



**Frederick Douglass International Academy  
Public School  
Proposed General Fund Operating Budget  
for Fiscal Year 2016 thru 2017**

Projected Student Count

225

120

Fund	Function	Object	Description	Original 2017 Adopted Budget	2016- 2017 Proposed Budget 12-1-16	Change
<b>REVENUE</b>						
11	100		Revenue From Local Sources			
11	199.004		Miscellaneous Local Revenues	2,000	26,000	24,000
11	199.004		Miscellaneous Local Revenues In-Kind Donations Rent		120,000	120,000
11	199.004		Miscellaneous Local Revenues In-Kind Donations Mgmt Fee		54,518	54,518
11	311		State Aid	1,689,975	901,320	(788,655)
11	311		Headlee Obligation 152a	3,500	3,400	(100)
11	312.001		At Risk	59,000	42,000	(17,000)
11	312.006		Early Literacy	0	660	660
11	311.051		51C	5,000	14,146	9,146
11	317		GSRP Grant Revenue	246,290	120,162	(126,128)
11	400		Revenue From Federal Sources	0	0	0
11	411		Unrestricted - Federal Pass-Thru IDEA	55,000	22,000	(33,000)
11	411		Unrestricted - Federal Pass-Thru (Pre-School)	1,200	1,200	0
11	414.001		Title I Revenue	45,000	43,632	(1,368)
11	414.002		Title II Revenue	8,400	8,224	(176)
<b>Total Revenue &amp; Other Transactions</b>				<b>\$2,115,365</b>	<b>\$1,357,262</b>	<b>(\$758,103)</b>
<b>EXPENDITURES</b>						
<b>Elementary School</b>						
11	111	3110.124	Purchased Services-Teacher Salaries	233,400	160,760	(72,640)
11	111	3110.213	Purchased Services-Instruction Benefits	30,000	5,130	(24,870)
11	111	3110.283	Purchased Services-Instruction Taxes	22,173	6,604	(15,569)
11	111	3110.284	Purchased Services-Worker's Comp	4,156	1,058	(3,098)
11	111	3130.313	Purchased Services-Substitutes	4,050	2,025	(2,025)
11	111	4220.422	Copier Lease	7,500	7,500	0
11	111	4220.429	Furniture Lease	15,345	15,012	(333)
11	111	5110	Teaching Supplies - General Classroom	25,000	4,800	(20,200)
11	111	6410	Capital Outlay - Equipment & Furniture	20,000	0	(20,000)
11	111	7910	Misc. Expenditures	500	250	(250)
<b>Subtotal</b>				<b>\$362,124</b>	<b>\$203,139</b>	<b>(\$158,985)</b>
<b>Middle School</b>						
11	112	3110.124	Purchased Services-Teacher Salaries	115,500	62,558	(52,942)
11	112	3130.313	Purchased Services-Substitutes	2,025	1,350	(675)
11	112	3110.213	Purchased Services-Instruction Benefits	15,300	2,565	(12,735)
11	112	3110.283	Purchased Services-Instruction Taxes	10,973	3,075	(7,898)
11	112	3110.284	Purchased Services-Worker's Comp	0	350	350
11	112	5110	Teaching Supplies - General Classroom	12,000	2,000	(10,000)
11	112	6410	Capital Outlay - Equipment & Furniture	12,000	0	(12,000)
11	112	7910	Misc. Expenditures	500	0	(500)
<b>Subtotal</b>				<b>\$168,298</b>	<b>\$71,897</b>	<b>(\$96,401)</b>
<b>Preschool</b>						
11	118	3110.124	Purchased Services-Teacher Salaries	119,173	65,900	(53,273)
11	118	3130.313	Purchased Services-Substitutes	2,700	1,350	(1,350)
11	118	3110.213	Purchased Services-Instruction Benefits	20,400	10,259	(10,141)
11	118	3110.283	Purchased Services-Instruction Taxes	11,321	5,750	(5,571)
11	118	3110.284	Purchased Services-Worker's Comp	978	905	(73)
11	118	3220.322	Workshops and Conferences	800	800	0
11	118	5110	Teaching Supplies - General Classroom	8,000	4,850	(3,150)
11	118	5990	Misc Supplies & Materials	900	900	0
11	118	6410	Capital Outlay - Equipment & Furniture	10,000	500	(9,500)
11	118	7910.791	Educational Trip	0	500	500
<b>Subtotal</b>				<b>\$174,272</b>	<b>\$91,714</b>	<b>(\$82,558)</b>

<b>Added Needs</b>						
<b>Special Education</b>						
11	122	3110.124	Purchased Services-Professional Contracted Ser	18,600	25,440	6,840
11	122	3110.283	Purchased Services-Professional Taxes	1,767	0	(1,767)
11	122	3110.213	Purchased Services-Benefits	5,100	0	(5,100)
11	122	3110.284	Purchased Services-Worker's Comp	350	0	(350)
11	122	3190.801	IDEA Funded Professional Services	25,987	12,000	(13,987)
11	122	3220.322	Workshops and Conferences	400	0	(400)
11	122	5110	Teaching Supplies	1,500	500	(1,000)
11	122	6410	Capital Outlay - Equipment & Furniture	2,000	0	(2,000)
<b>Compensatory Education</b>						
11	125	3110.124	Purchased Services Instruction Salaries - AT-Risk	48,000	34,464	(13,536)
11	125	3110.283	Purchased Services Instruction Employer Taxes-AT-Risk	4,560	3,025	(1,535)
11	125	3110.213	Purchased Services Instruction Benefit - AT-Risk	5,100	1,282	(3,818)
11	125	3110.010	Purchased Services Instruction Salaries - TIA	40,000	24,038	(15,962)
11	125	3110.011	Purchased Services Instruction Employer Taxes - TIA	3,800	2,159	(1,641)
11	125	3110.012	Purchased Services Instruction Benefit - TIA	4,200	3,847	(353)
11	125	3110.284	Worker's Compensation	500	803	303
11	125	3220.322	Workshops and Conferences	5,900	7,758	1,858
11	125	5110	Teaching Supplies	2,500	2,406	(94)
<b>Subtotal - Added Needs</b>				<b>\$170,264</b>	<b>\$117,723</b>	<b>(\$52,541)</b>
<b>Support Services</b>						
<b>Pupil</b>						
11	213	3130.148	Purchased Services-Professional Contracted Ser. OT	4,000	2,000	(2,000)
11	213	3130.147	Purchased Services-Professional Contracted Ser. PT	4,000	2,000	(2,000)
11	214	3130.143	Purchased - Psychological Services	30,000	5,000	(25,000)
11	215	3130.149	Purchased - Speech Pathology and Audiology	20,000	5,000	(15,000)
11	216	3130.01	Social Worker Services Title I	0	5,000	5,000
11	216	3130.144	Purchased - Social Work Services	20,000	12,000	(8,000)
11	216	3130.144	Purchased - Social Work Services At- Risk			0
11	216	3130.01	Social Worker Services IDEA	26,500	10,000	(16,500)
11	216	3130.213	SW Benefits	4,100	0	(4,100)
11	216	3130.283	SW Taxes	4,418	0	(4,418)
<b>Subtotal</b>				<b>\$113,018</b>	<b>\$41,000</b>	<b>(\$72,018)</b>
<b>Instructional Staff</b>						
11	226	3130	Supervision/Direction of Instructional Staff	19,500	10,000	(9,500)
11	226	3130.213	Supervision/Direction of Instructional Staff Benefits	1,750	0	(1,750)
11	226	3130.283	Supervision/Direction of Instructional Staff Taxes	1,853	900	(953)
<b>Subtotal</b>				<b>\$23,103</b>	<b>\$10,900</b>	<b>(\$12,203)</b>
<b>General Administration - Board of Education</b>						
11	231	3170.317	Attorney and Loan Execution Fees	4,500	6,724	2,224
11	231	3170.319	Background Checks	450	510	60
11	231	3180.318	Audit	7,600	9,436	1,836
11	231	3510.351	Advertising	9,000	5,000	(4,000)
11	231	7910.001	Board Meeting Expense	3,500	2,000	(1,500)
<b>Subtotal</b>				<b>\$25,050</b>	<b>\$23,670</b>	<b>(\$1,380)</b>
<b>General Administration - Executive Administration</b>						
11	232	3150.001.315	HHG Purchased Management Services	240,671	99,518	(141,153)
11	232	3150	Ferris State Oversight Fee (3% of Total State Aid)	50,699	27,040	(23,660)
<b>Subtotal</b>				<b>\$291,370</b>	<b>\$126,557</b>	<b>(\$164,813)</b>
<b>School Administration</b>						
11	241	3190.113	Purchased Services-Sec/Cler Salary/Wages	61,035	37,750	(23,275)
11	241	3190.118	Purchased Services-Sec/Cler Salary/Wages PreK	2,500	1,000	(1,500)
11	241	3190.213	Purchased Services-Sec/Cler Benefits	9,100	5,130	(3,970)
11	241	3190.283	Purchased Services-Sec/Cler Employer Taxes	5,798	3,374	(2,424)
11	241	3190.284	Purchased Services-Worker's Comp	360	390	30
11	241	3150.315	Purchased Services-Sec/Cler Substitutes	700	350	(350)
11	241	3140.115	Purchased Services - Principal Salary	82,950	85,500	2,550
11	241	3140.118	Purchased Services - Principal Salary PreK	3,000	1,500	(1,500)
11	241	3140.213	Purchased Services - Principal Benefits	5,100	5,130	30
11	241	3140.283	Purchased Services - Principal Taxes	7,736	6,981	(755)

11	241	3140 284	Purchased Services-Worker's Comp	450	1,194	744
11	241	3220.322	Workshops and Conferences	500	0	(500)
11	241	3430 343	Postage	1,500	200	(1,300)
11	241	5910	Office Supplies	8,500	4,000	(4,500)
11	241	5910.118	Office Supplies	500	300	(200)
11	241	6410	Capital Outlay - Equipment & Furniture	1,500	0	(1,500)
11	241	7910	Misc	850	850	0
<b>Subtotal</b>				<b>\$192,079</b>	<b>\$153,658</b>	<b>(\$38,421)</b>

**Business Support Services**

11	252	3190.319	Purchased Services - Payroll	900	690	(210)
11	259	7901 001	Penalty/Late Fees	275	275	0
11	259	7210	Interest on Debt	0	6,335	6,335
<b>Subtotal</b>				<b>\$1,175</b>	<b>\$7,300</b>	<b>\$6,125</b>

**Operations & Maintenance**

11	261	3190.164	Purchased Services-Janitor	26,000	21,000	(5,000)
11	261	3190.213	Purchased Services-Benefits	4,000	0	(4,000)
11	261	3190.283	Purchased Services-Employer Taxes	2,470	0	(2,470)
11	261	3190.284	Purchased Services-Worker's Comp	1,750	0	(1,750)
11	261	3910.391	Liability and Building Insurance	5,800	6,870	1,070
11	261	3410.118	Telephone and Internet PreK	780	450	(330)
11	261	3410.341	Telephone and Internet	6,500	5,600	(900)
11	261	3830	Water/Sewer	5,000	11,000	6,000
11	261	3840.384	Trash Removal	1,400	1,400	0
11	261	4110.118	Building Maintenance (night janitor) PreK	1,945	500	(1,445)
11	261	4110.411	Building Maintenance (night janitor)	14,255	7,000	(7,255)
11	261	4110.118	Building Maintenance (inspections)	0	0	0
11	261	4110.419	Building Maintenance (inspections)	0	0	0
11	261	4110.419	Grounds Maintenance (Lawn & Parking Lot)	8,000	5,000	(3,000)
11	261	4120.412	Equipment Maintenance & Repair	1,000	700	(300)
11	261	4190.419	Security - Walkie Talkies, Cones	250	0	(250)
11	261	4210.118	Land and Building Lease	35,774	10,700	(25,074)
11	261	4210.421	Land and Building Lease	245,910	259,300	13,390
11	261	5510	Heat/Electric	40,480	42,480	2,000
11	261	5510.118	Heat/Electric	5,520	1,500	(4,020)
11	261	5990	Janitor Supplies	9,000	5,000	(4,000)
<b>Subtotal</b>				<b>\$415,834</b>	<b>\$378,500</b>	<b>(\$37,334)</b>

**Pupil Transportation Services**

11	271	3310.118	Pupil Transportation PreK	22,000	12,498	(9,502)
11	271	3310.331	Pupil Transportation	66,000	78,000	12,000
<i>(Additional object codes may need to be added)</i>						
<b>Subtotal</b>				<b>\$88,000</b>	<b>\$90,498</b>	<b>\$2,498</b>

**Central**

11	284	3160	Student Software/System	7,500	6,750	1,250
11	284	3190.117	Non-Instructional Technological Services	24,000	17,000	(7,000)
11	284	3190.213	Benefits Non-Instructional Technological Services	3,700	1,693	(2,007)
11	284	3190.283	Taxes Non-Instructional Technological Services	2,280	1,699	(582)
11	284	3190.284	Workers Comp Ins	380	0	(380)
11	284	3190.119	Website Services	500	500	0
11	284	5990	Misc. Supplies & Materials	8,000	2,000	(6,000)
11	284	6420	New Equip & Furniture - Non Depreciable	3,000	5,900	2,900
<b>Subtotal</b>				<b>\$49,360</b>	<b>\$37,541</b>	<b>(\$11,819)</b>

<b>Total Expenditures &amp; Other Transactions</b>	<b>\$2,073,947</b>	<b>\$1,354,098</b>	<b>(\$719,849)</b>
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<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>	<b>\$41,418</b>	<b>\$3,164</b>	<b>-\$38,254</b>
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<b>Beginning Fund Balance (July 1st)</b>	<b>-\$84,119</b>	<b>-\$84,119</b>	
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<b>Ending Fund Balance (June 30th)</b>	<b>-\$42,701</b>	<b>-\$80,955</b>	<b>-\$38,254</b>
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**Frederick Douglass International Academy  
Public School Academy  
December 1, 2016 Proposed  
Food Service Fund Budget  
for Fiscal Year 2016-2017**

Fund	Function	Object	Description	Original 2016-2017 Approved Budget	2016-2017 Proposed Budget	Change
<b>REVENUE</b>						
Local Revenue						
25	414		Lunch Revenue	\$70,500	\$53,002	(\$17,498)
25	414		Breakfast Revenue	47,000	18,954	(\$28,046)
25	611		Misc. Revenue Transfer from General Fund	0		0
<i>(Additional function codes may need to be added)</i>						
<b>Total Revenue &amp; Other Transactions</b>				<b>\$117,500</b>	<b>\$71,956</b>	<b>(\$45,544)</b>
<b>EXPENDITURES</b>						
Food Service						
25	297	5610	Breakfast	70,500	52,750	(\$17,750)
25	297	5610	Lunch	47,000	18,706	(\$28,294)
25	297	7910	Misc.	0	500	\$500
<i>(Additional object codes may need to be added)</i>						
<b>Subtotal</b>				<b>\$117,500</b>	<b>\$71,956</b>	<b>(\$45,544)</b>
<b>Total Expenditures &amp; Other Transactions</b>				<b>\$117,500</b>	<b>\$71,956</b>	<b>(\$45,544)</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>				<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>
<b>Beginning Fund Balances July 1</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balances June 30</b>				<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>