



# Westlake Academy

Annual Operating Budget  
*Fiscal Year 2008/2009*



*a convergence of quality \* a commitment to excellence*





# Westlake Academy

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# *Westlake Academy*

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## ADMINISTRATIVE OFFICIALS FISCAL YEAR 2008/2009

**Laura Wheat**  
President

**Tim Brittan, Larry Corson, Carol Langdon,  
Rebecca Rollins, Don Redding**  
Board of Trustees

**Mark Rosevear**  
Head of School

**Thomas Brymer**  
Chief Executive Officer



# Westlake Academy

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## FUND DESCRIPTIONS

**Governmental Fund Types** are those through which most governmental functions of the Academy are financed. The acquisition, use and balances of the District's expendable financial resources, and the related liabilities are accounted for through the Governmental Fund Types. Following are the Academy's Governmental Fund Types:

### **General Fund**

The *General Fund* is the fund that accounts for financial resources in use for general types operations. This is a budgeted fund, and any fund balances are considered resources available for current operations. Fund balances may be appropriated by the Board of Trustees to implement its responsibilities.

### **Special Revenue Funds**

The *Special Revenue Funds* are the funds that account for local, state and federally financed programs or expenditures legally restricted for specified purposes or where unused balances are returned to the grantor at the close of a specified project period.

### **Fund 224 IDEA-B Reimbursement Grant (Federally Funded)**

Fund is used, on a project basis, for funds granted to operate educational programs for children with disabilities.

### **Fund 397 Advanced Placement/IB Awards (State Funded)**

Fund is used to account, on a project basis, for funds awarded under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, Texas Education Code. The purpose of this incentive program is to recognize and reward those students, teachers, and schools that demonstrate success in achieving the state's educational goals.

### **Fund 411 Technology Allotment (State Funded)**

Fund is to be used to account, on a project basis, for funds awarded to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials.

### **Fund 428 FSP-High School Allotment (State Funded)**

Fund is to be used for the allotment providing \$275 per student in average daily attendance in grades 9-12 by the state.

*Note:* The audited financial statements of the Academy include all funds. However, the Texas Education Agency only requires the adoption of the General Fund, Food Service Special Revenue Fund and Debt Service Fund. In the Westlake Academy's case, only the General Fund is required to be adopted.



# ACCOUNT CODING MATRIX

Function Code	Function Code Description
11	Instruction & Related
12	Instructional Resources & Media Sources (Library)
13	Curriculum Development & Inst. Staff Development
21	Instructional Leadership
23	School Leadership (Principal)
31	Guidance, Counseling & Evaluation Services
32	Social Work Services
33	Health Services
34	Student (Pupil) Transportation
35	Food Services
36	Cocurricular/extracurricular activities
41	General Administration (Superintendent/Board)
51	Plant Maintenance and Operations
52	Security and Monitoring Services
53	Data Processing Services
61	Community Services
71	Debt Service

Object Codes	Object Code Description
61XX	Payroll and Payroll Related
62XX	Professional & Contracted Services
63XX	Supplies and Materials
64XX	Other Operating Costs
65XX	Debt Service

**WESTLAKE ACADEMY**  
**General Fund - 199**  
**Program Summary**

	<b>Actual FY 06/07</b>	<b>Adopted Budget FY 07/08</b>	<b>Estimated Budget FY 07/08</b>	<b>Proposed Budget FY 08/09</b>
Beginning Fund Balance	\$ 427,720	\$ 691,740	\$ 691,740	\$ 558,236
Revenues	2,879,531	2,951,311	3,240,449	3,623,228
Expenditures	2,615,511	3,271,416	3,373,952	3,495,741
Net Revenues over (under) Expenditures	264,020	(320,105)	(133,503)	127,487
<b>Ending Fund Balance</b>	<b>\$ 691,740</b>	<b>\$ 371,635</b>	<b>\$ 558,236</b>	<b>\$ 685,723</b>
# Days Operating (Based on 365)	97	41	60	72
Days operating expense	\$ 7,166	\$ 8,963	\$ 9,244	\$ 9,577

# Westlake Academy

## Proposed FY 2008-2009 Budget

### General Fund



	Actual FY 06-07	Adopted Budget FY 07/08	Estimated Budget FY 07/08	Proposed Budget FY 08/09
<b>REVENUES</b>				
Local Revenues	\$ 512,335	\$ 593,498	\$ 539,652	\$ 540,212
State Program Revenues	2,367,196	2,357,813	2,700,797	3,083,016
<b>Total Revenues</b>	<b>\$ 2,879,531</b>	<b>\$ 2,951,311</b>	<b>\$ 3,240,449</b>	<b>\$ 3,623,228</b>
<b>EXPENDITURES BY FUNCTION</b>				
11 - Instructional	\$ 1,597,408	\$ 1,956,274	\$ 1,925,134	\$ 1,904,004
12 - Resources & Media	59,039	70,317	71,470	71,106
13 - Staff Development	29,886	26,000	29,275	29,870
21 - Instructional Leadership	9,190	10,968	12,776	6,548
23 - School Leadership	216,472	132,396	146,079	211,426
31 - Guidance & Counseling	41,988	111,926	117,272	150,804
33 - Health Services	25,412	25,248	26,426	57,448
35 - Food Services	84,484	95,918	33,489	22,821
36 - CoCurricular Activities	53,463	58,305	50,125	84,990
41 - Administrative	218,670	401,373	509,152	484,560
51 - Maintenance & Operations	195,264	233,381	245,000	272,135
53 - Data Processing	68,177	82,401	98,796	90,967
61 - Community Services	15,958	66,909	66,958	67,063
71 - Debt Service	-	-	42,000	42,000
<b>Total Expenditures</b>	<b>2,615,411</b>	<b>3,271,416</b>	<b>3,373,952</b>	<b>3,495,741</b>
Revenues Over (Under) Expenditures	\$ 264,120	\$ (320,105)	\$ (133,503)	\$ 127,487

<b>REVENUES</b>				
Local Revenues	\$ 512,335	\$ 593,498	\$ 539,652	\$ 540,212
State Program Revenues	2,367,196	2,357,813	2,700,797	3,083,016
<b>Total Revenues</b>	<b>\$ 2,879,531</b>	<b>\$ 2,951,311</b>	<b>\$ 3,240,449</b>	<b>\$ 3,623,228</b>
<b>EXPENDITURES BY OBJECT CODE</b>				
61XX Payroll and Related Items	\$ 1,981,908	\$ 2,484,284	\$ 2,584,884	\$ 2,676,330
62XX Contracted Services	350,544	412,559	483,789	507,778
63XX Supplies & Materials	175,956	246,650	136,325	120,681
64XX Other Operating	107,103	127,923	126,954	148,953
65XX Debt Service	-	-	42,000	42,000
<b>Total Expenditures</b>	<b>2,615,511</b>	<b>3,271,416</b>	<b>3,373,952</b>	<b>3,495,741</b>
Revenues Over (Under) Expenditures	\$ 264,020	\$ (320,105)	\$ (133,503)	\$ 127,487

# Westlake Academy

## Proposed FY 2008-2009 Budget

### Budget Comparison - General Fund



	Actual FY 06-07	Adopted Budget FY 07/08	Estimated Budget FY 07/08	Proposed Budget FY 08/09	Variance Proposed to Estimated
<b>REVENUES</b>					
Local Revenues	\$ 512,335	\$ 593,498	\$ 539,652	\$ 540,212	\$ 560
State Program Revenues	2,367,196	2,357,813	2,700,797	3,083,016	382,219
<b>Total Revenues</b>	<b>\$ 2,879,531</b>	<b>\$ 2,951,311</b>	<b>\$ 3,240,449</b>	<b>\$ 3,623,228</b>	<b>\$ 382,779</b>
<b>EXPENDITURES</b>					
<b>11 Instructional</b>					
6100 Payroll	\$ 1,485,079	\$ 1,785,774	\$ 1,792,809	\$ 1,775,229	\$ (17,580)
6200 Contracted Services	27,883	30,000	34,525	35,020	495
6300 Supplies & Materials	84,299	140,000	97,000	93,240	(3,760)
6400 Other Operating	147	500	800	515	(285)
<b>Total Instructional</b>	<b>1,597,408</b>	<b>1,956,274</b>	<b>1,925,134</b>	<b>1,904,004</b>	<b>(21,130)</b>
<b>12 Resources &amp; Media</b>					
6100 Payroll	53,308	56,817	57,970	57,256	(714)
6200 Contracted Services	5,731	13,500	13,500	13,850	350
<b>Total Resources &amp; Media</b>	<b>59,039</b>	<b>70,317</b>	<b>71,470</b>	<b>71,106</b>	<b>(364)</b>
<b>13 Staff Development</b>					
6300 Supplies & Materials	550	-	275	-	(275)
6400 Other Operating	29,336	26,000	29,000	29,870	870
<b>Total Staff Development</b>	<b>29,886</b>	<b>26,000</b>	<b>29,275</b>	<b>29,870</b>	<b>595</b>
<b>21 Instructional Leadership</b>					
6100 Payroll	9,190	10,968	12,776	6,548	(6,228)
<b>Total Instructional Leadership</b>	<b>9,190</b>	<b>10,968</b>	<b>12,776</b>	<b>6,548</b>	<b>(6,228)</b>
<b>23 School Leadership</b>					
6100 Payroll	200,794	117,676	132,959	196,826	63,867
6200 Contracted Services	15,078	9,720	12,920	13,600	680
6300 Supplies & Materials	600	5,000	200	1,000	800
<b>Total School Leadership</b>	<b>216,472</b>	<b>132,396</b>	<b>146,079</b>	<b>211,426</b>	<b>65,347</b>
<b>31 Guidance &amp; Counseling</b>					
6100 Payroll	26,977	92,926	93,772	125,289	31,517
6200 Contracted Services	14,844	18,800	23,000	25,000	2,000
6300 Supplies & Materials	167	200	500	515	15
<b>Total Guidance &amp; Counseling</b>	<b>41,988</b>	<b>111,926</b>	<b>117,272</b>	<b>150,804</b>	<b>33,532</b>
<b>33 Health Services</b>					
6100 Payroll	24,176	24,598	25,171	56,133	30,962
6200 Contracted Services	755	-	755	800	45
6300 Supplies & Materials	581	650	500	515	15
<b>Total Health Services</b>	<b>25,512</b>	<b>25,248</b>	<b>26,426</b>	<b>57,448</b>	<b>31,022</b>

# Westlake Academy

## Proposed FY 2008-2009 Budget

### Budget Comparison - General Fund

(Continued)



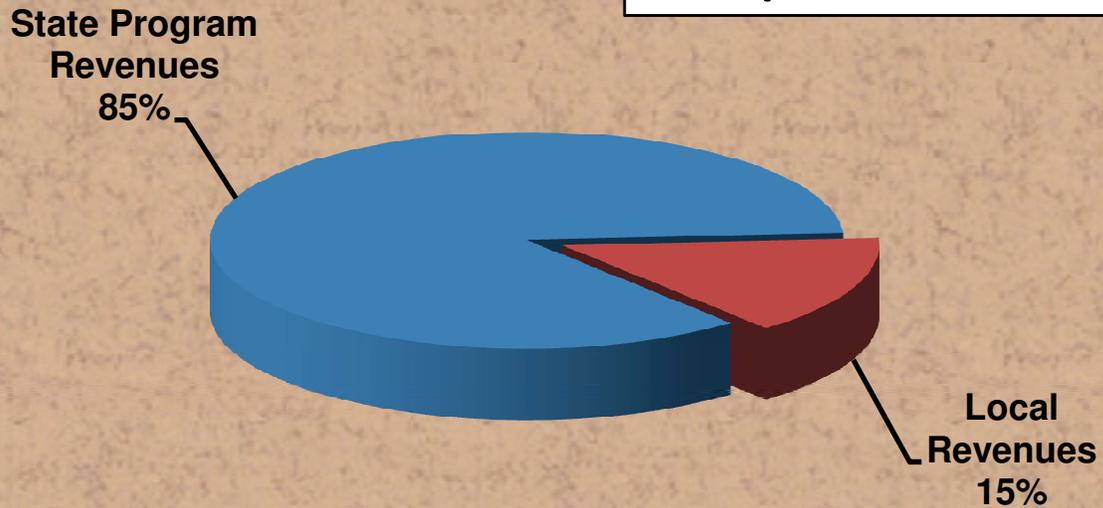
	Actual FY 06-07	Adopted Budget FY 07/08	Estimated Budget FY 07/08	Proposed Budget FY 08/09	Variance Proposed to Estimated
<b>35 Food Services</b>					
6100 Payroll	\$ 13,519	\$ 14,918	\$ 15,839	\$ 17,252	\$ 1,413
6300 Supplies & Materials	70,716	80,650	17,400	5,311	(12,089)
6400 Other Operating	250	350	250	258	8
Total Food Services	84,485	95,918	33,489	22,821	(10,668)
<b>36 CoCurricular Activities</b>					
6100 Payroll	11,287	10,375	11,633	45,076	33,443
6200 Contracted Services	36,643	41,392	33,142	33,948	806
6300 Supplies & Materials	1,140	2,000	200	500	300
6400 Other Operating	4,393	4,538	5,150	5,466	316
Total CoCurricular Activities	53,463	58,305	50,125	84,990	34,865
<b>41 Administrative</b>					
6100 Payroll	109,106	235,922	306,101	257,691	(48,410)
6200 Contracted Services	58,131	95,547	138,547	144,100	5,553
6300 Supplies & Materials	6,298	8,150	10,250	9,300	(950)
6400 Other Operating	45,135	61,754	54,254	73,469	19,215
Total Administrative	218,670	401,373	509,152	484,560	(24,592)
<b>51 Maintenance &amp; Operations</b>					
6200 Contracted Services	155,816	188,600	197,500	222,460	24,960
6300 Supplies & Materials	11,605	10,000	10,000	10,300	300
6400 Other Operating	27,842	34,781	37,500	39,375	1,875
Total Maintenance & Operations	195,263	233,381	245,000	272,135	27,135
<b>53 Data Processing</b>					
6100 Payroll	32,514	67,401	68,896	71,967	3,071
6200 Contracted Services	35,663	15,000	29,900	19,000	(10,900)
Total Data Processing	68,177	82,401	98,796	90,967	(7,829)
<b>61 Community Services</b>					
6100 Payroll	15,958	66,909	66,958	67,063	105
Total Community Services	15,958	66,909	66,958	67,063	105
<b>71 Debt Service</b>					
6500 Debt Service	-	-	42,000	42,000	-
Total Debt Service	-	-	42,000	42,000	-
Total Expenditures	2,615,511	3,271,416	3,373,952	3,495,741	121,789
Revenues Over (Under) Expenditures	264,020	(320,105)	(133,503)	127,487	\$ 260,990
Beginning Fund Balance	427,720	691,740	691,740	558,236	
Ending Fund Balance	\$ 691,740	\$ 371,635	\$ 558,236	\$ 685,723	

# Westlake Academy

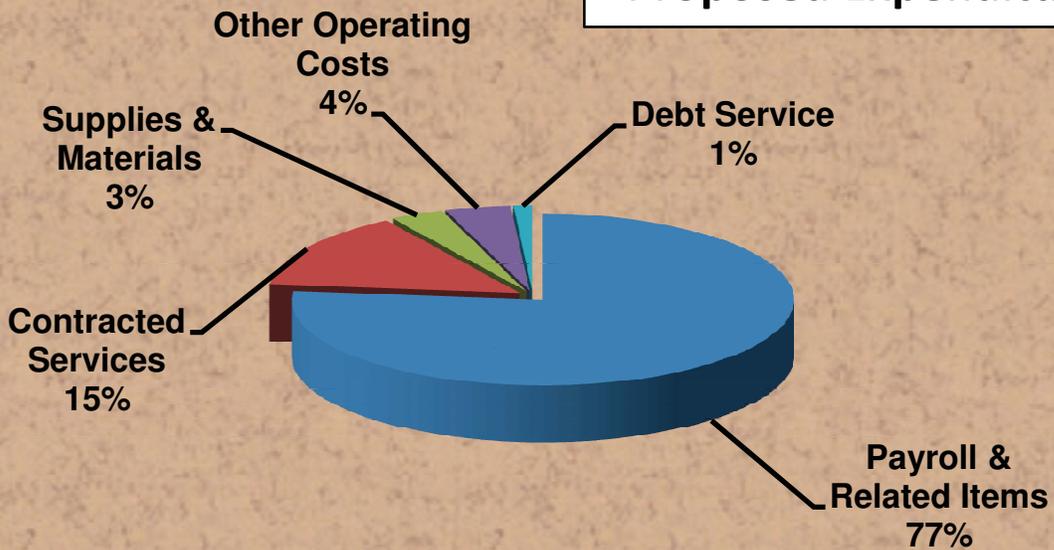
## General Fund Revenues and Expenditures

### Fiscal Year 2008/2009

**General Fund  
Proposed Revenues**



**General Fund  
Proposed Expenditures**

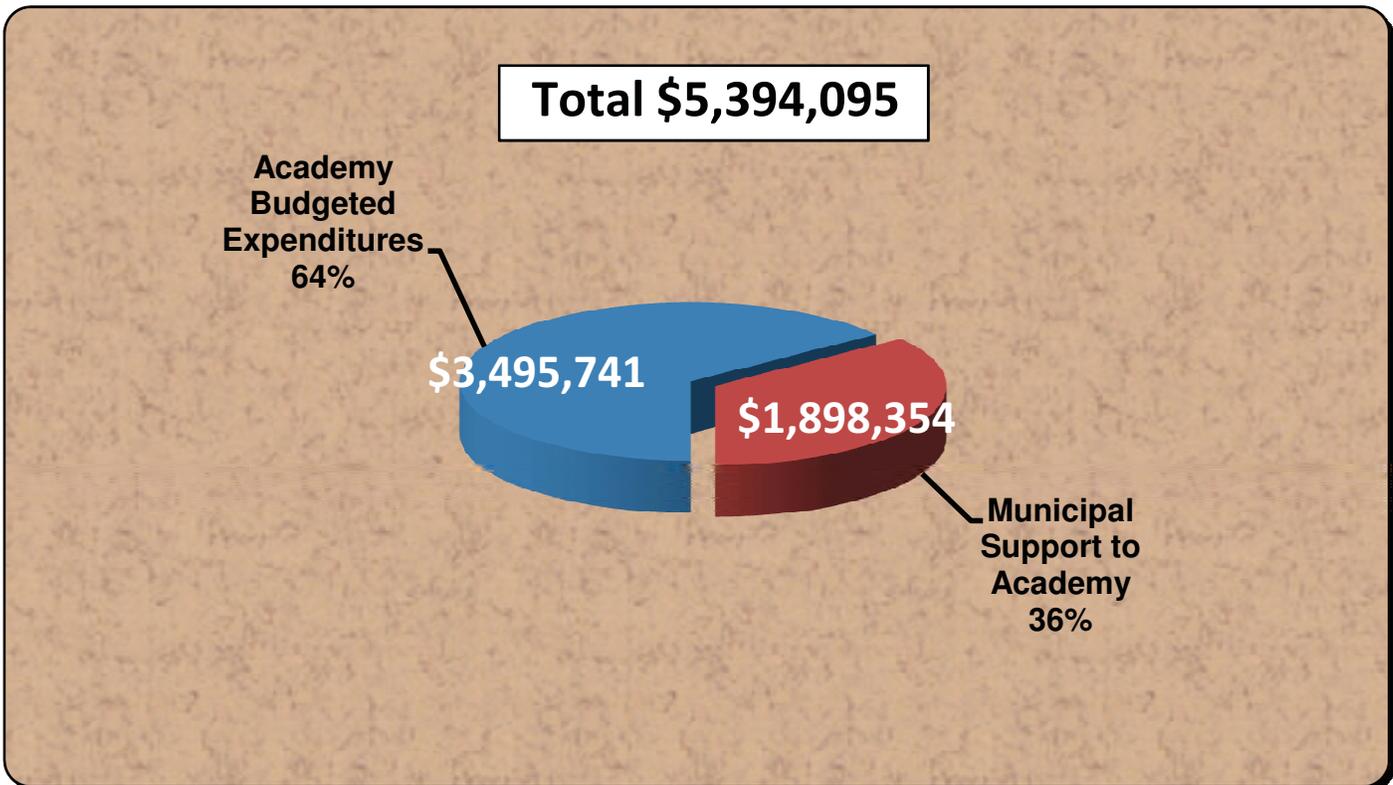
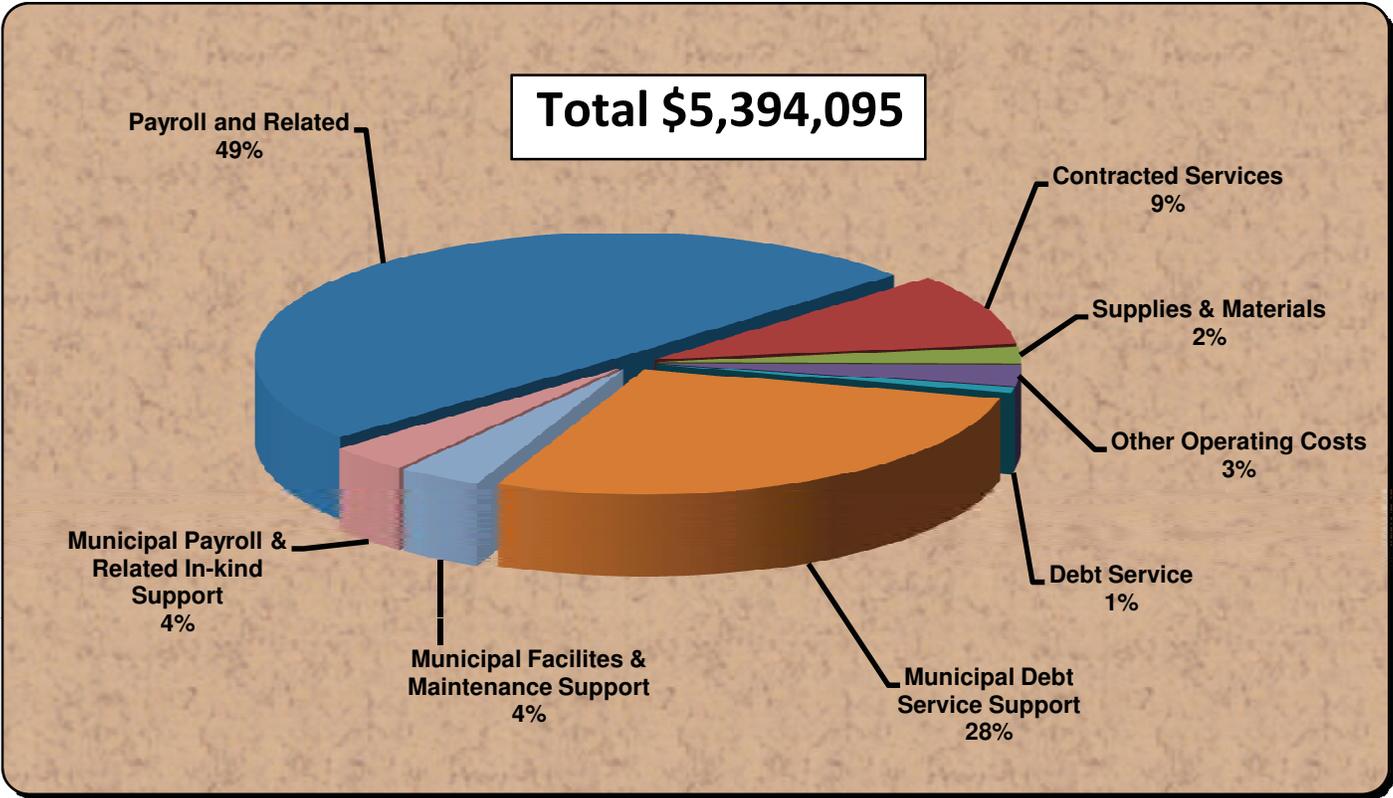


# Westlake Academy

## Operating Expenditures including Municipal Support

### Fiscal Year 2008/2009

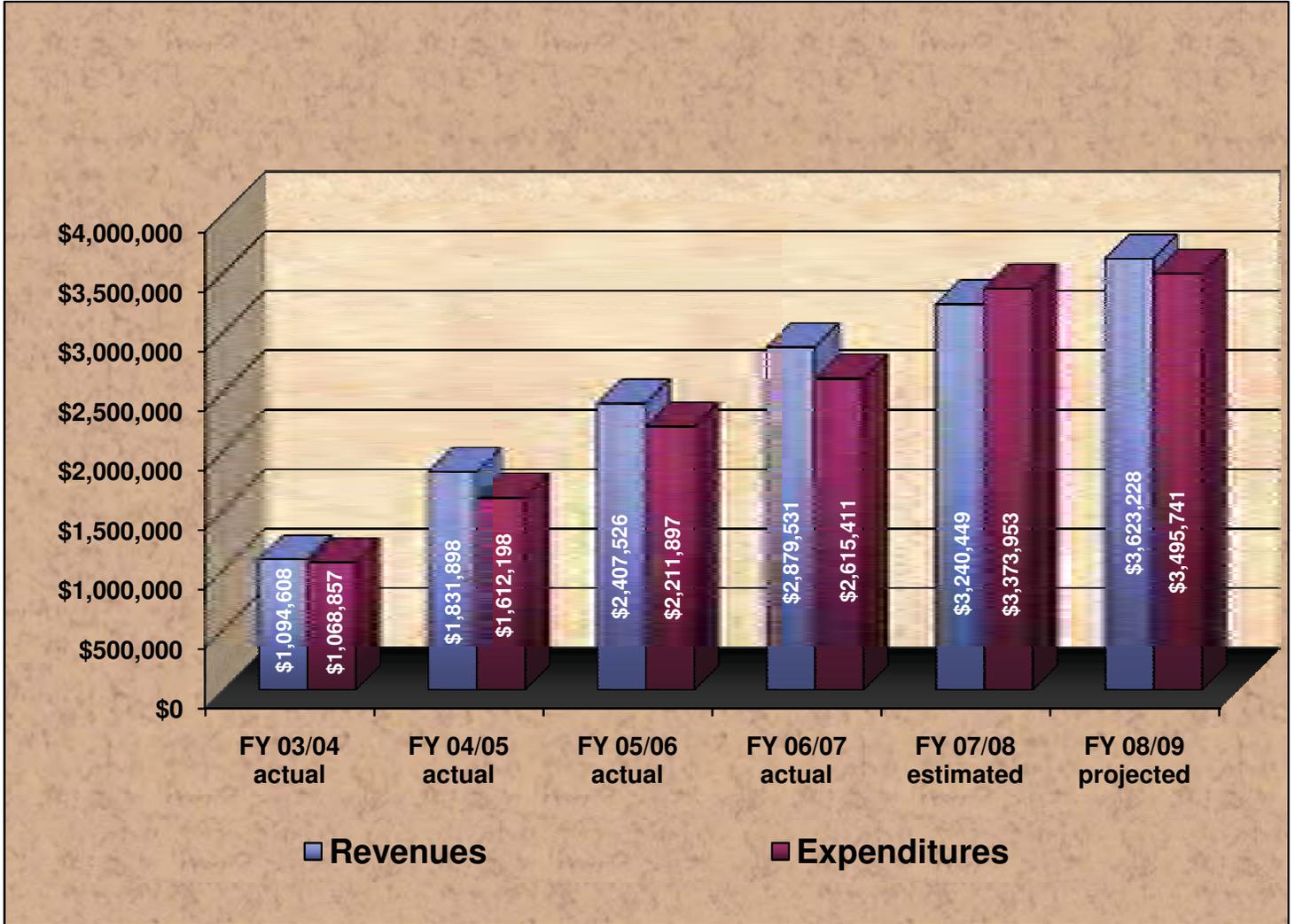
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# Westlake Academy

## Revenue and Expenditure Comparison

### Fiscal Year 03/04 through 08/09



**WESTLAKE ACADEMY**  
**Special Revenue Fund**  
**IDEA-B Reimbursement Grant - 224**  
**Program Summary**

	<b>Audited FY 06/07</b>	<b>Adopted Budget FY 07/08</b>	<b>Estimated Budget FY 07/08</b>	<b>Proposed Budget FY 08/09</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
State Revenue	33,855	28,288	54,061	61,768
Expenditures (Staff Development)	33,855	28,288	54,061	61,768
Net Revenues over (under) Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WESTLAKE ACADEMY**  
**Special Revenue Fund**  
**Advanced Placement/IB - 397**  
**Program Summary**

	<b>Audited FY 06/07</b>	<b>Adopted Budget FY 07/08</b>	<b>Estimated Budget FY 07/08</b>	<b>Proposed Budget FY 08/09</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
State Revenue	2,250	-	5,750	5,750
Expenditures (Staff Development)	2,250	-	5,750	5,750
Net Revenues over (under) Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WESTLAKE ACADEMY  
Special Revenue Fund  
Technology Allotment - 411  
Program Summary**

	<b>Audited FY 06/07</b>	<b>Adopted Budget FY 07/08</b>	<b>Estimated Budget FY 07/08</b>	<b>Proposed Budget FY 08/09</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
State Revenue	8,988	10,212	10,420	10,500
Expenditures (Supplies)	8,988	10,212	10,420	10,500
Net Revenues over (under) Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**WESTLAKE ACADEMY**  
**Special Revenue Fund**  
**FSP/High School Allotment - 428**  
**Program Summary**

	<b>Audited FY 06/07</b>	<b>Adopted Budget FY 07/08</b>	<b>Estimated Budget FY 07/08</b>	<b>Proposed Budget FY 08/09</b>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
State Revenue	8,821	7,603	7,603	26,400
Expenditures (Supplies)	8,821	7,603	7,603	26,400
Net Revenues over (under) Expenditures	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>