



Brevard Academy

Monthly Finance Meeting

Published on May 20, 2025 at 8:27 AM EDT

Date and Time

Tuesday May 20, 2025 at 8:30 AM EDT

Mission:

The Mission of Brevard Academy is to prepare its students to achieve academic excellence through the Core Knowledge Sequence. Through a partnership involving students, teachers, and parents the school strives to create citizens with strong moral character and active intellectual inquiry.

Vision:

Brevard Academy: A Challenge Foundation Academy (BA-CFA) a K-8 public charter school develops and encourages motivated, intellectually curious students who are skilled in critical thinking, individual expression, and problem-solving. From their diverse backgrounds, students accept our challenge to pursue personal and academic excellence. Through this pursuit, they become confident members of their community who lead by serving others.

Strategic Goals:

1. Provide Effective & Innovative Learning Environments
 2. Recruit, Hire and Retain Highly Effective Personnel
 3. Use Resources Effectively & Be Fiscally Responsible
-

Agenda

	Purpose	Presenter	Time
I. Opening Items			8:30 AM
A. Record Attendance			1 m
B. Call the Meeting to Order		Ted Duncan	1 m
C. Approve Minutes	Approve Minutes	Juli Lefler	1 m
Approve minutes for Monthly Finance Meeting on April 22, 2025			
D. Approve Agenda	Vote	Ted Duncan	1 m
II. Finance			8:34 AM
A. Review Financial Reports	Discuss	Ted Duncan	15 m
Monthly Board Report			
Reconciliation Files			
Annual Encumbrance Spreadsheet			
B. Vendor Contract Renewals	FYI	Juli Lefler	5 m
Insurance Renewal			
C. USDA Update	FYI	Paul Cooper	5 m
D. Proposed Budget	FYI	Ted Duncan	10 m
III. Other Business			9:09 AM
A. Review Committee Goals	FYI	Ted Duncan	5 m
B. School Needs	Discuss	Ted Duncan	5 m
<ul style="list-style-type: none"> • New Bus • Modular Classroom Space 			
IV. Action Items			9:19 AM
A. Board Action Items	Discuss	Ted Duncan	5 m

	Purpose	Presenter	Time
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V. Closing Items**9:24 AM**

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|-----------|-------------------------------|------|------------|-----|
| A. | Announce Date of Next Meeting | FYI | Ted Duncan | 1 m |
| B. | Adjourn Meeting | Vote | | |

This meeting is a public meeting of the BA-CFA Finance Committee in public for the purpose of conducting the School Corporation's business and is not to be considered a public community meeting.

Coversheet

Approve Minutes

Section:	I. Opening Items
Item:	C. Approve Minutes
Purpose:	Approve Minutes
Submitted by:	
Related Material:	Minutes for Monthly Finance Meeting on April 22, 2025

APPROVED



Brevard Academy

Minutes

Monthly Finance Meeting

Date and Time

Tuesday April 22, 2025 at 8:30 AM

Mission:

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Strategic Goals:

1. Provide Effective & Innovative Learning Environments
 2. Recruit, Hire and Retain Highly Effective Personnel
 3. Use Resources Effectively & Be Fiscally Responsible
-

Committee Members Present

Emily Webb, Juli Lefler (remote), Paul Cooper, Ted Duncan

Committee Members Absent

None

Committee Members who arrived after the meeting opened

Emily Webb

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

Ted Duncan called a meeting of the Finance Committee of Brevard Academy to order on Tuesday Apr 22, 2025 at 8:39 AM.

C. Approve Minutes

Paul Cooper made a motion to approve the minutes from Monthly Finance Meeting on 03-11-25.

Juli Lefler seconded the motion.

The committee **VOTED** unanimously to approve the motion.

D. Approve Agenda

Paul Cooper made a motion to Approve agenda.

Juli Lefler seconded the motion.

The committee **VOTED** unanimously to approve the motion.

Emily Webb arrived at 8:45 AM.

II. Finance

A. Review Financial Reports

We reviewed our financial reports.

B. Vendor Contract Renewals

FinalSite is up for renewal--we will be renewing at \$1,280.00.

C. USDA Update

We have two modular companies putting together proposals on the STEM Building.

We looking at new options for the STEM building.

Mr. Duncan has engaged in discussions with a banker with USDA experience.

III. Other Business

A. Review Committee Goals

We are able to mark off that we have exceeded the NC Teacher Daily rate pay scale.

B. School Needs

These items need to be added to the Encumbered Funds Spreadsheet:

1. New Bus Purchase -July 2025
2. Swing Building--TBD on one/two classrooms, August 2025
3. Parking Lot--The current parking lot needs to be replaced, July 2026.

IV. Action Items

A. Board Action Items

1. Add the current school needs to the encumbered spreadsheet.

V. Closing Items

A. Announce Date of Next Meeting

May 20 at 8:30 am.

B. Adjourn Meeting

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:38 AM.

Respectfully Submitted,
Emily Webb

Documents used during the meeting

- 02. 2025.03 Bank Recon Summary 9079 - Brevard.pdf
- 02. 2025.03 Bank Recon Summary PEX - Brevard.pdf
- 02. 2025.03 Bank Recon Summary 1094 - Brevard.pdf
- 02. 2025.03 Bank Recon Summary 2033 & 8870 - Brevard.pdf
- PROD_ Cash Board (8).pdf

- 03_BOARD_REPORT_2025_03_BREVARD_ACADEMY_20250415.pdf
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This meeting is a public meeting of the BA-CFA Finance Committee in public for the purpose of conducting the School Corporation's business and is not to be considered a public community meeting.

Coversheet

Review Financial Reports

Section:	II. Finance
Item:	A. Review Financial Reports
Purpose:	Discuss
Submitted by:	
Related Material:	03_BOARD_REPORT_2025_04_BREVARD_ACADEMY_20250513.pdf 02. 2025.04 Bank Recon Summary 2033 & 8870 - Brevard.pdf 02. 2025.04 Bank Recon Summary PEX - Brevard.pdf 02. 2025.04 Bank Recon Summary 9079 - Brevard.pdf 02. 2025.04 Bank Recon Summary 1094 - Brevard.pdf PROD_Cash Board (9).pdf



BREVARD ACADEMY

Budget Analysis Report (Reconciled)

Fiscal Year: 2025 - April

Account	Budget	Prior Month Activity	Period Activity	YTD Activity	Remaining Budget	Prior Month EOY Projection	EOY Projection
Revenues							
▶ State Revenue	3,908,377.00	352,494.84	265,019.43	3,697,057.53	211,319.47	3,808,865.06	3,808,865.06
▶ Local Revenue	1,698,990.64	181,313.19	157,442.31	1,094,739.51	604,251.13	1,819,933.37	1,793,103.59
▶ Federal Revenue	180,703.39	6,903.46	103,456.00	168,627.39	12,076.00	196,469.69	192,160.69
▶ Before and After School Revenue	50,063.00	5,767.50	3,428.50	42,290.50	7,772.50	44,309.50	48,718.50
▶ Athletics Revenue	12,200.00	2,802.39	0.00	17,477.57	-5,277.57	17,477.57	17,477.57
▶ Band/Music Revenue	5,500.00	200.00	0.00	200.00	5,300.00	5,500.00	1,200.00
▶ School Activities Revenue	10,630.80	820.32	157.20	11,707.51	-1,076.71	16,591.59	16,748.79
▶ Field Trip Revenue	29,641.00	2,559.55	212.00	15,108.55	14,532.45	32,567.00	32,627.00
Revenues	5,896,105.83	552,861.25	529,715.44	5,047,208.56	848,897.27	5,941,713.78	5,910,901.20

Account	Budget	Prior Month Activity	Period Activity	YTD Activity	Remaining Budget	Prior Month EOY Projection	EOY Projection
Expenses							
▶ Salaries and Bonuses	2,740,705.50	219,891.23	243,111.06	2,266,243.98	474,461.52	2,736,972.81	2,746,515.51
▶ Benefits	1,285,168.56	30,062.16	95,679.59	911,428.23	373,740.33	1,205,246.71	1,201,577.38
▶ Books and Supplies	97,700.00	-7,742.69	4,574.68	85,463.16	12,236.84	106,337.27	94,931.41
▶ Athletics	24,907.82	3,633.12	1,333.80	25,541.19	-633.37	29,752.78	28,749.80
▶ Office Supplies	46,500.00	3,850.56	1,528.77	41,994.20	4,505.80	45,217.45	45,217.45
▶ Technology	95,500.00	11,922.50	31,987.44	81,460.40	14,039.60	97,631.96	112,619.40
▶ Equipment and Leases	30,400.00	3,912.54	-12,012.54	25,867.68	4,532.32	46,663.59	30,400.00
▶ Contracted Student Services	114,500.00	15,062.50	11,490.00	107,860.00	6,640.00	127,250.00	116,070.00
▶ Staff Development	48,209.07	6,702.83	5,726.87	47,810.68	398.39	64,622.88	66,884.64
▶ Administrative Services	266,110.00	16,167.47	24,367.93	319,692.40	-53,582.40	330,410.60	373,978.10
▶ Insurances	60,175.40	2,135.75	0.00	51,828.75	8,346.65	60,175.40	60,175.40
▶ Rents & Debt Service	312,223.00	542.98	504.98	30,943.94	281,279.06	330,400.96	330,905.94
▶ Facilities Building	96,500.00	13,378.14	27,719.56	153,034.97	-56,534.97	170,470.46	190,465.87
▶ Facilities Grounds	26,479.49	0.00	1,219.80	17,534.80	8,944.69	26,479.49	22,000.00
▶ Utilities	64,000.00	6,671.21	5,802.46	60,932.59	3,067.41	64,907.38	65,899.92
▶ Nutrition & Food	69,500.00	11,097.88	8,439.51	77,619.79	-8,119.79	76,400.83	84,665.07
▶ Transportation & Travel	46,000.00	3,103.45	2,767.77	166,074.02	-120,074.02	185,046.00	185,046.00
▶ Before & After Care Program	18,500.00	1,305.51	1,137.22	10,275.80	8,224.20	19,340.87	12,072.22
▶ School Activities Expenses	11,750.00	0.00	0.00	13,168.89	-1,418.89	17,668.89	17,668.89
▶ Field Trip Expenses	34,222.29	2,435.39	1,952.83	31,062.81	3,159.48	36,680.83	38,177.36
▶ Fundraising Expenses	7,000.00	2,331.58	631.80	6,353.07	646.93	11,221.27	11,557.53
▶ Federal Grant Expenses	3,382.69	2,500.00	0.00	8,360.76	-4,978.07	11,743.45	11,743.45
Expenses	5,499,433.82	348,964.11	457,963.53	4,540,552.11	958,881.71	5,800,641.88	5,847,321.34
Surplus/(DEFICIT)	396,672.01	203,897.14	71,751.91	506,656.45	-109,984.44	141,071.90	63,579.86

BREVARD ACADEMY

Bank Reconciliation Summary

Bank: 1STBK 2033 - OP FIRST BANK 2033

Statement Ending Date: 04/30/2025

Statement Balance:	\$1,896,508.71
Outstanding Checks:	\$125,213.50
Outstanding Deposits:	\$0.00
Adjusted Balance:	\$1,771,295.21
Book Balance:	\$1,771,295.21
Difference:	\$0.00

BREVARD ACADEMY

Bank Reconciliation Summary

Bank: PEX - PEX ACCT

Statement Ending Date: 04/30/2025

Statement Balance:	\$12,315.88
Outstanding Checks:	\$0.00
Outstanding Deposits:	\$0.00
Adjusted Balance:	\$12,315.88
Book Balance:	\$12,315.88
Difference:	\$0.00

BREVARD ACADEMY

Bank Reconciliation Summary

Bank: 1ST BNK MM - FIRST BANK MONEY MARKET - 9079
Statement Ending Date: 04/30/2025

Statement Balance:	\$52,558.95
Outstanding Checks:	\$0.00
Outstanding Deposits:	\$0.00
Adjusted Balance:	\$52,558.95
Book Balance:	\$52,558.95
Difference:	\$0.00

BREVARD ACADEMY

Bank Reconciliation Summary

Bank: 1stCT 1094 - First Citizens 1094-USDA Reser
Statement Ending Date: 04/30/2025

Statement Balance:	\$49,925.59
Outstanding Checks:	\$0.00
Outstanding Deposits:	\$0.00
Adjusted Balance:	\$49,925.59
Book Balance:	\$49,925.59
Difference:	\$0.00

May 13, 2025

PROD: Cash Board

Controls
& Filters

School Name contains BREVARD ACADEMY
Month, Year contains April, 2025
Comparative School Size (Click to Select) is Small

PROD: Cash Board

The Cash Board

Comparative School Size (Click to Select)

All

Small

Medium

Large

School Size Breakdown: *Small*: 0-400 ADM | *Medium*: 401-800 ADM | *Large*: 801+ ADM

Select School

BREVARD ACADEMY

Select Period

April, 2025

Your School Size:

Medium

Cash On Hand as of selected m...

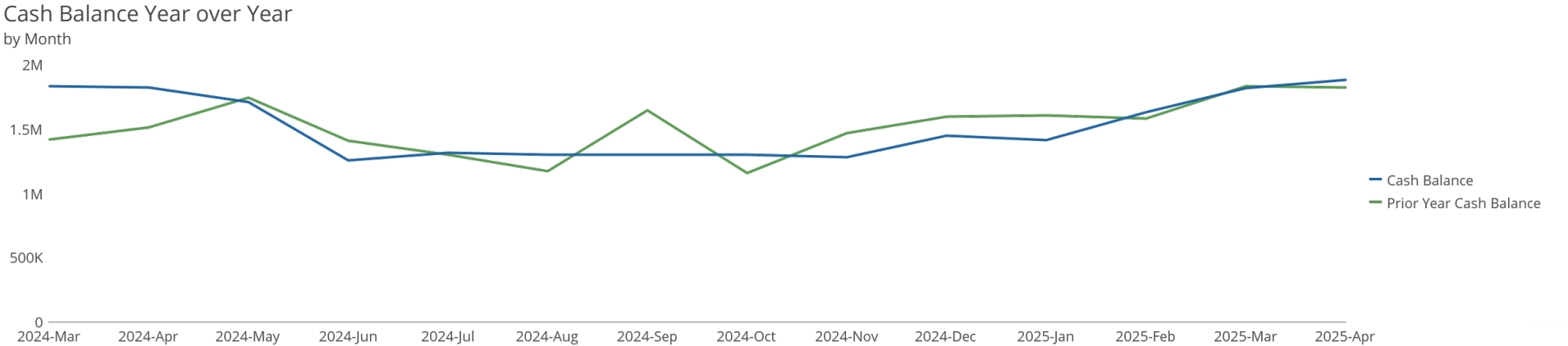
577.27KComp AVG

1.89M

Days Cash on Hand as of select...

65Comp AVG

117.8

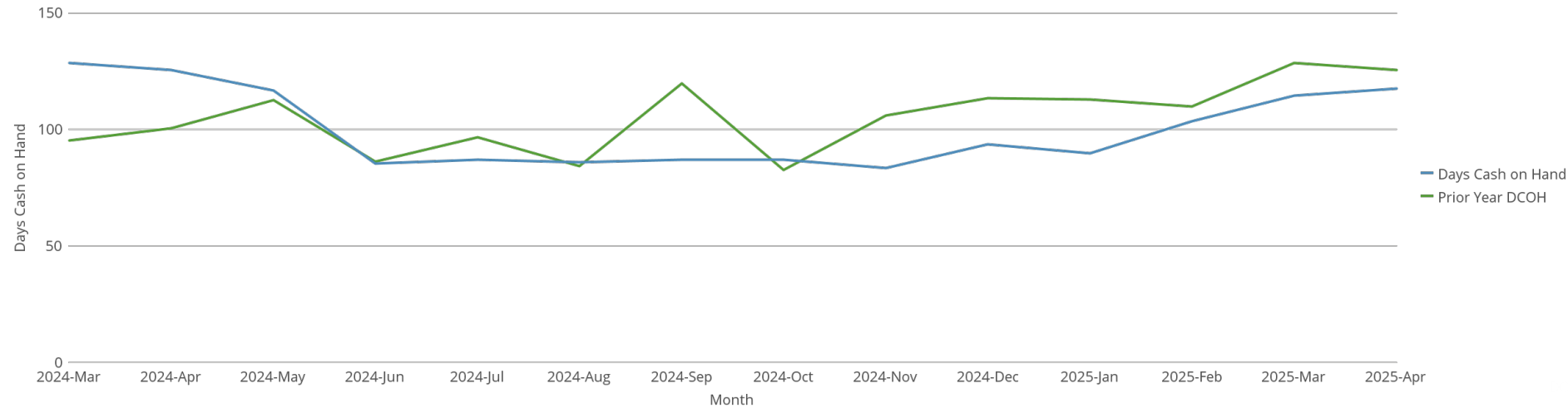


Controls
& Filters

School Name contains BREVARD ACADEMY
Month, Year contains April, 2025
Comparative School Size (Click to Select) is Small

PROD: Cash Board

Days Cash on Hand
by Month



*Days cash on Hand is calculated using the either the projected EOY expenses if tracked through Insights or the annual budgeted expenses.

Disclaimer: This data is based solely on information recorded in LINQ and may differ from information included in your financial statement audit. This data should be used for discussion purposes, but not relied upon solely for compliance with NC DPI, loan covenants, or other official requirements based on audited financial statement data.

Coversheet

Proposed Budget

Section:	II. Finance
Item:	D. Proposed Budget
Purpose:	FYI
Submitted by:	
Related Material:	Brevard Final FY26 Budget Build Template - Google Sheets.pdf

Type	Account Category	Report Month - Year Account Sub Category	SUM of YTD Activity (Modified)	SUM of June-2024 YTD Activity (Modified)	SUM of December-2024 EOY Projection (Modified)	SUM of FY26 Budget Amount
Revenue	001. State Revenue	Rev - Charter Schools 036	3,349,942	3,504,690	3,605,287	3,538,660
		Rev - COVID 19 Supplemental (PRC-154)	0	0	0	0
		Rev - CRF 121 Summer Learning	0	0	0	0
		Rev - CRF 122 School Health	0	0	0	0
		Rev - CRF 123 Nondigital Resources	0	0	0	0
		Rev - CRF 124 Student Computers & Devices	0	0	0	0
		Rev - CRF 126 Personnel Computers & Devices	0	0	0	0
		Rev - CRF 127 Connectivity School Buses	0	0	0	0
		Rev - CRF 128 Home and Community WiFi	0	0	0	0
		Rev - CRF 132 Exceptional Children	0	0	0	0
		Rev - CRF 135 Cybersecurity	0	0	0	0
		Rev - CRF 137 Personal Protective Equipment	0	0	0	0
		Rev - CTE Grant	0	0	0	65,000
		Rev - Feminine Hygiene Grant - PRC-088	0	500	0	0
		Rev - PRC-141 State Bonus	0	0	0	0
		Rev - Risk Pool EC Funding	0	0	0	50,000
		Rev - Safety Grant PRC-040	0	13,038	4,795	0
		Rev - Special State Reserves	0	0	50,000	50,000
		Rev - SRO Grant	103,800	0	44,000	44,000
		Rev - State Testing Bonus	0	0	5,383	0
		Rev - Summer Reading 016	0	0	16,000	16,000
	001. State Revenue Total		3,453,742	3,518,228	3,725,466	3,763,660
	002. Local Revenue	COVID Tax Credit	0	0	0	0
		Fund Balance Allocation	0	0	139,046	0
		Interest Income First Bank	131	35,626	55,000	45,000
		Rev - Backpack Buddies	1,640	290	560	1,000
		Rev - Board Annual Fundraising Event	0	0	10,000	10,000
		Rev - Buncombe County Schools	39,816	60,507	20,878	20,878
		Rev - Capital Campaign	0	0	0	0
		Rev - CFP Grant	35,000	25,000	25,000	25,000
		Rev - Contributions and Donations	20,237	28,910	6,927	6,000

	Rev - Emergency Connectivity Funding	4,800	0	0	0
	Rev - F&F Buncombe County Schools	11	164	150	150
	Rev - Henderson County	287,477	295,007	267,600	267,600
	Rev - Jackson County Schools	2,563	1,635	0	0
	Rev - Local Grants	0	5,000	5,000	5,000
	Rev - Madison County	754	0	0	0
	Rev - Non-Profit Fundraiser	445	(481)	500	500
	Rev - PASS THROUGH FOR WESTERN NC	0	0	28,229	0
	Rev - Rental School Property	0	0	0	0
	Rev - Safety Donation	0	0	0	0
	Rev - Sale of Bus	0	0	0	0
	Rev - Sales Tax	20,460	31,696	20,000	20,000
	Rev - School Lunch Program	58,659	64,228	55,000	48,000
	Rev - Solar Grant	148	0	0	0
	Rev - Transylvania County	1,018,077	1,062,330	1,111,566	1,111,566
	Rev - Various	22,269	1,687	1,663	0
	Rev - Wake County Schools	0	0	0	0
	Rev CFA Marketing	0	0	0	0
002. Local Revenue Total		1,512,487	1,611,599	1,747,120	1,560,695
003. Federal Revenue	ESSER - Exceptional Children PRC-167	0	0	0	0
	ESSER II Supp Instructional Support PRC-173	0	0	0	0
	GEER - Student Health Support - PRC-169	0	0	0	0
	Rev - SHAC Grant	56,308	0	0	0
	Rev - ARP IDEA Grant PRC-185	0	0	0	0
	Rev - ARP IDEA Preschool PRC-186	558	0	0	0
	Rev - CARES Act 163	0	0	0	0
	Rev - CRF Digital Curriculum - PRC-165	0	0	0	0
	Rev - CRSA Medicaid Reimbursement	0	0	25,000	25,000
	Rev - DHHS Grant	56,023	0	0	0
	Rev - ESSER III - Cyberbullying PRC-192	1,246	3,406	0	0
	Rev - ESSER III Bonus Pay PRC-203	0	0	0	0
	Rev - ESSER III Gaggle - PRC-193	1,454	0	0	0
	Rev - ESSER III Robotics Grant PRC-201	0	8,273	3,361	0
	Rev - ESSR II	103,730	0	0	0
	Rev - ESSR III	230,007	0	0	0
	Rev - GEER Supplemental Instructional PRC-170	0	0	0	0

	Rev - IDEA PRESCHOOL PRC-049	1,102	761	0	0
	Rev - IDEA VI-B 060	73,596	81,761	74,242	72,936
	Rev - Improving Teacher Quality 103	10,516	17,567	17,909	17,909
	Rev - LIGHT THE WAY PRC-146	0	1,327	1,327	1,327
	Rev - Outdoor Ed Grant	0	0	0	0
	Rev - PRC 118	2,185	50	2,818	2,818
	Rev - Title I Grant Funding 050	43,580	66,418	50,711	50,711
	Rev - Title IV Student Support PRC-108	10,000	10,003	10,003	10,003
	Rev - TSI 115	0	0	0	0
003. Federal Revenue Total		590,306	189,565	185,370	180,703
005. Before and After School Revenue	Rev - After School	54,025	56,999	31,913	50,000
	Rev - Before School	45	2,112	185	63
005. Before and After School Revenue Total		54,070	59,111	32,097	50,063
007a. Athletics Revenue	Athletic Booster	0	0	0	0
	Athletic Participation	4,369	8,793	6,500	6,500
	Rev - Athletics Concessions	1,788	1,912	1,918	1,500
	Rev - Athletics Gate	5,627	3,169	4,000	4,000
	Rev - Athletics Spirit Wear	100	0	200	200
007a. Athletics Revenue Total		11,885	13,873	12,618	12,200
007b. Band/Music Revenue	Rev - Music Supply & Rental Fees	2,950	0	2,000	2,000
	Rev - Travel Band Field Trip	0	0	0	0
	Rev - Travel Band Fundraising	305	1,155	3,500	3,500
007b. Band/Music Revenue Total		3,255	1,155	5,500	5,500
007c. School Activities Revenue	Rev - Art to Remember	1,030	1,150	1,149	1,149
	Rev - Beta Club	0	0	0	0
	Rev - Computer Repair Reimbursements	0	0	0	0
	Rev - Intramurals	0	0	0	0
	Rev - Misc School Activities	9,811	40	3,038	17
	Rev - School Pictures	0	1,071	2,000	2,000
	Rev - Spirit Days	0	0	0	0
	Rev - Staff Appreciation	0	0	250	0
	Rev - STEM Activities	0	0	0	0
	Rev - Student Technology Fees	410	0	0	0
	Rev - Talent Show/Musical	800	4,696	3,665	3,036
	Rev - Uniforms	2,406	2,826	1,717	1,717
	Rev - Yearbook	2,225	5,780	2,712	2,712

007c. School Activities Revenue Total		16,682	15,563	14,531	10,631
007d. Field Trip Revenue	Rev - 1st Field Trip	893	989	555	243
	Rev - 2nd Field Trip	1,026	1,966	500	348
	Rev - 3rd Field Trip	1,236	2,437	679	1,034
	Rev - 4th Field Trip	2,851	3,368	3,225	2,509
	Rev - 5th Field Trip	0	802	802	0
	Rev - 6th Field Trip	1,002	5,622	5,900	7,192
	Rev - 7th Field Trip	2,562	568	5,000	0
	Rev - 8th Field Trip	800	1,077	10,000	0
	Rev - K Field Trip	506	859	859	171
	Rev - Music/Art Field Trip	0	2,571	1,279	1,880
	Rev - PBIS Field TRIP	0	1,120	1,120	1,520
007d. Field Trip Revenue Total		10,876	21,379	29,919	14,897
Revenues Total		5,653,302	5,430,472	5,752,621	5,598,348
Expenses 01. Salaries and Bonuses	ESSER III Bonus PRC-203	0	0	0	0
	Salary - Administration	(171,058)	(265,935)	(285,098)	(290,296)
	Salary - AIG Teacher	(43,113)	(36,040)	(47,000)	(26,000)
	Salary - Athletics Stipend	(16,575)	(19,975)	(20,700)	(20,700)
	Salary - Bonus	(76,175)	0	(32,800)	0
	Salary - Bus Driver	(46,410)	(63,958)	(55,000)	(55,000)
	Salary - EC Teacher	(187,610)	(159,108)	(163,980)	(103,750)
	Salary - EC Teacher Assistant	(73,817)	(86,469)	(74,141)	(79,925)
	Salary - FEMA	0	0	(38,504)	0
	Salary - Guidance	(114,137)	(115,987)	(120,980)	(124,820)
	Salary - Interventionists	(81,280)	(50,500)	(1,750)	(84,091)
	Salary - Office	(124,886)	(137,375)	(128,000)	(134,400)
	Salary - PRC 016	0	0	(16,000)	(16,000)
	Salary - PRC 050 Staff	(34,097)	(50,983)	(52,000)	(80,710)
	Salary - PRC 060 Staff	(53,538)	(58,724)	(46,060)	(109,950)
	Salary - Salary Custodian & Maintenance	(82,294)	(104,130)	(159,200)	(116,272)
	Salary - School Nurse	(42,894)	(48,660)	(28,000)	0
	Salary - Speech Teacher	(53,483)	(44,844)	(47,348)	(47,182)
	Salary - Stipends	(27,050)	(34,800)	(20,000)	(20,000)
	Salary - Substitute	(50,536)	(41,593)	(10,000)	(10,000)
	Salary - Summer School Stipends	(18,316)	(17,826)	(15,000)	(15,000)
	Salary - Teacher	(1,060,207)	(1,046,022)	(1,079,180)	(1,193,184)

	Salary - Teacher Assistant	(231,233)	(244,942)	(254,171)	(219,589)
	Salary - Transportation Supervisor	(2,750)	(1,825)	(2,500)	(2,500)
	Salary- After School	0	0	(20,000)	(20,400)
	School Paid Bonus PRC-036	0	0	0	0
	State Bonus PRC-048	0	0	(5,000)	0
	State Bonus PRC-141	0	0	0	0
01. Salaries and Bonuses Total		(2,591,458)	(2,629,694)	(2,722,411)	(2,769,769)
02. Benefits	Employee Memberships	0	0	(1,000)	(1,000)
	Hospitalization Cost	(315,601)	(370,702)	(404,724)	(412,794)
	Life Insurance Cost	(17,341)	(18,477)	(9,708)	(9,708)
	Other Insurance Cost	(1,389)	(3,974)	(4,097)	(4,097)
	Social Security Cost	(187,044)	(195,186)	(199,015)	(201,239)
	Staff Wellness	0	(243)	(3,500)	(3,500)
	State Retirement Cost	(528,244)	(590,006)	(568,455)	(606,756)
	Unemployment Cost	(8,905)	(8,488)	(12,227)	(12,364)
02. Benefits Total		(1,058,524)	(1,187,077)	(1,202,727)	(1,251,458)
03. Books and Supplies	1st Inst. Supplies	(738)	(807)	(800)	(800)
	2nd Inst. Supplies	(873)	(795)	(800)	(800)
	3rd Inst. Supplies	(449)	(702)	(1,168)	(800)
	4th - 8th Grade Science Supplies	0	0	(3,000)	(1,500)
	4th Inst. Supplies	(749)	(1,135)	(800)	(800)
	5th Inst. Supplies	(1,131)	(635)	(800)	(800)
	6th Inst. Supplies	(805)	(772)	(800)	(800)
	7th Inst. Supplies	(1,334)	(818)	(800)	(800)
	8th Inst. Supplies	(742)	(1,548)	(1,795)	(1,000)
	AIG Instructional Supplies	(1,218)	(2,343)	(2,500)	(2,500)
	Art Supplies	(1,958)	(2,709)	(2,000)	(2,000)
	EC Instructional Supplies	(696)	(1,898)	(2,500)	(2,500)
	EC Supplies - PRC-118	(1,726)	(50)	(3,500)	(3,500)
	Instructional Furniture	(11,595)	(501)	(10,000)	(10,000)
	Instructional Supplies 016	0	0	0	0
	Kindergarten Inst. Supplies	(647)	(871)	(800)	(800)
	Middle School Elective Supplies	0	(955)	(3,600)	(5,000)
	Msc. Instructional Supplies	(15,716)	(6,963)	(9,000)	(5,000)
	Music Supplies	(3,439)	(3,427)	(3,000)	(5,000)
	Outdoor Education Program	0	0	(500)	(2,000)

	PE Supplies	(43)	(667)	(2,000)	(2,000)
	Recovery Supplies - Helene	0	0	(3,530)	0
	Spanish Supplies	0	0	0	0
	STEM Supplies	(226)	(3,781)	(2,500)	(2,500)
	Textbooks	(50,364)	(81,510)	(54,267)	(45,000)
03. Books and Supplies Total		(94,450)	(112,888)	(110,461)	(95,900)
04. Athletics	Athletic Booster Club	0	0	(1,500)	(1,500)
	Athletic Concessions	(260)	0	(1,000)	(1,000)
	Athletic Officials	(4,432)	(4,350)	(5,977)	(3,500)
	Athletic Rent	0	0	0	0
	Athletic Spirit Wear	0	0	0	0
	Athletic Supplies	(3,410)	(8,596)	(5,908)	(5,908)
	Athletic Uniforms	(3,568)	(11,740)	(10,000)	(10,000)
	Athletics Security	(2,954)	(2,190)	(3,000)	(3,000)
04. Athletics Total		(14,623)	(26,875)	(27,385)	(24,908)
05. Office Supplies	Health Supplies	0	0	0	(2,500)
	Health Supplies - PRC-088	0	(500)	0	0
	Office Supplies	(15,968)	(18,523)	(15,000)	(15,000)
	Postage	(1,244)	(607)	(2,000)	(2,000)
	Sales Tax Expense	(27,561)	(23,665)	(17,000)	(17,000)
	Staff Appreciation	(8,633)	(13,184)	(10,000)	(12,000)
	Volunteer Appreciation	0	(300)	0	0
05. Office Supplies Total		(53,406)	(56,779)	(44,000)	(48,500)
06. Technology	Capitalized Tech	0	0	0	0
	Instructional Software	(1,501)	(2,452)	(11,050)	(5,000)
	Non-Capitalized Tech/Misc	(29,191)	(16,924)	(10,000)	(10,000)
	Office Computers	(9,112)	0	(5,500)	(5,500)
	Office Software	(9,290)	(19,021)	(15,000)	(15,000)
	Student Computers	(88,083)	(3,340)	0	(40,000)
	Teacher Computers	(10,180)	(8,040)	(20,000)	(20,000)
06. Technology Total		(147,357)	(49,777)	(61,550)	(95,500)
07. Equipment and Leases	Capitalized Instructional Equipment	0	0	0	0
	Non-Cap Office Equipment	0	0	(2,400)	(2,400)
	Non-Capitalized EC Equipment	0	0	0	0
	Reproduction Costs	(27,931)	(26,760)	(28,000)	(28,000)
07. Equipment and Leases Total		(27,931)	(26,760)	(30,400)	(30,400)

08. Contracted Student Services	BBBS/AMERICORPS	0	(1,875)	(4,250)	0
	EC Services	(62,356)	(68,971)	(62,000)	(62,000)
	Instructional Services	(1,125)	(42,425)	(35,000)	(35,000)
	Nursing Services	0	0	0	0
	Psychological Services	(24,565)	(16,195)	(17,500)	(17,500)
08. Contracted Student Services Total		(88,046)	(129,466)	(118,750)	(114,500)
09. Staff Development	1st Grade Workshops	(92)	0	(100)	(100)
	2nd Grade Workshops	(45)	0	(100)	(100)
	3rd. Grade Workshops	(45)	0	(100)	(100)
	4th Grade Workshops	(176)	(90)	(100)	(100)
	5th Grade Workshops	(45)	(95)	(100)	(100)
	6th Grade Workshops	0	(65)	(100)	(100)
	7th Grade Workshops	(45)	(45)	(100)	(100)
	8th Grade Workshops	0	(95)	(100)	(100)
	EC Workshop Expenses	(5,991)	(4,639)	(5,000)	(8,500)
	Food	(775)	(2,551)	(2,705)	(4,000)
	Hotels for PD	0	0	(2,500)	(2,500)
	Instructional Workshops	(1,940)	1,047	(3,145)	(3,000)
	Kindergarten Workshops	(180)	(55)	(185)	(100)
	NC Charter School Conference	(663)	(325)	(3,054)	(3,000)
	Office Workshops	(3,737)	(818)	(6,851)	(3,000)
	PRC 103 Workshop	(10,516)	(17,567)	(17,909)	(17,909)
	PRC 118 Workshop	(458)	0	(900)	(900)
	PRC-115 Workshop	0	0	0	0
	Professional Memberships	(4,167)	(3,633)	(4,030)	(4,000)
	Specialists Workshops	0	0	(500)	(500)
	Summer Retreat	(1,380)	(2,100)	(1,000)	(1,500)
	Travel	(5,720)	(4,229)	(4,152)	(7,000)
09. Staff Development Total		(35,976)	(35,260)	(52,729)	(56,709)
10. Administrative Services	Advertising	(21,625)	(48,676)	(47,000)	(47,000)
	Audit Services	(10,150)	(9,500)	(9,500)	(8,000)
	Bank Fees	(351)	(645)	(1,000)	(1,000)
	Board of Director Expenses	0	(11,056)	(12,033)	(11,010)
	Contracted Services	(5,038)	(8,450)	(12,000)	(12,000)
	Director Search	0	0	0	0
	Financial Services	(68,874)	(54,518)	(55,000)	(50,000)

	Grant Writing	(20,338)	(19,295)	(20,000)	(20,000)
	Human Resources	(7,992)	(6,305)	(10,000)	(10,000)
	Legal Services	(11,336)	(3,609)	(7,500)	(7,500)
	Orgs Online Fees	2,260	3,362	(1,500)	(1,500)
	Other Tax Payments	0	0	0	0
	PowerSchool Services	(14,193)	(14,630)	(14,600)	(14,600)
	Safety Donation Expenses	(3,298)	0	0	0
	Safety Grant - PRC-040	(10,756)	5,892	(4,795)	0
	Safety Workshops	(3,700)	0	0	0
	SRO	(81,086)	(104,714)	(110,370)	(53,500)
	Technology Support Services	(37,918)	(34,951)	(31,385)	(30,000)
10. Administrative Services Total		(294,395)	(307,094)	(336,682)	(266,110)
11. Insurances	General Liability	(35,241)	(37,269)	(45,000)	(45,000)
	Workers Compensation	(8,057)	(23,218)	(15,175)	(15,175)
11. Insurances Total		(43,298)	(60,487)	(60,175)	(60,175)
12. Rents & Debt Service	ART/STEM Building	0	0	(12,083)	0
	Entegra Building Loan	0	0	0	0
	Extra Storage Rental	(2,941)	(4,975)	(2,315)	(2,223)
	Loan Payment Capital Improvements	(70,630)	0	0	0
	USDA Building Loan	(296,800)	(300,640)	(300,000)	(310,000)
12. Rents & Debt Service Total		(370,371)	(305,615)	(314,398)	(312,223)
13. Facilities Building	Building Furniture	(5,587)	(684)	(5,000)	(5,000)
	Building Repairs & Maintenance	(29,314)	(14,828)	(25,000)	(25,000)
	Contracted Custodial Services	0	(40,694)	(48,138)	(15,000)
	Contracted Maintenance	(18,437)	(21,923)	(20,000)	(20,000)
	Custodial Supplies & Materials	349	(27,835)	(20,000)	(20,000)
	Miscellaneous Contracts	(11,995)	(38,747)	(40,000)	(10,000)
	Safety & Security Improvements	0	0	0	0
	Security Monitoring	(240)	(240)	(1,500)	(1,500)
13. Facilities Building Total		(65,223)	(144,951)	(159,638)	(96,500)
14. Facilities Grounds	Contracted Maintenance Grounds	(14,125)	(14,689)	(18,000)	(18,000)
	Grounds Maintenance	(250)	(533)	(8,479)	(8,479)
	Outdoor Furntiure	0	0	0	0
	Solar Grant	(2,342)	0	0	0
14. Facilities Grounds Total		(16,717)	(15,223)	(26,479)	(26,479)
15. Utilities	Electricity	(37,095)	(62,260)	(43,000)	(43,000)

	Mobile Communications	(3,000)	(3,252)	(3,500)	(3,500)
	Natural Gas	(6,472)	(5,167)	(2,500)	(2,500)
	Telephone	(5,830)	(6,894)	(6,000)	(6,000)
	Waste Management	(1,746)	0	(1,500)	(1,500)
	Water & Sewer	(5,863)	(7,962)	(7,500)	(7,500)
15. Utilities Total		(60,006)	(85,535)	(64,000)	(64,000)
16. Nutrition & Food	Contracted Food Service	(26,763)	(13,097)	(4,000)	(4,000)
	Food Purchase - Snack and Breakfast	0	16	(502)	(500)
	Food Purchases - Backpack Program	0	0	0	0
	Other Food - Board	(1,906)	(52)	(2,500)	(2,500)
	Other Food - Office	(3,392)	(2,969)	(2,500)	(2,500)
	School Lunch Program	(93,287)	(90,996)	(60,000)	(60,000)
16. Nutrition & Food Total		(125,349)	(107,098)	(69,502)	(69,500)
17. Transportation & Travel	Bus Repair Service	(5,225)	(7,085)	(10,000)	(10,000)
	Bus Supplies	(8,886)	(14,984)	(16,000)	(16,000)
	Contracted Transportation	0	0	0	0
	Travel Non-Workshop Related	(2,409)	(1,235)	(2,000)	(2,000)
	Vehicle Gas & Diesel Fuel	(15,245)	(18,725)	(18,000)	(18,000)
	Vehicle Purchase	(81,931)	(4,000)	(139,046)	0
17. Transportation & Travel Total		(113,695)	(46,029)	(185,046)	(46,000)
18. Capital Purchases	Cap Building Equipment	0	0	0	0
18. Capital Purchases Total		0	0	0	0
19. Before & After Care Program	Other Food - After Care	(2,883)	(1,141)	(965)	(750)
	Salary - After Care	(30,118)	(14,518)	(16,000)	(16,000)
	Social Security Cost - After Care	(2,020)	(1,107)	(1,000)	(1,000)
	Supplies and Materials - After Care	(237)	17	(750)	(750)
19. Before & After Care Program Total		(35,259)	(16,748)	(18,715)	(18,500)
20. School Activities Expenses	Exp - 8th Grade Activities	(310)	(1,614)	(1,828)	(1,250)
	Exp - Beta Club	0	0	0	0
	Exp - Incentive Awards	(861)	(1,467)	(1,000)	(1,000)
	Exp - Talent Show/Musical	0	0	(1,000)	(1,000)
	Exp - Travel Band	(140)	(228)	(2,500)	(2,500)
	Exp - Uniforms	(1,719)	(440)	(2,401)	(1,500)
	Exp - Yearbook	(2,056)	(1,483)	(2,000)	(2,000)
	School Activities	(5,492)	(2,552)	(6,839)	(2,500)
20. School Activities Expenses Total		(10,578)	(7,784)	(17,567)	(11,750)

21. Field Trip Expenses	Exp - 1st Field Trip	(651)	(366)	(500)	(500)
	Exp - 2nd Field Trip	(614)	(1,480)	(500)	(500)
	Exp - 3rd Field Trip	(1,385)	(1,847)	(797)	(500)
	Exp - 4th Field Trip	(1,862)	(2,361)	(2,361)	(2,361)
	Exp - 5th Field Trip	0	(83)	(500)	(500)
	Exp - 6th Field Trip	(525)	(8,478)	(9,792)	(8,478)
	Exp - 7th Field Trip	(3,296)	(4,019)	(5,000)	(5,000)
	Exp - 8th Field Trip	(6,964)	(7,928)	(10,000)	(10,000)
	Exp - K Field Trip	(397)	(518)	(500)	(500)
	Exp - Misc Field Trips	(799)	(680)	(165)	(165)
	Exp - Music/Art Field Trip	0	(6,577)	(4,019)	(4,019)
	Exp - PBIS Field Trip	0	(1,700)	(1,700)	(1,700)
21. Field Trip Expenses Total		(16,494)	(36,037)	(35,833)	(34,222)
22. Fundraising Expenses	Board Fundraising Expenses	(181)	(822)	(5,000)	(5,000)
	Fundraising Expenses	(194)	(6,345)	(1,500)	(1,500)
	Non-Profit Fundraiser Expense	(473)	0	(500)	(500)
22. Fundraising Expenses Total		(848)	(7,167)	(7,000)	(7,000)
23. CRF Expenses	Exp - CRF 121 Summer Learning	0	0	0	0
	Exp - CRF 122 School Health	0	0	0	0
	Exp - CRF 123 Nondigital Resources	0	0	0	0
	Exp - CRF 124 Student Computers & Devices	0	0	0	0
	Exp - CRF 126 Personnel Computers & Devices	0	0	0	0
	Exp - CRF 127 Connectivity School Buses	0	0	0	0
	Exp - CRF 128 Home and Community WiFi	0	0	0	0
	Exp - CRF 132 Exceptional Children	0	0	0	0
	Exp - CRF 135 Cybersecurity	0	0	0	0
	Exp - CRF 137 Personal Protective Equipment	0	0	0	0
23. CRF Expenses Total		0	0	0	0
23. Federal Grant Expenses	ARP - IDEA Grant PRC-185	0	0	0	0
	ARP - IDEA Preschool PRC-186	(558)	0	0	0
	CRF - Digital Curriculum - PRC-165	0	0	0	0
	DHHS Grant Expenses	(95,759)	0	0	0
	ESSER - Exceptional Children PRC-167	0	0	0	0
	ESSER III Cyberbullying PRC-192	(1,246)	(3,406)	0	0
	ESSER III Gaggle PRC-193	(1,454)	0	0	0
	Exp - CARES Act 163	0	0	0	0

	Exp - ESSER III Robotics Grant PRC-201	0	(8,273)	(3,361)	0
	Exp - Light the Way Grant PRC-146	0	(1,327)	(1,327)	(1,327)
	GEER Student Health Support - PRC-169	0	0	0	0
	GEER Supplemental Instructional Support PRC-1	0	0	0	0
	IDEA PRESCHOOL PRC-049	(1,102)	(761)	(56)	(56)
	Remedial Supplies - PRC-115	0	0	0	0
	SHAC Grant Expenses	(56,060)	0	0	0
	Supplemental Contracted Inst Support - 173	0	0	(2,000)	(2,000)
	Title IV - Student Support PRC-108	0	0	0	0
	23. Federal Grant Expenses Total	(156,179)	(13,766)	(6,743)	(3,383)
	Expenses Total	(5,420,182)	(5,408,110)	(5,672,192)	(5,503,487)
	Grand Total	233,121	22,362	80,428	94,861