

**GENERAL FUND
2017/2018 ORIGINAL BUDGET**

General Appropriations Resolution

RESOLUTION FOR ADOPTION BY THE
MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
BOARD OF DIRECTORS

RESOLVED, that this resolution shall be the general appropriations of Muskegon Montessori Academy for Environmental Change for the fiscal year 2017-2018; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Muskegon Montessori Academy for Environmental Change.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of Muskegon Montessori Academy for Environmental Change for fiscal year 2017-2018 is as follows:

REVENUE

Local	43,125
State	1,110,704
Federal	73,362
Incoming Transfers and Other Transactions	1,600
Other Financing Sources	0
Total Revenue	1,228,791
Fund Balance, July 1	114,429
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	114,429
Total Available to Appropriate	1,343,220

BE IT FURTHER RESOLVED, that \$ 1,191,325 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	
Basic Programs	352,000
Added Needs	173,462
Support Services	
Pupil	41,000
Instructional Staff	20,000
General Administration	168,888
School Administration	151,500
Business	8,500
Operations and Maintenance	122,500
Central	45,450
Community Service	9,500
Fund Modifications	98,525
TOTAL EXPENDITURES	1,191,325

**GENERAL FUND
2017/2018 ORIGINAL BUDGET**

BE IT FURTHER RESOLVED, that no Board of Directors member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board.

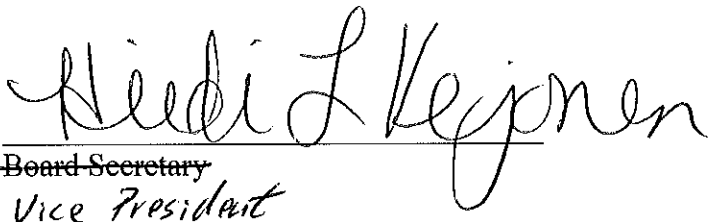
Note: The chief administrative officer is responsible for the control of expenditures under the budget. The appointed official shall be designated by the Board to act as the Chief Administrative Officer to administer the appropriation.

This appropriation is to take effect on July 1, 2017.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Muskegon Montessori Academy for Environmental Change Board of Directors at a properly noticed open meeting held on the 27th day of June 2017, at which a quorum was present.

By:


~~Board Secretary~~
Vice President

**SPECIAL REVENUE FUND
2017/2018 ORIGINAL BUDGET**

General Appropriations Resolution

RESOLUTION FOR ADOPTION BY THE
MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
BOARD OF DIRECTORS

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the special revenue fund of Muskegon Montessori Academy for Environmental Change for fiscal year 2017-2018 is as follows:

REVENUE

Local	7,500
State	1,000
Federal	68,000
Other Financing Sources	0
Total Revenue	76,500
Fund Balance, July 1	6,772
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	6,772
Total Available to Appropriate	83,272

BE IT FURTHER RESOLVED, that \$ 76,500 of the total available to appropriate in the special revenue fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Food Service	76,500
TOTAL EXPENDITURES	76,500

**SPECIAL REVENUE FUND
2017/2018 ORIGINAL BUDGET**

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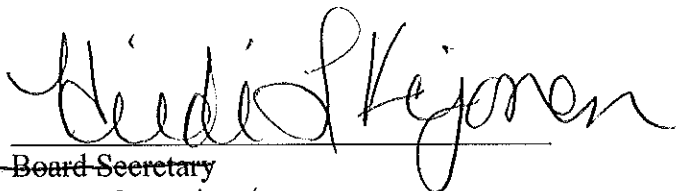
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By:


~~Board Secretary~~
Vice President

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (SUMMARY)
2017/2018**

	Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
Revenues:				
Total Local Revenue	38,303	54,125	43,125	(11,000)
Total State Revenue	901,713	1,021,302	1,110,704	89,402
Total Federal Revenue	340,986	84,723	73,362	(11,361)
Total Incoming Transfers and Other Transactions	6,358	1,600	1,600	-
Total Other Financing Sources	-	-	-	-
Total Revenue	<u>1,287,360</u>	<u>1,161,750</u>	<u>1,228,791</u>	<u>67,041</u>
Expenditures:				
Total Basic Instruction	478,937	346,474	352,000	5,526
Total Added Needs Instruction	104,511	152,949	173,462	20,513
Total Pupil Support	26,637	39,600	41,000	1,400
Total Instructional Staff Support	96,519	12,200	20,000	7,800
Total General Administration	47,391	157,887	168,888	11,001
Total School Administration	121,641	137,300	151,500	14,200
Total Business Services	23,379	8,550	8,500	(50)
Total Operations and Maintenance	79,293	94,526	122,500	27,974
Total Central Support	34,462	40,450	45,450	5,000
Total Community Services	5,525	9,000	9,500	500
Total Fund Modifications	47,706	114,725	98,525	(16,200)
Total Expenditures	<u>1,066,001</u>	<u>1,113,661</u>	<u>1,191,325</u>	<u>77,664</u>
Excess Revenue (Expenditures)	<u>221,359</u>	<u>48,089</u>	<u>37,466</u>	<u>(10,623)</u>
Beginning Fund Balance		66,340	114,429	
Ending Fund Balance		<u>114,429</u>	<u>151,895</u>	
Fund Balance as % of Expenditures		10%	13%	

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

				Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
Revenues:							
100 Local							
151	0000	Interest		90.80	125	125	-
181	0000	Child Care Fees		10,634.43	10,000	10,000	-
181	0000	Preschool fees		23,427.00	30,000	30,000	-
199	0000	Miscellaneous local revenues		4,150.97	14,000	3,000	(11,000)
Total Local Revenue				<u>38,303.20</u>	<u>54,125</u>	<u>43,125</u>	<u>(11,000)</u>
300 State							
311	0010	Foundation Allowance \$7,511 per pupil - 135 Fall 2017-18		834,591.72	959,981	1,005,723	45,742
311	0000	Best Practice - PY Adjustment		(50.72)	-	-	-
311	0000	Financial Analytical Tools		165.42	434	-	(434)
312	0000	Early Literacy Targeted Instruction		-	2,640	-	(2,640)
312	0000	Early Literacy Targeted Instruction - PY		-	1,980	-	(1,980)
312	0000	Technology Infrastructure		3,385.80	-	-	-
312	0000	Headlee Obligation for Data Collection		2,867.87	3,242	3,375	133
312	0020	31A At Risk funding		33,822.89	55,046	78,000	22,954
312	0120	Special Education		26,929.89	(2,021)	23,606	25,627
Total State Revenue				<u>901,712.87</u>	<u>1,021,302</u>	<u>1,110,704</u>	<u>89,402</u>
400 Federal							
414	0140	Title I Grant		30,614.00	48,923	42,759	(6,164)
414	0210	Title IIA Grant		3,609.05	8,874	8,231	(643)
414	0120	IDEA		21,583.00	21,144	21,144	-
414	0120	IDEA - PY		-	3,343	-	(3,343)
414	0120	IDEA Preschool		-	2,439	1,228	(1,211)
414	0000	Implementation Grant Phase 2		285,179.48	-	-	-
Total Federal Revenue				<u>340,985.53</u>	<u>84,723</u>	<u>73,362</u>	<u>(11,361)</u>
500 Incoming Transfers and Other Transactions							
511	0000	ACT 18 Special Ed		6,358.00	1,600	1,600	-
500 Total Incoming Transfers and Other Transactions				<u>6,358.00</u>	<u>1,600</u>	<u>1,600</u>	<u>-</u>
Total Revenue and Other Financing Sources				<u>1,287,359.60</u>	<u>1,161,750</u>	<u>1,228,791</u>	<u>67,041</u>

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

			Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
Expenditures:						
111 Elementary						
111	3110	Teacher salaries	180,516.84	190,000	205,000	15,000
111	3110	Substitute salaries	3,655.00	15,000	15,000	-
111	3110	Teacher and substitute benefits	55,227.13	55,000	55,000	-
111	4220	Copier and equipment lease	6,140.60	7,000	7,000	-
111	5110	Teaching supplies	3,302.83	15,000	15,000	-
111	5110	Teaching Supplies - Early Literacy Targeted Instruction	-	2,640	-	(2,640)
111	5110	Teaching Supplies - Early Literacy Targeted Instruction - PY	-	1,980	-	(1,980)
111	5110	Teaching supplies and equipment - IG 2	179,902.47	-	-	-
111	6410	Capital Outlay - IG 2	17,198.00	-	-	-
111	7910	Field Trips	-	5,000	2,500	(2,500)
111	7910	Miscellaneous expenditures	136.76	500	500	-
111 Total Elementary			446,079.63	292,120	300,000	7,880
118 Preschool						
118	3110	Preschool Teacher Salaries	17,910.00	37,000	37,500	500
118	3110	Preschool Teacher Benefits	3,031.47	13,000	13,500	500
118	3111	Preschool Assistant Salaries	7,811.84	-	-	-
118	3111	Preschool Assistant Benefits	4,104.24	-	-	-
118	5110	Preschool Supplies	-	500	1,000	500
118	5110	Preschool Supplies - Quality Improvement	-	3,854	-	(3,854)
118 Total Preschool			32,857.55	54,354	52,000	(2,354)
Total Basic Instruction			478,937.18	346,474	352,000	5,526

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

				Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
120 Added Needs Instruction							
122	3110	Special Education Teacher Salaries		-	12,500	21,000	8,500
122	3110	Special Education Teacher Benefits		-	1,750	3,000	1,250
122	3110	Special Education Teacher Salaries - IDEA		19,254.28	18,615	19,339	724
122	3110	Special Education Teacher Benefits - IDEA		2,328.92	2,529	1,805	(724)
122	3110	Special Education Teacher Salaries - IDEA - PY		-	2,911	-	(2,911)
122	3110	Special Education Teacher Benefits - IDEA - PY		-	432	-	(432)
122	5110	Special Education teaching supplies - IDEA		-	2,439	1,228	(1,211)
125	3110	Instructional Aides Salaries - Title I		25,586.25	35,000	29,000	(6,000)
125	3110	Instructional Aides Benefits - Title I		8,257.80	17,000	17,990	990
125	3110	Instructional Aides Salaries - 31A		30,157.46	45,000	62,000	17,000
125	3110	Instructional Aides Benefits - 31A		3,665.43	10,176	16,000	5,824
125	3110	Instructional Aides Salaries		7,366.58	-	1,600	1,600
125	3110	Instructional Aides Benefits		4,230.36	-	500	500
125	5110	Technology - Title IIA		-	4,597	-	(4,597)
125	5110	Teaching supplies and equipment - IG 2		3,663.50	-	-	-
Total Added Needs Instruction				104,510.58	152,949	173,462	20,513
210 Pupil Support							
213	3130	OT Services		5,867.50	8,000	9,000	1,000
214	3130	Psychological Services		5,615.97	5,000	6,000	1,000
215	3130	Speech Services		11,473.24	21,000	22,000	1,000
216	3130	Social Work Salaries		3,240.52	3,500	3,500	-
216	3130	Social Work Benefits		439.38	500	500	-
218	3130	TC Services		-	1,600	-	(1,600)
Total Pupil Support				26,636.61	39,600	41,000	1,400
220 Instructional Staff Support							
221	3120	Instructional staff professional development		13,624.03	10,000	15,000	5,000
221	3120	Instructional staff professional development - Title IIA		379.00	1,200	4,000	2,800
221	3120	Instructional staff professional development - IG 2		2,229.80	-	-	-
225	5110	Teaching supplies and equipment - IG 2		33,454.41	-	-	-
225	6410	Technology - IG 2		46,164.56	-	-	-
226	3150	Special education consultation for specialized issues		667.10	1,000	1,000	-
Total Instructional Staff Support				96,518.90	12,200	20,000	7,800

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

				Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
230 General Administration							
231	3170	Legal services		10,206.00	5,000	5,000	-
231	3180	Audit services		8,405.00	8,985	9,500	515
231	7410	Board dues and membership fees		3,741.92	2,500	2,500	-
232	3150	10% Management - MIChoice LLC		-	110,763	118,567	7,804
232	3150	3% Authorizer oversight - Ferris State University		25,037.75	30,639	33,321	2,682
Total General Administration				<u>47,390.67</u>	<u>157,887</u>	<u>168,888</u>	<u>11,001</u>
240 School Administration							
241	3150	Headmaster salary		61,800.00	67,800	80,000	12,200
241	3150	Administrative salary		31,325.28	37,000	38,000	1,000
241	3150	Headmaster and Administrative benefits		21,517.29	24,000	25,000	1,000
241	5910	Office supplies including mail and postage		2,615.86	4,000	4,000	-
241	7410	Administrative memberships and fees		4,382.38	4,500	4,500	-
Total School Administration				<u>121,640.81</u>	<u>137,300</u>	<u>151,500</u>	<u>14,200</u>
250 Business Services							
252	3190	SDS Financial Software		2,191.92	2,000	2,000	-
259	7210	State aid anticipation note interest		12,977.75	4,500	4,500	-
259	7410	Bank fees		119.82	550	500	(50)
259	7410	State aid note fees		8,090.00	1,500	1,500	-
Total Business Services				<u>23,379.49</u>	<u>8,550</u>	<u>8,500</u>	<u>(50)</u>

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

				Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
260 Operations and Maintenance							
261	3190	Janitorial salaries		3,434.79	-	13,000	13,000
261	3190	Janitorial benefits		368.60	-	2,000	2,000
261	3190	Janitorial Services		10,303.34	17,000	17,000	-
261	3190	Lawn care services		1,425.00	3,000	3,000	-
261	3190	Snow removal		1,455.00	1,500	5,000	3,500
261	3410	Telephone and internet services		6,707.84	15,000	15,000	-
261	3830	Water and sewage		1,059.70	1,500	1,500	-
261	3840	Waste and trash disposal		2,329.00	3,500	3,500	-
261	3910	Property and liability insurance provided by EMC Insurance		12,655.00	13,026	14,000	974
261	4110	Building repairs and maintenance		18,316.54	15,000	20,000	5,000
261	5510	Gas		10,753.29	11,000	13,500	2,500
261	5520	Electricity		6,342.05	8,500	9,500	1,000
261	5990	Janitor supplies		4,143.12	5,500	5,500	-
Total Operations and Maintenance				79,293.27	94,526	122,500	27,974
280 Central Support							
282	3510	Marketing		15,578.39	15,000	20,000	5,000
283	3120	Non instructional staff professional development		6,201.80	8,000	8,000	-
283	3490	Personnel recruitment		208.75	1,000	1,000	-
283	4910	Staff and Board fingerprinting		2,660.00	2,000	2,000	-
284	3150	Erate Consulting Services		600.00	700	700	-
284	3150	Tech Support Services		2,307.44	12,500	12,500	-
284	3450	Technology - PowerSchool		837.24	1,250	1,250	-
284	4190	TRIG Grant		3,385.80	-	-	-
284	6410	Tech Equipment - IG 2		2,682.22	-	-	-
Total Central Support				34,461.64	40,450	45,450	5,000

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
GENERAL FUND BUDGET (DETAIL)
2017/2018**

			Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
300 Community Services						
351	3190	Child Care Salaries	5,011.88	7,500	8,000	500
351	3190	Child Care Benefits	513.06	1,000	1,000	-
351	5110	Child Care Supplies	-	500	500	-
Total Community Services			5,524.94	9,000	9,500	500
400 Building Acquisition and Construction						
625	8110	Transfer to Special Revenue Fund	-	-	-	-
631	8110	Transfer to Debt Service Fund	47,707.20	114,725	98,525	(16,200)
Total Fund Modifications			47,707.20	114,725	98,525	(16,200)
Total Expenditures			1,066,001.29	1,113,661	1,191,325	77,664
Excess Revenue (Expenditures)			221,358.31	48,089	37,466	(10,623)
Beginning Fund Balance			(155,017.40)	66,340	114,429	
Ending Fund Balance			66,340.91	114,429	151,895	

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
SPECIAL REVENUE FUND BUDGET
2017/2018**

	Audited 2015-16	Estimated 2016-17	Proposed 2017-18	Change
Revenues:				
100 Local				
161 0000 Food sales to students	6,786.41	7,500	7,500	-
Total Local Revenue	6,786.41	7,500	7,500	-
300 State				
312 0110 State Lunch Grant	956.68	1,565	1,000	(565)
Total State Revenue	956.68	1,565	1,000	(565)
400 Federal				
414 0110 Free and Reduced Grant	62,271.36	67,000	68,000	1,000
Total Federal Revenue	62,271.36	67,000	68,000	1,000
600 Fund Modifications				
611 0000 Transfer from general fund	-	-	-	-
Total Other Financing Sources	-	-	-	-
Total Revenue	70,014.45	76,065	76,500	435
Expenditures:				
290 Other Support Services				
297 5610 Food and supplies	62,638.01	75,065	75,500	435
297 5990 Miscellaneous other	605.00	1,000	1,000	-
Total Other Support Services	63,243.01	76,065	76,500	435
Total Expenditures	63,243.01	76,065	76,500	435
Excess Revenue (Expenditures)	6,771.44	-	-	-
Beginning Fund Balance	-	6,772	6,772	-
Ending Fund Balance	6,771.44	6,772	6,772	-

**MUSKEGON MONTESSORI ACADEMY FOR ENVIRONMENTAL CHANGE
DEBT SERVICE FUND ORIGINAL BUDGET
2017/2018**

	Audited 2015-16	Estimated 2016-17	Proposed 2017-18
Revenues:			
600 Fund Modifications			
611 0000 Transfer from general fund	47,707.20	114,725	98,525
Total Other Financing Sources	47,707.20	114,725	98,525
Total Revenue	47,707.20	114,725	98,525
Expenditures:			
510 Debt Service - Long Term			
511 7190 Principal	25,863.63	73,968	78,440
511 7290 Interest	21,843.57	40,757	20,085
Total Debt Service - Long Term	47,707.20	114,725	98,525
Total Expenditures	47,707.20	114,725	98,525
Excess Revenue (Expenditures)	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-