

Macomb Academy 4-15-25		2023-24 Audited	2024-25 Budget	Prior Year Difference	2025-26 Projected	Prior Year Difference	2026-27 Projected	Prior Year Difference	2027-28 Projected	Prior Year Difference
Beginning Fund Balance	Code	\$ (982,431.00)	\$ (617,035.00)		\$ (490,918.00)		\$ (410,561.00)		\$ (330,204.00)	
Revenue										
Local Revenue	1xx	\$ 11,448.00	\$ 12,300.00	7.44%	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%
Other Local Revenue (incl private source contribution)	19x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Local Received Through Another Public School	51x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Other Political Subdivision	2xx			0.00%		0.00%		0.00%		0.00%
State Aid Revenue	3xx	\$ 926,486.00	\$ 1,101,933.00	898.72%	\$ 1,120,000.00	1.64%	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%
State Revenue - Additional	3xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Title Grants	4xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - ESSER II	4xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenues- ESSER III	4xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Additional	4xx	\$ 110,334.00	\$ 31,974.00	100.00%		-100.00%		0.00%		0.00%
Total Revenue	xxx	\$ 1,048,268.00	\$ 1,146,207.00	9.34%	\$ 1,132,300.00	-1.21%	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%
Expenditure										
Instruction (1xx)										
Basic Programs	11x	\$ 7,165.00	\$ 11,284.00	57.49%	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%
Added Needs	12x	\$ 565,191.00	\$ 625,452.00	10.66%	\$ 626,000.00	0.09%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Adult and Continued Education	13x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Instruction	1xx	\$ 572,356.00	\$ 636,736.00	11.25%	\$ 626,000.00	-1.69%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Support Services (2xx)										
Pupil	21x	\$ 115,740.00	\$ 137,861.00	19.11%	\$ 135,000.00	-2.08%	\$ 135,000.00	0.00%	\$ 137,000.00	1.48%
Instructional Staff	22x	\$ 15,000.00	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
General Administration	23x	\$ 133,858.00	\$ 149,742.00	11.87%	\$ 155,000.00	3.51%	\$ 155,000.00	0.00%	\$ 155,000.00	0.00%
Authorizer	23x	\$ -	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
School Administration	24x	\$ 188,397.00	\$ 235,470.00	24.99%	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%
Business	25x	\$ -	\$ -	-100.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Educational Service Provider	25x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Operations and Maintenance	26x	\$ 200,273.00	\$ 232,430.00	1764.51%	\$ 246,473.00	6.04%	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%
Transportation	27x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Central	28x	\$ 12,466.00	\$ 7,175.00	100.00%	\$ 10,000.00	39.37%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
Other Support Services	29x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Support Services	2xx	\$ 665,734.00	\$ 777,678.00	16.82%	\$ 796,943.00	2.48%	\$ 796,943.00	0.00%	\$ 798,943.00	0.25%
Community Services	3xx	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Building Improvement Services	45x	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Debt Service	51x	\$ 186,252.00	\$ 204,000.00	9.53%	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%
Total Expenditure	xxx	\$ 1,424,342.00	\$ 1,618,414.00	13.63%	\$ 1,626,943.00	0.53%	\$ 1,626,943.00	0.00%	\$ 1,628,943.00	0.12%
Excess of Revenue Over (Under) Expenditures		\$ (376,074.00)	\$ (472,207.00)	25.56%	\$ (494,643.00)	4.75%	\$ (494,643.00)	0.00%	\$ (496,643.00)	0.40%
Other Financing Sources										
Incoming Transfers & Other Uses	52x-6xx	\$ 741,470.00	\$ 598,324.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00	
Leases	594									
Subscription Based Information Technology Agreement	597									
Outgoing Transfers & Other Uses	41x-43x									
Total Other Financing Sources		\$ 741,470.00	\$ 598,324.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00	
Net Change in Fund Balance		\$ 365,396.00	\$ 126,117.00		\$ 80,357.00		\$ 80,357.00		\$ 78,357.00	
Ending Fund Balance		\$ (617,035.00)	\$ (490,918.00)	-20.44%	\$ (410,561.00)	-16.37%	\$ (330,204.00)	-19.57%	\$ (251,847.00)	-23.73%

Macomb Academy 4-15-25	2028-29 Projected	Prior Year Difference	2029-30 Projected	Prior Year Difference	2030-31 Projected	Prior Year Difference	2031-32 Projected	Prior Year Difference	2032-33 Projected	Prior Year Difference
Beginning Fund Balance	\$ (251,847.00)		\$ (174,490.00)		\$ (97,133.00)		\$ (21,776.00)		\$ 53,581.00	
Revenue										
Local Revenue	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%
Other Local Revenue (incl private source contribution)	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Local Received Through Another Public School	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Other Political Subdivision		0.00%		0.00%		0.00%		0.00%		0.00%
State Aid Revenue	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%
State Revenue - Additional	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Title Grants	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - ESSER II	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenues- ESSER III	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Additional		0.00%		0.00%		0.00%		0.00%		0.00%
Total Revenue	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%
Expenditure										
Instruction (1xx)										
Basic Programs	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Added Needs	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Adult and Continued Education	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Instruction	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Support Services (2xx)										
Pupil	\$ 137,000.00	0.00%	\$ 137,000.00	0.00%	\$ 139,000.00	1.46%	\$ 139,000.00	0.00%	\$ 139,000.00	0.00%
Instructional Staff	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
General Administration	\$ 156,000.00	0.65%	\$ 156,000.00	0.00%	\$ 156,000.00	0.00%	\$ 156,000.00	0.00%	\$ 157,000.00	0.64%
Authorizer	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
School Administration	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%
Business	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Educational Service Provider	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Operations and Maintenance	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%
Transportation	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Central	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
Other Support Services	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Total Support Services	\$ 799,943.00	0.13%	\$ 799,943.00	0.00%	\$ 801,943.00	0.25%	\$ 801,943.00	0.00%	\$ 802,943.00	0.12%
Community Services	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Building Improvement Services	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%	\$ -	0.00%
Debt Service	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%
Total Expenditure	\$ 1,629,943.00	0.06%	\$ 1,629,943.00	0.00%	\$ 1,631,943.00	0.12%	\$ 1,631,943.00	0.00%	\$ 1,632,943.00	0.06%
Excess of Revenue Over (Under) Expenditures	\$ (497,643.00)	0.20%	\$ (497,643.00)	0.00%	\$ (499,643.00)	0.40%	\$ (499,643.00)	0.00%	\$ (500,643.00)	0.20%
Other Financing Sources										
Incoming Transfers & Other Uses	\$ 575,000.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00	
Leases										
Subscription Based Information Technology Agreements										
Outgoing Transfers & Other Uses										
Total Other Financing Sources	\$ 575,000.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00		\$ 575,000.00	
Net Change in Fund Balance	\$ 77,357.00		\$ 77,357.00		\$ 75,357.00		\$ 75,357.00		\$ 74,357.00	
Ending Fund Balance	\$ (174,490.00)	-30.72%	\$ (97,133.00)	-44.33%	\$ (21,776.00)	-77.58%	\$ 53,581.00	-346.06%	\$ 127,938.00	138.77%

Macomb Academy 4-15-25	2033-34 Projected	Prior Year Difference	2034-35 Projected	Prior Year Difference
Beginning Fund Balance	\$ 127,938.00		\$ 201,295.00	
Revenue				
Local Revenue	\$ 12,300.00	0.00%	\$ 12,300.00	0.00%
Other Local Revenue (incl private source contribution)	\$ -	0.00%	\$ -	0.00%
Local Received Through Another Public School	\$ -	0.00%	\$ -	0.00%
Other Political Subdivision		0.00%		0.00%
State Aid Revenue	\$ 1,120,000.00	0.00%	\$ 1,120,000.00	0.00%
State Revenue - Additional	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Title Grants	\$ -	0.00%	\$ -	0.00%
Federal Revenue - ESSER II	\$ -	0.00%	\$ -	0.00%
Federal Revenues- ESSER III	\$ -	0.00%	\$ -	0.00%
Federal Revenue - Additional		0.00%		0.00%
Total Revenue	\$ 1,132,300.00	0.00%	\$ 1,132,300.00	0.00%
Expenditure				
Instruction (1xx)				
Basic Programs	\$ -	0.00%	\$ -	0.00%
Added Needs	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Adult and Continued Education	\$ -	0.00%	\$ -	0.00%
Total Instruction	\$ 626,000.00	0.00%	\$ 626,000.00	0.00%
Support Services (2xx)				
Pupil	\$ 140,000.00	0.72%	\$ 140,000.00	0.00%
Instructional Staff	\$ 15,000.00	0.00%	\$ 15,000.00	0.00%
General Administration	\$ 157,000.00	0.00%	\$ 157,000.00	0.00%
Authorizer	\$ -	0.00%	\$ -	0.00%
School Administration	\$ 235,470.00	0.00%	\$ 235,470.00	0.00%
Business	\$ -	0.00%	\$ -	0.00%
Educational Service Provider	\$ -	0.00%	\$ -	0.00%
Operations and Maintenance	\$ 246,473.00	0.00%	\$ 246,473.00	0.00%
Transportation	\$ -	0.00%	\$ -	0.00%
Central	\$ 10,000.00	0.00%	\$ 10,000.00	0.00%
Other Support Services	\$ -	0.00%	\$ -	0.00%
Total Support Services	\$ 803,943.00	0.12%	\$ 803,943.00	0.00%
Community Services	\$ -	0.00%	\$ -	0.00%
Building Improvement Services	\$ -	0.00%	\$ -	0.00%
Debt Service	\$ 204,000.00	0.00%	\$ 204,000.00	0.00%
Total Expenditure	\$ 1,633,943.00	0.06%	\$ 1,633,943.00	0.00%
Excess of Revenue Over (Under) Expenditures	\$ (501,643.00)	0.20%	\$ (501,643.00)	0.00%
Other Financing Sources				
Incoming Transfers & Other Uses	\$ 575,000.00		\$ 575,000.00	
Leases				
Subscription Based Information Technology Agreements				
Outgoing Transfers & Other Uses				
Total Other Financing Sources	\$ 575,000.00		\$ 575,000.00	
Net Change in Fund Balance	\$ 73,357.00		\$ 73,357.00	
Ending Fund Balance	\$ 201,295.00	57.34%	\$ 274,652.00	36.44%