

Insight School of Michigan  
**Statement of Financial Activities - Detail**  
 Budget Proposal through 6/30/2021

Average enrollment 724 755 31

Revenue/Expense	Subtotal	Function	Account Number	Account Name	2021 Modified Budget	2021 Final Modified Budget	Variance to Original Budget
<b>Revenue</b>	<b>100 - Revenue from Local Sources</b>	100 - Revenue from Local Sources	199	Miscellaneous Local Revenues		30.00	30.00
	<b>100 - Revenue from Local Sources Total</b>					30.00	30.00
	<b>300 - Revenue from State Source</b>	300 - Revenue from State Source	311	Unrestricted - State Aid	6,204,324.19	6,349,328.30	145,004.12
			312	Restricted - Revenue State Aid	638,905.33	653,664.95	14,759.62
	<b>300 - Revenue from State Source Total</b>				<b>6,843,229.51</b>	<b>7,002,993.25</b>	<b>159,763.74</b>
	<b>400 - Revenue from Federal Sources</b>	400 - Revenue from Federal Sources	414	Restricted Received from Fed Gov Through the St	837,097.55	724,061.16	(113,036.39)
			417	Restricted Rec fr Fed Gov Thr another Public School	282,425.42	337,821.21	55,395.78
	<b>400 - Revenue from Federal Sources Total</b>				<b>1,119,522.97</b>	<b>1,061,882.36</b>	<b>(57,640.61)</b>
	<b>500 - Other Local Revenue</b>	500 - Other Local Revenue	519	Other Distributions	-	(0.00)	(0.00)
	<b>500 - Other Local Revenue Total</b>				-	(0.00)	(0.00)
<b>Revenue Total</b>					<b>7,962,752.48</b>	<b>8,064,905.61</b>	<b>102,153.13</b>
<b>Expense</b>	<b>110 Basic Programs</b>	113 High School	3110-1	Instructional Services - Salaries	699,928.78	701,825.46	1,896.68
			3110-10	Instructional Services - K12 Teachers Other		3,868.25	3,868.25
			3110-2	Instructional Services - Tax	62,553.80	65,477.11	2,923.31
			3110-3	Instructional Services - Benefit	113,734.90	116,626.87	2,891.97
			3110-5	Instructional Services - Bonus	34,427.94	34,596.13	168.19
			3110-6	Instructional Services - Stipends		9,950.00	9,950.00
			3110-8	Instructional Services - Curriculum	1,541,767.39	1,540,906.88	(860.51)
			3120	Employee Training and Development Service	1,247.50	499.00	(748.50)
			3130-1	Pupil Services-SPED		-	-
			3150-5	Management Services - Benefit		0.00	0.00
			3190	Other Professional and Technical Services		5,188.29	5,188.29
			3410	Telephone	3,905.39	15,805.53	11,900.14
			3430	Mail/Postage	1,151.58	1,051.45	(100.13)
			3490	Other Miscellaneous Communications	4,608.91	(1,435.06)	(6,043.97)
			3710	TUITION	5,091.50	4,161.52	(929.98)
			4140	Software Maintenance Agreements	9,822.14	4,449.14	(5,373.00)
			4270-1	K12 Student Computer Lease Expense	542,021.49	542,534.07	512.58
			4910	Other Purchased Svcs		6,000.00	6,000.00
			5110-1	Teaching/Testing Supplies and Materials		206.35	206.35
			5110-2	K12 Teaching/Testing Supplies and Materials	377,537.94	332,406.22	(45,131.72)
			5910	Office Supplies		75.00	75.00
			5990	Misc. Supplies and Materials	10,410.18	10,692.56	282.38
			6420	New Equipment and Furniture - Non-Depreciable	1,294.75	6,377.24	5,082.49
		<b>113 High School Total</b>			<b>3,409,504.20</b>	<b>3,401,262.02</b>	<b>(8,242.18)</b>
		119 Summer School	3110-6	Instructional Services - Stipends	16,800.00	16,800.00	-
			3110-8	Instructional Services - Curriculum	693.00	693.00	-
		<b>119 Summer School Total</b>			<b>17,493.00</b>	<b>17,493.00</b>	<b>-</b>
	<b>110 Basic Programs Total</b>				<b>3,426,997.20</b>	<b>3,418,755.02</b>	<b>(8,242.18)</b>
	<b>120 Added Needs</b>	122 Special Education	3110-1	Instructional Services - Salaries	295,979.71	313,692.84	17,713.13
			3110-2	Instructional Services - Tax	29,519.38	29,780.97	261.59
			3110-3	Instructional Services - Benefit	41,283.36	35,255.23	(6,028.13)
			3110-5	Instructional Services - Bonus	14,549.51	15,554.93	1,005.42
			3110-6	Instructional Services - Stipends	1,500.00	3,000.00	1,500.00
			3110-8	Instructional Services - Curriculum	16,639.88	15,329.50	(1,310.39)
			3430	Mail/Postage	235.90	146.47	(89.43)
			4140	Software Maintenance Agreements	2,593.46	11,249.64	8,656.18
			6420	New Equipment and Furniture - Non-Depreciable		993.04	993.04
			3110-11	Instructional Services - Non K12 Student Materials	613.25	239.00	(374.25)
		<b>122 Special Education Total</b>			<b>402,914.46</b>	<b>425,241.62</b>	<b>22,327.16</b>
		125 Compensatory Education	3110-1	Instructional Services - Salaries	320,430.45	292,854.96	(27,575.49)
			3110-2	Instructional Services - Tax	29,953.52	26,223.40	(3,730.12)
			3110-3	Instructional Services - Benefit	49,004.82	39,319.80	(9,685.01)
			3110-5	Instructional Services - Bonus	15,765.00	13,521.06	(2,243.94)
			3110-6	Instructional Services - Stipends	5,000.00	18,450.00	13,450.00
			3110-8	Instructional Services - Curriculum	20,109.31	15,602.21	(4,507.10)
			3120	Employee Training and Development Service	633.09	150.76	(482.33)
			4140	Software Maintenance Agreements	18,274.27	10,100.00	(8,174.27)
			5110-1	Teaching/Testing Supplies and Materials		59.99	59.99
			6420	New Equipment and Furniture - Non-Depreciable		-	-
			7410	Dues and Fees		-	-
		<b>125 Compensatory Education Total</b>			<b>459,170.45</b>	<b>416,282.18</b>	<b>(42,888.27)</b>
	<b>120 Added Needs Total</b>				<b>862,084.91</b>	<b>841,523.80</b>	<b>(20,561.11)</b>
	<b>210 Support Services Pupil</b>	211 Truancy / Absenteeism Services	3110-1	Instructional Services - Salaries		0.00	0.00
			3110-2	Instructional Services - Tax		-	-
			3110-3	Instructional Services - Benefit		0.00	0.00
			6420	New Equipment and Furniture - Non-Depreciable		-	-
			3130-2	Pupil Services-Salaries	88,777.89	82,118.52	(6,659.37)
			3130-3	Pupil Services-Tax	7,751.41	7,577.43	(173.98)
			3130-4	Pupil Services - Benefits	14,627.95	14,603.62	(24.33)
			3130-6	Pupil Services - Bonus	4,367.30	4,089.47	(277.82)
		<b>211 Truancy / Absenteeism Services Total</b>			<b>115,524.55</b>	<b>108,389.04</b>	<b>(7,135.51)</b>
		212 Guidance Services	3110-1	Instructional Services - Salaries		0.00	0.00
			3110-2	Instructional Services - Tax		(0.00)	(0.00)
			3110-3	Instructional Services - Benefit		(0.00)	(0.00)
			3110-6	Instructional Services - Stipends		9,000.00	9,000.00
			3110-8	Instructional Services - Curriculum	16,639.88	14,500.26	(2,139.63)
			5110-1	Teaching/Testing Supplies and Materials	1,114.18	1,924.75	810.57
			6420	New Equipment and Furniture - Non-Depreciable		-	-
			3130-2	Pupil Services-Salaries	272,343.41	273,375.41	1,032.01
			3130-3	Pupil Services-Tax	25,676.34	26,453.99	777.65
			3130-4	Pupil Services - Benefits	41,087.26	42,626.07	1,538.81
			3130-6	Pupil Services - Bonus	22,395.33	13,553.80	(8,841.53)
		<b>212 Guidance Services Total</b>			<b>379,256.40</b>	<b>381,434.28</b>	<b>2,177.88</b>
		213 Health Services	3130-1	Pupil Services-SPED	32,718.24	26,864.77	(5,853.47)
		<b>213 Health Services Total</b>			<b>32,718.24</b>	<b>26,864.77</b>	<b>(5,853.47)</b>
		214 Psychological Services	3130-1	Pupil Services-SPED	4,862.82	7,853.57	2,990.75
		<b>214 Psychological Services Total</b>			<b>4,862.82</b>	<b>7,853.57</b>	<b>2,990.75</b>
		215 Speech Pathology and Audiology Services	3130-1	Pupil Services-SPED	45,553.65	72,024.27	26,470.62
		<b>215 Speech Pathology and Audiology Services Total</b>			<b>45,553.65</b>	<b>72,024.27</b>	<b>26,470.62</b>
		216 Social Work Services	3110-6	Instructional Services - Stipends		-	-
			3130-1	Pupil Services-SPED	87,094.18	66,334.27	(20,759.91)
			3430	Mail/Postage	71.29	71.29	-
			5110-1	Teaching/Testing Supplies and Materials		81.50	81.50
			3130-2	Pupil Services-Salaries	44,282.18	48,085.49	3,803.31
			3130-3	Pupil Services-Tax	7,061.03	4,522.21	(2,538.82)
			3130-4	Pupil Services - Benefits	1,270.94	999.58	(271.36)
			3130-6	Pupil Services - Bonus	6,677.98	2,176.98	(4,501.00)
		<b>216 Social Work Services Total</b>			<b>146,457.59</b>	<b>122,271.31</b>	<b>(24,186.28)</b>
		219 Other Pupil Support Services	3110-1	Instructional Services - Salaries		(0.00)	(0.00)
			3110-2	Instructional Services - Tax		-	-
			3110-3	Instructional Services - Benefit		(0.00)	(0.00)
			3110-8	Instructional Services - Curriculum	2,809.03	2,437.53	(371.50)
			3130-1	Pupil Services-SPED		4,901.54	4,901.54
			3130-2	Pupil Services-Salaries	27,703.39	14,979.61	(12,723.77)

Expense	210 Support Services Pupil	219 Other Pupil Support Services	3130-3	Pupil Services-Tax	3,232.54	1,546.71	(1,685.83)
			3130-4	Pupil Services - Benefits	3,160.69	1,512.33	(1,648.36)
			3130-6	Pupil Services - Bonus	1,362.63	749.03	(613.59)
		<b>219 Other Pupil Support Services Total</b>			<b>38,268.27</b>	<b>26,126.77</b>	<b>(12,141.51)</b>
		<b>210 Support Services Pupil Total</b>			<b>762,641.53</b>	<b>744,964.01</b>	<b>(17,677.52)</b>
	220 Support Services - Instructional Staff	221 Improvement of Instruction	3110-1	Instructional Services - Salaries	56,285.04	91,294.07	35,009.03
			3110-2	Instructional Services - Tax	5,208.52	8,722.08	3,513.56
			3110-3	Instructional Services - Benefit	9,733.03	21,817.98	12,084.95
			3110-5	Instructional Services - Bonus	2,768.29	4,991.27	2,222.98
			3110-8	Instructional Services - Curriculum	5,546.66	5,248.04	(298.62)
			3120	Employee Training and Development Service	14,798.00	20,347.73	5,549.73
			3150-5	Management Services - Benefit		3,021.86	3,021.86
			3190	Other Professional and Technical Services		4,428.98	4,428.98
			4140	Software Maintenance Agreements		600.00	600.00
			5110-1	Teaching/Testing Supplies and Materials	1,672.16	1,672.16	-
			5990	Misc. Supplies and Materials	4,790.39	4,760.58	(29.81)
			6420	New Equipment and Furniture - Non-Depreciable	-	-	-
			3110-11	Instructional Services - Non K12 Student Materials	1,998.83	1,998.83	-
			3130-6	Pupil Services - Bonus		-	-
			3150-3	Management Services - Salaries		8,620.93	8,620.93
			3150-4	Management Services - Tax		417.25	417.25
			3220-1	PD Travel - Non- Meals	21,803.64	10,943.18	(10,860.46)
		<b>221 Improvement of Instruction Total</b>			<b>124,604.57</b>	<b>188,884.94</b>	<b>64,280.37</b>
		222 Educational Media Services	3410	Telephone	1,679.32	2,706.31	1,026.99
		<b>222 Educational Media Services Total</b>			<b>1,679.32</b>	<b>2,706.31</b>	<b>1,026.99</b>
		225 Instruction Related Technology	3430	Mail/Postage		1.36	1.36
			3490	Other Miscellaneous Communications	18,633.88	20,021.38	1,387.50
			4140	Software Maintenance Agreements	14,356.91	30,537.00	16,180.09
			5110-1	Teaching/Testing Supplies and Materials		19.98	19.98
			6420	New Equipment and Furniture - Non-Depreciable	41,683.17	52,657.16	10,973.99
			4270-3	Non-K12 Technology/Computer Rentals	22,079.28	14,358.48	(7,720.80)
		<b>225 Instruction Related Technology Total</b>			<b>96,753.24</b>	<b>117,595.36</b>	<b>20,842.12</b>
		226 Supervision and Direction of Instructional Staff	3110-8	Instructional Services - Curriculum	5,546.66	4,004.24	(1,542.42)
			3150-5	Management Services - Benefit	13,802.09	8,987.17	(4,814.92)
			3430	Mail/Postage	124.59	94.78	(29.81)
			6420	New Equipment and Furniture - Non-Depreciable	-	-	-
			3150-3	Management Services - Salaries	107,640.01	95,392.23	(12,247.78)
			3150-4	Management Services - Tax	10,691.29	8,423.47	(2,267.82)
			3150-6	Management Services - Bonus	5,294.73	4,763.43	(531.30)
		<b>226 Supervision and Direction of Instructional Staff Total</b>			<b>143,099.37</b>	<b>121,665.33</b>	<b>(21,434.04)</b>
		227 Academic Student Assessment	3430	Mail/Postage	57.44	57.44	-
			5110-1	Teaching/Testing Supplies and Materials	9,219.96	9,680.42	460.46
			3110-9	Instructional Services - K12 Student Other	14,909.29	18,475.91	3,566.63
			3210-1	Travel - Meals	30,581.18	25,369.24	(5,211.94)
			3210-2	Travel - Non Meals	5,016.14	13,296.48	8,280.35
			4210	Rent - facilities	77,552.25	76,197.91	(1,354.34)
			4270-2	K12 Testing Computers		12,500.00	12,500.00
				Testing Computers	57,150.99	43,809.64	(13,341.35)
			7410	Dues and Fees		7.19	7.19
		<b>227 Academic Student Assessment Total</b>			<b>194,487.24</b>	<b>199,394.24</b>	<b>4,907.00</b>
		<b>220 Support Services - Instructional Staff Total</b>			<b>560,623.74</b>	<b>630,246.18</b>	<b>69,622.44</b>
	230 Support Services -General Administration	231 Board of Education	3220-1	PD Travel - Non- Meals	5,000.00	5,905.00	905.00
			7410	Dues and Fees		4,095.00	4,095.00
			3170	Legal Services	10,000.00	7,370.00	(2,630.00)
			3180	Audit Services	10,000.00	9,975.00	(25.00)
		<b>231 Board of Education Total</b>			<b>25,000.00</b>	<b>27,345.00</b>	<b>2,345.00</b>
		232 Executive Administration	6420	New Equipment and Furniture - Non-Depreciable	23,786.21	23,786.21	-
			3150-1	Management Services - K12 Management	1,194,412.87	1,209,731.34	15,318.47
			3150-2	Management Services - Oversight	186,129.73	190,479.85	4,350.12
		<b>232 Executive Administration Total</b>			<b>1,404,328.81</b>	<b>1,423,997.40</b>	<b>19,668.59</b>
		<b>230 Support Services -General Administration Total</b>			<b>1,429,328.81</b>	<b>1,451,342.40</b>	<b>22,013.59</b>
	240 Support Services - School Administration	249 Other School Administration	3110-8	Instructional Services - Curriculum	219.50	219.50	-
			3410	Telephone	2,928.89	557.64	(2,371.25)
			3430	Mail/Postage	13,094.70	7,447.30	(5,647.40)
			3490	Other Miscellaneous Communications	10,616.72	11,858.62	1,241.90
			4140	Software Maintenance Agreements	18,101.74	22,133.08	4,031.34
			4910	Other Purchased Svcs		-	-
			5910	Office Supplies	17,423.75	15,729.55	(1,694.19)
			5990	Misc. Supplies and Materials	13,227.01	26,843.21	13,616.20
			4270-3	Non-K12 Technology/Computer Rentals	10,000.00	10,000.00	-
			3210-1	Travel - Meals	65.58	156.08	90.50
			7410	Dues and Fees	8,154.32	8,838.15	683.84
			3170	Legal Services		-	-
			3610	Printing		-	-
			4220	Rentals - Equipment	15,054.47	1,962.63	(13,091.84)
		<b>249 Other School Administration Total</b>			<b>108,886.67</b>	<b>105,745.77</b>	<b>(3,140.91)</b>
		<b>240 Support Services - School Administration Total</b>			<b>108,886.67</b>	<b>105,745.77</b>	<b>(3,140.91)</b>
	260 Operations and Maintenance	261 Operating Building Services	3410	Telephone	10,662.86	3,809.70	(6,853.16)
			3430	Mail/Postage	264.65	264.65	-
			3490	Other Miscellaneous Communications	4,699.02	3,540.12	(1,158.90)
			5110-1	Teaching/Testing Supplies and Materials	-	-	-
			5910	Office Supplies	-	-	-
			5990	Misc. Supplies and Materials	3,687.25	3,687.25	-
			6420	New Equipment and Furniture - Non-Depreciable	16,082.00	-	(16,082.00)
			4210	Rent - facilities	40,060.00	40,240.00	180.00
			7410	Dues and Fees	460.01	-	(460.01)
			4220	Rentals - Equipment	4,451.71	7,634.42	3,182.71
			3910	Property and Liability. Includes Building Insurance	27,000.00	27,000.00	-
		<b>261 Operating Building Services Total</b>			<b>107,367.50</b>	<b>86,176.14</b>	<b>(21,191.36)</b>
		<b>260 Operations and Maintenance Total</b>			<b>107,367.50</b>	<b>86,176.14</b>	<b>(21,191.36)</b>
	280 Support Services - Central	283 Staff/Personnel Services	3120	Employee Training and Development Service		1,000.00	1,000.00
			3220-1	PD Travel - Non- Meals	12,955.42	7,421.92	(5,533.50)
			7410	Dues and Fees	36,893.09	33,166.10	(3,726.98)
		<b>283 Staff/Personnel Services Total</b>			<b>49,848.51</b>	<b>41,588.02</b>	<b>(8,260.48)</b>
		284 Non-Instructional Technology Services	3160	MIS - K12 Tech Fee	557,392.67	564,541.29	7,148.62
		<b>284 Non-Instructional Technology Services Total</b>			<b>557,392.67</b>	<b>564,541.29</b>	<b>7,148.62</b>
		<b>280 Support Services - Central Total</b>			<b>607,241.18</b>	<b>606,129.32</b>	<b>(1,111.86)</b>
	300 Community Services	331 Community Activities	3110-8	Instructional Services - Curriculum	2,773.33	2,416.74	(356.59)
			3430	Mail/Postage	407.40	392.49	(14.91)
			4910	Other Purchased Svcs		-	-
			5990	Misc. Supplies and Materials	22,577.15	8,711.40	(13,865.75)
			3130-2	Pupil Services-Salaries	34,427.63	38,559.76	4,132.13
			3130-3	Pupil Services-Tax	4,717.01	3,483.37	(1,233.63)
			3130-4	Pupil Services - Benefits	1,747.27	1,449.78	(297.48)
			3130-6	Pupil Services - Bonus	1,693.62	1,920.26	226.64
		<b>331 Community Activities Total</b>			<b>68,343.40</b>	<b>56,933.81</b>	<b>(11,409.59)</b>
		361 Welfare Activities	3410	Telephone	(611.20)	(611.20)	-
			3490	Other Miscellaneous Communications	(1,667.00)	(1,667.00)	-
			5110-1	Teaching/Testing Supplies and Materials	78.39	78.39	-
			5990	Misc. Supplies and Materials	31,044.99	24,788.62	(6,256.37)
			4210	Rent - facilities	392.36	392.36	-
		<b>361 Welfare Activities Total</b>			<b>29,237.54</b>	<b>22,981.17</b>	<b>(6,256.37)</b>

Expense	300 Community Services Total	97,580.94	79,914.98	(17,665.96)
Expense Total		7,962,752.48	7,964,797.61	2,045.13
Excess (deficit) to Fund Balance		\$ -	\$ 100,108.00	\$ 100,108.00