Cole Academy
1915 W. Mt. Hope Ave.
Lansing, MI 48910

A Resolution of Cole Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Cole Academy for fiscal year 2025-26 for the **General Fund**.

	General Fund	
	Original Approved	Final
Revenues		
Local	$ 89,418	$ 118,859
State	3,549,100	3,324,424
Federal	137,000	153,434
Other & Incoming Transfers	268,000	3,322,672
Total Revenues	**4,043,518**	**6,919,389**
Expenditures		
Instruction:		
Basic Instruction	1,557,725	1,171,440
Added Needs	559,850	733,514
Support Services:		
Pupil Support Services	246,500	318,779
Instructional Staff	54,586	40,503
General Administration	319,794	308,699
School Administration	340,271	299,795
Business Services	134,500	150,242
Operations & Maintenance	304,062	266,743
Transportation	2,400	2,400
Central Support	189,564	203,547
Food Service		
Community Services	21,266	20,266
Facilities Acquisition, Construction and Improvements	55,000	48,022
Debt Service - Long Term Only	425,350	3,554,439
Outgoing Payments and Financing Uses	218,000	201,000
Total Expenditures	4,428,868	7,319,389
Excess Revenue Over/(Under) Expenditures	(385,350)	(400,000)
Beginning Fund Balance (July 1, 2025)	1,819,724	1,819,724
Projected Ending Fund Balance (June 30, 2026)	$ 1,434,374	$ 1,419,724

This resolution shall take effect June 17, 2026.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Cole Academy Board of Directors at a properly noticed open meeting held on the 17th day of June, 2026_ where a quorum was present.

By: _____
Secretary of the Board of Directors

Cole Academy
1915 W. Mt. Hope Ave.
Lansing, MI 48910

A Resolution of Cole Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Cole Academy for fiscal year 2025-26 for the **Food Service Fund.**

	Food Service Fund	
	Original Approved	Amended
Revenues		
Local	$ 1,000	$ 1,263
State	34,350	54,029
Federal	202,500	189,248
Other & Incoming Transfers	-	-
Total Revenues	**237,850**	**244,540**
Expenditures		
Instruction:		
Basic Instruction	-	-
Added Needs	-	-
Support Services:		
Pupil Support Services	-	-
Instructional Staff	-	-
General Administration	-	-
School Administration	-	-
Business Services	-	-
Operations & Maintenance	-	-
Transportation	-	-
Central Support	-	-
Food Service	240,850	232,098
Community Services	-	-
Outgoing Payments and Financing Uses	3,000	3,000
Total Expenditures	243,850	235,098
Excess Revenue Over/(Under) Expenditures	(6,000)	9,442
Beginning Fund Balance (July 1, 2025)	61,496	61,496
Projected Ending Fund Balance (June 30, 2026)	$ 55,496	$ 70,938

This resolution shall take effect June 17, 2026.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Cole Academy Board of Directors at a properly noticed open meeting held on the 17 day of June, 2026 where a quorum was present.

By: _____
Secretary of the Board of Directors

Cole Academy
1915 W. Mt. Hope Ave.
Lansing, MI 48910

A Resolution of Cole Academy Board of Directors

RESOLVED, that this resolution shall be the general appropriations act of Cole Academy for fiscal year 2025-26 for the Debt Service Fund.

	DEBT SERVICE FUND	AMENDED DEBT SERVICE FUND
Revenues		
Local	$ 6,000	$ 11,180
State	-	-
Federal	-	-
Other & Incoming Transfers	212,062	201,000
Total Revenues	**218,062**	**212,180**
Expenditures		
Instruction:		
Basic Instruction	-	-
Added Needs	-	-
Support Services:		
Pupil Support Services	-	-
Instructional Staff	-	-
General Administration	-	-
School Administration	-	-
Business Services	-	-
Operations & Maintenance	-	-
Transportation	-	-
Central Support	-	-
Food Service	-	-
Facilities Acquisition, Construction & Improvements	-	-
Community Services	-	-
Outgoing Payments and Financing Uses	213,912	213,912
Total Expenditures	213,912	213,912
Excess Revenue Over/(Under) Expenditures	4,150	(1,732)
Estimated Fund Balance (July 1, 2025)	315,301	302,084
Projected Ending Fund Balance (June 30, 2026)	$ 319,451	$ 300,352

This resolution shall take effect June 17, 2026.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Cole Academy Board of Directors at a properly noticed open meeting held on the 17th day of June, 2026 where a quorum was present.

By: _____
Secretary of the Board of Directors

Cole Academy
General Fund Budget

Account Number	Account Description	2024-25 Actual	2025-26 Final Budget	2026-27 Original Budget
11-0151-0000-000-0000-00000-000000-	INTEREST INCOME	$ (9,556)	$ (10,000)	$ (9,000)
11-0181-0000-000-0000-00000-000000-	AFTERCARE	$ (57,180)	$ (49,728)	$ (56,000)
11-0192-0000-000-0000-00000-000000-	PRIVATE CONTRIBUTIONS-ERATE	$ -	$ -	$ -
11-0199-0000-000-0000-00000-000000-	MISC REVENUE	$ (20,531)	$ (51,140)	$ (19,000)
11-0199-0000-000-0000-03324-000000-	FUNDRAISERS - EAST	$ (3,062)	$ (2,788)	$ (2,000)
11-0199-0000-000-0000-08211-000000-	FUNDRAISERS - LANSING	$ (4,023)	$ (1,246)	$ (2,000)
11-0199-0000-000-0000-03324-000001-	SCHOLASTIC BOOK FAIR - EAST	$ (2,382)	$ (1,438)	$ (2,000)
11-0199-0000-000-0000-08211-000001-	SCHOLASTIC BOOK FAIR - LANSING	$ (2,551)	$ (2,518)	$ (2,000)
Total Local Revenues		**$ (99,285)**	**$ (118,859)**	**$ (92,000)**
11-0311-0010-000-0000-00000-000000-	UNRESTRICTED STATE REVENUES	$ (2,745,137)	$ (2,693,414)	$ (2,605,900)
11-0312-0000-000-2440-00000-000000-	SEC 97 - SCHOOL SAFETY	$ -	$ -	
11-0312-0000-000-2730-00000-000001-	27I STUDENT LOAN FORGIVENESS (RETURN)	$ (3,258)	$ -	
11-0312-0000-000-2740-00000-000000-	27I(2) EDUCATOR COMPENSATION PROGRAM	$ -	$ (44,412)	
11-0312-0000-000-2760-00000-000000-	SEC 29(7) - ENROLLMENT STABILIZATION	$ (99,797)	$ (123,336)	$ (123,336)
11-0312-0000-000-3160-00000-000000-	BENCHMARK ASSESSMENTS	$ -	$ (3,838)	$ (3,838)
11-0312-0000-000-3660-00000-000000-	EARLY LITERACY 35(A)5	$ (9,119)	$ (3,458)	$ -
11-0312-0000-000-3070-00000-000000-	BILINGUAL EDUCATION		$ (8,084)	$ (7,967)
11-0312-0000-000-3700-00000-000000-	RESTRICTED HEADLEE OBLIGATION	$ (7,339)	$ (7,920)	$ (7,922)
11-0312-0000-000-3760-00000-000000-	COMPETITIVE SCHOOL SAFETY GRANT PRGM	$ -	$ -	$ -
11-0312-0020-000-2490-00000-000000-	SEC 31AA-MENTAL HEALTH GRANT CY	$ -	$ -	$ -
11-0312-0020-000-2491-00000-000000-	SEC 31AA - C/O FY23-24 ($55,437.67)	$ (28,359)	$ (44,318)	$ -
11-0312-0020-000-3060-00000-000000-	SEC 31A - AT RISK	$ (221,111)	$ (329,110)	$ (329,330)
	SEC 31A - AT RISK C/O FY 23-24 ($83,111.08)	$ -		
11-0312-0120-000-0000-00000-000000-	51c RESTRICTED STATE AID - SPECIAL	$ (73,036)	$ (66,533)	$ (86,429)
Total State Revenues		**$ (3,187,157)**	**$ (3,324,424)**	**$ (3,164,722)**
11-0414-0250-000-4350-00000-000000-	ESSER III FORMULA FUND	$ -	$ -	
11-0414-0250-000-4850-00000-000000-	SUPPLEMENTAL ESSER II FUND	$ -	$ -	
11-0414-0250-000-6640-00000-000000-	PANDEMIC EBT LOCAL COSTS	$ -	$ -	
11-0414-0250-000-7030-00000-000000-	ESSER GEER 11bb	$ (4,428)	$ -	
11-0414-0140-000-6010-00000-000000-	TITLE I PART A	$ 2,679	$ (120,209)	$ (114,813)
11-0414-0140-000-6010-00000-000000	TITLE I PART A CARRY OVER 23/24	$ -		$ -
11-0414-0210-000-7640-00000-000000-	TITLE II PART A	$ -	$ (20,951)	$ (10,641)
11-0414-0210-000-7640-00000-000000	TITLE II PART A CARRY OVER 23/24	$ 754		$ -
11-0414-0210-000-6840-00000-000000	TITLE III	$ -	$ (274)	$ -
11-0414-0000-000-7530-00000-000000-	TITLE IV, PART A, STUDENT SUPPORT	$ 754	$ (10,000)	$ (10,000)
11-0414-0000-000-7790-00000-000000-	CHARTER SCHOOL GRANT	$ -	$ -	$ -
11-0417-0120-194-0000-00000-000000-	MEDICAID REIMBURSEMENT	$ (8,217)	$ (2,000)	$ (5,000)
11-0419-0250-000-4400-00000-000000-	EMERGENCY CONNECTIVITY FUND	$ -	$ -	$ -
Total Federal Revenues		**$ (8,458)**	**$ (153,434)**	**$ (140,454)**
11-0519-0000-000-0000-00000-000000-	ISD SPECIAL ED CLAIM CY	$ (274,009)	$ (200,707)	$ (200,707)
11-0519-0000-000-0000-00000-000001-	ISD SPECIAL ED CLAIM PY	$ -	$ -	$ -
11-0519-0001-000-0000-00000-000000-	MISC REVENUE - OTHER PUBLIC SC	$ (1,350)	$ -	$ -
11-0519-0100-000-0000-00000-000000-	MEDICAID / FFS PAYMENT RCVD TH	$ (46,888)	$ (40,000)	$ (44,000)
11-0592-0000-000-0000-00000-000000-	PROCEEDS - LOAN DART REFI		$ (3,078,965)	
11-0593-0000-000-0000-00000-000000-	PROCEEDS FR SALE CAPITAL ASSET	$ -	$ -	$ -
11-0594-0000-000-0000-00000-000000-	OTHER FINANCING SOURCES-LEASES	$ -	$ -	$ -
Total Other Sources		**$ (322,247)**	**$ (3,319,672)**	**$ (244,707)**
11-0625-0000-000-0000-00000-000000-	TRANSFER FROM LUNCH FUND	$ -	$ (3,000)	$ (3,000)
Total Fund Transfers		**$ -**	**$ (3,000)**	**$ (3,000)**
	Total Revenues	**$ (3,617,147)**	**$ (6,919,389)**	**$ (3,644,883)**
11-1-111-3110-000-0000-08211-001240-	CONTRACT TEACHER SALARY	$ 264,423	$ 302,106	$ 331,124
11-1-111-3110-000-0000-08211-001630-	CONTRACT AIDES WAGES	$ 101,851	$ 41,068	$ 69,820

11-1-111-3110-000-0000-08211-002130-	HEALTH INSURANCE	$	67,792	$	69,616	$	96,821
11-1-111-3110-000-0000-08211-002820-	RETIREMENT COMPENSATION	$	14,229	$	12,799	$	16,038
11-1-111-3110-000-0000-08211-002830-	EMPLOYER FICA	$	27,700	$	29,779	$	30,672
11-1-111-3110-000-0000-08211-002840-	WORKERS COMPENSATION (.0044)	$	1,183	$	1,438	$	1,262
11-1-111-3110-000-0000-08211-002850-	UNEMPLOYMENT COMPENSATION (.0075)	$	3,817	$	4,147	$	3,926
11-1-111-3450-000-0000-08211-000000-	INSTRUCTIONAL SOFTWARE	$	3,177	$	900	$	1,000
11-1-111-4120-000-0000-08211-000000-	EQUIPMENT REPAIR & MAINT	$	-			$	-
11-1-111-4220-000-0000-08211-000000-	EQUIPMENT RENTAL - COPIER LEASE	$	11,155	$	9,378	$	9,000
11-1-111-5110-000-0000-08211-000000-	TEACHING SUPPLIES	$	6,223	$	9,244	$	9,000
11-1-111-5111-000-0000-08211-000000-	CLASSROOM-LIBRARY/READG BOOKS	$	3,570	$	-	$	-
11-1-111-5210-000-0000-08211-000000-	TEXT BOOKS	$	2,259			$	-
11-1-111-5990-000-0000-08211-000000-	MISCELLANEOUS SUPPLIES	$	-			$	-
11-1-111-6410-000-0000-08211-000000-	CAPITAL OUTLAY	$	-			$	-
11-1-111-6420-000-0000-08211-000000-	NEW EQUIP & FURN - NON-DEPREC	$	-			$	-
11-1-111-7410-000-0000-08211-000000-	DUES AND FEES	$	129			$	250
	27l(2) EDUCATOR COMPENSATION PROGRAM			$	14,080		
11-1-111-7910-000-0000-08211-000000-	MISCELLANEOUS EXPENSE	$	125			$	-
11-1-111-7911-000-0000-08211-000000-	MISC EXPENSE - PBIS	$	1,449	$	1,477	$	1,200
11-1-111-7912-000-0000-08211-000000-	MISC EXPENSE - FIELD TRIPS	$	-				
11-1-111-7913-000-0000-08211-000000-	FUNDRAISER EXPENSE	$	1,626	$	2,146	$	2,000
11-1-111-8220-000-0000-08211-000000-	PMNT TO ISD - SUBS	$	73,530	$	43,915	$	25,000
Total Elementary Instruction - Lansing		**$**	**584,238**	**$**	**542,094**	**$**	**597,113**
11-1-111-3110-000-0000-03324-001240-	CONTRACT TEACHER SALARY	$	249,206	$	319,039	$	338,380
11-1-111-3110-000-0000-03324-001630-	CONTRACT AIDES WAGES	$	63,147	$	-	$	24,800
11-1-111-3110-000-0000-03324-002130-	HEALTH INSURANCE	$	101,403	$	80,944	$	99,207
11-1-111-3110-000-0000-03324-002820-	RETIREMENT COMPENSATION	$	12,967	$	10,959	$	14,527
11-1-111-3110-000-0000-03324-002830-	EMPLOYER FICA	$	23,571	$	22,521	$	27,783
11-1-111-3110-000-0000-03324-002840-	WORKERS COMPENSATION	$	1,009	$	1,284	$	1,129
11-1-111-3110-000-0000-03324-002850-	UNEMPLOYMENT COMPENSATION	$	2,918	$	3,594	$	3,594
11-1-111-3450-000-0000-03324-000000-	INSTRUCTIONAL SOFTWARE	$	3,087	$	898	$	-
11-1-111-4120-000-0000-03324-000000-	EQUIPMENT REPAIR & MAINT	$	-			$	-
11-1-111-4220-000-0000-03324-000000-	EQUIPMENT RENTAL	$	8,712	$	8,763	$	9,000
11-1-111-5110-000-0000-03324-000000-	TEACHING SUPPLIES	$	7,963	$	5,294	$	10,000
11-1-111-5111-000-0000-03324-000000-	CLASSROOM-LIBRARY/READG BOOKS	$	3,570			$	-
11-1-111-5210-000-0000-03324-000000-	TEXT BOOKS	$	-				
11-1-111-6410-000-0000-03324-000000-	CAPITAL OUTLAY	$	-			$	-
11-1-111-6420-000-0000-03324-000000-	CAPITAL OUTLAY	$	-			$	-
11-1-111-7410-000-0000-03324-000000-	DUES AND FEES	$	-	$	125	$	250
	27l(2) EDUCATOR COMPENSATION PROGRAM			$	10,525		
11-1-111-7911-000-0000-03324-000000-	MISC EXPENSE - PBIS	$	963	$	1,200	$	1,200
11-1-111-7912-000-0000-03324-000000-	MISC EXPENSE - FIELD TRIPS	$	297			$	-
11-1-111-7913-000-0000-03324-000000-	FUNDRAISER EXPENSE	$	1,096	$	2,000	$	2,000
11-1-111-8220-000-0000-03324-000000-	PMNT TO ISD - SUBS	$	68,704	$	69,276	$	25,000
Total Elementary Instruction - East Lansing		**$**	**548,613**	**$**	**536,422**	**$**	**556,870**
11-1-119-5610-000-0000-03324-000000-	SUMMER PROGRAM	$	-			$	-
11-1-119-5610-000-0000-08211-000000-	SUMMER PROGRAM	$	-			$	-
Total Summer Literacy Program		**$**	**-**	**$**	**-**	**$**	**-**
11-1-122-3110-194-0000-03324-001240-	CONTRACT TEACHER SALARY	$	42,225	$	55,668	$	61,002
11-1-122-3110-194-0000-03324-001630-	CONTRACT AIDES WAGES	$	15,851	$	56,664	$	26,731
11-1-122-3110-194-0000-03324-002130-	HEALTH INSURANCE	$	14,915	$	24,147	$	21,647
11-1-122-3110-194-0000-03324-002820-	RETIREMENT CONTRIBUTIONS	$	1,953	$	4,354	$	2,961
11-1-122-3110-194-0000-03324-002830-	EMPLOYER FICA	$	4,436	$	8,588	$	6,712
11-1-122-3110-194-0000-03324-002840-	WORKERS COMPENSATION	$	198	$	476	$	429
11-1-122-3110-194-0000-03324-002850-	UNEMPLOYMENT COMPENSATION	$	446	$	1,200	$	872
11-1-122-5110-194-0000-03324-000000-	SE - TEACHING SUPPLIES	$	-	$	600	$	522
	27l(2) EDUCATOR COMPENSATION PROGRAM			$	3,043		
11-1-122-3110-194-0000-08211-001240-	CONTRACT TEACHER SALARY	$	26,941	$	53,841	$	56,135
11-1-122-3110-194-0000-08211-001630-	CONTRACT AIDES WAGES	$	29,502	$	51,639	$	54,462
11-1-122-3110-194-0000-08211-002130-	HEALTH INSURANCE	$	20,774	$	46,191	$	32,373
11-1-122-3110-194-0000-08211-002820-	RETIREMENT CONTRIBUTIONS	$	1,943	$	4,057	$	4,424
11-1-122-3110-194-0000-08211-002830-	EMPLOYER FICA	$	4,318	$	8,431	$	8,461
11-1-122-3110-194-0000-08211-002840-	WORKERS COMPENSATION	$	197	$	469	$	439

11-1-122-3110-194-0000-08211-002850-	UNEMPLOYMENT COMPENSATION	$	367	$	1,200	$	1,113
11-1-122-5110-194-0000-08211-000000-	SE - TEACHING SUPPLIES	$	-	$	600	$	500
11-1-122-7910-194-0000-08211-000000-	MISCELLANEOUS EXPENSE	$	-				
11-1-122-8220-194-0000-08211-000000-	PMNT IISD - SUBS	$	-	$	9,000	$	8,000
11-1-122-8220-194-0000-03324-000000-	PMT TO IISD - SUBS			$	-	$	-
11-1-125-8220-000-0000-08211-000000-	PMNT IISD - SUBS					$	-
	27I(2) EDUCATOR COMPENSATION PROGRAM			$	5,136		
Total Special Education		**$**	**164,066**	**$**	**335,305**	**$**	**286,782**
11-1-213-8290-011-0000-00000-000000-	ISD OCCUPATIONAL THERAPY	$	27,228	$	28,500	$	28,500
11-1-213-8290-013-0000-00000-000000-	ISD PHYSICAL THERAPY	$	5,382	$	5,500	$	5,500
Total Health Services		**$**	**32,610**	**$**	**34,000**	**$**	**34,000**
11-1-214-3130-021-0000-00000-000000-	PSYCHOLOGICAL SERVICES	$	-			$	-
11-1-214-8290-021-0000-00000-000000-	PSYCHOLOGICAL SERVICES	$	44,550	$	46,000	$	46,000
Total Psychologist		**$**	**44,550**	**$**	**46,000**	**$**	**46,000**
11-1-215-8290-000-0000-00000-000000-	ISD SPEECH	$	87,467	$	89,000	$	89,000
				$	72,279		
11-1-215-8290-034-0000-00000-000000-	ISD AUDIOLOGIST	$	2,928	$	3,500	$	3,500
Total Speech		**$**	**90,395**	**$**	**164,779**	**$**	**92,500**
11-1-216-8290-000-0000-00000-000000-	ISD SCHOOL SOCIAL WORKER	$	29,355	$	31,000	$	31,000
Total Social Worker		**$**	**29,355**	**$**	**31,000**	**$**	**31,000**
11-1-218-8290-000-0000-00000-000000-	ISD OCC THERAPY & POHI	$	13,249	$	14,000	$	14,000
Total Teacher Consultant		**$**	**13,249**	**$**	**14,000**	**$**	**14,000**
11-1-219-8290-000-0000-00000-000000-	ISD OTHER PUPIL SERVICES	$	28,149	$	29,000	$	29,000
Total Other Pupil Support Services		**$**	**28,149**	**$**	**29,000**	**$**	**29,000**
11-1-221-3120-000-0000-00000-000000-	INSTR CONSULTING/TRAINING	$	-				
11-1-221-3210-000-0000-00000-000000-	LOCAL TRAVEL	$	-	$	-	$	-
11-1-221-3220-000-0000-00000-000000-	WORKSHOPS & CONFERENCES	$	3,829	$	4,000	$	4,000
11-1-221-5210-000-0000-00000-000000-	TEXTBOOKS	$	33,889	$	5,415	$	6,000
11-1-221-5990-000-0000-00000-000000-	MISCELLANEOUS SUPPLIES	$	-			$	-
Total Improvement of Instruction		**$**	**37,717**	**$**	**9,415**	**$**	**10,000**
11-1-222-3190-000-0000-00000-001630-	LIBRARIAN WAGES	$	15,483	$	15,301	$	9,134
11-1-222-3190-000-0000-00000-002130-	LIBRARIAN HEALTH INSURANCE	$	2,834	$	3,058	$	3,001
11-1-222-3190-000-0000-00000-002820-	LIBRARIAN RETIREMENT	$	466	$	459	$	457
11-1-222-3190-000-0000-00000-002830-	LIBRARIAN FICA	$	1,184	$	1,170	$	699
11-1-222-3190-000-0000-00000-002840-	LIBRARIAN WORKERS COMP	$	47	$	65	$	40
11-1-222-3190-000-0000-00000-002850-	LIBRARIAN UNEMPLOYMENT	$	105	$	130	$	69
11-1-222-5310-000-0000-00000-000000-	EDUCATIONAL MEDIA BOOKS	$	46	$	-	$	-
11-1-222-5310-000-0000-03324-000001-	EDUCATIONAL MEDIA BOOKS-EAST	$	-	$	-	$	-
11-1-222-5310-000-0000-08211-000001-	EDUCATIONAL MEDIA BOOKS-LANSING	$	-	$	-	$	-
11-1-222-5310-000-0000-03324-000000-	EDUCATIONAL MEDIA BOOKS-SCHOLASTIC FAI	$	2,378	$	1,438	$	2,000
11-1-222-5310-000-0000-08211-000000-	EDUCATIONAL MEDIA BOOKS-SCHOLASTIC FAI	$	2,551	$	2,518	$	2,000
	27I(2) EDUCATOR COMPENSATION PROGRAM			$	1,515		
11-1-222-5990-000-0000-00000-000000-	LIBRARY SUPPLIES AND MATERIALS	$	-	$	318		500
11-1-222-7410-000-0000-00000-000000-	LIBRARY-MEDIA SVS-DUES & FEES	$	-			$	-
Total Educational Media		**$**	**25,094**	**$**	**25,972**	**$**	**17,899**
11-1-227-8220-000-0000-00000-000000-	PMNT OTH P S DIST FOR SERV RND	$	4,661	$	4,661	$	4,661
11-1-227-3450-000-0000-00000-000000-	COPYRIGHT FEES & SOFTWARE LIC	$	-	$	1,501		
Total Academic Student Assessment		**$**	**4,661**	**$**	**4,661**	**$**	**4,661**
11-1-231-3170-000-0000-00000-000000-	LEGAL SERVICES	$	10,965	$	17,000	$	10,000
11-1-231-3180-000-0000-00000-000000-	AUDIT SERVICES	$	13,500	$	14,000	$	14,750
11-1-231-3220-000-0000-00000-000000-	WORKSHOPS & CONFERENCES	$	-			$	-
11-1-231-7410-000-0000-00000-000000-	DUES AND FEES	$	-			$	-
Total Board of Education		**$**	**24,465**	**$**	**31,000**	**$**	**24,750**
11-1-232-3150-000-0000-00000-000000-	CMU OVERSIGHT FEE	$	74,621	$	92,500	$	92,500

11-1-232-3150-000-0000-00000-001110-	SUPERINTENDENT SALARY	$	118,067	$	118,332	$	118,763
11-1-232-3150-000-0000-00000-001130-	ADMINISTRATIVE ASSISTANT	$	45,521	$	39,699	$	57,631
	27I(2) EDUCATOR COMPENSATION PROGRAM			$	3,081		
11-1-232-3150-000-0000-00000-002130-	SUPERINTENDENT HEALTH INSURANCE	$	3,157	$	3,018	$	3,680
11-1-232-3150-000-0000-00000-002820-	SUPERINTENDENT RETIREMENT	$	6,439	$	6,938	$	8,820
11-1-232-3150-000-0000-00000-002830-	SUPERINTENDENT FICA	$	12,527	$	12,103	$	13,494
11-1-232-3150-000-0000-00000-002840-	SUPERINTENDENT WORKER COMP	$	458	$	626	$	606
11-1-232-3150-000-0000-00000-002850-	SUPERINTENDENT UNEMPLOYMENT	$	390	$	903	$	903
11-1-232-6410-000-0000-00000-000000-	NEW EQUIP & FURN - DEPRECIABLE	$	-			$	-
11-1-232-7910-000-0000-00000-000000-	SUPT OFFICE MISC EXPENDITURES	$	597	$	500	$	1,000
11-1-232-8220-000-0000-00000-000000-	ADMIN ASSISTANT - SUB						
Total Executive Administration		**$**	**261,776**	**$**	**277,699**	**$**	**297,397**
11-1-241-3150-000-0000-08211-001130-	ADMIN ASSISTANT WAGES	$	31,501	$	11,502	$	30,400
11-1-241-3150-000-0000-08211-001150-	PRINCIPAL SALARY	$	79,540	$	82,259	$	83,323
11-1-241-3150-000-0000-08211-002130-	HEALTH INSURANCE	$	22,680	$	3,669	$	25,001
11-1-241-3150-000-0000-08211-002820-	RETIREMENT CONTRIBUTIONS	$	3,332	$	2,923	$	4,549
11-1-241-3150-000-0000-08211-002830-	FICA	$	8,499	$	6,387	$	8,700
11-1-241-3150-000-0000-08211-002840-	WORKERS COMPENSATION	$	313	$	354	$	392
11-1-241-3150-000-0000-08211-002850-	UNEMPLOYMENT COMPENSATION	$	552	$	325	$	600
11-1-241-3210-000-0000-08211-000000-	COST OF TRAVEL (MILEAGE)	$	122			$	-
11-1-241-3220-000-0000-08211-000000-	WORKSHOPS AND CONFERENCES	$	1,926	$	1,200	$	1,000
11-1-241-4120-000-0000-08211-000000-	EQUIPMENT REPAIR AND MAINT	$	-			$	-
11-1-241-4220-000-0000-08211-000000-	COPIER RENTAL	$	-			$	-
11-1-241-5910-000-0000-08211-000000-	OFFICE SUPPLIES	$	875	$	1,011	$	1,000
11-1-241-6410-000-0000-08211-000001-	CAPITAL OUTLAY-ROU ASSET	$	-			$	-
11-1-241-7410-000-0000-08211-000000-	PRINCIPAL-DUES AND FEES	$	660	$	340	$	340
	27I(2) EDUCATOR COMPENSATION PROGRAM			$	1,034		
11-1-241-7910-000-0000-08211-000000-	MISCELLANEOUS EXPENSE	$	1,046			$	500
11-1-241-7910-000-0000-08211-000002-	MISC EXPENSE - MEDICAL SUPPLIES	$	-	$	2,500	$	-
Total Office of the Principal - Lansing		**$**	**151,046**	**$**	**113,504**	**$**	**155,805**
11-1-241-3150-000-0000-03324-001130-	ADMIN ASSISTANT WAGES	$	34,619	$	38,182	$	32,144
11-1-241-3150-000-6640-03324-001130-	ADMIN ASSISTANT WAGES	$	-			$	-
11-1-241-3150-000-0000-03324-001150-	PRINCIPAL SALARY	$	84,255	$	92,185	$	92,185
11-1-241-3150-000-0000-03324-001980-	MANAGEMENT SERVICES	$	-			$	-
11-1-241-3150-000-0000-03324-002130-	HEALTH INSURANCE	$	32,653	$	35,038	$	35,092
11-1-241-3150-000-0000-03324-002820-	RETIREMENT CONTRIBUTIONS	$	2,939	$	3,921	$	3,730
11-1-241-3150-000-0000-03324-002830-	FICA	$	9,100	$	9,999	$	9,511
11-1-241-3150-000-0000-03324-002840-	WORKERS COMPENSATION	$	352	$	471	$	451
11-1-241-3150-000-0000-03324-002850-	UNEMPLOYMENT COMPENSATION	$	1,277	$	651	$	600
11-1-241-3210-000-0000-03324-000000-	COST OF TRAVEL (MILEAGE)	$	95			$	-
11-1-241-3220-000-0000-03324-000000-	WORKSHOPS AND CONFERENCES	$	4,722	$	1,100	$	1,000
11-1-241-5910-000-0000-03324-000000-	OFFICE SUPPLIES	$	728	$	1,209	$	1,000
11-1-241-6420-000-0000-03324-000000-	NEW EQUIPMENT & FURNITURE - NO	$	-			$	-
11-1-241-7410-000-0000-03324-000000-	PRINCIPAL-DUES AND FEES	$	340			$	340
	27I(2) EDUCATOR COMPENSATION PROGRAM			$	1,034		
11-1-241-7910-000-0000-03324-000000-	MISCELLANEOUS EXPENSE	$	394	$	2,500	$	500
Total Office of the Principal - East Lansing		**$**	**171,473**	**$**	**186,290**	**$**	**176,553**
11-1-252-3150-000-0000-00000-001310-	BUSINESS SERVICES	$	141,887	$	140,000	$	120,000
11-1-252-3450-000-0000-00000-000000-	COPYRIGHT FEES & SOFTWARE LIC	$	-			$	-
11-1-252-7410-000-0000-00000-000000-	DUES AND FEES	$	8,375	$	4,000	$	500
Total Fiscal/Business Services		**$**	**150,262**	**$**	**144,000**	**$**	**120,500**
11-1-257-3430-000-0000-00000-000000-	MAILING & POSTAGE	$	3,111	$	3,500	$	3,000
Total Internal Services		**$**	**3,111**	**$**	**3,500**	**$**	**3,000**
11-1-259-3210-000-0000-00000-000000-	LOCAL TRAVEL	$	-				
11-1-259-3920-000-0000-00000-000000-	ERRORS AND OMISSIONS INSURANCE	$	2,496	$	2,700	$	2,700
11-1-259-3990-000-0000-00000-000000-	OTHER INSURANCE	$	-			$	-
11-1-259-7210-000-0000-00000-000000-	INTEREST ON DEBT SERVICE	$	-			$	-
11-1-259-7410-000-0000-00000-000000-	DUES / FEES & PENALTIES	$	7	$	42	$	-
Total Other Business Services		**$**	**2,503**	**$**	**2,742**	**$**	**2,700**

11-1-261-2840-000-0000-00000-000000-	WORKER'S COMPENSATION	$	460	$	904	$	-
11-1-261-3190-000-0000-00000-001640-	CUSTODIAN	$	14,586	$	14,765	$	-
11-1-261-3190-000-0000-00000-002130-	HEALTH INSURANCE	$	-			$	-
11-1-261-3190-000-0000-00000-002820-	RETIREMENT	$	729	$	738	$	-
11-1-261-3190-000-0000-00000-002830-	FICA	$	1,116	$	1,130	$	-
11-1-261-3190-000-0000-00000-002840-	WORK COMP	$	473	$	624	$	-
11-1-261-3190-000-0000-00000-002850-	UNEMPLOYMENT COMPENSATION	$	370	$	340	$	-
11-1-261-3192-000-0000-00000-000000-	OTHER PURCHASED SERVICES	$	-			$	22,000
11-1-261-3410-000-0000-00000-000000-	TELEPHONE	$	2,768	$	2,900	$	3,000
11-1-261-3830-000-0000-00000-000000-	UTILITIES: WATER & SEWAGE	$	3,564	$	5,000	$	5,500
11-1-261-3840-000-0000-00000-000000-	WASTE & TRASH DISPOSAL	$	4,534	$	4,500	$	4,200
11-1-261-3910-000-0000-00000-000000-	PROPERTY AND LIABILITY INSURAN	$	22,527	$	24,295	$	26,000
11-1-261-4110-000-0000-00000-000000-	LAND & BUILDING REPAIR AND MAI	$	81,234	$	70,000	$	60,000
11-1-261-4110-000-0000-00000-000100-	LAND & BUILDINGS - GRACE LUTH	$	2,500			$	2,500
11-1-261-4110-000-0000-00000-000200-	BUILDING MAINTENANCE - NON-SCH	$	-			$	-
11-1-261-4111-000-0000-00000-000000-	LAND & BLDG MAINT - NON ROUTIN	$	-	$	410	$	-
11-1-261-4120-000-0000-00000-000000-	EQUIPMENT REPAIR AND MAINT	$	-	$	1,140	$	-
11-1-261-4190-000-0000-00000-000000-	CUSTODIAL SERVICES MY 1 CLEANING	$	37,189	$	34,702	$	35,000
	27l(2) EDUCATOR COMPENSATION PROGRAM			$	302		
11-1-261-4220-000-0000-00000-000000-	EQUIPMENT RENTAL - RUG SERVICE	$	4,564	$	2,000	$	4,792
11-1-261-4221-000-0000-00000-000000-	EQUIPMENT RENTAL	$	-			$	-
11-1-261-5510-000-0000-00000-000000-	UTILITIES: NATURAL GAS	$	12,873	$	21,000	$	15,000
11-1-261-5520-000-0000-00000-000000-	UTILITIES: ELECTRICITY	$	46,732	$	53,116	$	46,500
11-1-261-5990-000-0000-00000-000000-	SUPPLIES AND MATERIALS	$	22,437	$	20,000	$	20,000
11-1-261-6410-000-0000-00000-000000-	CAPITAL OUTLAY	$	-			$	-
11-1-261-6420-000-0000-00000-000000-	CAPITAL OUTLAY - NON DEPRE	$	-			$	-
Total Operations/Maintenance		**$**	**258,657**	**$**	**257,866**	**$**	**244,492**
11-1-266-3450-000-2440-00000-000000-	SOFTWARE LIC - SEC 97	$	-			$	-
11-1-266-4222-000-2440-00000-000000-	SECURITY ALARM	$	-			$	-
11-1-266-4222-000-0000-00000-000000-	SECURITY ALARM	$	2,662	$	3,000	$	3,000
11-1-266-5990-000-2440-00000-000000-	SUPPLIES - SEC 97	$	-			$	-
11-1-456-6220-000-2440-00000-000000-	NON-PROP EXPENDITURS FOR BLDGS	$	-			$	-
Total Security		**$**	**2,662**	**$**	**3,000**	**$**	**3,000**
11-1-271-3310-000-0000-00000-000000-	PUPIL TRANSPORTATION	$	-			$	-
		$	-			$	-
11-1-271-4230-000-0000-00000-000000-	RENTAL - FIELD TRIP BUS	$	-			$	-
11-1-271-4230-000-0000-03324-000000-	RENTAL - FIELD TRIP BUS	$	(331)	$	1,200	$	1,200
11-1-271-4230-000-0000-08211-000000-	RENTAL - FIELD TRIP BUS	$	606	$	1,200	$	1,200
11-1-271-8220-000-0000-00000-000000-	TRANSPORT PD TO OTHER SCHOOL	$	-				
Total Pupil Transportation		**$**	**275**	**$**	**2,400**	**$**	**2,400**
11-1-282-3510-000-0000-00000-000000-	ADVERTISING	$	5,110	$	15,000	$	7,000
Total Communication Services		**$**	**5,110**	**$**	**15,000**	**$**	**7,000**
11-1-283-3120-000-0000-00000-000000-	EMPLOYEE TRAINING (MPAAA)	$	-			$	1,500
11-1-283-3140-000-0000-00000-000000-	STAFF SERVICES- EE LEASING CSP	$	107,016	$	118,751	$	111,350
11-1-283-3140-000-2740-00000-000000-	STAFF SERVICES- EE LEASING CSP - 27L			$	4,661		
11-1-283-3140-000-0000-00000-000001-	HEALTH TAX	$	-			$	-
11-1-283-3450-000-0000-00000-000000-	COPYRIGHT FEES & SOFTWARE LIC	$	12			$	-
11-1-283-3511-000-0000-00000-000000-	RECRUITING	$	-			$	-
11-1-283-5610-000-0000-00000-000000-	FOOD-SUBSTITUTES	$	-			$	-
11-1-283-7911-000-0000-00000-000000-	FINGERPRINT FEES	$	337	$	135	$	250
Total Staff/Personnel Services		**$**	**107,365**	**$**	**123,547**	**$**	**113,100**
11-1-225-5110-000-0000-00000-000000-	INSTRUCTIONAL SUPPLIES	$	-			$	-
11-1-284-3190-000-0000-00000-000000-	PURCHASED SERVICES	$	36,816	$	35,000	$	35,000
11-1-284-3450-000-0000-00000-000000-	COPYRIGHT FEES AND SOFTWARE LIC	$	43,471	$	30,000	$	30,000
11-1-284-6410-000-0000-00000-000000-	NEW EQUIPMENT & FURNITURE	$	-			$	-
Total Technology		**$**	**80,287**	**$**	**65,000**	**$**	**65,000**
11-1-214-8290-021-2490-00000-000000-	PSYCHOLOGICAL SERVICES	$	-			$	-
11-1-216-8290-000-2490-00000-000000-	ISD SCHOOL SOCIAL WORKER	$	-			$	-
11-1-266-3192-000-2490-00000-000000-	OTHER PROFESSIONAL & TECH SERV	$	-	$	1,225	$	-

11-1-266-3220-000-2490-00000-000000-	WORKSHOPS & CONFERENCES	$	2,349		$	-
11-1-266-5990-000-2490-00000-000000-	MISC. SUPPLIES AND MATERIALS	$	-		$	-
11-1-266-6420-000-2490-00000-000000-	EQUIPMENT & FURNITURE	$	-		$	-
Total 31aa FY 25-26 CURRENT YEAR OPT OUT 25/26		**$**	**2,349**	**$ 1,225**	**$**	**-**
11-1-216-8290-000-2491-00000-000000-	ISD SCHOOL SOCIAL WORKER	$	-		$	-
11-1-266-4222-000-2491-00000-000000-	SECURITY ALARM	$	-		$	-
11-1-266-5990-000-2491-03324-000000-	31AA SUP & MATERIALS	$	24,627	$ 2,426	$	-
11-1-266-5990-000-2491-08211-000000-	31AA SUP & MATERIALS	$	10,695	$ 2,226	$	-
Total 31aa FY 24-25 PRIOR YEAR		**$**	**35,321**	**$ 4,652**	**$**	**-**
11-1-111-3110-000-3060-03324-001630-	AT RISK INTERVENTIONIST AIDE EAST	$	85,673	$ 15,621	$	-
11-1-111-3110-000-3060-03324-002130-	HEALTH INSURANCE	$	24,448	$ 2,675	$	-
11-1-111-3110-000-3060-03324-002820-	RETIREMENT CONTRIBUTIONS	$	3,470	$ 632	$	-
11-1-111-3110-000-3060-03324-002830-	EMPLOYER FICA	$	6,550	$ 1,195	$	-
11-1-111-3110-000-3060-03324-002840-	WORKMANS COMPENSATION	$	298	$ 66	$	-
11-1-111-3110-000-3060-03324-002850-	UNEMPLOYMENT COMPENSATION	$	836	$ 27	$	-
11-1-111-3110-000-3060-08211-001630-	AT RISK INTERVENTIONIST AIDE **LANSING**	$	50,009	$ 46,537	$	57,671
11-1-111-3110-000-3060-08211-002130-	HEALTH INSURANCE	$	12,052	$ 9,017	$	4,283
11-1-111-3110-000-3060-08211-002820-	RETIREMENT CONTRIBUTIONS	$	2,124	$ 2,132	$	2,307
11-1-111-3110-000-3060-08211-002830-	EMPLOYER FICA	$	3,834	$ 3,560	$	4,412
11-1-111-3110-000-3060-08211-002840-	WORKMANS COMPENSATION	$	165	$ 186	$	-
11-1-111-3110-000-3060-08211-002850-	UNEMPLOYMENT COMPENSATION	$	503	$ 412	$	-
11-1-119-3110-000-3060-03324-001970-	ADDITIONAL WORK - TEACHER	$	(27)		$	-
11-1-119-3110-000-3060-03324-002130-	HEALTH INSURANCE	$	(19)		$	-
11-1-119-3110-000-3060-03324-002820-	RETIREMENT CONTRIBUTIONS	$	-		$	-
11-1-119-3110-000-3060-03324-002830-	EMPLOYER FICA	$	(2)		$	-
11-1-119-3110-000-3060-03324-002840-	WORKMANS COMPENSATION	$	(0)		$	-
11-1-119-3110-000-3060-03324-002850-	UNEMPLOYMENT COMPENSATION	$	190		$	-
11-1-119-3110-000-3060-08211-001970-	ADDITIONAL WORK - TEACHER	$	1,177		$	-
11-1-119-3110-000-3060-08211-002130-	HEALTH INSURANCE	$	1,971		$	-
11-1-119-3110-000-3060-08211-002820-	RETIREMENT CONTRIBUTIONS	$	275		$	-
11-1-119-3110-000-3060-08211-002830-	EMPLOYER FICA	$	90		$	-
11-1-119-3110-000-3060-08211-002840-	WORKMANS COMPENSATION	$	3		$	-
11-1-119-3110-000-3060-08211-002850-	UNEMPLOYMENT COMPENSATION	$	(79)		$	-
11-1-125-3110-000-3060-03324-001240-	AT RISK INTERVENTIONIST EAST	$	81,094	$ 89,316	$	97,678
11-1-125-3110-000-3060-03324-001630-	AT RISK INTERVENTIONIST AIDE	$	32,303	$ 74,999	$	71,077
11-1-125-3110-000-3060-03324-002130-	AT RISK HEALTH INS	$	31,278	$ 43,434	$	43,886
11-1-125-3110-000-3060-03324-002820-	AT RISK RETIREMENT CONTRIBUTIO	$	5,364	$ 8,739	$	6,750
11-1-125-3110-000-3060-03324-002830-	AT RISK FICA	$	8,682	$ 13,979	$	12,910
11-1-125-3110-000-3060-03324-002840-	AT RISK WORKERS COMP	$	376	$ 775	$	725
11-1-125-3110-000-3060-03324-002850-	AT RISK UNEMPLOYMENT	$	689	$ 1,252	$	-
11-1-125-3110-000-3060-08211-001240-	AT RISK ELL	$	7,741	$ 7,650	$	9,064
11-1-125-3110-000-3060-08211-001630-	AT RISK AIDE					
11-1-125-3110-000-3060-08211-002130-	AT RISK HEALTH INS	$	1,434	$ 1,529	$	4,567
11-1-125-3110-000-3060-08211-002820-	AT RISK RETIREMENT CONTRIBUTIO	$	283	$ 230	$	363
11-1-125-3110-000-3060-08211-002830-	AT RISK FICA	$	592	$ 585	$	693
11-1-125-3110-000-3060-08211-002840-	AT RISK WORKERS COMP	$	24	$ 115	$	-
11-1-125-3110-000-3060-08211-002850-	AT RISK UNEMPLOYMENT	$	44	$ 291	$	-
11-1-125-3111-000-3060-03324-001240-	AT RISK INTERVENTIONIST	$	-	$ -	$	-
11-1-125-3111-000-3060-03324-002130-	AT RISK HEALTH INS	$	-	$ -	$	-
11-1-125-3111-000-3060-03324-002820-	AT RISK RETIREMENT CONTRIBUTIO	$	-	$ -	$	-
11-1-125-3111-000-3060-03324-002830-	AT RISK FICA	$	-	$ -	$	-
11-1-125-3111-000-3060-03324-002840-	AT RISK WORKERS COMP	$	-	$ -	$	-
11-1-125-3111-000-3060-03324-002850-	AT RISK UNEMPLOYMENT	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-001240-	AT RISK INTERVENTIONIST	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002130-	AT RISK HEALTH INS	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002150-	AT RISK VISION INS	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002820-	AT RISK RETIREMENT CONTRIBUTIO	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002830-	AT RISK FICA	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002840-	AT RISK WORKERS COMP	$	-	$ -	$	-
11-1-125-3111-000-3060-08211-002850-	AT RISK UNEMPLOYMENT	$	-	$ -	$	-
11-1-125-3450-000-3060-03324-000000-	AT RISK SEC 31A-SOFTWARE LIC	$	-	$ -	$	-
11-1-125-3450-000-3060-08211-000000-	AT RISK SEC 31A-SOFTWARE LIC	$	-	$ -	$	-
11-1-125-5110-000-3060-08211-000000-	AT RISK - TEACHING SUPPLIES	$	-	$ 4,156	$	-

11-1-221-3220-000-3060-00000-000000-	WORKSHOPS AND CONFERENCES	$ -	$ -	$ -
11-1-271-3330-000-3060-00000-000000-	TRANSPORTATION - HOMELESS	$ 240	$ -	$ -
Total At Risk		**$ 363,683**	**$ 329,110**	**$ 316,386**
11-1-111-3110-000-3660-03324-001630-	EARLY LITERACY FUND WAGES	$ 2,960	$ 7,322	$ -
11-1-111-3110-000-3660-03324-002130-	EARLY LITERACY FUND HEALTH INS	$ 4,342	$ 2,674	$ -
11-1-111-3110-000-3660-03324-002820-	EARLY LITERACY FUND RETIREMENT	$ 120	$ 282	$ -
11-1-111-3110-000-3660-03324-002830-	EARLY LITERACY FUND FICA	$ 226	$ 542	$ -
11-1-111-3110-000-3660-03324-002840-	EARLY LITERACY FUND WORKERS CO	$ 17	$ 42	$ -
11-1-111-3110-000-3660-03324-002850-	EARLY LITERACY FUND UNEMP	$ -	$ 2	$ -
11-1-227-3450-000-3660-00000-000000-	EARLY LIT 35a Supplies	$ 23	$ -	$ -
Total Early Literacy		**$ 7,689**	**$ 10,864**	**$ -**
11-1-351-3150-000-0000-00000-001650-	MANAGEMENT SERVICES-AFTERCARE	$ 6,693	$ 12,000	$ -
11-1-351-3150-000-0000-00000-002130-	AFTERCARE HEALTH	$ 1,275	$ 1,500	$ -
11-1-351-3150-000-0000-00000-002820-	AFTERCARE RETIREMENT	$ 330	$ 400	$ -
11-1-351-3150-000-0000-00000-002830-	AFTERCARE FICA	$ 505	$ 918	$ -
11-1-351-3150-000-0000-00000-002840-	AFTERCARE WORKERS COMP	$ 28	$ 77	$ -
11-1-351-3150-000-0000-00000-002850-	AFTERCARE UNEMPLOYMENT	$ 81	$ 221	$ -
11-1-351-5610-000-0000-00000-000000-	FOOD	$ 5,921	$ 5,000	$ 5,000
11-1-351-5990-000-0000-00000-000000-	AFTERCARE-MISC. SUPPLIES/MATLS	$ 119	$ 150	$ 150
Total After Care		**$ 14,953**	**$ 20,266**	**$ 5,150**
11-1-452-6310-000-0000-00000-000000-	IMPROVEMENTS OTHER THAN BLDG	$ -	$ -	$ -
11-1-453-3190-000-0000-00000-000000-	ARCHITECT/ENGINEERING	$ -	$ -	$ -
11-1-455-3190-000-0000-00000-000000-	CONSTRUCTION MANAGER	$ -	$ -	$ -
11-1-455-6410-000-0000-00000-000000-	NEW EQUIP & FURN - DEPRECIABLE	$ 42,069	$ 42,022	$ 40,000
11-1-456-6220-000-0000-00000-000000-	NON-PROP EXPENDITURS FOR BLDGS	$ -	$ 6,000	$ -
11-1-456-6220-000-3760-00000-000000-	SCHOOL SAFETY GRANT	$ -	$ -	$ -
Total Acquisition, Construction and Building Improvements		**$ 42,069**	**$ 48,022**	**$ 40,000**
11-1-125-3110-000-6010-08211-001240-	TITLE I TEACHING	$ 27,836	$ 11,003	$ 83,000
11-1-125-3110-000-6010-08211-001630-	TITLE I AIDE	$ 48,324	$ 66,280	$ -
11-1-125-3110-000-6010-08211-002130-	TITLE I HEALTH INSURANCE	$ 10,145	$ 29,542	$ 7,891
11-1-125-3110-000-6010-08211-002820-	TITLE I RETIREMENT	$ 1,391	$ 2,427	$ 4,150
11-1-125-3110-000-6010-08211-002830-	TITLE I FICA	$ 4,089	$ 6,646	$ 6,349
11-1-125-3110-000-6010-08211-002840-	TITLE I WORKERS COMP	$ 186	$ 392	$ 150
11-1-125-3110-000-6010-08211-002850-	TITLE I UNEMPLOYMENT	$ 507	$ 1,600	$ 1,600
	TITLE I LONG TERM SUBS	$ -		$ -
11-1-271-3330-000-6010-00000-000000-	TITLE I SUMMER SCHOOL	$ -		$ 10,329
11-1-611-9990-000-6010-00000-000000-	TITLE I INDIRECT	$ -		$ 12,822
11-1-125-8220-000-6010-08211-000000-	PMNT OTH P S DIST FOR SERV RND		$ 2,319	$ -
Total Title I		**$ 92,478**	**$ 120,209**	**$ 126,292**
11-1-125-3110-000-6011-08211-002130-	TITLE I HEALTH INSURANCE	$ -	$ -	$ -
11-1-125-3110-000-6011-08211-002820-	TITLE I RETIREMENT	$ -	$ -	$ -
11-1-611-9990-000-6011-00000-000000-	TITLE I INDIRECT	$ -	$ -	$ -
Total Title I PY		**$ -**	$ -	**$ -**
11-1-125-3110-000-7640-08211-001240-	TITLE II - TEACHER SALARY	$ 7,829	$ 9,500	$ -
11-1-125-3110-000-7640-08211-001630-	TITLE II - AIDE SALARY		$ 9,500	
11-1-125-3110-000-7640-08211-002130-	TITLE II - HEALTH INSURANCE	$ 2,781	$ 780	$ -
11-1-125-3110-000-7640-08211-002820-	TITLE II - RETIREMENT	$ 235	$ 86	$ -
11-1-125-3110-000-7640-08211-002830-	TITLE II - FICA	$ 599	$ 970	$ -
11-1-125-3110-000-7640-08211-002840-	TITLE II - W/C	$ 57	$ 17	$ -
11-1-125-3110-000-7640-08211-002850-	TITLE II - UNEMPLOYMENT	$ 58	$ 98	$ -
11-1-611-9990-000-7640-00000-000000-	TITLE II - INDIRECT	$ -	$ -	$ -
Total Title II		**$ 11,558**	**$ 20,951**	**$ -**
11-1-125-3110-000-7641-08211-002130-	TITLE II - HEALTH INSURANCE	$ -	$ -	$ -
11-1-125-3110-000-7641-08211-002820-	TITLE II - RETIREMENT	$ -	$ -	$ -
11-1-611-9990-000-7641-00000-000000-	TITLE II - INDIRECT	$ -	$ -	$ -
Total Title II PY		**$ -**	$ -	**$ -**

11-1-222-5990-000-6840-00000-000000-	MISC. SUPPLIES AND MATERIALS	$ -	$ 268	$ -
	Total Title III	**$ -**	**$ 268**	**$ -**
11-1-222-5990-000-6841-00000-000000-	MISC. SUPPLIES AND MATERIALS	$ -	$ 187	$ -
	Total Title III PY	**$ -**	**$ 187**	**$ -**
11-1-125-3110-000-7530-08211-001240-	TITLE IV - TEACHER SALARY	$ 7,829	$ 8,900	$ -
11-1-125-3110-000-7530-08211-002130-	TITLE IV - HEALTH INSURANCE	$ 2,781	$ 592	$ -
11-1-125-3110-000-7530-08211-002820-	TITLE IV - RETIREMENT	$ 235	$ 86	$ -
11-1-125-3110-000-7530-08211-002830-	TITLE IV - FICA	$ 599	$ 307	$ -
11-1-125-3110-000-7530-08211-002840-	TITLE IV - W/C	$ 43	$ 17	$ -
11-1-125-3110-000-7530-08211-002850-	TITLE IV - UNEMPLOYMENT	$ 82	$ 98	$ -
11-1-611-9990-000-7530-00000-000000-	TITLE IV - INDIRECT	$ -	$ -	$ -
	Total Title IV	**$ 11,569**	**$ 10,000**	**$ -**
11-1-125-3110-000-7531-08211-002130-	TITLE IV - HEALTH INSURANCE	$ 330	$ -	$ -
11-1-125-3110-000-7531-08211-002820-	TITLE IV - RETIREMENT	$ (1,034)	$ -	$ -
11-1-611-9990-000-7531-00000-000000-	TITLE IV - INDIRECT	$ (50)	$ -	$ -
	Total Title IV PY	**$ (754)**	$ -	**$ -**
11-1-111-5110-000-7030-03324-000000-	TEACHING/TESTING SUPPL & MTRL	$ 2,176	$ -	$ -
11-1-111-5110-000-7030-08211-000000-	TEACHING/TESTING SUPPL & MTRL	$ 2,176	$ -	$ -
	Total ESSER 11bb	**$ 4,352**	$ -	**$ -**
11-1-111-3110-000-4350-03324-001240-	ESSER CONTRACT AIDES WAGES	$ (19,140)	$ -	$ -
11-1-111-3110-000-4350-03324-001630-	ESSER CONTRACT AIDES WAGES	$ (5,367)	$ -	$ -
11-1-111-3110-000-4350-03324-002130-	ESSER HEALTH INSURANCE	$ (14,435)	$ -	$ -
11-1-111-3110-000-4350-03324-002820-	ESSER RETIREMENT COMPENSATION	$ (4,600)	$ -	$ -
11-1-111-3110-000-4350-03324-002830-	ESSER EMPLOYER FICA	$ (2,237)	$ -	$ -
11-1-111-3110-000-4350-03324-002840-	ESSER WORKERS COMPENSATION	$ (96)	$ -	$ -
11-1-111-3110-000-4350-03324-002850-	ESSER UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-001630-	ESSER CONTRACT AIDES WAGES	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-002130-	ESSER HEALTH INSURANCE	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-002820-	ESSER RETIREMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-002830-	ESSER EMPLOYER FICA	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-002840-	ESSER WORKERS COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4350-08211-002850-	ESSER UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-001630-	ESSER CONTRACT AIDES WAGES	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-002130-	ESSER HEALTH INSURANCE	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-002820-	ESSER RETIREMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-002830-	ESSER EMPLOYER FICA	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-002840-	ESSER WORKERS COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-03324-002850-	ESSER UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-001240-	ESSER TEACHER WAGES	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-001630-	ESSER CONTRACT AIDES WAGES	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-002130-	ESSER HEALTH INSURANCE	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-002820-	ESSER RETIREMENT COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-002830-	ESSER EMPLOYER FICA	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-002840-	ESSER WORKERS COMPENSATION	$ -	$ -	$ -
11-1-111-3110-000-4850-08211-002850-	ESSER UNEMPLOYMENT COMPENSATION	$ -	$ -	$ -
11-1-125-3110-000-4350-03324-001240-	ESSER INTERVENTIONIST	$ 24,507	$ -	$ -
11-1-125-3110-000-4350-03324-002130-	ESSER HEALTH	$ 14,435	$ -	$ -
11-1-125-3110-000-4350-03324-002820-	ESSER RETIREMENT	$ 4,600	$ -	$ -
11-1-125-3110-000-4350-03324-002830-	ESSER FICA	$ 2,237	$ -	$ -
11-1-125-3110-000-4350-03324-002840-	ESSER WORKERS COMP	$ 96	$ -	$ -
11-1-125-3110-000-4350-03324-002850-	ESSER UNEMPLOYMENT	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-001240-	ESSER INTERVENTIONIST	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-002130-	ESSER HEALTH	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-002820-	ESSER RETIREMENT	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-002830-	ESSER FICA	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-002840-	ESSER WORKERS COMP	$ -	$ -	$ -
11-1-125-3110-000-4350-08211-002850-	ESSER UNEMPLOYMENT	$ -	$ -	$ -
11-1-261-3190-000-4350-00000-001160-	CUSTODIAN	$ -	$ -	$ -
11-1-261-3190-000-4350-00000-001640-	CUSTODIAN	$ -	$ -	$ -
11-1-261-3190-000-4350-00000-002130-	HEALTH INSURANCE	$ -	$ -	$ -

11-1-261-3190-000-4350-00000-002820-	RETIREMENT	$	-	$	-	$	-
11-1-261-3190-000-4350-00000-002830-	FICA	$	-	$	-	$	-
11-1-261-3190-000-4350-00000-002840-	WORK COMP	$	-	$	-	$	-
11-1-261-3190-000-4350-00000-002850-	UNEMPLOYMENT COMPENSATION	$	-	$	-	$	-
11-1-261-4190-000-4350-00000-000000-	ESSER CUSTODIAL SERVICES	$	-	$	-	$	-
11-1-611-9990-000-4350-00000-000000-	INDIRECT COST RECOVERY	$	-	$	-	$	-
11-1-284-6420-000-7030-00000-000000-	NEW EQUIP & FURN - NON-DEPREC	$	-	$	-	$	-
Total Elementary and Secondary School Emergency Relief (ESSER) Grant		**$**	**0**	$	-	**$**	**-**
11-1-611-9990-000-0000-00000-000000-	INDIRECT COST RECOVERY	$	275			$	-
11-1-611-9990-000-4850-00000-000000-	INDIRECT COST RECOVERY	$	-				
Total Indirect Cost Recovery		**$**	**275**	**$**	**-**	**$**	**-**
11-1-631-8110-000-0000-00000-000000-	TRANSFER TO DEBT SERVICE FUND	$	196,250	$	201,000	$	201,000
Total Transfer to Debt Service		**$**	**196,250**	**$**	**201,000**	**$**	**201,000**
11-1-511-7190-000-0000-00000-000000-	REDEMPTION OTHER L/T DEBT PRIN	$	176,333	$	222,929	$	289,355
11-1-511-7210-000-0000-00000-000000-	INTEREST ON DEBT SERVICE	$	237,016	$	212,259	$	215,178
11-1-511-7190-000-0000-00000-000001-	DART PRINCIPAL PAYOFF			$	3,065,258		
11-1-511-7210-000-0000-00000-000001-	DART INTEREST PAYOFF			$	13,709		
11-1-511-7150-000-0000-00000-000000-	PRINCIPAL PAYMENT - LEASES	$	-	$	5,000	$	5,000
11-1-511-7170-000-0000-00000-000000-	PRINCIPAL PAYMENT - SBITAS	$	-			$	-
11-1-511-7250-000-0000-00000-000000-	INTEREST PAYMENT - LEASES	$	-			$	-
11-1-511-7270-000-0000-00000-000000-	INTEREST PAYMENT - SBITAS	$	-			$	-
11-1-512-7320-000-0000-00000-000000-	PAYMENTS TO BANK - CLOSING COSTS	$	-	$	35,284	$	-
Total Debt Service		**$**	**413,349**	**$**	**3,554,439**	**$**	**509,533**
	Total Expenditures	**$**	**4,016,829**	**$**	**7,319,389**	**$**	**4,133,883**
	Revenues Over/(Under) Expenditures	**$**	**(399,682)**	**$**	**(400,000)**	**$**	**(489,000)**
	Beginning Fund Balance	**$**	**1,614,259**	**$**	**1,819,724**	**$**	**1,454,424**
	Ending Fund Balance	**$**	**1,214,577**	**$**	**1,419,724**	**$**	**965,424**
	Fund Balance Percent of Expenditures		**30.24%**		**19.40%**		**23.35%**

Cole Academy
Food Service Fund Budget

Account Number	Account Description	2024-25 Actual	2025-26 Final Budget	2026-27 Original Budget
25-0161-0000-000-0000-00000-000000-	LOCAL SOURCES-FOOD SALES	$ (1,191)	$ (1,263)	$ (1,000)
	Total Local Revenues	**(1,191)**	**(1,263)**	**(1,000)**
25-0312-0001-000-0000-00000-000000-	RESTRICTED - 31D SCHOOL LUNCH	$ (368)	$ (930)	$ (930)
25-0312-0003-000-0000-00000-000000-	LOCAL PRODUCE IN SCHOOL MEALS	$ -		
25-0312-0110-000-2300-00000-000000-	STUDENT DEBT MEAL FORGIVENESS	$ -		
25-0312-0110-000-2640-00000-000000-	SEC 30D - MI SCHOOL BREAKFAST	$ (8,185)	$ (5,745)	$ (7,117)
25-0312-0110-000-2640-00000-000000-	SEC 30D - MI SCHOOL BREAKFAST PR YR		$ (1,372)	
25-0312-0110-000-2650-00000-000000-	SEC 30D - MI SCHOOL LUNCH	$ (24,403)	$ (42,540)	$ (45,982)
25-0312-0110-000-2650-00000-000000-	SEC 30D - MI SCHOOL LUNCH PR YR	$ -	$ (3,442)	
25-0312-0020-000-3060-00000-000000-	AT RISK FUNDS	$ -		
	Total State Revenues	**(32,956)**	**(54,029)**	**(54,029)**
25-0414-0110-000-0000-00000-000000-	NATIONAL SCHOOL BREAKFAST	$ (48,312)	$ (44,016)	$ (44,000)
25-0414-0110-000-8510-00000-000000-	NATIONAL SCHOOL LUNCH	$ (138,011)	$ (128,720)	$ (128,720)
25-0414-0110-000-8610-00000-000000-	NATIONAL SCHOOL SNACKS	$ (8,390)	$ (6,512)	$ (6,512)
25-0481-0110-000-0000-00000-000000-	USDA DONATED COMMODITIES	$ -	$ (10,000)	
25-0482-0110-000-0000-00000-000000-	USDA DONATED COMMODITIES	$ -	$ -	$ -
	Total Federal Revenues	**(194,713)**	**(189,248)**	**(179,232)**
	Total Revenues	**(228,860)**	**(244,540)**	**(234,261)**
25-1-297-3150-000-0000-00000-001160-	LUNCH AIDE SUPERVISOR	$ -	$ -	
25-1-297-3150-000-0000-00000-001650-	LUNCH AIDE WAGES	$ 96,076	$ 89,177	
25-1-297-3150-000-0000-00000-002130-	LUNCH AIDES HEALTH INSURANCE	$ 3,884	$ 3,740	
25-1-297-3150-000-0000-00000-002820-	LUNCH AIDES RETIREMENT	$ 3,185	$ 3,394	
25-1-297-3150-000-0000-00000-002830-	LUNCH AIDES FICA	$ 7,358	$ 6,822	
25-1-297-3150-000-0000-00000-002840-	LUNCH AIDES WORKERS COMP	$ 1,213	$ 1,096	
25-1-297-3150-000-0000-00000-002850-	LUNCH AIDES UNEMPLOYMENT	$ 1,963	$ 1,099	
25-1-297-3190-000-0000-00000-000000-	OTHER PROFESSIONAL & TECH SERV	$ 3,229	$ 3,085	$ 3,100
25-1-297-3120-000-0000-00000-000000-	EMPLOYEE TRAINING	$ 506		
25-1-297-3210-000-0000-00000-000000-	COST OF TRAVEL (MILEAGE)	$ -		
25-1-297-4120-000-0000-00000-000000-	EQUIPMENT REPAIR & MAINT	$ 4,588	$ 4,175	$ 4,000
25-1-297-5610-000-0000-00000-000000-	FOOD PURCHASES - MILK	$ 16,448	$ 11,792	
25-1-297-5610-000-0000-00000-000850-	FOOD PURCHASES	$ -		
25-1-297-5610-000-0000-00000-000851-	FOOD PURCHASES	$ -		
25-1-297-5610-000-8500-00000-000000-	FOOD PURCHASES - BREAKFAST	$ 20,044	$ 17,764	
25-1-297-5610-000-8510-00000-000000-	FOOD PURCHASES - LUNCH	$ 81,334	$ 64,283	
25-1-297-5610-000-8580-00000-000000-	FOOD PURCHASES - SFSP	$ -		
25-1-297-5640-000-0000-00000-000000-	NON FOOD PURCHASES	$ 2,241		
25-1-297-5640-000-8500-00000-000000-	NON FOOD PURCHASES - BREAKFAST	$ -	$ 239	
25-1-297-5640-000-8510-00000-000000-	NON FOOD PURCHASES - LUNCH	$ 6,341	$ 4,500	
25-1-297-5640-000-8580-00000-000000-	NON FOOD PURCHASES - SFSP	$ -		
25-1-297-5650-000-7810-00000-000000-	USDA COMMODITIES USAGE	$ -	$ 10,000	
25-1-297-5990-000-0000-00000-000000-	SUPPLIES AND MATERIALS	$ -		
25-1-297-6410-000-0000-00000-000000-	CAPITAL OUTLAY	$ 3,021	$ -	
25-1-297-6420-000-0000-00000-000000-	CAPITAL OUTLAY NONDEPRECIABLE	$ -		
25-1-297-7410-000-0000-00000-000000-	DUES AND FEES	$ 2,254	$ 2,367	$ 1,200
25-1-297-7910-000-0000-00000-000000-	MISCELLANEOUS EXPENSE	$ 72	$ -	
25-1-297-8220-000-8500-00000-000000-	PURCHASED SERVICES - BREAKFAST	$ -	$ -	$ 222,961
25-1-297-8220-000-8510-00000-000000-	PURCHASED SERVICES - LUNCH	$ -	$ -	
25-1-297-8220-000-8580-00000-000000-	PURCHASED SERVICES - UNANTICIPATI	$ -	$ -	
25-1-297-8220-000-0000-00000-000000-	PURCHASED SERVICES - FOOD SERVICE		$ 8,565	
25-1-297-3150-000-2740-00000-001970-	27L WAGES	$ 1	$ -	
25-1-297-3150-000-2740-00000-002820-	27L BENEFITS	$ 1	$ -	
25-1-297-3150-000-2740-00000-002830-	27L BENEFITS	$ 2	$ -	

25-1-297-3150-000-2740-00000-002840-	27L BENEFITS	$ 3	$ -	$ -
25-1-297-3150-000-2740-00000-002850-	27L BENEFITS	$ 4	$ -	$ -
	Total Food Service	**253,766**	**232,098**	**231,261**
25-1-611-8110-000-0000-00000-000000-	TRANSFER TO GENERAL FUND	$ -	$ 3,000	$ 3,000
	Total Indirect Cost Recovery	**-**	**3,000**	**3,000**
	Total Expenditures	**253,755**	**235,098**	**234,261**
	Revenues Over/(Under) Expenditures	**(24,895)**	**9,442**	**-**
	Beginning Fund Balance	**86,178**	**61,496**	**70,939**
	Ending Fund Balance	**61,284**	**70,939**	**70,939**

Cole Academy
Debt Service Fund Budget

Account Number	Account Description	2024-25 Actual	2025-26 Final Budget	2026-27 Original Budget
32-0151-0000-000-0000-00000-000000-	EARNINGS ON INVEST & DEPOSITS	$ (14,834)	$ (11,180)	$ (10,000)
	Total Local Revenues	**(14,834)**	**(11,180)**	**(10,000)**
32-0631-0000-000-0000-00000-000000-	FUND MODIFICATIONS	$ (196,250)	(201,000)	(201,000)
	Total Fund Transfers	**(196,250)**	**(201,000)**	**(201,000)**
	Total Revenues & Other Financing Sources	**(211,084)**	**(212,180)**	**(211,000)**
32-1-511-7140-000-0000-00000-000000-	RDMPT SCH BOND LOANS PRINCIPAL	$ 140,000	145,000	145,000
32-1-511-7230-000-0000-00000-000000-	INTEREST ON TERM BONDS	$ 72,063	65,063	65,063
32-1-511-7320-000-0000-00000-000000-	PAYMENTS TO BOND ESCROW AGENT	$ 2,025	3,850	2,750
	Total Other Financing Uses	**214,088**	**213,913**	**212,813**
	Revenues Over/(Under) Expenditures	**(3,004)**	**(1,733)**	**(1,813)**
	Beginning Fund Balance	**318,495**	**315,301**	**315,301**
	Ending Fund Balance	**315,301**	**313,568**	**313,488**