

**GENERAL FUND  
2022/2023 AMENDED BUDGET**

General Appropriations Resolution

RESOLUTION FOR ADOPTION BY THE  
MACOMB MONTESSORI ACADEMY  
BOARD OF DIRECTORS

RESOLVED, that this resolution shall be the general appropriations of Macomb Montessori Academy for the fiscal year 2022-2023; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Macomb Montessori Academy.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of Macomb Montessori Academy for fiscal year 2022-2023 is as follows: *(State Aid Foundation Allowance based on a blended count of 241.17 x \$9,150)*

REVENUE

Local	14,145
State	2,325,522
Federal	1,129,881
Other Local Revenue	148,040
Other Transactions	133,266
Total Revenue	3,750,854
Fund Balance, July 1	1,106,118
Less Appropriated Fund Balance	0
Fund Balance Available to Appropriate	1,106,118
Total Available to Appropriate	4,856,972

BE IT FURTHER RESOLVED, that \$ 3,858,435 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	1,470,419
Added Needs	541,925

Support Services

Pupil	236,256
Instructional Staff	131,923
General Administration	431,731
School Administration	174,628
Business	2,325
Operations and Maintenance	523,905
Central	70,675
Community	65,200
Debt Service	209,448

TOTAL EXPENDITURES	3,858,435
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**GENERAL FUND  
2022/2023 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 June 20, 2023.

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by the Macomb Montessori Academy Board of Directors at a properly noticed open meeting held on the 20th day of June 2023, at which a quorum was present.

By:   
Board Secretary

**SPECIAL REVENUE FUND  
2022/2023 AMENDED BUDGET**

General Appropriations Resolution

**RESOLUTION FOR ADOPTION BY THE  
MACOMB MONTESSORI ACADEMY  
BOARD OF DIRECTORS**

RESOLVED, that this resolution shall be the general appropriations of Macomb Montessori Academy for the fiscal year 2022-2023; A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Macomb Montessori Academy.

BE IT FURTHER RESOLVED that the total revenues and unappropriated fund balance estimated to be available for appropriations in the special revenue fund of Macomb Montessori Academy for fiscal year 2022-2023 is as follows:

REVENUE

Local	0
State	4,480
Federal	234,160
Incoming Transfers	0
Total Revenue	238,640
Fund Balance, July 1	14,094
Less Appropriated Fund Balance	0
Fund Balance Available to appropriate	14,094
Total Available to appropriate	252,734

BE IT FURTHER RESOLVED, that \$ 238,640 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	238,640
TOTAL EXPENDITURES	238,640

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.

**SPECIAL REVENUE FUND  
2022/2023 AMENDED BUDGET**

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 June 20, 2023.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by the Macomb Montessori Academy Board of Directors at a properly noticed open meeting held on the 20th day of June 2023, at which a quorum was present.

By:

  
Board Secretary

**MACOMB MONTESSORI ACADEMY  
GENERAL FUND BUDGET (SUMMARY)  
2022/2023**

	<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>
<b>Revenues:</b>			
Total Local Sources	\$ 15,381	\$ 10,145	\$ 14,145
Total State Sources	2,435,481	2,615,489	2,325,522
Total Federal Sources	451,019	1,209,901	1,129,881
Total Other Local Revenue	153,597	148,040	148,040
Total Other Transactions and Other Financing Sources	394,706	127,154	133,266
<b>Total Revenues</b>	<b>\$ 3,450,184</b>	<b>\$ 4,110,729</b>	<b>\$ 3,750,854</b>
<b>Expenditures:</b>			
Total Basic Instruction	\$ 1,070,995	\$ 1,552,202	\$ 1,470,419
Total Added Needs Instruction	238,932	921,943	541,925
Total Pupil Support	164,367	220,881	236,256
Total Instructional Staff Support	35,040	36,596	131,923
Total General Administration	396,284	457,075	431,731
Total School Administration	214,840	171,628	174,628
Total Business Services	1,961	2,325	2,325
Total Operations and Maintenance	623,292	522,094	523,905
Total Central Support	71,892	76,397	70,675
Total Community Services	389	65,200	65,200
Total Debt Service	212,939	209,447	209,448
<b>Total Expenditures</b>	<b>\$ 3,030,931</b>	<b>\$ 4,235,788</b>	<b>\$ 3,858,435</b>
<b>Excess of Revenues over Expenditures</b>	<b>\$ 419,253</b>	<b>\$ (125,059)</b>	<b>\$ (107,581)</b>
<b>Beginning Fund Balance</b>	<b>\$ 686,865</b>	<b>\$ 1,106,118</b>	<b>\$ 1,106,118</b>
<b>Ending Fund Balance</b>	<b>\$ 1,106,118</b>	<b>\$ 981,059</b>	<b>\$ 998,537</b>
<b>Fund Balance as % of Revenue</b>	<b>32%</b>	<b>24%</b>	<b>27%</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

			<b>Audited</b>	<b>Current</b>	<b>Amended</b>	
			<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>Change</b>
<b>Revenues:</b>						
<b>100 Local Sources</b>						
151	0000	Interest	\$ 49	\$ 45	\$ 45	\$ -
199	0000	Miscellaneous local revenues	4,532	6,500	6,000	(500)
199	0000	Erate Funding	10,800	3,600	8,100	4,500
<b>Total Local Sources</b>			<b>\$ 15,381</b>	<b>\$ 10,145</b>	<b>\$ 14,145</b>	<b>\$ 4,000</b>
<b>300 State Sources</b>						
311	0010	Enrollment (245 Fall / 227 Spring) ; Foundation Allowance \$9,150	\$ 2,124,888	\$ 2,221,643	\$ 2,223,107	\$ 1,464
312	0000	Benchmark Assessments	-	3,100	3,100	-
312	0000	Safety/Security Risk Assessment	-	-	2,000	2,000
312	0000	Early Literacy Targeted Instruction	4,259	9,813	9,813	-
312	0000	Early Literacy Targeted Instruction - PY	-	4,485	4,485	-
312	0120	Headlee Obligation for Data Collection	6,599	6,559	6,562	3
312	0020	31A At Risk	98,714	246,227	-	(246,227)
312	0020	31A At Risk - PY	45,098	91,760	13,500	(78,260)
312	0120	Special Ed	45,001	32,898	32,898	-
312	0120	Special Ed - PY	(3,881)	(12,102)	(12,102)	-
312	0120	Special Ed Cost Reimbursement	5,118	-	-	-
312	0213	Partnership Model Districts	98,505	-	-	-
312	0213	Partnership Model Districts - PY	11,180	11,106	42,159	31,053
<b>Total State Sources</b>			<b>\$ 2,435,481</b>	<b>\$ 2,615,489</b>	<b>\$ 2,325,522</b>	<b>\$ (289,967)</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

				<b>Audited</b>	<b>Current</b>	<b>Amended</b>	
				<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>Change</b>
<b>400 Federal Sources</b>							
414	0110	P-EBT Local Costs		\$ 614	\$ 628	\$ 628	\$ -
414	0140	Title I Grant		47,751	223,864	223,864	-
414	0210	Title IIA Grant		-	34,827	10,000	(24,827)
414	0210	Title IIA Grant - PY		9,000	-	-	-
414	0210	Title IV Grant		-	20,000	20,000	-
414	0250	Summer School - Section 23b		18,715	-	-	-
414	0250	Summer School - Section 23c		7,000	-	-	-
414	0250	ESSER III		40,243	789,438	733,015	(56,423)
414	0250	ESSER II		236,250	93,033	46,104	(46,929)
414	0250	GEER		19,835	-	-	-
414	0250	ESSER Education Equity Funds		17,514	-	-	-
417	0120	IDEA		42,281	48,111	48,111	-
417	0120	IDEA - ARP		11,816	-	-	-
417	0140	Title I RAG		-	-	48,159	48,159
<b>Total Federal Sources</b>				<b>\$ 451,019</b>	<b>\$ 1,209,901</b>	<b>\$ 1,129,881</b>	<b>\$ (80,020)</b>
<b>500 Other Local Revenue</b>							
511	0000	Act 18		\$ 31,148	\$ 30,000	\$ 30,000	\$ -
513	0000	MISD - Enhancement Millage		122,449	118,040	118,040	-
<b>Total Other Local Revenue</b>				<b>\$ 153,597</b>	<b>\$ 148,040</b>	<b>\$ 148,040</b>	<b>\$ -</b>
<b>540 Other Transactions and Other Financing Sources</b>							
541	0000	Insurance Reimbursements		\$ -	\$ 127,154	\$ 133,266	\$ 6,112
594	0000	Lease		394,706	-	-	-
<b>Total Other Transactions and Other Financing Sources</b>				<b>\$ 394,706</b>	<b>\$ 127,154</b>	<b>\$ 133,266</b>	<b>\$ 6,112</b>
<b>Total Revenues</b>				<b>\$ 3,450,184</b>	<b>\$ 4,110,729</b>	<b>\$ 3,750,854</b>	<b>\$ (359,875)</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

			<b>Audited</b>	<b>Current</b>	<b>Amended</b>	
			<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>Change</b>
<b>Expenditures:</b>						
<b>111 Elementary</b>						
111	3110	Teacher Salaries	\$ 388,503	\$ 650,000	\$ 640,000	\$ (10,000)
111	3110	Instructional Aides Salaries	26,265	2,000	2,000	-
111	3110	Substitute Salaries	43,844	30,000	40,000	10,000
111	3110	Benefits	112,632	180,000	185,000	5,000
111	3110	STEAM Teacher Salaries	51,111	-	-	-
111	3110	STEAM Benefits	11,476	-	-	-
111	3110	COVID Response Pay Salaries - ESSER III	-	127,000	116,750	(10,250)
111	3110	COVID Response Pay Benefits - ESSER III	-	15,135	12,420	(2,715)
111	3110	COVID Response Pay - ESSER II	2,707	-	-	-
111	3110	COVID Response Pay Salaries - ESSER II	100,312	-	-	-
111	3110	COVID Response Pay Benefits - ESSER II	10,942	-	-	-
111	3110	Teacher Assistants Salaries - ESSER III	-	20,000	15,000	(5,000)
111	3110	Teacher Assistants Benefits - ESSER III	-	5,000	2,500	(2,500)
111	3110	Teacher Assistants Salaries - ESSER II	74,243	-	-	-
111	3110	Teacher Assistants Benefits - ESSER II	21,094	-	-	-
111	3110	Outside Substitute Services	83,185	85,000	70,000	(15,000)
111	3190	Tech Support Services - GEER	2,030	-	-	-
111	3190	Tech Support Services - ESSER Equity	1,827	-	-	-
111	3450	Software License	4,398	2,500	2,500	-
111	3450	Software License - 21h	-	-	31,053	31,053
111	3450	Software License - Benchmark Assessments	-	3,100	3,100	-
111	3450	Software License - ESSER III	8,013	16,931	16,931	-
111	3450	Software License - GEER	2,100	-	-	-
111	3450	Software License - ESSER Equity	1,890	-	-	-
111	4220	Copier and Equipment Lease	608	2,853	3,853	1,000



**MACOMB MONTESSORI ACADEMY  
GENERAL FUND BUDGET (DETAIL)  
2022/2023**

			<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>	<b>Change</b>
111	5110	Teaching Supplies	24,496	45,000	50,000	5,000
111	5110	Teaching Supplies - LSSU	3,675	3,675	3,306	(369)
111	5110	Teaching Supplies - Early Literacy Targeted Instruction	4,259	9,813	9,813	-
111	5110	Teaching Supplies - Early Literacy Targeted Instruction - PY	-	4,485	4,485	-
111	5110	STEAM Teaching Supplies - 21h	2,451	-	-	-
111	5110	Teaching Supplies - ESSER III	3,734	128,501	101,758	(26,743)
111	5110	Teaching Supplies - ESSER II	26,953	90,563	43,634	(46,929)
111	5110	Teaching Supplies - GEER	15,705	-	-	-
111	5110	Teaching Supplies - Title I	-	15,646	8,788	(6,858)
111	5110	Teaching Supplies - RAG	-	-	28,859	28,859
111	5110	Teaching Supplies - Title IV	-	20,000	20,000	-
111	5110	Teaching Supplies - ESSER Equity	13,797	-	-	-
111	7910	Field Trips	2,987	30,000	30,000	-
111	7910	Miscellaneous Expenditures	813	5,000	5,000	-
<b>111 Total Elementary</b>			<b>\$ 1,046,050</b>	<b>\$ 1,492,202</b>	<b>\$ 1,446,750</b>	<b>\$ (45,452)</b>
<b>119 Sumer School</b>						
119	3110	Summer School Salaries	\$ (686.00)	\$ -	\$ -	\$ -
119	3110	Summer School Benefits	(84)	-	-	-
119	3110	Summer School Salaries - Section 23b	16,028	-	-	-
119	3110	Summer School Benefits - Section 23b	2,687	-	-	-
119	3110	Summer School Salaries - Section 23c	7,000	-	-	-
119	3110	Summer School Salaries - ESSER III	-	50,000	20,772	(29,228)
119	3110	Summer School Benefits - ESSER III	-	10,000	2,897	(7,103)
<b>119 Total Summer School</b>			<b>\$ 24,945</b>	<b>\$ 60,000</b>	<b>\$ 23,669</b>	<b>\$ (36,331)</b>
<b>Total Basic Instruction</b>			<b>\$ 1,070,995</b>	<b>\$ 1,552,202</b>	<b>\$ 1,470,419</b>	<b>\$ (81,783)</b>

**MACOMB MONTESSORI ACADEMY  
GENERAL FUND BUDGET (DETAIL)  
2022/2023**

			Audited 2021-2022	Current 2022-2023	Amended 2022-2023	Change
<b>120 Added Needs Instruction</b>						
122	3110	Special Education Teacher Salaries	\$ 19,229	\$ 60,000	\$ 53,000	\$ (7,000)
122	3110	Special Education Teacher Benefits	3,206	15,000	15,000	-
122	5110	Special Education Services	1,855	-	25,000	25,000
122	3110	Special Education Teacher Salaries - IDEA	19,854	39,296	39,296	-
122	3110	Special Education Teacher Benefits - IDEA	2,126	8,815	8,815	-
122	5110	Teaching Supplies	1,098	-	-	-
125	3110	After School Tutoring - 31A	-	100,000	10,000	(90,000)
125	3110	After School Tutoring - ESSER III	-	-	13,258	13,258
125	3110	After School Tutoring - RAG	-	-	10,000	10,000
125	3110	Literacy Coach Salaries - 31A	68,959	-	-	-
125	3110	Literacy Coach Benefits - 31A	14,843	-	-	-
125	3110	After School Tutoring Salaries - 31A	-	5,000	3,000	(2,000)
125	3110	After School Tutoring Benefits - 31A	-	500	500	-
125	3110	Instructional Aides Salaries - 31A	3,097	185,000	-	(185,000)
125	3110	Instructional Aides Benefits - 31A	411	47,487	-	(47,487)
125	3110	ELA Interventionist Salaries - 31A	44,845	-	-	-
125	3110	ELA Interventionist Benefits - 31A	11,658	-	-	-
125	3110	Literacy Coach Salaries - ESSER III	-	75,000	-	(75,000)
125	3110	Literacy Coach Benefits - ESSER III	-	15,000	-	(15,000)
125	3110	ELA/Math Interventionist Salaries - ESSER III	-	105,000	68,000	(37,000)
125	3110	ELA/Math Interventionist Benefits - ESSER III	-	23,000	18,180	(4,820)
125	3110	Reading Interventionist Salaries - ESSER III	-	-	45,000	45,000
125	3110	Reading Interventionist Benefits - ESSER III	-	-	8,000	8,000
125	3110	Instructional Aides Salaries - Title I	38,059	170,000	160,000	(10,000)
125	3110	Instructional Aides Benefits - Title I	9,692	38,018	47,332	9,314
125	3110	Instructional Aides Salaries - Title IIA	-	29,680	5,000	(24,680)
125	3110	Instructional Aides Benefits - Title IIA	-	5,147	5,000	(147)
125	3110	Teaching Supplies - Title I	-	-	7,544	7,544
<b>Total Added Needs Instruction</b>			<b>\$ 238,932</b>	<b>\$ 921,943</b>	<b>\$ 541,925</b>	<b>\$ (380,018)</b>

**MACOMB MONTESSORI ACADEMY  
GENERAL FUND BUDGET (DETAIL)  
2022/2023**

			<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>	<b>Change</b>
<b>210 Pupil Support</b>						
213	3130	OT Services	\$ 20,748	\$ 35,000	\$ 40,000	\$ 5,000
214	3130	Psychological Services	10,213	15,000	17,000	2,000
215	3130	Speech Services	5,490	-	-	-
215	3130	Speech Salaries	1,241	32,500	32,500	-
215	3130	Speech Benefits	903	10,000	12,000	2,000
215	3130	Speech Salaries - ARP	10,549	-	-	-
215	3130	Speech Benefits - ARP	1,267	-	-	-
215	3130	Speech Salaries - IDEA	16,755	-	-	-
215	3130	Speech Benefits - IDEA	3,546	-	-	-
216	3130	Social work Services	38,946	35,000	35,000	-
216	3130	Social Work Salary - 21h	33,411	350	350	-
216	3130	Social Work Benefits - 21h	2,802	27	27	-
216	3130	Social Work Salary	-	-	1,150	1,150
216	3130	Social Work Benefits	-	-	225	225
216	3130	Social work Services - General Ed - ESSER III	-	45,000	50,000	5,000
216	3130	Behavior Specialist and Social Work Salaries - ESSER III	15,215	40,000	40,000	-
216	3130	Behavior Specialist and Social Worker Benefits - ESSER III	3,281	8,004	8,004	-
<b>Total Pupil Support</b>			<b>\$ 164,367</b>	<b>\$ 220,881</b>	<b>\$ 236,256</b>	<b>\$ 15,375</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

			<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>	<b>Change</b>
<b>220 Instructional Staff Support</b>						
221	3120	Instructional Staff Professional Development	\$ 7,994	\$ 10,000	\$ 10,000	\$ -
221	3120	Montessori Embedded Support Salaries - 21h	-	5,625	5,625	-
221	3120	Montessori Embedded Support Benefits - 21h	-	983	983	-
221	3120	Montessori Embedded Support - 21h	8,046	4,121	4,121	-
221	3120	Instructional Staff Professional Development - ESSER III	10,000	15,867	15,867	-
221	3110	Literacy Coach Salaries - ESSER III	-	-	71,027	71,027
221	3110	Literacy Coach Benefits - ESSER III	-	-	15,000	15,000
221	3120	Instructional Staff Professional Development - RAG	-	-	9,300	9,300
221	3120	Instructional Staff Professional Development - Title IIA - PY	9,000	-	-	-
<b>Total Instructional Staff Support</b>			<b>\$ 35,040</b>	<b>\$ 36,596</b>	<b>\$ 131,923</b>	<b>\$ 95,327</b>
<b>230 General Administration</b>						
231	3170	Legal Services	\$ 196	\$ 7,500	\$ 15,000	\$ 7,500
231	3180	Audit Services	9,000	9,000	9,000	-
231	7410	Board Dues, Fees, and Memberships	1,012	1,500	1,500	-
232	3150	12% Management - CSA	311,210	361,975	328,945	(33,030)
232	3150	3% Authorizer Oversight - LSSU	74,866	77,100	77,286	186
<b>Total General Administration</b>			<b>\$ 396,284</b>	<b>\$ 457,075</b>	<b>\$ 431,731</b>	<b>\$ (25,344)</b>
<b>240 School Administration</b>						
241	3150	Headmaster Salary	\$ 120,449	\$ 96,500	\$ 96,500	\$ -
241	3150	Administrative Assistant Salary	41,983	40,000	45,000	5,000
241	3150	Administrative Assistant Salary - P-EBT Local Costs	614	628	628	-
241	3150	Headmaster and Administrative Assistant benefits	45,124	16,000	16,500	500
241	5910	Postage	834	1,000	1,000	-
241	5910	Office Supplies	3,326	15,000	12,500	(2,500)
241	7410	Administrative Memberships and Fees	2,510	2,500	2,500	-
<b>Total School Administration</b>			<b>\$ 214,840</b>	<b>\$ 171,628</b>	<b>\$ 174,628</b>	<b>\$ 3,000</b>

**MACOMB MONTESSORI ACADEMY  
GENERAL FUND BUDGET (DETAIL)  
2022/2023**

			<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>	<b>Change</b>
<b>250 Business Services</b>						
252	3190	SDS Financial Software	\$ 825	\$ 825	\$ 825	\$ -
259	7210	State Aid Anticipation Note Interest	247	-	-	-
259	7410	Bank Fees	889	1,500	1,500	-
<b>Total Business Services</b>			<b>\$ 1,961</b>	<b>\$ 2,325</b>	<b>\$ 2,325</b>	<b>\$ -</b>
<b>260 Operations and Maintenance</b>						
261	3190	Janitorial Services - ESSER III	\$ -	\$ 25,000	\$ 20,000	\$ (5,000)
261	3190	Janitorial Salaries	50,767	57,400	51,660	(5,740)
261	3190	Janitorial Benefits	14,310	12,300	13,940	1,640
261	3190	Snow Plowing Services	7,474	16,052	16,035	(17)
261	3190	Lawn Care Services	722	4,100	4,100	-
261	3410	Telephone and Internet Services	37,549	32,840	35,000	2,160
261	3830	Water and Sewage	4,992	6,560	6,560	-
261	3840	Waste and Trash Disposal	6,446	7,790	7,790	-
261	3910	Property and Liability Insurance	13,167	14,000	14,000	-
261	4110	Building Repairs and Maintenance	22,679	140,000	140,000	-
261	4120	Building Repairs and Maintenance - Boiler	19,536	21,648	21,648	-
261	4120	Equipment Maintenance	-	82,420	82,420	-
261	4210	Building Rent	-	11,719	11,836	117
261	5510	Natural Gas	23,081	32,800	32,800	-
261	5520	Electricity	14,308	20,500	20,500	-
261	5990	Janitor Supplies	8,957	15,500	15,500	-
261	5990	Janitor supplies - ESSER II	-	2,470	2,470	-
261	6240	Capital Outlay - Building Lease	394,706	-	-	-
261	6410	Capital Outlay	-	8,100	8,100	-
261	6410	Capital Outlay - ESSER III	-	-	6,651	6,651
266	3910	Security System Monitoring	4,598	6,000	6,000	-
266	6410	Safety/Security Risk Assessment	-	-	2,000	2,000
266	6410	Capital Outlay - Non-Depreciable	-	4,895	4,895	-
<b>Total Operations and Maintenance</b>			<b>\$ 623,292</b>	<b>\$ 522,094</b>	<b>\$ 523,905</b>	<b>\$ 1,811</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

			<b>Audited</b>	<b>Current</b>	<b>Amended</b>	
			<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>Change</b>
<b>280 Central Support</b>						
282	3190	Communication Services - Salary	\$ -	\$ 1,000	\$ 1,000	\$ -
282	3190	Communication Services - Benefits	-	150	150	-
282	3510	Marketing	38,533	30,000	30,000	-
283	3220	Non Instructional Staff Professional Development	2,288	7,500	7,500	-
283	3510	Personnel Recruitment	11,905	12,500	12,000	(500)
283	4910	Staff and Board Fingerprinting	1,935	2,000	2,000	-
283	5990	Staff Engagement	2,820	7,500	7,500	-
284	3190	Erate Consulting	1,325	747	525	(222)
284	3190	Technology Support	8,448	10,000	5,000	(5,000)
285	3190	Pupil Accounting Services	4,638	500	500	-
285	3450	Software Licenses - PowerSchool	-	4,500	4,500	-
<b>Total Central Support</b>			<b>\$ 71,892</b>	<b>\$ 76,397</b>	<b>\$ 70,675</b>	<b>\$ (5,722)</b>
<b>300 Community Services</b>						
331	5990	Parent Meetings - 21h	\$ 389	\$ -	\$ -	\$ -
331	3130	Outreach Coordinator Salaries - ESSER III	-	50,000	50,000	-
331	3130	Outreach Coordinator Benefits - ESSER III	-	15,000	15,000	-
361	5110	Homeless Supplies - Title I	-	200	200	-
<b>Total Community Services</b>			<b>\$ 389</b>	<b>\$ 65,200</b>	<b>\$ 65,200</b>	<b>\$ -</b>

**MACOMB MONTESSORI ACADEMY**  
**GENERAL FUND BUDGET (DETAIL)**  
**2022/2023**

	Audited 2021-2022	Current 2022-2023	Amended 2022-2023	Change
<b>510 Debt Service</b>				
511 7150 Lease Payment Principal	\$ 203,786	\$ 205,431	\$ 205,431	\$ -
511 7250 Interest on Lease	9,153	4,016	4,017	1
<b>Total Debt Service</b>	<u>\$ 212,939</u>	<u>\$ 209,447</u>	<u>\$ 209,448</u>	<u>\$ 1</u>
<b>Total Expenditures</b>	<u>\$ 3,030,931</u>	<u>\$ 4,235,788</u>	<u>\$ 3,858,435</u>	<u>\$ (377,353)</u>
<b>Excess of Revenues over Expenditures</b>	<u>\$ 419,253</u>	<u>\$ (125,059)</u>	<u>\$ (107,581)</u>	<u>\$ 17,478</u>
<b>Beginning Fund Balance</b>	<u>\$ 686,865</u>	<u>\$ 1,106,118</u>	<u>\$ 1,106,118</u>	
<b>Ending Fund Balance</b>	<u><u>\$ 1,106,118</u></u>	<u><u>\$ 981,059</u></u>	<u><u>\$ 998,537</u></u>	
<b>Fund Balance as % of Revenue</b>	32%	24%	27%	

**MACOMB MONTESSORI ACADEMY  
SPECIAL REVENUE FUND BUDGET  
2022/2023**

	<b>Audited 2021-2022</b>	<b>Current 2022-2023</b>	<b>Amended 2022-2023</b>
<b>Revenues:</b>			
<b>300 State Sources</b>			
312 0110 State Lunch Grant	\$ 6,486	\$ 2,510	\$ 4,480
<b>Total State Sources</b>	<u>\$ 6,486</u>	<u>\$ 2,510</u>	<u>\$ 4,480</u>
			.
<b>400 Federal Sources</b>			
414 0110 NSLP (Breakfast and Lunch)	\$ 177,064	\$ 210,000	\$ 197,696
414 0110 Summer Food Service Programs for Children	2,527	-	-
414 0110 Supply Chain Assistance	-	18,563	25,714
481 0110 Commodities Entitlement	4,525	10,000	10,750
<b>Total Federal Sources</b>	<u>\$ 184,116</u>	<u>\$ 238,563</u>	<u>\$ 234,160</u>
<b>Total Revenues</b>	<u><u>\$ 190,602</u></u>	<u><u>\$ 241,073</u></u>	<u><u>\$ 238,640</u></u>
<b>Expenditures:</b>			
<b>290 Other Support Services</b>			
297 3190 Salaries and Benefits	\$ 21,639	\$ 10,000	\$ 13,640
297 5610 Food and supplies	154,391	226,073	220,000
297 5990 Miscellaneous other	478	5,000	5,000
<b>Total Other Support Services</b>	<u>\$ 176,508</u>	<u>\$ 241,073</u>	<u>\$ 238,640</u>
<b>Total Expenditures</b>	<u><u>\$ 176,508</u></u>	<u><u>\$ 241,073</u></u>	<u><u>\$ 238,640</u></u>
<b>Excess of Revenues over Expenditures</b>	<u><u>\$ 14,094</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Beginning Fund Balance</b>	\$ -	\$ 14,094	\$ 14,094
<b>Ending Fund Balance</b>	<u><u>\$ 14,094</u></u>	<u><u>\$ 14,094</u></u>	<u><u>\$ 14,094</u></u>