



# **AVON GROVE CHARTER SCHOOL**

*Excellence through Ingenuity*

## **2023-2024 Fiscal Year Budget**

**AGCS Board of Trustees  
Public Board Meeting June 20, 2023**

**Board Approval - June 20, 2023**

**Last saved**

**6/20/2023 13:15**

**Any questions contact: Donna Archer**

**[darcher@agcharter.org](mailto:darcher@agcharter.org)**



# Avon Grove Charter School 2023-2024 Fiscal Year Budget

6/20/2023



	Fiscal Year 2021-2022	Fiscal Year 2022-2023	Proposed 2023-2024 Fiscal Year Budget
Student Enrollment	1,891	1,917	1,925

## Ordinary Income/Expense

### Income

Charges for Services	29,300,387	29,631,357	33,463,352
Operating Grants & Contributions	2,687,694	2,723,968	1,572,311
Capital Grants & Contributions	27,500	27,500	127,500
Investment Earnings	22,500	22,500	27,500
Miscellaneous Revenues	616,958	677,116	857,344
Food Service Charges for Services	297,885	301,940	319,760
Food Service Operating Grants & Contributions	329,113	440,600	565,604
Facilities Capital Improvements Funding Transfer	-	-	-

<b>Total Income</b>	<b>33,282,037</b>	<b>33,824,980</b>	<b>36,933,370</b>
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### Expense

Instruction	19,879,285	20,212,766	21,077,730
Support Services	8,885,574	8,849,743	9,797,478
Operation of Noninstructional Services	382,333	485,607	453,737
Depreciation & Amortization	1,950,000	2,000,000	2,240,000
Interest on Short & Long-term Debt	1,217,613	1,217,613	1,239,013
Food Service	705,970	758,128	883,369

<b>Total Expense</b>	<b>33,020,774</b>	<b>33,523,856</b>	<b>35,691,327</b>
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## Net Ordinary Income

	<b>261,263</b>	<b>301,124</b>	<b>1,242,043</b>
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Total Depreciation & Amortization	1,920,000	2,000,000	2,240,000
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Fiscal Year Debt Service Interest	1,217,613	1,217,613	1,217,613
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Maximum Annual Debt Service Interest Only	1,587,813	1,587,813	1,587,813
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Historical Debt Service Coverage (DSC) Ratio	2.14	2.22	2.96
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### Cash on Hand as of June 30th, 20XX

Total Cash & Investments	10,350,988	10,652,112	11,894,156
Total Operating Expenditures	31,070,774	31,523,856	33,451,327
365 Days	85,125	86,367	91,647
Total Days Cash on Hand	122	123	130

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Avon Grove Charter School  
 Budget Line Item Detail  
 Fiscal Year 2023-2024  
 2023-2024 Fiscal Year - Budget Working paper



Fiscal Year  
 2023-2024  
 Budget

REVENUES

6000 - Revenue from Local Sources	
6500 - Earnings on Investments	
40100 - Interest Income	27,500
Total 6500 - Earnings on Investments	27,500
6920 - Contribution Revenues	
40150 - Contributions-Private	27,500
40151 - Capital Campaign Contributions	100,000
Total Contribution Revenues	127,500
6944 - Revenues from Districts	
40602 - Avon Grove School District	9,168,616
40606 - Coatesville Area School Distr	11,622,230
40610 - Downingtown Area School District	13,177
40616 - Garnet Valley School District	33,803
40618 - Kennett Consolidated School District	2,274,277
40622 - Octorara Area School District	2,436,387
40624 - Oxford Area School District	7,660,507
40628 - Penn Manor School District	10,762
40634 - Solanco School District	132,118
40636 - Twin Valley School District	74,246
40637 - Souderton School District	0
40638 - Unionville-Chadds Ford School District	37,229
40644 - William Penn School District	0
40699 - PA LEA Reconciliation	0
Total Revenues from Districts	33,463,352
6600 - Food Service Revenue	
40702 - A La Carte Revenue School Lunch Program	319,760
40720 - Child Nutrition Program Claims-Federal Reimbursement	565,604
Total Food Service Revenue	885,364
6700 - Student Activities Revenue	
40901 - Student Activities Revenue	300,225
40903 - Student Camps & After School Programs	252,954
Total Student Activities Revenue	553,179
6830 - Federal Revenue from Intermediary Sources	
40801 - IDEA 611 Pass Through Funds	289,964
40802 - IDEA 619 Pass Through	2,688
Total Federal Revenue from Intermediary Sources	292,652



6990 - Miscellaneous Revenue	
49900 - Miscellaneous Income	301,165
40911 - Rental Fee - Campus Facilities Use	3,000
Total Miscellaneous Revenue	304,165

Total Revenue from Local Sources	35,653,711
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7000 - Revenue from State Sources	
40301 - Dept of Health Reimbursement	30,643
40307 - Miscellaneous Grants	83,000
47505 - Ready to Learn Block Grant	90,650
Total Revenue from State Sources	204,293

8000 - Revenue from Federal Sources	
48000 - Title I Impr Basic	387,315
48001 - Title II Improving Teacher Quality	46,361
48002 - Title III Language Instruction ESL	3,719
48003 - Title IV Student Support	20,404
48743 - ESSERS II CRRSA	0
48744 - ESSERS III ARP	617,567
48751 - ARP ESSER Learning Loss	0
48752 - ARP ESSER Summer Programs	0
48753 - ARP ESSER Afterschool Programs	0
48754 - ARP ESSER Homeless Children & Youth Funds	0
Total Revenue from Federal Sources	1,075,366

#### TOTAL REVENUES

36,933,370

#### EXPENSES

##### 1000 - Instruction

1100 - Instruction - Regular	
50100 - Salaries	7,997,909
50201 - Health Insurance	2,175,289
50202 - Dental Insurance	82,156
50221 - Soc Security-Employer	497,870
50222 - Medicare-Employer	115,970
50223 - Unemployment Comp-Employer	36,521
50225 - PSERS-Employer Contribution	1,855,788
50226 - PSERS VOYA Employer Contribution	6,903
50227 - Alt 403B Employer Contribution	125,611
50300 - Professional Services	829,740
50500 - Student Field Trips	140,725
50571 - Tuition Reimbursement - Instructional (Certified)	60,000
50572 - Professional Development-Instructional Certified	108,968
50573 - Staff Development-Instructional Certified	38,133
50622 - Staff Development Non-Instructional Non-Certified	0
56100 - Supplies	211,600
56101 - Supplies Title I	750
56102 - Supplies Title III	500
56103 - Supplies-Technology Related	20,964
56104 - Supplies Computer Software	315,894
56400 - Books	229,414
56401 - Books Title I	500

56402 - Books Title III	500
57452 - Amortization - Leased Equipment	60,500
57520- Furniture & Equipment	19,250
57556 - Computers	14,000
<b>Total 1100 - Instruction - Regular</b>	<b>14,945,455 x</b>

#### 1200 - Special Education Programs

50100 - Salaries	2,088,178
50201 - Health Insurance	644,104
50202 - Dental Insurance	23,548
50221 - Soc Security-Employer	129,989
50222 - Medicare-Employer	30,279
50223 - Unemployment Comp-Employer	9,269
50225 - PSERS-Employer Contribution	406,160
50227 - Alt 403B Employer Contribution	43,360
50300 - Professional Services	2,040,472
50301 - Clinical & Therapeutic Services	99,840
50302 - Psychological Services	225,000
50510 - Student Transportation Expense	236,208
50571 - Tuition Reimbursement - Instructional (Certified)	15,000
50572 - Professional Development-Instructional Certified	16,520
50573 - Staff Development-Instructional Certified	4,130
50891 - Miscellaneous Purchases	4,000
56100 - Supplies	42,745
56103 - Supplies-Technology Related	1,000
56104 - Supplies Computer Software	49,364
56400 - Books	8,700
57452 - Amortization - Leased Equipment	7,500
57520- Furniture & Equipment	3,410
57556 - Computers	3,500
<b>Total 1200 - Special Education Programs</b>	<b>6,132,276 x</b>
<b>Total 1000 - Instruction</b>	<b>21,077,730</b>

#### 2000 - Support Services

##### 2110 - Attendance & Enrollment

50100 - Salaries	94,097
50201 - Health Insurance	52,843
50202 - Dental Insurance	2,099
50221 - Soc Security-Employer	5,858
50222 - Medicare-Employer	1,364
50223 - Unemployment Comp-Employer	545
50225 - PSERS-Employer Contribution	16,565
50227 - Alt 403B Employer Contribution	2,269
50300 - Professional Services	3,115
50622 - Staff Development Non-Instructional Non-Certified	600
50890 - Postage	3,000
56100 - Supplies	950
56103 - Supplies-Technology Related	300
56104 - Supplies Computer Software	5,465
57452 - Amortization - Leased Equipment	2,700
57556 - Computers	1,500
<b>Total 2110 - Attendance &amp; Enrollment</b>	<b>193,271 x</b>

**2120 - Guidance Services**

50100 - Salaries	444,464
50201 - Health Insurance	159,788
50202 - Dental Insurance	6,287
50221 - Soc Security-Employer	27,668
50222 - Medicare-Employer	6,445
50223 - Unemployment Comp-Employer	1,636
50225 - PSERS-Employer Contribution	127,858
50226 - PSERS-Employer Contribution VOYA	0
50227 - Alt 403B Employer Contribution	3,420
50300 - Professional Services	5,954
50572 - Professional Development-Instructional Certified	1,800
56100 - Supplies	8,500
56103 - Supplies-Technology Related	900
56104 - Supplies Computer Software	520
56400 - Books	900
57452 - Amortization - Leased Equipment	2,500
57520- Furniture & Equipment	0
57556 - Computers	1,500
<b>Total 2120 - Guidance Services</b>	<b>800,139 x</b>

**2160 - Social Work Services**

50100 - Salaries	59,703
50201 - Health Insurance	25,792
50202 - Dental Insurance	1,050
50221 - Soc Security-Employer	3,717
50222 - Medicare-Employer	866
50223 - Unemployment Comp-Employer	273
50225 - PSERS-Employer Contribution	0
50227 - Alt 403B Employer Contribution	2,985
50300 - Professional Services	600
50630 - Non-Instructional Staff Development - Certified	300
56100 - Supplies	1,250
56103 - Supplies-Technology Related	150
56104 - Supplies Computer Software	133
56400 - Books	150
57520- Furniture & Equipment	150
57556 - Computers	1,500
<b>Total 2160 - Social Work Services</b>	<b>98,617 x</b>

**2250 - School Library Services**

50100 - Salaries	63,268
50201 - Health Insurance	27,051
50202 - Dental Insurance	1,050
50221 - Soc Security-Employer	3,828
50222 - Medicare-Employer	917
50223 - Unemployment Comp-Employer	273
50225 - PSERS-Employer Contribution	21,511
50227 - Alt 403B Employer Contribution	0
50300 - Professional Services	100
50573 - Staff Development-Instructional Certified	300



56100 - Supplies	250
56104 - Supplies Computer Software	2,000
57520- Furniture & Equipment	100
57556 - Computers	200
<b>Total 2250 - School Library Services</b>	<b>120,848 x</b>

#### **2310 - Board Services**

50300 - Professional Services	15,000
50306 - Professional Services - Legal	100,000
50308 - Purchased Professional & Technical Services	45,000
<b>Total 2310 - Board Services</b>	<b>160,000 x</b>

#### **2360 - Administration**

50100 - Salaries	855,465
50201 - Health Insurance	146,925
50202 - Dental Insurance	7,019
50221 - Soc Security-Employer	53,253
50222 - Medicare-Employer	12,404
50223 - Unemployment Comp-Employer	2,170
50225 - PSERS-Employer Contribution	269,401
50227 - Alt 403B Employer Contribution	3,152
50300 - Professional Services	29,829
50631 - Tuition Reimbursement Non-Instructional Certified	30,000
50632 - Staff Development Non-Instructional Certified	9,800
50633 - Professional Development Non-Instructional Certified	1,800
50840 - Advertising & Public Relations	29,590
50850 - Printing & Binding	500
50855 - Travel	3,500
50890 - Postage	1,750
50891 - Miscellaneous Purchases	2,730
56100 - Supplies	18,750
56103 - Supplies-Technology Related	2,500
56104 - Supplies Computer Software	24,460
56150 - Meals/Refreshments	1,875
56403 - Books & Periodicals	667
57452 - Amortization - Leased Equipment	12,796
57520- Furniture & Equipment	5,000
57556 - Computers	7,700
58001 - Recruitment & Placement Services	10,000
<b>Total 2360 - Administration</b>	<b>1,543,036 x</b>

#### **2380 - Principal Services**

50100 - Salaries	999,617
50201 - Health Insurance	211,439
50202 - Dental Insurance	10,167
50221 - Soc Security-Employer	62,226
50222 - Medicare-Employer	14,494
50223 - Unemployment Comp-Employer	3,544
50225 - PSERS-Employer Contribution	284,156
50227 - Alt 403B Employer Contribution	3,554
50300 - Professional Services	7,106
50622 - Staff Development Non-Instructional Non-Certified	2,925

50631 - Tuition Reimbursement Non-Instructional Certified	15,000
50632 - Staff Development Non-Instructional Certified	0
50633 - Professional Development Non-Instructional Certified	10,425
50855 - Travel	2,500
50890 - Postage	1,170
50891 - Miscellaneous Purchases	1,250
56100 - Supplies	18,750
56103 - Supplies-Technology Related	2,500
56104 - Supplies Computer Software	2,603
56150 - Meals/Refreshments	1,875
56403 - Books & Periodicals	667
57452 - Amortization - Leased Equipment	13,796
57520- Furniture & Equipment	5,000
57556 - Computers	6,150
<b>Total 2380 - Principal Services</b>	<b>1,680,914 x</b>

#### 2400 - Pupil Health

50100 - Salaries	182,405
50201 - Health Insurance	52,843
50202 - Dental Insurance	2,099
50221 - Soc Security-Employer	11,355
50222 - Medicare-Employer	2,645
50223 - Unemployment Comp-Employer	818
50225 - PSERS-Employer Contribution	39,893
50227 - Alt 403B Employer Contribution	3,254
50300 - Professional Services	3,026
50630 - Non-Instructional Staff Development - Certified	900
56100 - Supplies	7,000
56103 - Supplies-Technology Related	450
56104 - Supplies Computer Software	148
57520- Furniture & Equipment	950
57556 - Computers	1,500
<b>Total 2400 - Pupil Health</b>	<b>309,285 x</b>

#### 2510 - Fiscal Services

50100 - Salaries	432,849
50201 - Health Insurance	115,474
50202 - Dental Insurance	4,230
50221 - Soc Security-Employer	26,945
50222 - Medicare-Employer	6,276
50223 - Unemployment Comp-Employer	1,572
50225 - PSERS-Employer Contribution	128,435
50227 - Alt 403B Employer Contribution	2,706
50300 - Professional Services	32,288
50305 - Auditor Services	38,075
50310 - Payroll Services	62,400
50321 - Bank Fees	6,500
50322 - Bond Fees	11,900
50633 - Professional Development Non-Instructional Certified	2,500
50622 - Staff Development Non-Instructional Non-Certified	1,795
50623 - Professional Development Non-Instructional Non-Certified	5,295
50820 - Insurance - General Property & Liability	238,050

50830 - Telephone/Telecommunication Services	64,704
50840 - Advertising & Public Relations	2,000
50850 - Printing & Binding	1,100
50855 - Travel	3,000
50890 - Postage	2,500
50891 - Miscellaneous Purchases	1,500
56100 - Supplies	12,500
56103 - Supplies-Technology Related	2,500
56104 - Supplies Computer Software	68,597
57452 - Amortization - Leased Equipment	2,000
57520- Furniture & Equipment	0
57556 - Computers	1,000
58802 - Business Expenses: Federal Taxes (Trusts)	1,500
58803 - Business Expenses: Fuduciary Income Tax	80
<b>Total 2510 - Fiscal Services</b>	<b>1,280,273 x</b>

#### **2600 - Operation & Maintenance of Plant**

50100 - Salaries	589,347
50201 - Health Insurance	130,286
50202 - Dental Insurance	3,149
50221 - Soc Security-Employer	36,687
50222 - Medicare-Employer	8,546
50223 - Unemployment Comp-Employer	4,706
50225 - PSERS-Employer Contribution	0
50226 - PSERS VOYA Employer Contribution	0
50227 - Alt 403B Employer Contribution	28,286
50622 - Staff Development Non-Instructional Non-Certified	3,595
50300 - Professional Services	154,624
50315 - Construction Services	1,500
50350 - Security & Safety Services	11,255
50351 - Trash Removal	43,400
50352 - Snow Plowing Services	15,000
50353 - Custodial Cleaning	517,200
50354 - Lawn Care Services	73,600
50360 - Utilities	243,168
50361 - Water/Sewage	36,800
50375 - Repair & Maintenance Service of Buildings	173,176
50376 - Repair & Maintenance of Equipment	109,796
50380 - Rental of Land or Buildings	1,200
50383 - Lease/Rental of Equipment	5,220
57451 - Amortization - Leased Modular Units	340,486
56100 - Supplies	243,239
56103 - Supplies-Technology Related	500
56104 - Supplies Computer Software	2,920
56150 - Meals/Refreshments	250
57520- Furniture & Equipment	2,500
57556 - Computers	500
<b>Total 2600 - Operation &amp; Maintenance of Plant</b>	<b>2,780,935</b>

#### **2890 - Central Support Services**

50100 - Salaries	470,992
50201 - Health Insurance	156,078



50202 - Dental Insurance	5,969
50221 - Soc Security-Employer	29,319
50222 - Medicare-Employer	6,829
50223 - Unemployment Comp-Employer	1,845
50225 - PSERS-Employer Contribution	33,284
50226 - PSERS VOYA Employer Contribution	0
50227 - Alt 403B Employer Contribution	16,932
50300 - Professional Services	11,312
50622 - Staff Development Non-Instructional Non-Certified	5,000
50623 - Professional Development Non-Instructional Non-Certified	1,500
50855 - Travel	3,000
50891 - Miscellaneous Purchases	500
56100 - Supplies	1,200
56103 - Supplies-Technology Related	5,000
56104 - Supplies Computer Software	75,000
57520 - Furniture & Equipment	5,000
57556 - Computers	1,400
<b>Total 2890 - Central Support Services</b>	<b>830,160 x</b>

**Total 2000 - Support Services**

**9,797,478**

**3000 - Non-instructional Services**

**3100 - Food Services**

50100 - Salaries	314,626
50201 - Health Insurance	37,463
50202 - Dental Insurance	1,410
50221 - Soc Security-Employer	19,585
50222 - Medicare-Employer	4,562
50223 - Unemployment Comp-Employer	3,774
50225 - PSERS-Employer Contribution	47,215
50226 - PSERS VOYA Employer Contribution	429
50227 - Alt 403B Employer Contribution	1,524
50300 - Professional Services	5,000
50376 - Repair & Maintenance of Equipment	10,000
50622 - Staff Development Non-Instructional Non-Certified	1,400
56100 - Supplies	3,906
56104 - Supplies Computer Software	2,200
56300 - Food Purchases	343,245
56310 - Non-Food Expenditures	36,183
56320 - Milk Purchases	43,346
57520 - Furniture & Equipment	6,150
57556 - Computers	750
58000 - Uniforms	600
<b>Total 3100 - Food Services</b>	<b>883,369 x</b>

**3210 - Student Activities**

50100 - Salaries	131,311
50221 - Soc Security-Employer	7,944
50222 - Medicare-Employer	1,904
50223 - Unemployment Comp-Employer	1,200
50225 - PSERS-Employer Contribution	44,646
50227 - Alt 403B Employer Contribution	6,566

50300 - Professional Services	12,000
56100 - Supplies	47,000
56103 - Supplies-Technology Related	0
56104 - Supplies Computer Software	0
56150 - Meals/Refreshments	1,500
57520 - Furniture & Equipment	8,450
58100 - Dues & Membership Fees	1,500
58000 - Uniforms	1,000
58650 - Scholarships	6,000
<b>Total 3210 - Student Activities</b>	<b>271,021 x</b>
<b>3250 - Athletics</b>	
50100 - Salaries	74,263
50221 - Soc Security-Employer	4,493
50222 - Medicare-Employer	1,077
50223 - Unemployment Comp-Employer	546
50225 - PSERS-Employer Contribution	25,249
50227 - Alt 403B Employer Contribution	3,713
50300 - Professional Services	14,825
50380 - Rental of Land or Buildings	3,000
50520 - Student Activities Transportation	40,150
56100 - Supplies	4,500
57520 - Furniture & Equipment	5,050
58000 - Uniforms	5,850
<b>Total 3250 - Athletics</b>	<b>182,716 x</b>
<b>Total 3000 - Non-instructional Services</b>	<b>1,337,105</b>
<b>5110 - Debt Service</b>	
58300 - Interest	21,400
58301 - Interest 2017 A	1,217,613
<b>Total 5110 - Debt Service</b>	<b>1,239,013</b>
<b>5190 - Depreciation &amp; Amortization</b>	
57401 - Depreciation Expense	2,240,000
<b>Total 5190 - Depreciation &amp; Amortization</b>	<b>2,240,000</b>
<b>TOTAL EXPENSES</b>	<b>35,691,327</b>
<b>NET INCOME</b>	<b>1,242,043</b>
Facilities Capital Improvement Fund Transfer	750,000.00
<b>NET INCOME Including Committed Fund Transfer</b>	<b>1,992,043.46</b>

For Management Purposes Only - Subject to Auditor Review



