

**White Pine Academy  
Public School Academy  
2013/2014 Proposed Budget**

Fund	Function	Object	Description	13-14 Approved Budget	14-15 Budget Projection	13-14 1st Budget Amendment
<b>REVENUE</b>						
<b>Revenue From Local Sources</b>						
<b>Private Sources</b>						
11	181	0000	Before/After Care Revenue	4,000	4,000	4,000
11	181	0000	Preschool Revenue	35,000	35,000	30,500
11	199	0000	Authorizer grant			-
<b>Revenue From State Sources</b>						
11	311	0010	State Aid	777,000	737,730	748,901
11			State Aid - Technology Infrastructure Grants,	1,200	1,062	-
11	311	0020	Headlee Obligation - Data Collection	2,886	2,586	2,656
11	311	0020	Headlee Obligation - Special Education	16,000	6,988	7,929
			Foundation grant	-	5,372	5,372
11	312	0020	At-Risk Allocation	18,000	16,574	16,574
11	311	0010	Section 22 F - Best practices		3,217	3,217
<b>Revenue From Federal Sources</b>						
11	311	0010	Reap Revenue	19,555	13,847	13,847
11	414	0140	Restricted - Federal 'Pass-Thru' Grants (Title I)	17,200	17,200	17,200
11	414	0140	Restricted - Federal 'Pass-Thru' Grants (Title I)(Carryover)		-	-
11	414	0210	Restricted - Federal 'Pass-Thru' Grants (Title II)	5,808	6,516	6,516
11	414	0210	Restricted - Federal 'Pass-Thru' Grants (Title II)(Carryover)			
<b>Incoming Transfers &amp; Other Transactions</b>						
			Special Ed Act 18 from ISD			
<b>Total Revenue &amp; Other Transactions</b>				896,649	850,091	856,712
<b>EXPENDITURES</b>						
<b>Instructional Expenditures</b>						
Replace the "X" in the function column with 1 for elementary expenditures, 2 for middle school expenditures, and 3 for high school expenditures and group expenditures based on function.						
<b>Basic Programs</b>						
11	111	3110	Purchased Services-Teacher Salaries: K-5	160,541	142,839	142,839
11	111	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	32,000	20,000	27,077
11	111	3114	Purchased Services-Social Security (7.65%)	15,599	11,978	11,978
11	111	3111	Purchased Services-Worker's Compensation	1,156	814	814
11	111	3115	Purchased Services-Unemployment Compensation	4,000	4,404	4,404
11	111	3118	Purchased Services-Substitutes		500	1,000
	111	3118	Mentor Salaries (Title II)	13,480	6,516	6,516
	111	3118	Mentor Salaries (Title II)	-	6,965	6,965
11	111	5110	Teaching Supplies and Materials	9,000	7,000	9,000
11	111	3110	Teacher Salaries -REAp	18,581	13,741	13,741
			Copier	6,000	4,000	6,000
11	111	5110	Technology	700	700	700
<b>Subtotal</b>				<b>261,057</b>	<b>219,457</b>	<b>231,033</b>
<b>Pre-School Instructional Services</b>						
11	118	3110	Purchased Services-Teacher Salaries	25,500	25,502	25,502
11	118	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	8,161	10,367	10,367
11	118	3114	Purchased Services-Social Security (7.65%)	2,950	1,951	1,951
11	118	3111	Purchased Services-Worker's Compensation	220	133	133
11	118	3115	Purchased Services-Unemployment Compensation	1,000	651	651
11	118	3110	Purchased Services-Assistant Salaries	8,500	10,000	8,500
11	118	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)		-	-
11	118	3114	Purchased Services-Social Security (7.65%)		650	650
11	118	3111	Purchased Services-Worker's Compensation		44	44
11	118	3115	Purchased Services-Unemployment Compensation		595	595
11	118	5110	Teaching Supplies and Materials		-	-
<b>Subtotal</b>				<b>46,331</b>	<b>49,893</b>	<b>48,393</b>
<b>Added Needs</b>						
<b>Special Education</b>						
11	122	3110	Purchased Services-Special Education Teachers K-8	42,500	42,502	42,502
11	122	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	10,272	-	-
11	122	3111	Purchased Services-Social Security (7.65%)	1,250	3,251	3,251
11	122	3115	Purchased Services-Worker's Compensation	75	221	221

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11	122	3112	Purchased Services-Unemployment Compensation	321	1,302	1,302
			<b>Subtotal - Special Education</b>	<b>54,418</b>	<b>47,276</b>	<b>47,276</b>
<b>Compensatory Education</b>						
11	125	3110	<b>Purchased Services Salaries-Teachers</b>	11,731	11,731	11,731
11	125	3111	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	230	2,029	2,029
11	125	3115	Purchased Services-Social Security (7.65%)	2,188	897	897
11	125	3113	Purchased Services-Worker's Compensation	163	61	61
			Purchased Services-Unemployment Compensation	302	330	330
11	125	3110	<b>Purchased Services Salaries-Teachers</b>	<b>16,574</b>	<b>16,574</b>	<b>16,574</b>
11	125	3110	<b>Purchased Services Salaries-Teachers</b>	<b>297</b>	<b>297</b>	<b>297</b>
11	125	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	-	2,917	2,917
11	125	3112	Purchased Services-Social Security (7.65%)	-	1,291	1,291
11	125	3115	Purchased Services-Worker's Compensation	-	88	88
11	125	3110	Purchased Services-Unemployment Compensation	-	474	474
11	125	3110	<b>Purchased Services Salaries-Teacher Assistant</b>	<b>12,740</b>	<b>14,000</b>	<b>14,000</b>
11	125	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	-	3,200	3,200
11	125	3111	Purchased Services-Social Security (7.65%)	-	-	-
11	125	3112	Purchased Services - Unemployment	-	-	-
11	125	3115	Purchased Services-Worker's Compensation	-	-	-
11	125	3110	<b>Purchased Services Salaries-Teacher Assistant</b>		(0)	(0)
11	125	3113	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	3,345	1,408	1,408
11	125	3111	Purchased Services-Social Security (7.65%)	975	1,071	1,071
11	125	3112	Purchased Services - Unemployment	260	651	651
11	125	3115	Purchased Services-Worker's Compensation	75	73	73
11	125	5110	Title I Program Materials - Teacher/Student Supplies	-	-	-
			<b>Subtotal -Compensatory</b>	<b>48,880</b>	<b>57,092</b>	<b>57,092</b>
<b>Support Services</b>						
<b>Pupil</b>						
11	212	3130	Purchased Services-Psychologist	-	-	-
11	216	3190	Purchased-Social Worker Services	3,200	-	-
			<b>Subtotal</b>	<b>3,200</b>		
<b>General Administration - Board of Education</b>						
11	231	3170	Attorney	1,500	1,500	1,500
11	231	3180	Audit	5,900	5,900	5,900
			<b>Subtotal</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>
<b>General Administration - Executive Administer</b>						
11	232	3150	Authorizer Fee-Oversight	23,310	22,467	22,467
11	232	3151	Purchased Management	15,860	15,860	15,860
			<b>Subtotal</b>	<b>39,170</b>	<b>38,327</b>	<b>38,327</b>
<b>School Administration</b>						
11	241	3150	<b>Purchased Services-Administrator Principal Salaries</b>	45,000	45,000	45,000
11	241	3153	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	10,272	-	-
11	241	3151	Purchased Services-Social Security (7.65%)	6,000	3,443	3,443
11	241	3155	Purchased Services-Worker's Compensation	822	532	532
11	241	3152	Purchased Services-Unemployment Compensation	1,000	651	651
11	241	3150	<b>Purchased Services-Sec/Cler Salary/Wages</b>	45,000	50,064	50,064
11	241	3153	Purchased Services-Employee Insurance (Life, Health, Dental, Vision)	-	10,367	10,367
11	241	3151	Purchased Services-Social Security (7.65%)	-	3,830	3,830
11	241	3155	Purchased Services-Worker's Compensation	-	260	260
11	241	3152	Purchased Services-Unemployment Compensation	-	651	651
11	241	7910	Mail/Postage	600	300	600
			Marketing & Recruitment	500	-	-
11	249	5910	Lease Equipment - Office	1,108	-	1,000
			Office Supplies	1,000	500	-
			Dues and Fees-Office	1,600	-	-
			<b>Subtotal</b>	<b>112,902</b>	<b>115,598</b>	<b>116,398</b>
<b>Business Support Services</b>						
11	252	3190	Accounting Outsourcing	17,400	15,000	17,400
11	259	7210	Interest on Debt - Short Term	5,000	4,722	4,722
11	259	7210	Bank Fees	400	490	490
			<b>Subtotal</b>	<b>22,800</b>	<b>20,212</b>	<b>22,612</b>

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<b>Operations &amp; Maintenance</b>						
			<b>Purchased Services - Building Facilities - Maintenance Salaries</b>	8,660	4,800	4,800
	261	3191	Purchased Services-Social Security (7.65%)	192	367	367
	261	3195	Purchased Services-Worker's Compensation	10	25	25
	261	3192	Purchased Services-Unemployment Compensation	-	-	-
11	261	3410	Telephone	3,000	3,000	3,000
			Internet services	60	60	60
11	261	3830	Water & Sewage	11,043	11,043	11,043
11	261	3840	Waste & Trash Disposal	915	915	915
			Comprehensive Insurance	8,400	8,400	8,400
11	261	4110	Building Maintenance & Repair	2,000	2,000	2,000
			Lawn & Snow Services	4,000	4,000	4,000
11	261	4910	Equipment Maintenance & Repairs	2,000	2,000	2,000
			Natural Gas	10,000	10,000	10,000
11	266	3190	<b>Electricity</b>	14,500	14,500	14,500
	266	3193	Custodial Supplies	1,500	1,500	1,500
	<b>Subtotal</b>		<b>Subtotal - Operations and Maintenance</b>	<b>66,280</b>	<b>62,610</b>	<b>62,610</b>
<b>Custody and Care of Children</b>						
11	351	3310	<b>Purchased Services - Salaries</b>	4,000	4,000	-
11	271	3311	Social Security (7.65%)	306	306	-
11	271	3312	Worker's Compensation	25	25	-
11	271	3314	Unemployment Compensation	288	288	-
			<b>Subtotal - Custody and Care of Children</b>	<b>4,619</b>	<b>4,619</b>	-
<b>Outgoing Transfers to Debt Service</b>						
11	511	7110	Principal on Long Term Debt	26,000	45,166	45,166
11	511	7210	Interest on Long Term Debt	191,800	154,084	154,084
11	625	8110	Transfers to school café	2,000	-	-
	<b>Subtotal</b>		<b>Subtotal - Outgoing Transfers to Debt Service</b>	<b>219,800</b>	<b>199,250</b>	<b>199,250</b>
<b>Total Expenditures &amp; Other Transactions</b>				<b>886,856</b>	<b>821,735</b>	<b>830,391</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>				<b>9,794</b>	<b>28,356</b>	<b>26,321</b>
<b>Beginning Fund Balance (July 1st)</b>				<b>59,596</b>	<b>76,124</b>	<b>76,124</b>
<b>Ending Fund Balance (June 30th)</b>				<b>69,390</b>	<b>104,480</b>	<b>102,445</b>