

**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 general appropriations act of Will Carleton Academy for the fiscal year 2019.

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

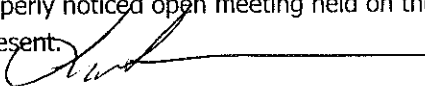
| | | |
|----------------------|-----------|------------------|
| Revenue: | | |
| Local | \$ | 13,035 |
| State | | 2,022,932 |
| Federal | | 77,866 |
| Total Revenue | \$ | 2,113,833 |

BE IT FURTHER RESOLVED, that \$2,113,584 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

| | | |
|----------------------------------------------------------|-----------|------------------|
| Expenditures: | | |
| Instructional | \$ | 974,043 |
| Added Needs | | 116,171 |
| Pupil | | 3,000 |
| Instructional Staff | | 18,139 |
| General Administration | | 154,939 |
| School Administration | | 320,468 |
| Business | | 13,000 |
| Operations and Maintenance | | 204,023 |
| Central | | 69,000 |
| Athletics | | 29,301 |
| Transfers | | 211,500 |
| Total Expenditures | \$ | 2,113,584 |
| Excess Revenues Over/(Under) Expenditures | \$ | 249 |
| Beginning Fund Balance (July 1st) | \$ | 700,099 |
| Ending Fund Balance (June 30th) <i>estimated:</i> | | |
| Unassigned | | 700,348 |
| | \$ | 700,348 |

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
OPERATING BUDGET
General Fund
2018-2019**

259 students

260 students

6/5/2018

| Function | Object | Description | Actual 2016-2017 | Estimated Budget 2017-2018 | Proposed Budget 2018-2019 | CHANGE |
|--------------------------------------------------|-----------|----------------------------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| REVENUE | | | | | | |
| Local: | | | | | | |
| 151 | 0000 | Earnings on Investments and Deposits | \$ 45 | \$ 35 | \$ 35 | \$ - |
| 199 | 0000 | Miscellaneous | 21,803 | 22,000 | 13,000 | (9,000) |
| State: | | | | | | |
| 311 | 0010 | State Aid Foundation | 2,305,126 | 1,997,414 | 1,985,357 | (12,057) |
| 312 | 0000 | SRS Grant | 44,313 | - | - | - |
| 312 | 0000 | Headlee Obligation for Data Collection | 7,758 | 6,649 | 6,500 | (149) |
| 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 | 26,790 | 26,790 | - |
| 312 | 0120 | Special Education | 4,584 | 4,285 | 4,285 | - |
| Federal: | | | | | | |
| 411 | 0000 | REAP Grant | 69,040 | 37,881 | 37,881 | - |
| 414 | 0110 | Special Milk Program | 2,904 | 3,000 | 3,000 | - |
| 414 | 0140 | Title I | 20,840 | 21,407 | 21,407 | - |
| 414 | 0210 | Title II A | 2,240 | 5,578 | 5,578 | - |
| 414 | 0210 | Title IV | - | 10,000 | 10,000 | - |
| INCOMING TRANSFERS AND OTHER TRANSACTIONS | | | | | | |
| 593 | 0000 | Equipment Loan - John Deere Financial | 21,869 | - | - | - |
| Total Revenue & Other Transactions | | | \$ 2,543,562 | \$ 2,136,316 | \$ 2,113,833 | \$ (22,483) |
| EXPENDITURES | | | | | | |
| INSTRUCTIONAL: | | | | | | |
| Elementary School | | | | | | |
| 111 | 3110-1240 | Purchased Services - Teacher | \$ 643,434 | \$ 480,000 | \$ 425,000 | \$ (55,000) |
| 111 | 3110-1630 | Purchased Services - Aide | 59,508 | 90,000 | 60,000 | (30,000) |
| 111 | 3110-1870 | Purchased Services - Substitute | 34,636 | 40,000 | 20,000 | (20,000) |
| 111 | 3110-2130 | Purchased Services - Health | 139,437 | 70,000 | 75,000 | 5,000 |
| 111 | 3110-2820 | Purchased Services - Retirement | 16,085 | 12,000 | 10,625 | (1,375) |
| 111 | 3110-2830 | Purchased Services - Social Security | 53,511 | 46,665 | 38,633 | (8,032) |
| 111 | 3110-2850 | Purchased Services - Unemployment | 10,625 | 15,000 | 10,000 | (5,000) |
| 111 | 5110 | Teaching Supplies and Materials | 31,284 | 65,000 | 40,000 | (25,000) |
| 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 | 13,000 | 10,000 | (3,000) |
| 111 | 8220 | Purchased Services - ISD | 1,004 | - | - | - |
| subtotal | | | \$ 1,024,002 | \$ 833,165 | \$ 690,758 | \$ (142,407) |
| High School | | | | | | |
| 113 | 3110-1240 | Purchased Services - Teacher | \$ 203,341 | \$ 185,000 | \$ 190,000 | \$ 5,000 |
| 113 | 3110-2130 | Purchased Services - Health | 39,835 | 17,500 | 35,000 | 17,500 |
| 113 | 3110-2820 | Purchased Services - Retirement | 4,363 | 4,625 | 4,750 | 125 |
| 113 | 3110-2830 | Purchased Services - Social Security | 14,364 | 14,153 | 14,535 | 382 |
| 113 | 3110-2850 | Purchased Services - Unemployment | 2,988 | 3,000 | 3,000 | - |
| 113 | 3710 | Tuition (Dual Enrollment Fees) | 13,709 | 17,500 | 17,500 | - |
| 113 | 5110 | Teaching Supplies and Materials | 14,983 | 6,000 | 6,000 | - |
| 113 | 5210 | Textbooks | 9,550 | 5,000 | 1,000 | (4,000) |
| 113 | 7910 | Miscellaneous | 21,283 | 15,000 | 11,500 | (3,500) |
| subtotal | | | \$ 324,416 | \$ 267,778 | \$ 283,285 | \$ 15,507 |

| Function | Object | Description | Actual 2016-2017 | Estimated Budget 2017-2018 | Proposed Budget 2018-2019 | CHANGE |
|-----------------------------------------------------|-----------|--------------------------------------|---------------------|----------------------------------|---------------------------------|-------------|
| Special Ed | | | | | | |
| 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 | - |
| subtotal | | | \$ 14,016 | \$ 14,515 | \$ 14,515 | \$ - |
| At-Risk | | | | | | |
| 125 | 3110-1630 | Purchased Services - Aides | \$ 32,175 | \$ 21,000 | \$ 19,500 | \$ (1,500) |
| 125 | 3110-2130 | Purchased Services - Health | - | 3,861 | 5,250 | 1,389 |
| 125 | 3110-2820 | Purchased Services - Retirement | 60 | - | - | - |
| 125 | 3110-2830 | Purchased Services - Social Security | 2,461 | 1,607 | 1,492 | (115) |
| 125 | 3110-2850 | Purchased Services - Unemployment | 642 | 322 | 548 | 226 |
| subtotal | | | \$ 35,338 | \$ 26,790 | \$ 26,790 | \$ - |
| REAP Grant | | | | | | |
| 125 | 3110-1240 | Purchased Services - Teacher | \$ 26,324 | \$ 23,483 | \$ 23,483 | \$ - |
| 125 | 3110-1630 | Purchased Services - Aide | 32,550 | 7,000 | 7,000 | - |
| 125 | 3110-2130 | Purchased Services - Health | 4,662 | 4,258 | 4,258 | - |
| 125 | 3110-2820 | Purchased Services - Retirement | 658 | 587 | 587 | - |
| 125 | 3110-2830 | Purchased Services - Social Security | 4,441 | 2,332 | 2,332 | - |
| 125 | 3110-2850 | Purchased Services - Unemployment | 405 | 221 | 221 | - |
| subtotal | | | \$ 69,040 | \$ 37,881 | \$ 37,881 | \$ - |
| Title I | | | | | | |
| 125 | 3110-1240 | Purchased Services - Teacher | \$ 19,138 | \$ 19,641 | \$ 19,641 | \$ - |
| 125 | 3110-2130 | Purchased Services - Health | 2,036 | 3,997 | 3,997 | - |
| 125 | 3110-2820 | Purchased Services - Retirement | 478 | 491 | 491 | - |
| 125 | 3110-2830 | Purchased Services - Social Security | 1,427 | 1,503 | 1,503 | - |
| 125 | 3110-2850 | Purchased Services - Unemployment | - | 753 | 753 | - |
| 125 | 5100 | Homeless Supplies | - | 600 | 600 | - |
| subtotal | | | \$ 23,079 | \$ 26,985 | \$ 26,985 | \$ - |
| Title IV | | | | | | |
| 125 | 3110-1240 | Purchased Services - Aides | \$ - | \$ 9,000 | \$ - | \$ (9,000) |
| 125 | 3110-2830 | Purchased Services - Social Security | - | 689 | - | (689) |
| 125 | 3110-2850 | Purchased Services - Unemployment | - | 311 | - | (311) |
| 125 | 5100 | Teaching Supplies and Materials | - | - | 10,000 | 10,000 |
| subtotal | | | \$ - | \$ 10,000 | \$ 10,000 | \$ - |
| SUPPORT SERVICES - PUPIL: | | | | | | |
| Truancy/Absenteeism Services - Hillsdale ISD | | | | | | |
| 211 | 8220 | Attendance Officer | \$ 2,990 | \$ 3,000 | \$ 3,000 | \$ - |
| subtotal | | | \$ 2,990 | \$ 3,000 | \$ 3,000 | \$ - |
| SUPPORT SERVICES - INSTRUCTIONAL STAFF: | | | | | | |
| Improvement of Instruction | | | | | | |
| 221 | 3220 | Workshop and Conferences | \$ 5,488 | \$ 5,000 | \$ 5,000 | \$ - |
| subtotal | | | \$ 5,488 | \$ 5,000 | \$ 5,000 | \$ - |
| Library | | | | | | |
| 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 | 3,000 | 3,000 | - |
| subtotal | | | \$ 13,777 | \$ 13,139 | \$ 13,139 | \$ - |

| Function | Object | Description | Actual 2016-2017 | Estimated Budget 2017-2018 | Proposed Budget 2018-2019 | CHANGE |
|------------------------------------------------------|-----------|----------------------------------------|---------------------|----------------------------------|---------------------------------|--------------------|
| Strategic Readiness Support Grant | | | | | | |
| 225 | 6410 | Equipment - Depreciable | \$ 43,453 | \$ - | \$ - | \$ - |
| 225 | 6420 | Equipment - Non-depreciable | 860 | - | - | - |
| subtotal | | | \$ 44,313 | \$ - | \$ - | \$ - |
| SUPPORT SERVICES - GENERAL ADMINISTRATION: | | | | | | |
| Board of Education | | | | | | |
| 231 | 3170 | Legal Services | \$ 1,084 | \$ 1,000 | \$ 1,000 | \$ - |
| 231 | 3180 | Audit Services | 8,750 | 8,850 | 8,850 | - |
| 231 | 7410 | Dues and Fees | 2,549 | 2,000 | 2,000 | - |
| 231 | 7910 | Miscellaneous | 1,798 | 1,500 | 1,500 | - |
| subtotal | | | \$ 14,181 | \$ 13,350 | \$ 13,350 | \$ - |
| Executive Administration | | | | | | |
| 232 | 3150 | Management Services | \$ 106,400 | \$ 91,700 | \$ 81,900 | \$ (9,800) |
| 232 | 3150 | Oversight Fee | 69,291 | 60,051 | 59,689 | (362) |
| subtotal | | | \$ 175,691 | \$ 151,751 | \$ 141,589 | \$ (10,162) |
| SUPPORT SERVICES - SCHOOL ADMINISTRATION | | | | | | |
| 241 | 3150-1150 | Purchased Services - Administrator | \$ 157,046 | \$ 155,000 | \$ 155,000 | \$ - |
| 241 | 3150-1620 | Purchased Services - Adm. Assistant | 60,790 | 56,500 | 56,500 | - |
| 241 | 3150-2130 | Purchased Services - Health | 38,131 | 41,000 | 41,000 | - |
| 241 | 3150-2820 | Purchased Services - Retirement | 5,133 | 5,288 | 5,288 | - |
| 241 | 3150-2830 | Purchased Services - Social Security | 15,760 | 16,180 | 16,180 | - |
| 241 | 3150-2850 | Purchased Services - Unemployment | 1,951 | 2,500 | 2,500 | - |
| 241 | 3430 | Mail/Postage | 3,222 | 3,000 | 3,000 | - |
| 241 | 4220 | Equipment Lease | 14,874 | 20,000 | 20,000 | - |
| 241 | 5910 | Office Supplies | 13,224 | 12,500 | 12,500 | - |
| 241 | 7910 | Miscellaneous | 12,071 | 8,500 | 8,500 | - |
| subtotal | | | \$ 322,202 | \$ 320,468 | \$ 320,468 | \$ - |
| SUPPORT SERVICES - BUSINESS: | | | | | | |
| Business Service Expenditures | | | | | | |
| 259 | 3920 | Insurance | \$ 13,229 | \$ 12,500 | \$ 12,500 | \$ - |
| 259 | 7211 | Interest - State Aid Anticipation Note | 1,661 | - | - | - |
| 259 | 7410 | Dues and Fees / Bank Charges | 623 | 500 | 500 | - |
| subtotal | | | \$ 15,513 | \$ 13,000 | \$ 13,000 | \$ - |
| SUPPORT SERVICES - OPERATIONS AND MAINTENANCE | | | | | | |
| 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 | 5,100 | 5,100 | - |
| 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 | 7,500 | 7,500 | - |
| 261 | 4110 | Purchased Services - Janitor | 22,954 | - | - | - |
| 261 | 4110-1640 | Purchased Services - Janitor | 58,699 | 85,000 | 65,000 | (20,000) |
| 261 | 4110-2130 | Purchased Services - Health | 64 | 250 | 250 | - |
| 261 | 4110-2830 | Purchased Services - Social Security | 4,490 | 6,503 | 4,973 | (1,530) |
| 261 | 4110-2850 | Purchased Services - Unemployment | 1,768 | 1,500 | 1,000 | (500) |
| 261 | 5510 | Heat | 10,091 | 17,500 | 15,000 | (2,500) |
| 261 | 5520 | Electric | 34,068 | 35,000 | 35,000 | - |
| 261 | 5990 | Supplies and Materials | 16,298 | 22,000 | 15,000 | (7,000) |
| 261 | 6410 | Capital Outlay | 24,713 | 55,000 | - | (55,000) |
| 261 | 7910 | Miscellaneous | 185 | - | - | - |
| subtotal | | | \$ 237,419 | \$ 290,553 | \$ 204,023 | \$ (86,530) |

| Function | Object | Description | Actual 2016-2017 | Estimated Budget 2017-2018 | Proposed Budget 2018-2019 | CHANGE |
|----------------------------------------------------|-----------|--------------------------------------|---------------------|----------------------------------|---------------------------------|---------------------|
| SUPPORT SERVICES - CENTRAL | | | | | | |
| 282 | 3510 | Advertising | \$ 13,312 | \$ 25,000 | \$ 25,000 | \$ - |
| 284 | 3190 | Tech Support | 44,995 | 45,500 | 44,000 | (1,500) |
| subtotal | | | \$ 58,307 | \$ 70,500 | \$ 69,000 | \$ (1,500) |
| Athletics | | | | | | |
| 293 | 4910 | Purchased Services - Ref / Officials | \$ 255 | \$ - | \$ - | \$ - |
| 293 | 4910 | Purchased Services - AD / Coaches | 13,400 | 17,000 | 17,000 | - |
| 293 | 4910-2830 | Purchased Services - Social Security | 1,025 | 1,301 | 1,301 | - |
| 293 | 4910-2850 | Purchased Services - Unemployment | 381 | 1,000 | 1,000 | - |
| 293 | 5600 | Supplies | 14,307 | 10,000 | 7,500 | (2,500) |
| 293 | 7410 | Dues and Fees | 2,335 | 2,500 | 2,500 | - |
| subtotal | | | \$ 31,703 | \$ 31,801 | \$ 29,301 | \$ (2,500) |
| OUTGOING TRANSFERS AND OTHER TRANSACTIONS | | | | | | |
| 511 | 7130 | Equipment Loan - Principal | \$ 729 | \$ 4,500 | \$ 4,500 | \$ - |
| 631 | 8110 | Transfer to Debt Service Fund | 206,113 | 207,000 | 207,000 | - |
| subtotal | | | \$ 206,842 | \$ 211,500 | \$ 211,500 | \$ - |
| Total Expenditures & Other Transactions | | | \$ 2,618,317 | \$ 2,341,176 | \$ 2,113,584 | \$ (227,592) |
| Revenues and Other Financing Sources Over | | | \$ (74,755) | \$ (204,860) | \$ 249 | \$ 205,109 |
| Beginning Fund Balance (July 1st) | | | \$ 979,714 | \$ 904,959 | \$ 700,099 | \$ (204,860) |
| Ending Fund Balance (June 30th) | | | \$ 904,959 | \$ 700,099 | \$ 700,348 | \$ 249 |

| | | | |
|----------------------------------|------------|------------|------------|
| Fund Balance % of Revenue | 36% | 33% | 33% |
|----------------------------------|------------|------------|------------|