	31
Rental of Land & Buildings	564,991	-	-	-
Rental of Equipment	14,968	-	-	-
Copier leases	-	10,998	11,328	330
Extermination services	-	1,248	1,285	37
Other purchased property services	-	2,439	2,512	73
General Property & Liability Insurance	5,379	8,187	9,006	819
Telecommunications Services	4,000	3,507	3,613	105
General supplies	-	2,087	2,149	63
Natural gas	-	24,014	24,735	720
Electricity	-	28,786	29,649	864
Food	-	493	508	15
Furniture & Equipment	5,150	-	-	-
Dues & Fees	500	3,225	3,322	97
<b>Total 2600 - Operation &amp; Maintenance of Plant</b>	<b>657,898</b>	<b>583,428</b>	<b>210,688</b>	<b>(372,740)</b>
<b>2836 - Non-instructional Staff Devel - Non-Certified</b>				
Professional Development	5,000	136	140	4
<b>Total 2836 - Non-instructional Staff Devel - Non-Certified</b>	<b>5,000</b>	<b>136</b>	<b>140</b>	<b>4</b>
<b>Total 2000 - Support Services</b>	<b>1,620,791</b>	<b>1,240,932</b>	<b>1,080,946</b>	<b>(155,082)</b>
<b>3000 - Non-instructional Services</b>				
<b>3100 - Food Services</b>				
Other purchased professional & technical services	-	11,340	41,280	29,940
Advertising	600	150	155	5
Food Service Management - Food Costs	200,680	216,444	307,636	91,192
Food Service Management - Non-food Costs	19,800	14,202	20,186	5,984

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

Account

General supplies  
 Food  
 Technology Supplies & Software  
**Total 3100 - Food Services**  
**3210 - Student activities**  
 Dues & fees  
**Total 3210 - Student activities**  
**3300 - Community Services**  
 General Supplies  
**Total 3300 - Community services**  
**Total 3000 - Non-instructional Services**

	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
General supplies	-	192	197	6
Food	-	358	369	11
Technology Supplies & Software	840	947	975	28
<b>Total 3100 - Food Services</b>	<b>221,920</b>	<b>243,632</b>	<b>370,797</b>	<b>(29,624)</b>
<b>3210 - Student activities</b>				
Dues & fees	-	1,000	1,030	30
<b>Total 3210 - Student activities</b>	<b>-</b>	<b>1,000</b>		<b>1,000</b>
<b>3300 - Community Services</b>				
General Supplies	560	131	135	4
<b>Total 3300 - Community services</b>	<b>560</b>	<b>131</b>	<b>135</b>	<b>4</b>
<b>Total 3000 - Non-instructional Services</b>	<b>222,480</b>	<b>244,763</b>	<b>370,932</b>	<b>(28,620)</b>

## Pennsylvania STEAM Academy Charter School Operating Budget 2023 - 2024

Account

	2022-2023	2022-2023	2023-2024	E-D
	Operating Budget	Projection	Operating Budget	Over (under)
<b>4000 - Facilities Construction &amp; Improvement</b>				
<b>4500 - Building Acquisition &amp; Construction</b>				
Other professional services	-	5,400	5,562	162
Construction services	-	72,892	75,000	2,108
Other Purchased Property Services	5,000	-	-	-
Buildings	-	8,052,238	-	(8,052,238)
Furniture & equipment	-	404,751	-	(404,751)
<b>Total 4500 - Building Acquisition &amp; Construction</b>	<b>5,000</b>	<b>8,535,281</b>	<b>80,562</b>	<b>(8,454,719)</b>
<b>Total 4000 - Facilities Construction &amp; Improvement</b>	<b>5,000</b>	<b>8,535,281</b>	<b>80,562</b>	<b>(8,454,719)</b>
<b>5000 - Other Functions</b>				
<b>5110 - Debt service</b>				
Legal Services		237,238		(237,238)
Other Professional Services		89,206		(89,206)
Interest expense	-	686,831	705,712	18,881
Redemption of principal	-	812,203	-	(812,203)
General supplies		5,246		(5,246)
<b>Total 5110 - Debt service</b>	<b>-</b>	<b>1,830,723</b>	<b>705,712</b>	<b>(1,125,011)</b>
<b>Total 5000 - Other Functions</b>	<b>-</b>	<b>1,830,723</b>	<b>705,712</b>	<b>(1,125,011)</b>
<b>TOTAL EXPENDITURES</b>	<b>3,742,895</b>	<b>13,643,109</b>	<b>5,065,569</b>	<b>(8,727,425)</b>
<b>CHANGE IN FUND BALANCE</b>	<b>140,089</b>	<b>1,670,007</b>	<b>365,818</b>	<b>(1,281,805)</b>