

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 July 2022 through June 2023

Average Enrollment

3428

3392

-36

	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
REVENUE			
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 30,795,193.45	\$ 30,840,011.06	\$ 44,817.61
312 State Portion of Foundation Allowance(restricted)	2,607,697.86	2,472,833.89	(134,863.97)
317 State Restricted through another Public School	-	-	-
Subtotal 300 - Revenue from State Source	<u>33,402,891.31</u>	<u>33,312,844.95</u>	<u>(90,046.36)</u>
400 Revenue from Federal Sources			
414 Grant from Dept of Education	1,917,932.60	4,387,591.02	2,469,658.42
417 Federal Grant through Public School	4,194,275.24	878,936.01	(3,315,339.23)
Subtotal 400 - Revenue from Federal Sources	<u>6,112,207.84</u>	<u>5,266,527.03</u>	<u>(845,680.81)</u>
199 Miscellaneous Local Revenues	45.00	75.00	30.00
Total Revenue	<u>39,515,144.15</u>	<u>38,579,446.98</u>	<u>(935,697.17)</u>
EXPENDITURES			
100 Instruction			
110 Basic Programs			
111 Elementary			
Teacher salaries	1,618,124.33	1,549,647.53	(68,476.80)
Stipends	-	11,700.00	11,700.00
Taxes	-	130,082.65	130,082.65
Accrued Teacher bonus	72,285.08	78,821.91	6,536.83
Benefits	354,901.42	232,229.43	(122,671.99)
3110 Instructional Services (Teacher wages / benefits)	<u>2,066,920.43</u>	<u>2,002,481.52</u>	<u>(64,438.91)</u>
3110 Instructional Services (On Line School)	1,316,235.15	1,457,077.81	140,842.66
3110 Non K12 Student Materials	-	21,000.00	21,000.00
3190 Other Professional and Technical	-	5,047.39	5,047.39
3210 Other Travel	484.53	645.95	161.42
3220 Professional Development	-	-	-
3410 Telephone	-	-	-
3430 Mail/Postage	522.75	688.01	165.26
3450 Copyright Fees and Software Licenses/Agreements	-	-	-
3610 Printing	-	174.22	174.22
4140 Software Maintenance Agreements	16,438.66	912.38	(15,526.28)
4210 Rent - Facilities	-	-	-
4270 Technology Related Equipment K12	631,498.35	519,624.81	(111,873.54)
5110 Teaching/Testing Materials & Supplies K12	530,659.63	607,640.61	76,980.98
5110 Program Fees - Supplies and Materials (non-K12)	183,806.65	2,671.31	(181,135.34)
5910 Office Supplies	-	198.36	198.36
5990 Miscellaneous Supplies/materials	-	112,425.96	112,425.96
7410 Dues & Fees	-	204.00	204.00
6420 New Equipment and Furniture - Non-Depreciable	37,644.26	69,265.70	31,621.44
Subtotal 111 Elementary	<u>4,784,210.40</u>	<u>4,800,058.03</u>	<u>15,847.63</u>
112 Middle/Junior High			
Teacher salaries	1,495,319.92	1,407,664.91	(87,655.01)
Tax	-	118,466.80	118,466.80
Stipends	-	15,300.00	15,300.00
Accrued Teacher bonus	68,098.52	71,256.48	3,157.96
Benefits	335,361.24	212,170.54	(123,190.70)
3110 Instructional Services (Teacher wages / benefits)	<u>1,935,566.34</u>	<u>1,824,585.73</u>	<u>(110,707.61)</u>
3110 Instructional Services (On Line School)	1,160,751.54	1,189,010.17	28,258.63
3190 Other Professional and Technical	-	-	-
3210 Other Travel	264.33	356.98	92.65
3220 Professional Development	-	-	-
3410 Telephone	-	-	-
3430 Mail/Postage	149.27	138.60	(10.67)
3450 Copyright Fees and Software Licenses/Agreements	-	-	-
3490 Other Miscellaneous Communications	-	-	-
3610 Printing	-	307.97	307.97
4140 Software Maintenance Agreements	1,272.92	788.26	(484.66)

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	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
4210 Rent - Facilities	-	-	-
4270 Technology Related Equipment	495,780.59	519,624.81	23,844.22
5110 Teaching/Testing Materials & Supplies	393,226.32	1,419.66	(391,806.66)
5110 Program Fees - Supplies and Materials (Non-K12)	13,294.94	412,247.65	398,952.71
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies/materials	-	16,990.02	16,990.02
6420 New Equipment and Furniture - Non-Depreciable	34,946.68	61,982.90	27,036.22
7410 Dues and Fees	-	-	-
Subtotal 112 Middle/Junior High	4,035,252.93	4,027,725.75	(7,527.18)
113 High School	-	-	-
Teacher salaries	2,739,297.81	2,715,500.19	(23,797.62)
Taxes	-	-	-
Stipends	-	-	-
Accrued Teacher bonus	120,386.69	133,927.00	13,540.31
Benefits	600,175.97	372,994.98	(227,180.99)
3110 Instructional Services (Teacher wages / benefits)	3,529,280.11	3,517,004.60	(12,275.51)
3110 Instructional Services (On Line School)	2,659,447.20	2,757,844.92	98,397.72
3110 Instructional Services (K12 teacher)	-	136,978.95	136,978.95
3190 Other Professional And Technical Services K12 (CTE) temps	81,726.91	1,558.66	(80,168.25)
3210 Other Travel	573.88	438.66	(135.22)
3220 Professional Development	-	90.78	90.78
3410 Telephone	-	-	-
3430 Mail/Postage	2,124.78	355.61	(1,769.17)
3450 Copyright Fees and Software Licenses/Agreements	-	-	-
3490 Other Miscellaneous Communications	-	-	-
3610 Printing	-	337.82	337.82
3710 Tuition	-	55,887.00	55,887.00
4140 Software Maintenance Agreements	10,443.83	56,338.04	45,894.21
4210 Rent - Facilities	-	2,160.00	2,160.00
4270 Technology Related Equipment	822,716.88	840,857.68	18,140.80
5110 Teaching/Testing Materials & Supplies	655,970.70	2,097.16	(653,873.54)
5110 Program Fees - Supplies and Materials (Non-K12)	129,386.57	655,045.64	525,659.07
5910 Office Supplies	-	78.32	78.32
5990 Miscellaneous Supplies/materials	-	14,471.57	14,471.57
6420 New Equipment and Furniture - Non-Depreciable	31,287.08	68,431.43	37,144.35
7410 Dues and Fees	-	3,304.80	3,304.80
Subtotal 113 High School	7,922,957.95	8,113,281.64	190,323.69
119 Summer School	-	-	-
3110 Instructional Services (On Line School)	803.81	11,642.40	10,838.59
3110 Instructional Services - Materials	5,142.65	23,790.00	18,647.35
3430 Mail/Postage	-	1,004.00	1,004.00
5110 Teaching/Testing Materials & Supplies	30,481.48	108.53	(30,372.95)
3110 Instructional Services - Stipends	96,844.34	27,500.00	(69,344.34)
Subtotal 225 Instruction Related Technology	133,272.29	64,044.93	(69,227.36)
Subtotal 110 Basic Programs	16,875,693.57	17,005,110.35	129,416.78
120 Added Needs	-	-	-
122 Special Ed	-	-	-
Teacher salaries	1,516,341.08	1,342,499.98	(173,841.10)
Stipends	-	12,720.00	12,720.00
Taxes	-	114,323.98	114,323.98
Accrued Teacher bonus	64,207.62	67,957.82	3,750.20
Benefits	315,688.14	196,464.63	(119,223.51)
3110 Instructional Services (Teacher wages / benefits)	1,929,572.59	1,733,966.41	(195,606.18)
3110 Instructional Services (On Line School)	72,999.63	90,007.10	17,007.47
3120 Employee Training and Development Service	-	-	-
3130 SPED Service providers	-	83.98	83.98
3170 Legal Services	-	1,681.80	1,681.80
3190 Other Professional and Technical Services (temp)	54,033.02	44,069.05	(9,963.97)
3210 Other Travel	605.18	4,785.14	4,179.96

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	Average Enrollment	3428	3392	-36
		FY23 January	Proposed FY23	
		Modified Budget	June Modified	Variance
		Modified Budget	Budget	
3220 Professional Development		-	-	-
3410 Telephone		-	-	-
3430 Mail/Postage		161.90	121.48	(40.42)
3490 Other Miscellaneous Communications		-	186.19	186.19
3610 Printing		-	344.65	344.65
3910 Property and Liability			6,179.78	
4140 Software Maintenance Agreements		-	21,036.46	21,036.46
4270 Technology Related Equipment		29,016.68	-	(29,016.68)
5110 Program Fees - Supplies and Materials (Non-K12)		5,892.06	786.95	(5,105.11)
5910 Office Supplies		-	288.66	288.66
5990 Miscellaneous Supplies/materials		38,445.74	2,309.74	(36,136.00)
6410 New Equipment and Furniture - Depreciable		-	-	-
6420 New Equipment and Furniture - Non-Depreciable		-	49,817.63	49,817.63
Subtotal 122 Special Ed		2,130,726.80	1,955,665.02	(175,061.78)
125 Compensatory Education		-	-	-
Teacher salaries		2,151,588.90	2,292,403.22	140,814.32
Stipends		66,998.55	83,700.00	16,701.45
Tax			199,233.99	
Accrued Teacher bonus		108,310.62	114,331.91	6,021.29
Benefits		428,430.22	302,275.42	(126,154.80)
3110 Instructional Services (Teacher wages / benefits)		2,755,328.29	2,991,944.54	236,616.25
3110 Instructional Services (On Line School)		108,340.89	107,265.00	(1,075.89)
3110 Non-K12 Student Materials			26,250.00	
3120 Employee Training and Development Service		-	6,439.12	6,439.12
3130 Pupil Services SPED		-	-	-
3190 Other Professional and Technical Services		-	-	-
3210 Other Travel		-	169.64	169.64
3220 Professional Development		-	-	-
3430 Mail / Postage		6,503.56	973.28	(5,530.28)
3450 Copyright Fees and Software Licenses/Agreements		-	6,371.10	6,371.10
3490 Other Miscellaneous Communications		-	120.00	120.00
3610 Printing		-	403.86	403.86
4140 Software Maintenance Agreements		127,239.40	110,593.96	(16,645.44)
4910 Other Purchased Services		-	-	-
5110 Program Fees - Supplies and Materials (Non-K12)		60,666.32	4,177.33	(56,488.99)
5910 Office Supplies		-	123.83	123.83
5990 Miscellaneous Supplies		61,708.52	117,531.95	55,823.43
6420 New Equipment and Furniture - Non-Depreciable		-	6,353.77	6,353.77
7410 Dues and Fees		-	-	-
Subtotal 125 Compensatory Education		3,119,786.98	3,378,717.38	258,930.40
127 Career and Technical Education		-	-	-
Teacher salaries		246,924.35	268,543.99	21,619.64
Tax			22,605.15	
Stipends			4,840.34	
Accrued Teacher bonus		15,514.16	11,894.52	(3,619.64)
Benefits		26,120.01	40,011.53	13,891.52
3110 Instructional Services (Teacher wages / benefits)		288,558.52	347,895.53	59,337.01
3110 Instructional Services (On Line School)		11,584.96	11,061.68	(523.28)
3110 Non K12 Materials			1,357.53	
3130 SPED Service providers		-	-	-
3210 Other Travel		329.59	6,984.27	6,654.68
3220 Professional Development		-	13,144.39	13,144.39
3430 Mail / Postage		-	683.70	683.70
3450 Software Maintenance Agreements		-	3,338.18	3,338.18
4270 Technology Related Equipment		1,670.77	-	(1,670.77)
5110 Teaching/Testing Materials & Supplies		412.00	1,147.13	735.13
5110 Program Fees - Supplies and Materials (Non-K12)		7,040.58	-	(7,040.58)
5910 Office Supplies			725.52	
5990 Miscellaneous Supplies		-	548.82	548.82
6410 New Equipment and Furniture - depreciable		-	-	-
6420 New Equipment and Furniture - Non-Depreciable		-	3,893.86	3,893.86

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	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
7410 Dues and Fees	-	1,063.77	1,063.77
Subtotal 127 Career and Technical Education	309,596.42	391,844.38	82,247.96
Subtotal 120 Added Needs	5,560,110.19	5,726,226.78	166,116.59
Total 100 Instruction	22,435,803.75	22,731,337.13	295,533.38
200 Support Services	-	-	-
210 Support Services - Pupil	-	-	-
211 Truancy/Absenteeism Services	-	-	-
3130 Pupil Services (Wages)	454,077.17	509,532.39	55,455.22
3130 Pupil Services (Tax)	-	-	-
3130 Pupil Services (Bonus)	49,891.33	23,936.26	(25,955.07)
3130 Pupil Services (Benefits)	114,466.85	67,832.04	(46,634.81)
3130 Pupil Services (Counselor wages / benefits)	618,435.35	649,698.69	31,263.34
3110 PS-K12 School Curriculum Expense	46,926.22	45,736.13	(1,190.09)
3110 Stipends	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	-	1,534.54	1,534.54
Subtotal 211 Guidance	665,361.57	709,029.36	43,667.79
212 Guidance	-	-	-
3130 Pupil Services (Counselor wages)	710,641.69	775,547.77	64,906.08
Tax	-	-	-
Accrued counselor bonus	22,337.99	38,781.16	16,443.17
Stipends	-	-	-
Benefits	170,831.54	107,472.38	(63,359.16)
3130 Pupil Services (Counselor wages / benefits)	903,811.23	991,780.61	87,969.38
3110 Instructional Services (On Line School)	19,122.68	20,686.32	1,563.64
3210 Other Travel	-	1,973.23	1,973.23
3430 Mail/Postage	-	44.50	44.50
5110 Teaching/Testing Materials & Supplies	-	149.74	149.74
Subtotal 212 Guidance	922,933.90	1,014,634.40	91,700.50
213 Health Services (PT and OT)	-	-	-
3130 Pupil Services Wages	-	0	-
PS Accrued Bonus	-	-	-
PS Benefits	-	-	-
3130 Pupil Services (Wages / benefits)	-	-	-
3130 Pupil Services	155,756.25	194,672.93	38,916.68
Subtotal 213 Health Services	155,756.25	194,672.93	38,916.68
214 Psychological Services	-	-	-
3130 Pupil Services Wages	90,079.39	75,395.92	(14,683.47)
PS Tax	-	-	-
PS Stipends	-	-	-
PS Accrued Bonus	2,844.61	3,769.80	925.19
PS Benefits	20,438.71	8,749.44	(11,689.27)
3130 Pupil Services (Wages / benefits)	113,362.70	93,948.43	(19,414.27)
3110 PS - K12 School Curriculum Expense	2,317.11	2,385.61	68.50
3130 Pupil Services	80,469.72	99,062.99	18,593.27
5110 Teaching/Testing Materials & Supplies	-	76.58	76.58
6420 New Equipment and Furniture - Non-Depreciable	-	-	-
Subtotal 214 Psychological Services	196,149.53	195,473.61	(675.92)
215 Speech Pathology Services	-	-	-
3130 Pupil Services Wages	90,077.58	124,798.62	34,721.04
PS Tax	-	-	-
PS Stipends	-	-	-
PS Accrued Bonus	870.80	6,572.02	5,701.22
PS Benefits	13,621.27	17,606.18	3,984.91
3130 Pupil Services (Wages / benefits)	104,569.65	159,278.00	54,708.35
3110 PS - K12 School Curriculum Expense	4,633.62	4,426.45	(207.17)
3130 Pupil Services	353,659.28	395,493.03	41,833.75
Subtotal 215 Speech Pathology Services	462,862.55	559,197.48	96,334.93

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	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
216 Social Work Services	-	-	-
3130 Pupil Services Wages	52,715.26	47,256.03	(5,459.23)
PS Tax			
PS Accrued Bonus	3,018.77	2,548.12	(470.65)
PS Benefits	12,592.14	7,319.98	(5,272.16)
3130 Pupil Services (Wages / benefits)	68,326.16	61,260.57	(7,065.59)
3110 PS - K12 School Curriculum Expense	2,317.11	2,385.61	68.50
3130 Pupil Services	216,755.51	226,423.04	9,667.53
5110 Teaching/Testing Supplies and Materials			
5990 Misc. Supplies and Materials			
Subtotal 216 Social Work Services	287,398.79	290,423.77	3,024.98
	-	-	-
217 Visual Aid Services	-	-	-
3130 Pupil Services	16,216.88	18,268.64	2,051.76
Subtotal 217 Visual Aid Services	16,216.88	18,268.64	2,051.76
	-	-	-
218 Teacher Consultant	-	-	-
3130 Pupil Services	-	-	-
Subtotal 218 Teacher Consultant	-	-	-
	-	-	-
	-	-	-
219 Other Pupil Services	-	-	-
3130 Pupil Services Wages	230,771.90	225,465.22	(5,306.68)
PS Accrued Bonus	15,639.18	11,273.26	(4,365.92)
Tax		18,346.54	18,346.54
Stipends		5,160.00	5,160.00
PS Benefits	18,714.65	24,554.32	5,839.67
3130 Pupil Services (Wages / benefits)	265,125.73	284,799.34	19,673.61
3110 PS - K12 School Curriculum Expense	4,633.62	4,773.00	139.38
5110 Program Fees - Supplies and Materials (Non-K12)	-	90.00	90.00
Subtotal 219 Other Pupil Services	269,759.35	289,662.34	19,902.99
	-	-	-
	-	-	-
Subtotal 210 Support Services Pupil	2,976,438.82	3,271,362.53	294,923.71
	-	-	-
220 Support Services - Instructional Staff	-	-	-
221 Improvement of Instruction	-	-	-
3130 Support Services (Wages)	295,191.46	296,285.97	1,094.51
3130 Support Services (Bonus)	41,347.56	11,904.73	(29,442.83)
3130 Tax			
3110 Stipends			
3130 Support Services (Benefits)	81,985.93	28,729.72	(53,256.21)
3130 Support Services (wages / benefits)	418,524.96	401,699.78	(16,825.18)
3110 PS - K12 School Curriculum Expense	68,909.34	8,753.45	(60,155.89)
3110 Purchased Services Instructional Coach (K12)	-	4,678.80	4,678.80
3110 Purchased Services Instructional (K12)	-	5,100.00	5,100.00
3190 Other Professional and Technical Services	-	48,354.00	48,354.00
3120 Employee Training and Development Service	-	272,088.82	272,088.82
3210 Other Travel	495.31	155,934.48	155,439.17
3220 Professional Development	451,943.27	-	(451,943.27)
3430 Mail/Postage	-	675.82	675.82
3490 Other Miscellaneous Communications	-	109.06	109.06
3610 Printing	135.08	242.82	107.74
4140 Software Maintenance Agreements	20,637.33	2,448.00	(18,189.33)
4210 Rent	-	1,296.00	1,296.00
5110 Program Fees - Supplies and Materials (Non-K12)	1,072.99	12,922.26	11,849.27
5990 Misc Supplies and Materials	-	2,905.87	2,905.87
7410 Dues and Fees	-	-	-
Subtotal 221 Professional Development	961,718.27	917,209.16	(44,509.11)
	-	-	-
225 Instruction Related Technology	-	-	-
3110 Instructional Services - Non K12 Student Materials	-	-	-
3210 Other Travel	-	-	-

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	Average Enrollment 3428	Proposed FY23 June Modified Budget	-36
	FY23 January Modified Budget	June Modified Budget	Variance
3220 PD Travel - Non- Meals	-	366.00	366.00
3430 Mail/Postage	-	369.11	369.11
3490 Other Communication (including ISP)	110,223.44	115,217.45	4,994.01
4140 Software Maintenance Agreements	-	-	-
4270 Technology Related Equipment	11,987.78	-	(11,987.78)
3610 Printing	-	215.90	215.90
6420 New Equipment and Furniture - Non-Depreciable	-	21,192.64	21,192.64
5990 Misc Supplies and Materials	-	79,662.14	79,662.14
5110 Program Fees - Supplies and Materials (Non-K12)	125,437.50	205.14	(125,232.36)
Subtotal 225 Instruction Related Technology	247,648.72	217,228.38	(30,420.34)
	-	-	-
226 Supervision and Direction of Instructional Staff	-	-	-
3150 Management Services Supervision Salaries	71,209.03	73,762.72	2,553.69
Stipends			
Tax			
3150 Management Services Supervision Bonus	9,759.62	3,057.47	(6,702.15)
3150 Management Services Supervision Benefits	18,112.46	8,056.34	(10,056.12)
3130 Management Services (wages / benefits)	99,081.12	95,293.49	(3,787.63)
3110 PS - K12 School Curriculum Expense	2,317.11	2,386.81	69.70
3120 Employee Training and Development Service			
5990 Misc Supplies and Materials	-	157.31	157.31
Subtotal 226 Supervision and Direction of Instructional Staff	101,398.24	101,590.56	192.32
	-	-	-
227 Academic Student Assessment	-	-	-
3110 Instructional Services Salaries	84,645.88	57,503.04	(27,142.84)
3110 Instructional Services Benefits	21,209.73	14,018.88	(7,190.85)
3110 Tax			
3110 Bonus			
3110 Michigan Instructional Services - Stipends	97,381.00	50,900.00	(46,481.00)
3110 Student Subscriptions/Instructional Coaching	-	160,728.00	160,728.00
3110 Purchased Services Instructional (K12)	2,317.11	729.60	(1,587.51)
3110 K12 School Curriculum			
3160 Management Information Services	-	-	-
3210 Other Travel	457.96	38,730.96	38,273.00
3430 Mail/Postage	-	2,107.75	2,107.75
3490 Other Miscellaneous Communications	-	219.66	219.66
3610 Printing	-	93.90	93.90
4140 Software Maintenance Agreements	-	145.92	145.92
4210 Rent - Facilities (Proctored Exams)	231,116.25	312,384.07	81,267.82
4270 Technology Related Equipment	310,528.80	120,309.79	(190,219.01)
4290 Other Rentals	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	-	145.92	145.92
5110 Program Fees - Supplies and Materials (Non-K12)	-	42,020.32	42,020.32
5990 Misc Supplies and Materials	-	417.68	417.68
5910 Office Supplies	-	1,062.37	1,062.37
Subtotal 227 Academic Student Assessment	747,656.74	808,200.08	60,543.34
	-	-	-
229 Other Instructional Staff Services	-	-	-
3110 Instructional Services Salaries	91,191.58	61,226.15	(29,965.43)
Tax			
Bonus			
3110 Instructional Services Benefits	26,073.18	17,707.26	(8,365.92)
Curriculum			
3410 Telephone	-	-	-
4140 Software Maintenance Agreements	2,317.11	-	(2,317.11)
3210 Travel			
3430 Mail/Postage	-	90.23	90.23
5110 Teaching/Testing Supplies and Materials			
7410 Dues and Fees			
Subtotal 229 Other Instructional Staff Services	119,581.87	86,978.85	(32,603.02)
	-	-	-
Subtotal 220 Support Services - Instructional Staff	2,178,003.83	2,131,207.03	(46,796.80)

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	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
230 Support Services - General Administration	-	-	-
231 Board of Education	-	-	-
3170 Legal Services	60,000.00	114,284.52	54,284.52
3180 Audit Services	19,250.00	20,200.00	950.00
3190 Other Professional and Technical Services	-	-	-
7410 Dues and Fees	-	15,164.03	15,164.03
3220 Board Development	50,426.55	42,143.97	(8,282.58)
6420 New Equipment and Furniture - Non-Depreciable	1,979.43	-	(1,979.43)
Total 231 Board of Education	131,655.98	191,792.52	60,136.54
232 Executive Administration	-	-	-
3150 Management Fees - Oversight	1,002,086.74	1,011,025.91	8,939.17
3150 Management Services - K12 Management and Technology	5,927,271.62	5,873,540.79	(53,730.83)
Subtotal 232 Executive Administration	6,929,358.36	6,884,566.70	(44,791.66)
Subtotal 230 Support Services - General Administration	7,061,014.35	7,076,359.22	15,344.87
240 Support Services - School Administration	-	-	-
241 Office of the Principal	-	-	-
3110 Instructional Services Salaries	-	-	-
3110 Instructional Services Benefits	-	-	-
3110 PS - K12 School Curriculum Expense	-	-	-
4140 Software Maintenance Agreements	-	-	-
Subtotal 241 Office of the Principal	-	-	-
249 Other School Administration	-	-	-
3110 Instructional Services (On Line School)	32,105.88	26,245.28	(5,860.60)
3110 Michigan Instructional Services - Stipends	37,098.01	-	(37,098.01)
3110 Michigan Instructional Services - K12 Student Other	-	10,919.70	10,919.70
3190 Other Professional and Technical Services	-	-	-
3210 Other Travel	2,751.65	1,295.85	(1,455.80)
3120 Employee Training and Development Service	-	-	-
3410 Telephone	2,783.65	-	(2,783.65)
3430 Mail/Postage	11,652.40	25,433.40	13,781.00
3490 Other Communication (includes ISP)	2,526.10	8,040.80	5,514.70
4110 Temp employees	469.97	-	(469.97)
4140 Software Maintenance Agreements	47,998.46	20,927.27	(27,071.19)
4220 Office Equipment Rental	1,173.57	876.80	(296.77)
4270 Technology Related Equipment	2,054.49	-	(2,054.49)
5110 Program Fees - Supplies & Materials Non K12	2,554.47	-	(2,554.47)
5910 Office Supplies	65,620.00	43,305.63	(22,314.37)
5990 Miscellaneous Supplies/materials	-	6,580.44	6,580.44
6420 New Equipment and Furniture - Non-Depreciable	26,298.18	35,370.41	9,072.23
7410 Dues and Fees	500.00	39,854.12	39,354.12
Subtotal 249 Other School Administration	235,586.82	235,586.82	0.00
Subtotal 240 Support Services - School Administration	235,586.82	235,586.82	0.00
250 Support Services - Business	-	-	-
Subtotal 250 Support Services - Business	-	-	-
260 Operations and Maintenance	-	-	-
261 Operating Building Services	-	-	-
3410 Telephone	48,823.61	55,973.44	7,149.83
3490 Other Miscellaneous Communications	-	1,606.91	1,606.91
3890 Other Utility Services	15,000.00	1,634.53	(13,365.47)
3910 Property and Liability Insurance	49,051.00	54,232.80	5,181.80
4190 Other Repairs and Maintenance	-	21,794.00	21,794.00
4210 Building Rent	30,000.00	33,000.00	3,000.00
5510 Natural Gas	-	-	-
5520 Electricity	2,052.88	1,691.64	(361.24)
Subtotal 261 Operating Building Services	144,927.49	169,933.32	25,005.83

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	FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
266 Consultants-Security	-	-	-
Subtotal 260 Operations and Maintenance	144,927.49	169,933.32	25,005.83
270 Pupil Transportation Services	-	-	-
271 4270 Pupil Transportation Services	-	-	-
Subtotal 270 Pupil Transportation Services	-	-	-
280 Support Services - Central	-	-	-
283 Staff/Personnel Services	-	-	-
3150 Management Services Supervision Salaries	22,502.95	22,502.95	(0.00)
3110 Stipends	-	-	-
3150 Tax	-	-	-
3150 Management Services Supervision Bonus	-	-	-
3150 Management Services Supervision Benefits	1,554.95	1,554.95	0.00
3150 Management Services (wages / benefits)	24,057.90	27,888.47	3,830.57
3110 K12 Charges - 3rd Party Teachers	12,773.09	12,773.09	(0.00)
3120 Employee Training and Development Service	50,215.92	33,492.51	(16,723.41)
3210 Other Travel	4,649.35	4,309.36	(339.99)
3410 Telephone	-	-	-
3190 Other Professional and Technical Services	-	12,398.40	12,398.40
3220 Professional Development	-	-	-
3430 Mail and Postage	-	204.73	204.73
5910 Office Supplies	-	528.90	528.90
5990 Misc. Supplies and Materials	-	100.80	100.80
7410 Dues and Fees	-	-	-
Subtotal 283 Staff/Personnel Svcs	91,696.26	91,696.26	(0.00)
284 Non Instructional Technology Services	-	-	-
3160 Management Information Services	2,766,060.09	2,766,060.09	(0.00)
4140 Software Maintenance Agreements	-	-	-
Subtotal 284 Non Instructional Tech Svcs	2,766,060.09	2,766,060.09	(0.00)
Subtotal 280 Support Services - Central	2,857,756.36	2,857,756.35	(0.01)
Total 200 Support Services	15,453,727.66	15,742,205.27	288,477.61
331 Community Activities	-	-	-
331 Community Activities	-	-	-
3130 Community Activities Salaries	246,393.55	278,522.52	32,128.97
3130 Community Activities Bonus	17,698.40	15,201.67	(2,496.73)
3130 Community Activities Benefits	43,516.63	35,373.23	(8,143.40)
3110 Stipends	-	18,600.00	18,600.00
3150 Tax	-	26,603.99	26,603.99
3130 Community Activities (wages / benefits)	307,608.58	374,301.41	66,692.83
3110 Purchased Services	26,562.82	8,753.45	(17,809.37)
3190 Other Professional and Technical Services	14,765.24	-	(14,765.24)
3210 Other Travel	2,686.15	3,403.30	717.15
3220 Professional Development	-	-	-
3430 Mail/Postage	1,082.96	1,644.74	561.78
3490 Other Miscellaneous Communications	3,255.28	2,308.90	(946.38)
4140 Software Maintenance Agreements	27,535.60	227.98	(27,307.62)
4210 Rent - Facilities	-	-	-
5110 Program Fees - Supplies and Materials	24,294.37	5,860.60	(18,433.77)
5990 Misc. Supplies and Materials	50,000.00	44,977.03	(5,022.97)
7410 Dues and Fees	-	234.24	234.24
Subtotal 331 Community Activities	457,791.00	441,711.65	(16,079.35)
360 Welfare	-	-	-

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	FY23 January	Proposed FY23	
	Modified Budget	June Modified	Variance
	Modified Budget	Budget	
3490 Other Miscellaneous Communications	3,502.97	11,773.81	8,270.84
4140 Software Maintenance Agreements	-	-	-
5990 Misc. Supplies and Materials	-	513.93	513.93
Subtotal 360 Welfare	3,502.97	12,287.74	8,784.77
	-	-	-
	-	-	-
TOTAL EXPENSES	38,350,825.38	38,927,541.79	576,716.41
	-	-	-
Surplus / (Deficit)	\$ 1,164,318.77	\$ (348,094.81)	\$ (1,512,413.58)