

**Frederick Douglass International Academy
Public School
General Fund Operating Budget
for Fiscal Year 2017 thru 2018**

Projected Student Count

120

225

Fund	Function	Object	Description	2016-2017 Budget Adopted 3-16-17	2017-2018 Proposed Budget	Change
REVENUE						
11	100		Revenue From Local Sources			
11	199.004		Miscellaneous Local Revenues	26,000	0	(26,000)
11	199.004		Miscellaneous Local Revenues In-Kind Donations Rent	120,000	0	(120,000)
11	199.004		Miscellaneous Local Revenues In-Kind Donations Mgmt Fee	55,111	0	(55,111)
11	311		State Aid	901,758	1,689,975	788,217
11	311.051		51C	14,148	8,000	(6,148)
11	312		Headlee Obligation 152a	2,920	3,400	480
11	312.002		At Risk	43,596	44,000	404
11	312.006		Early Literacy	660	660	0
11	312.999		Retricted Year Round School Pilot Grant	399,000	0	(399,000)
11	317		GSRP Grant Revenue	120,352	113,632	(6,720)
11	400		Revenue From Federal Sources	0	0	0
11	411		Unrestricted - Federal Pass-Thru IDEA	5,579	7,000	1,421
11	411		Unrestricted - Federal Pass-Thru (Pre-School)	0	0	0
11	414.001		Title I Revenue	47,532	55,000	7,468
11	414.002		Title II Revenue	8,224	8,224	0
Total Revenue & Other Transactions				\$1,744,880	\$1,929,891	\$185,011
EXPENDITURES						
Elementary School						
11	111	3110.124	Purchased Services-Teacher Salaries	169,274	257,241	87,967
11	111	3110.213	Purchased Services-Instruction Benefits	5,198	15,174	9,976
11	111	3110.283	Purchased Services-Instruction Taxes	11,313	21,983	10,670
11	111	3110.284	Purchased Services-Worker's Comp	808	1,800	992
11	111	3130.313	Purchased Services-Substitutes	2,500	3,625	1,125
11	111	4220.422	Copier Lease	7,500	8,000	500
11	111	4220.429	Furniture Lease	16,212	15,012	(1,200)
11	111	5110	Teaching Supplies - General Classroom	3,500	5,500	2,000
11	111	6410	Capital Outlay - Equipment & Furniture	0	0	0
11	111	7910	Misc. Expenditures	150	250	100
Subtotal				\$216,455	\$328,585	\$112,130
Middle School						
11	112	3110.124	Purchased Services-Teacher Salaries	67,845	140,860	73,015
11	112	3110.213	Purchased Services-Instruction Benefits	391	13,833	13,442
11	112	3110.283	Purchased Services-Instruction Taxes	3,731	12,017	8,286
11	112	3110.284	Purchased Services-Worker's Comp	250	1,100	850
11	112	3130.313	Purchased Services-Substitutes	1,350	1,350	0
11	112	5110	Teaching Supplies - General Classroom	1,000	3,500	2,500
11	112	6410	Capital Outlay - Equipment & Furniture	0	0	0
11	112	7910	Misc. Expenditures	0	0	0
Subtotal				\$74,567	\$172,660	\$98,093
Preschool						
11	118	3110.124	Purchased Services-Teacher Salaries	71,423	62,218	(9,205)
11	118	3110.213	Purchased Services-Instruction Benefits	10,259	10,724	465
11	118	3110.283	Purchased Services-Instruction Taxes	5,750	5,169	(581)
11	118	3110.284	Purchased Services-Worker's Comp	905	905	0
11	118	3130.313	Purchased Services-Substitutes	1,350	1,350	0
11	118	3220.322	Workshops and Conferences	1,465	800	(665)
11	118	5110	Teaching Supplies - General Classroom	4,850	6,850	2,000
11	118	5990	Misc Supplies & Materials	900	700	(200)
11	118	6410	Capital Outlay - Equipment & Furniture	500	2,000	1,500
11	118	7910.791	Educational Trip	500	500	0
Subtotal				\$97,902	\$91,215	(\$6,687)

Added Needs**Special Education**

11	122	3110.124	Purchased Services-Professional Contracted Ser.	21,691	30,440	8,749
11	122	3110.283	Purchased Services-Professional Taxes	0	3,219	3,219
11	122	3110.213	Purchased Services-Benefits	0	4,021	4,021
11	122	3110.284	Purchased Services-Worker's Comp	0	0	0
11	122	3190.801	IDEA Funded Professional Services	3,579	7,000	3,421
11	122	3220.322	Workshops and Conferences	0	0	0
11	122	5110	Teaching Supplies	250	500	250
11	122	6410	Capital Outlay - Equipment & Furniture	0	0	0

Compensatory Education

11	125	3110.010	Purchased Services Instruction Salaries - TIA	24,038	46,005	21,967
11	125	3110.011	Purchased Services Instruction Employer Taxes - TIA	2,159	4,051	1,892
11	125	3110.012	Purchased Services Instruction Benefit - TIA	134	5,362	5,228
11	125	3110.124	Purchased Services Instruction Salaries - AT-Risk	29,952	13,005	(16,947)
11	125	3110.283	Purchased Services Instruction Employer Taxes-AT-Risk	3,076	1,172	(1,904)
11	125	3110.213	Purchased Services Instruction Benefit - AT-Risk	134	5,362	5,228
11	125	3110.284	Worker's Compensation	803	803	0
11	125	3220.322	Workshops and Conferences	7,758	8,224	466
11	125	5110	Teaching Supplies	4,843	923	(3,920)

Subtotal - Added Needs

\$98,417	\$130,086	\$31,669
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Support Services**Pupil**

11	213	3130.148	Purchased Services-Professional Contracted Ser. OT	2,500	4,500	2,000
11	213	3130.147	Purchased Services-Professional Contracted Ser. PT	0	2,000	2,000
11	214	3130.143	Purchased - Psychological Services	12,000	20,000	8,000
11	214	3130.801	Purchased - IDEA Psychological Services	3,000		(3,000)
11	215	3130.149	Purchased - Speech Pathology and Audiology	12,905	13,000	95
11	215	3130.149	Purchased - IDA Speech Pathology and Audiology	1,000		(1,000)
11	216	3130.01	Social Worker Services Title I	5,000	0	(5,000)
11	216	3130.144	Purchased - Social Work Services	10,750	14,700	3,950
11	216	3130.144	Purchased - Social Work Services At- Risk		29,619	29,619
11	216	3130.01	Social Worker Services IDEA	0	0	0
11	216	3130.213	SW Benefits	0	4,021	4,021
11	216	3130.283	SW Taxes	0	1,249	1,249

Subtotal

\$47,155	\$89,089	\$41,934
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Instructional Staff

11	226	3130	Supervision/Direction of Instructional Staff	2,750	10,000	7,250
11	226	3130.213	Supervision/Direction of Instructional Staff Benefits	0	0	0
11	226	3130.283	Supervision/Direction of Instructional Staff Taxes	57	900	843

Subtotal

\$2,807	\$10,900	\$8,093
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General Administration - Board of Education

11	231	3170.317	Attorney and Loan Execution Fees	6,724	6,724	0
11	231	3170.319	Background Checks	304	510	206
11	231	3180.318	Audit	9,436	9,436	0
11	231	3510.351	Advertising	9,636	10,000	364
11	231	7910.001	Board Meeting Expense	1,037	1,000	(37)

Subtotal

\$27,137	\$27,670	\$533
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General Administration - Executive Administration

11	232	3150.001.315	HHG Purchased Management Services	100,111	179,720	79,609
11	232	3150	Ferris State Oversight Fee (3% of Total State Aid)	27,053	50,699	23,647

Subtotal

\$127,164	\$230,419	\$103,255
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School Administration

11	241	3190.113	Purchased Services-Sec/Cler Salary/Wages	37,760	38,535	775
11	241	3190.118	Purchased Services-Sec/Cler Salary/Wages PreK	1,000	1,000	0
11	241	3190.213	Purchased Services-Sec/Cler Benefits	4,291	5,362	1,071
11	241	3190.283	Purchased Services-Sec/Cler Employer Taxes	4,000	3,379	(621)
11	241	3190.284	Purchased Services-Worker's Comp	390	400	10
11	241	3150.315	Purchased Services-Sec/Cler Substitutes	0	350	350
11	241	3140.115	Purchased Services - Principal Salary	85,500	87,240	1,740

11	241	3140.118	Purchased Services - Principal Salary PreK	1,500	1,500	0
11	241	3140.213	Purchased Services - Principal Benefits	5,130	5,362	232
11	241	3140.283	Purchased Services - Principal Taxes	6,981	7,143	162
11	241	3140.284	Purchased Services-Worker's Comp	1,194	1,194	0
11	241	3220.322	Workshops and Conferences	0	0	0
11	241	3430.343	Postage	200	200	0
11	241	5910	Office Supplies	2,000	4,000	2,000
11	241	5910.118	Office Supplies	300	300	0
11	241	6410	Capital Outlay - Equipment & Furniture	0	0	0
11	241	7400	Dues/Memberships	150		(150)
11	241	7910	Misc.	600	850	250
Subtotal				\$150,996	\$156,814	\$5,818
Business Support Services						
11	252	3190.319	Purchased Services - Payroll	1,025	1,100	75
11	252	7901	Bank Charges	1,035	250	(785)
11	259	7210	Interest on Debt	6,335	6,335	0
11	259	7910.001	Penalty/Late Fees	275	275	0
Subtotal				\$8,670	\$7,960	(\$710)
Operations & Maintenance						
11	261	3190.164	Purchased Services-Janitor	26,307	26,350	43
11	261	3190.213	Purchased Services-Benefits	0	3,539	3,539
11	261	3190.283	Purchased Services-Employer Taxes	0	2,267	2,267
11	261	3190.284	Purchased Services-Worker's Comp	0	0	0
11	261	3910.391	Liability and Building Insurance	6,870	6,950	80
11	261	3410.118	Telephone and Internet PreK	450	450	0
11	261	3410.341	Telephone and Internet	5,000	5,600	600
11	261	3830	Water/Sewer	12,701	11,000	(1,701)
11	261	3840.384	Trash Removal	1,300	1,400	100
11	261	4110.118	Building Maintenance (night janitor) PreK	500	500	0
11	261	4110.411	Building Maintenance (night janitor)	0	7,000	7,000
11	261	4110.419	Building Maintenance Repairs	4,000	0	(4,000)
11	261	4110.419	Grounds Maintenance (Lawn & Parking Lot)	0	5,000	5,000
11	261	4120.412	Equipment Maintenance & Repair	0	700	700
11	261	4210.118	Land and Building Lease	10,700	10,700	0
11	261	4210.421	Land and Building Lease	259,300	298,300	39,000
11	261	5510	Heat/Electric	27,950	42,480	14,530
11	261	5510.118	Heat/Electric	1,500	1,500	0
11	261	5990	Janitor Supplies	5,500	5,000	(500)
11	261	6410	Capital Outlay - Facility Upgrades (Restrooms, Sprinkling)	399,000	0	(399,000)
11	261	7910.118	PreK Licensing	8	0	(8)
Subtotal				\$761,086	\$428,736	(\$332,350)
Pupil Transportation Services						
11	271	3310.118	Pupil Transportation PreK	6,500	6,500	0
11	271	3310.331	Pupil Transportation	84,816	90,000	5,184
<i>(Additional object codes may need to be added)</i>						
Subtotal				\$91,316	\$96,500	\$5,184
Central						
11	284	3160	Student Software/System	16,250	8,750	(7,500)
11	284	3190.117	Non-Instructional Technological Services	8,994	25,000	16,006
11	284	3190.213	Benefits Non-Instructional Technological Services	2,294	2,681	387
11	284	3190.283	Taxes Non-Instructional Technological Services	2,862	2,267	(595)
11	284	3190.284	Workers Comp Ins.	0	250	250
11	284	3190.119	Website Services	500	500	0
11	284	5990	Misc. Supplies & Materials	800	2,000	1,200
11	284	6420	New Equip & Furniture - Non Depreciable	5,900	5,900	0
Subtotal				\$37,600	\$47,348	\$9,748
Total Expenditures & Other Transactions				\$1,741,272	\$1,817,983	\$76,711
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses				\$3,608	\$111,908	\$108,300
Beginning Fund Balance (July 1st)				-\$84,119	-\$80,511	

Ending Fund Balance (June 30th)

-\$80,511

\$31,398

\$108,300