

Michigan Virtual Charter Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 July 2021 through June 2022

	Average Enrollment	3302	3,152	
		FY22 Original Budget	Proposed FY22 Modified Budget (Modification Date: June 2022)	Variance to Original budget
REVENUE				
300 Revenue from State Sources				
311 State Portion of Foundation Allowance		\$ 26,253,385.16	\$ 24,422,814.00	\$ (1,830,571.16)
312 State Portion of Foundation Allowance(restricted)		2,889,596.66	2,939,771.89	50,175.23
317 State Restricted through another Public School		-	-	-
Subtotal 300 - Revenue from State Source		29,142,981.82	27,362,585.89	(1,780,395.93)
400 Revenue from Federal Sources				
414 Grant from Dept of Education		2,117,001.22	2,889,377.24	772,376.02
417 Federal Grant through Public School		1,014,909.15	1,164,351.84	149,442.69
Subtotal 400 - Revenue from Federal Sources		3,131,910.37	4,053,729.08	921,818.71
513 ISD Collected Milleage Tax received from Other Schools		-	49,464.00	49,464.00
199 Miscellaneous Local Revenues		600.00	-	-
Total Revenue		32,274,892.19	32,177,837.56	(97,054.63)
EXPENDITURES				
100 Instruction				
110 Basic Programs				
111 Elementary				
Teacher salaries		1,132,074.14	1,097,544.53	(34,529.61)
Accrued Teacher bonus		77,367.25	77,013.15	(354.10)
Benefits		256,949.90	255,294.03	(1,655.87)
3110 Instructional Services (Teacher wages / benefits)		1,466,391.29	1,450,998.17	(15,393.12)
3110 Instructional Services (K12 On Line School)		1,210,357.86	1,440,246.15	229,888.29
3190 Other Professional and Technical - temps		6,016.65	34,752.06	28,735.41
3210 Other Travel		-	1,300.00	1,300.00
3220 Professional Development		-	5,237.55	5,237.55
3410 Telephone		-	-	-
3430 Mail/Postage		470.57	1,874.70	1,404.13
3450 Copyright Fees and Software Licenses/Agreements		-	-	-
3610 Printing		-	-	-
4140 Software Maintenance Agreements		15,240.68	17,677.04	2,436.35
4210 Rent - Facilities		-	-	-
4270 Technology Related Equipment k12		574,383.47	562,877.70	(11,505.77)
5110 Teaching/Testing Materials & Supplies (K12)		1,087,596.02	806,679.59	(280,916.43)
5110 Program Fees - Supplies and Materials (nonK12)		-	-	-
5910 Office Supplies		-	1,288.23	1,288.23
5990 Miscellaneous Supplies/materials		10,797.32	16,898.64	6,101.31
6410 New Equipment and Furniture - depreciable		-	-	-
6420 New Equipment and Furniture - Non-Depreciable		12,992.55	7,366.23	(5,626.32)
Subtotal 111 Elementary		4,384,246.42	4,347,196.04	(37,050.37)
112 Middle/Junior High				
Teacher salaries		1,051,491.27	963,304.48	(88,186.79)
Accrued Teacher bonus		71,860.12	67,525.68	(4,334.45)
Benefits		232,703.19	180,971.43	(51,731.75)
3110 Instructional Services (Teacher wages / benefits)		1,356,054.58	1,211,801.59	(144,252.99)
3110 Instructional Services (On Line School)		1,262,780.81	1,191,830.38	(70,950.42)
3190 Other Professional and Technical - temps		-	19,144.01	19,144.01
3210 Other Travel		3,274.89	390.85	(2,884.04)
3220 Professional Development		-	-	-
3410 Telephone		-	-	-
3430 Mail/Postage		353.68	834.68	481.00
3450 Copyright Fees and Software Licenses/Agreements		-	-	-
3490 Other Miscellaneous Communications		-	-	-
3610 Printing		-	-	-
4140 Software Maintenance Agreements		2,600.13	4,439.63	1,839.50
4210 Rent - Facilities		-	-	-
4270 Technology Related Equipment		473,082.72	481,687.77	921,973.65

5110 Teaching/Testing Materials & Supplies (K12)		-	-
5110 Program Fees - Supplies and Materials (K12)	843,878.86	594,544.90	1,131,613.39
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials	8,377.77	6,221.34	(2,156.44)
6420 New Equipment and Furniture - Non-Depreciable	10,493.98	7,975.07	(2,518.91)
7410 Dues and Fees		-	-
Subtotal 112 Middle/Junior High	3,960,897.42	3,523,716.91	(437,180.51)
113 High School			
Teacher salaries	1,999,427.76	2,006,691.39	7,263.62
Accrued Teacher bonus	136,643.19	141,217.71	4,574.52
Benefits	449,959.35	489,676.36	39,717.01
3110 Instructional Services (Teacher wages / benefits)	2,586,030.30	2,637,585.46	51,555.16
3110 Instructional Services (On Line School)	2,438,107.21	2,266,026.78	(172,080.43)
3110 Student Subscriptions	160,240.00	-	(160,240.00)
3190 Other Professional And Technical Services (CTE) te	27,832.34	31,226.33	3,393.98
3210 Other Travel	6,025.79	5,279.50	(746.29)
3220 Professional Development		-	-
3410 Telephone		-	-
3430 Mail/Postage	681.49	3,410.35	2,728.86
3450 Copyright Fees and Software Licenses/Agreements		-	-
3490 Other Miscellaneous Communications		-	-
3610 Printing		-	-
3710 Tuition	40,000.00	69,333.42	29,333.42
4140 Software Maintenance Agreements	7,532.00	7,170.61	(361.39)
4210 Rent - Facilities		-	-
4270 Technology Related Equipment	884,551.11	743,345.07	(141,206.04)
5110 Teaching/Testing Materials & Supplies		-	-
5110 Program Fees - Supplies and Materials (K12)	668,854.18	561,541.82	(107,312.37)
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials	6,640.18	58,524.04	51,883.86
6420 New Equipment and Furniture - Non-Depreciable	22,487.11	8,052.69	(14,434.42)
7410 Dues and Fees		570.00	570.00
Subtotal 113 High School	6,848,981.73	6,392,066.06	(456,915.67)
119 Summer School			
3110 Instructional Services - Materials	65,835.00	66,924.00	1,089.00
3430 Mail/Postage		-	-
5110 Teaching/Testing Materials & Supplies		-	-
3110 Instructional Services - Stipends benefits	41,430.22	41,430.22	-
Subtotal 225 Instruction Related Technology	107,265.22	108,354.22	1,089.00
Subtotal 110 Basic Programs	15,301,390.78	14,371,333.24	(930,057.55)
120 Added Needs			
122 Special Ed			
Teacher salaries	1,386,742.07	1,264,703.04	(122,039.02)
Accrued Teacher bonus	94,771.55	88,810.28	(5,961.27)
Benefits	338,147.67	257,665.08	(80,482.59)
3110 Instructional Services (Teacher wages / benefits)	1,819,661.28	1,611,178.41	(208,482.88)
3110 Instructional Services (On Line School)	60,808.36	54,751.86	(6,056.50)
3120 Employee Training and Development Service		175,819.93	175,819.93
3130 SPED Service providers		-	-
3190 Other Professional and Technical Services (temp)	190,997.26	-	(190,997.26)
3210 Other Travel	131.00	-	(131.00)
3220 Professional Development		-	-
3410 Telephone		-	-
3430 Mail/Postage	726.82	799.05	72.23
3490 Other Miscellaneous Communications		215.23	215.23
3610 Printing		-	-
4140 Software Maintenance Agreements	9,073.16	7,958.77	(1,114.38)
5110 Teaching/Testing Materials & Supplies		6,194.78	6,194.78
3110 Supplies and Materials (Non-K12)		3,450.88	3,450.88
5910 Office Supplies		704.60	704.60
5990 Miscellaneous Supplies/materials		-	-
7410 Dues and Fees		50.00	50.00
6420 New Equipment and Furniture - Non-Depreciable	13,492.27	8,284.49	(5,207.77)
Subtotal 122 Special Ed	2,094,890.14	1,869,408.01	(225,482.13)
125 Compensatory Education			

Teacher salaries	921,413.94	824,043.03	(97,370.92)
Accrued Teacher bonus	62,970.49	57,671.03	(5,299.45)
Benefits	222,424.98	178,812.00	(43,612.98)
3110 Instructional Services (Teacher wages / benefits)	1,206,809.41	1,060,526.05	(146,283.36)
3110 Instructional Services (On Line School)	45,043.23	38,611.61	(6,431.62)
3120 Employee Training and Development Service	-	-	-
3130 Pupil Services SPED	-	-	-
3190 Other Professional and Technical Services	-	-	-
3210 Other Travel	392.99	-	(392.99)
3220 Professional Development	-	-	-
3430 Mail / Postage	212.20	119.52	(92.68)
3450 Copyright Fees and Software Licenses/Agreements	-	20,120.00	20,120.00
3490 Other Miscellaneous Communications	-	-	-
3610 Printing	-	-	-
4140 Software Maintenance Agreements	1,438.20	-	(1,438.20)
4910 Other Purchased Services	-	-	-
5110 Program Fees - Supplies and Materials (Non-K12)	34,731.76	4,573.69	(30,158.07)
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	9,994.27	81.85	(9,912.42)
7410 Dues and Fees	-	-	-
Subtotal 125 Compensatory Education	1,298,622.06	1,124,032.72	(174,589.34)
127 Career and Technical Education			
Teacher salaries	-	-	-
Accrued Teacher bonus	-	-	-
Benefits	-	-	-
3110 Instructional Services (Teacher wages / benefits)	-	-	-
3110 Instructional Services (On Line School)	-	-	-
3130 SPED Service providers	-	-	-
3210 Other Travel	-	-	-
3220 Professional Development	-	-	-
3430 Mail / Postage	-	-	-
4140 Software Maintenance Agreements	-	-	-
4270 Technology Related Equipment	-	-	-
5110 Teaching/Testing Materials & Supplies	-	-	-
5110 Program Fees - Supplies and Materials (Non-K12)	-	-	-
5990 Miscellaneous Supplies	-	-	-
6410 New Equipment and Furniture - depreciable	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	-	-	-
7410 Dues and Fees	-	-	-
Subtotal 125 Compensatory Education	-	-	-
Subtotal 120 Added Needs	3,393,512.19	2,993,440.72	(400,071.47)
Total 100 Instruction	18,694,902.98	17,364,773.96	(1,330,129.02)
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Wages)	78,532.76	80,649.72	2,116.96
3130 Pupil Services (Bonus)	5,367.02	5,643.58	276.56
3130 Pupil Services (Benefits)	17,167.59	17,056.14	(111.45)
3130 Pupil Services (Counselor wages / benefits)	101,067.38	103,349.44	2,282.07
3110 PS-K12 School Curriculum Expense	4,504.32	4,137.32	(367.00)
-	-	-	-
-	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	999.43	7.80	(991.63)
Subtotal 211 Guidance	106,571.13	107,494.56	923.43
212 Guidance			
3130 Pupil Services-Salaries	477,318.46	475,900.21	(1,418.25)
3130 Accrued counselor bonus	32,620.49	33,301.51	681.02
Benefits	104,343.83	97,883.08	(6,460.75)
-	-	-	(104,343.83)
3130 Pupil Services (Counselor wages / benefits)	614,282.79	607,084.80	(7,197.99)
3110 Instructional Services (On Line School)	20,269.45	16,640.59	(3,628.87)
3210 Other Travel	-	-	-
3430 Mail/Postage	-	-	-
5110 Teaching/Testing Materials & Supplies	-	-	-
5910 Office Supplies	-	-	-

5990 Miscellaneous Supplies and Materials	679.24	389.30	(289.94)
6420 New Equipment and Furniture - Non-Depreciable	4,497.42	331.10	(4,166.32)
7410 Dues and Fees			
4140 Software Maintenance Agreements			
Subtotal 212 Guidance	639,728.90	624,734.75	(14,994.15)
213 Health Services (PT and OT)			
3130 Pupil Services Wages			
PS Accrued Bonus			
PS Benefits			
3130 Pupil Services (Wages / benefits)	-	-	-
3130 Pupil Services	235,694.90	185,803.83	(49,891.07)
5110 Teaching/Testing Materials & Supplies			
Subtotal 213 Health Services	235,694.90	185,803.83	(49,891.07)
214 Psychological Services			
3130 Pupil Services Wages	71,918.78	73,388.05	1,469.27
PS Accrued Bonus	4,915.01	6,135.43	1,220.42
PS Benefits	15,721.75	13,292.15	(2,429.60)
3130 Pupil Services (Wages / benefits)	92,555.54	92,815.63	260.08
3110 PS - K12 School Curriculum Expense	2,252.16	2,068.66	(183.50)
3130 Pupil Services	65,384.93	75,865.22	10,480.29
5110 Teaching/Testing Materials & Supplies			
6420 New Equipment and Furniture - Non-Depreciable	499.71	3.90	(495.82)
Subtotal 214 Psychological Services	160,692.35	170,753.41	10,061.06
215 Speech Pathology Services			
3130 Pupil Services Wages	54,455.52	55,480.94	1,025.41
PS Accrued Bonus	3,721.55	3,882.35	160.80
PS Benefits	11,904.21	15,258.79	3,354.58
3130 Pupil Services (Wages / benefits)	70,081.29	74,622.08	4,540.79
3110 PS - K12 School Curriculum Expense	2,252.16	2,068.66	(183.50)
3130 Pupil Services	681,048.71	570,559.28	(110,489.44)
3430 Mail/Postage			
5110 Teaching/Testing Materials & Supplies		8.70	8.70
6420 New Equipment and Furniture - Non-Depreciable	499.71	3.90	(495.82)
Subtotal 215 Speech Pathology Services	753,881.87	647,262.61	(106,619.26)
216 Social Work Services			
3130 Pupil Services Wages	42,605.14	43,639.45	1,034.31
PS Accrued Bonus	2,911.68	3,053.73	142.04
PS Benefits	9,313.66	17,277.94	7,964.27
3130 Pupil Services (Wages / benefits)	54,830.49	63,971.12	9,140.63
3110 PS - K12 School Curriculum Expense	2,252.16	2,068.66	(183.50)
3130 Pupil Services	451,102.40	340,065.78	(111,036.62)
6420 New Equipment and Furniture - Non-Depreciable	499.71	3.90	(495.82)
Subtotal 216 Social Work Services	508,684.76	406,109.45	(102,575.31)
217 Visual Aid Services			
3130 Pupil Services	485.62	1,836.00	1,350.38
Subtotal 217 Visual Aid Services	485.62	1,836.00	1,350.38
218 Teacher Consultant			
3130 Pupil Services Wages	135,624.99		
PS Accrued Bonus	9,603.21		
PS Benefits	29,648.20		
3130 Pupil Services (Wages / benefits)	174,876.39	191,092.17	16,215.78
3110 Michigan Instructional Services - Curriculum			
3210 Michigan Travel - Non Meals			
3430 Michigan Mail/Postage			
5110 Michigan Teaching/Testing Supplies and Materials	6,756.48		
6420 Michigan New Equipment and Furniture - Non-Depreci	1,499.14		
Subtotal 218 Teacher Consultant	183,132.02	197,309.84	14,177.83
219 Other Pupil Services			
3130 Pupil Services Wages	51,570.83	52,013.02	442.20
PS Accrued Bonus	3,524.41	3,338.67	(185.74)
PS Benefits	12,921.77	24,253.66	11,331.89
3130 Pupil Services (Wages / benefits)	68,017.00	79,605.35	11,588.35
3110 PS - K12 School Curriculum Expense	2,847.28	2,443.66	(403.62)

3430 Michigan Mail/Postage	58.71	27.76	(30.95)
5110 Program Fees - Supplies and Materials (Non-K12)	499.71	3.90	(495.82)
6420 New Equipment and Furniture - Non-Depreciable		-	-
Subtotal 219 Other Pupil Services	71,422.71	82,080.67	10,657.96
		-	-
Subtotal 210 Support Services Pupil	2,660,294.26	2,423,385.12	(236,909.15)
		-	-
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3130 Support Services (Wages)	766,656.36	716,443.77	(50,212.59)
3130 Support Services (Bonus)	192,232.23	49,850.68	(142,381.55)
3130 Support Services (Benefits)	52,394.18	154,964.21	102,570.03
		-	-
3130 Support Services (wages / benefits)	1,011,282.77	921,258.66	(90,024.11)
3110 Purchased Services Instructional Coach (K12)	36,034.58	26,524.25	(9,510.34)
3110 Purchased Services Instructional (Non-K12)		29,830.00	29,830.00
3120 Employee Training and Development Service	73,079.80	62,445.40	(10,634.40)
3210 Other Travel		-	-
3220 Professional Development	21,544.84	36,184.89	14,640.05
3430 Mail/Postage	29.84	38.66	8.82
3490 Other Miscellaneous Communications		100.00	100.00
3610 Printing		-	-
4140 Software Maintenance Agreements	4,405.39	23,947.49	19,542.10
4210 Rent		-	-
5110 Program Fees - Supplies and Materials (Non-K12)		639.45	639.45
6420 New Equipment and Furniture - Non-Depreciable	7,995.42	58.46	(7,936.95)
7410 Dues and Fees		404.77	404.77
Subtotal 221 Professional Development	1,154,372.64	1,101,432.03	(52,940.61)
		-	-
225 Instruction Related Technology			
3110 Instructional Services - Non K12 Student Materials		-	-
3210 Other Travel		-	-
3220 PD Travel - Non- Meals		-	-
3430 Mail/Postage	512.26	7,680.34	7,168.08
3490 Other Communication (including ISP)	164,814.12	183,080.40	18,266.29
4140 Software Maintenance Agreements	90,474.64	201.61	(90,273.03)
4270 Michigan Non-K12 Technology/Computer Rentals			
5110 Program Fees - Supplies and Materials (Non-K12)		8,074.21	8,074.21
6420 New Equipment and Furniture - Non-Depreciable		49,746.68	49,746.68
5910 Office supplies		767.33	767.33
Subtotal 225 Instruction Related Technology	255,801.02	288,062.08	32,261.06
		-	-
226 Supervision and Direction of Instructional Staff			
3150 Management Services Supervision Salaries	100,870.40	83,554.98	(17,315.42)
3150 Management Services Supervision Bonus	25,052.22	5,829.47	(19,222.74)
3150 Management Services Supervision Benefits	6,893.60	24,857.67	17,964.07
3130 Management Services (wages / benefits)	132,816.22	114,242.12	(18,574.09)
3110 PS - K12 School Curriculum Expense	3,603.46	365.24	(3,238.22)
6420 New Equipment and Furniture - Non-Depreciable	799.54	15.59	(783.95)
5110 Program Fees - Supplies and Materials (Non-K12)			
Subtotal 226 Supervision and Direction of Instruc	137,219.22	114,652.61	(22,566.60)
		-	-
227 Academic Student Assessment			
3130 Michigan Pupil Services-Salaries	51,878.57	53,151.06	1,272.50
3130 Instructional Services Benefits	11,340.87	13,142.88	1,802.01
3130 Michigan Pupil Services - Bonus	35,545.44		
3110 Student Subscriptions/Instructional Coaching	53,656.10	29,566.37	(3,153.20)
3110 Purchased Services Instructional (Non-K12)	32,719.57	9,740.00	9,740.00
3190 Other Professional and Technical Services (temp)		3,507.92	3,507.92
3210 Other Travel	67,075.13	41,236.33	(25,838.80)
3430 Mail/Postage		1,248.26	1,248.26
3490 Other Miscellaneous Communications		-	-
4140 Software Maintenance Agreements		-	-
4210 Rent - Facilities (Proctored Exams)	227,401.04	250,167.98	22,766.94
4270 Technology Related Equipment		-	-
4270 Michigan K12 Testing computers	142,118.80	421,968.13	279,849.33
6420 New Equipment and Furniture - Non-Depreciable	499.71	-	(499.71)
5110 Program Fees - Supplies and Materials (Non-K12)		41,061.37	41,061.37
5910 Office Supplies		388.14	388.14
Subtotal 227 Academic Student Assessment	622,235.24	873,397.76	251,162.53

		-	-
229 Other Instructional Staff Services		-	-
3170 Michigan Legal Services		4,828.00	4,828.00
3210 Michigan Travel - Meals		68.83	68.83
4140 Michigan Software Maintenance Agreements		3,032.92	3,032.92
4910 MI other purchased services		99,600.00	99,600.00
5110 Michigan Teaching/Testing Supplies and Materials	779.76	15.00	(764.76)
Subtotal 229 Other Instructional Staff Services	779.76	107,544.75	106,764.99
		-	-
Subtotal 220 Support Services - Instructional Staff	2,170,407.88	2,485,089.24	314,681.35
		-	-
230 Support Services - General Administration		-	-
231 Board of Education		-	-
3190 Other Professional and Technical - temps			
3170 Legal Services	75,000.00	69,098.34	(5,901.66)
3180 Audit Services	26,704.00	27,570.00	866.00
3190 Other Professional and Technical Services	12,000.00	12,721.70	721.70
3210 Board Travel Expenses	21,500.00	7,069.46	(14,430.54)
3430 Mail/Postage		47.05	47.05
3150 Management Services Incl consultants			
3410 Telephone	2,100.00	5,950.00	3,850.00
5910 office supplies			
6420 New Equipment and Furniture - Non-Depreciable			
4210 Rent - facilities			
Total 231 Board of Education	137,304.00	131,040.44	(6,263.56)
		-	-
232 Executive Administration		-	-
3150 Management Fees - Oversight	798,324.48	732,684.42	(65,640.06)
3150 Management Services - K12 Management and Tec	3,725,514.25	3,419,193.96	(306,320.29)
3210 Travel (SH Travel)		-	-
3410 Telephone		-	-
6420 New Equipment and Furniture - Non-Depreciable		-	-
Subtotal 232 Executive Administration	4,523,838.73	4,151,878.38	(371,960.35)
		-	-
Subtotal 230 Support Services -General Administration	4,661,142.73	4,282,918.82	(378,223.91)
		-	-
240 Support Services - School Administration		-	-
241 Office of the Principal		-	-
3110 Instructional Services Salaries		-	-
3110 Instructional Services Benefits		-	-
3110 PS - K12 School Curriculum Expense		-	-
3210 Other Travel	5,000.00	-	(5,000.00)
3220 Professional Development		-	-
3610 Printing	52.00	-	(52.00)
3430 Mail/Postage		-	-
3490 Other Communication (includes ISP)	12,000.00	-	(12,000.00)
4140 Software Maintenance Agreements		-	-
4220 Office Equipment Rental		-	-
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials		-	-
6410 Depreciation		-	-
6420 New Equipment and Furniture - Non-Depreciable		-	-
7410 Dues and Fees		-	-
Subtotal 241 Office of the Principal	17,052.00	-	(17,052.00)
		-	-
249 Other School Administration		-	-
3110 Instructional Services (On Line School)	2,252.16	24,052.75	21,800.59
3120 Employee Training and Development Service	-	565.00	565.00
3190 Other Professional and Technical Services		9,023.44	9,023.44
3210 Other Travel	12,500.00	7,439.91	(5,060.09)
3210 Travel - Meals		-	-
3410 Telephone	81,200.00	87,721.72	6,521.72
3430 Mail/Postage	30,362.00	23,419.51	(6,942.49)
3490 Other Communication (includes ISP)	7,050.00	13,328.17	6,278.17
4140 Software Maintenance Agreements	33,952.13	33,033.78	(918.35)
4220 Office Rental Equipment	30,259.18	12,104.84	(18,154.34)
4270 Program Fees - Supplies & Materials Non K12 tech	69,711.00	-	(69,711.00)
5110 Teaching/Testing Supplies and Material		1,200.64	
5910 Office Supplies	25,963.13	43,908.83	17,945.70
5990 Miscellaneous Supplies/materials	101,484.79	20,046.27	(81,438.52)
6420 New Equipment and Furniture - Non-Depreciable		113.07	113.07

7410 Dues and Fees	37,016.85	32,207.61	(4,809.24)
Subtotal 249 Other School Administration	431,751.23	308,165.53	(123,585.70)
Subtotal 240 Support Services - School Administration	448,803.23	308,165.53	(140,637.70)
250 Support Services - Business	-	-	-
Subtotal 250 Support Services - Business	-	-	-
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone		589.67	589.67
3490 Other Miscellaneous Communications		-	-
3890 Other Utility Services		-	-
3910 Property and Liability Insurance	69,100.00	69,100.00	-
4210 Building Rent	95,777.76	95,777.76	-
5510 Natural Gas		-	-
5520 Electricity	3,833.00	5,277.34	1,444.34
5910 Office Supplies		-	-
5990 Misc. Supplies and Materials	54,991.00	7,176.99	(47,814.01)
4190 Other Repairs		780.00	780.00
Subtotal 261 Operating Building Services	223,701.76	178,701.76	(45,000.00)
266 Consultants-Security			
Subtotal 260 Operations and Maintenance	223,701.76	178,701.76	(45,000.00)
270 Pupil Transportation Services			
271 4270 Pupil Transportation Services	3,000.00	-	(3,000.00)
Subtotal 270 Pupil Transportation Services	3,000.00	-	(3,000.00)
280 Support Services - Central			
281 Staff/Personnel Services			
3150 Management Services Supervision Salaries	48,167.83	50,203.90	2,036.08
3150 Management Services Supervision Benefits	12,069.10	17,375.55	5,306.45
3150 Management Services Supervision Bonus	3,291.84	4,222.65	930.81
3130 Management Services (wages / benefits)	63,528.77	71,802.10	8,273.33
6420 New Equipment and Furniture - Non-Depreciable	499.71	3.90	(495.82)
3110 PS-K12 School Curriculum expense	2,252.16	-	-
Subtotal 281 Staff/Personnel Services	66,280.65	73,874.66	7,594.02
283			
3120 Employee Training and Development Service		32,335.15	32,335.15
3210 Other Travel	39,321.00	5,862.22	(33,458.78)
3210 Travel - Non Meals		1,036.65	1,036.65
3220 Travel - non Meals		3,602.48	3,602.48
5110 Program Fees - Supplies & Materials Non K12		-	-
5990 Misc. Supplies and Materials		-	-
7410 Dues and Fees		-	-
Subtotal 283 Staff/Personnel Svcs	39,321.00	42,836.50	3,515.50
284 Non Instructional Technology Services			
3160 Management Information Services K12 tech fee	1,862,757.12	1,709,596.98	(153,160.14)
4140 Software Maintenance Agreements		-	-
3120 Employee Training and Development Service		-	-
3210 Other Travel		-	-
3210 Travel - Non Meals		-	-
Subtotal 284 Non Instructional Tech Svcs	1,862,757.12	1,709,596.98	(153,160.14)
Subtotal 280 Support Services - Central	1,968,358.77	1,826,308.14	(142,050.63)
Total 200 Support Services	12,135,708.64	11,801,293.65	(334,414.99)
331 Community Activities			
331 Community Activities			
3150 Community Activities Salaries	610,965.19	510,058.06	(100,907.14)
3150 Community Activities Bonus	136,210.34	35,434.91	(100,775.43)
3150 Community Activities Benefits	42,422.95	110,907.96	68,485.01

		-	-
	3130 Community Activities (wages / benefits)	789,598.48	656,400.93
	3110 Purchased Services	34,683.29	31,489.49
	3190 Other Professional and Technical Services		-
	3210 Other Travel		814.43
	3220 Professional Development		-
	3430 Mail/Postage	205.30	728.48
	3490 Other Miscellaneous Communications		-
	4140 Software Maintenance Agreements		-
	4210 Rent - Facilities		1,520.00
	5110 Program Fees - Supplies and Materials	21,847.77	2,919.13
	5910 Office Supplies		-
	5990 Misc. Supplies and Materials		24,345.74
	6420 New Equipment and Furniture - Non-Depreciable	7,695.59	2,863.70
	Subtotal 331 Community Activities	854,030.43	721,363.79
			-
360 Welfare			-
	361 3700 Michigan TUITION Sum	4,000.00	4,000.00
	3110 Michigan Pupil Services-SPED Sum		-
	5990 Misc. Supplies and Materials		-
	Subtotal 360 Welfare	4,000.00	4,000.00
			-
	Subtotal 360 Support Services - Central	858,030.43	725,363.79
			-
TOTAL EXPENSES		31,688,642.05	29,891,431.40
			-
Surplus / (Deficit)		\$ 586,250.14	\$ 2,286,406.16
			\$ 1,700,156.01