

WSC Academy
Board Resolution

RESOLVED, that this resolution shall be the general appropriations act of WSC Academy for the fiscal year 2016.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in general fund are as follows:

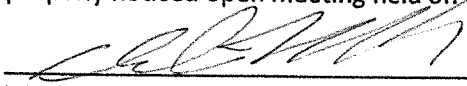
Revenue	
Local	7,000
State	759,528
Federal	255,028
Incoming Transfers and Other Transactions	
Total Revenue	<u>1,021,556</u>

BE IT FURTHER RESOLVED that \$974,215 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Instruction:	
Basic Programs	156,419
Added Needs	194,460
Support Services:	
Pupil Services	111,900
Improvement of Instruction	11,236
General Administration	154,000
School Administration	170,079
Business	5,700
Operations and Maintenance	142,600
Transportation	12,500
Central	3,721
Pupil Accounting	300
Community Services	11,300
Site Improvements	
Outgoing Transfers and Other Transactions	<u> </u>
Total Appropriated	974,215
Excess Revenues Over (Under) Expenditures	47,341
Fund Balance, July 1	<u>213,389</u>
Ending Fund Balance	<u>260,730</u>

Certifications:

I certify that the foregoing resolution was duly adopted by the WSC Academy Board of Trustees at a properly noticed open meeting held on the 27th day of June, 2016.



WSC Academy

2015-2016 WSC Academy Budget

FUND	MAJOR CLASS OR FUNCTION CODE	SUFFIX OR OBJECT	DESCRIPTION	2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Amended Budget 6/22/15	2015-2016 Adopted Budget 6/22/15	2015-2016 Proposed Budget 01/25/16	2015-2016 Proposed Budget 05/16/16	2015-2016 Proposed Budget 06/27/16
Revenue											
11	192	XXXX*	Donations	2,854	23				4,000		
11	311	0001	Unrestricted State Grants - State Aid - PSA Protected	1,200,673	1,234,342	1,397,760	743,000	700,850	549,890	538,000	7,000
11	311	0001	Unrestricted State Grants - State Aid - Discretionary				216,500	203,357	172,210	179,000	180,000
11	311	0011	Special Ed Headlee Obligation				32,500	15,544	17,000	6,400	6,500
11	311	0011	Foundation Equity Payment				4,600	4,125	-	-	-
11	311	0002	Headlee Obligation		4,271		3,500	3,125	2,354	2,500	2,750
11	311	0003	Best Practices Incentive	8,748							
11	312	0004	Restricted - Federal Pass-Thru Section 31 (a) At Risk		36,455	55,000	132,836	60,000	59,903	74,627	74,627
11	317		Restricted - Federal Pass-Thru (IDEA Grant)	26,779	32,279		70,829	70,053	64,334	64,334	64,334
11	414	XXXX*	Restricted - Federal Pass-Thru (implementation grant)	248,215	161,104						
11	414	XXXX*	Restricted - Federal Pass-Thru (Title I A)		153,851	78,463	91,543	82,614	90,430	90,430	90,430
11	414		Restricted - Homeless Liason Grant			2,500	-	-	-	-	-
11	414		Restricted - State Pass-Thru (Schoolwide Improvement Grant)	-	3,000						
11	414	XXXX*	Restricted - Federal Pass-Thru (Title II A)		30,210	14,777	16,563	14,450	25,637	25,637	25,637
11	417		Restricted - State Pass-Thru (LSSU Grant)	-	1,650	1,650	1,380	1,250	1,250	1,680	1,640
11	510		Restricted - State Pass-Thru - WISD Special Education	1,487,269	1,657,187	1,550,150	1,363,402	1,183,368	1,011,663	1,018,246	1,021,556
Total Revenue											

Expenditures

INSTRUCTIONAL EXPENDITURES											
11	113	1240	Teacher Salaries	179,207	256,429	228,730	142,000	105,958	49,496	42,885	42,885
11	113	1870	Substitutes	6,800	-	-	-	-	-	-	-
11	113	2130	Group Health & Accident Insurance	25,814	20,061	52,254	36,000	40,000	30,000	28,000	28,000
11	113	2820	Contributions to Retirement	1,714	2,966	10,614	1,500	7,854	7,854	3,000	3,000
11	113	2830	Social Security (.0765)	13,809	18,970	1,750	12,000	8,106	3,786	3,281	2,700
11	113	2840	Worker's Compensation (.0035)	1,274	1,904	801	800	369	266	100	100
11	113	2850	Unemployment Compensation	4,841	1,301	21,947	7,242				
11	113	3150	Mileage Reimbursement	2,198							
11	113	5110	Educational Supplies	9,037	38,877	60,000	55,000	65,000	55,000	50,000	70,000
11	113	5210	Textbooks	45,368							
11	113	6410	Capital Outlay - Equipment & Furniture - Depreciable	174,716	-	5,000	-	-	-	-	-
11	119	3110	Title IA - Summer School Instruction				17,100	-	9,334	9,334	9,324
11	119	5110	Title IA - Summer School Supplies				400	-	400	400	410
Subtotal				464,778	340,509	381,096	272,042	227,287	156,136	137,000	156,419

ADDED NEEDS - SPECIAL EDUCATION

11	122	1240	Special Education Teachers	9,564	45,768	70,385	6,000	30,000	7,840	8,740	8,640
11	122	2130	Group Health & Accident Insurance	1,219	3,791	625	1,000	7,500			
11	122	2820	Contributions to Retirement	70	800	3,050	1,646	-	-	-	-
11	122	2830	Social Security (.0765)	534	3,481	5,384	500	2,295	600	669	700
11	122	2840	Worker's Compensation (.0035)	33	299	246	200	105	19	15	15
11	122	2850	Unemployment Compensation	125	84	7,320	1,000				

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11	122	2910	IDEA Grant Salaries 150450 FT		32,279		62,832	65,075	60,000	59,759	59,762
11	122	2920	IDEA Grant Group Health & Accident Insurance 150450 FT				219	-	-	-	-
11	122	2930	IDEA Grant Contributions to Retirement 150450 FT				1,322	-	-	-	-
11	122	2940	IDEA Grant Social Security 150450 FT				4,776	4,978	4,590	4,572	4,572
11	122	2950	IDEA Grant Worker's Compensation 150450 FT				164	-	-	-	-
11	122	2960	IDEA Grant Unemployment Compensation 150450 FT				1,519	-	-	-	-
11	122	2992	Schoolwide Improvement Grant Expenses		3,000						
11	122	2993	LSSU Schoolwide Professional Grant		1,650	1,650	1,380	1,250	1,250	1,680	1,640
11	122	3150	Mileage Reimbursement	40							
11	122	5210	Textbooks	27,370							
11	122		Homeless Liason Grant			2,500					
11	122	3010	WISD Grant Salaries				18,403	17,375	15,000	15,000	22,550
11	122	3020	WISD Grant Group Health & Accident Insurance				83	-	-	-	-
11	122	3030	WISD Grant Contributions to Retirement				425	-	-	-	-
11	122	3040	WISD Grant Social Security				1,422	1,329	1,148	1,148	1,800
11	122	3050	WISD Grant Worker's Compensation				7	-	-	-	-
11	122	5110	WISD Grant Supplies								1,196
11	122	5210	WISD Grant Books				1,118	-	-	-	-
11	125	1240	Title I Salaries		36,225	78,463	38,000	76,743	84,419	84,427	84,427
11	125	2130	Title I Group Health & Accident Insurance		6,775		8,000	-	-	-	-
11	125	2820	Title I Contributions to Retirement				100	-	-	-	-
11	125	2830	Title I Social Security				2,780	5,871	6,457	6,459	6,459
11	125	2840	Title I Worker's Compensation				275	-	-	-	-
11	125	2850	Title I Unemployment Compensation				845	-	-	-	-
11	125	3110	Title I Paraprofessional Tutoring				5,600	-	-	-	-
11	125	3310	Title I Educational Field Trips				2,080	-	-	-	-
11	125	3450	Title I Professional Services				2,700	-	2,700	2,700	2,700
11	125	5110	Title I Supplies		110,851		6,963	-	-	-	-
	Subtotal			38,955	245,002	169,623	171,359	212,521	184,023	185,167	194,460
SUPPORT SERVICES											
Pupil											
11	210	1240	Title 31A Salaries		36,455						
11	210	2130	Title 31A Group Health & Accident Insurance				87,000	51,590	42,497	67,066	66,796
11	210	2820	Title 31A Contributions to Retirement				11,000	-	-	-	-
11	210	2830	Title 31A Social Security				300	-	-	-	-
11	210	2840	Title 31A Worker's Compensation				6,500	3,947	3,251	5,131	5,131
11	210	2850	Title 31A Unemployment Compensation				138	-	-	-	-
11	210	5771	Title 31A Other Expenses				1,979	-	-	-	-
11	214	1430	WISD Grant Psychologist				11,400	4,463	15,000	2,430	2,700
11	216	1440	WISD Grant Social Work				700	-	8,505	9,541	3,200
11	212	1240	Guidance Services				6,347	9,296	-	-	-
11	212	2130	Group Health & Accident Insurance	3,875	44,500	26,900	12,000	25,000	23,500	17,458	17,458
11	212	2820	Contributions to Retirement		5,554	271	300	2,500	15,000	14,500	14,500
					640	1,250	-	-	-	750	750

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11	212	2830	Social Security (.0765)		3,203	2,058	1,000	1,913	1,798	1,336	1,336
11	212	2840	Worker's Compensation (.0106)		329	94	75	87	58	30	30
11	212	2850	Unemployment Compensation		82	7,282	1,800	-	-	-	-
11	216	1240	Social-Work Services	60,250		-					
11	216	2130	Group Health & Accident Insurance			-					
11	216	2820	Contributions to Retirement			-					
11	216	2830	Social Security (.0765)			-					
11	216	2840	Worker's Compensation (.033)			-					
11	216	2850	Unemployment Compensation (.0366)			-					
	Subtotal			64,125	90,763	37,855	140,539	98,795	109,610	118,241	111,900
IMPROVEMENT OF INSTRUCTION											
11	221	3110	Improvement of Instruction		80,423	48,922	24,902	-	-	-	-
11	221	3120	Title II A Professional Development		30,210	14,777	14,500	14,450	10,169	10,169	10,169
11	221	5990	Title II A Supplies				277	-	1,067	1,067	1,067
11	226	1240	Title I - Homeless Liason Salary				2,325	-	-	-	-
11	226	2830	Title I - Social Security (.0765)				178	-	-	-	-
	Subtotal			-	110,634	63,699	42,182	14,450	11,236	11,236	11,236
GENERAL ADMINISTRATION - BOARD OF EDUCATION											
11	231	3170	Attorney	7,530	6,437	7,500	7,500	7,500	7,500	4,500	2,000
11	231	3180	Audit		10,500	12,000	10,000	8,000	10,000	10,000	9,000
11	231	3220	Workshop and Conference			2,500	2,500	2,500	2,500	2,500	2,000
11	231	3510	Advertising, Personnel Recruitment		51,093	50,000	50,000	50,000	40,000	40,000	45,000
11	231	3190	Policy Consulting Services		2,900						
	Subtotal			7,530	70,929	72,000	70,000	68,000	60,000	57,000	58,000
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION											
11	232	3150	Mileage Reimbursement	634							
11	232	3152	Purchased Services-Management Fee	52,866	234,968	139,776	91,100	98,700	80,136	72,590	72,000
11	232	3150	LSSU Oversight Fee (3% of State Aid Foundation)	37,889	38,834	43,583	34,657	29,610	24,041	23,571	24,000
11	259	7410	Board Administrative Assistant								
	Subtotal			91,389	273,802	183,359	125,757	128,310	104,176	96,161	96,000
SCHOOL ADMINISTRATION											
11	241	1150	Principal, School Leader	220,027	66,050	55,120	62,000	90,000	93,050	90,900	90,900
11	241	1620	Secretary/Clerical Salary & Wages		26,350	28,150	29,650	27,038	27,038	27,938	27,938
11	241	1150	Support Staff			162,128	135,000	8,772	-	-	-
11	241	2130	Group Health & Accident Insurance	29,026	710	25,021	11,000	30,000	22,000	17,000	16,000
11	241	2820	Contributions to Retirement	2,708	855	8,349	3,500	7,352	6,152	7,000	7,000
11	241	2830	Social Security (.0765)	16,249	7,052	18,773	16,933	9,624	9,187	9,091	9,091
11	241	2840	Worker's Compensation (.0035)	575	818	859	800	439	657	350	350
11	241	2850	Unemployment Compensation	4,287	168	7,479	10,000	28,236	16,936	16,936	9,000
11	241	3150	Other Purchased Services (mileage)	1,643	1,966	5,000	2,000	2,000	2,000	1,000	500

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11	241	3430	Postage		1,705	3,000	2,000	2,000	2,000	2,000	1,800
11	241	3510	Advertising								
11	241	3610	Printing and Blinding		108	500	500	500	500	500	
11	241	5910	Office Supplies	14,043	2,262	7,500	12,000	12,000	10,000	10,000	7,500
11	241		Other Expenses	76,588							
	Subtotal			365,146	108,045	321,879	285,383	217,961	189,519	182,715	170,079
BUSINESS SUPPORT SERVICES											
11	259	3150	Management Fees - Fiscal Services	35,244							
11	259	7440	Other Purchased Services (bank service charges)	1,340	1,103	2,000	2,000	2,000	2,000	1,500	1,500
11	259	3920	Errors & Omissions Liability Insurance-Umbrella	9,807	4,050	5,000	5,000	5,000	5,000	4,500	4,200
11	259	7211	Interest on Working Capital (WSC)	6,822	3,109	5,000	1,000	500	500		
	Subtotal			53,213	8,262	12,000	8,000	7,500	7,500	6,000	5,700
OPERATIONS & MAINTENANCE											
11	261	3410	Telephone	9,319	8,437	12,000	10,000	10,000	10,000	3,000	2,500
11	261	3830	Water and Sewer	697	1,277	2,000	1,300	1,300	1,300	800	300
11	261	3840	Waste & Trash Disposal	575	161	1,000	300	200	200	200	100
11	261	3910	Liability Insurance	12,744	8,469	9,000	11,000	12,000	12,000	10,000	9,600
11	261	4110	Building Maintenance & Repair	50,789	11,657	17,000	15,000	17,000	17,000	23,000	21,000
11	261	4120	Equipment Maintenance & Repair (printers and computers)	66	3,261	4,000	4,500	4,000	4,000	5,500	4,000
11	261	4210	Lease of Building	108,336	108,720	110,208	110,208	55,536	55,536	50,536	50,500
11	261	4910	Purchased Services-Non-Professional (Janitorial)	34	30,972	38,674	35,083	24,142	24,142	23,142	23,000
11	261	4910	Other Purchased Services (security monitoring)	2,927	2,137	3,000	3,000	3,000	3,000	3,000	2,500
11	261	5510	Heat	18,069	8,203	11,000	11,000	11,000	11,000	8,000	5,600
11	261	5520	Electric	7,621	12,796	14,000	14,000	14,000	14,000	14,000	12,500
11	261	6410	Capital Outlay - Equipment & Furniture - Depreciable	24,397							11,000
11	261	6410	Capital Outlay - building improvements - Depreciable								
	Subtotal			235,574	196,082	221,882	215,391	152,178	152,178	141,178	142,600
PUPIL TRANSPORTATION SERVICES											
11	271		Outsourced Transportation								
11	271	3310	Title IA Transportation				3,200	21,000	21,000	16,000	12,500
	Subtotal						3,200	21,000	21,000	16,000	12,500
CENTRAL											
11	283	3120	Title IIA - Professional Development				975	1,221	1,221	1,221	1,221
11	283	3220	Title IIA - Mileage				551				
11	283	7910	Title IIA - Indirect Cost				250				
11	284	3490	Data Processing Services	1,582	4,294	6,000	6,000	6,000	6,000	3,000	2,500
11	285	XXXX*	Pupil Accounting	24,575	1,939	13,978	3,000	3,000	500	300	300
	Subtotal			26,157	6,234	19,978	10,776	9,000	7,721	4,521	4,021
OTHER											

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11	291	XXXX*	Pupil Activities		5,549	10,000	7,000	10,000	8,000	11,000	11,000
	Subtotal			-	5,549	10,000	7,000	10,000	8,000	11,000	11,000
COMMUNITY ACTIVITIES											
11	331	5990	Title IA Activities				1,000			300	300
	Subtotal			-	-	-	1,000	-		300	300
OUTGOING TRANSFERS & OTHER TRANSACTIONS											
11	512	72X0	Restricted - Federal Pass-Thru (Implementation grant)		161,104						
	Subtotal			-	161,104	-	-	-	-	-	-
TOTAL EXPENDITURES AND OTHER TRANSACTIONS				1,346,867	1,616,915	1,493,371	1,352,628	1,167,003	1,011,400	966,519	974,215
REVENUES & OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				140,402	40,272	56,779	10,774	16,366	263	51,727	47,341
BEGINNING FUND BALANCE				-	140,402	180,674	180,674	213,389	213,389	213,389	213,389
ENDING FUND BALANCE				140,402	180,674	237,453	191,448	229,755	213,652	265,116	260,730