

Detroit Merit Charter Academy

A Resolution of the Board of Directors
2022-2023 Final Amended Budget

RESOLVED, that this resolution shall be the general appropriations act of the Academy for the
Fiscal Year 2022-2023

| | General | School Services | Total (Memorandum Only) |
|---|----------------------|-----------------------|----------------------------|
| REVENUE | | | |
| State Aid | 6,336,535 | - | 6,336,535 |
| Other State Sources | 491,488 | 11,505 | 502,993 |
| Local Sources | 220,250 | - | 220,250 |
| Federal Grants | 1,539,631 | 455,378 | 1,995,009 |
| Private Sources | 49,675 | 500 | 50,175 |
| Total Revenues and Transfers | <u>8,637,579</u> | <u>467,384</u> | <u>9,104,962</u> |
| EXPENDITURES - CONTRACTED SERVICE FEE: | | | |
| Instruction | | | |
| Basic Instruction | 3,439,567 | - | 3,439,567 |
| Added Needs | 1,030,162 | - | 1,030,162 |
| Support Services | | | |
| Pupil Services | 283,341 | - | 283,341 |
| Instructional Staff Support | 897,803 | - | 897,803 |
| General Administration | 323,636 | - | 323,636 |
| School Administration | 562,201 | - | 562,201 |
| Business & Internal Services | 134,858 | - | 134,858 |
| Central Services | 363,229 | - | 363,229 |
| Operations & Maintenance | 1,506,619 | 1,400 | 1,508,019 |
| Pupil Transportation Services | 7,089 | - | 7,089 |
| Other Support Services | 25,239 | 473,184 | 498,423 |
| Community Services | | | |
| Community Activities | 71,430 | - | 71,430 |
| Welfare Activities | 56 | - | 56 |
| Total Expenditures | <u>8,645,231</u> | <u>474,584</u> | <u>9,119,816</u> |
| EXCESS OF REVENUES OVER EXPENDITURES | (7,653) | (7,201) | (14,854) |
| Transfer Between Funds | - | - | - |
| FUND BALANCE, BEGINNING OF YEAR | 67,340 | 347,863 | 415,203 |
| CURRENT FUND BALANCE | <u><u>59,687</u></u> | <u><u>340,662</u></u> | <u><u>400,349</u></u> |

President's Certification:

I certify that the foregoing resolution was duly adopted by the Board of Directors
at a properly noticed meeting, held on 6/12/2023
where a quorum of the board was present.

Signed By: _____

Dated: 6/12/2023

Detroit Merit Charter Academy
2022-2023 Final Amended Budget Detail

| | 2022-2023 Final Amended Budget | COVID Funding | Excluding COVID |
|--|-----------------------------------|------------------|--------------------|
| General Fund | | | |
| REVENUE | | | |
| State Aid | 6,336,535 | - | 6,336,535 |
| Revenue from State Sources | 491,488 | - | 491,488 |
| Revenue from Local Sources | 220,250 | - | 220,250 |
| Restricted-Federal 'Pass thru' Grants - Title I | 370,219 | - | 370,219 |
| Restricted-Federal 'Pass thru' Grants - Title II | 3,135 | - | 3,135 |
| Restricted-Federal 'Pass thru' Grants - Title IV | 32,687 | - | 32,687 |
| Restricted-Federal 'Pass thru' Grants - IDEA | 115,751 | - | 115,751 |
| Restricted-Federal 'Pass thru' Grants - GEER | 22,680 | 22,680 | - |
| Restricted-Federal 'Pass thru' Grants - ESSER | 995,160 | 995,160 | - |
| Revenue from Private Sources | 46,577 | - | 46,577 |
| Revenue from Pupil Activities | 3,098 | - | 3,098 |
| Total Revenue & Other Transactions | 8,637,579 | 1,017,840 | 7,619,739 |
| EXPENDITURES | | | |
| Basic Instruction | | | |
| Salaries, Taxes, & Benefits | 2,911,743 | 626,479 | 2,285,264 |
| Local Meetings | 9,020 | - | 9,020 |
| Printing and Binding | 17,700 | - | 17,700 |
| Teaching Supplies | 46,415 | 16,889 | 29,526 |
| Textbooks, Workbooks & Digital Curriculum | 137,293 | 11,640 | 125,653 |
| Software & Equipment | 627 | - | 627 |
| Equipment Lease | 36,461 | - | 36,461 |
| Equipment Purchases | 83,981 | 83,941 | 40 |
| Dues/Memberships | 585 | - | 585 |
| Field trips | 46,100 | - | 46,100 |
| Contracted Services | 94,716 | - | 94,716 |
| Employment Expenses | 3,892 | - | 3,892 |
| Finger Printing & Background Checks | 2,593 | - | 2,593 |
| Indirect Costs | 44,068 | 44,049 | 18 |
| Miscellaneous | 4,375 | - | 4,375 |
| Total - Basic Instruction | 3,439,567 | 782,998 | 2,656,570 |
| Added Needs | | | |
| Compensatory Education | | | |
| Salaries, Taxes, & Benefits | 687,495 | 56,788 | 630,707 |
| Teaching Supplies | 13,940 | 8,359 | 5,581 |
| Textbooks, Workbooks & Digital Curriculum | 24,924 | - | 24,924 |
| Field Trips | 4,700 | - | 4,700 |
| Indirect Costs | 8,534 | 2,480 | 6,054 |
| Miscellaneous | 3,259 | - | 3,259 |
| Subtotal - Compensatory Education | 742,852 | 67,627 | 675,225 |
| Special Education | | | |
| Salaries, Taxes, & Benefits | 249,033 | - | 249,033 |
| Instructional Services | 24,312 | - | 24,312 |
| Local Meetings | 136 | - | 136 |
| Workshops and Conferences | 518 | - | 518 |
| Teaching Supplies | 742 | - | 742 |

| | | | |
|--|------------------|---------------|----------------|
| Indirect Costs | 12,225 | - | 12,225 |
| Miscellaneous | 346 | - | 346 |
| Subtotal - Special Education | 287,311 | - | 287,311 |
| Total - Added Needs | 1,030,162 | 67,627 | 962,536 |
| Pupil Services | | | |
| Occupational Therapist Services | 37,452 | (339) | 37,791 |
| Psychological Services | 43,116 | - | 43,116 |
| Speech Pathology | 93,454 | - | 93,454 |
| Social Work Services | 78,917 | - | 78,917 |
| Other (Including Recess Aides) | 30,401 | - | 30,401 |
| Total - Pupil Services | 283,341 | (339) | 283,680 |
| Instructional Staff Support | | | |
| Salaries, Taxes, & Benefits | 545,058 | 43,152 | 501,907 |
| Local Meetings | 1,060 | - | 1,060 |
| Workshops and Conferences | 31,400 | 31,400 | - |
| Office Supplies | 6,050 | - | 6,050 |
| Equipment Purchases | 8 | - | 8 |
| Improvement of Instruction | 139,963 | - | 139,963 |
| Professional Development | 4,988 | - | 4,988 |
| Library Books | 1,703 | - | 1,703 |
| Technology | 106,140 | - | 106,140 |
| Special Education | 37,962 | - | 37,962 |
| Contracted Services | 14,350 | 14,350 | - |
| Indirect Costs | 9,120 | 3,965 | 5,155 |
| Total - Instructional Staff Support | 897,803 | 92,866 | 804,937 |
| General Administration | | | |
| Board of Education | | | |
| Board of Education Administration | 52,728 | - | 52,728 |
| Legal Fees | 9,761 | - | 9,761 |
| Audit | 7,298 | - | 7,298 |
| Travel & Expense Staff | 786 | - | 786 |
| Insurance | 12,237 | - | 12,237 |
| Miscellaneous | 5,200 | - | 5,200 |
| Subtotal - Board of Education | 88,010 | - | 88,010 |
| Executive Administration | | | |
| Executive Administration | 44,968 | - | 44,968 |
| Oversight Fee | 190,658 | - | 190,658 |
| Subtotal - Executive Administration | 235,626 | - | 235,626 |
| Grant Procurement | | | |
| Grant Procurement | - | - | - |
| Subtotal - Grant Procurement | - | - | - |
| Total - General Administration | 323,636 | - | 323,636 |
| School Administration | | | |
| Office of the Principal | | | |
| Salaries, Taxes, & Benefits | 271,069 | - | 271,069 |
| Local Meetings | 6,221 | - | 6,221 |
| Workshops and Conferences | 1,832 | - | 1,832 |
| Mailing | 4,572 | - | 4,572 |
| Printing & Binding | 3,791 | - | 3,791 |
| Office Supplies | 10,897 | - | 10,897 |
| Dues/Memberships | 5,797 | - | 5,797 |
| Equipment Purchases | 2,176 | - | 2,176 |

| | | | |
|---|------------------|--------------|------------------|
| Contracted Services | 4,097 | - | 4,097 |
| Employment Services | 80 | - | 80 |
| Bank Charges | 893 | - | 893 |
| Miscellaneous | 2,062 | - | 2,062 |
| Subtotal - Office of the Principal | 313,487 | - | 313,487 |
| Other School Administration | | | |
| Admissions & Other Administrative Support | 169,985 | - | 169,985 |
| Salaries, Taxes, & Benefits | 17,584 | - | 17,584 |
| Advertising | 60,327 | - | 60,327 |
| Local Meetings | (214) | - | (214) |
| Workshops and Conferences | 603 | - | 603 |
| Miscellaneous | 428 | - | 428 |
| Subtotal - Other School Administration | 248,714 | - | 248,714 |
| Total - School Administration | 562,201 | - | 562,201 |
| Business & Internal Services | | | |
| Fiscal Services | 130,803 | - | 130,803 |
| Internal Distribution Services | 4,056 | - | 4,056 |
| Total - Business & Internal Services | 134,858 | - | 134,858 |
| Central Services | | | |
| Planning, Research, Development | 9,323 | - | 9,323 |
| Information Services | 50,684 | - | 50,684 |
| Staff/Personnel Services | 217,266 | - | 217,266 |
| Data Processing Services | 44,243 | - | 44,243 |
| Other Central Services | 36,219 | - | 36,219 |
| Indirect Costs | 418 | 418 | - |
| Miscellaneous | 5,075 | 5,075 | - |
| Total - Central Services | 363,229 | 5,493 | 357,736 |
| Operations & Maintenance | | | |
| Internal Building Services | 22,238 | - | 22,238 |
| Other Purchased Service (Janitorial) | 196,300 | - | 196,300 |
| Telephone | 6,705 | - | 6,705 |
| Gas | 17,925 | - | 17,925 |
| Electric | 49,625 | - | 49,625 |
| Water & Sewer | 13,800 | - | 13,800 |
| Waste & Trash Disposal | 5,025 | - | 5,025 |
| Building Maintenance & Repair | 135,548 | - | 135,548 |
| Equipment Maintenance & Repair | 7,390 | - | 7,390 |
| Lease of Building | 1,004,102 | - | 1,004,102 |
| Lease of Equipment | 4,740 | - | 4,740 |
| Supplies | 4,000 | - | 4,000 |
| Equipment Purchases | 24,110 | - | 24,110 |
| Liability Insurance | 98 | - | 98 |
| Property Insurance | 13,100 | - | 13,100 |
| Safety & Security | 1,700 | - | 1,700 |
| Indirect Costs | (80) | (80) | - |
| Miscellaneous | 293 | - | 293 |
| Total - Operations & Maintenance | 1,506,619 | (80) | 1,506,699 |
| Pupil Transportation Services | | | |
| Field Trips | 7,089 | - | 7,089 |
| Total - Pupil Transportation Services | 7,089 | - | 7,089 |

Other Support Services**Pupil Activities**

| | | | |
|---------------------------------|---------------|----------|---------------|
| Salaries, Taxes, & Benefits | 2,873 | - | 2,873 |
| Contracted Services | 8,286 | - | 8,286 |
| Supplies | 7,307 | - | 7,307 |
| Miscellaneous | 6,773 | - | 6,773 |
| Total - Pupil Activities | 25,239 | - | 25,239 |

Community Services**Community Activities**

| | | | |
|-------------------------------------|---------------|---------------|--------------|
| Contracted Services | 62,618 | 62,000 | 618 |
| Supplies | 3,585 | 2,444 | 1,141 |
| Indirect Costs | 4,871 | 4,832 | 39 |
| Miscellaneous | 356 | - | 356 |
| Total - Community Activities | 71,430 | 69,276 | 2,154 |

Welfare Activities

| | | | |
|-----------------------------------|-----------|----------|-----------|
| Miscellaneous | 56 | - | 56 |
| Total - Welfare Activities | 56 | - | 56 |

| | | | |
|--|-----------|-----------|-----------|
| Outgoing Transfer to School Service Fund | - | - | - |
| Total Expenditures & Other Transactions | 8,645,231 | 1,017,840 | 7,627,392 |

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

| | | | |
|------------------------------|----------------|----------|----------------|
| | (7,653) | - | (7,653) |
| Beginning Fund Balance (7/1) | 67,340 | - | 67,340 |
| Ending Fund Balance | 59,687 | - | 59,687 |

School Service Fund**REVENUE**

| | | | |
|---|----------------|----------|----------------|
| Food Sales to Pupils | 500 | - | 500 |
| State Revenue | 11,505 | - | 11,505 |
| Department of Agriculture - Lunch | 331,174 | - | 331,174 |
| Department of Agriculture - Breakfast | 119,204 | - | 119,204 |
| Commodities | 5,000 | - | 5,000 |
| Total Food Service Revenue | 467,384 | - | 467,384 |
| Transfer In from General Fund | - | - | - |
| Total Revenue and Incoming Transfers | 467,384 | - | 467,384 |

EXPENDITURES**Operations & Maintenance**

| | | | |
|---|--------------|----------|--------------|
| Supplies, Materials including Commodities expense | 1,400 | - | 1,400 |
| Total Operations & Maintenance | 1,400 | - | 1,400 |

Food Services

| | | | |
|---|----------------|----------|----------------|
| Supplies, Materials including Commodities expense | 460,747 | - | 460,747 |
| Salaries & Wages | 12,437 | - | 12,437 |
| Total Food Service Expenditures | 473,184 | - | 473,184 |

| | | | |
|---|---------|---|---------|
| Total Expenditures & Other Transactions | 474,584 | - | 474,584 |
|---|---------|---|---------|

**Revenues and Other Financing Sources Over
(Under) Expenditures and Other Uses**

| | | | |
|--|----------------|----------|----------------|
| | (7,201) | - | (7,201) |
|--|----------------|----------|----------------|

| | | | |
|------------------------------|---------|---|---------|
| Beginning Fund Balance (7/1) | 347,863 | - | 347,863 |
|------------------------------|---------|---|---------|

| | | | |
|----------------------------------|---------|---|---------|
| Ending Food Service Fund Balance | 340,662 | - | 340,662 |
|----------------------------------|---------|---|---------|