

**Will Carleton Academy  
2001 W. Hallett  
Hillsdale, MI 49242**

**A Resolution of the Will Carleton Academy Board of Directors**

RESOLVED, that this resolution shall be the AMENDED general appropriations act of Will Carleton Academy for the fiscal year 2018.

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

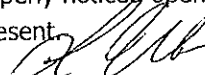
<b>Revenue:</b>	
Local	\$ 22,035
State	2,036,415
Federal	77,866
<b>Total Revenue</b>	<b>\$ 2,136,316</b>

BE IT FURTHER RESOLVED, that \$2,341,176 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

<b>Expenditures:</b>	
Instructional	\$ 1,100,943
Added Needs	116,171
Pupil	3,000
Instructional Staff	18,139
General Administration	165,101
School Administration	320,468
Business	13,000
Operations and Maintenance	290,553
Central	70,500
Athletics	31,801
Transfers	211,500
<b>Total Expenditures</b>	<b>\$ 2,341,176</b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$ (204,860)</b>
<b>Beginning Fund Balance (July 1st)</b>	<b>\$ 904,959</b>
<b>Ending Fund Balance (June 30th) <i>estimated:</i></b>	
<b>Unassigned</b>	<b>700,099</b>
	<b>\$ 700,099</b>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Will Carleton Academy Board of Directors at a properly noticed open meeting held on the 5th day of June, 2018 at which a quorum was present.

By:   
Secretary of the Board

**Will Carleton Academy  
Public School Academy  
AMENDED OPERATING BUDGET  
General Fund  
2017-2018**

259 students

259 students

6/5/2018

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>REVENUE</b>						
<b>Local:</b>						
151	0000	Earnings on Investments and Deposits	\$ 45	\$ 35	\$ 35	\$ -
199	0000	Miscellaneous	21,803	15,000	22,000	7,000
<b>State:</b>						
311	0010	State Aid Foundation	2,305,126	2,006,953	1,997,414	(9,539)
312	0000	SRS Grant	44,313	-	-	-
312	0000	Headlee Obligation for Data Collection	7,758	6,475	6,649	174
312	0000	Dual Enrollment	560	-	-	-
312	0000	Computer Adaptive Tests	1,697	-	-	-
312	0000	Early Literacy Targeted Instruction	5,445	-	-	-
312	0000	High School Pupil Supports	-	-	1,277	1,277
312	0020	At Risk	35,338	27,047	26,790	(257)
312	0120	Special Education	4,584	4,607	4,285	(322)
<b>Federal:</b>						
411	0000	REAP Grant	69,040	35,077	37,881	2,804
414	0110	Special Milk Program	2,904	-	3,000	3,000
414	0140	Title I	20,840	20,840	21,407	567
414	0210	Title II A	2,240	2,240	5,578	3,338
414	0210	Title IV	-	-	10,000	10,000
<b>INCOMING TRANSFERS AND OTHER TRANSACTIONS</b>						
593	0000	Equipment Loan - John Deere Financial	21,869	-	-	-
<b>Total Revenue &amp; Other Transactions</b>			<b>\$ 2,543,562</b>	<b>\$ 2,118,274</b>	<b>\$ 2,136,316</b>	<b>\$ 18,042</b>
<b>EXPENDITURES</b>						
<b>INSTRUCTIONAL:</b>						
<b>Elementary School</b>						
111	3110-1240	Purchased Services - Teacher	\$ 643,434	\$ 525,000	\$ 480,000	\$ (45,000)
111	3110-1630	Purchased Services - Aide	59,508	100,000	90,000	(10,000)
111	3110-1870	Purchased Services - Substitute	34,636	30,000	40,000	10,000
111	3110-2130	Purchased Services - Health	139,437	75,000	70,000	(5,000)
111	3110-2820	Purchased Services - Retirement	16,085	13,125	12,000	(1,125)
111	3110-2830	Purchased Services - Social Security	53,511	50,108	46,665	(3,443)
111	3110-2850	Purchased Services - Unemployment	10,625	10,000	15,000	5,000
111	5110	Teaching Supplies and Materials	31,284	70,000	65,000	(5,000)
111	5110	Computer Adaptive Tests	1,697	-	-	-
111	5110	Early Literacy Targeted Instruction	5,445	-	-	-
111	5210	Textbooks	15,331	1,500	1,500	-
111	7910	Miscellaneous	12,005	10,000	13,000	3,000
111	8220	Purchased Services - ISD	1,004	2,500	-	(2,500)
<b>subtotal</b>			<b>\$ 1,024,002</b>	<b>\$ 887,233</b>	<b>\$ 833,165</b>	<b>\$ (54,068)</b>
<b>High School</b>						
113	3110-1240	Purchased Services - Teacher	\$ 203,341	\$ 180,000	\$ 185,000	\$ 5,000
113	3110-2130	Purchased Services - Health	39,835	35,000	17,500	(17,500)
113	3110-2820	Purchased Services - Retirement	4,363	4,500	4,625	125
113	3110-2830	Purchased Services - Social Security	14,364	13,770	14,153	383
113	3110-2850	Purchased Services - Unemployment	2,988	3,000	3,000	-
113	3710	Tuition (Dual Enrollment Fees)	13,709	16,000	17,500	1,500
113	5110	Teaching Supplies and Materials	14,983	15,000	6,000	(9,000)
113	5210	Textbooks	9,550	5,000	5,000	-
113	7910	Miscellaneous	21,283	20,000	15,000	(5,000)
<b>subtotal</b>			<b>\$ 324,416</b>	<b>\$ 292,270</b>	<b>\$ 267,778</b>	<b>\$ (24,492)</b>

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>Special Ed</b>						
122	3110-1240	Purchased Services - Teacher	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
122	3110-2130	Purchased Services - Health	3,000	3,000	3,000	-
122	3110-2820	Purchased Services - Retirement	250	250	250	-
122	3110-2830	Purchased Services - Social Security	766	765	765	-
122	3110-2850	Purchased Services - Unemployment	-	500	500	-
<b>subtotal</b>			<b>\$ 14,016</b>	<b>\$ 14,515</b>	<b>\$ 14,515</b>	<b>\$ -</b>
<b>At-Risk</b>						
125	3110-1630	Purchased Services - Aides	\$ 32,175	\$ 24,500	\$ 21,000	\$ (3,500)
125	3110-2130	Purchased Services - Health	-	-	3,861	3,861
125	3110-2820	Purchased Services - Retirement	60	-	-	-
125	3110-2830	Purchased Services - Social Security	2,461	1,874	1,607	(267)
125	3110-2850	Purchased Services - Unemployment	642	673	322	(351)
<b>subtotal</b>			<b>\$ 35,338</b>	<b>\$ 27,047</b>	<b>\$ 26,790</b>	<b>\$ (257)</b>
<b>REAP Grant</b>						
125	3110-1240	Purchased Services - Teacher	\$ 26,324	\$ 18,715	\$ 23,483	\$ 4,768
125	3110-1630	Purchased Services - Aide	32,550	10,500	7,000	(3,500)
125	3110-2130	Purchased Services - Health	4,662	2,445	4,258	1,813
125	3110-2820	Purchased Services - Retirement	658	468	587	119
125	3110-2830	Purchased Services - Social Security	4,441	2,235	2,332	97
125	3110-2850	Purchased Services - Unemployment	405	714	221	(493)
<b>subtotal</b>			<b>\$ 69,040</b>	<b>\$ 35,077</b>	<b>\$ 37,881</b>	<b>\$ 2,804</b>
<b>Title I</b>						
125	3110-1240	Purchased Services - Teacher	\$ 19,138	\$ 19,138	\$ 19,641	\$ 503
125	3110-2130	Purchased Services - Health	2,036	2,036	3,997	1,961
125	3110-2820	Purchased Services - Retirement	478	479	491	12
125	3110-2830	Purchased Services - Social Security	1,427	1,427	1,503	76
125	3110-2850	Purchased Services - Unemployment	-	-	753	753
125	5110	Homeless Supplies	-	-	600	600
<b>subtotal</b>			<b>\$ 23,079</b>	<b>\$ 23,080</b>	<b>\$ 26,985</b>	<b>\$ 3,905</b>
<b>Title IV</b>						
125	3110-1630	Purchased Services - Aides	\$ -	\$ -	\$ 9,000	\$ 9,000
125	3110-2830	Purchased Services - Social Security	-	-	689	689
125	3110-2850	Purchased Services - Unemployment	-	-	311	311
<b>subtotal</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>SUPPORT SERVICES - PUPIL:</b>						
<b>Truancy/Absenteeism Services - Hillsdale ISD</b>						
211	8220	Attendance Officer	\$ 2,990	\$ 3,000	\$ 3,000	\$ -
<b>subtotal</b>			<b>\$ 2,990</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ -</b>
<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF:</b>						
<b>Improvement of Instruction</b>						
221	3220	Workshop and Conferences	\$ 5,488	\$ 5,000	\$ 5,000	\$ -
<b>subtotal</b>			<b>\$ 5,488</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Library</b>						
222	3110-1630	Purchased Services - Aides	\$ 8,711	\$ 9,000	\$ 9,000	\$ -
222	3110-2830	Purchased Services - Social Security	666	689	689	-
222	3110-2850	Purchased Services - Unemployment	437	450	450	-
222	5110	Teaching Supplies and Materials	3,963	4,000	3,000	(1,000)
<b>subtotal</b>			<b>\$ 13,777</b>	<b>\$ 14,139</b>	<b>\$ 13,139</b>	<b>\$ (1,000)</b>

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>Strategic Readiness Support Grant</b>						
225	6410	Equipment - Depreciable	\$ 43,453	\$ -	\$ -	\$ -
225	6420	Equipment - Non-depreciable	860	-	-	-
<b>subtotal</b>			<b>\$ 44,313</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION:</b>						
<b>Board of Education</b>						
231	3170	Legal Services	\$ 1,084	\$ 2,500	\$ 1,000	\$ (1,500)
231	3180	Audit Services	8,750	8,750	8,850	100
231	7410	Dues and Fees	2,549	3,000	2,000	(1,000)
231	7910	Miscellaneous	1,798	1,500	1,500	-
<b>subtotal</b>			<b>\$ 14,181</b>	<b>\$ 15,750</b>	<b>\$ 13,350</b>	<b>\$ (2,400)</b>
<b>Executive Administration</b>						
232	3150	Management Services	\$ 106,400	\$ 90,650	\$ 91,700	\$ 1,050
232	3150	Oversight Fee	69,291	60,347	60,051	(296)
<b>subtotal</b>			<b>\$ 175,691</b>	<b>\$ 150,997</b>	<b>\$ 151,751</b>	<b>\$ 754</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>						
241	3150-1150	Purchased Services - Administrator	\$ 157,046	\$ 160,000	\$ 155,000	\$ (5,000)
241	3150-1620	Purchased Services - Adm. Assistant	60,790	55,000	56,500	1,500
241	3150-2130	Purchased Services - Health	38,131	40,000	41,000	1,000
241	3150-2820	Purchased Services - Retirement	5,133	5,375	5,288	(87)
241	3150-2830	Purchased Services - Social Security	15,760	16,448	16,180	(268)
241	3150-2850	Purchased Services - Unemployment	1,951	2,000	2,500	500
241	3430	Mail/Postage	3,222	4,000	3,000	(1,000)
241	4220	Equipment Lease	14,874	15,000	20,000	5,000
241	5910	Office Supplies	13,224	15,000	12,500	(2,500)
241	7910	Miscellaneous	12,071	12,500	8,500	(4,000)
<b>subtotal</b>			<b>\$ 322,202</b>	<b>\$ 325,323</b>	<b>\$ 320,468</b>	<b>\$ (4,855)</b>
<b>SUPPORT SERVICES - BUSINESS:</b>						
<b>Business Service Expenditures</b>						
259	3920	Insurance	\$ 13,229	\$ 13,500	\$ 12,500	\$ (1,000)
259	7211	Interest - State Aid Anticipation Note	1,661	-	-	-
259	7410	Dues and Fees / Bank Charges	623	1,000	500	(500)
<b>subtotal</b>			<b>\$ 15,513</b>	<b>\$ 14,500</b>	<b>\$ 13,000</b>	<b>\$ (1,500)</b>
<b>SUPPORT SERVICES - OPERATIONS AND MAINTENANCE</b>						
261	3410	Telephone	\$ 3,720	\$ 3,500	\$ 3,500	\$ -
261	3490	Internet	2,409	1,700	1,700	-
261	3830	Water and Sewer	3,237	3,500	3,500	-
261	3840	Waste and Trash Disposal	4,048	5,000	5,100	100
261	3910	Insurance	21,341	21,500	21,500	-
261	4110	Building Maintenance and Repair	19,249	25,000	25,000	-
261	4110	Lawn Care & Snow Removal	10,085	10,500	7,500	(3,000)
261	4110	Purchased Services - Janitor	22,954	-	-	-
261	4110-1640	Purchased Services - Janitor	58,699	85,000	85,000	-
261	4110-2130	Purchased Services - Health	64	250	250	-
261	4110-2830	Purchased Services - Social Security	4,490	6,503	6,503	-
261	4110-2850	Purchased Services - Unemployment	1,768	2,000	1,500	(500)
261	5510	Heat	10,091	12,000	17,500	5,500
261	5520	Electric	34,068	35,000	35,000	-
261	5990	Supplies and Materials	16,298	22,000	22,000	-
261	6410	Capital Outlay	24,713	50,000	55,000	5,000
261	7910	Miscellaneous	185	-	-	-
<b>subtotal</b>			<b>\$ 237,419</b>	<b>\$ 283,453</b>	<b>\$ 290,553</b>	<b>\$ 7,100</b>

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>SUPPORT SERVICES - CENTRAL</b>						
282	3510	Advertising	\$ 13,312	\$ 15,000	\$ 25,000	\$ 10,000
284	3190	Tech Support	44,995	45,000	45,500	500
<b>subtotal</b>			<b>\$ 58,307</b>	<b>\$ 60,000</b>	<b>\$ 70,500</b>	<b>\$ 10,500</b>
<b>Athletics</b>						
293	4910	Purchased Services - Ref / Officials	\$ 255	\$ 500	\$ -	\$ (500)
293	4910	Purchased Services - AD / Coaches	13,400	15,000	17,000	2,000
293	4910-2830	Purchased Services - Social Security	1,025	1,148	1,301	153
293	4910-2850	Purchased Services - Unemployment	381	500	1,000	500
293	5600	Supplies	14,307	10,000	10,000	-
293	7410	Dues and Fees	2,335	2,500	2,500	-
<b>subtotal</b>			<b>\$ 31,703</b>	<b>\$ 29,648</b>	<b>\$ 31,801</b>	<b>\$ 2,153</b>
<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>						
511	7130	Equipment Loan - Principal	\$ 729	\$ 4,374	\$ 4,500	\$ 126
631	8110	Transfer to Debt Service Fund	206,113	209,000	207,000	(2,000)
<b>subtotal</b>			<b>\$ 206,842</b>	<b>\$ 213,374</b>	<b>\$ 211,500</b>	<b>\$ (1,874)</b>
<b>Total Expenditures &amp; Other Transactions</b>			<b>\$ 2,618,317</b>	<b>\$ 2,394,406</b>	<b>\$ 2,341,176</b>	<b>\$ (53,230)</b>
<b>Revenues and Other Financing Sources Over</b>			<b>\$ (74,755)</b>	<b>\$ (276,132)</b>	<b>\$ (204,860)</b>	<b>\$ 71,272</b>
<b>Beginning Fund Balance (July 1st)</b>			<b>\$ 979,714</b>	<b>\$ 904,959</b>	<b>\$ 904,959</b>	<b>\$ -</b>
<b>Ending Fund Balance (June 30th)</b>			<b>\$ 904,959</b>	<b>\$ 628,827</b>	<b>\$ 700,099</b>	<b>\$ 71,272</b>

<b>Fund Balance % of Revenue</b>	<b>36%</b>	<b>30%</b>	<b>33%</b>
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