

**East Arbor Charter Academy**  
A Resolution of the Board of Directors  
2023-24 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the  
**Fiscal Year 2023-24**

	General	School Services	Total (Memorandum Only)
<b>REVENUE</b>			
State Aid	4,545,281	-	4,545,281
Other State Sources	389,346	-	389,346
Local Sources	277,938	-	277,938
Federal Grants	866,619	-	866,619
Private Sources	45,172	-	45,172
Contribution from Management Company	400,277	-	400,277
Total Revenues and Transfers	6,524,632	-	6,524,632
 <b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>			
Instruction			
Basic Instruction	2,072,408	-	2,072,408
Added Needs	870,242	-	870,242
Support Services			
Pupil Services	395,791	-	395,791
Instructional Staff Support	665,604	-	665,604
General Administration	242,945	-	242,945
School Administration	663,430	-	663,430
Business & Internal Services	77,554	-	77,554
Central Services	190,864	-	190,864
Operations & Maintenance	1,301,658	-	1,301,658
Pupil Transportation Services	17,992	-	17,992
Other Support Services	25,141	-	25,141
Community Services			
Community Activities	3,460	-	3,460
Welfare Activities	447	-	447
Total Expenditures	6,527,535	-	6,527,535
EXCESS OF REVENUES OVER EXPENDITURES	(2,903)	-	(2,903)
Transfer Between Funds	-	-	-
FUND BALANCE, BEGINNING OF YEAR	77,643	-	77,643
CURRENT FUND BALANCE	74,740	-	74,740

**President's Certification:**

I certify that the foregoing resolution was duly adopted by the Board of Directors  
at a properly noticed meeting, held on June 18, 2024  
where a quorum of the board was present.

Signed By: *Jashe Jonathan*  
Dated: June 18, 2024

**East Arbor Charter Academy**  
2023-24 Final Amended Budget Detail

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>General Fund</b>			
<b>REVENUE</b>			
State Aid	4,545,281	-	4,545,281
Revenue from State Sources	389,346	-	389,346
Revenue from Local Sources	277,938	-	277,938
Rural School Achievement (REAP)	6,891	-	6,891
Restricted-Federal 'Pass thru' Grants - Title I	223,698	-	223,698
Restricted-Federal 'Pass thru' Grants - Title II	35,525	-	35,525
Restricted-Federal 'Pass thru' Grants - Title IV	10,470	-	10,470
IDEA Flowthrough	47,500	-	47,500
ESSER I (84.425D)	827	827	-
ESSER II (84.425D)	115,889	115,889	-
ESSER III (84.425D)	407,688	407,688	-
E-Rate (32.004)	18,130	-	18,130
Revenue from Private Sources	45,172	-	45,172
Contribution from Management Company	400,277	-	400,277
<b>Total Revenue &amp; Other Transactions</b>	<b>6,524,633</b>	<b>524,404</b>	<b>6,000,229</b>
<b>EXPENDITURES</b>			
<b>Basic Instruction</b>			
Salaries & Wages	1,429,395	299,785	1,129,610
Payroll Taxes	115,593	25,450	90,143
Insurance Benefits	117,460	(933)	118,394
Other Benefits	30,578	7,201	23,377
Employment Expenses	35,273	-	35,273
Contracted Services	88,964	-	88,964
Curricular Tools	99,118	6,486	92,632
Student Costs	18,655	-	18,655
General Supplies	21,044	-	21,044
Marketing	70	-	70
Equipment Expense	78,446	43,078	35,367
Dues & Subscriptions	8,290	1,728	6,561
Other	29,523	29,523	-
<b>Total - Basic Instruction</b>	<b>2,072,408</b>	<b>412,319</b>	<b>1,660,089</b>
<b>Added Needs</b>			
<b>Compensatory Education</b>			
Salaries & Wages	278,877	47,404	231,473
Payroll Taxes	21,859	5,675	16,185
Insurance Benefits	61,031	308	60,723
Other Benefits	3,809	1,428	2,381
Employment Expenses	935	-	935
Curricular Tools	17,670	-	17,670
Equipment Expense	16,604	-	16,604
Other	6,992	1,909	5,083
<b>Subtotal - Compensatory Education</b>	<b>407,777</b>	<b>56,724</b>	<b>351,053</b>
<b>Special Education</b>			
Salaries & Wages	224,150	-	224,150
Payroll Taxes	21,331	-	21,331
Insurance Benefits	43,611	-	43,611
Other Benefits	7,055	-	7,055
Employment Expenses	3,130	-	3,130
Contracted Services	104,060	-	104,060
Curricular Tools	1,652	-	1,652
Student Costs	38	-	38
Equipment Expense	172	-	172
Dues & Subscriptions	193	-	193
Other	57,072	-	57,072
<b>Subtotal - Special Education</b>	<b>462,465</b>	<b>-</b>	<b>462,465</b>
<b>Total - Added Needs</b>	<b>870,242</b>	<b>56,724</b>	<b>813,519</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Pupil Services</b>			
Health Services	56,740	-	56,740
Psychological Services	36,606	-	36,606
Speech Pathology	76,164	-	76,164
Social Work Services	207,164	-	207,164
Other (including recess aides)	19,118	-	19,118
<b>Total - Pupil Services</b>	<b>395,791</b>	<b>-</b>	<b>395,791</b>
<b>Instructional Staff Support</b>			
Salaries & Wages	340,663	38,834	301,829
Payroll Taxes	26,829	3,685	23,144
Insurance Benefits	31,004	133	30,871
Other Benefits	9,998	1,198	8,801
Employment Expenses	40,154	-	40,154
Contracted Services	114,330	9,435	104,895
Curricular Tools	4,974	-	4,974
General Supplies	120	-	120
Improvement of Instruction	79,652	-	79,652
Communication	12,323	-	12,323
Other	5,558	2,076	3,482
<b>Total - Instructional Staff Support</b>	<b>665,604</b>	<b>55,361</b>	<b>610,243</b>
<b>General Administration</b>			
<b>Board of Education</b>			
Board of Education Administration	32,931	-	32,931
Employment Expenses	6,329	-	6,329
Professional Services - Audit & Other	18,913	-	18,913
Professional services - Legal	7,250	-	7,250
Insurance	7,600	-	7,600
<b>Subtotal - Board of Education</b>	<b>73,023</b>	<b>-</b>	<b>73,023</b>
<b>Executive Administration</b>			
Executive Administration	33,155	-	33,155
Oversight Fee	136,768	-	136,768
<b>Subtotal - Executive Administration</b>	<b>169,923</b>	<b>-</b>	<b>169,923</b>
<b>Grant Procurement</b>			
Grant Procurement	-	-	-
<b>Subtotal - Grant Procurement</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total - General Administration</b>	<b>242,945</b>	<b>-</b>	<b>242,945</b>
<b>School Administration</b>			
<b>Office of the Principal</b>			
Salaries & Wages	207,156	-	207,156
Payroll Taxes	15,483	-	15,483
Insurance Benefits	35,967	-	35,967
Other Benefits	5,346	-	5,346
Employment Expenses	13,781	-	13,781
Contracted Services	1,376	-	1,376
Student Costs	479	-	479
General Supplies	8,397	-	8,397
Insurance	700	-	700
Equipment Expense	1,340	-	1,340
Communication	3,818	-	3,818
Dues & Subscriptions	7,670	-	7,670
<b>Subtotal - Office of the Principal</b>	<b>301,514</b>	<b>-</b>	<b>301,514</b>
<b>Other School Administration</b>			
Admissions & Other Administrative Support	108,753	-	108,753
Salaries & Wages	24,438	-	24,438
Payroll Taxes	1,841	-	1,841
Insurance Benefits	10,282	-	10,282
Other Benefits	725	-	725
Employment Expenses	890	-	890
General Supplies	359	-	359
Marketing	214,596	-	214,596
Dues & Subscriptions	32	-	32
<b>Subtotal - Other School Administration</b>	<b>361,916</b>	<b>-</b>	<b>361,916</b>
<b>Total - School Administration</b>	<b>663,430</b>	<b>-</b>	<b>663,430</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>Business &amp; Internal Services</b>			
Fiscal Services	75,963	-	75,963
Internal Distribution Services	1,590	-	1,590
<b>Total - Business &amp; Internal Services</b>	<b>77,554</b>	<b>-</b>	<b>77,554</b>
<b>Central Services</b>			
Planning, Research, and Development	5,934	-	5,934
Information Services	28,067	-	28,067
Staff/Personnel Services	103,210	-	103,210
Data Processing Services	29,199	-	29,199
Other Central Services	24,455	-	24,455
<b>Total - Central Services</b>	<b>190,864</b>	<b>-</b>	<b>190,864</b>
<b>Operations &amp; Maintenance</b>			
Internal Building Services	15,234	-	15,234
Safety & Security	3,247	-	3,247
Insurance	21,765	-	21,765
Equipment Expense	12,904	-	12,904
Lease of Building	769,352	-	769,352
Janitorial Services	166,966	-	166,966
Building Repairs & Maintenance	112,500	-	112,500
Communication	630	-	630
Utilities	91,584	-	91,584
Taxes	107,476	-	107,476
<b>Total - Operations &amp; Maintenance</b>	<b>1,301,658</b>	<b>-</b>	<b>1,301,658</b>
<b>Pupil Transportation Services</b>			
Employment Expenses	411	-	411
Student Costs	17,581	-	17,581
<b>Total - Pupil Transportation Services</b>	<b>17,992</b>	<b>-</b>	<b>17,992</b>
<b>Other Support Services</b>			
<b>Pupil Activities</b>			
Salaries & Wages	4,750	-	4,750
Employment Expenses	15	-	15
Contracted Services	3,916	-	3,916
Student Costs	15,745	-	15,745
Equipment Expense	330	-	330
Dues & Subscriptions	385	-	385
<b>Total - Pupil Activities</b>	<b>25,141</b>	<b>-</b>	<b>25,141</b>
<b>Community Services</b>			
<b>Community Activities</b>			
Contracted Services	2,000	-	2,000
Student Costs	1,421	-	1,421
Other	38	-	38
<b>Total - Community Activities</b>	<b>3,460</b>	<b>-</b>	<b>3,460</b>
<b>Welfare Activities</b>			
Student Costs	441	-	441
Other	6	-	6
<b>Total - Welfare Activities</b>	<b>447</b>	<b>-</b>	<b>447</b>
Outgoing Transfer to School Service Fund	-	-	-
Total Expenditures & Other Transactions	6,527,535	524,404	6,003,131
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>(2,903)</b>	<b>-</b>	<b>(2,903)</b>
Beginning Fund Balance (7/1)	77,643	-	77,643
Ending Fund Balance	<b>74,740</b>	<b>-</b>	<b>74,740</b>

	2023-24 Final Amended	COVID Funding	Excluding COVID
<b>School Service Fund</b>			
<b>REVENUE</b>			
<b>Total Food Service Revenue</b>	-	-	-
Transfer In from General Fund	-	-	-
<b>Total Revenue and Incoming Transfers</b>	-	-	-
<b>EXPENDITURES</b>			
<b>Operations &amp; Maintenance</b>			
<b>Total Operations &amp; Maintenance</b>	-	-	-
<b>Food Services</b>			
<b>Total Food Service Expenditures</b>	-	-	-
Total Expenditures & Other Transactions	-	-	-
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	-	-	-
Beginning Fund Balance (7/1)	-	-	-
Ending Food Service Fund Balance	-	-	-

**East Arbor Charter Academy**  
2023-24 Final Amended Budget Comparison

	<b>2023-24 Amended Budget</b>	<b>2023-24 Final Amended Budget Proposal</b>	<b>Change</b>	<b>2024-25 Initial Budget Proposal</b>
<b>REVENUE</b>				
State Aid	4,613,762	4,545,281	(68,481)	4,513,824
Other State Sources	566,381	389,346	(177,036)	548,501
Local Sources	378,464	277,938	(100,526)	274,172
Federal Grants	1,280,833	866,619	(414,214)	844,639
Private Sources	38,900	45,172	6,272	34,700
Contribution from Management Company	440,267	400,277	(39,990)	573,190
<b>Total Revenues and Transfers</b>	<b>7,318,607</b>	<b>6,524,632</b>	<b>(793,974)</b>	<b>6,789,026</b>
<b>EXPENDITURES - CONTRACTED SERVICE FEE:</b>				
<b>Instruction</b>				
Basic Instruction	2,731,475	2,072,408	(659,067)	1,993,687
Added Needs	1,030,385	870,242	(160,143)	1,215,470
<b>Support Services</b>				
Pupil Services	373,061	395,791	22,730	345,924
Instructional Staff Support	677,461	665,604	(11,857)	646,794
General Administration	234,214	242,945	8,731	228,491
School Administration	668,054	663,430	(4,624)	703,010
Business & Internal Services	74,618	77,554	2,936	110,889
Central Services	199,617	190,864	(8,754)	187,433
Operations & Maintenance	1,308,016	1,301,658	(6,359)	1,320,542
Pupil Transportation Services	9,025	17,992	8,967	11,580
Other Support Services	-	25,141	25,141	-
<b>Community Services</b>				
Community Activities	9,590	3,460	(6,130)	10,485
Welfare Activities	3,090	447	(2,643)	3,090
<b>Total Expenditures</b>	<b>7,318,607</b>	<b>6,527,535</b>	<b>(791,071)</b>	<b>6,777,397</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>-</b>	<b>(2,903)</b>	<b>(2,903)</b>	<b>11,629</b>
Transfer Between Funds	-	-	-	(11,629)
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>77,643</b>	<b>77,643</b>	<b>-</b>	<b>77,643</b>
<b>CURRENT FUND BALANCE</b>	<b>77,643</b>	<b>74,740</b>	<b>(2,903)</b>	<b>77,643</b>