

Detroit Enterprise Academy
A Resolution of the Board of Directors
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the Fiscal Year 2022-2023

| | General | School Services | Total (Memorandum Only) |
|---|-----------|-----------------|----------------------------|
| REVENUE | | | |
| State Aid | 6,789,003 | - | 6,789,003 |
| Other State Sources | 658,705 | 11,087 | 669,792 |
| Local Sources | 224,200 | - | 224,200 |
| Federal Grants | 2,010,144 | 557,135 | 2,567,279 |
| Private Sources | 54,694 | 500 | 55,194 |
| Total Revenues and Transfers | 9,736,745 | 568,722 | 10,305,467 |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | |
| Instruction | | | |
| Basic Instruction | 3,631,643 | - | 3,631,643 |
| Added Needs | 1,270,803 | - | 1,270,803 |
| Support Services | | | |
| Pupil Services | 289,623 | - | 289,623 |
| Instructional Staff Support | 1,067,102 | - | 1,067,102 |
| General Administration | 370,453 | - | 370,453 |
| School Administration | 739,318 | - | 739,318 |
| Business & Internal Services | 176,347 | - | 176,347 |
| Central Services | 498,425 | - | 498,425 |
| Operations & Maintenance | 1,597,069 | 1,137 | 1,598,206 |
| Pupil Transportation Services | 11,805 | - | 11,805 |
| Other Support Services | 9,041 | 578,478 | 587,519 |
| Community Services | | | |
| Community Activities | 75,116 | - | 75,116 |
| Total Expenditures | 9,736,745 | 579,615 | 10,316,360 |
| EXCESS OF REVENUES OVER EXPENDITURES | - | (10,893) | (10,893) |
| Transfer Between Funds | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 65,215 | 420,824 | 486,039 |
| CURRENT FUND BALANCE | 65,215 | 409,931 | 475,146 |

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors at a properly noticed meeting, held on _____ where a quorum of the board was present.

Signed By _____

Dated: 8/7/2023

Detroit Enterprise Academy
2022-2023 Final Amended Budget Detail

| | 2022-2023 Final Amended Budget | COVID Funding | Excluding COVID |
|--|---|--------------------------|----------------------------|
| General Fund | | | |
| REVENUE | | | |
| State Aid | 6,789,003 | - | 6,789,003 |
| Revenue from State Sources | 658,705 | - | 658,705 |
| Revenue from Local Sources | 224,200 | - | 224,200 |
| Restricted-Federal 'Pass thru' Grants - Title I | 282,089 | - | 282,089 |
| Restricted-Federal 'Pass thru' Grants - Title II | 36,705 | - | 36,705 |
| Restricted-Federal 'Pass thru' Grants - Title IV | 19,179 | - | 19,179 |
| Restricted-Federal 'Pass thru' Grants - IDEA | 145,599 | - | 145,599 |
| Restricted-Federal 'Pass thru' Grants - GEER | 1,637 | 1,637 | - |
| Restricted-Federal 'Pass thru' Grants - ESSER | 1,524,935 | 1,524,935 | - |
| Revenue from Private Sources | 51,914 | - | 51,914 |
| Revenue from Pupil Activities | 2,780 | - | 2,780 |
| Total Revenue & Other Transactions | 9,736,745 | 1,526,572 | 8,210,174 |
| EXPENDITURES | | | |
| Basic Instruction | | | |
| Salaries, Taxes, & Benefits | 3,009,406 | 761,594 | 2,247,813 |
| Local Meetings | 6,359 | - | 6,359 |
| Printing and Binding | 21,732 | - | 21,732 |
| Teaching Supplies | 37,298 | 2,410 | 34,889 |
| Textbooks, Workbooks & Digital Curriculum | 129,344 | 14,932 | 114,411 |
| Software & Equipment | 627 | - | 627 |
| Equipment Lease | 48,269 | - | 48,269 |
| Equipment Purchases | 162,712 | 157,939 | 4,772 |
| Dues/Memberships | 1,458 | - | 1,458 |
| Field trips | 34,150 | 9,050 | 25,100 |
| Contracted Services | 119,162 | 16,000 | 103,162 |
| Employment Expenses | 4,203 | - | 4,203 |
| Finger Printing & Background Checks | 4,462 | - | 4,462 |
| Board Funds | 24,434 | - | 24,434 |
| Indirect Costs | 21,025 | 20,980 | 44 |
| Miscellaneous | 7,004 | 2,053 | 4,951 |
| Total - Basic Instruction | 3,631,643 | 984,958 | 2,646,685 |
| Added Needs | | | |
| Compensatory Education | | | |
| Salaries, Taxes, & Benefits | 928,037 | 214,434 | 713,604 |
| Teaching Supplies | 49,123 | 24,665 | 24,459 |
| Textbooks, Workbooks & Digital Curriculum | 36,827 | 17,870 | 18,957 |
| Equipment Purchases | 18 | - | 18 |
| Contracted Services | 500 | - | 500 |
| Indirect Costs | 10,777 | 5,485 | 5,292 |
| Miscellaneous | 2,134 | 1,934 | 200 |
| Subtotal - Compensatory Education | 1,027,417 | 264,387 | 763,029 |
| Special Education | | | |
| Salaries, Taxes, & Benefits | 235,804 | - | 235,804 |
| Local Meetings | 60 | - | 60 |

| | | | |
|--|------------------|----------------|------------------|
| Teaching Supplies | 919 | - | 919 |
| Indirect Costs | 6,603 | - | 6,603 |
| Subtotal - Special Education | 243,386 | - | 243,386 |
| Total - Added Needs | 1,270,803 | 264,387 | 1,006,415 |
| Pupil Services | | | |
| Guidance Services | 29,899 | 13,350 | 16,549 |
| Occupational Therapist Services | 37,695 | - | 37,695 |
| Psychological Services | 42,759 | - | 42,759 |
| Speech Pathology | 87,110 | - | 87,110 |
| Social Work Services | 61,468 | 36,291 | 25,177 |
| Other (Including Recess Aides) | 30,693 | - | 30,693 |
| Total - Pupil Services | 289,623 | 49,641 | 239,982 |
| Instructional Staff Support | | | |
| Salaries, Taxes, & Benefits | 587,507 | 51,824 | 535,683 |
| Local Meetings | 184 | - | 184 |
| Workshops and Conferences | 35,387 | 32,640 | 2,747 |
| Office Supplies | 10,930 | - | 10,930 |
| Equipment Purchases | 48 | - | 48 |
| Improvement of Instruction | 194,133 | - | 194,133 |
| Professional Development | 56,863 | 31,800 | 25,063 |
| Library Books | 1,689 | - | 1,689 |
| Technology | 117,543 | - | 117,543 |
| Special Education | 39,659 | - | 39,659 |
| Contracted Services | 15,000 | 15,000 | - |
| Indirect Costs | 8,093 | 3,197 | 4,896 |
| Miscellaneous | 67 | - | 67 |
| Total - Instructional Staff Support | 1,067,102 | 134,462 | 932,640 |
| General Administration | | | |
| Board of Education | | | |
| Board of Education Administration | 68,949 | - | 68,949 |
| Legal Fees | 17,450 | - | 17,450 |
| Audit | 6,055 | - | 6,055 |
| Travel & Expense Staff | 1,051 | - | 1,051 |
| Insurance | 8,606 | - | 8,606 |
| Miscellaneous | 5,268 | - | 5,268 |
| Subtotal - Board of Education | 107,379 | - | 107,379 |
| Executive Administration | | | |
| Executive Administration | 58,802 | - | 58,802 |
| Oversight Fee | 204,272 | - | 204,272 |
| Subtotal - Executive Administration | 263,074 | - | 263,074 |
| Grant Procurement | | | |
| Grant Procurement | - | - | - |
| Subtotal - Grant Procurement | - | - | - |
| Total - General Administration | 370,453 | - | 370,453 |
| School Administration | | | |
| Office of the Principal | | | |
| Salaries, Taxes, & Benefits | 302,099 | 6,636 | 295,464 |
| Local Meetings | 11,573 | - | 11,573 |
| Workshops and Conferences | 32 | - | 32 |
| Mailing | 6,419 | - | 6,419 |
| Printing & Binding | 2,376 | - | 2,376 |
| Office Supplies | 15,500 | - | 15,500 |

| | | | |
|---|------------------|--------------|------------------|
| Dues/Memberships | 6,150 | - | 6,150 |
| Equipment Purchases | 2,100 | - | 2,100 |
| Contracted Services | 3,609 | - | 3,609 |
| Employment Services | 234 | - | 234 |
| Bank Charges | 2,283 | - | 2,283 |
| Indirect Costs | 332 | 167 | 165 |
| Miscellaneous | 8,111 | - | 8,111 |
| Subtotal - Office of the Principal | 360,817 | 6,803 | 354,015 |
| Other School Administration | | | |
| Admissions & Other Administrative Support | 222,280 | - | 222,280 |
| Salaries, Taxes, & Benefits | 12,245 | - | 12,245 |
| Advertising | 138,820 | - | 138,820 |
| Local Meetings | 3,031 | - | 3,031 |
| Office Supplies | 343 | - | 343 |
| Equipment Purchases | 1,010 | - | 1,010 |
| Miscellaneous | 772 | - | 772 |
| Subtotal - Other School Administration | 378,501 | - | 378,501 |
| Total - School Administration | 739,318 | 6,803 | 732,516 |
| Business & Internal Services | | | |
| Fiscal Services | 171,044 | - | 171,044 |
| Internal Distribution Services | 5,303 | - | 5,303 |
| Total - Business & Internal Services | 176,347 | - | 176,347 |
| Central Services | | | |
| Planning, Research, Development | 12,192 | - | 12,192 |
| Information Services | 66,277 | - | 66,277 |
| Staff/Personnel Services | 303,845 | - | 303,845 |
| Data Processing Services | 59,313 | - | 59,313 |
| Other Central Services | 47,361 | - | 47,361 |
| Indirect Costs | 260 | 260 | - |
| Miscellaneous | 9,178 | 9,178 | - |
| Total - Central Services | 498,425 | 9,438 | 488,987 |
| Operations & Maintenance | | | |
| Internal Building Services | 35,860 | 5,586 | 30,274 |
| Other Purchased Service (Janitorial) | 223,200 | - | 223,200 |
| Telephone | 2,054 | - | 2,054 |
| Gas | 19,250 | - | 19,250 |
| Electric | 64,450 | - | 64,450 |
| Water & Sewer | 22,500 | - | 22,500 |
| Waste & Trash Disposal | 7,300 | - | 7,300 |
| Building Maintenance & Repair | 124,209 | 335 | 123,873 |
| Equipment Maintenance & Repair | 33,490 | - | 33,490 |
| Lease of Building | 960,480 | - | 960,480 |
| Lease of Equipment | 6,320 | - | 6,320 |
| Supplies | 1,000 | - | 1,000 |
| Software & Equipment | 500 | - | 500 |
| Equipment Purchases | 32,950 | - | 32,950 |
| Liability Insurance | 98 | - | 98 |
| Property Taxes | 37,536 | - | 37,536 |
| Property Insurance | 20,500 | - | 20,500 |
| Safety & Security | 5,175 | 2,324 | 2,851 |
| Indirect Costs | 157 | 157 | - |
| Miscellaneous | 41 | - | 41 |
| Total - Operations & Maintenance | 1,597,069 | 8,402 | 1,588,668 |

| | | | |
|--|---------------|---------------|---------------|
| Pupil Transportation Services | | | |
| Field Trips | 11,775 | - | 11,775 |
| Indirect Costs | 30 | - | 30 |
| Total - Pupil Transportation Services | 11,805 | - | 11,805 |
| Other Support Services | | | |
| Pupil Activities | | | |
| Salaries, Taxes, & Benefits | 7,041 | - | 7,041 |
| Contracted Services | 2,000 | - | 2,000 |
| Total - Pupil Activities | 9,041 | - | 9,041 |
| Community Services | | | |
| Community Activities | | | |
| Salaries, Taxes, & Benefits | 5,371 | - | 5,371 |
| Contracted Services | 62,000 | 62,000 | - |
| Supplies | 5,857 | 4,735 | 1,122 |
| Indirect Costs | 1,888 | 1,747 | 141 |
| Total - Community Activities | 75,116 | 68,482 | 6,634 |
| Welfare Activities | | | |
| Total - Welfare Activities | - | - | - |
| Outgoing Transfer to School Service Fund | - | - | - |
| Total Expenditures & Other Transactions | 9,736,745 | 1,526,572 | 8,210,174 |
| Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses | | | |
| | - | - | - |
| Beginning Fund Balance (7/1) | 65,215 | - | 65,215 |
| Ending Fund Balance | 65,215 | - | 65,215 |

School Service Fund**REVENUE**

| | | | |
|---|----------------|----------|----------------|
| Food Sales to Pupils | 500 | - | 500 |
| State Revenue | 11,087 | - | 11,087 |
| Department of Agriculture - Lunch | 417,646 | - | 417,646 |
| Department of Agriculture - Breakfast | 134,489 | - | 134,489 |
| Commodities | 5,000 | - | 5,000 |
| Total Food Service Revenue | 568,722 | - | 568,722 |
| Transfer In from General Fund | - | - | - |
| Total Revenue and Incoming Transfers | 568,722 | - | 568,722 |

EXPENDITURES**Operations & Maintenance**

| | | | |
|---|--------------|----------|--------------|
| Supplies, Materials including Commodities expense | 1,137 | - | 1,137 |
| Total Operations & Maintenance | 1,137 | - | 1,137 |

Food Services

| | | | |
|---|----------------|----------|----------------|
| Supplies, Materials including Commodities expense | 566,044 | - | 566,044 |
| Salaries & Wages | 12,434 | - | 12,434 |
| Total Food Service Expenditures | 578,478 | - | 578,478 |

| | | | |
|---|---------|---|---------|
| Total Expenditures & Other Transactions | 579,615 | - | 579,615 |
|---|---------|---|---------|

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

| | | | |
|----------------------------------|----------|-----------------|---------|
| (10,893) | - | (10,893) | |
| Beginning Fund Balance (7/1) | 420,824 | - | 420,824 |
| Ending Food Service Fund Balance | 409,931 | - | 409,931 |