

Michigan Virtual Charter Academy  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ACCRUAL

	2,865	2,969	2,948	(21)
	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)
	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed
	FY17	FY18	FY18	Variance
<b>REVENUES</b>				
192 Private Sources	\$ 40,951	\$ 55,821	55,944	122
211 Unrestricted - Revenue rec'd thru Non-Educ Entity		\$ 0	-	-
311 Unrestricted - State Aid	21,467,616	\$ 21,871,528	22,016,637	145,108
312 Restricted - Revenue State Aid	1,542,901	\$ 1,963,405	1,505,244	(458,161)
317 Restricted - From State thru MI Public School	4,403	\$ 8,332	11,808	3,477
414 Restricted Received from Federal Government Through	1,448,821	\$ 1,243,339	1,275,437	32,098
417 Federal Grant through Public School	866,165	\$ 863,814	812,550	(51,264)
513 ISD Collected Millage Tax received from Other Public S	195,554	\$ 199,644	199,644	-
519 Other Distributions received from Other Public Schools	209,235	\$ 171,857	114,331	(57,526)
<b>Total REVENUES</b>	<b>25,775,646</b>	<b>26,377,740</b>	<b>25,991,595</b>	<b>(386,145)</b>

MI COA

<b>EXPENDITURES</b>				
<b>100-Instruction</b>				
<b>110-Basic Programs</b>				
<b>111-Elementary</b>				
	13.00	13.00	17	4
3110 PS-Instructional K12 Personnel Salaries	549,957	482,099	508,128	26,028
3110 PS-Instructional K12 Personnel - Taxes	48,601	37,187	47,217	10,030
3110 PS-Instructional K12 Personnel - Benefits	80,795	69,208	80,312	11,105
3110 PS-Instructional K12 Personnel - Bonus	22,479	21,764	19,528	(2,237)
3110 PS-Instructional K12 Personnel - Stipens			4,500	
3110 PS-Non-K12 NON-Sped Purchased Services	1,500	6,051	17,976	11,925
3110 PS-K12 School Curriculum Expense	1,321,589	1,280,509	1,109,456	(171,052)
3190 Other Professional and Technical Services	3,716	120	120	-
3110 PS-K12 Student Subscriptions	420			-
3130 Pupil Services- K12 Pers Salaries	-	947		(947)
3210 Other Travel - Non- Meals	537	5,136	1,332	(3,803)
3220 PD Travel - Non- Meals	-	-	3,826	3,826
3410 Telephone	240	128	-	(128)
3430 Mail/Postage	367	-	142	142
3610 Printing	30		-	-
3700 Tuition	-			-
4140 Software Maintenance Agreements	16,320	2,521	9,511	6,990
4270 K12 Student Computer Lease Expense	292,535	381,076	316,746	(64,329)
4270 Non-K12 Technology/Computer Rentals				-
5110 Program Fees - Supplies & Materials Non K12	4,885	2,584	7,452	4,868
5110 K12 School Materials Expense	819,105	721,480	770,365	48,884
5910 Office Supplies	220	81	3,862	3,782
5990 Misc. Supplies and Materials	1,910	17,961	10,122	(7,839)
6420 New Equipment and Furniture - Non-Depreciable	10,104	18,113	22,255	4,142
<b>Total Elementary</b>	<b>3,175,310</b>	<b>3,046,964</b>	<b>2,932,851</b>	<b>(118,614)</b>
<b>112-Middle/Junior High</b>				
	14.50	14.00	14.50	(0.50)
1760 Special Salary - Termination Pay (Severance)	-			
3110 PS-Instructional K12 Personnel Salaries	567,897	566,374	511,892	(54,482)
3110 PS-Instructional K12 Personnel - Taxes	49,672	45,277	47,058	1,780
3110 PS-Instructional K12 Personnel - Benefits	68,107	68,564	57,864	(10,700)
3110 PS-Instructional K12 Personnel - Bonus	28,035	31,421	19,857	(11,564)
3110 PS-Instructional K12 Personnel - Stipends	500	3,250	3,750	500
3110 PS-Non-K12 NON-Sped Purchased Services	3,805	-	23,651	23,651
3110 PS-K12 School Curriculum Expense	1,093,148	1,412,630	1,224,327	(188,304)
3130 Pupil Services- K12 Pers Retirement				-
3190 Other Professional and Technical Services	-	240	480	240
3210 Other Travel - Non- Meals	187	5,590	4,164	(1,426)
3410 Telephone	185	-	-	-
3430 Mail/Postage	90	277	380	103
3610 Printing	811	24	24	-
4140 Software Maintenance Agreements	140	90	623	533
4270 K12 Student Computer Lease Expense	386,860	421,838	353,233	(68,605)
4270 Non-K12 Technology/Computer Rentals	165			-
5110 Program Fees - Supplies & Materials Non K12	1,930	636	1,420	785
5110 K12 School Materials Expense	468,413	719,088	808,503	89,415

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	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed	
	FY17	FY18	FY18	Variance	
MI COA					
5910	Office Supplies	193	53	3,846	3,793
5990	Misc. Supplies and Materials	795	17,780	8,910	(8,869)
6420	New Equipment and Furniture - Non-Depreciable	5,634	19,100	18,909	(190)
	<b>Total Middle/Junior High</b>	<b>2,676,567</b>	<b>3,312,232</b>	<b>3,088,892</b>	<b>(223,339)</b>
	<b>113-High School</b>	<b>30.25</b>	<b>30.00</b>	<b>33.50</b>	<b>4</b>
1760	Special Salary - Termination Pay (Severance)	-	-	-	-
3110	PS-Instructional K12 Personnel Salaries	1,189,775	1,273,575	1,221,798	(51,777)
3110	PS-Instructional K12 Personnel - Taxes	105,114	101,684	112,671	10,987
3110	PS-Instructional K12 Personnel - Benefits	130,737	151,234	151,878	644
3110	PS-Instructional K12 Personnel - Bonus	55,371	51,063	47,626	(3,437)
3110	PS-Instructional K12 Personnel - Stipends	750	250	4,630	4,380
3110	PS-Non-K12 NON-Sped Purchased Services	9,475	15	93,294	93,279
3110	PS-K12 School Curriculum Expense	2,850,430	2,524,404	2,430,734	(93,670)
3110	PS-K12 Student Subscriptions	-	-	-	-
3110	PS-K12 - IST/Middlebury Teachers	214,955	196,875	196,875	-
3190	Other Professional and Technical Services	390	66,150	-	(66,150)
3210	SPED Travel - Non- Meals	231	-	149	149
3210	Other Travel - Non- Meals	709	9,876	8,281	(1,595)
3210	SPED Travel - Meals	72	-	12	12
3210	Other Travel - Meals	-	28	77	49
3220	PD Travel - Non- Meals	2,953	255	-	(255)
3410	Telephone	240	-	-	-
3430	Mail/Postage	1,026	292	860	568
3450	Copyright Fees and Software Licenses/Agreements	-	-	-	-
3490	Other Miscellaneous Communications	67	-	-	-
3610	Printing	22	60	100	40
3700	Tuition	16,995	23,841	23,054	(787)
4140	Software Maintenance Agreements	794	90	1,840	1,750
4210	Rent - facilities	-	-	-	-
4270	K12 Student Computer Lease Expense	833,174	837,801	816,352	(21,448)
4140	Software Maintenance Agreements	-	-	-	-
4270	Non-K12 Technology/Computer Rentals	-	-	-	-
5110	Program Fees - Supplies & Materials Non K12	4,361	3,963	2,526	(1,437)
5110	K12 School Materials Expense	1,021,043	928,503	770,593	(157,910)
5910	Office Supplies	927	827	4,775	3,948
5990	Misc. Supplies and Materials	4,520	30,884	42,240	11,356
6420	New Equipment and Furniture - Non-Depreciable	19,888	24,815	26,116	1,301
	<b>Total High School</b>	<b>6,464,017</b>	<b>6,226,487</b>	<b>5,956,483</b>	<b>(270,003)</b>
	<b>Total Basic Programs</b>	<b>12,315,894</b>	<b>12,585,683</b>	<b>11,978,226</b>	<b>(611,956)</b>
	<b>119-Summer School</b>				
3110	PS-Instructional K12 Personnel Salaries	9,180	20,760	20,760	-
3110	PS-Instructional K12 Personnel - Stipends	-	33,858	33,858	-
	<b>Total Summer School</b>	<b>9,180</b>	<b>54,618</b>	<b>54,618</b>	<b>-</b>
<b>11x</b>	<b>Total Basic Programs</b>	<b>12,325,074</b>	<b>12,640,301</b>	<b>12,032,844</b>	<b>(607,456)</b>
	<b>120-Added Needs</b>				
	<b>122-Special Education</b>	<b>20.00</b>	<b>22.00</b>	<b>22</b>	<b>-</b>
3110	PS-Instructional K12 Personnel Salaries	817,905	937,006	868,498	(68,508)
3110	PS-Instructional K12 Personnel - Taxes	72,495	72,369	80,185	7,816
3110	PS-Instructional K12 Personnel - Benefits	105,821	118,810	105,426	(13,383)
3110	PS-Instructional K12 Personnel - Bonus	32,747	37,480	33,734	(3,746)
3110	PS-Instructional K12 Personnel - Stipends	1,250	750	1,750	1,000
3110	PS-Non-K12 NON-Sped Purchased Services	-	-	-	-
3110	PS-K12 School Curriculum Expense	46,179	40,923	44,531	3,608
3120	Employee Training and Development Service	170	-	-	-
3130	Pupil Services-Related Services	12,428	-	-	-
3190	Other Professional and Technical Services	330	-	-	-
3210	SPED Travel - Non- Meals	426	-	116	116
3210	Other Travel - Non- Meals	1,658	534	596	62
3210	SPED Travel - Meals	22	-	7	7
3210	Other Travel - Meals	84	-	40	40
3220	PD Travel - Non- Meals	(99)	-	-	-
3220	PD Travel - Meals	-	-	-	-
3410	Telephone	180	-	-	-

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	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed
	FY17	FY18	FY18	Variance
MI COA				
3430 Mail/Postage	786	162	617	455
3610 Printing	324	-	81	81
4140 Software Maintenance Agreements	4,056	3,651	3,651	-
4270 Non-K12 Technology/Computer Rentals				-
5110 Program Fees - Supplies & Materials Non K12	21,034	5,361	5,576	215
5110 K12 School Materials Expense	1,194			
5910 Office Supplies	474	1,996	2,036	40
5990 Misc. Supplies and Materials	909	12,498	2,498	(10,000)
6420 New Equipment and Furniture - Non-Depreciable	12,736	5,965	4,956	(1,009)
7410 Dues & Memberships		11,257	8,532	(2,725)
<b>Total Special Education</b>	<b>1,133,110</b>	<b>1,248,763</b>	<b>1,162,829</b>	<b>(85,934)</b>
<b>125-Compensatory Education</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>-</b>
3110 PS-Instructional K12 Personnel Salaries	948,184	892,155	867,967	(24,187)
3110 PS-Instructional K12 Personnel - Taxes	82,099	71,005	77,236	6,231
3110 PS-Instructional K12 Personnel - Benefits	133,219	135,138	129,573	(5,565)
3110 PS-Instructional K12 Personnel - Bonus	31,447	30,202	32,728	2,526
3110 PS-K12 School Curriculum Expense	-	23,471	51,932	28,461
3110 PS-Non-K12 NON-Sped Purchased Services		1,358	1,858	500
3130 Pupil Services- K12 Pers Retirement	60,489			-
3190 Other Professional and Technical Services	120	60	60	-
3210 Other Travel - Non- Meals	1,410	1,253	2,761	1,508
3210 Other Travel - Meals	60			-
3220 PD Travel - Meals	40			-
3610 Printing		9	146	137
4140 Software Maintenance Agreements	42,045	27,000	27,000	-
4270 Non-K12 Technology/Computer Rentals				-
5110 Program Fees - Supplies & Materials Non K12	2,648	844	8,053	7,209
5110 K12 School Materials Expense	5,776	43	265	222
5330 Educational Media Books	6,838			
5910 Office Supplies	312	483	554	71
5990 Misc. Supplies and Materials	116	-	24	24
6420 New Equipment and Furniture - Non-Depreciable	3,238	1,421	1,028	(393)
<b>Total Compensatory Education</b>	<b>1,318,041</b>	<b>1,184,442</b>	<b>1,201,184</b>	<b>16,743</b>
<b>12X Total Added Needs</b>	<b>2,451,151</b>	<b>2,433,204</b>	<b>2,364,013</b>	<b>(69,191)</b>
<b>Total Instruction</b>	<b>14,776,225</b>	<b>15,073,505</b>	<b>14,396,858</b>	<b>(676,647)</b>
<b>200-Supporting Services</b>				
<b>210-Support Services-Pupil</b>				
<b>211-Truancy/Absenteeism Services</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
3110 PS-Instructional K12 Personnel Salaries	28,822	58,131	56,555	(1,576)
3110 PS-Instructional K12 Personnel - Taxes	2,320	4,781	5,112	332
3110 PS-Instructional K12 Personnel - Benefits	2,474	5,005	3,424	(1,581)
3110 PS-Instructional K12 Personnel - Bonus	2,303	856	1,849	993
3110 PS-K12 School Curriculum Expense	1,224	2,761	2,509	(252)
3170 Legal Services			18	18
3210 Other Travel - Non- Meals				-
3210 New Equipment and Furniture - Non-Depreciable		213		(213)
4270 Non-K12 Technology/Computer Rentals				-
5110 Program Fees - Supplies & Materials Non K12				-
6420 New Equipment and Furniture - Non-Depreciable	2,835		41	41
<b>Total Truancy/Absenteeism Services</b>	<b>39,978</b>	<b>71,746</b>	<b>69,509</b>	<b>(2,238)</b>
<b>212-Guidance Services</b>	<b>3.50</b>	<b>5.50</b>	<b>5.50</b>	<b>-</b>
3110 PS-K12 School Curriculum Expense	6,762	17,147	14,764	(2,382)
3130 Pupil Services- K12 Pers Salaries	166,701	268,105	259,355	(8,750)
3130 Pupil Services- K12 Pers Taxes	11,111	19,388	19,612	224
3130 Pupil Services- K12 Pers Benefits	11,062	24,660	17,210	(7,450)
3130 Pupil Services- K12 Pers Retirement	6,062	9,624	9,887	263
3130 Pupil Services- K12 Pers Bonus	58	-	132	132
3210 Other Travel - Non- Meals	-	-	-	-
5110 Program Fees - Supplies & Materials Non K12	10	-	-	-
5910 Office Supplies	278	39	145	106
6420 New Equipment and Furniture - Non-Depreciable	205	1,341	221	(1,120)
<b>Total Guidance Services</b>	<b>202,250</b>	<b>340,304</b>	<b>321,327</b>	<b>(18,978)</b>
<b>213-Health Services</b>				

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	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed	
	FY17	FY18	FY18	Variance	
MI COA					
3130	Pupil Services-Related Services	224,807	282,882	251,974	(30,908)
	Total Health Services	224,807	282,882	251,974	(30,908)
	214-Psychological Services				
3130	Pupil Services-Related Services				-
3210	SPED Travel - Non- Meals				-
3210	Other Travel - Non- Meals				-
	Total Psychological Services	-	-	-	-
	215-Speech Pathology and Audiology Service				
3130	Pupil Services-Related Services	588,066	640,053	621,201	(18,852)
5110	Program Fees - Supplies & Materials Non K12	60			-
	Total Speech Pathology and Audiology Service	588,126	640,053	621,201	(18,852)
	216-Social Work Services	2.00	1.00	1.00	-
3110	PS-K12 School Curriculum Expense	2,303	3,606	2,619	(987)
3130	Pupil Services-Related Services	399,850	411,779	434,178	22,400
3150	Pupil Services- K12 Pers Salaries	110,147	55,256	55,256	-
	Pupil Services- K12 Pers Taxes	9,679	3,793	4,293	500
	Pupil Services- K12 Pers Benefits	4,179	7,676	8,335	659
	Pupil Services- K12 Pers Bonus	2,609	829	2,150	1,322
3190	Other Professional and Technical Services	60			
	Total Social Work Services	528,826	482,939	506,832	23,893
	217-Visual Aid Services				
3130	Pupil Services-Related Services				-
	Total Visual Aid Services	-	-	-	-
	218-Teacher Consultant	3.00	3.00	3.00	-
3110	PS-Instructional K12 Personnel - Stipends	250			
3110	PS-K12 School Curriculum Expense	4,258	4,390	3,351	(1,039)
3110	PS-K12 Student Subscriptions/Instructional Coach	2,284			
3130	Pupil Services- K12 Pers Salaries	101,228	131,258	125,604	(5,654)
3130	Pupil Services- K12 Pers Taxes	9,320	10,186	11,507	1,322
3130	Pupil Services- K12 Pers Benefits	1,827	2,515	2,709	194
3130	Pupil Services- K12 Pers Bonus	6,553	1,574	4,879	3,305
	Total Teacher Consultant	125,719	149,923	148,050	(1,873)
	219-Other Pupil Support Services				
3130	Pupil Services-Related Services	9,440	6,505	2,229	(4,275)
3210	Other Travel - Non- Meals	101	455	1,702	1,247
5110	Program Fees - Supplies & Materials Non K12	20	181	360	179
6420	New Equipment and Furniture - Non-Depreciable	233			-
	Total Other Pupil Support Services	9,793	7,141	4,291	(2,850)
21x	Total Support Services-Pupil	1,719,499	1,974,989	1,923,183	(51,806)
	220-Support Services-Instructional Staff				
	221-Improvement of Instruction	10.00	12.00	12.00	-
1290	Other Professional Educational				
3110	PS-Instructional K12 Personnel Salaries	432,645	456,760	408,667	(48,092)
3110	PS-Instructional K12 Personnel - Taxes	36,853	36,515	44,387	7,872
3110	PS-Instructional K12 Personnel - Benefits	52,504	70,328	65,455	(4,872)
3110	PS-Instructional K12 Personnel - Stipends	12,250	5,500	14,265	8,765
3110	PS-K12 School Curriculum Expense	17,189	28,696	18,550	(10,145)
3120	Employee Training and Development Service	54,711	117,786	37,023	(80,763)
3130	Pupil Services- K12 Pers Bonus	24,254	17,311	15,705	(1,607)
3210	Testing Travel - Non- Meals	399	-	-	-
3210	Other Travel - Non- Meals	1,738	1,946	4,534	2,588
3210	Other Travel - Meals	691	227	787	560
3220	PD Travel - Non- Meals	146,003	106,883	160,656	53,773
3220	PD Travel - Meals	30,818	28,549	33,550	5,001
3450	Copyright Fees and Software Licenses/Agreements				-
3490	Other Miscellaneous Communications	114			
3610	Printing	72	83	83	-
4210	Rent - facilities	34,941	21,796	39,538	17,742
4290	Other Rentals				-
5110	Program Fees - Supplies & Materials Non K12	714	1,010	2,164	1,153
5910	Office Supplies	938	2,157	1,410	(746)
5990	Misc. Supplies and Materials	454	-	60	60
7410	Dues and Fees	2,557	814	1,939	1,125

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	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed
	FY17	FY18	FY18	Variance
MI COA				
Total Improvement of Instruction	849,845	896,361	848,774	(47,587)
225-Instruction Related Technology				
3220 PD Travel	197			
3490 Other Miscellaneous Communications	102,466	101,314	126,404	25,090
4140 Software Maintenance Agreements		8,279	20,455	12,176
6420 New Equipment and Furniture - Non-Depreciable	206	-	-	-
Total Instruction Related Technology	102,869	109,593	146,859	37,266
226-Supervision and Direction of Instructional Staff	2.10	1.65	1.65	-
3130 Pupil Services- K12 Pers Benefits	-			
3110 PS-K12 School Curriculum Expense	4,259	1,756	4,515	2,759
3150 Mgt Services-Supervision-K12 Salaries	109,392	89,481	95,524	6,042
3150 Mgt Services-Supervision-K12 Taxes	9,533	7,463	8,597	1,134
3150 Mgt Services-Supervision-K12 Benefits	12,168	9,864	10,648	784
3150 Mgt Services-Supervision-K12 Bonus	7,555	3,579	3,681	102
3210 Other Travel - Non- Meals	266			-
5110 Program Fees - Supplies & Materials Non K12	107			-
Total Supervision and Direction of Instructional Staff	143,281	112,144	122,965	10,821
227-Academic Student Assessment – Services rendered	1.00	1.00	1.00	-
3110 PS-Non-K12 NON-Sped Purchased Services	1,341			
3110 PS-K12 Student Subscriptions	38,612	34,173	9,988	(24,185)
3130 Pupil Services- K12 Pers Salaries	20,173	70,645	40,645	(30,000)
3130 Pupil Services- K12 Pers Taxes	2,232	3,109	3,594	485
3130 Pupil Services- K12 Pers Benefits	2,863	650	3,365	2,715
3130 Pupil Services- K12 Pers Bonus	-	686	1,418	732
3130 Pupil Services- K12 Pers Stipends			20,000	20,000
3160 Management Information Services				-
3190 Other Professional and Technical Services				-
3210 Testing Travel - Non- Meals	85,246	88,332	95,125	6,793
3210 SPED Travel - Non- Meals	47	114	113	(1)
3210 Testing Travel - Meals	3,494			-
3210 Other Travel - Meals	-	-	-	-
3210 PD Travel - Non- Meals	21	817	7,517	6,700
3430 Mail/Postage				
4140 Software Maintenance Agreements	339			
3450 Copyright Fees and Software Licenses/Agreements	12			-
4210 Rent - facilities	323,201	371,136	350,387	(20,748)
4270 K12 Testing Computers	192,215	200,490	238,008	37,518
4290 Other Rentals				-
4910 Other Purchased Services				-
5110 Program Fees - Supplies & Materials Non K12	430			-
5910 Office Supplies	265		12,676	12,676
Total Academic Student Assessment – Services rendered	670,491	770,152	782,836	12,685
229-Other Instructional Staff Services				
3110 PS-Instructional K12 Personnel - Taxes				
3410 Telephone	325	390	65	(325)
3430 Mail/Postage	1,584	833	982	150
6420 New Equipment and Furniture - Non-Depreciable				-
7410 Dues and Fees				-
Total Other Instructional Staff Services	1,909	1,223	1,047	(175)
22x Total Support Services-Instructional Staff	1,768,395	1,889,472	1,902,481	13,009
230-Support Services				
231-Board of Education				
3170 Legal Services	95,181	73,350	53,420	(19,930)
3180 Audit Services	27,880	27,500	27,500	-
3190 Other Professional and Technical Services	20,950	21,262	20,562	(700)
3210 Other Travel - Non- Meals	18,521	11,905	19,481	7,576
3210 Other Travel - Meals	2,530	765	2,250	1,485
3220 Workshops & Conferences		18,951	5,731	(13,221)
3430 Mail/Postage	505	-	-	-
5910 Office Supplies	6,881	-	-	-
5110 Program Fees - Supplies & Materials Non K12				-
5990 Misc. Supplies and Materials				-
6420 New Equipment and Furniture - Non-Depreciable				-
Total Board of Education	172,447	153,733	128,944	(24,789)

Michigan Virtual Charter Academy  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ACCRUAL

	2,865	2,969	2,948	(21)	
	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)	
	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed	
	FY17	FY18	FY18	Variance	
<b>MI COA</b>					
<b>232-Executive Administration</b>					
3150	Mgt Srv - Oversight Fees	637,398	674,577	669,730	(4,848)
3150	Mgt Srv - K12 Management and Technology	3,926,619	3,062,014	3,082,304	20,290
3210	Other Travel - Non- Meals	8	-	-	-
3220	PD Travel - Non- Meals	1,132	-	-	-
3220	PD Travel - Meals	33	-	11	11
3410	Telephone	-	-	-	-
	<b>Total Executive Administration</b>	<b>4,565,190</b>	<b>3,736,591</b>	<b>3,752,045</b>	<b>15,454</b>
23x	<b>Total Support Services</b>	<b>4,737,637</b>	<b>3,890,324</b>	<b>3,880,989</b>	<b>(9,335)</b>
<b>240-Support Service School Administration</b>					
<b>241-Office of the Principal</b>					
3180	Audit Services	-	-	-	-
3190	Other Professional and Technical Services	7,559	6,500	4,570	(1,930)
3210	Other Travel - Non- Meals	372	37	120	84
3210	Other Travel - Meals	26	-	-	-
3220	PD Travel - Non- Meals	138	-	-	-
3220	PD Travel - Meals	-	-	-	-
3410	Telephone	9,408	932	2,607	1,674
3430	Mail/Postage	11,782	107	203	96
3490	Other Miscellaneous Communications	3,819	3,899	4,322	424
3500	Advertisement	-	-	-	-
3610	Printing	37	-	-	-
4220	Rentals - Equipment	-	-	-	-
5110	K12 School Materials Expense	-	-	-	-
5520	Electricity	-	-	-	-
5910	Office Supplies	4,951	13,874	8,226	(5,648)
5990	Misc. Supplies and Materials	4,429	3,668	2,129	(1,539)
6420	New Equipment and Furniture - Non-Depreciable	3,275	354	-	(354)
7710	Amortization and Depreciation	-	-	-	-
	<b>Total Office of the Principal</b>	<b>45,795</b>	<b>29,371</b>	<b>22,177</b>	<b>(7,193)</b>
<b>249-Other School Administration</b>					
3110	PS-K12 School Curriculum Expense	12,238	30,730	31,990	1,260
3190	Audit Services	17,635	-	-	-
3120	Employee Training and Development Service	-	-	-	-
3190	Other Professional and Technical Services	430	4,969	12,708	7,740
3210	SPED Travel - Non- Meals	6,443	4,353	8,100	3,747
3210	Other Travel - Non- Meals	15,857	32,831	33,732	901
3210	SPED Travel - Meals	9	-	-	-
3210	Other Travel - Meals	2,137	138	1,519	1,381
3220	PD Travel - Non- Meals	500	468	3,601	3,133
3220	PD Travel - Meals	-	-	1,343	1,343
3410	Telephone	62,499	70,700	67,300	(3,400)
3430	Mail/Postage	14,232	24,034	23,369	(665)
3490	Other Miscellaneous Communications	4,086	4,869	6,471	1,602
3700	Tuition	(1,758)	-	-	-
4110	Temp Employees	-	-	-	-
4140	Software Maintenance Agreements	21,701	11,521	2,962	(8,559)
4220	Rentals - Equipment	13,902	13,052	18,384	5,332
5110	Program Fees - Supplies & Materials Non K12	3,002	3,674	4,663	989
5910	Office Supplies	4,287	8,801	32,242	23,441
5990	Misc. Supplies and Materials	7,020	1,274	6,005	4,731
6420	New Equipment and Furniture - Non-Depreciable	11,214	3,100	(508)	(3,608)
7410	Dues and Fees	9,320	152	3,672	3,520
	<b>Total Other School Administration</b>	<b>204,755</b>	<b>214,665</b>	<b>257,552</b>	<b>42,887</b>
24x	<b>Total Support Service School Administration</b>	<b>250,551</b>	<b>244,036</b>	<b>279,730</b>	<b>35,694</b>
<b>250-Support Services Business</b>					
<b>259-Other Business Services</b>					
3110	PS-Non-K12 NON-Sped Purchased Services	-	-	-	-
3190	Other Professional and Technical Services	-	-	-	-
3430	Mail/Postage	-	-	-	-
7210	Interest on Notes and Loans	51,707	85,682	85,682	-
	<b>Total Other Business Services</b>	<b>51,707</b>	<b>85,682</b>	<b>85,682</b>	<b>-</b>

Michigan Virtual Charter Academy  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ACCRUAL

		2,865	2,969	2,948	(21)
		MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)
		Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed
		FY17	FY18	FY18	Variance
MI COA					
25x	Total Support Services Business	51,707	85,682	85,682	-
	260-Operations and Maintenance				
	261-Operating Buildings Services				
1550	Technical - Crafts and Trades				-
3430	Mail/Postage				-
3910	Property and Liability. Includes Building Insurance	81,804	90,530	90,530	-
4210	Rent - facilities	68,463	68,768	73,115	4,347
4220	Rentals - Equipment				-
5520	Electricity				-
5910	Office Supplies	507	434	856	423
5990	Misc. Supplies and Materials	35	-	-	-
7410	Dues and Fees				-
	Total Operating Buildings Services	150,809	159,732	164,502	4,770
26x	Total Operations and Maintenance	150,809	159,732	164,502	4,770
	280-Support Services-Centra				
	281-Planning, Research, Development, and Evaluati				

Michigan Virtual Charter Academy  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
ACCRUAL

	2,865	2,969	2,948	(21)
	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)	MVCA - ENTITY (All)
	Actual	Current Budget	Proposed Budget	FY18 versus FY18 Proposed
	FY17	FY18	FY18	Variance
MI COA				
3110	PS-Instructional K12 Personnel - Benefits			-
3110	PS-K12 School Curriculum Expense	-	-	-
3130	Pupil Services- K12 Pers Salaries			-
3130	Pupil Services- K12 Pers Taxes			-
3130	Pupil Services- K12 Pers Benefits			-
3130	Pupil Services- K12 Pers Bonus	(1,477)	-	-
3210	Other Travel - Non- Meals			-
	Total Planning, Research, Development, and Evaluation	(1,477)	-	-
	282-Communication Services			
3220	PD Travel - Non- Meals			
3220	PD Travel - Meals			
	Total Communication Services	-	-	-
	283-Staff/Personnel Services			
3120	Employee Training and Development Service	5,395	5,990	17,425
3190	Other Professional and Technical Services	120	10,995	-
3220	PD Travel - Non- Meals	1,030	1,702	18,044
3220	PD Travel - Meals	10,962	246	1,657
7410	Dues and Fees	1,472	-	140
	Total Staff/Personnel Services	18,979	18,933	37,265
	284-Non-Instructional Technology Services			
3160	MIS - K12 Tech Fee	835,097	1,531,007	1,541,164
6410	New Equipment and Furniture - Depreciable	-	-	-
	Total Non-Instructional Technology Services	835,097	1,531,007	1,541,164
28x	Total Support Services-Centra	852,599	1,549,939	1,578,430
	290-Support Service-Other			
	291-Pupil Activities			
5990	Misc. Supplies and Materials	4,116	21	209
	Total Pupil Activities	4,116	21	209
	292-Bookstore Activities/Consignment Activities			
5990	Misc. Supplies and Materials	-	-	-
	Total Bookstore Activities/Consignment Activities	-	-	-
	Total Support Service-Other	4,116	21	209
2xx	Total Supporting Services	9,535,313	9,794,196	9,815,205
	300-Community Services			
	331-Community Activities	8.90	10.35	10.35
3110	PS-Instructional K12 Personnel Salaries	298,722	341,288	346,529
3110	PS-Instructional K12 Personnel - Taxes	26,607	24,988	30,151
3110	PS-Instructional K12 Personnel - Benefits	57,462	75,467	77,764
3110	PS-K12 School Curriculum Expense	19,029	17,560	18,784
3130	Pupil Services- K12 Pers Bonus	14,325	6,543	13,707
3150	Mgt Services-Supervision-K12 Salaries	-	-	-
3150	Mgt Services-Supervision-K12 Taxes	-	-	-
3150	Mgt Services-Supervision-K12 Benefits	-	-	-
3210	Other Travel - Non- Meals	3,358	1,780	6,266
3210	Other Travel - Meals	971	27	1,351
3430	Mail/Postage			
4210	Rent - facilities	4,765		6,996
4290	Other Rentals	2,875		
4910	Other Purchased Services			3,989
5110	Program Fees - Supplies & Materials Non K12	332	67,925	22,341
5990	Misc. Supplies and Materials	2,754	3,796	11,720
	Total Community Activities	431,199	539,376	539,597
33x	Total Community Services	431,199	539,376	539,597
	711-Depreciation Expense			
7710	Amortization and Depreciation	-	-	-
	Total Depreciation Expense	-	-	-
	Total EXPENDITURES	24,742,737	25,407,077	24,751,660
	Excess (Deficiency) of Revenues Over Expenditures	1,032,909	970,663	1,239,935