

**GENERAL FUND  
2017/2018 AMENDED 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	38,375
State	1,192,913
Federal	108,274
Incoming Transfers and Other Transactions	10,000
Other Financing Sources	0
Total Revenue	1,349,562
Fund Balance, July 1	191,725
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	191,725
Total Available to Appropriate	1,541,287

BE IT FURTHER RESOLVED, that \$ 1,321,781 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	358,090
Added Needs	224,765
Support Services	
Pupil	66,000
Instructional Staff	18,775
General Administration	187,406
School Administration	151,500
Business	8,125
Operations and Maintenance	152,595
Central	46,500
Community Service	9,500
Fund Modifications	98,525
TOTAL EXPENDITURES	1,321,781

**GENERAL FUND  
2017/2018 AMENDED 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.

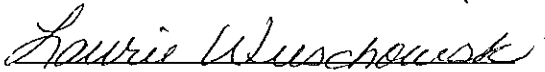
BE IT FURTHER RESOLVED, that the Chief Administrative Officer is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Directors 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 February 27, 2018.

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 27<sup>th</sup> day of February 2018, at which a quorum was present.

By:   
Board Secretary

**SPECIAL REVENUE FUND  
2017/2018 AMENDED 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 special revenue fund of Muskegon Montessori Academy for Environmental Change for fiscal year 2017-2018 is as follows:

REVENUE	
Local .....	8,000
State .....	1,136
Federal .....	68,000
Other Financing Sources .....	0
Total Revenue .....	77,136
Fund Balance, July 1 .....	16,851
Less Appropriated Fund Balance .....	0
Fund Balance Available to Appropriate .....	16,851
Total Available to Appropriate .....	93,987

BE IT FURTHER RESOLVED, that \$ 81,500 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 .....	81,500
TOTAL EXPENDITURES .....	81,500

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

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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.

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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 27<sup>th</sup> day of February 2018, at which a quorum was present.

By: Laurie Wuschowski  
Board Secretary

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

	<b>Audited 2016-17</b>	<b>Current 2017-18</b>	<b>Amended 2017-18</b>	<b>Change</b>
<b>Revenues:</b>				
Total Local Revenue	70,112	43,125	38,375	(4,750)
Total State Revenue	997,393	1,110,704	1,192,913	82,209
Total Federal Revenue	78,296	73,362	108,274	34,912
Total Incoming Transfers and Other Transactions	11,727	1,600	10,000	8,400
<b>Total Revenue</b>	<u>1,157,528</u>	<u>1,228,791</u>	<u>1,349,562</u>	<u>120,771</u>
<b>Expenditures:</b>				
Total Basic Instruction	329,431	352,000	358,090	6,090
Total Added Needs Instruction	122,206	173,462	224,765	51,303
Total Pupil Support	38,075	41,000	66,000	25,000
Total Instructional Staff Support	9,749	20,000	18,775	(1,225)
Total General Administration	151,222	168,888	187,406	18,518
Total School Administration	131,936	151,500	151,500	-
Total Business Services	7,794	8,500	8,125	(375)
Total Operations and Maintenance	86,125	122,500	152,595	30,095
Total Central Support	32,896	45,450	46,500	1,050
Total Community Services	7,984	9,500	9,500	-
Total Fund Modifications	114,725	98,525	98,525	-
<b>Total Expenditures</b>	<u>1,032,143</u>	<u>1,191,325</u>	<u>1,321,781</u>	<u>130,456</u>
<b>Excess Revenue (Expenditures)</b>	<u>125,385</u>	<u>37,466</u>	<u>27,781</u>	<u>(9,685)</u>
<b>Beginning Fund Balance</b>	66,340.00	114,429	191,725	
<b>Ending Fund Balance</b>	<u>191,725.00</u>	<u>151,895</u>	<u>219,506</u>	
<b>Fund Balance as % of Revenues</b>	17%	12%	16%	

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

				Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>Revenues:</b>							
<b>100 Local</b>							
151	0000	Interest		136	125	175	50
181	0000	Child Care Fees		12,552	10,000	10,000	-
181	0000	Preschool fees		32,124	30,000	27,200	(2,800)
199	0000	Miscellaneous local revenues		25,300	3,000	1,000	(2,000)
<b>Total Local Revenue</b>				70,112	43,125	38,375	(4,750)
<b>300 State</b>							
311	0010	Foundation Allowance \$7,631 per pupil - 141 Fall 2017-18		959,981	1,005,723	1,056,283	50,560
311	0000	Financial Analytical Tools		434	-	545	545
312	0000	Early Literacy Targeted Instruction		2,640	-	6,090	6,090
312	0000	Early Literacy Targeted Instruction - PY		1,980	-	-	-
312	0000	Headlee Obligation for Data Collection		3,242	3,375	3,520	145
312	0020	31A At Risk funding		31,137	78,000	102,714	24,714
312	0120	Special Education		(2,021)	23,606	23,761	155
<b>Total State Revenue</b>				997,393	1,110,704	1,192,913	82,209
<b>400 Federal</b>							
414	0140	Title I Grant		48,229	42,759	59,941	17,182
414	0210	Title IIA Grant		5,580	8,231	12,411	4,180
414	0000	Title IV Grant		-	-	10,000	10,000
414	0120	IDEA		21,144	21,144	25,922	4,778
414	0120	IDEA - PY		3,343	-	-	-
414	0120	IDEA Preschool		-	1,228	-	(1,228)
<b>Total Federal Revenue</b>				78,296	73,362	108,274	34,912
<b>500 Incoming Transfers and Other Transactions</b>							
511	0000	ACT 18 Special Ed		11,727	1,600	10,000	8,400
<b>500 Total Incoming Transfers and Other Transactions</b>				11,727	1,600	10,000	8,400
<b>Total Revenue and Other Financing Sources</b>				1,157,528	1,228,791	1,349,562	120,771

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

			Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>Expenditures:</b>						
<b>111 Elementary</b>						
111	3110	Teacher salaries	184,448	205,000	213,750	8,750
111	3110	Substitute salaries	13,958	15,000	15,000	-
111	3110	Teacher and substitute benefits	54,444	55,000	71,750	16,750
111	4220	Copier and equipment lease	6,251	7,000	6,000	(1,000)
111	5110	Teaching supplies	9,609	15,000	15,000	-
111	5110	Teaching Supplies - Early Literacy Targeted Instruction	2,640	-	6,090	6,090
111	5110	Teaching Supplies - Early Literacy Targeted Instruction - PY	1,980	-	-	-
111	7910	Field Trips	3,512	2,500	3,500	1,000
111	7910	Miscellaneous expenditures	419	500	500	-
<b>111 Total Elementary</b>			277,261	300,000	331,590	31,590
<b>118 Preschool</b>						
118	3110	Preschool Teacher Salaries	36,721	37,500	18,750	(18,750)
118	3110	Preschool Teacher Benefits	11,699	13,500	6,750	(6,750)
118	5110	Preschool Supplies	150	1,000	1,000	-
118	5110	Preschool Supplies - Quality Improvement	3,600	-	-	-
<b>118 Total Preschool</b>			52,170	52,000	26,500	(25,500)
<b>Total Basic Instruction</b>			329,431	352,000	358,090	6,090

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

			Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>120 Added Needs Instruction</b>						
122	3110	Special Education Teacher Salaries	12,308	21,000	17,052	(3,948)
122	3110	Special Education Teacher Benefits	1,447	3,000	2,500	(500)
122	3110	Special Education Teacher Salaries - IDEA	18,615	19,339	23,253	3,914
122	3110	Special Education Teacher Benefits - IDEA	2,529	1,805	2,669	864
122	3110	Special Education Teacher Salaries - IDEA - PY	2,911	-	-	-
122	3110	Special Education Teacher Benefits - IDEA - PY	432	-	-	-
122	5110	Special Education teaching supplies - IDEA	-	1,228	-	(1,228)
125	3110	Instructional Aides Salaries - Title I	31,644	29,000	47,000	18,000
125	3110	Instructional Aides Benefits - Title I	16,586	17,990	19,477	1,487
125	5110	Teaching supplies - Title I	-	-	100	100
125	5110	Teaching supplies - Title IV	-	-	8,000	8,000
125	7910	Field Trips - Title IV	-	-	2,000	2,000
125	3110	Instructional Aides Salaries - 31A	27,945	62,000	85,000	23,000
125	3110	Instructional Aides Benefits - 31A	3,192	16,000	14,785	(1,215)
125	5110	Teaching supplies - 31A	-	-	2,929	2,929
125	3110	Instructional Aides Salaries	-	1,600	-	(1,600)
125	3110	Instructional Aides Benefits	-	500	-	(500)
125	5110	Technology - Title IIA	4,597	-	-	-
<b>Total Added Needs Instruction</b>			122,206	173,462	224,765	51,303
<b>210 Pupil Support</b>						
213	3130	OT Services	8,029	9,000	9,000	-
214	3130	Psychological Services	3,146	6,000	10,000	4,000
215	3130	Speech Services	21,510	22,000	35,000	13,000
216	3130	Social Work Services	-	-	12,000	12,000
216	3130	Social Work Salaries	3,337	3,500	-	(3,500)
216	3130	Social Work Benefits	508	500	-	(500)
218	3130	TC Services	1,545	-	-	-
<b>Total Pupil Support</b>			38,075	41,000	66,000	25,000



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

			Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>220 Instructional Staff Support</b>						
221	3120	Instructional staff professional development	8,476	15,000	10,000	(5,000)
221	3120	Instructional staff professional development - Title IIA	983	4,000	5,775	1,775
226	3150	Special education consultation for specialized issues	290	1,000	3,000	2,000
<b>Total Instructional Staff Support</b>			9,749	20,000	18,775	(1,225)
<b>230 General Administration</b>						
231	3170	Legal services	3,776	5,000	7,500	2,500
231	3180	Audit services	8,985	9,500	9,000	(500)
231	7410	Board dues and membership fees	2,092	2,500	4,000	1,500
232	3150	10% Management - MIChoice LLC	107,569	118,567	131,119	12,552
232	3150	3% Authorizer oversight - Ferris State University	28,800	33,321	35,787	2,466
<b>Total General Administration</b>			151,222	168,888	187,406	18,518
<b>240 School Administration</b>						
241	3150	Headmaster salary	67,800	80,000	80,000	-
241	3150	Administrative salary	35,886	38,000	38,000	-
241	3150	Headmaster and Administrative benefits	22,841	25,000	25,000	-
241	5910	Office supplies including mail and postage	2,854	4,000	4,000	-
241	7410	Administrative memberships and fees	2,555	4,500	4,500	-
<b>Total School Administration</b>			131,936	151,500	151,500	-
<b>250 Business Services</b>						
252	3190	SDS Financial Software	1,938	2,000	2,000	-
259	7210	State aid anticipation note interest	3,885	4,500	2,500	(2,000)
259	7410	Bank fees	471	500	500	-
259	7410	State aid note fees	1,500	1,500	3,125	1,625
<b>Total Business Services</b>			7,794	8,500	8,125	(375)

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

			Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>260 Operations and Maintenance</b>						
261	3190	Janitorial salaries	-	13,000	7,000	(6,000)
261	3190	Janitorial benefits	-	2,000	1,000	(1,000)
261	3190	Janitorial Services	14,727	17,000	17,000	-
261	3190	Lawn care services	2,325	3,000	3,000	-
261	3190	Snow removal	1,315	5,000	3,000	(2,000)
261	3410	Telephone and internet services	14,108	15,000	15,000	-
261	3830	Water and sewage	1,459	1,500	1,500	-
261	3840	Waste and trash disposal	2,828	3,500	3,500	-
261	3910	Property and liability insurance provided by EMC Insurance	13,026	14,000	13,095	(905)
261	4110	Building repairs and maintenance	13,410	20,000	32,000	12,000
261	5510	Gas	9,985	13,500	13,500	-
261	5520	Electricity	8,040	9,500	9,500	-
261	5990	Janitor supplies	4,902	5,500	5,500	-
261	6410	Capital Outlay	-	-	28,000	28,000
<b>Total Operations and Maintenance</b>			86,125	122,500	152,595	30,095
<b>280 Central Support</b>						
282	3510	Marketing	10,483	20,000	20,000	-
283	3120	Non instructional staff professional development	6,801	8,000	8,000	-
283	3490	Personnel recruitment	723	1,000	1,000	-
283	4910	Staff and Board fingerprinting	1,365	2,000	2,000	-
284	3150	Erate Consulting Services	682	700	1,500	800
284	3150	Tech Support Services	11,836	12,500	12,500	-
284	3450	Technology - PowerSchool	1,006	1,250	1,500	250
<b>Total Central Support</b>			32,896	45,450	46,500	1,050
<b>300 Community Services</b>						
351	3190	Child Care Salaries	6,878	8,000	8,000	-
351	3190	Child Care Benefits	756	1,000	1,000	-
351	5110	Child Care Supplies	350	500	500	-
<b>Total Community Services</b>			7,984	9,500	9,500	-

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

	<b>Audited 2016-17</b>	<b>Current 2017-18</b>	<b>Amended 2017-18</b>	<b>Change</b>
<b>600 Fund Modifications</b>				
625 8110 Transfer to Special Revenue Fund	-	-	-	-
631 8110 Transfer to Debt Service Fund	114,725	98,525	98,525	-
<b>Total Fund Modifications</b>	<u>114,725</u>	<u>98,525</u>	<u>98,525</u>	<u>-</u>
<b>Total Expenditures</b>	<u>1,032,143</u>	<u>1,191,325</u>	<u>1,321,781</u>	<u>130,456</u>
<b>Excess Revenue (Expenditures)</b>	<u>125,385</u>	<u>37,466</u>	<u>27,781</u>	<u>(9,685)</u>
<b>Beginning Fund Balance</b>	66,340	114,429	191,725	
<b>Ending Fund Balance</b>	<u>191,725</u>	<u>151,895</u>	<u>219,506</u>	

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

	Audited 2016-17	Current 2017-18	Amended 2017-18	Change
<b>Revenues:</b>				
<b>100 Local</b>				
161 0000 Food sales to students	8,101	7,500	8,000	500
<b>Total Local Revenue</b>	<u>8,101</u>	<u>7,500</u>	<u>8,000</u>	<u>500</u>
<b>300 State</b>				
312 0110 State Lunch Grant	1,565	1,000	1,136	136
<b>Total State Revenue</b>	<u>1,565</u>	<u>1,000</u>	<u>1,136</u>	<u>136</u>
<b>400 Federal</b>				
414 0110 Free and Reduced Grant	67,466	68,000	68,000	-
<b>Total Federal Revenue</b>	<u>67,466</u>	<u>68,000</u>	<u>68,000</u>	<u>-</u>
<b>600 Fund Modifications</b>				
611 0000 Transfer from general fund	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<u>77,132</u>	<u>76,500</u>	<u>77,136</u>	<u>636</u>
<b>Expenditures:</b>				
<b>290 Other Support Services</b>				
297 3190 Salaries and Benefits	-	-	5,000	5,000
297 5610 Food and supplies	66,431	75,500	75,500	-
297 5990 Miscellaneous other	622	1,000	1,000	-
<b>Total Other Support Services</b>	<u>67,053</u>	<u>76,500</u>	<u>81,500</u>	<u>5,000</u>
<b>Total Expenditures</b>	<u>67,053</u>	<u>76,500</u>	<u>81,500</u>	<u>5,000</u>
<b>Excess Revenue (Expenditures)</b>	<u>10,079</u>	<u>-</u>	<u>(4,364)</u>	<u>(4,364)</u>
<b>Beginning Fund Balance</b>	6,772	6,772	16,851	10,079
<b>Ending Fund Balance</b>	<u>16,851</u>	<u>6,772</u>	<u>12,487</u>	<u>5,715</u>