

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

Average Enrollment **3,302** **3,129** **3,139**

FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
REVENUE					
300 Revenue from State Sources					
	311	State Portion of Foundation Allowance	\$ 24,754,992.96	\$ 26,847,827.94	\$ 26,851,103.00
	312	State Portion of Foundation Allowance (restricted)	2,684,870.77	2,934,663.54	2,938,416.00
	317	State Restricted through another Public School	-	-	-
		Subtotal 300 - Revenue from State Source	27,439,863.73	29,782,491.48	29,789,519.00
400 Revenue from Federal Sources					
	414	Grant from Dept of Education	3,387,508.06	4,864,076.02	1,815,146.00
	417	Federal Grant through Public School	946,833.60	933,524.11	3,559,661.00
		Subtotal 400 - Revenue from Federal Sources	4,334,341.66	5,797,600.13	5,374,807.00
	513	Tax received from Other Schools	65,137.00	40,771.64	60,000.00
	199	Miscellaneous Local Revenues	-	123,657.27	40,000.00
		Total Revenue	31,839,342.39	35,744,520.52	35,264,326.00
		Fund Balance (June 2022 Act / June 2023 Budget)	8,560,603.00	10,698,098.96	14,437,124.23
		Total available to appropriate	40,399,945.39	46,442,619.48	49,701,450.23

EXPENDITURES

100 Instruction

110 Basic Programs

111 Elementary

111	3110-1	Instructional Services - Salaries	1,154,860.35	1,076,285.28	1,148,283.03
111	3110-2	Instructional Services - Tax	93,951.69	92,541.47	-
111	3110-3	Instructional Services - Benefit	163,730.68	142,935.99	255,168.72
111	3110-5	Instructional Services - Bonus	(0.00)	94,028.64	78,474.82
111	3110-6	Instructional Services - Stipends	51,455.00	38,166.55	122,097.62
111		TOTAL Instructional Services (Teacher wages / benefits)	1,463,997.72	1,443,957.93	1,604,024.19
111	3110-8	Instructional Services - Curriculum	1,425,466.96	1,637,333.88	1,560,267.23
111	3110-9	Michigan Instructional Services - K12 Student Other	-	10,408.08	17,191.62
111	3110-10	Instructional Services - K12 Teachers Other	-	764.30	-
111	3110-11	Instructional Services - Non K12 Student Materials	1,729.50	-	-
111	3120	Employee Training and Development Service	1,300.00	-	-
111	3150	Management Services Incl consultants	-	-	-
111	3190	- Other Professional and Technical Services - Temps	110,770.00	412,829.88	311,512.93
111	3210	Costs of Travel - Regular duties	-	-	-
111	3220	Workshops and Conferences (PD)	-	-	-
111	3410	Telephone	-	-	-
111	3430	Mail/Postage	1,813.07	7,637.76	4,264.21
111	3450	Copyright Fees and Software Licenses/Agreements	-	-	-
111	3610	Printing	-	60.09	-
111	4140	Software Maintenance Agreements	12,257.02	15,027.80	35,772.83
111	4210	Rent - Facilities	-	-	-
111	4270-1	K12 Student Computer Lease Expense	563,056.20	460,485.87	435,466.87
111	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	917.21	26,369.81	4,447.08
111	5110-2	K12 Teaching/Testing Supplies and Materials	791,019.50	505,764.39	559,826.49
111	5910	Office Supplies	451.31	567.91	-
111	5990	Miscellaneous Supplies/materials	-	98.02	23,474.88
111	6410	New Equipment and Furniture - Depreciable	-	-	-
111	6420	New Equipment and Furniture - Non-Depreciable	310.99	271.44	-
111	7410	Dues and Fees	89.00	-	-
111		Subtotal 111 Elementary	4,373,178.48	4,521,577.16	4,556,248.33

112 Middle/Junior High

112	3110-1	Teacher salaries	1,019,535.25	991,818.03	1,091,865.92
112	3110-2	Tax	86,002.78	89,211.10	-
112	3110-3	Benefits	77,805.45	68,495.22	169,914.55
112	3110-5	Accrued Teacher bonus	-	70,463.49	72,823.65
112	3110-6	Instructional Services - Stipends	6,260.00	-	-
112		TOTAL Instructional Services (Teacher wages / benefits)	1,189,603.48	1,219,987.84	1,334,604.12
112	3110-8	Instructional Services - Curriculum	1,197,815.21	1,097,469.52	1,042,905.13
112	3110-9	Instructional Services - K12 Student Other	-	-	3,660.10
112	3110-10	Instructional Services - K12 Teachers Other	-	-	-
112	3110-11	Instructional Services - Non K12 Student Materials	46.05	-	-
112	3190	Other Professional and Technical - temps	4,004.00	20,034.65	17,785.57
112	3210	Other Travel	-	182.77	1,746.03
112	3220	Professional Development	-	-	-
112	3410	Telephone	-	-	-

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

		Average Enrollment	3,302	3,129	3,139
FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
112	3430	Mail/Postage	901.58	14,032.04	
112	3450	Copyright Fees and Software Licenses/Agreements	-		
112	3490	Other Miscellaneous Communications	-		
112	3610	Printing	-		7,567.42
112	4140	Software Maintenance Agreements	1,664.94	7,129.78	
112	4210	Rent - Facilities	-		
112	4270-1	K12 Student Computer Lease Expense	498,406.14	541,769.63	532,425.89
112	5110-2	K12 Teaching/Testing Supplies and Materials	573,567.00	667,807.71	754,747.09
112	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	1,002.82	37,503.70	36,506.74
112	5910	Office Supplies	303.56	812.26	
112	6420	New Equipment and Furniture - Non-Depreciable	939.32	421.21	
112	7410	Dues and Fees	-	38.95	
112		Subtotal 112 Middle/Junior High	3,468,254.10	3,607,190.06	3,731,948.09
113	High School				
113	3110-1	Teacher salaries	2,135,474.51	1,881,179.34	2,097,829.43
113	3110-2	Tax	174,677.81	160,936.38	
113	3110-3	Benefits	273,792.04	298,312.65	492,076.99
113	3110-5	Accrued Teacher bonus	0.00	132,331.24	135,007.63
113	3110-6	Stipends	5,500.00	14,509.09	25,763.38
113		TOTAL Instructional Services (Teacher wages / benefits)	2,589,444.36	2,487,268.70	2,750,677.43
113	3110-8	Instructional Services - Curriculum	2,280,920.20	2,279,389.45	2,206,714.97
113	3110-10	Instructional Services - K12 Teachers Other	36,204.00	67,183.20	80,386.35
113	3110-11	Instructional Services - Non K12 Student Materials	2,550.84		839.07
113	3190	Other Professional And Technical Services (CTE) temps	31,816.15	35,729.92	31,264.93
113	3210-1	Travel - Non Meals	84.82	341.98	2,221.63
113	3210-2	Travel - Non Meals	199.61		
113	3220	Professional Development	-		1,599.47
113	3410	Telephone	-		
113	3430	Mail/Postage	2,971.63	1,223.28	821.26
113	3450	Copyright Fees and Software Licenses/Agreements	-		
113	3490	Other Miscellaneous Communications	-		
113	3610	Printing	-	311.81	
113	3710	Tuition	69,597.20	104,348.74	139,476.96
113	4140	Software Maintenance Agreements	4,638.19	9,566.06	8,580.78
113	4210	Rent - Facilities	282.00	2,368.95	575.86
113	4270-1	K12 Student Computer Lease Expense	745,447.65	818,011.81	811,863.24
113	5110-2	K12 Teaching/Testing Supplies and Materials	496,496.00	616,043.63	661,340.68
113	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	979.50	7,201.12	1,474.77
113	5910	Office Supplies	754.49	1,542.62	
113	5990	Miscellaneous Supplies/materials	18,872.15	6,614.94	92,566.37
113	6420	New Equipment and Furniture - Non-Depreciable	915.60	470.77	
113	7410	Dues and Fees	955.00	539.67	
113		Subtotal 113 High School	6,283,129.39	6,438,156.65	6,790,403.77
119	Summer School				
119	3110-1	Teacher salaries		1,930.00	
119	3110-3	Benefits	-	1,930.00	5,829.93
119	3110-5	Accrued Teacher bonus			2,000.00
119	3110-6	Instructional Services - Stipends	63,012.50	65,260.00	159,104.05
119	3110-8	Instructional Services - Curriculum	1,089.00	62,073.00	66,022.76
119	3710	Tuition	-	-	
119	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	582.66	557.46	
119	5990	Misc. Supplies and Materials	10,744.82	-	858.20
119		Subtotal 225 instruction Related Technology	75,428.98	129,820.46	233,814.94
Subtotal 110 Basic Programs			14,199,990.95	14,696,744.33	15,312,415.13
120	Added Needs				
122	Special Ed				
122	3110-1	Teacher salaries	1,343,914.77	1,491,665.01	1,734,012.29
122	3110-2	Tax	110,070.12	128,106.37	
122	3110-3	Benefits	130,372.36	170,860.93	322,326.79
122	3110-5	Accrued Teacher bonus	0.00	105,450.38	107,989.37
122	3110-6	Instructional Services - Stipends	6,115.00	-	
122		TOTAL Instructional Services (Teacher wages / benefits)	1,590,472.25	1,896,082.69	2,164,328.45
122	3110-8	Instructional Services - Curriculum	58,721.21	73,874.68	75,805.95
122	3110-11	Instructional Services - Non K12 Student Materials	2,824.15	17,068.15	
122	3120	Employee Training and Development Service	-		
122	3130	Pupil Services-SPED	(4,254.48)		

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

Average Enrollment **3,302** **3,129** **3,139**

FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
122	3190	Other Professional and Technical Services (temp)	202,258.24	109,162.23	87,863.00
122	3210	Other Travel	-		
122	3220	Professional Development	-		
122	3410	Telephone	-		
122	3430	Mail/Postage	807.67	722.09	453.65
122	3490	Other Miscellaneous Communications	215.23		
122	3610	Printing	-	36.29	
122	4140	Software Maintenance Agreements	14,664.04	1,162.50	
122	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	7,523.01	8,525.45	34,295.70
122	5110-2	K12 Teaching/Testing Supplies and Materials	-		
122	5910	Office Supplies	442.02	291.88	
122	5990	Miscellaneous Supplies/materials	262.58		2,120.77
122	7410	Dues and Fees	50.00		
122	6420	New Equipment and Furniture - Non-Depreciable	5,446.55	2,106.92	1,425.91
122		Subtotal 122 Special Ed	1,879,432.47	2,109,032.88	2,366,293.43
125		Compensatory Education			
125	3110-1	Teacher salaries	917,720.91	1,310,894.50	1,285,518.52
125	3110-2	Tax	73,951.22	108,929.70	
125	3110-3	Benefits	110,195.06	183,259.23	315,678.64
125	3110-5	Accrued Teacher bonus	0.00	94,461.51	93,231.64
125	3110-6	Instructional Services - Stipends	6,600.00		
125		TOTAL Instructional Services (Teacher wages / benefits)	1,108,467.19	1,697,544.94	1,694,428.80
125	3110-8	Instructional Services - Curriculum	41,060.68	43,755.22	44,899.09
125	3110-10	Instructional Services - K12 Teachers Other		4,042.50	
125	3110-11	Instructional Services - Non K12 Student Materials	35,699.50		
125	3120	Employee Training and Development Service	3,000.00		
125	3130-1	Pupil Services-SPED	-		
125	3190	Other Professional and Technical Services	-		
125	3210	Other Travel	-		
125	3220	Professional Development	-		3,288.01
125	3430	Mail / Postage	119.52	7,583.94	4,086.74
125	3450	Copyright Fees and Software Licenses/Agreements	-		
125	3490	Other Miscellaneous Communications	-		
125	3610	Printing	-	11.43	
125	4140	Software Maintenance Agreements	-		
125	4910	Other Purchased Services	-		
125	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	5,406.87	12,925.85	8,762.17
125	5910	Office Supplies	150.86	192.45	
125	5990	Miscellaneous Supplies	1,318.24		
125	6420	New Equipment and Furniture - Non-Depreciable	-		
125	7410	Dues and Fees	-		
125		Subtotal 125 Compensatory Education	1,195,222.86	1,766,056.33	1,755,464.81
		Subtotal 120 Added Needs	3,074,655.33	3,875,089.21	4,121,758.24
		Total 1XX Instruction & Added Needs	17,274,646.28	18,571,833.54	19,434,173.37
		200 Support Services			
		210 Support Services - Pupil			
211		Truancy/Absenteeism Services			
211	3110-1	Pupil Services - Wages	87,018.97	84,516.17	75,836.25
211	3110-2	Tax	7,015.17	7,433.67	
211	3110-3	Pupil Services - Benefits	9,860.89	6,004.16	15,046.22
211	3130-6	Pupil Services - Bonus	0.00	5,916.13	5,946.37
211		TOTAL Pupil Services - Wages / Benefits / Bonus	103,895.03	103,870.13	96,828.84
211	3110-8	Instructional Services - Curriculum	4,414.28	3,698.66	3,795.35
211	3210	Travel - Non Meals	-	-	360.69
211	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
211	6420	New Equipment and Furniture - Non-Depreciable	-	107,568.79	
211		Subtotal 211 Guidance	108,309.31	107,568.79	100,984.88
212		Guidance			
212	3130-2	Pupil Services-Salaries	506,589.43	539,927.71	572,338.36
212	3130-3	Tax	37,336.76	40,358.16	
212	3130-4	Benefits	54,281.02	65,565.44	115,572.09
212	3130-6	Accrued counselor bonus	3,750.00	37,794.94	37,988.12
212	3110-6	Instructional Services - Stipends	-		
212		TOTAL Pupil Services (Counselor wages / benefits)	601,957.21	683,646.25	725,898.57

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

Average Enrollment **3,302** **3,129** **3,139**

FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
212	3110-8	Instructional Services - Curriculum	17,657.14	22,229.75	22,810.90
212	3210-2	Travel - Non Meals	340.22	93.19	890.29
212	3430	Mail/Postage	-	4.71	
212	4140	Software Maintenance Agreements	159.96		
212	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	389.30	66.00	271.77
212	5910	Office Supplies	-		
212	5990	Miscellaneous Supplies and Materials	-		
212	6420	New Equipment and Furniture - Non-Depreciable	-		
212	7410	Dues and Fees	129.00	27.82	
212		Subtotal 212 Guidance	620,632.83	706,067.72	749,871.53
213		Health Services (PT and OT)			
213	3130-2	Pupil Services Wages	-		
213	3130-3	Tax	-		
213	3130-4	PS Benefits	-		
213	3130-6	PS Accrued Bonus	-		
213		TOTAL Pupil Services (Wages / benefits)	-	-	-
213	3130-1	Pupil Services-SPED	199,534.18	237,247.62	256,282.57
213	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
213		Subtotal 213 Health Services	199,534.18	237,247.62	256,282.57
214		Psychological Services			
214	3130-2	Pupil Services Wages	78,411.48	78,043.15	56,407.81
214	3130-3	PS Tax	6,726.18	6,811.42	
214	3130-4	PS Benefits	2,233.16	2,438.93	9,994.00
214	3130-6	PS Accrued Bonus	2,875.00	3,480.61	5,490.95
214	3110-6	Instructional Services - Stipends	3,750.00		
214		TOTAL Pupil Services (Wages / benefits)	93,995.82	90,774.11	71,892.76
214	3110-8	Instructional Services - Curriculum	2,207.14	2,222.97	2,281.09
214	3130-1	Pupil Services-SPED	73,460.91	111,919.64	120,899.22
214	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
214	7410	Program Fees - Supplies and Materials (K12)	-	-	
214	6420	New Equipment and Furniture - Non-Depreciable	-	-	
214		Subtotal 214 Psychological Services	169,663.87	204,916.72	195,073.07
215		Pathology Services			
215	3130-2	Pupil Services Wages	59,367.84	59,265.25	53,178.63
215	3130-3	PS Tax	4,209.73	4,427.55	
215	3130-4	PS Benefits	11,223.14	12,806.73	18,619.79
215	3130-6	PS Accrued Bonus	(0.00)	4,148.57	4,169.77
215		TOTAL Pupil Services (Wages / benefits)	74,800.71	80,648.10	75,968.19
215	3110-8	Instructional Services - Curriculum	2,207.14	2,222.97	2,281.09
215	3130-1	Pupil Services-SPED	580,504.68	633,350.48	703,806.86
215	3430	Mail/Postage	-	-	
215	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
215	6420	New Equipment and Furniture - Non-Depreciable	-	-	
215		Subtotal 215 Speech Pathology Services	657,512.53	716,221.55	782,056.14
216		Social Work Services			
216	3130-2	Pupil Services Wages	46,696.57	42,674.80	38,291.67
216	3130-3	Pupil Services Benefits	3,126.86	16,699.43	21,167.32
216	3130-4	Pupil Services Tax	14,779.48	2,892.82	
216	3130-6	Pupil Services Accrued Bonus	-	2,987.21	3,002.47
216		TOTAL Pupil Services (Wages / benefits)	64,602.91	65,254.26	62,461.46
216	3110-8	Instructional Services - Curriculum	2,207.14	2,222.97	2,281.09
216	3130-1	Pupil Services-SPED	343,567.97	335,682.67	382,168.09
216	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
216	6420	New Equipment and Furniture - Non-Depreciable	-	-	
216		Subtotal 216 Social Work Services	410,378.02	403,159.90	446,910.64
217		Visual Aid Services			
217	3130-1	Pupil Services-SPED	2,788.00	4,000.40	4,554.38
217		Subtotal 217 Visual Aid Services	2,788.00	4,000.40	4,554.38
218		Teacher Consultant			
218	3130-2	Pupil Services-Salaries	151,478.56	151,535.71	88,756.07
218	3130-3	Pupil Services-Tax	13,489.33	13,317.24	
218	3130-4	Pupil Services - Benefits	17,922.71	11,400.48	26,704.84
218	3130-6	Pupil Services - Bonus	10,500.00		10,661.71
218		TOTAL Pupil Services (Wages / benefits)	193,390.60	176,253.43	126,122.62

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

		Average Enrollment	3,302	3,129	3,139
FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
218	3110-6	Instructional Services - Stipends	9,450.00		
218	3110-8	Instructional Services - Curriculum	6,621.43	6,668.92	6,843.26
218	3110-9	Instructional Services - K12 Student Other	2,496.00	1,335.27	2,205.55
218	3210	Travel - Non Meals	-	-	
218	3430	Mail/Postage	-	291.09	156.98
218	5110-2	K12 Teaching/Testing Supplies and Materials	-	-	
218	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	-	
218	6420	New Equipment and Furniture - Non-Depreciable	-	-	
218		Subtotal 218 Teacher Consultant	211,958.03	184,548.71	135,328.41
219		Other Pupil Services			
219	3130-2	Pupil Services-Salaries	56,029.63	55,957.71	132,969.70
219	3130-3	Pupil Services-Tax	4,613.38	4,366.95	
219	3130-4	Pupil Services - Benefits	15,088.47	17,015.96	49,182.04
219	3130-6	Pupil Services - Bonus	1,875.00	1,830.68	3,937.07
219	TOTAL	Pupil Services (Wages / benefits)	77,606.48	79,171.30	186,088.81
219	3130-1	Pupil Services-SPED	750.00	2,452.28	2,791.88
219	3110-6	Instructional Services - Stipends	4,200.00		2,768.03
219	3110-8	Instructional Services - Curriculum	2,207.14	2,222.97	2,414.77
219	3430	Mail/Postage	74.16	96.98	
219	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	20.00	375.92	
219	6420	New Equipment and Furniture - Non-Depreciable	-	-	
219		Subtotal 219 Other Pupil Services	84,857.78	84,319.45	194,063.49
Subtotal 210 Support Services Pupil			2,465,634.55	2,648,050.86	2,865,125.11
220		Support Services - Instructional Staff			
221		Improvement of Instruction			
221	3110-1	Support Services (Wages)	777,169.29	697,321.83	716,614.97
221	3110-2	Support Services (Taxes)	64,371.03	60,046.05	
221	3110-3	Support Services (Benefits)	72,920.23	70,629.12	154,269.59
221	3130-6	Support Services (Bonus)	(0.00)	50,476.70	49,616.29
221	TOTAL	Support Services (wages / benefits)	914,460.55	878,473.70	920,500.85
221	3110-6	Instructional Services - Stipends	36,625.00	7,928.18	17,554.94
221	3110-8	Instructional Services - Curriculum	28,141.90	31,121.64	31,935.23
221	3110-11	Instructional Services - Non K12 Student Materials	29,830.00		3,075.13
221	3120	Employee Training and Development Service	71,057.90	72,250.47	
221	3150	Management Services Incl consultants	-		6,802.77
221	3190	Other Professional and Technical Services	29,480.00	6,003.16	
221	3210-2	Travel - Non Meals	3,107.94	103,634.01	42,555.02
221	3220-1	PD Travel - Non- Meals	29,928.72		300,672.58
221	3430	Mail/Postage	61.86		78.98
221	3490	Other Miscellaneous Communications	100.00	178.64	
221	3610	Printing	-	165.66	
221	4140	Software Maintenance Agreements	142.95	2,482.38	1,031.81
221	4210	Rent	-	34,448.24	
221	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	665.95	12,450.36	12,052.46
221	5110-2	K12 Teaching/Testing Supplies and Materials	-		
221	5910	Office Supplies	1,948.00	1,136.84	
221	5990	Misc. Supplies and Materials	250.00	102.15	
221	6420	New Equipment and Furniture - Non-Depreciable	-	-	
221	7410	Dues and Fees	454.77	228.11	
221		Subtotal 221 Professional Development	1,146,255.54	1,150,603.54	1,336,259.77
225		Instruction Related Technology			
225	3110-8	Instructional Services - Curriculum	14,795.00		
225	3110-10	Instructional Services - K12 Teachers Other		1,190.63	
225	3110-11	Instructional Services - Non K12 Student Materials	-		29,314.26
225	3190	Other Professional and Technical Services	9,620.00		
225	3210-2	Travel - Non Meals	186.09	150.27	506.85
225	3220-1	PD Travel - Non- Meals	375.00	311.24	298.72
225	3430	Mail/Postage	8,565.24	10,042.65	22.79
225	3450	Copyright Fees and Software Licenses/Agreements	20,120.00		
225	3490	Other Communication (including ISP)	169,425.26	195,958.30	189,284.65
225	4140	Software Maintenance Agreements	4,532.01	37,764.88	2,936.75
225	4270-3	Non-K12 Technology/Computer Rentals	38,511.50		31,279.57
225	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	345.16	2,220.39	
225	5910	Office supplies	789.96		
225	5990	Misc. Supplies and Materials	2,110.99		1,534.69

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

Average Enrollment

3,302

3,129

3,139

FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
225	6420	New Equipment and Furniture - Non-Depreciable	91,177.15	145,044.09	
225		Subtotal 225 Instruction Related Technology	360,553.36	392,682.45	255,178.28
226		Supervision and Direction of Instructional Staff			
226	3150-3	Management Services - Salaries	93,855.32	92,162.51	215,210.21
226	3150-4	Management Services - Tax	7,180.11	6,759.19	
226	3150-5	Management Services - Benefit	19,902.69	21,113.92	57,746.02
226	3130-6	Pupil Services - Bonus	0.00	9,362.60	6,067.93
226		TOTAL Management Servives (wages / benefits)	120,938.12	129,398.22	279,024.16
226	3110-8	Instructional Services - Curriculum	-	-	
226	6420	New Equipment and Furniture - Non-Depreciable	-	-	
226	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	29.66	207.39	195.84
226		Subtotal 226 Supervision and Direction of Instructional Staff	120,967.78	129,605.61	279,220.00
227		Student Assessment			
227	3130-2	Pupil Services-Salaries	56,874.50	57,082.52	51,584.44
227	3130-3	Pupil Services-Tax	4,497.59	4,600.57	
227	3130-4	Pupil Services - Benefits	8,635.32	9,769.63	15,525.46
227	3130-6	Pupil Services - Bonus	70,225.00	4,005.52	4,025.99
227		TOTAL Pupil Services (Student Assessment) Services (wages / benefits)	140,232.41	75,458.24	71,135.89
227	3150-3	Management Services - Salaries	3,050.00	-	
227	3150-6	Management Services - Bonus	(0.00)	-	
227		TOTAL Management Services (wages / benefits)	3,050.00	-	-
227	3110-6	Instructional Services - Stipends	150.00	4,456.47	9,394.92
227	3110-9	Instructional Services - K12 Student Other	33,626.01	22,910.41	
227	3110-7	Student Subscriptions/Instructional Coaching	-	-	
227	3110-10	Instructional Services - K12 Teachers Other	-	13,494.60	
227	3110-11	Instructional Services - Non K12 Student Materials	9,740.00	-	
227	3120	Employee Training and Development Service	60.00	111.81	
227	3190	Other Professional and Technical Services (temp)	3,507.92	-	
227	3210-1	Travel - Meals	8,307.30	2,499.41	
227	3210-2	Travel - Non Meals	39,836.98	66,338.80	
227	3220-1	PD Travel - Non- Meals	-	354.38	472.01
227	3430	Mail/Postage	1,297.26	89.07	
227	3490	Other Miscellaneous Communications	-	78.71	
227	4140	Software Maintenance Agreements	-	-	
227	4210	Rent - Facilities (Proctored Exams)	240,114.91	326,313.56	359,763.83
227	4270-1	Technology Related Equipment	-	-	
227	4270-2	K12 Testing Computers	182,077.13	194,896.41	215,204.67
227	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	44,809.92	-	5,736.53
227	5910	Office Supplies	65.25	16,164.47	
227	5990	Misc. Supplies and Materials	322.89	9,578.99	
227	6420	New Equipment and Furniture - Non-Depreciable	-	-	
227		Subtotal 227 Academic Student Assessment	707,197.98	732,745.33	661,707.85
229		Other Instructional Staff Services			
229	3170	Legal Services	14,049.50	-	
229	3210-1	Travel - Meals	68.83	-	15,000.00
229	4140	Software Maintenance Agreements	3,791.15	6,337.42	1,342.51
229	4270-3	Non-K12 Technology/Computer Rentals	-	-	
229	4910	Other purchased services	124,500.00	83,120.73	71,793.90
229	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	15.00	178.04	
229		Subtotal 229 Other Instructional Staff Services	142,424.48	89,636.19	88,136.41
Subtotal 220 Support Services - Instructional Staff			2,477,399.14	2,495,273.12	2,620,502.31
230		Support Services - General Administration			
231		Board of Education			
231	3130-2	Board of Education-Salaries	-	2,998.80	27,893.90
231	3130-3	Board of Education-Tax	-	20,521.85	
231	3130-4	Board of Education - Benefits	-	1,485.75	7,414.26
231	3130-6	Board of Education - Bonus	-	4,893.52	1,227.29
231		TOTAL Pupil Services (Student Assessment) Services (wages / benefits)	-	1,221.05	36,535.45
231	3170	Legal Services	59,373.03	88,727.63	75,000.00
231	3180	Audit Services	26,832.01	10,014.55	9,000.00
231	3190	Other Professional and Technical Services	17,885.68	13,137.59	21,500.00
231	3210-1	Travel - Meals	1,521.93	516.91	
231	3210-2	Travel - Non Meals	9,285.53	11,380.80	11,621.52
231	3430	Mail/Postage	47.05	98.71	
231	3150	Management Services Incl consultants	-	-	31,280.47

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

		Average Enrollment	3,302	3,129	3,139
FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
231	3410	Telephone	4,200.00	4,284.00	4,871.97
231	4210	Rent - facilities	(1,520.00)		
231	4270-3	Non-K12 Technology/Computer Rentals	-		11,640.81
231	5910	Office supplies	492.44		132.14
231	5990	Misc. Supplies and Materials	-		
231	6420	New Equipment and Furniture - Non-Depreciable	1,680.89	1,672.37	
231		Total 231 Board of Education	119,798.56	160,953.53	201,582.36
232		Executive Administration			
232	3150-1	Management Services - K12 Management	3,522,054.06	3,819,727.41	3,718,905.00
232	3150-2	Management Services - Oversight	754,725.87	826,049.72	802,503.00
232	3210	Travel (SH Travel)	-		
232	3410	Telephone	-		
232	6420	New Equipment and Furniture - Non-Depreciable	-		
232		Subtotal 232 Executive Administration	4,276,779.93	4,645,777.13	4,521,408.00
Subtotal 230 Support Services - General Administration			4,396,578.49	4,806,730.66	4,722,990.36
249		Other School Administration			
249	3110-8	Instructional Services - Curriculum	26,349.10	2,222.97	34,067.09
249	3110-11	Instructional Services - Non K12 Student Materials			68,182.13
249	3120	Employee Training and Development Service	565.00	17,839.00	
249	3150	Management Services Incl consultants	-		19,297.27
249	3180	Audit Services		21,230.84	19,080.00
249	3190	Other Professional and Technical Services	2,975.70	20,321.96	2,515.66
249	3210-1	Travel - Meals	6,414.71	3,830.50	7,671.70
249	3210-2	Travel - Non Meals	227.79	3,087.36	45,531.83
249	3410	Telephone	89,083.08	89,370.38	93,948.78
249	3430	Mail/Postage	19,694.77	10,230.80	13,798.43
249	3490	Other Communication (includes ISP)	12,898.81	41,336.20	39,810.47
249	3610	Printing	294.22	4,376.80	
249	4140	Software Maintenance Agreements	17,934.00	15,006.37	12,484.97
249	4210	Rent - facilities	402.27	7,691.04	
249	4220	Office Rental Equipment	10,800.31	10,642.36	18,143.46
249	4270	Technology Related Equipment	-		19,359.19
249	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	840.76	1,860.41	2,391.92
249	5910	Office Supplies	22,575.32	14,969.83	28,585.82
249	5990	Miscellaneous Supplies/materials	21,005.02	17,372.44	19,410.35
249	6420	New Equipment and Furniture - Non-Depreciable	0.00	93,959.56	
249	7410	Dues and Fees	23,182.44	16,188.66	6,700.00
249	7710	Amortization and Depreciation	6,356.15		
249		Subtotal 249 Other School Administration	261,599.45	391,537.48	450,979.07
Subtotal 240 Support Services - School Administration			261,599.45	391,537.48	450,979.07
250	250	Support Services - Business	-	-	-
Subtotal 250 Support Services - Business			-	-	-
260		Operations and Maintenance			
261		Operating Building Services			
261	3410	Telephone	-	175.52	479.25
261	3490	Other Miscellaneous Communications	-	1,301.36	1,841.88
261	3890	Other Utility Services	-		
261	3910	Property and Liability Insurance	68,719.60	90,275.53	90,276.00
261	4190	Other Repairs	780.00		12,000.00
261	4210	Building Rent	5,447.08	95,771.36	93,114.30
261	5510	Natural Gas	-		
261	5520	Electricity	3,599.22	3,696.13	4,000.00
261	5910	Office Supplies	-	82.03	
261	5990	Misc. Supplies and Materials	3,629.24	9,921.40	72.59
261		Subtotal 261 Operating Building Services	82,175.14	201,223.33	201,784.02
266		Consultants-Security			
266			-	-	
266			-	-	
Subtotal 260 Operations and Maintenance			82,175.14	201,223.33	201,784.02
270		Pupil Transportation Services			
271	4270	Technology Related Equipment	-		-

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET
 Compared to APPROVED Modified FY23 (

		Average Enrollment	3,302	3,129	3,139
FC	ACCT	Description	FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
Subtotal 270 Pupil Transportation Services			-	-	-
280 Support Services - Central					
281 Planning, Research, Development, and Evaluation					
281	3130-2	Management Services Supervision Salaries	54,219.91	54,789.18	129,908.55
281	3130-3	Pupil Services-Tax	4,569.17	4,555.86	
281	3130-4	Management Services Supervision Benefits	10,187.67	10,901.24	35,552.31
281	3130-6	Management Services Supervision Bonus	2,875.00		3,854.84
281	3150-6	Management Services - Bonus	0.00	3,835.24	
281	TOTAL	Management Servies (wages / benefits)	71,851.75	74,081.52	169,315.70
281	3110-6	Instructional Services - Stipends	3,750.00		6,196.90
281	3110-8	Instructional Services - Curriculum	2,207.14	2,222.97	2,281.09
281	6420	New Equipment and Furniture - Non-Depreciable	-		
281	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-	4,479.06	
281	6420	New Equipment and Furniture - Non-Depreciable	-		
281	3110	PS-K12 School Curriculum expense	-		
281		Subtotal 281 Staff/Personnel Services	77,808.89	80,783.55	177,793.69
283 Staff/Personnel Services					
283	3120	Employee Training and Development Service	23,225.15		1,063.30
283	3210-1	Other Travel	1,036.65		
283	3210-2	Travel - Non Meals	1,536.99	8,838.21	
283	3220-1	PD Travel - Non- Meals	1,504.40		
283	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	-		
283	5990	Misc. Supplies and Materials	-	911.09	
283	7410	Dues and Fees	-		
283		Subtotal 283 Staff/Personnel Svcs	27,303.19	9,749.30	1,063.30
284 Non Instructional Technology Services					
284	3160	Management Information Services K12 tech fee	1,761,027.03	1,909,854.91	1,859,452.00
284	4140	Software Maintenance Agreements	-		
284	3120	Employee Training and Development Service	-		
284	3210	Other Travel	-		
284	3210	Travel - Non Meals	-		
284			-		
284		Subtotal 284 Non Instructional Tech Svcs	1,761,027.03	1,909,854.91	1,859,452.00
Subtotal 280 Support Services - Central			1,866,139.11	2,000,387.76	2,038,308.99
296 Other Student/School Activity Expenditures					
296	3110-6	Instructional Services - Stipends	6,500.00	-	
296	3130-6	Pupil Services - Bonus	29,500.00		40,023.71
296	4140	Software Maintenance Agreements		7,155.00	
296	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	265.00	62.18	
296	5910	Office Supplies	1,878.80	-	
296	5990	Misc. Supplies and Materials	10,932.00	2,010.50	13,218.66
296		Subtotal 296 Other Student/School Activity	49,075.80	9,227.68	53,242.37
Subtotal 296			49,075.80	9,227.68	53,242.37
Total 2XX Support Services			11,598,601.68	12,552,430.89	12,952,932.23
331 Community Activities					
331 Community Activities					
331	3110-1	Instructional Services - Salaries	551,012.03	598,892.18	748,649.42
331	3110-2	Instructional Services - Tax	47,220.15	53,084.41	
331	3110-6	Instructional Services - Stipends	625.00	2,500.00	
331	3110-3	Instructional Services - Benefits	58,258.52	94,423.06	183,518.37
331	3130-6	Pupil Services - Bonus	-	42,912.75	43,132.09
331	TOTAL	Community Activities (wages / benefits)	657,115.70	791,812.40	975,299.88
331	3110-8	Instructional Services - Curriculum	33,773.19	34,820.30	35,730.59
331	3110-11	Instructional Services - Non K12 Student Materials	1,508.30		
331	3150-3	Management Services - Salaries	22.45	19,961.58	
331	3190	Other Professional and Technical Services	-		
331	3210-2	Travel - Non Meals	8,242.74	3,150.01	
331	3220	Professional Development	-		
331	3430	Mail/Postage	802.82	1,071.74	741.11
331	3490	Other Miscellaneous Communications	-	235.26	
331	4140	Software Maintenance Agreements	-	47.84	

Michigan Virtual Charter Academy (MVCA)
FY24 PROPOSED BUDGET

Compared to APPROVED Modified FY23 (

Average Enrollment **3,302** **3,129** **3,139**

			FY22 Actuals (July 2021 through June 2022)	Proposed Modified 2022/2023 Budget (June)	Proposed 2023/2024 Budget
FC	ACCT	Description			
331	4210	Rent - Facilities	1,520.00		
331	5110-1	Teaching/Testing Supplies and Materials (Non-K12)	2,242.99	12,501.99	114,273.69
331	5910	Office Supplies	1,919.40	4,545.61	3,041.15
331	5990	Misc. Supplies and Materials	29,761.40	12,660.84	11,571.31
331	6420	New Equipment and Furniture - Non-Depreciable	2,809.13	421.21	345.67
331		Subtotal 331 Community Activities	739,718.12	881,228.78	1,141,003.40
360	Welfare				
361	3700	TUITION Sum	-		
361	3110	Pupil Services-SPED Sum	-		
361	5990	Misc. Supplies and Materials	-		
361		Subtotal 360 Welfare	-	-	-
800	Education Equity (ESSER)				
800	9990	Indirect Cost Recovery			213,000.00
800		Subtotal 800 Education Equity (ESSER)	-	-	213,000.00
Subtotal 360 Support Services - Central			739,718.12	881,228.78	1,354,003.40
	711	7720 Amortization Expense - Right to Use Asset	88,882.08		
TOTAL EXPENSES			29,701,848.16	32,005,493.21	33,741,109.00
Surplus / (Deficit)			\$ 2,137,494.23	\$ 3,739,027.31	\$ 1,523,217.00