

Barack Obama Elementary School K-8, Loveoflearning, NJ Budget Presentation

By Deirdre Wilson-Redmond

EDLP – 6060

Budget & Finance

Professor Depass-Pipkin



Total Projected Budget
(2018-2019) 700 students




Funds 11,12 & 15

School-based Accounting

Total proposed
expenditure:

\$7,205,578



Projected Budget (Fund 11) (2018-2019) 700 students

\$250 per student

Fund 11 budget:
\$175,000.00



Fund 11

11 General Current Expense.

Accounts for all expenditures of the district for current expenses.

Expenditures included here are regular program instruction costs and the administrative and other support services costs related to providing the district's normal operations.



General Expenses/Normal Operations

Building Expenses - Utilities- PSE & G
Cafeteria/Food Services
Social Security
Health Benefits

For school districts, there are two categories of funds used in governmental accounting: Governmental Funds and Fiduciary Funds

General Current Expenses: Normal Operations

\$ 175,000

Projected Budget
(Fund 12- Capital Outlay)
(2018-2019)

REFERENDUM passed by Special Election held on
September 26, 2017
2pm – 8pm

**STEAM Wing
(funded by
Building Fund
Referendum)**

Fund 12 budget:
\$2,175,000.00

Capital Outlay: STEAM Wing Building Fund

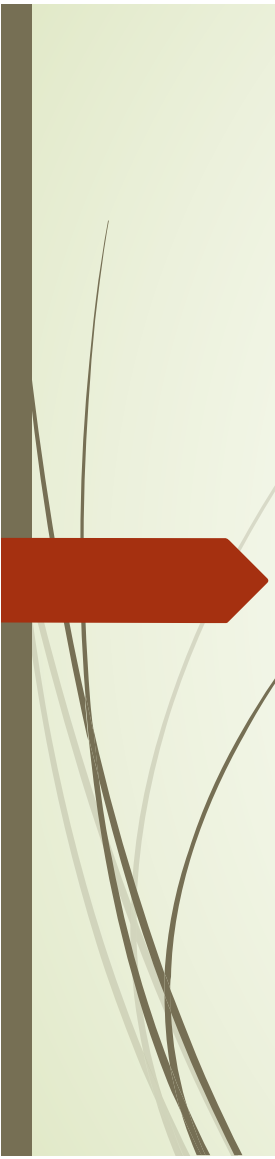
passed by referendum on September 26, 2017

\$2,175,000

Capital Outlay/Capital Project: STEAM wing



2018-19 BUDGET JUSTIFICATION WORKSHEET				
LOCATION:	Barack Obama Elementary School K-8			DATE:
NUMBER:	ACCOUNT NAME: Capital Outlay Project Name: New STEAM wing			10/1/17
309	ACCOUNT NUMBER:			
ACCOUNT #	DESCRIPTION	QUANTITY	UNIT PRICE	ESTIMATED COST
12.00-400-331	Barack School Enc.		Legal Services	23,000
12.00-400-334	STEAM Design		Architectural/Engineering Services	220,000
12.00-400-390	Various Soc. Organizations		Other Purchased Prof. and Tech Services	150,000
12.00-400-450			Construction Services	846,900
12.00-400-600			Supplies and Materials	808,300
12.00-400-710			Land and Improvements	51,800
12.00-400-722			Bldgs Other than Lease Purchase Agreements	0
12-xxx-xxx-730			Total Equipment	75,000
				0
			ACCOUNT TOTAL	\$ 2,175,000
			Carry Forward to Budget Summary	



Projected Budget (Fund 15) (2018-2019) 700 students

\$6936.54 per student, school-wide

Fund 15 school budget:

\$4,855,578.00

BOES Parent Foundation:

\$10,000.00

STEAM resources

(Science, Technology, Engineering, Arts, Mathematics)

Purchase of Graphics MacBook Pros, Adobe Creative Cloud software licenses plus Canon digital cameras and other ancillary software to build up STEAM resources.

\$ 10,000



Macbook Pro




Adobe Creative Cloud



ST Math for Pre-k to 2


Educational Foundation of the Barack Obama
Public Elementary School -



Approve small and
accomplish-able projects for the
general use and betterment of
the student body.

Raise funds for the completion of
the approved projects

Educational Foundation of the Barack Obama
Public Elementary School -

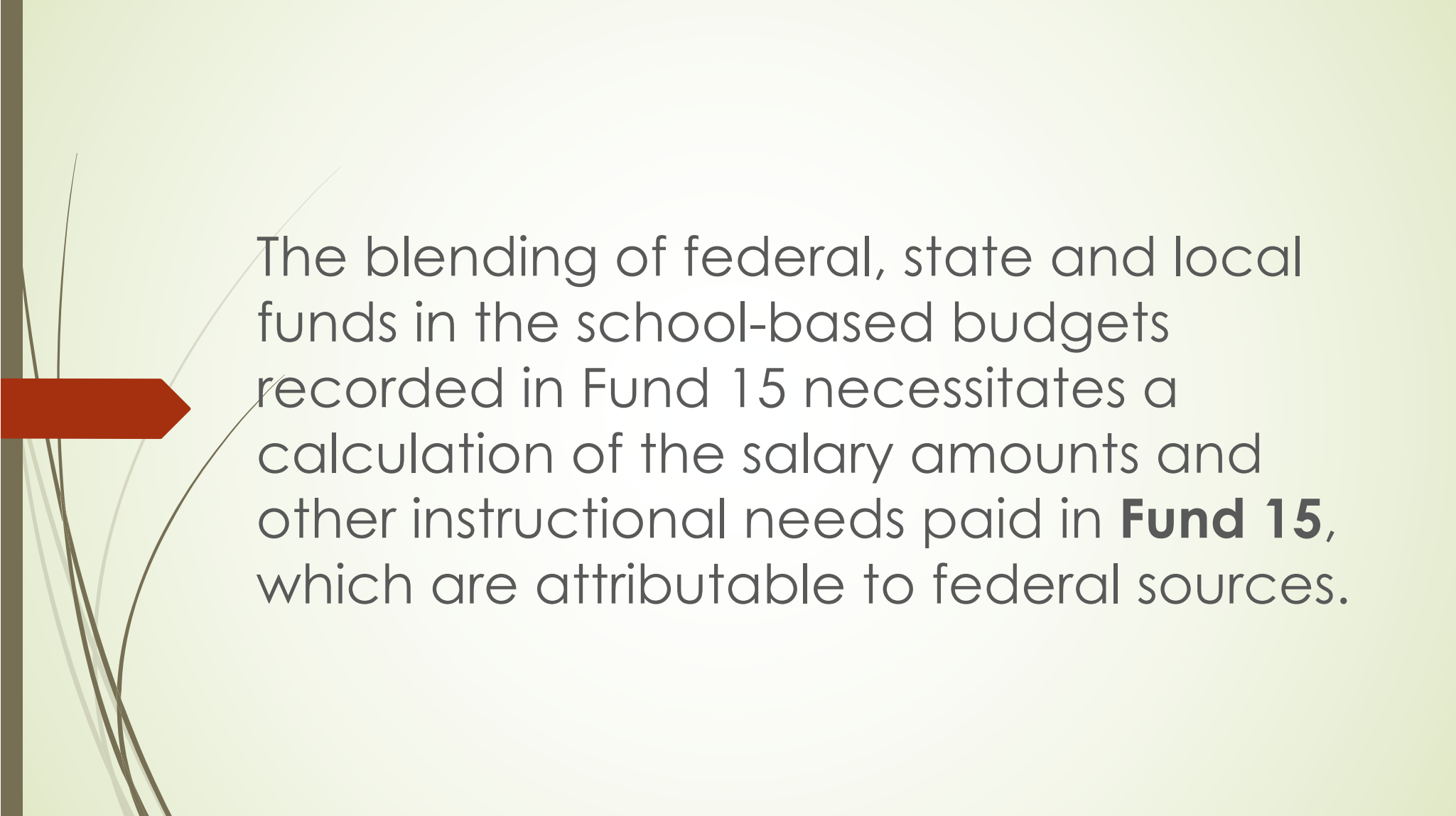


Founded in 2015, the Educational
Foundation of the Barack Obama
Public Elementary School District is a non-
profit, 501 (c) (3) tax exempt public charity
dedicated to improving the future of public
education in the Barack Obama School
District. The Foundation operates exclusively for
charitable and educational purposes by providing
funding to enhance the educational and cultural
opportunities for our students and staff.



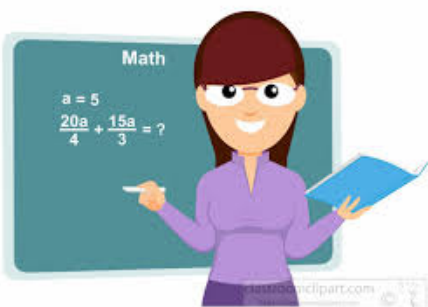
Fund 15

15 #School-based Budgets. Accounts for revenues and expenditures, by school, for those schools required to prepare school-based budgets. (N/A for charter schools, renaissance school projects, and APSSDs.) Districts with schools preparing school-based budgets must record all the revenues and expenditures for each school separately in character class 15. Revenues for schools in the district that do not prepare school-based budgets would be recorded in fund code 10.



The blending of federal, state and local funds in the school-based budgets recorded in Fund 15 necessitates a calculation of the salary amounts and other instructional needs paid in **Fund 15**, which are attributable to federal sources.

Salaries and Supplies



a great
Vice Principal
Builds Character
INSPIRES DREAMS
Encourages Creativity
BUILDS CONFIDENCE
INSTILLS A LOVE OF LEARNING
Touches Our  Hearts
& *Changes Our Lives forever*



\$4,865,578



MUSIC MATTERS!



Pre-Kindergarten Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET				
LOCATION	LOCATION: Barack Obama Elementary School K-8			DATE:
NUMBER:	ACCOUNT NAME: Pre-Kindergarten Supplies			10/1/17
309	ACCOUNT NUMBER: 11-000-219-600			
ACCOUNT #	Manufacturer	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space; double space between items)	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities	750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES	2,000
11-000-219-600			Purchased Professional - Educational Services	0
11-000-219-600			Other Purchased Prof and Tech Services	0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949 11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100 2,500
11-190-100-610			General Supplies	267
11-190-100-640			Textbooks	1,758
11-000-219-600			Home Instruction Materials	300
11-000-219-600			Auditory Processing Equipment for Special Ed Department	1,000
11-000-219-600			Consultants for PD	2,000
11-000-219-600		1	Kurzweil Classroom License	1,038 1,038
11-000-219-600			Math Program license	500
11-000-219-600			Successmaker	1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook Air	849 25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28 560
11-000-219-600	GAIM	65	Flexible Seating Environment	5,000
		3	Virutal Reality Headgear	2,642 7,926
		65	Technology - Ancially headsets and Text to Speech apparatus	122 7,926
		4	Marking Period Academic Field Trips (Transportation Inc)	7,926
				5,728
ACCOUNT TOTAL				\$ 79,310
Carry Forward to Budget Summary				

First Grade Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET				
LOCATION NUMBER: 309		LOCATION: Barack Obama Elementary School K-8 ACCOUNT NAME: 1st Grade Supplies ACCOUNT NUMBER:		DATE: 10/1/17
ACCOUNT #	Manufacturer	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space; double space between items)	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities	750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES	2,000
11-000-219-600			Purchased Professional - Educational Services	0
11-000-219-600			Other Purchased Prof and Tech Services	0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949 11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100 2,500
11-190-100-610			General Supplies	267
11-190-100-640			Textbooks	1,758
11-000-219-600			Home Instruction Materials	300
11-000-219-600			Auditory Processing Equipment for Special Ed Department	1,000
11-000-219-600			Consultants for PD	2,000
11-000-219-600		1	Kurzweil Classroom License	1,038 1,038
11-000-219-600			Math Program license	500
11-000-219-600			Successmaker	1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook Air	849 25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28 560
11-000-219-600	GAIM	65	Flexible Seating Environment	5,000
		3	Virutal Reality Headgear	2,642 7,926
		65	Technology - Ancially headsets and Text to Speech apparatus	122 7,926
		4	Marking Period Academic Field Trips (Transportation Inc)	7,926
				5,728
			ACCOUNT TOTAL	\$ 79,310
			Carry Forward to Budget Summary	

Second Grade Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET				
LOCATION		LOCATION: Barack Obama Elementary School K-8		DATE:
NUMBER:		ACCOUNT NAME: 2nd Grade Supplies		10/1/17
309		ACCOUNT NUMBER: \$79643.64		
ACCOUNT #	ITEM # (if applicable)	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space, double space between items)	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities	750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES	2,000
11-000-219-600			Purchased Professional - Educational Services	0
11-000-219-600			Other Purchased Prof and Tech Services	0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949 11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100 2,500
11-190-100-610			General Supplies	267
11-190-100-640			Textbooks	1,758
11-000-219-600			Home Instruction Materials	300
11-000-219-600			Auditory Processing Equipment for Special Ed Department	1,000
11-000-219-600			Consultants for PD	2,000
11-000-219-600		1	Kurzweil Classroom License	1,038 1,038
11-000-219-600			Math Program license	500
11-000-219-600			Successmaker	1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook Air	849 25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28 560
11-000-219-600	GAIM	65	Flexible Seating Environment	5,000
		3	Virutal Reality Headgear	2,642 7,926
		65	Technology - Ancially headsets and Text to Speech apparatus	122 7,926
		4	Marking Period Academic Field Trips (Transportation Inc)	7,926
				5,728
ACCOUNT TOTAL				\$ 79,310
Carry Forward to Budget Summary				

Sixth Grade Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET				
79,644				
LOCATION	LOCATION: Barack Obama Elementary School K-8			DATE:
NUMBER:	ACCOUNT NAME: 6th Grade Supplies			10/1/17
309	ACCOUNT NUMBER:			
ITEM # (if applicable)				
ACCOUNT #	Manufacturer	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space; double space between items)	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities	750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES	2,000
11-000-219-600			Purchased Professional - Educational Services	0
11-000-219-600			Other Purchased Prof and Tech Services	0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949 11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100 2,500
11-190-100-610			General Supplies	267
11-190-100-640			Textbooks	1,758
11-000-219-600			Home Instruction Materials	300
11-000-219-600			Auditory Processing Equipment for Special Ed Department	1,000
11-000-219-600			Consultants for PD	2,000
11-000-219-600		1	Kurzweil Classroom License	1,038 1,038
11-000-219-600			Math Program license	500
11-000-219-600			Successmaker	1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook A	849 25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28 560
11-000-219-600	GAIM	65	Flexible Seating Environment	5,000
		3	Virutal Reality Headgear	2,642 7,926
		65	Technology - Ancially headsets and Text to Speech apparat	122 7,926
		4	Marking Period Academic Field Trips (Transportation Inc)	7,926
				5,728
			ACCOUNT TOTAL	\$ 79,310
			Carry Forward to Budget Summary	

Seventh Grade Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET					
79,644					
LOCATION NUMBER:	LOCATION: Barack Obama Elementary School K-8			DATE:	
309	ACCOUNT NAME: 7th Grade Supplies			10/1/17	
ACCOUNT NUMBER:					
ITEM NO.	Manufacturer	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space, double space between items)	Unit Price	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities		750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES		2,000
11-000-219-600			Purchased Professional - Educational Services		0
11-000-219-600			Other Purchased Prof and Tech Services		0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949	11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100	2,500
11-190-100-610			General Supplies		267
11-190-100-640			Textbooks		1,758
11-000-219-600			Home Instruction Materials		300
11-000-219-600			Auditory Processing Equipment for Special Ed Department		1,000
11-000-219-600			Consultants for PD		2,000
11-000-219-600		1	Kurzweil Classroom License	1,038	1,038
11-000-219-600			Math Program license		500
11-000-219-600			Successmaker		1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook A	849	25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28	560
11-000-219-600	GAIM	65	Flexible Seating Environment		5,000
		3	Virutal Reality Headgear	2,642	7,926
		65	Technology - Anciallyr headsets and Text to Speech apparat	122	7,926
		4	Marking Period Academic Field Trips (Transportation Inc)		7,926
				5,728	
ACCOUNT TOTAL				\$	79,310
Carry Forward to Budget Summary					

Eighth Grade Supply Expenses

2018-19 BUDGET JUSTIFICATION WORKSHEET					
79,644					
LOCATION NUMBER:	LOCATION: Barack Obama Elementary School K-8			DATE:	
309	ACCOUNT NAME: 8th Grade Supplies			10/1/17	
ACCOUNT NUMBER:					
ITEM # (if applicable)					
ACCOUNT #	Manufacturer	QUANTITY	DESCRIPTION AND JUSTIFICATION (Type single space, double space between items)	Unit Price	ESTIMATED COST
11-000-219-600			Total School Sponsored CO/Extra Curricular activities		750
11-000-219-600			Total Expenditures - Speech, OT, PT, and RELATED SERVICES		2,000
11-000-219-600			Purchased Professional - Educational Services		0
11-000-219-600			Other Purchased Prof and Tech Services		0
11-000-219-600	Apple	12	Supplies and Materials- Assistive Tech iPad Pros	949	11,388
11-000-219-600	various	25	Supplies and Materials- Assistive Tech software app licenses	100	2,500
11-190-100-610			General Supplies		267
11-190-100-640			Textbooks		1,758
11-000-219-600			Home Instruction Materials		300
11-000-219-600			Auditory Processing Equipment for Special Ed Department		1,000
11-000-219-600			Consultants for PD		2,000
11-000-219-600		1	Kurzweil Classroom License	1,038	1,038
11-000-219-600			Math Program license		500
11-000-219-600			Successmaker		1,000
11-000-219-600	Apple	30	Technology - Lab tops for Schoolwide population/MacBook A	849	25,470
11-000-219-600	Item # AP975J	20	CogMod: Extra SI Weight Set	28	560
11-000-219-600	GAIM	65	Flexible Seating Environment		5,000
		3	Virutal Reality Headgear	2,642	7,926
		65	Technology - Ancially headsets and Text to Speech apparat	122	7,926
		4	Marking Period Academic Field Trips (Transportation Inc)		7,926
				5,728	
			ACCOUNT TOTAL	\$	79,310
			Carry Forward to Budget Summary		



Fund 12

12 Capital Outlay. Accounts for all expenditures of the district for capital outlay supported by current revenues. It includes increases in the general fund capital reserve, equipment purchases, and facilities acquisition and construction services. Payments made on the lease purchase of equipment are recorded as rental payments under the appropriate program/function in general current expense, not capital outlay.



Fund 12 continued...

APSSDs utilize fund 12 to record and report depreciation on capitalized assets (personal property, e.g. furniture and equipment) by educational program type (e.g. cognitive – mild; visually impaired; behaviorally disabled) and non-instructional depreciation by function (e.g. support services, general administration, school administration.) Note that depreciation of a multi-use school building (e.g. instruction, administration, maintenance) may be recorded in line 75980 (12-000-400-790) and does not require allocation across the functional areas,

