

Lighthouse Academy
Summary of All Units
For the Six Months Ending Wednesday, December 31, 2014

	Year-to-Date December	Current Budget	Proposed Budget	Increase (Decrease) Budget	Actual as a % of Proposed Budget
Revenue					
Merchandise Sales	15,081	100,000	40,418	(59,582)	37%
Donations	20,283	10,000	49,500	39,500	41%
Wedgwood ETP Payroll	12,240	0	25,000	25,000	49%
Miscellaneous Revenue	1,336	0	2,000	2,000	67%
Unrestricted State Aid/Grants (22b)	965,086	3,438,169	2,678,115	(760,054)	36%
Best Practices Incentive (22f)	0	0	16,600	16,600	0%
Court Placed Children (24)	16,407	0	22,976	22,976	71%
At Risk Section 31 (a)	49,222	138,633	179,142	40,509	27%
Special Ed Headlee 51c	22,588	8,730	36,918	28,188	61%
Special Ed Section 53a	11,558	0	29,000	29,000	40%
Federal Funds Title 1d	305,443	970,616	1,168,012	197,396	26%
Federal Funds Title 2a	11,121	13,416	20,253	6,837	55%
Federal Funds Title 3	0	4,000	9,254	5,254	0%
IDEA (Special Ed)	83,408	213,861	213,861	0	39%
Medicaid Reimbursement	25,913	105,900	45,000	(60,900)	58%
WIA Grant Kent ISD	0	2,000	2,000	0	0%
JAG Grant	14,959	0	30,000	30,000	50%
Act 18 Funds from Kent ISD	132,487	131,983	132,487	504	100%
Interest Income	584	0	1,000	1,000	58%
Total Revenue and Other Transactions	1,687,716	5,137,308	4,701,536	(435,772)	36%

EXPENDITURES

INSTRUCTIONAL EXPENDITURES (Pre-K, Elementary, Middle & High School)

Teacher Salaries	405,055	1,153,453	1,078,215	(75,238)	38%
Substitute Salaries	28,067	27,633	59,699	32,066	47%
Group Health & Other Insurance	81,492	215,690	180,106	(35,584)	45%
Contributions to Retirement	7,204	23,070	21,532	(1,538)	33%
Social Security	32,573	90,360	84,661	(5,699)	38%
Worker's Comp	3,286	9,450	7,428	(2,022)	44%
Unemployment Compensation	0	11,810	10,766	(1,044)	0%
Student Stipends	14,617	15,000	30,000	15,000	49%
Mileage Reimbursement	1,205	502	1,973	1,471	61%
Printing & Binding	0	1,601	380	(1,221)	0%
Teaching Supplies	29,705	36,192	63,889	27,697	46%
Textbooks	0	49,002	12,802	(36,200)	0%
Capital Outlay Eq & Furn Depr	0	43,600	37,600	(6,000)	0%
Dual Enrollment Tuition	0	1,500	500	(1,000)	0%
Total Instructional	603,204	1,678,863	1,589,551	(89,312)	38%

ADDED NEEDS - SPECIAL EDUCATION

Teacher Salaries - Special Ed	75,618	153,820	168,452	14,632	45%
Substitute Salaries	1,925	5,561	4,949	(612)	39%
Group Health & Other Insurance	13,205	28,760	29,778	1,018	44%
Contributions to Retirement	1,596	3,080	3,369	289	47%
Social Security	5,708	12,200	12,887	687	44%
Worker's Comp	579	1,270	1,129	(141)	51%
Unemployment Compensation	0	1,600	1,685	85	0%
Mileage Reimbursement	116	0	250	250	46%
Printing & Binding	29	1,200	400	(800)	7%
Teaching Supplies	(495)	6,500	2,500	(4,000)	(20%)
Textbooks	0	6,925	2,000	(4,925)	0%
Total Special Education	98,281	220,916	227,399	6,483	43%

COMPENSATORY EDUCATION

Salaries	181,266	583,830	641,434	57,604	28%
Summer School	8,914	0	8,914	8,914	100%
Group Health & Other Insurance	34,257	109,170	86,807	(22,363)	39%
Contributions to Retirement	2,311	11,690	12,775	1,085	18%
Social Security	12,902	44,650	49,070	4,420	26%
Worker's Comp	1,441	4,680	4,300	(380)	34%

Lighthouse Academy
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For the Six Months Ending Wednesday, December 31, 2014

	Year-to-Date December	Current Budget	Proposed Budget	Increase (Decrease) Budget	Actual as a % of Proposed Budget
Unemployment Compensation	32	5,840	6,387	547	1%
Teaching Supplies	28,796	90,425	209,087	118,662	14%
Total Compensatory Education	<u>269,919</u>	<u>850,285</u>	<u>1,018,774</u>	<u>168,489</u>	<u>26%</u>
SUPPORT SERVICES					
Guidance Services	70,983	191,924	187,676	(4,248)	38%
Pupil Health (OT)	2,918	5,000	5,150	150	57%
Psychological Services	5,643	10,590	10,640	50	53%
Speech, Path and Audiology	7,774	19,415	19,615	200	40%
Social Work	68,149	129,260	167,391	38,131	41%
Teacher Consultant	26,399	35,000	45,250	10,250	58%
Other Pupil Services	55,042	192,853	111,386	(81,467)	49%
Total Support Services	<u>236,908</u>	<u>584,042</u>	<u>547,108</u>	<u>(36,934)</u>	<u>43%</u>
IMPROVEMENT OF INSTRUCTION					
Workshops and Conferences	2,775	13,416	14,858	1,442	19%
Other Instructional Staff Services	10,422	45,430	27,609	(17,821)	38%
Other Expenses	1,130	2,500	1,432	(1,068)	79%
Total Improvement of Instruction	<u>14,327</u>	<u>61,346</u>	<u>43,899</u>	<u>(17,447)</u>	<u>33%</u>
GENERAL ADMINISTRATION - BOARD OF EDUCATION					
Legal	7,908	14,999	14,999	0	53%
Audit	5,000	14,999	14,999	0	33%
Workshops & Conferences	0	2,000	1,000	(1,000)	0%
Adv and Personnel Recruitment	0	2,000	1,000	(1,000)	0%
Total General Admin - Board	<u>12,908</u>	<u>33,998</u>	<u>31,998</u>	<u>(2,000)</u>	<u>40%</u>
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION					
Superintendent Salary, Taxes and Benefits	25,169	54,469	51,731	(2,738)	49%
Office Expenses	283	1,102	600	(502)	47%
Mileage, staff services and other	2,800	9,001	4,210	(4,791)	67%
Management Fee	48,735	165,031	133,055	(31,976)	37%
Authorizer Oversight Fee	29,508	103,147	82,661	(20,486)	36%
Total General Admin - Exec Admin	<u>106,495</u>	<u>332,750</u>	<u>272,257</u>	<u>(60,493)</u>	<u>39%</u>
SCHOOL ADMINISTRATION					
Salaries	162,250	348,904	330,125	(18,779)	49%
Group Health & Other Insurance	21,377	65,250	57,288	(7,962)	37%
Contributions to Retirement	3,428	7,000	6,603	(397)	52%
Social Security	12,007	26,700	25,254	(1,446)	48%
Worker's Comp	480	2,790	1,147	(1,643)	42%
Unemployment Compensation	0	3,490	3,301	(189)	0%
Mileage Reimbursement	710	1,252	1,262	10	56%
Office Expenses	9,893	35,748	23,350	(12,398)	42%
Advertising, Graduation, & Other	5,483	10,901	10,499	(402)	52%
Total School Administration	<u>215,628</u>	<u>502,035</u>	<u>458,829</u>	<u>(43,206)</u>	<u>47%</u>
BUSINESS SUPPORT SERVICES					
Salaries	7,381	16,635	13,992	(2,643)	53%
Management Fees- Fiscal Services	32,490	110,022	88,703	(21,319)	37%
Insurance	7,576	9,999	15,645	5,646	48%
Interest on Loans	6,395	12,001	12,400	399	52%
Bank Fees	426	480	545	65	78%
Other	38	0	50	50	76%
Total Business Support Services	<u>54,306</u>	<u>149,137</u>	<u>131,335</u>	<u>(17,802)</u>	<u>41%</u>
OPERATIONS & MAINTENANCE					
Custodian Salaries, Taxes and Benefits	2,991	5,985	6,009	24	50%
Telephone/Internet	(7,592)	8,000	8,500	500	(89%)
Water & Sewer	1,002	2,000	2,000	0	50%

Lighthouse Academy
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 For the Six Months Ending Wednesday, December 31, 2014

	Year-to-Date December	Current Budget	Proposed Budget	Increase (Decrease) Budget	Actual as a % of Proposed Budget
Liability Insurance	0	21,000	21,000	0	0%
Building Maintenance & Repair	41,139	49,458	67,382	17,924	61%
Equip Maint & Repair (computers)	5,952	3,001	7,923	4,922	75%
Lease of Building	156,924	313,849	313,849	0	50%
Custodial Supplies	2,371	0	3,120	3,120	76%
Heat	958	13,000	13,000	0	7%
Electric	13,629	31,000	25,000	(6,000)	55%
Waste and Trash	753	2,000	2,000	0	38%
Security Monitoring	706	2,450	2,313	(137)	31%
Total Operations and Maintenance	218,833	451,743	472,096	20,353	46%
PUPIL TRANSPORTATION	20,351	43,651	33,322	(10,329)	61%
OTHER SERVICES					
Non-instructional technology	28,796	55,001	54,462	(539)	53%
Staff Services	2,658	9,000	11,257	2,257	24%
Pupil Accounting	11,789	24,306	23,840	(466)	49%
Other Expense (prior period)	0	41,017	0	(41,017)	0%
Total Other Services	43,243	129,324	89,559	(39,765)	48%
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	1,894,403	5,038,090	4,916,127	(121,963)	39%
REVENUES OVER (UNDER) EXPENDITURES	(206,687)	99,218	(214,591)	(313,809)	96%
TRANSFERS					
BEGINNING FUND BALANCE	296,432	297,992	296,432	(1,560)	100%
ENDING FUND BALANCE	89,745	397,210	81,841	(315,369)	110%

Lighthouse Academy
 Summary of All Units
 For the Six Months Ending Wednesday, December 31, 2014

	Year-to-Date December	Current Budget	Proposed Budget	Increase (Decrease) Budget	Actual as a % of Proposed Budget
REVENUE					
Interdistrict Sources	22,717	106,255	80,000	(26,255)	28%
TOTAL REVENUE & OTHER TRANSACTIONS	<u>22,717</u>	<u>106,255</u>	<u>80,000</u>	<u>(26,255)</u>	<u>28%</u>
FOOD SERVICES EXPENDITURES					
Food Service Salaries	2,882	13,130	9,050	(4,080)	32%
Group Health & Other Insurance	0	2,580	1,800	(780)	0%
Contributions to Retirement	0	260	180	(80)	0%
Social Security	13	1,000	700	(300)	2%
Worker's Comp	3	110	60	(50)	5%
Purchased Services	28	0	0	0	0%
Food	13,381	89,175	58,210	(30,965)	23%
Repairs and Maintenance	269	0	0	0	0%
TOTAL EXPENDITURES & OTHER TRANSACTIONS	<u>16,576</u>	<u>106,255</u>	<u>70,000</u>	<u>(36,255)</u>	<u>24%</u>
REVENUES & OVER (UNDER) EXPENDITURES	<u>6,141</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>61%</u>
Transfer Between Funds	0	0	0	0	0%
BEGINNING FUND BALANCE	<u>(2,944)</u>	<u>9,286</u>	<u>(2,944)</u>	<u>(12,230)</u>	<u>100%</u>
ENDING FUND BALANCE	<u><u>3,197</u></u>	<u><u>9,286</u></u>	<u><u>7,056</u></u>	<u><u>(2,230)</u></u>	<u><u>45%</u></u>

Lighthouse Academy
Summary of All Units
Proposed Budget 6/30/15

	Main	Wedgwood Residential	North Campus	KCJC	Anchor Program	Waalkes	St. Johns	The Haven	Total
Contributions to Retirement	2,421	3,787	1,551		340	2,701	1,548	427	12,775
Social Security	9,260	14,485	6,138		1,299	10,333	5,921	1,634	49,070
Worker's Comp	811	1,269	540		114	905	519	143	4,301
Unemployment Compensation	1,210	1,893	775		170	1,351	774	214	6,387
Teaching Supplies	13,147		70,892		9,254	105,939	7,255	2,600	209,087
Total Compensatory Education	165,141	222,634	181,283		38,673	277,955	101,344	31,745	1,018,775
SUPPORT SERVICES									
Guidance Services	21,541	21,541	50,580			49,514	38,888	5,612	187,676
Pupil Health (OT)	2,600		1,275				1,275		5,150
Psychological Services	2,990	2,100	2,880	540		1,650	240	240	10,640
Speech, Path and Audiology	5,490	3,850	5,380	990		3,025	440	440	19,615
Social Work	23,410	69,527	39,363	5,123		26,032	2,187	1,749	167,391
Teacher Consultant	11,750	9,600	10,200	2,500		8,000	2,000	1,200	45,250
Other Pupil Services	82,716	23,725	3,246	390		983	280	46	111,386
Total Support Services	150,497	130,343	112,924	9,543		89,204	45,310	9,287	547,108
IMPROVEMENT OF INSTRUCTION									
Workshops and Conferences	9,330	4,418	5,528	1,104		3,865	552	552	14,858
Other Instructional Staff Services	6,626	416	432						27,608
Other Expenses	584								1,432
Total Improvement of Instruction	16,540	4,834	16,451	1,104		3,865	552	552	43,898
GENERAL ADMINISTRATION - BOARD OF EDUCATION									
Legal	3,508	2,506	4,368	644	1,432	1,969	286	286	14,999
Audit	3,508	2,506	4,368	644	1,432	1,969	286	286	14,999
Workshops & Conferences	234	167	291	43	96	132	19	19	1,001
Adv and Personnel Recruitment	234	167	291	43	96	132	19	19	1,001
Total General Admin - Board	7,484	5,346	9,318	1,374	3,056	4,202	610	610	32,000
GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION									
Superintendent Salary, Taxes and Benefits	12,153	10,129	10,753	2,649	4,363	8,414	2,025	1,246	51,732
Office Expenses	600								600
Mileage, staff services and other	2,750	175	1,230	10	15	20	5	5	4,210
Management Fee	31,260	26,050	27,653	6,813	11,222	21,641	5,210	3,206	133,055
Authorizer Oversight Fee	19,420	16,184	17,180	4,233	6,971	13,445	3,237	1,992	82,662
Total General Admin - Exec Admin	66,183	52,538	56,816	13,705	22,571	43,520	10,477	6,449	272,255
SCHOOL ADMINISTRATION									
Salaries	73,809	53,169	102,915	15,617	22,140	48,345	7,755	6,375	330,125
Group Health & Other Insurance	12,868	8,565	19,231	2,584	4,091	7,719	1,195	1,035	57,288
Contributions to Retirement	1,476	1,063	2,058	312	443	967	155	128	6,602
Social Security	5,646	4,067	7,873	1,195	1,894	3,698	593	488	25,254
Worker's Comp	371	268	257	39	55	121	19	16	1,146
Unemployment Compensation	738	532	1,029	156	221	483	78	64	3,301
Mileage Reimbursement	500	313	191	36	80	110	16	16	1,262
Office Expenses	9,150	4,550	4,150	1,075	1,700	1,450	650	625	23,350
Advertising, Graduation, & Other	5,946	2,804	1,682		24	33	5	5	10,499
Total School Administration	110,504	75,331	139,366	21,014	30,448	62,926	10,466	8,752	458,827
BUSINESS SUPPORT SERVICES									
Salaries	20,840	17,367	18,435	4,542	7,481	11,024	848	2,120	13,992
Management Fees- Fiscal Services	4,150	2,600	4,025	625	1,460	14,428	3,473	2,137	88,703
Insurance	5,950	1,530	2,100	395	875	2,075	310	400	15,645
Interest on Loans						1,200	175	175	12,400
Bank Fees	475	10	10	10	10	10	10	10	545

Lighthouse Academy
Summary of All Units
Proposed Budget 6/30/15

	Main	Wedgwood Residential	North Campus	KCJC	Anchor Program	Waalikes	St Johns	The Haven	Total
Other	50								50
Total Business Support Services	31,465	21,507	24,570	5,572	9,826	28,737	4,816	4,842	131,335
OPERATIONS & MAINTENANCE									
Custodian Salaries, Taxes and Benefits	2,400	1,500	6,009	400	700	1,300	300	200	6,009
Telephone/Internet			1,700	200	444				8,500
Water & Sewer	5,833	4,167	1,356	789	1,753	2,410	351	351	21,000
Liability Insurance	37,200	1,250	5,346	300	677	255		50	67,382
Building Maintenance & Repair	5,952	625	27,650	108	239	329	48	48	7,923
Equip Maint & Repair (computers)	170,040		574	16,809	37,353				813,849
Lease of Building	2,220		89,647	900					3,120
Custodial Supplies			8,000	1,900	3,100				13,000
Heat			15,000	3,700	6,300				25,000
Electric			1,356	200	444				2,000
Waste and Trash			830	205	338				2,313
Security Monitoring	940								
Total Operations and Maintenance	224,585	7,542	158,368	24,611	51,348	4,294	699	649	472,096
PUPIL TRANSPORTATION	18,740		10,007		4,575				33,322
OTHER SERVICES									
Non-instructional technology	16,665	8,340	9,979	2,540	3,940	8,179	2,140	2,679	54,462
Staff Services	4,007	1,250	2,917	430	956	1,315	191	191	11,257
Pupil Accounting	6,332	4,058	5,475	995	2,500	3,480	500	500	23,840
Total Other Services	27,004	13,648	18,371	3,965	7,396	12,974	2,831	3,370	89,559
TOTAL EXPENDITURES AND OTHER TRANSACTIONS	1,317,497	991,179	1,043,123	153,240	244,585	801,258	245,873	119,374	4,916,129
REVENUES OVER (UNDER) EXPENDITURES	(214,509)	(115,472)	(11,004)	1,099	40,029	68,231	31,706	(14,674)	(214,594)
TRANSFERS									
BEGINNING FUND BALANCE	320,220	(23,788)							296,432
ENDING FUND BALANCE	105,711	(139,260)	(11,004)	1,099	40,029	68,231	31,706	(14,674)	81,838

**Lighthouse Academy
General Appropriation Resolution
Fiscal 2015**

RESOLVED, that this resolution shall be the general appropriations act of Lighthouse Academy for the fiscal year 2015.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the general fund are as follows:

Revenue		
(1XX)	Local	\$ 466,266
(3XX)	State	2,962,750
(4XX)	Federal	1,272,519
(5XX)	Incoming Transfers and Other Transactions	-
Total Revenue		<u>\$ 4,701,535</u>

BE IT FURTHER RESOLVED, that \$4,916,127 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:		
(11X)	Basic Programs	\$ 1,589,552
(12X)	Added Needs	1,246,172
Support Services:		
(21X)	Pupil Services	547,108
(22X)	Improvement of Instruction	43,899
(23X)	General Administration	304,255
(24X)	School Administration	458,830
(25X)	Business	131,335
(26X)	Operations and Maintenance	472,096
(27X)	Transportation	33,322
(28X)	Central	65,719
(29X)	Pupil Accounting	23,840
(3XX)	Community Services	-
(45X)	Site Improvements	-
(49X)	Prior Period Expense	-
(6XX)	Outgoing Transfers and Other Transactions	<u>(0)</u>
Total Appropriated		<u>\$ 4,916,127</u>
Excess Revenues Over (Under) Expenditures		(214,592)
Fund Balance, July 1		296,432
Ending Fund Balance		<u><u>\$ 81,840</u></u>

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Lighthouse Academy Board of Directors at a properly noticed open meeting held on the 27th day of January, 2015 at which a quorum was present.

Brenda J. Keig
Lighthouse Academy, Secretary

Lighthouse Academy
School Lunch Appropriation Resolution
Fiscal 2015

RESOLVED, that this resolution shall be the School Lunch appropriation of Lighthouse Academy for the fiscal year 2015.

BE IT FURTHER RESOLVED that the revenues estimated to be available for appropriations in the school lunch fund are as follows:

Revenue		
(1XX)	Local	80,000
(3XX)	State	-
(4XX)	Federal	-
(5XX)	Incoming Transfers and Other Transactions	\$ -
	Total Revenue	\$ 80,000

BE IT FURTHER RESOLVED, that \$70,000 of the total available to appropriate in the school lunch fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures		
-297	Food Service	\$ 70,000
	Outgoing Transfers and Other Transactions	-
	Total Appropriated	\$ 70,000
	Excess Revenues Over (Under) Expenditures	10,000
	Fund Balance, July 1	(2,944)
	Ending Fund Balance	\$ 7,056

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Lighthouse Academy Board of Directors at a properly noticed open meeting held on the 27th day of January, 2015 at which a quorum was present.

Brenda J. King
Lighthouse Academy, Secretary