

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

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For the School Fiscal Year

2022 - 2023

Date submitted to Central Michigan University, Charter School Office: June 16, 2023

This budget was considered and adopted for submission by the Academy Board of Directors at a properly scheduled meeting held on June 15, 2023

Richard E. M... ..  
Board President  
(signature)

[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	48,000
State	4,661,412
Federal	1,043,142

**Total Revenues** **\$5,752,554**

BE IT FURTHER RESOLVED, That \$5,680,217 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	\$2,922,311
Added Needs	596,425

**Support Services**


Pupil	132,147
Instructional	0
General Administration-Board of Education	17,000
General Administration-Executive Admin	114,889
School Administration	796,235
Business	74,475
Operations & Maintenance	690,734
Other Support Services	336,000

**Total Appropriated** **\$5,680,217**

Revenues over(under)Expenditures	\$72,337
Fund Balance, July 1,2022	980,778
Fund Balance, June 30,2023 estimate	\$1,053,115

**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 19th day of June 15, 2023, 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 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final budget
<b>REVENUE</b>						
11	100	Revenue From Local Sources				
11	192	Private Sources (Contributions)		36,419	0	10,000
11	191	Rental Income		27,987	28,000	28,000
11	199	Miscellaneous		0	0	0
11	513	IDS collected millage		5,233	10,000	10,000
		<b>Revenue from Local Sources</b>		<b>69,639</b>	<b>38,000</b>	<b>48,000</b>
11	300	Revenue From State Sources				
11	311	State aid per pupil		3,051,098	3,843,100	3,829,625
11	312	Special Education Headlee		12,760	9,000	18,376
11	312	State School Risk - At Risk		158,985	217,000	217,816
11	312	Special Revenue		358,380	342,000	549,859
11	312	Robotics		14,528	0	23,638
11	312	Bilingual education				22,098
		<b>Revenue From State Sources</b>		<b>3,595,751</b>	<b>4,411,100</b>	<b>4,661,412</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		21,338	14,000	14,018
11	414	Federal Grants - Title I		117,994	106,000	106,000
11	414	Federal Grants - Title II		15,676	12,000	12,000
11	414	Federal Grants - Title III		11,831	10,000	14,124
11	414	Federal Grants - Title IV		10,000	10,000	10,000
11	414	Federal Grants		92,123	885,000	885,000
11	419	Federal Milk Program		1,863	2,000	2,000

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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final budget
<b>Revenue from Federal Sources</b>				<b>270,825</b>	<b>\$1,039,000</b>	<b>1,043,142</b>
				<b>3,936,215</b>	<b>\$5,488,100</b>	<b>5,752,554</b>
<b>Instructional Expenditures</b>						
Replace the " X" in the function column with 1 for Elementary expenditures, 2 for Middle School						
11	111	1240	Teacher Salaries	352,166	\$405,445	393,910
11	111	1870	Substitutes	18,550	25,000	30,000
11	111	2130	Group Health & Accident Insurance	65,957	48,330	47,111
11	111	2310	Tuition Allowance	0	0	0
11	111	2820	Contributions to Retirement	172,227	176,276	208,772
11	111	2830	Social Security (7.65%)	27,770	31,017	30,134
11	111	2840	Worker's Compensation	0	0	0
11	111	2850	Unemployment Compensation	1,118	2,000	2,000
11	111	3110	Purchased Instructional Services	12,303	8,000	8,000
11	111	3220	Workshops and Conferences	36	0	100
11	111	5110	Teaching Supplies	7,910	140,000	140,000
11	111	5210	Textbooks	15,514	16,000	16,000
11	111	7410	Dues/Memberships			
<b>Subtotal</b>				<b>\$673,551</b>	<b>\$852,068</b>	<b>\$876,027</b>
11	112	1240	Teacher Salaries	268,468	\$319,968	316,544
11	112	1870	Substitutes	220	0	500
11	112	2130	Group Health & Accident Insurance	40,228	35,219	34,972
11	112	2310	Tuition Allowance	0	0	0
11	112	2820	Contributions to Retirement	119,323	140,786	148,776
11	112	2830	Social Security (7.65%)	18,624	24,478	24,216

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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final Budget
11	112	2840	Worker's Compensation		0	
11	112	2850	Unemployment Compensation	767	1,000	1,000
11	112	3110	Purchased Instructional Services	5,267	5,000	6,000
11	112	3220	Workshops and Conferences	1,248	3,000	3,000
11	112	5110	Teaching Supplies	20,970	75,000	80,000
11	112	5210	Textbooks	458	2,175	2,175
11	112	7410	Dues/Memberships	175		1,000
<b>Subtotal</b>				<b>\$475,748</b>	<b>\$606,626</b>	<b>\$618,181</b>
11	113	1240	Teacher Salaries	570,603	\$617,437	611,154
11	113	1870	Substitutes	5,300	5,000	3,000
11	113	2130	Group Health & Accident Insurance	63,598	66,489	69,842
11	113	2310	Tuition Allowance		0	
11	113	2820	Contributions to Retirement	225,757	273,741	293,354
11	113	2830	Social Security (7.65%)	41,065	47,234	46,753
11	113	2840	Worker's Compensation		0	
11	113	2850	Unemployment Compensation	1,397	2,000	2,000
11	113	3110	Purchased Instructional Services	11,182	15,000	45,000
11	113	3220	Workshops and Conferences	9,273	12,000	17,000
11	113	3710	Student tuition	21,292	12,000	12,000
11	113	5110	Teaching Supplies	51,710	400,000	310,000
11	113	5210	Textbooks	1,201	20,000	16,000
11	113	7410	Dues/Memberships	7,459	3,000	2,000
<b>Subtotal</b>				<b>\$1,009,837</b>	<b>\$1,473,902</b>	<b>\$1,428,103</b>
<b>BASIC INSTRUCTION</b>				<b>\$2,159,136</b>	<b>\$2,932,596</b>	<b>\$2,922,311</b>

**Added Needs**

**Special Education**

11	122	1240	Salary			0
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**AGBU ALEX & MARIE MANOOGIAN SCHOOL**  
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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final budget
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	30,887	35,000	35,000
11	122	3220	Workshop and Conferences		0	
11	122	5110	Teaching Supplies		0	
<b>Compensatory Education</b>						
11	125	1240	compensation education	107,316	220,012	214,741
11	125	1630	teacher aides	79,095	112,862	117,673
11	125	1290	Federal Grant Expenses			
11	125	2130	Group Health & Accident Insurance	26,805	56,086	45,349
11	125	2820	Contributions to Retirement	84,961	99,005	156,235
11	125	2830	Social Security (7.65%)	13,994	16,831	16,428
11	125	2840	Worker's Compensation		0	
11	125	2850	Unemployment Compensation	648	1,000	1,000
11	125	3110	At risk Title I purchase services		10,000	10,000
11	127	3710	Student Tuition		0	
<b>Subtotal - Added Needs</b>				<b>\$343,706</b>	<b>\$550,796</b>	<b>\$596,425</b>
<b>Support Services</b>						
<b>Pupil</b>						
11	212	1220	Counselor	48,104	54,100	54,258
11	212	2130	Group Health & Accident Insurance	9,697	10,726	10,695
11	212	2820	Contributions to Retirement	21,866	21,640	26,044
11	212	2830	Social Security (7.65%)	3,641	4,139	4,151
11	212	2840	Worker's Compensation		0	
11	212	2850	Unemployment Compensation	127	0	0

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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final Budget
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	14,146	5,000	2,000
11	215	3130	Purchased Services - SAS	22,400	22,000	35,000
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>\$119,981</b>	<b>\$117,605</b>	<b>\$132,147</b>
<b>Instructional Staff</b>						
11	225	3130	COVID expense			
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	11,663	5,000	3,000
11	231	3180	Audit	12,603	14,000	14,000
<b>Subtotal</b>				<b>\$24,266</b>	<b>\$19,000</b>	<b>\$17,000</b>

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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final budget
<b>General Administration - Executive Administration</b>						
11	232	3150	Purchased Management Services	91,453	114,889	114,889
<b>Subtotal</b>				<b>\$91,533</b>	<b>\$114,889</b>	<b>\$114,889</b>
<b>School Administration</b>						
11	241	1150	Principal Salary	145,217	218,614	227,648
11	241	1620	Secretary/Clerical Salary & Wages	115,378	140,509	135,392
11	241	2130	Group Health & Accident Insurance	59,599	68,182	63,794
11	241	2820	Contributions to Retirement	130,441	161,605	170,629
11	241	2830	Social Security (7.65%)	19,797	27,473	27,773
11	241	2840	Worker's Compensation	0	0	0
11	241	2850	Unemployment Compensation	597	1,000	1,000
11	241	3160	Data Processing services	160	3,000	3,000
11	241	3220	Workshops and Conferences	4,803	10,000	10,000
11	241	3430	Mailing	4,251	2,000	3,000
11	241	3510	Advertising	37,368	50,000	55,000
11	241	3610	Printing	2,707	2,000	2,000
11	241	4220	Copier Lease	34,669	32,000	40,000
11	241	5910	Office Supplies	18,826	30,000	35,000
11	241	5920	Bank fees	1,088	1,000	1,000
11	241	7410	Dues/Memberships	3,145	10,000	13,000
11	241	7910	Misc Expense	5,291	5,000	8,000
<b>Subtotal</b>				<b>\$583,337</b>	<b>\$762,383</b>	<b>\$796,235</b>
<b>Business Support Services</b>						
11	252	1310	Salaries - Accounting/Budget/Payroll	46,692	44,109	44,678
11	252	2130	Group Health & Accident Insurance	2,608	2,634	2,634



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11	252	2820	Contributions to Retirement	20,643	17,644	21,445
11	252	2830	Social Security (7.65%)	3,484	3,374	3,418
11	252	2840	Worker's Compensation		0	
11	252	2850	Unemployment Compensation	213	300	300
11	252	3220	Workshops and Conferences	1,925	1,000	2,000
11	252	5910	Accounting software			
11	252	7410	Membership dues			
(Additional object codes may need to be added)						
<b>Subtotal</b>				<b>\$75,565</b>	<b>\$69,061</b>	<b>\$74,475</b>
<b>Operations &amp; Maintenance</b>						
11	261	1640	Custodial Wages		24,621	25,178
11	261	2130	Group Health & Accident Insurance		5,408	5,445
11	261	2820	Contributions to Retirement		9,848	12,085
11	261	2830	Social Security (7.65%)		1,884	1,926
11	261	2840	Worker's Compensation		0	0
11	261	2850	Unemployment Compensation		100	100
11	261	3110	Purchased Services		0	
11	261	3410	Telephone	8,025	10,000	18,000
11	261	3830	Water Sewage	10,644	9,000	12,000
11	261	3840	Waste/Trash Removal	5,183	6,000	7,000
11	261	3910	Property Liability Insurance	64,437	13,000	17,000
11	261	4110	Repairs/Maintenance	136,064	200,000	400,000
11	511	7150	Rent/Building	96,000	96,000	96,000
11	261	5510	Natural Gas	17,619	10,000	21,000
11	261	5520	Electricity	89,283	80,000	75,000
11	261	5990	Other Supplies & Materials		5,000	0
<b>Subtotal</b>				<b>\$427,255</b>	<b>\$470,861</b>	<b>\$690,734</b>

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Fund	Function	Object	Description	FY 2021-2022 Actual	FY2022-2023 Revised Budget	FY 2022-2023 Final Budget
<b>Other</b>						
11	284	3160	Data Processing Services	245,816	240,000	280,000
11	284	3190	Other professional services	7,948	55,000	50,000
11	299	5610	Pupil Services - Milk	4,817	3,000	6,000
11	611	- 9990	Speech / Audiology		0	0
11	641	1240	EDU Jobs		0	0
<b>Subtotal</b>				<b>\$258,581</b>	<b>\$298,000</b>	<b>\$336,000</b>
<b>Total Expenditures &amp; Other Transactions</b>				<b>\$4,083,360</b>	<b>\$5,335,191</b>	<b>\$5,680,217</b>
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</b>						
				<b>(\$147,145)</b>	<b>\$152,909</b>	<b>\$72,337</b>
<b>Beginning Fund Balance (July 1st)</b>				<b>1,127,923</b>	<b>980,778</b>	<b>980,778</b>
<b>Ending Fund Balance (June 30th)</b>				<b>980,778</b>	<b>\$1,133,687</b>	<b>1,053,115</b>