

**Youth Advancement Academy
Public School Academy
PROPOSED AMENDED GENERAL FUND OPERATING BUDGET
2025-2026**

		Foundation Allowance	\$9,608	\$10,050
		Student Count	19.34 blended	22.52 blended
Function	Object	Description	Proposed Beginning 2025-2026	Proposed AMEND 2025-2026
REVENUE				
Local:				
151	0000	Earnings on Investments	\$ 3,600	\$ 420
199	0000	Miscellaneous	60	60
Local:		Subtotal	\$ 3,660	\$ 480
State:				
311	0010	State Aid Foundation (22b) - Discretionary	\$ 112,430	\$ 102,466
311	0010	State Aid PSA protected (22b)	150,527	123,860
311	0010	Charter School per Pupil Payment	11,753	-
311	0010	Enrollment Stabilization Payments	26,892	26,892
311	0010	Sec 25f Strict Discipline Academies	148,244	43,160
311	0010	Sec 25f Strict Discipline Academies (PY) - see debt service	-	-
311	0010	2024 Educator Comp Program - 27I (PY adjustment)	-	-
312	0000	Headlee Obligation for Data Collection(152a)	829	663
312	0020	At Risk (31A)	48,195	36,669
312	0020	Benchmark Assessments		
312	0020	At Risk - Prior Year	-	-
312	0020	Mental Health Grant per pupil 31aa	-	-
312	0020	School Safety per pupil 97	-	-
312	0020	Safety Security Risk Assessment 97c	-	-
312	0020	CTE per Pupil Incentive	-	-
312	0120	Special Education (51c)	13,927	17,906
312	0120	Special Education Cost Reimbursement (51f)	22,329	22,329
State:		Subtotal	\$ 535,126	\$ 373,945
Federal:				
414	0140	Title I	\$ 4,200	\$ 3,367
414	0140	Title I - carry over	500	-
414	0210	Title II A	1,369	1,369
414	0210	Title II A- carry over	-	-
414	0000	Title IV	10,000	10,000
414	0000	Title IV - carry over	-	-
414	0250	ESSER III 11T Equilization Payment	-	
Federal:		Subtotal	\$ 16,069	\$ 14,736
Incoming Transfers and Other Transactions:				
518	0000	Foundation Allowance Share - PY 5.3 FTEs across all districts	\$ 55,000	\$ 95,475
519	0000	KRESA Special ED Payout	14,463	14,463
519	0000	Enhancement Millage Rev	12,109	12,109
Incoming		Subtotal	\$ 81,572	\$ 122,047
Total Revenue & Other Transactions			\$ 636,427	\$ 511,208
EXPENDITURES				
BASIC NEEDS				

INSTRUCTIONAL:				
Middle School - General Funds				
112	3111	Purchased Services - Teacher	\$ -	\$ -
112	3114	Purchased Services - Insurance	-	-
112	3116	Purchased Services - Social Security (FICA)	-	-
112	3117	Purchased Services - Unemployment (FUTA/SUI)	-	-
subtotal			\$ -	\$ -
High School				
113	3111	Purchased Services - Teacher	\$ 47,250	\$23,091
113	3114	Purchased Services - Insurance	6,000	4,862
113	3116	Purchased Services - Social Security (FICA)	3,101	2,151
113	3117	Purchased Services - Unemployment (FUTA/SUI)	716	496
113	5110	Teaching Supplies and Materials	17,000	500
113	7901	Student Activity Expense		
113	5990	Misc Supplies & Materials	1,000	-
subtotal			\$ 75,066	\$31,100
ADDED NEEDS:				
Special Education				
122	3111	Purchased Services - Teacher (IDEA)	\$ 10,000	\$ 10,000
122	3110	Purchased Services - Teacher (GF)	\$ -	\$ -
122	3114	Purchased Services - Insurance	-	6,000
122	3116	Purchased Services - Social Security (FICA)	650	2,808
122	3117	Purchased Services - Unemployment (FUTA/SUI)	150	427
subtotal			\$ 10,800	\$ 19,235
At-Risk (31A)				
125	3111	Purchased Services - 8th Grade Math & Att'd focus	\$ 42,250	14,485
125	3114	Purchased Services - Insurance	1,131	1,138
125	3116	Purchased Services - Social Security (FICA)	1,978	386
125	3117	Purchased Services - Unemployment (FUTA/SUI)	130	39
125	5110	Teaching Supplies	-	19,596
271	3310	At Risk Student Transport Supp	1,500	1,025
subtotal			\$ 46,989	\$ 36,669
Title I				
216	3130	PS Trans Coordinator	\$ 3,428	\$ 2,992
216	3116	Purchased Services - Social Security (FICA)	-	-
216	3117	Purchased Services - Unemployment (FUTA/SUI)	-	-
125	5000	McKinney Vento - Supplies	-	375
125	5110	Teaching Supplies and Materials	-	-
220	3110	Homeless Liason	500	-
subtotal			\$ 3,928	\$ 3,367
Title II				
221	3220	Conferences & Workshops	-	\$ -
216	3110	PS Trans Coordinator	\$ -	-
216	3116	Purchased Services - Social Security (FICA)	-	-
216	3117	Purchased Services - Unemployment (FUTA/SUI)	-	-
125	5110	Teaching Supplies and Materials	-	1,369
subtotal			\$0	1,369
Title IV				
216	3130	PS Paraprofessional	\$ 9,235	\$ 10,000
216	3116	Purchased Services - Social Security (FICA)	765	
216	3117	Purchased Services - Unemployment (FUTA/SUI)	-	-

125	5110	Teaching Supplies and Materials	-	-
subtotal			\$ 10,000	\$ 10,000
11T -ESSER III Equilization Payment				
113	5110	Learning Loss Salaries	\$ -	\$ -
		Learning Loss Materials	-	-
		Afterschool/Summer School Support	-	-
subtotal			\$ -	\$ -
SUPPORT SERVICES - PUPIL:				
Speech Pathology, Audiology and Social Services				
215	3130	Purchased Services	\$ -	\$ -
215	3110-2830	Purchased Services - Social Security (FICA)	-	-
215	3110-2850	Purchased Services - Unemployment (FUTA/SUI)	-	-
216	3130	Purchased Services - Transition Coordinator	50,081	-
216	3114	Purchased Services - Insurance	6,000	-
216	3116	Purchased Services - Social Security (FICA)	3,364	-
216	3117	Purchased Services - Unemployment (FUTA/SUI)	242	-
subtotal			\$ 59,687	\$ -
INSTRUCTION STAFF SUPPORT				
Improvement of Instruction				
221	3220	Workshop and Conferences	\$ -	\$ -
225	6410	Staff Computers	-	-
225	6410	Classroom Computers	3,000	-
subtotal			\$ 3,000	\$ -
GENERAL ADMINISTRATION				
Board of Education				
231	3170	Legal Services	\$ 1,300	\$ 1,300
231	3180	Audit Services	10,000	9,500
231	3190	Other Prof Services	1,500	3,450
231	3210	Board Conf/Training	700	-
231	3430	Postage	100	100
231	7410	Dues and Fees	-	-
231	7910	Misc. Expense	100	100
subtotal			\$ 13,700	\$ 14,450
Executive Administration				
232	3150	Management Services (EP Fees)	\$ 124,000	\$ 124,000
232	3150	Oversight Fee (Authorizer)	19,693	11,888
232	3190	Other Prof Tech Services	-	-
subtotal			\$ 143,693	\$ 135,888
SCHOOL ADMINISTRATION				
241	3190	Purchased Services - Administrator	\$ 105,044	99,044
241	3152	Purchased Services - Assistant	\$ 31,471	450
241	3190	Other Prof Tech Services	3,500	-
241	3153	Purchased Services - Insurance	15,000	-
241	3159	Purchased Services - Insurance Waiver	-	6,000
241	3150-2820	Purchased Services - Retirement	-	-
241	3155	Purchased Services - Social Security (FICA)	7,521	7,521
241	3156	Purchased Services - Unemployment (FUTA/SUI)	257	257
241	3220	Workshops/PD	819	350
241	3430	Mail/Postage	50	50

241	4220	Equipment Lease	4,200	16,488
241	5910	Office Supplies	500	\$4,000
241	7910	Miscellaneous (Mileage)	100	\$100
241	7910	Licenses/Dues/Fees (website)	1,600	\$1,600
subtotal			\$ 170,062	\$ 135,860
BUSINESS SERVICES				
Business Service Expenditures				
252	3910	Other Prof/Tech Services	\$ 6,000	\$ -
252	5910	Supplies/Materials	2,500	-
252	8220	Charter Agency Services	-	-
259	3920	Insurance - Liability	11,788	\$ 13,482
259	7211	Interest - State Aid Anticipation Note	-	-
259	7210	State Aid Note Principal	-	\$0
259	7410	Dues and Fees / Bank Charges	3,643	
subtotal			\$ 23,931	\$ 13,482
OPERATIONS AND MAINTENANCE				
261	5990	Supplies and Materials	\$ 1,000	\$ 500
261	6420	Equipment & Furniture-Non Depreciable	3,450	100
266	3190	Security	63,000	18,242
subtotal			\$ 67,450	\$ 18,842
CENTRAL SERVICES				
282	3510	Advertising	\$ 1,200	\$ 500
284	3190	Other Prof/Tech Services	4,800	500
subtotal			\$ 6,000	\$ 1,000
OUTGOING TRANSFERS & OTHER TRANSACTIONS				
594	7130	Principal - Lease (in discussion with KPS)	\$54,700	\$49,237
subtotal			\$54,700	\$49,237
LONG-TERM LIABILITIES/DEBT				
272	0010	25F Adjust - Originally 28 mos at \$3794.10/month. Extended	\$49,324	\$20,382
subtotal			\$49,324	\$20,382
Total Expenditures & Other Transactions			\$ 689,006	\$ 490,881
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses			\$ (52,579)	\$ 20,326
Beginning Fund Balance (July 1, 2025 per audit)			\$ 161,545	\$ (5,450)
Ending Fund Balance (June 30th)			\$ 108,966	\$ 14,876
FUND BALANCE % OF REVENUE			17%	3%

**Youth Advancement Academy
3410 Laird
Kalamazoo, MI 49008**

A Resolution of the Youth Advancement Academy

RESOLVED, that this resolution shall be the amended general appropriations act of Youth Advancement Academy for the fiscal year 2026

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

Revenue:

Local	\$ 480
State	373,945
Federal	14,736
Incoming Transfers and Other Transactions	122,047
Total Revenue	\$ 511,208

BE IT FURTHER RESOLVED, that \$653,498 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:

Instructional	31,100
Added Needs	70,640
Pupil Support	-
Instructional Staff Support	-
General Administration	150,338
School Administration	135,860
Business	13,482
Operations and Maintenance	18,842
Transportation	-
Central	1,000
Outgoing Transfers and Other Transactions	49,237
Long-Term Liabilities	20,382

Total Expenditures	\$ 490,881
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Excess Revenues Over/(Under) Expenditures	\$ 20,327
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Beginning Fund Balance (July 1st)	\$ (5,450)
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Ending Fund Balance (June 30th) <i>estimated</i>	\$ 14,877	3%
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Secretary's/President's Certification:

I certify that the foregoing resolution was duly adopted by the Youth Advancement Academy Board of Directors at a properly noticed open meeting held on the 17th day of December, 2025 at which a quorum was present.

By: Latonia Raines
Latonia Raines or Todd Mora
Secretary/President, Board of Education

Youth Advancement Academy Deficit Elimination Plan		2024-25 Budget/Actual	2025-26 Budget/DEP	Prior Year Difference
Beginning Fund Balance		\$368,708.00	-\$5,450.00	
Revenue	Code			
Local Revenue	1xx	\$4,586.00	\$480.00	-89.53%
Local Received Through Another Public School	51x	\$0.00	\$0.00	0.00%
Other Political Subdivision	2xx	\$0.00	\$0.00	0.00%
State Revenue	3xx	\$201,970.00	\$373,945.00	85.15%
Federal Revenue	4xx	\$50,286.00	\$14,736.00	-70.70%
Other Financing Sources	52x-6xx	\$45,144.00	\$122,047.00	170.35%
Total Revenue	xxx	\$301,986.00	\$511,208.00	69.28%
Expenditure				
Instruction (1xx)				
Basic Programs	11x	\$76,828.00	\$31,100.00	-59.52%
Added Needs	12x	\$183,088.00	\$70,640.00	-61.42%
Adult and Continued Education	13x	\$0.00	\$0.00	0.00%
Total Instruction	1xx	\$259,916.00	\$101,740.00	-60.86%
Support Services (2xx)				
Pupil	21x	\$10,741.00	\$0.00	-100.00%
Instructional Staff	22x	\$3,580.00	\$0.00	-100.00%
General Administration	23x	\$149,899.00	\$150,338.00	0.29%
School Administration	24x	\$104,068.00	\$135,860.00	30.55%
Business	25x	\$30,135.00	\$13,482.00	-55.26%
Operations and Maintenance	26x	\$47,732.00	\$18,842.00	-60.53%
Transportation	27x	\$0.00	\$0.00	0.00%
Central	28x	\$20,837.00	\$1,000.00	-95.20%
Other Support Services	29x	\$49,236.00	\$0.00	-100.00%
Total Support Services	2xx	\$416,228.00	\$319,522.00	-23.23%
Community Services	3xx	\$0.00	\$0.00	0.00%
Outgoing Transfers & Other Uses	41x-43x	\$0.00	\$49,237.00	100.00%
Building Improvement Services	45x	\$0.00	\$0.00	0.00%
Debt Service	51x	\$0.00	\$20,382.00	100.00%
Fund Modifications	6xx	\$0.00	\$0.00	0.00%
Total Expenditure		\$676,144.00	\$490,881.00	-27.40%
Revenue less Expenditure		-\$374,158.00	\$20,327.00	-105.43%
Ending Fund Balance		-\$5,450.00	\$14,877.00	-372.97%

Student FTE	19.34	22.52	16.44%
Foundation Allowance	9,608.00	10,050.00	4.60%
Total Staff FTE	6.00	3.00	-50.00%