

Walker Charter Academy
A Resolution of the Board of Directors
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2022-2023

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,392,076	-	6,392,076
Other State Sources	434,288	6,656	440,944
Local Sources	365,523	-	365,523
Federal Grants	1,016,510	186,334	1,202,844
Private Sources	79,833	43,854	123,687
Total Revenues and Transfers	8,288,229	236,844	8,525,073
 EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,080,569	-	3,080,569
Added Needs	954,825	-	954,825
Support Services			
Pupil Services	353,240	-	353,240
Instructional Staff Support	785,003	-	785,003
General Administration	368,099	-	368,099
School Administration	773,754	-	773,754
Business & Internal Services	201,711	-	201,711
Central Services	548,302	-	548,302
Operations & Maintenance	1,177,903	3,400	1,181,303
Pupil Transportation Services	3,000	-	3,000
Other Support Services	35,768	271,542	307,310
Community Services			
Community Activities	6,055	-	6,055
Total Expenditures	8,288,229	274,942	8,563,171
EXCESS OF REVENUES OVER EXPENDITURES	-	(38,098)	(38,098)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	66,031	128,292	194,324
CURRENT FUND BALANCE	66,031	90,194	156,226

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on June 19, 2023
where a quorum of the board was present.

Signed By: *Ann DeVries*
Dated: June 19, 2023

Walker Charter Academy
2022-2023 Final Amended Budget Detail

	2022-2023 Final Amended Budget	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,392,076	-	6,392,076
Revenue from State Sources	434,288	-	434,288
Revenue from Local Sources	365,523	-	365,523
Restricted-Federal 'Pass thru' Grants - Title I	197,507	-	197,507
Restricted-Federal 'Pass thru' Grants - Title II	818	-	818
Restricted-Federal 'Pass thru' Grants - Title IV	5,889	-	5,889
Restricted-Federal 'Pass thru' Grants - IDEA	142,122	-	142,122
Restricted-Federal 'Pass thru' Grants - ESSER	670,174	670,174	-
Revenue from Private Sources	74,361	-	74,361
Revenue from Pupil Activities	5,472	-	5,472
Total Revenue & Other Transactions	8,288,229	670,174	7,618,056
EXPENDITURES			
Basic Instruction			
Salaries, Taxes, & Benefits	2,510,775	378,776	2,131,999
Local Meetings	8,679	-	8,679
Printing and Binding	23,859	-	23,859
Teaching Supplies	64,361	1,703	62,658
Textbooks, Workbooks & Digital Curriculum	113,281	13,286	99,995
Software & Equipment	1,172	-	1,172
Equipment Lease	43,415	-	43,415
Equipment Purchases	123,092	121,901	1,191
Dues/Memberships	1,745	-	1,745
Field trips	42,300	-	42,300
Contracted Services	96,762	-	96,762
Employment Expenses	3,451	-	3,451
Finger Printing & Background Checks	4,282	-	4,282
Board Funds	7,455	-	7,455
Indirect Costs	32,968	32,815	152
Miscellaneous	2,973	377	2,596
Total - Basic Instruction	3,080,569	548,858	2,531,710
Added Needs			
Compensatory Education			
Salaries, Taxes, & Benefits	526,722	78,723	448,000
Teaching Supplies	6,128	-	6,128
Textbooks, Workbooks & Digital Curriculum	10,240	2,000	8,240
Equipment Purchases	6,275	-	6,275
Indirect Costs	5,540	3,911	1,629
Miscellaneous	980	-	980
Subtotal - Compensatory Education	555,886	84,634	471,253

Special Education			
Salaries, Taxes, & Benefits	220,958	-	220,958
Instructional Services	136,966	-	136,966
Local Meetings	289	-	289
Workshops and Conferences	1,900	-	1,900
Teaching Supplies	2,260	-	2,260
Indirect Costs	36,566	-	36,566
Subtotal - Special Education	398,939	-	398,939
Total - Added Needs	954,825	84,634	870,191
Pupil Services			
Occupational Therapist Services	43,892	-	43,892
Psychological Services	24,078	-	24,078
Speech Pathology	132,019	-	132,019
Social Work Services	129,987	11,353	118,633
Other (Including Recess Aides)	23,265	-	23,265
Total - Pupil Services	353,240	11,353	341,887
Instructional Staff Support			
Salaries, Taxes, & Benefits	378,268	19,026	359,242
Local Meetings	1,006	-	1,006
Office Supplies	7,681	-	7,681
Improvement of Instruction	222,055	-	222,055
Professional Development	17,734	-	17,734
Library Books	1,792	-	1,792
Technology	106,298	-	106,298
Special Education	45,675	-	45,675
Indirect Costs	4,495	1,165	3,330
Total - Instructional Staff Support	785,003	20,190	764,813
General Administration			
Board of Education			
Board of Education Administration	78,866	-	78,866
Legal Fees	5,550	-	5,550
Audit	10,186	-	10,186
Travel & Expense Staff	900	-	900
Insurance	8,607	-	8,607
Contracted Services	1,800	-	1,800
Miscellaneous	2,600	-	2,600
Subtotal - Board of Education	108,509	-	108,509
Executive Administration			
Executive Administration	67,260	-	67,260
Oversight Fee	192,329	-	192,329
Subtotal - Executive Administration	259,590	-	259,590
Grant Procurement			
Grant Procurement	-	-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	368,099	-	368,099

School Administration**Office of the Principal**

Salaries, Taxes, & Benefits	282,855	-	282,855
Local Meetings	6,365	-	6,365
Mailing	10,144	-	10,144
Printing & Binding	3,253	-	3,253
Office Supplies	28,180	-	28,180
Dues/Memberships	5,762	-	5,762
Equipment Purchases	88	-	88
Contracted Services	2,165	-	2,165
Bank Charges	1,067	-	1,067
Miscellaneous	2,646	-	2,646

Subtotal - Office of the Principal

	342,525	-	342,525
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Other School Administration

Admissions & Other Administrative Support	244,016	-	244,016
Salaries, Taxes, & Benefits	37,186	-	37,186
Advertising	141,546	-	141,546
Local Meetings	2,350	-	2,350
Workshops and Conferences	1,206	-	1,206
Mailing	1,799	-	1,799
Printing & Binding	1,993	-	1,993
Miscellaneous	1,133	-	1,133

Subtotal - Other School Administration

	431,229	-	431,229
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Total - School Administration

	773,754	-	773,754
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Business & Internal Services

Fiscal Services	195,645	-	195,645
Internal Distribution Services	6,066	-	6,066

Total - Business & Internal Services

	201,711	-	201,711
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Central Services

Planning, Research, Development	13,945	-	13,945
Information Services	60,108	-	60,108
Staff/Personnel Services	347,547	-	347,547
Data Processing Services	67,844	-	67,844
Other Central Services	54,173	-	54,173
Indirect Costs	334	334	-
Miscellaneous	4,351	4,351	-

Total - Central Services

	548,302	4,685	543,617
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Operations & Maintenance

Internal Building Services	33,262	-	33,262
Other Purchased Service (Janitorial)	160,575	-	160,575
Telephone	8,476	-	8,476
Gas	18,250	-	18,250
Electric	41,750	-	41,750
Water & Sewer	13,525	-	13,525
Waste & Trash Disposal	10,600	-	10,600
Building Maintenance & Repair	128,379	385	127,995
Equipment Maintenance & Repair	8,360	-	8,360
Lease of Building	680,160	-	680,160
Lease of Equipment	4,382	-	4,382

Software & Equipment	400	-	400
Equipment Purchases	13,760	-	13,760
Liability Insurance	98	-	98
Property Taxes	37,807	-	37,807
Property Insurance	17,400	-	17,400
Safety & Security	500	-	500
Indirect Costs	68	68	-
Miscellaneous	150	-	150
Total - Operations & Maintenance	1,177,903	453	1,177,450
Pupil Transportation Services			
Contracted Transportation	100	-	100
Field Trips	2,900	-	2,900
Total - Pupil Transportation Services	3,000	-	3,000
Other Support Services			
Pupil Activities			
Salaries, Taxes, & Benefits	11,000	-	11,000
Contracted Services	21,223	-	21,223
Supplies	3,260	-	3,260
Travel & Meals	94	-	94
Miscellaneous	190	-	190
Total - Pupil Activities	35,768	-	35,768
Community Services			
Community Activities			
Supplies	5,345	-	5,345
Indirect Costs	171	-	171
Miscellaneous	539	-	539
Total - Community Activities	6,055	-	6,055
Welfare Activities			
Total - Welfare Activities	-	-	-
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	8,288,229	670,174	7,618,056
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Beginning Fund Balance (7/1)	66,031	-	66,031
Ending Fund Balance	66,031	-	66,031

School Service Fund

REVENUE

Food Sales to Pupils	43,854	-	43,854
State Revenue	6,656	-	6,656
Department of Agriculture - Lunch	144,154	-	144,154
Department of Agriculture - Breakfast	37,180	-	37,180
Commodities	5,000	-	5,000
Total Food Service Revenue	236,844	-	236,844
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	236,844	-	236,844

EXPENDITURES

Operations & Maintenance

Supplies, Materials including Commodities expense	3,400	-	3,400
Total Operations & Maintenance	3,400	-	3,400

Food Services

Supplies, Materials including Commodities expense	265,949	-	265,949
Salaries & Wages	5,593	-	5,593
Total Food Service Expenditures	271,542	-	271,542

Total Expenditures & Other Transactions	274,942	-	274,942
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**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

	(38,098)	-	(38,098)
Beginning Fund Balance (7/1)	128,292	-	128,292
Ending Food Service Fund Balance	90,194	-	90,194

Walker Charter Academy
2022-2023 Final Amended Budget Comparison

	2022-2023 Amended Budget	2022-2023 Final Amended Budget Proposal	Change	2023-2024 Initial Budget Proposal
REVENUE				
State Aid	6,396,444	6,392,076	(4,369)	7,055,085
Other State Sources	460,575	440,944	(19,631)	603,665
Local Sources	354,111	365,523	11,412	390,373
Federal Grants	841,129	1,202,844	361,715	1,022,697
Private Sources	145,051	123,687	(21,364)	95,066
Total Revenues and Transfers	8,197,310	8,525,073	327,763	9,166,887
EXPENDITURES - CONTRACTED SERVICE FEE:				
Instruction				
Basic Instruction	2,564,044	3,080,569	516,525	2,898,474
Added Needs	840,476	954,825	114,349	1,085,128
Support Services				
Pupil Services	406,493	353,240	(53,252)	347,188
Instructional Staff Support	1,066,225	785,003	(281,221)	937,164
General Administration	382,055	368,099	(13,956)	463,078
School Administration	750,915	773,754	22,838	874,458
Business & Internal Services	221,474	201,711	(19,763)	251,102
Central Services	602,651	548,302	(54,348)	806,627
Operations & Maintenance	1,173,896	1,181,303	7,407	1,214,534
Pupil Transportation Services	19,663	3,000	(16,663)	31,263
Other Support Services	185,774	307,310	121,535	277,951
Community Services				
Community Activities	-	6,055	6,055	10,260
Total Expenditures	8,213,666	8,563,171	349,506	9,198,000
EXCESS OF REVENUES OVER EXPENDITURES	(16,356)	(38,098)	(21,742)	(31,114)
Transfer Between Funds	-	-	-	-
FUND BALANCE, BEGINNING OF YEAR	194,324	194,324	-	177,967
CURRENT FUND BALANCE	177,968	156,226	(21,742)	146,853