

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

	783	724	(59)
	FY21 Approved Budget	FY21 Modified Budget	Variance to 2021 Budget
REVENUE			
100 Revenue from Local Sources			
179 Other Student Activity Income	\$ -	\$ -	\$ -
199 Miscellaneous Local Revenues	\$ -	\$ -	\$ -
Subtotal 100 - Revenue from Local Sources	\$ -	\$ -	\$ -
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 6,294,478.69	\$ 6,204,324.19	\$ (90,154.51)
312 Michigan Restricted - Revenue State Aid	\$ 733,174.02	\$ 638,905.33	\$ (94,268.69)
Subtotal 300 - Revenue from State Source	\$ 7,027,652.71	\$ 6,843,229.51	\$ (184,423.20)
400 Revenue from Federal Sources			
414 Grant from Dept of Education	\$ 614,969.17	\$ 837,097.55	\$ 222,128.38
417 Federal Grant through Public School	\$ 148,291.71	\$ 282,425.42	\$ 134,133.71
	\$ -	\$ -	\$ -
Subtotal 400 - Revenue from Federal Sources	\$ 763,260.88	\$ 1,119,522.97	\$ 356,262.10
500 Other Local Revenue			
519 Other Distributions received from Other Public Schools	\$ -	\$ -	\$ -
Subtotal 500 - Other Local Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 7,790,913.59	\$ 7,962,752.48	\$ 171,838.89
EXPENDITURES			
100 Instruction			
113 High School			
Teacher salaries	\$ 744,476.15	\$ 699,928.78	\$ (44,547.38)
Accrued Teacher bonus	\$ 35,976.94	\$ 34,427.94	\$ (1,549.00)
Taxes	\$ -	\$ 62,553.80	\$ 62,553.80
Benefits	\$ 179,574.88	\$ 113,734.90	\$ (65,839.97)
3110 Instructional Services (Teacher wages / benefits)	\$ 960,027.97	\$ 910,645.43	\$ (49,382.54)
3110 Instructional Services (On Line School)	\$ 1,637,590.47	\$ 1,541,767.39	\$ (95,823.08)
3120 PD	\$ 802.50	\$ 1,247.50	\$ 445.00
3410 Telephone	\$ -	\$ 3,905.39	\$ 3,905.39
3430 Mail/Postage	\$ -	\$ 1,151.58	\$ 1,151.58
3490 Other Miscellaneous Communications	\$ -	\$ 4,608.91	\$ 4,608.91
3710 Tuition	\$ -	\$ 5,091.50	\$ 5,091.50
4140 Software Maintenance	\$ -	\$ 9,822.14	\$ 9,822.14
4270 Technology Related Equipment	\$ 571,012.85	\$ 542,021.49	\$ (28,991.36)
5110 Teaching/Testing Materials & Supplies	\$ 398,596.86	\$ 377,537.94	\$ (21,058.92)
5910 Office Supplies	\$ -	\$ -	\$ -
5990 Miscellaneous Supplies/materials	\$ 10,278.00	\$ 10,410.18	\$ 132.18
6420 New Equipment and Furniture - Non-depreciable	\$ 3,932.85	\$ 1,294.75	\$ (2,638.10)
Subtotal 113 High School	\$ 3,582,241.50	\$ 3,409,504.20	\$ (172,737.30)
119 Summer School			
3110 Stipends	\$ -	\$ 16,800.00	\$ 16,800.00
3110 Instructional Services (On Line School)	\$ -	\$ 693.00	\$ 693.00
Subtotal 119 Summer School	\$ -	\$ 17,493.00	\$ 17,493.00
Subtotal 110 Basic Programs	\$ 3,582,241.50	\$ 3,426,997.20	\$ (155,244.30)
120 Added Needs			
122 Special Ed			
Teacher salaries	\$ 328,815.27	\$ 295,979.71	\$ (32,835.56)
Accrued Teacher bonus	\$ 15,890.06	\$ 14,549.51	\$ (1,340.54)
Stipends	\$ -	\$ 1,500.00	\$ 1,500.00
Taxes	\$ -	\$ 29,519.38	\$ 29,519.38
Benefits	\$ 79,313.44	\$ 41,283.36	\$ (38,030.07)
3110 Instructional Services (Teacher wages / benefits)	\$ 424,018.76	\$ 382,831.96	\$ (41,186.80)
3110 Instructional Services (On Line School)	\$ 17,186.85	\$ 16,639.88	\$ (546.97)
3210 Travel	\$ 401.25	\$ 613.25	\$ 212.00
3430 Mail/Postage	\$ -	\$ 235.90	\$ 235.90
4140 Software Maintenance	\$ -	\$ 2,593.46	\$ 2,593.46
6420 New Equipment and Furniture - Non-depreciable	\$ 1,823.93	\$ -	\$ (1,823.93)
Subtotal 122 Special Ed	\$ 443,430.79	\$ 402,914.46	\$ (40,516.33)

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125 Compensatory Education			
Teacher salaries	\$ 299,818.37	\$ 320,430.45	\$ 20,612.07
Accrued Teacher bonus	\$ 14,488.78	\$ 15,765.00	\$ 1,276.22
Stipends	\$ -	\$ 5,000.00	\$ 5,000.00
Taxes	\$ -	\$ 29,953.52	\$ 29,953.52
Benefits	\$ 72,319.10	\$ 49,004.82	\$ (23,314.29)
3110 Instructional Services (Teacher wages / benefits)	\$ 386,626.25	\$ 420,153.78	\$ 33,527.53
3110 Instructional Services (On Line School)	\$ 10,312.11	\$ 20,109.31	\$ 9,797.20
3120 Training and Development	\$ 401.25	\$ 633.09	\$ 231.84
4140 Software Maintenance	\$ -	\$ 18,274.27	\$ 18,274.27
6420 New Equipment and Furniture - Non-depreciable	\$ 1,709.94	\$ -	\$ (1,709.94)
7410 Dues and Fees	\$ -	\$ -	\$ -
Subtotal 125 Compensatory Education	\$ 399,049.55	\$ 459,170.45	\$ 60,120.91
Subtotal 120 Added Needs	\$ 842,480.34	\$ 862,084.91	\$ 19,604.57
Total 100 Instruction	\$ 4,424,721.84	\$ 4,289,082.11	\$ (135,639.73)
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Counselor wages)	\$ 88,737.88	\$ 88,777.89	\$ 40.01
Accrued counselor bonus	\$ 4,288.27	\$ 4,367.30	\$ 79.02
Taxes	\$ -	\$ 7,751.41	\$ 7,751.41
Benefits	\$ 21,404.44	\$ 14,627.95	\$ (6,776.48)
3130 Pupil Services (Counselor wages / benefits)	\$ 114,430.59	\$ 115,524.55	\$ 1,093.96
6420 New Equipment and Furniture - Non-depreciable	\$ 569.98	\$ -	\$ (569.98)
Subtotal 211 Truancy / Absenteeism	\$ 115,000.57	\$ 115,524.55	\$ 523.98
212 Guidance			
3110 Instructional Services (On Line School)	\$ 18,447.22	\$ 16,639.88	\$ (1,807.33)
3130 Pupil Services (Counselor wages)	\$ 294,303.15	\$ 272,343.41	\$ (21,959.74)
Accrued counselor bonus	\$ 14,222.25	\$ 22,395.33	\$ 8,173.08
Taxes	\$ -	\$ 25,676.34	\$ 25,676.34
Benefits	\$ 70,988.78	\$ 41,087.26	\$ (29,901.52)
3130 Pupil Services (Counselor wages / benefits)	\$ 397,961.39	\$ 378,142.22	\$ (19,819.17)
5110 Teaching/Testing Materials & Supplies	\$ -	\$ 1,114.18	\$ 1,114.18
6420 New Equipment and Furniture - Non-depreciable	\$ 1,607.34	\$ -	\$ (1,607.34)
Subtotal 212 Guidance	\$ 399,568.73	\$ 379,256.40	\$ (20,312.33)
213 Health Services (PT and OT)			
3130 Pupil Services	\$ 19,631.46	\$ 32,718.24	\$ 13,086.78
Subtotal 213 Health Services	\$ 19,631.46	\$ 32,718.24	\$ 13,086.78
214 Psychological Services			
3130 Pupil Services	\$ 42,355.52	\$ 4,862.82	\$ (37,492.71)
Subtotal 214 Psychological Services	\$ 42,355.52	\$ 4,862.82	\$ (37,492.71)
215 Speech Pathology Services			
3130 Pupil Services	\$ 33,363.64	\$ 45,553.65	\$ 12,190.02
Subtotal 215 Speech Pathology Services	\$ 33,363.64	\$ 45,553.65	\$ 12,190.02
216 Social Work Services			
3130 Pupil Services	\$ 82,148.85	\$ 87,094.18	\$ 4,945.33
Salaries	\$ 43,630.68	\$ 44,282.18	\$ 651.50
Accrued bonus	\$ 2,108.46	\$ 6,677.98	\$ 4,569.52
Taxes	\$ -	\$ 7,061.03	\$ 7,061.03
Benefits	\$ 10,524.14	\$ 1,270.94	\$ (9,253.21)
3430 Mail/Postage	\$ -	\$ 71.29	\$ 71.29
6420 New Equipment and Furniture - Non-depreciable	\$ 227.99	\$ -	\$ (227.99)
Subtotal 216 Social Work Services	\$ 138,640.13	\$ 146,457.59	\$ 7,817.46
218 Teacher Consultant			
3110 PS-K12 Student Subscriptions/Instructional Coach	\$ -	\$ -	\$ -
Subtotal 218 Teacher Consultant	\$ -	\$ -	\$ -
219 Other Pupil Services		\$ -	\$ -

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3130 Salaries	\$ -	\$ 27,703.39	\$ 27,703.39
Accrued bonus	\$ -	\$ 1,362.63	\$ 1,362.63
Taxes	\$ -	\$ 3,232.54	\$ 3,232.54
Benefits	\$ -	\$ 3,160.69	\$ 3,160.69
3110 Instructional Services (On Line School)	\$ 857.36	\$ 2,809.03	\$ 1,951.67
Subtotal 219 Other Pupil Services	\$ 857.36	\$ 38,268.27	\$ 37,410.91
Subtotal 210 Support Services Pupil	\$ 749,417.41	\$ 762,641.53	\$ 13,224.12
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3110 Management Services - Wages	\$ 24,763.74	\$ 56,285.04	\$ 31,521.30
Accrued bonus	\$ 1,196.71	\$ 2,768.29	\$ 1,571.58
Taxes	\$ -	\$ 5,208.52	\$ 5,208.52
Benefits	\$ 5,973.25	\$ 9,733.03	\$ 3,759.77
3110 Instructional Services (On Line School)	\$ 31,933.70	\$ 73,994.88	\$ 42,061.18
3110 Instructional Services (On Line School)	\$ 1,145.79	\$ 5,546.66	\$ 4,400.87
3110 Supplies and Materials	\$ -	\$ 1,998.83	\$ 1,998.83
3120 PD	\$ -	\$ 14,798.00	\$ 14,798.00
3220 PD - non meals	\$ 84,101.00	\$ 21,803.64	\$ (62,297.36)
5110 Program Fees - Supplies & Materials Non K12	\$ -	\$ 1,672.16	\$ 1,672.16
5990 Miscellaneous Supplies/materials	\$ -	\$ 4,790.39	\$ 4,790.39
6420 New Equipment and Furniture - Non-depreciable	\$ 122.43	\$ -	\$ (122.43)
Subtotal 221 Professional Development	\$ 117,302.93	\$ 124,604.57	\$ 7,301.64
222 Educational Media Services			
3410 Telephone	\$ -	\$ 1,679.32	\$ 1,679.32
Subtotal 222 Educational Media Services	\$ -	\$ 1,679.32	\$ 1,679.32
225 Instruction Related Technology			
3490 Other Communication (including ISP)	\$ 24,153.41	\$ 18,633.88	\$ (5,519.53)
4140 Software Maintenance Agreements	\$ 1,348.00	\$ 14,356.91	\$ 13,008.91
4270 Non-K12 Technology	\$ -	\$ 22,079.28	\$ 22,079.28
6420 New Equipment and Furniture - Non-depreciable	\$ -	\$ 41,683.17	\$ 41,683.17
Subtotal 225 Instruction Related Technology	\$ 25,501.41	\$ 96,753.24	\$ 71,251.83
226 Supervision and Direction of Instructional Staff			
3110 Instructional Services (On Line School)	\$ 5,728.95	\$ 5,546.66	\$ (182.29)
3150 Management Services - Wages	\$ 138,282.06	\$ 107,640.01	\$ (30,642.05)
Accrued bonus	\$ 6,682.50	\$ 5,294.73	\$ (1,387.77)
Taxes	\$ -	\$ 10,691.29	\$ 10,691.29
Benefits	\$ 33,354.98	\$ 13,802.09	\$ (19,552.88)
3130 Pupil Services (Counselor wages / benefits)	\$ 184,048.49	\$ 142,974.78	\$ (41,073.71)
3430 Mail/Postage	\$ -	\$ 124.59	\$ 124.59
6420 New Equipment and Furniture - Non-depreciable	\$ 561.54	\$ -	\$ (561.54)
Subtotal 226 Supervision and Direction of Instructional Staff	\$ 184,610.03	\$ 143,099.37	\$ (41,510.66)
227 Academic Student Assessment			
3110 Purchased Services, Student Subscriptions, Coaching	\$ 18,298.55	\$ 14,909.29	\$ (3,389.26)
3210 Testing Travel - Meals	\$ 48,491.15	\$ 30,581.18	\$ (17,909.97)
3210 Testing Travel - Non-Meals	\$ 6,404.49	\$ 5,016.14	\$ (1,388.36)
3430 Mail/Postage	\$ -	\$ 57.44	\$ 57.44
4210 Facilities Rental	\$ 109,791.28	\$ 77,552.25	\$ (32,239.03)
4270 Testing Computers	\$ 61,895.00	\$ 57,150.99	\$ (4,744.01)
5110 Supplies and Materials	\$ -	\$ 9,219.96	\$ 9,219.96
Subtotal 227 Academic Student Assessment	\$ 244,880.47	\$ 194,487.24	\$ (50,393.23)
229 Other Instructional Staff Services			
3410 Telephone	\$ -	\$ -	\$ -
Subtotal 229 Other Instructional Staff Services	\$ -	\$ -	\$ -
Subtotal 220 Support Services - Instructional Staff	\$ 572,294.83	\$ 560,623.74	\$ (11,671.09)
230 Support Services - General Administration			
231 Board of Education			
3170 Legal Services	\$ 10,000.00	\$ 10,000.00	\$ -
3180 Audit	\$ 10,000.00	\$ 10,000.00	\$ -

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	FY21 Approved Budget	FY21 Modified Budget	Variance to 2021 Budget
3220 Board Development	\$ 5,000.00	\$ 5,000.00	\$ -
Total 231 Board of Education	\$ 25,000.00	\$ 25,000.00	\$ -
232 Executive Administration	\$ -	\$ -	\$ -
3150 Management Services	\$ 966,114.44	\$ 1,194,412.87	\$ 228,298.44
3150 Oversight	\$ 188,834.36	\$ 186,129.73	\$ (2,704.64)
6420 New Equipment and Furniture - Non-depreciable	\$ -	\$ 23,786.21	\$ 23,786.21
Subtotal 232 Executive Administration	\$ 1,154,948.80	\$ 1,404,328.81	\$ 249,380.01
Subtotal 230 Support Services -General Administration	\$ 1,179,948.80	\$ 1,429,328.81	\$ 249,380.01
249 Other School Administration			
3110 PS-Non-K12 NON-Sped Purchased Services	\$ -	\$ 219.50	\$ 219.50
3410 Telephone	\$ 324.00	\$ 2,928.89	\$ 2,604.89
3430 Mail/Postage	\$ 12,000.00	\$ 13,094.70	\$ 1,094.70
3490 Other Misc communications	\$ -	\$ 10,616.72	\$ 10,616.72
3210 PD Travel - Meals	\$ 2,275.00	\$ 65.58	\$ (2,209.42)
4270 Non-K12 Technology	\$ -	\$ 10,000.00	\$ 10,000.00
4140 Software Maintenance Agreements	\$ 26,383.25	\$ 18,101.74	\$ (8,281.51)
4220 Office Equipment Rental	\$ 31,877.50	\$ 15,054.47	\$ (16,823.03)
5910 Office Supplies	\$ 39,409.09	\$ 17,423.75	\$ (21,985.34)
5990 Misc Supplies	\$ -	\$ 13,227.01	\$ 13,227.01
7410 Dues & Fees (Includes bank fees)	\$ 28,909.09	\$ 8,154.32	\$ (20,754.77)
Subtotal 249 Other School Administration	\$ 141,177.92	\$ 108,886.67	\$ (32,291.25)
Subtotal 240 Support Services - School Administration	\$ 141,177.92	\$ 108,886.67	\$ (32,291.25)
250 Support Services - Business			
Subtotal 250 Support Services - Business			
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone	\$ 20,800.00	\$ 10,662.86	\$ (10,137.14)
3430 Mail/Postage	\$ -	\$ 264.65	\$ 264.65
3490 Other Misc communications	\$ 9,500.00	\$ 4,699.02	\$ (4,800.98)
3910 Property and Liability Insurance	\$ 27,000.00	\$ 27,000.00	\$ -
4210 Building Rent	\$ 39,286.52	\$ 40,060.00	\$ 773.48
4220 Equipment rental	\$ -	\$ 4,451.71	\$ 4,451.71
5520 Electricity	\$ -	\$ -	\$ -
5910 Office Supplies	\$ -	\$ -	\$ -
5990 Misc. supplies	\$ 2,025.00	\$ 3,687.25	\$ 1,662.25
6420 New Equipment and Furniture - Non-Depreciable	\$ 16,082.00	\$ 16,082.00	\$ -
7410 Dues and Fees	\$ 500.00	\$ 460.01	\$ (39.99)
Subtotal 261 Operating Building Services	\$ 115,193.52	\$ 107,367.50	\$ (7,826.02)
266 Consultants-Security			
Subtotal 260 Operations and Maintenance	\$ 115,193.52	\$ 107,367.50	\$ (7,826.02)
270 Pupil Transportation Services			
271 4270 Pupil Transportation Services	\$ -	\$ -	\$ -
Subtotal 270 Pupil Transportation Services	\$ -	\$ -	\$ -
280 Support Services - Central			
283 Staff/Personnel Services			
3220 PD Travel - Meals	\$ -	\$ 12,955.42	\$ 12,955.42
7410 Dues and Fees	\$ -	\$ 36,893.09	\$ 36,893.09
Subtotal 283 Staff/Personnel Svcs	\$ -	\$ 49,848.51	\$ 49,848.51
284 Non Instructional Technology Services			
3160 Management Information Services	\$ 545,363.95	\$ 557,392.67	\$ 12,028.72
Subtotal 284 Non Instructional Tech Svcs	\$ 545,363.95	\$ 557,392.67	\$ 12,028.72
Subtotal 280 Support Services - Central	\$ 545,363.95	\$ 607,241.18	\$ 61,877.23
331 Community Activities			

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3130 Salaries	\$ 43,705.91	\$ 34,427.63	\$ (9,278.28)
Bonus	\$ 10,542.29	\$ 1,693.62	\$ (8,848.67)
Taxes		\$ 4,717.01	\$ 4,717.01
Benefits	\$ 2,112.10	\$ 1,747.27	\$ (364.83)
3110 Instructional Services (On Line School)	\$ 2,291.58	\$ 2,773.33	\$ 481.75
3430 Mail / Postage	\$ -	\$ 407.40	\$ 407.40
5990 Misc. Supplies and Materials	\$ 4,143.44	\$ 22,577.15	\$ 18,433.71
Subtotal 331 Community Activities	\$ 62,795.31	\$ 68,343.40	\$ 5,548.08
361 Welfare Activities			
3410 Telephone	\$ -	\$ (611.20)	\$ (611.20)
3490 Other Misc Communications	\$ -	\$ (1,667.00)	\$ (1,667.00)
4210 Rent-Facilities	\$ -	\$ 392.36	\$ 392.36
5110 Program Fees - Supplies & Materials Non K12	\$ -	\$ 78.39	\$ 78.39
5990 Misc. Supplies and Materials	\$ -	\$ 31,044.99	\$ 31,044.99
Subtotal 331 Community Activities	\$ -	\$ 29,237.54	\$ 29,237.54
TOTAL EXPENSES	\$ 7,790,913.59	\$ 7,962,752.48	\$ 171,838.90
NET INCOME/(LOSS)	\$ -	\$ -	\$ -