## **Willow Charter Academy**

A Resolution of the Board of Directors 2024-25 Amended Budget

## Fiscal Year 2024-25

	General	School Services	Total (Memorandum Only)
REVENUE			
State Aid	6,411,365	-	6,411,365
Other State Sources	242,001	-	242,001
Federal Grants	1,968,584	586,618	2,555,202
Private Sources	13,450	-	13,450
Contribution from Management Company	1,480,164	-	1,480,164
Total Revenues and Transfers	10,115,564	586,618	10,702,182
EXPENDITURES - CONTRACTED SERVICE FEE:			
Instruction			
Basic Instruction	3,373,957	-	3,373,957
Added Needs	1,535,214	-	1,535,214
Support Services	007.740		007.740
Pupil Services	667,742	-	667,742
Instructional Staff Support	869,297	-	869,297
General Administration School Administration	119,152	-	119,152
Business & Internal Services	564,353 102,289	-	564,353 102,289
Central Services	272,088	-	272,088
Operations & Maintenance	1,736,079	65,687	1,801,766
Pupil Transportation Services	795,783	-	795,783
Other Support Services	-	532,239	532,239
Community Services			
Community Activities	71,236	-	71,236
Welfare Activities	8,375	-	8,375
Total Expenditures	10,115,564	597,926	10,713,490
EXCESS OF REVENUES OVER EXPENDITURES	-	(11,308)	(11,308)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	966,997	387,698	1,354,695
CURRENT FUND BALANCE	966,997	376,390	1,343,387

## President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on <u>May 23, 2025</u> where a quorum of the board was present.

Signed By: VIOLO YUMAN Dated: May 23, 2025

	2024-25 Amended	COVID Funding	Excluding COVID
General Fund			
REVENUE			
State Aid	6,411,365	_	6,411,365
Revenue from State Sources	242,001	=	242,001
Restricted-Federal 'Pass thru' Grants - Title I	579,803	-	579,803
Restricted-Federal 'Pass thru' Grants - Title I SIP	34,685	-	34,685
Restricted-Federal 'Pass thru' Grants - Title II	67,877	-	67,877
IDEA Flowthrough	141,696	-	141,696
Striving Readers (84.371)	52,014	-	52,014
ESSER I (84.425D)	7,345	7,345	-
ESSER III (84.425D)	1,080,764	1,080,764	- 4.400
E-Rate (32.004)	4,400	-	4,400
Revenue from Private Sources Contribution from Management Company	13,450 1,480,164	-	13,450 1,480,164
Total Revenue & Other Transactions	10,115,564	1,088,109	9,027,456
Total Nevenue & Other Transactions	10,113,304	1,000,103	3,027,430
EXPENDITURES			
Basic Instruction			
Salaries & Wages	2,268,937	499,000	1,769,937
Payroll Taxes	146,905	-	146,905
Insurance Benefits	229,748	=	229,748
Other Benefits	49,855	-	49,855
Employment Expenses Contracted Services	18,970 132,597	-	18,970 132,597
Curricular Tools	240,542	12,872	227,670
Student Costs	15,425	-	15,425
General Supplies	20,735	-	20,735
Equipment Expense	149,443	66,269	83,174
Dues & Subscriptions	10,330	-	10,330
Board Funds	50,000	-	50,000
Other	40,470	40,470	-
Total - Basic Instruction	3,373,957	618,611	2,755,346
Added Needs			
Compensatory Education			
Salaries & Wages	385,474	54,970	330,504
Payroll Taxes Insurance Benefits	23,863	-	23,863
Other Benefits	32,215 6,900	-	32,215 6,900
Curricular Tools	394,512	347,667	46,845
Other	40,422	28,185	12,237
Subtotal - Compensatory Education	883,386	430,822	452,564
Special Education	<del></del>		
Salaries & Wages	508,616	_	508,616
Payroll Taxes	42,215	-	42,215
Insurance Benefits	77,330	-	77,330
Other Benefits	13,714	-	13,714
Employment Expenses	1,455	-	1,455
Curricular Tools	8,498	=	8,498
Subtotal - Special Education	651,828	-	651,828
Total - Added Needs	1,535,214	430,822	1,104,392
Pupil Services			
Health Services	231,907	-	231,907
Psychological Services	21,600	=	21,600
Speech Pathology Social Work Services	99,789 170,270	- 5,426	99,789 164,844
Other (including recess aides)	170,270 144,176	3,420 -	144,176
Total - Pupil Services	667,742	5,426	662,316
		3,720	332,310

	2024-25 Amended	COVID Funding	Excluding COVID
Instructional Staff Support			
Salaries & Wages	461,828	8,977	452,851
Payroll Taxes	36,628	-	36,628
Insurance Benefits	72,845	-	72,845
Other Benefits	16,122	-	16,122
Employment Expenses	36,732	3,990	32,742
Contracted Services	128,910	-	128,910
Curricular Tools	7,100	-	7,100
General Supplies	460	-	460
Improvement of Instruction Communication	97,908	-	97,908
Other	6,239 4,524	908	6,239
Total - Instructional Staff Support	869,297	13,874	3,616 <b>855,422</b>
•		10,014	000,422
General Administration			
Board of Education			
Board of Education Administration	32,913	-	32,913
Employment Expenses	510	-	510
Professional Services - Audit & Other	19,856	706	19,150
Professional services - Legal	5,000	-	5,000
Insurance	6,500	-	6,500
Other	49	49	
Subtotal - Board of Education	64,829	755	64,073
Executive Administration			
Executive Administration	37,690	-	37,690
Oversight Fee	16,633	-	16,633
Subtotal - Executive Administration	54,323	-	54,323
Grant Procurement			
Grant Procurement		-	-
Subtotal - Grant Procurement	-	-	-
Total - General Administration	119,152	755	118,396
School Administration			
Office of the Principal			
Salaries & Wages	203,421	-	203,421
Payroll Taxes	16,884	-	16,884
Insurance Benefits	13,908	-	13,908
Other Benefits	4,833	-	4,833
Employment Expenses	15,522	-	15,522
Contracted Services	5,000	-	5,000
General Supplies	8,410	-	8,410
Insurance	1,600	-	1,600
Communication	5,510	-	5,510
Dues & Subscriptions	7,155	-	7,155
Subtotal - Office of the Principal	282,243	-	282,243
Other School Administration			
Admissions & Other Administrative Support	130,410	-	130,410
Salaries & Wages	23,220	-	23,220
Payroll Taxes	1,927	-	1,927
Insurance Benefits	84	-	84
Other Benefits	557	-	557
Employment Expenses	2,281	-	2,281
Marketing	123,631	-	123,631
Subtotal - Other School Administration	282,110	-	282,110
Total - School Administration	564,353	-	564,353
Business & Internal Services			
Fiscal Services	100,078	-	100,078
Internal Distribution Services	2,211	-	2,211
Total - Business & Internal Services	102,289	-	102,289

Central Services         3,765         3,765         1,000000000000000000000000000000000000		2024-25 Amended	COVID Funding	Excluding COVID
Information Services				
Staff Personnel Services   158.621   . 158.621   . 162.15   . 16			=	
Data Processing Services   28,318   - 28,318   Chef Central Services   26,295   Chef 26,285   Chef 26,285   Chef 272,088   Chef 272,089   C			-	
Charle Services   28.295   . 26.295   . 272.085   .			-	
	<u> </u>		_	
Safety & Security			-	
Safety & Security		<del></del>		
Safety & Security         62,289         -         62,289           Insuirance         23,400         -         23,400           Equipment Expense         31,199         5,467         25,672           Lease of Bullding         1,862,413         -         1,062,413           Janitorial Services         189,400         -         189,400           Building Repairs & Maintenance         157,700         -         112,000           Taxes         80,500         -         0,030           Other         383         383         -           7 total - Operations & Maintenance         1,736,079         5,850         1,730,229           Pupil Transportation Services           Salaries & Wages         23,891         5,071         18,820           Payroll Taxes         1,167         -         1,672           Insurance Benefits         11,670         -         756,220           Other Support Services         758,220         -         756,220           Other Support Services         -         -         -           Community Services           Community Services           Community Services         7,000         -         70,000 </td <td>Operations &amp; Maintenance</td> <td></td> <td></td> <td></td>	Operations & Maintenance			
Requirement Expense	Internal Building Services	17,005	-	17,005
Equipment Expense         31.139         5.467         25.672           Lease of Building         1.062.413         -         1.062.413           Jantorial Services         189.400         -         189.400           Building Repairs & Maintenance         157.700         -         157.700           Utilities         112.000         -         80.350           Cher         38.3         38.3         -           Total - Operations & Maintenance         1,736.079         5.550         1.730.228           Pupil Transportation Services           Salaries & Wages         23.891         5.071         18.820           Payoll Taxes         1,167         -         1,167           Insurance Berefits         11,167         -         1,167           Other Berefits         33.7         -         33.7           Student Costs         758,220         -         758,220           Other Support Services         795,783         5,426         790,035           Community Activities         -         -         -         -           Community Activities         70,000         -         70,000         36         36         36         36	Safety & Security	62,289	-	62,289
Description			-	
Baliding Repairs & Maintenance			5,467	
Building Repairs & Maintenance         157,700         -         152,000         120,00	· · · · · · · · · · · · · · · · · · ·		-	
112,000			-	
Taxes Other Other         80,550 other         a 80,550 other           Other Operations & Maintenance         1,736,079         5,850         1,730,229           Pupil Transportation Services         333         383         3-0           Salaries & Wages         23,891         5,071         18,820           Payroll Taxes         11,1670         -         11,670           Insurance Benefits         337         -         337         -         333           Student Costs         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -         78,8220         -			-	
Pupil ransportation Services   1,736,079   5,850   1,730,229   1,730,079   1			-	
Total - Operations & Maintenance   1,736,079   5,850   1,730,229			-	80,350
Pupil Transportation Services   Salaries & Wages   23,891   5,071   18,820   Payroll Taxes   1,167   - 1,167   - 1,167   1,167   - 1,167   1,167   - 1,167   1,167   - 1,167   1,167   -				4 720 220
Salaries & Wages         23,891         5,071         18,820           Payroll Taxes         1,167         -         1,167           Insurance Benefits         11,670         -         11,670           Other Benefits         337         -         337           Student Costs         758,220         -         -         758,220           Other         498         355         143           Total - Pupil Transportation Services           Community Services           Community Services           Community Activities           Community Activities           Contracted Services           Total - Pupil Activities         70,000         -         70,000           Student Costs         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         7,345         1,200           Other Costs         3,345         7,345         1,03           Total - Community Activities         8,345         7,345         1,03           Total - Community Activities         3,375         7,345	rotal - Operations & Maintenance	1,736,079	5,050	1,730,229
Salaries & Wages         23,891         5,071         18,820           Payroll Taxes         1,167         -         1,167           Insurance Benefits         11,670         -         11,670           Other Benefits         337         -         337           Student Costs         758,220         -         -         758,220           Other         498         355         143           Total - Pupil Transportation Services           Community Services           Community Services           Community Activities           Community Activities           Contracted Services           Total - Pupil Activities         70,000         -         70,000           Student Costs         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         7,345         1,200           Other Costs         3,345         7,345         1,03           Total - Community Activities         8,345         7,345         1,03           Total - Community Activities         3,375         7,345	Punil Transportation Services			
Payroll Taxes		23 891	5 071	18 820
11,670   1			-	
Other Benefits         337         -         337           Student Costs         758,220         -         758,220           Other         498         355         143           Total - Pupil Transportation Services         799,783         5,426         799,357           Other Support Services           Pupil Activities           Total - Pupil Activities         -         -         -           Community Services           Community Activities         70,000         -         70,000           Contracted Services         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         71,236           Total - Community Activities         71,236         -         71,236           Total - Community Activities         8,345         7,345         1,00           Other         3.0         -         7,420           Other         3.0         -         -           Student Costs         8,345         7,345         1,00           Other         3.0         -         -           Total - Welfare Activities         8,375<	•		_	
Student Costs Other Support Services         758,220 498 355 7436         758,220 790,357           Other Support Services           Pupil Activities           Total - Pupil Activities         -			_	
March   Marc			_	
Total - Pupil Transportation Services         795,783         5,426         790,357           Other Support Services         Pupil Activities			355	
Pupil Activities         -         -         -           Community Services         Community Activities         Contracted Services         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         36           Total - Community Activities         71,236         -         71,236           Welfare Activities         8,345         7,345         1,000           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997         -         966,997	Total - Pupil Transportation Services		5,426	
Total - Pupil Activities           Community Services         70,000         -         70,000         50,000         -         70,000         -         70,000         -         1,200         -         -         1,200         -         -         -         -         1,20	Other Support Services			
Total - Pupil Activities           Community Services         70,000         -         70,000         50,000         -         70,000         -         70,000         -         1,200         -         -         1,200         -         -         -         -         1,20	Punil Activities			
Community Services           Community Activities         70,000         -         70,000           Contracted Services         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         36           Total - Community Activities         71,236         -         71,236           Welfare Activities           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997         -         966,997				
Community Activities           Contracted Services         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         36           Total - Community Activities         71,236         -         71,236           Welfare Activities           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997         -         966,997				
Contracted Services         70,000         -         70,000           Student Costs         1,200         -         1,200           Other         36         -         36           Total - Community Activities         71,236         -         71,236           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997	Community Services			
Student Costs Other         1,200         -         1,200           Other         36         -         36           Total - Community Activities         71,236         -         71,236           Welfare Activities         8,345         7,345         1,000           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -	· ·			
Other         36         -         36           Total - Community Activities         71,236         -         71,236           Welfare Activities         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -	Contracted Services		-	70,000
Total - Community Activities         71,236         -         71,236           Welfare Activities         8,345         7,345         1,000           Student Costs         8,345         7,345         1,000           Other         30         -         30           Total - Welfare Activities         -         -         -         -           Outgoing Transfer to School Service Fund         -         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -		1,200	-	1,200
Welfare Activities				
Student Costs Other         8,345 30 - 30         7,345 30         1,000 30           Total - Welfare Activities         8,375 7,345 7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -           Total Expenditures & Other Transactions         10,115,564 1,088,109 9,027,456         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997	Total - Community Activities	71,236	-	71,236
Student Costs Other         8,345 30 - 30         7,345 30         1,000 30           Total - Welfare Activities         8,375 7,345 7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -           Total Expenditures & Other Transactions         10,115,564 1,088,109 9,027,456         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997	Walfara Activities			
Other Total - Welfare Activities         30         -         30           Total - Welfare Activities         8,375         7,345         1,030           Outgoing Transfer to School Service Fund         -         -         -         -         -           Total Expenditures & Other Transactions         10,115,564         1,088,109         9,027,456           Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses         -		9 3/15	7 2/15	1 000
Total - Welfare Activities8,3757,3451,030Outgoing Transfer to School Service FundTotal Expenditures & Other Transactions10,115,5641,088,1099,027,456Revenues and Other Financing Sources Over (Under) Expenditures and Other UsesBeginning Fund Balance (7/1)966,997-966,997		•	•	,
Outgoing Transfer to School Service Fund   Total Expenditures & Other Transactions  10,115,564  1,088,109  9,027,456  Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses   Beginning Fund Balance (7/1)  966,997  - 966,997				
Total Expenditures & Other Transactions 10,115,564 1,088,109 9,027,456  Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		<del>-</del>	•	· ·
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses  966,997	Outgoing Transfer to School Service Fund	-	-	-
(Under) Expenditures and Other Uses         -         -         -         -           Beginning Fund Balance (7/1)         966,997         -         966,997	Total Expenditures & Other Transactions	10,115,564	1,088,109	9,027,456
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	Beginning Fund Balance (7/1)	966 997	_	966 997
Ending Fund Balance         966,997         -         966,997	gg . aa _ aaa. (1,1.)			
	Ending Fund Balance	966,997	-	966,997

	2024-25 Amended	COVID Funding	Excluding COVID
School Service Fund			
REVENUE			
Department of Agriculture - Lunch	400,811	-	400,811
Department of Agriculture - Breakfast	166,856	-	166,856
Commodities	18,951	-	18,951
Total Food Service Revenue	586,618	-	586,618
Transfer In from General Fund	-	-	-
Total Revenue and Incoming Transfers	586,618	-	586,618
EXPENDITURES			
Operations & Maintenance	0.400		0.400
Supplies, Materials Including Commodities Expense Building Repairs & Maintenance	9,400 1,500	-	9,400 1,500
Lease of Building	54.787	_	54,787
Total Operations & Maintenance	65,687	-	65,687
Food Services			
Supplies, Materials Including Commodities Expense	511,050	_	511,050
Salaries & Wages	4,689	-	4,689
Equipment Purchases & Repairs	16,500	-	16,500
Total Food Service Expenditures	532,239	-	532,239
Total Expenditures & Other Transactions	597,926	-	597,926
Revenues and Other Financing Sources Over			
(Under) Expenditures and Other Uses	(11,308)	-	(11,308)
Beginning Fund Balance (7/1)	387,698	-	387,698
Ending Food Service Fund Balance	376,390	-	376,390