

**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	\$	15,035
State		2,045,082
Federal		58,157
<b>Total Revenue</b>	<b>\$</b>	<b><u>2,118,274</u></b>

BE IT FURTHER RESOLVED, that \$2,394,406 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	\$	1,179,503
Added Needs		99,719
Pupil		3,000
Instructional Staff		19,139
General Administration		166,747
School Administration		325,323
Business		14,500
Operations and Maintenance		283,453
Central		60,000
Athletics		29,648
Transfers		213,374
<b>Total Expenditures</b>	<b>\$</b>	<b><u>2,394,406</u></b>
<b>Excess Revenues Over/(Under) Expenditures</b>	<b>\$</b>	<b><u>(276,132)</u></b>
<b>Beginning Fund Balance (July 1st)</b>	<b>\$</b>	<b>904,959</b>
<b>Ending Fund Balance (June 30th) <i>estimated:</i></b>		<b>628,827</b>
<b>Unassigned</b>	<b>\$</b>	<b><u>628,827</u></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 \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at which a quorum was present.

By:   
Secretary of the Board

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

			300 students	259 students	9/21/2017		
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	15,000	-	
<b>State:</b>							
311	0010	State Aid Foundation	2,305,126	2,253,300	2,006,953	(246,347)	
311	0010	Best Financial Practices	-	-	-	-	
312	0000	SRS Grant	44,313	-	-	-	
312	0000	Headlee Obligation for Data Collection	7,758	7,500	6,475	(1,025)	
312	0000	Dual Enrollment	560	-	-	-	
312	0000	Computer Adaptive Tests	1,697	-	-	-	
312	0000	Early Literacy Targeted Instruction	5,445	-	-	-	
312	0020	At Risk	35,338	35,000	27,047	(7,953)	
312	0120	Special Education	4,584	4,584	4,607	23	
<b>Federal:</b>							
411	0000	REAP Grant	69,040	35,077	35,077	-	
414	0110	Special Milk Program	2,904	-	-	-	
414	0140	Title I	20,840	20,840	20,840	-	
414	0210	Title II A	2,240	2,240	2,240	-	
<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>\$ 2,373,576</b>	<b>\$ 2,118,274</b>	<b>\$ (255,302)</b>	
<b>EXPENDITURES</b>							
<b>INSTRUCTIONAL:</b>							
<b>Elementary School</b>							
111	3110-1240	Purchased Services - Teacher	\$ 643,434	\$ 530,000	\$ 525,000	\$ (5,000)	
111	3110-1630	Purchased Services - Aide	59,508	75,000	100,000	25,000	
111	3110-1870	Purchased Services - Substitute	34,636	20,000	30,000	10,000	
111	3110-2130	Purchased Services - Health	139,437	125,000	75,000	(50,000)	
111	3110-2820	Purchased Services - Retirement	16,085	13,250	13,125	(125)	
111	3110-2830	Purchased Services - Social Security	53,511	47,813	50,108	2,295	
111	3110-2850	Purchased Services - Unemployment	10,625	11,000	10,000	(1,000)	
111	5110	Teaching Supplies and Materials	31,284	40,000	70,000	30,000	
111	5110	Computer Adaptive Tests	1,697	-	-	-	
111	5110	Early Literacy Targeted Instruction	5,445	-	-	-	
111	5210	Textbooks	15,331	15,500	1,500	(14,000)	
111	7910	Miscellaneous	12,005	10,000	10,000	-	
111	8220	Purchased Services - ISD	1,004	2,500	2,500	-	
<b>subtotal</b>			<b>\$ 1,024,002</b>	<b>\$ 890,063</b>	<b>\$ 887,233</b>	<b>\$ (2,830)</b>	
<b>High School</b>							
113	3110-1240	Purchased Services - Teacher	\$ 203,341	\$ 180,000	\$ 180,000	\$ -	
113	3110-2130	Purchased Services - Health	39,835	35,000	35,000	-	
113	3110-2820	Purchased Services - Retirement	4,363	4,500	4,500	-	
113	3110-2830	Purchased Services - Social Security	14,364	13,770	13,770	-	
113	3110-2850	Purchased Services - Unemployment	2,988	3,500	3,000	(500)	
113	3710	Tuition (Dual Enrollment Fees)	13,709	14,000	16,000	2,000	
113	5110	Teaching Supplies and Materials	14,983	17,500	15,000	(2,500)	
113	5210	Textbooks	9,550	10,000	5,000	(5,000)	
113	7910	Miscellaneous	21,283	20,000	20,000	-	
<b>subtotal</b>			<b>\$ 324,416</b>	<b>\$ 298,270</b>	<b>\$ 292,270</b>	<b>\$ (6,000)</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	\$ 32,000	\$ 24,500	\$ (7,500)
125	3110-2820	Purchased Services - Retirement	60	-	-	-
125	3110-2830	Purchased Services - Social Security	2,461	2,448	1,874	(574)
125	3110-2850	Purchased Services - Unemployment	642	552	673	121
<b>subtotal</b>			<b>\$ 35,338</b>	<b>\$ 35,000</b>	<b>\$ 27,047</b>	<b>\$ (7,953)</b>
<b>REAP Grant</b>						
125	3110-1240	Purchased Services - Teacher	\$ 26,324	\$ 18,715	\$ 18,715	\$ -
125	3110-1630	Purchased Services - Aide	32,550	10,500	10,500	-
125	3110-2130	Purchased Services - Health	4,662	2,445	2,445	-
125	3110-2820	Purchased Services - Retirement	658	468	468	-
125	3110-2830	Purchased Services - Social Security	4,441	2,235	2,235	-
125	3110-2850	Purchased Services - Unemployment	405	714	714	-
<b>subtotal</b>			<b>\$ 69,040</b>	<b>\$ 35,077</b>	<b>\$ 35,077</b>	<b>\$ -</b>
<b>Title I</b>						
125	3110-1240	Purchased Services - Teacher	\$ 19,138	\$ 19,138	\$ 19,138	\$ -
125	3110-2130	Purchased Services - Health	2,036	2,036	2,036	-
125	3110-2820	Purchased Services - Retirement	478	479	479	-
125	3110-2830	Purchased Services - Social Security	1,427	1,427	1,427	-
125	3110-2850	Purchased Services - Unemployment	-	-	-	-
<b>subtotal</b>			<b>\$ 23,079</b>	<b>\$ 23,080</b>	<b>\$ 23,080</b>	<b>\$ -</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	4,000	-
<b>subtotal</b>			<b>\$ 13,777</b>	<b>\$ 14,139</b>	<b>\$ 14,139</b>	<b>\$ -</b>
<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>

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>SUPPORT SERVICES - GENERAL ADMINISTRATION:</b>						
<b>Board of Education</b>						
231	3170	Legal Services	\$ 1,084	\$ 2,500	\$ 2,500	\$ -
231	3180	Audit Services	8,750	8,750	8,750	-
231	7410	Dues and Fees	2,549	3,000	3,000	-
231	7910	Miscellaneous	1,798	1,500	1,500	-
<b>subtotal</b>			<b>\$ 14,181</b>	<b>\$ 15,750</b>	<b>\$ 15,750</b>	<b>\$ -</b>
<b>Executive Administration</b>						
232	3150	Management Services	\$ 106,400	\$ 105,000	\$ 90,650	\$ (14,350)
232	3150	Oversight Fee	69,291	67,737	60,347	(7,390)
<b>subtotal</b>			<b>\$ 175,691</b>	<b>\$ 172,737</b>	<b>\$ 150,997</b>	<b>\$ (21,740)</b>
<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>						
241	3150-1150	Purchased Services - Administrator	\$ 157,046	\$ 152,300	\$ 160,000	\$ 7,700
241	3150-1620	Purchased Services - Adm. Assistant	60,790	62,500	55,000	(7,500)
241	3150-2130	Purchased Services - Health	38,131	45,000	40,000	(5,000)
241	3150-2820	Purchased Services - Retirement	5,133	5,370	5,375	5
241	3150-2830	Purchased Services - Social Security	15,760	16,432	16,448	16
241	3150-2850	Purchased Services - Unemployment	1,951	2,500	2,000	(500)
241	3430	Mail/Postage	3,222	4,000	4,000	-
241	4220	Equipment Lease	14,874	15,000	15,000	-
241	5910	Office Supplies	13,224	15,000	15,000	-
241	7910	Miscellaneous	12,071	12,500	12,500	-
<b>subtotal</b>			<b>\$ 322,202</b>	<b>\$ 330,602</b>	<b>\$ 325,323</b>	<b>\$ (5,279)</b>
<b>SUPPORT SERVICES - BUSINESS:</b>						
<b>Business Service Expenditures</b>						
259	3920	Insurance	\$ 13,229	\$ 13,500	\$ 13,500	\$ -
259	7211	Interest - State Aid Anticipation Note	1,661	-	-	-
259	7410	Dues and Fees / Bank Charges	623	1,000	1,000	-
<b>subtotal</b>			<b>\$ 15,513</b>	<b>\$ 14,500</b>	<b>\$ 14,500</b>	<b>\$ -</b>
<b>SUPPORT SERVICES - OPERATIONS AND MAINTENANCE</b>						
261	3410	Telephone	\$ 3,720	\$ 4,500	\$ 3,500	\$ (1,000)
261	3490	Internet	2,409	2,500	1,700	(800)
261	3830	Water and Sewer	3,237	3,500	3,500	-
261	3840	Waste and Trash Disposal	4,048	4,000	5,000	1,000
261	3910	Insurance	21,341	19,000	21,500	2,500
261	4110	Building Maintenance and Repair	19,249	25,000	25,000	-
261	4110	Lawn Care & Snow Removal	10,085	10,500	10,500	-
261	4110	Purchased Services - Janitor	22,954	-	-	-
261	4110-1640	Purchased Services - Janitor	58,699	80,000	85,000	5,000
261	4110-2130	Purchased Services - Health	64	250	250	-
261	4110-2830	Purchased Services - Social Security	4,490	6,120	6,503	383
261	4110-2850	Purchased Services - Unemployment	1,768	2,000	2,000	-
261	5510	Heat	10,091	12,000	12,000	-
261	5520	Electric	34,068	35,000	35,000	-
261	5990	Supplies and Materials	16,298	15,000	22,000	7,000
261	6410	Capital Outlay	24,713	-	50,000	50,000
261	7910	Miscellaneous	185	1,000	-	(1,000)
<b>subtotal</b>			<b>\$ 237,419</b>	<b>\$ 220,370</b>	<b>\$ 283,453</b>	<b>\$ 63,083</b>
<b>SUPPORT SERVICES - CENTRAL</b>						
282	3510	Advertising	\$ 13,312	\$ 15,000	\$ 15,000	\$ -
284	3190	Tech Support	44,995	48,000	45,000	(3,000)
<b>subtotal</b>			<b>\$ 58,307</b>	<b>\$ 63,000</b>	<b>\$ 60,000</b>	<b>\$ (3,000)</b>

Function	Object	Description	Actual 2016-2017	Current Budget 2017-2018	Amended Budget 2017-2018	CHANGE
<b>Athletics</b>						
293	4910	Purchased Services - Ref / Officials	\$ 255	\$ 500	\$ 500	\$ -
293	4910	Purchased Services - AD / Coaches	13,400	15,000	15,000	-
293	4910-2830	Purchased Services - Social Security	1,025	1,148	1,148	-
293	4910-2850	Purchased Services - Unemployment	381	500	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>\$ 29,648</b>	<b>\$ -</b>
<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>						
511	7130	Equipment Loan - Principal	\$ 729	\$ 4,374	\$ 4,374	\$ -
631	8110	Transfer to Debt Service Fund	206,113	204,000	209,000	5,000
<b>subtotal</b>			<b>\$ 206,842</b>	<b>\$ 208,374</b>	<b>\$ 213,374</b>	<b>\$ 5,000</b>
<b>Total Expenditures &amp; Other Transactions</b>			<b>\$ 2,618,317</b>	<b>\$ 2,373,125</b>	<b>\$ 2,394,406</b>	<b>\$ 21,281</b>
<b>Revenues and Other Financing Sources Over</b>			<b>\$ (74,755)</b>	<b>\$ 451</b>	<b>\$ (276,132)</b>	<b>\$ (276,583)</b>
<b>Beginning Fund Balance (July 1st)</b>			<b>\$ 979,714</b>	<b>\$ 844,552</b>	<b>\$ 904,959</b>	<b>\$ 60,407</b>
<b>Ending Fund Balance (June 30th)</b>			<b>\$ 904,959</b>	<b>\$ 845,003</b>	<b>\$ 628,827</b>	<b>\$ (216,176)</b>

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