

Willow Charter Academy
A Resolution of the Board of Directors
2023-2024 Amended Budget

Fiscal Year 2023-2024

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,648,412	-	6,648,412
Other State Sources	445,559	-	445,559
Federal Grants	3,366,221	539,350	3,905,571
Private Sources	13,500	-	13,500
Contribution from Management Company	615,111	-	615,111
Total Revenues and Transfers	11,088,803	539,350	11,628,154
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,843,473	-	3,843,473
Added Needs	2,359,155	-	2,359,155
Support Services			
Pupil Services	529,551	-	529,551
Instructional Staff Support	898,516	-	898,516
General Administration	104,804	-	104,804
School Administration	545,810	-	545,810
Business & Internal Services	74,618	-	74,618
Central Services	262,462	-	262,462
Operations & Maintenance	1,663,255	64,187	1,727,442
Pupil Transportation Services	711,472	-	711,472
Other Support Services	-	459,133	459,133
Community Services			
Community Activities	95,687	-	95,687
Total Expenditures	11,088,804	523,320	11,612,124
EXCESS OF REVENUES OVER EXPENDITURES	-	16,030	16,030
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	950,461	278,851	1,229,312
CURRENT FUND BALANCE	950,461	294,881	1,245,342

Board President's

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on December 8, 2023 where a quorum of the board was present.

Signed By: Walter G. Truitt
Dated: December 8, 2023

Willow Charter Academy
2023-2024 Amended Budget Detail

	2023-2024 Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,648,412	-	6,648,412
Revenue from State Sources	445,559	-	445,559
Restricted-Federal 'Pass thru' Grants - Title I	478,439	-	478,439
Restricted-Federal 'Pass thru' Grants - Title I SIP	29,932	-	29,932
Restricted-Federal 'Pass thru' Grants - Title II	62,106	-	62,106
IDEA Flowthrough	144,890	-	144,890
IDEA Preschool	2,660	-	2,660
Striving Readers (84.371)	70,172	-	70,172
ESSER ARP HCY (84.425W)	7,345	7,345	-
ESSER II (84.425D)	538,986	538,986	-
ESSER III (84.425D)	2,026,637	2,026,637	-
E-Rate (32.004)	5,054	-	5,054
Revenue from Private Sources	13,500	-	13,500
Contribution from Management Company	615,111	-	615,111
Total Revenue & Other Transactions	11,088,804	2,572,969	8,515,835
EXPENDITURES			
Basic Instruction			
Salaries & Wages	2,581,287	710,312	1,870,975
Payroll Taxes	154,100	-	154,100
Insurance Benefits	267,130	-	267,130
Other Benefits	52,095	-	52,095
Employment Expenses	16,500	-	16,500
Contracted Services	88,875	-	88,875
Curricular Tools	232,883	30,000	202,883
Student Costs	13,775	-	13,775
General Supplies	29,100	-	29,100
Equipment Expense	219,295	132,805	86,490
Dues & Subscriptions	7,466	-	7,466
Board Funds	50,000	-	50,000
Other	130,968	130,968	-
Total - Basic Instruction	3,843,473	1,004,085	2,839,388
Added Needs			
Compensatory Education			
Salaries & Wages	554,047	318,004	236,042
Payroll Taxes	33,984	14,392	19,592
Insurance Benefits	76,282	45,893	30,389
Other Benefits	9,827	4,162	5,665
Curricular Tools	817,707	750,077	67,630
Student Costs	8,345	7,345	1,000
Equipment Expense	37,261	37,261	-
Other	184,726	175,468	9,258
Subtotal - Compensatory Education	1,722,178	1,352,603	369,575
Special Education			
Salaries & Wages	515,648	-	515,648
Payroll Taxes	42,799	-	42,799
Insurance Benefits	61,104	-	61,104
Other Benefits	14,134	-	14,134
Employment Expenses	1,477	-	1,477
Curricular Tools	1,815	-	1,815
Subtotal - Special Education	636,977	-	636,977
Total - Added Needs	2,359,155	1,352,603	1,006,552

	2023-2024 Amended	COVID Funding	Excluding COVID
Pupil Services			
Health Services	102,292	-	102,292
Psychological Services	48,644	-	48,644
Speech Pathology	89,808	-	89,808
Social Work Services	167,179	6,122	161,057
Other (including recess aides)	121,627	65,215	56,412
Total - Pupil Services	529,551	71,338	458,213
Instructional Staff Support			
Salaries & Wages	471,252	27,843	443,409
Payroll Taxes	34,539	-	34,539
Insurance Benefits	56,880	-	56,880
Other Benefits	15,407	-	15,407
Employment Expenses	70,609	12,076	58,533
Contracted Services	120,390	-	120,390
Curricular Tools	11,400	-	11,400
General Supplies	910	-	910
Improvement of Instruction	101,444	-	101,444
Communication	6,239	-	6,239
Other	9,446	5,988	3,458
Total - Instructional Staff Support	898,516	45,907	852,610
General Administration			
Board of Education			
Board of Education Administration	33,379	-	33,379
Employment Expenses	510	-	510
Professional Services - Audit & Other	10,875	-	10,875
Professional services - Legal	6,250	-	6,250
Insurance	6,000	-	6,000
Subtotal - Board of Education	57,014	-	57,014
Executive Administration			
Executive Administration	32,023	-	32,023
Oversight Fee	15,766	-	15,766
Subtotal - Executive Administration	47,790	-	47,790
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	104,804	-	104,804
School Administration			
Office of the Principal			
Salaries & Wages	198,306	-	198,306
Payroll Taxes	13,420	-	13,420
Insurance Benefits	18,023	-	18,023
Other Benefits	4,440	-	4,440
Employment Expenses	23,522	-	23,522
Contracted Services	2,975	-	2,975
General Supplies	8,400	-	8,400
Insurance	1,300	-	1,300
Communication	5,550	-	5,550
Dues & Subscriptions	6,869	-	6,869
Subtotal - Office of the Principal	282,805	-	282,805
Other School Administration			
Admissions & Other Administrative Support	126,413	-	126,413
Salaries & Wages	23,220	-	23,220
Payroll Taxes	1,927	-	1,927
Insurance Benefits	84	-	84
Other Benefits	557	-	557
Employment Expenses	2,150	-	2,150
Marketing	108,654	-	108,654
Subtotal - Other School Administration	263,005	-	263,005
Total - School Administration	545,810	-	545,810

	2023-2024 Amended	COVID Funding	Excluding COVID
Business & Internal Services			
Fiscal Services	72,948	-	72,948
Internal Distribution Services	1,669	-	1,669
Total - Business & Internal Services	74,618	-	74,618
Central Services			
Planning, Research, and Development	6,375	-	6,375
Information Services	48,261	-	48,261
Staff/Personnel Services	150,993	-	150,993
Data Processing Services	31,807	-	31,807
Other Central Services	25,026	-	25,026
Total - Central Services	262,462	-	262,462
Operations & Maintenance			
Internal Building Services	16,041	-	16,041
Safety & Security	77,120	-	77,120
Insurance	25,300	-	25,300
Equipment Expense	34,535	5,000	29,535
Lease of Building	1,062,413	-	1,062,413
Janitorial Services	160,000	-	160,000
Building Repairs & Maintenance	94,300	-	94,300
Communication	2,500	-	2,500
Utilities	136,000	-	136,000
Taxes	54,296	-	54,296
Other	750	750	-
Total - Operations & Maintenance	1,663,255	5,750	1,657,505
Pupil Transportation Services			
Salaries & Wages	5,324	5,324	-
Student Costs	705,350	-	705,350
Other	799	799	-
Total - Pupil Transportation Services	711,472	6,122	705,350
Other Support Services			
Pupil Activities			
Total - Pupil Activities	-	-	-
Community Services			
Community Activities			
Salaries & Wages	57,008	57,008	-
Payroll Taxes	4,732	4,732	-
Insurance Benefits	12,687	12,687	-
Other Benefits	1,368	1,368	-
Curricular Tools	8,275	-	8,275
Other	11,617	11,369	248
Total - Community Activities	95,687	87,164	8,523
Welfare Activities			
Total - Welfare Activities	-	-	-
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	11,088,804	2,572,969	8,515,835
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	950,461	-	950,461
Ending Fund Balance	950,461	-	950,461

	2023-2024 Amended	COVID Funding	Excluding COVID
School Service Fund			
REVENUE			
Department of Agriculture - Lunch	379,533	-	379,533
Department of Agriculture - Breakfast	139,822	-	139,822
Commodities	19,995	-	19,995
Total Food Service Revenue	539,350	-	539,350
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	539,350	-	539,350
EXPENDITURES			
Operations & Maintenance			
Supplies, Materials Including Commodities Expense	9,400	-	9,400
Lease of Building	54,787	-	54,787
Total Operations & Maintenance	64,187	-	64,187
Food Services			
Supplies, Materials Including Commodities Expense	453,150	-	453,150
Salaries & Wages	5,483	-	5,483
Equipment Purchases & Repairs	500	-	500
Total Food Service Expenditures	459,133	-	459,133
Total Expenditures & Other Transactions	523,320	-	523,320
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	16,030	-	16,030
Beginning Fund Balance (7/1)	278,851	-	278,851
Ending Food Service Fund Balance	294,881	-	294,881