

Financial Reporting - Operating Budget  
General Fund

ORIGINAL	REVISED (circle one)	FINAL
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**Public School Academy:** AGBU ALEX & MARIE MANOOGIAN SCHOOL

**School Code:** 63901

**Mailing Address:** 22001 NORTHWESTERN HWY.

**City, State, Zip:** SOUTHFIELD, MI 48075

**Telephone:** 248-569-2988

**Fax:** 248-569-1346

**E-Mail:** pmarch@manoogian.org

**For the School Fiscal Year**

**2022 - 2023**

**Date submitted to Central Michigan University, Charter School Office: June 17, 2022**

This budget was considered and adopted for submission by the Academy Board of Directors at a properly scheduled meeting held on June 16, 2022

  
\_\_\_\_\_  
**Board President**  
(signature)

  
\_\_\_\_\_  
**Board Treasurer**  
(signature)

Paul M March., Business Manager  
**Prepared By** (name and title)

AGBU ALEX & MARIE MANOOGIAN SCHOOL  
22001 NORTHWESTERN HWY  
SOUTHFIELD, MI 48075

A resolution of the AGBU ALEX & MARIE MANOOGIAN SCHOOL Board of Directors

RESOLVED, that this resolution shall be the revised General Appropriations Act, of the AGBU Alex & Marie Manoogian SCHOOL FOR THE FISCAL YEAR 2022-2023

BE IT FURTHER RESOLVED, that the revenues estimated to be available for appropriations in the **General Fund are as follows:**

**Revenue:**

Local	70,000
State	3,853,100
Federal	<u>382,000</u>

**Total Revenues** **\$4,305,100**

BE IT FURTHER RESOLVED, That \$4,305,100 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

**Expenditures:**

**Instruction:**

Basic Instruction	\$2,397,515
Added Needs	373,141

**Support Services**

Pupil	116,358
Instructional	0
General Administration-Board of Education	14,000
General Administration-Executive Admin	100,743
School Administration	588,664
Business	65,678
Operations & Maintenance	397,000
Other Support Services	<u>252,000</u>

**Total Appropriated** **\$4,305,100**

<b>Revenues over(under)Expenditures</b>	<b>\$0</b>
<b>Fund Balance, July 1,2022 estimate</b>	<b>986,962</b>
<b>Fund Balance, June 30,2023 estimate</b>	<b>\$986,962</b>

**Secretary Certification:**

I certify that the foregoing resolution was duly adopted by the AGBU ALEX & MARIE MANOOGIAN SCHOOL Board of Directors at a properly noticed meeting on the 16th day of June , 2022 ,at which a quorum was present.

By:   
Secretary of the Board

**AGBU ALEX & MARIE MANOOGIAN SCHOOL**  
**Public School Academy 63901**  
**Operating Budget**  
**General Fund**

Fund	Function	Object	Description	FY 2020-2021 Actual	FY 2021-2022 Current approved Budget	FY2022-2023 Original Budget
<b>REVENUE</b>						
11	100		Revenue From Local Sources			
11	192		Private Sources (Contributions)	3,474	30,000	30,000
11	191		Rental Income	27,987	28,000	28,000
11	199		Miscellaneous		0	0
11	513		IDS collected millage	19,391	5,000	12,000
			<b>Revenue from Local Sources</b>	<b>50,852</b>	<b>63,000</b>	<b>70,000</b>
11	300		Revenue From State Sources			
11	311		State aid per pupil	3,187,851	3,051,098	3,358,100
11	312		Special Education Headlee	-5,613	12,760	15,000
11	312		State School Risk - At Risk	159,272	158,985	160,000
11	312		Special Revenue	342,261	348,485	320,000
11	312		Robotics	18,915	14,528	0
			<b>Revenue From State Sources</b>	<b>3,702,686</b>	<b>3,585,856</b>	<b>3,853,100</b>
11	400		Revenue From Federal Sources			
11	411		Unrestricted - Federal Pass-Thru			
11	412		Unrestricted - State Pass-Thru			0
11	413		Restricted - State Pass-Thru			0
11	414		Restricted - Federal 'Pass-Thru' Grants	24,843	21,000	20,000
11	414		Federal Grants - Title I	119,246	117,994	120,000
11	414		Federal Grants - Title II	17,125	15,676	15,000
11	414		Federal Grants - Title III	12,251	11,831	10,000
11	414		Federal Grants - Title IV	10,000	10,000	10,000
11	414		Federal Grants	210,634	63,121	205,000
11	419		Federal Milk Program	0	2,000	2,000
			<b>Revenue from Federal Sources</b>	<b>\$394,099</b>	<b>241,622</b>	<b>\$382,000</b>
				<b>\$4,147,637</b>	<b>3,890,478</b>	<b>\$4,305,100</b>

**Instructional Expenditures**

Replace the " X" in the function column with 1 for Elementary expenditures, 2 for Middle School expenditures,

11	111	1240	Teacher Salaries	356,798	350,973	\$368,302
11	111	1870	Substitutes	26,759	18,000	5,000
11	111	2130	Group Health & Accident Insurance	51,161	66,948	64,222
11	111	2310	Tuition Allowance			0
11	111	2820	Contributions to Retirement	164,530	140,389	141,214
11	111	2830	Social Security (7.65%)	27,348	26,849	28,013
11	111	2840	Worker's Compensation			0
11	111	2850	Unemployment Compensation	1,124	1,500	3,100
11	111	3110	Purchased Instructional Services	2,852	8,000	5,000
11	111	3220	Workshops and Conferences	0		0
11	111	5110	Teaching Supplies	5,488	8,000	12,000
11	111	5210	Textbooks	14,037	16,000	20,000
11	111	7410	Dues/Memberships	886		
Subtotal				<b>\$650,983</b>	<b>\$636,660</b>	<b>\$646,850</b>
11	112	1240	Teacher Salaries	270,665	271,844	\$299,829

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Fund	Function	Object	Description	FY 2020-2021 Actual	FY 2021-2022 Current approved Budget	FY2022-2023 Original Budget
11	112	1870	Substitutes	500	0	1,000
11	112	2130	Group Health & Accident Insurance	33,379	43,172	43,087
11	112	2310	Tuition Allowance			0
11	112	2820	Contributions to Retirement	117,619	108,738	110,828
11	112	2830	Social Security (7.65%)	19,928	20,796	22,483
11	112	2840	Worker's Compensation	0		0
11	112	2850	Unemployment Compensation	583	1,000	1,000
11	112	3110	Purchased Instructional Services	4,536	8,000	5,000
11	112	3220	Workshops and Conferences	640	1,000	900
11	112	5110	Teaching Supplies	1,461	20,000	7,000
11	112	5210	Textbooks	1,339	2,000	10,000
11	112	7410	Dues/Memberships		175	
<b>Subtotal</b>				<b>\$450,650</b>	<b>\$476,725</b>	<b>\$501,127</b>
11	113	1240	Teacher Salaries	530,402	573,555	\$593,387
11	113	1870	Substitutes	750	5,000	5,000
11	113	2130	Group Health & Accident Insurance	66,954	66,489	89,901
11	113	2310	Tuition Allowance			0
11	113	2820	Contributions to Retirement	205,484	229,422	232,077
11	113	2830	Social Security (7.65%)	39,266	43,877	46,203
11	113	2840	Worker's Compensation			0
11	113	2850	Unemployment Compensation	1,334	2,000	2,000
11	113	3110	Purchased Instructional Services	23,581	11,000	25,000
11	113	3220	Workshops and Conferences	250	10,000	4,000
11	113	3710	Student tuition	16,002	22,000	15,000
11	113	5110	Teaching Supplies	34,117	50,000	228,971
11	113	5210	Textbooks	1,928	2,000	5,000
11	113	7410	Dues/Memberships	3,125	8,000	3,000
<b>Subtotal</b>				<b>\$923,193</b>	<b>\$1,023,343</b>	<b>\$1,249,538</b>
<b>BASIC INSTRUCTION</b>				<b>\$2,024,826</b>	<b>\$2,136,728</b>	<b>\$2,397,515</b>
<b>Added Needs</b>						
<b>Special Education</b>						
11	122	1240	Salary			0
11	122	1250	Instructional Counseling			0
11	122	2130	Group Health & Accident Insurance			0
11	122	2820	Contributions to Retirement			0
11	122	2830	Social Security (7.65%)			0
11	122	3130	SE contracting services	22,566	26,000	15,000
11	122	3220	Workshop and Conferences			0
11	122	5110	Teaching Supplies			0
<b>Compensatory Education</b>						
11	125	1240	compensation education	96,997	107,406	142,715
11	125	1630	teacher aides	83,269	79,094	85,680
11	125	1290	Federal Grant Expenses			
11	125	2130	Group Health & Accident Insurance	48,822	28,223	36,240
11	125	2820	Contributions to Retirement	80,769	74,600	79,426
11	125	2830	Social Security (7.65%)	12,777	14,267	13,580
11	125	2840	Worker's Compensation			0
11	125	2850	Unemployment Compensation	402	1,000	500

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11	125	3110	At risk Title I purchase services			
11	127	3710	Student Tuition			0
<b>Subtotal - Added Needs</b>				<b>\$345,602</b>	<b>\$330,591</b>	<b>\$373,141</b>
<b>Support Services</b>						
<b>Pupil</b>						
11	212	1220	Counselor	49,343	48,104	51,808
11	212	2130	Group Health & Accident Insurance	9,048	8,875	9,546
11	212	2820	Contributions to Retirement	20,631	19,242	21,813
11	212	2830	Social Security (7.65%)	3,480	3,680	3,890
11	212	2840	Worker's Compensation			0
11	212	2850	Unemployment Compensation	125	300	300
11	212	3130	Purchased Services - Testing			0
11	212	3220	Workshop and Conferences			
11	213	3130	Purchased Services - HSN			0
11	214	3130	Purchased Services - PSYC	8,287	15,000	10,000
11	215	3130	Purchased Services - SAS	23,421	17,000	19,000
11	218	1250	Salary			0
11	218	2130	Group Health & Accident Insurance			0
11	218	2820	Contributions to Retirement			0
11	218	2830	Social Security (7.65%)			0
11	218	2840	Worker's Compensation			0
11	218	2850	Unemployment Compensation			0
11	218	5110	Teaching Supplies			0
<b>Subtotal</b>				<b>\$114,335</b>	<b>\$112,200</b>	<b>\$116,358</b>
<b>Instructional Staff</b>						
11	225	3130	<b>COVID expense</b>			
11	229	1490	Other Instructional Staff Services			0
11	229	2130	Group Health & Accident Insurance			0
11	229	2820	Contributions to Retirement			0
11	229	2830	Social Security (7.65%)			0
11	229	2840	Worker's Compensation			0
11	229	2850	Unemployment Compensation			0
<b>Subtotal</b>						<b>\$0</b>
<b>General Administration - Board of Education</b>						
11	231	3170	Attorney	3,954	11,000	1,000
11	231	3180	Audit	13,329	15,000	13,000
<b>Subtotal</b>				<b>\$17,283</b>	<b>\$26,000</b>	<b>\$14,000</b>
<b>General Administration - Executive Administration</b>						
11	232	3150	Purchased Management Services	94,873	91,533	100,743
<b>Subtotal</b>				<b>\$94,873</b>	<b>\$91,533</b>	<b>\$100,743</b>
<b>School Administration</b>						
11	241	1150	Principal Salary	143,999	145,216	154,939
11	241	1620	Secretary/Clerical Salary & Wages	115,949	114,377	122,396
11	241	2130	Group Health & Accident Insurance	56,631	60,406	60,089

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Fund	Function	Object	Description	FY 2020-2021 Actual	FY 2021-2022 Current approved Budget	FY2022-2023 Original Budget
11	241	2820	Contributions to Retirement	109,761	103,837	114,911
11	241	2830	Social Security (7.65%)	18,301	19,859	20,830
11	241	2840	Worker's Compensation			0
11	241	2850	Unemployment Compensation	323	1,000	900
11	241	3160	Data Processing services	2,128		0
11	241	3220	Workshops and Conferences	4,973	5,000	4,600
11	241	3430	Mailing	1,992	4,000	5,500
11	241	3510	Advertising	116	40,000	47,500
11	241	3610	Printing		4,000	1,000
11	241	4220	Copier Lease	29,880	33,000	32,000
11	241	5910	Office Supplies	14,786	20,000	18,000
11	241	5920	Bank fees	439	1,000	
11	241	7410	Dues/Memberships	4,236	4,000	5,000
11	241	7910	Misc Expense	1,500	4,000	1,000
<b>Subtotal</b>				<b>\$505,014</b>	<b>\$559,695</b>	<b>\$588,664</b>
<b>Business Support Services</b>						
11	252	1310	Salaries - Accounting/Budget/Payroll	45,599	46,693	41,000
11	252	2130	Group Health & Accident Insurance	1,001	2,634	4,018
11	252	2820	Contributions to Retirement	19,416	18,677	17,200
11	252	2830	Social Security (7.65%)	3,363	3,572	3,060
11	252	2840	Worker's Compensation			0
11	252	2850	Unemployment Compensation	121	300	400
11	252	3220	Workshops and Conferences	199	2,000	0
11	252	5910	Accounting software	2,019		
11	252	7410	Membership dues	150		
(Additional object codes may need to be added)						
<b>Subtotal</b>				<b>\$71,868</b>	<b>\$73,876</b>	<b>\$65,678</b>
<b>Operations &amp; Maintenance</b>						
11	261	1640	Custodial Wages			0
11	261	2130	Group Health & Accident Insurance			0
11	261	2820	Contributions to Retirement			0
11	261	2830	Social Security (7.65%)			0
11	261	2840	Worker's Compensation			0
11	261	2850	Unemployment Compensation			0
11	261	3110	Purchased Services			0
11	261	3410	Telephone	8,592	8,000	7,000
11	261	3830	Water Sewage	5,003	11,000	9,000
11	261	3840	Waste/Trash Removal	3,810	5,000	6,000
11	261	3910	Property Liability Insurance	65,291	74,816	30,000
11	261	4110	Repairs/Maintenance	144,730	140,000	145,000
11	261	4210	Rent/Building	102,000	96,000	96,000
11	261	5510	Natural Gas	12,796	20,000	14,000
11	261	5520	Electricity	87,541	92,000	90,000
11	261	5990	Other Supplies & Materials			0
<b>Subtotal</b>				<b>\$429,763</b>	<b>\$446,816</b>	<b>\$397,000</b>
<b>Other</b>						
11	284	3160	Data Processing Services	<b>248,976</b>	240,000	240,000

**AGBU ALEX & MARIE MANOOGIAN SCHOOL**  
**Public School Academy 63901**  
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Fund	Function	Object	Description	FY 2020-2021 Actual	FY 2021-2022 Current approved Budget	FY2022-2023 Original Budget
11	284	3190	Other professional services	7,705	9,000	9,000
11	299	5610	Pupil Services - Milk	268	5,000	3,000
11	611	9990	Speech / Audiology			0
11	641	1240	EDU Jobs			0
<b>Subtotal</b>				<b>\$256,949</b>	<b>\$254,000</b>	<b>\$252,000</b>
<b>Total Expenditures &amp; Other Transactions</b>				<b>\$3,860,513</b>	<b>\$4,031,439</b>	<b>\$4,305,100</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>				<b>\$287,124</b>	<b>(\$140,961)</b>	<b>\$0</b>
<b>Beginning Fund Balance (July 1st)</b>				<b>840,799</b>	1,127,923	986,962
<b>Ending Fund Balance (June 30th)</b>				<b>\$1,127,923</b>	986,962	<b>\$986,962</b>

- \* Replace "Xs" with the appropriate object activity code.
- \*\* Replace "Xs" with appropriate purchased service object activity code.

*Note: The Operating Budget format is not an all inclusive format.  
The above format may need to be tailored to fit the reporting needs of the Academy.  
Refer to the Michigan School Accounting Manual (Bulletin 1022) for accounting codes and formats.*

Note: Prepare a separate budget for each fund.