



	AUDIT 23-24	FINAL 24-25	ORIGINAL 25-26
Per Pupil Foundation	\$ 9,608	\$ 9,150	\$ 9,150
Fall Count			1,700
Blended Enrollment	1,475.00	1,681	1,698
Spring Enrollment	\$ 9,608		1,681

Revenue			
Revenue from Local Sources	42,018		
Miscellaneous	1,112	25,178	20,000
Subtotal	43,130	25,178	20,000
Revenue from State Sources			
State Foundation Allowance	12,903,330	15,381,242	15,537,615
31aa Mental Health - deferred		81,283	
31aa Mental Health FY25	249,380	185,783	-
Special education	97,536	396,699	245,430
Headlee Obligation	41,222	49,382	48,308
27k Student Loan Repayment Program		16,830	
Early Literacy	7,412	10,218	
CTE Per Pupil	221	957	221
Section 22E - Charter School Per Pupil		599,868	-
27I Educator Compensation Program		37,204	37,204
MPSERS	6,722	1,222	
23g MI Kids Back on Track - Deferred	57,179	70,767	
97j - Deferred	8,980	15,984	
99b Computer Science Professional		11,178	
35a(5) Additional Instructional Time		12,198	12,198
Benchmark Assessments	7,225	7,747	
35j Literacy PD Supports		41,063	41,063
At Risk	905,390	1,160,598	1,160,598
Subtotal	14,369,648	18,080,224	17,082,637
Revenue from Federal Sources			
IDEA	146,887	80,000	80,000
MV-ARP II	9,301	1,869	
Title I	403,607	447,017	447,012
RAG		16,875	
Title II	36,812	56,564	51,110
Title IV	28,869	31,902	29,387
Grow Your Own		104,701	
Subtotal	645,746	738,928	607,509
Total Revenues & Other Transactions	15,058,524	18,844,330	17,710,146

Elementary Instructional Expenditures

Purchased Serv - Salaries	971,670	1,233,454	763,396
Purchased Serv - Salaries 23g	64,591	70,767	-
Student Loan Repayment 27K		6,339	
Software	2,216,522	2,220,000	651,000
Field Trips		7,600	5,000
Student Internet	56,738	125,000	125,000
Software Benchmarks		8,847	
Teaching Supplies	14,074	45,000	40,000
Furniture & Equipment > \$5,000	191,377	284,000	300,000
Miscellaneous	11,616	7,500	7,500
Total	3,527,842	4,008,507	1,891,896

Middle School Instructional Expenditures

Purchased Serv - Salaries	752,757	1,043,255	427,746
Teaching Supplies	6,515	6,485	6,485
Textbooks & Online Resources	327	392	392
Total	766,751	1,050,132	434,623

High School Instructional Expenditures

Purchased Serv - Salaries	1,178,546	1,409,355	1,769,776
Dual Enrollment - Tuition	59,712	100,000	100,000
Teaching Supplies	27,191	650	1,000
Furniture & Equipment < \$5,000	9,060	3,108	3,108
Miscellaneous	500	2,500	2,500
Total	1,283,212	1,515,613	1,876,384

School of the Arts

Purchased Serv - Salaries		332,501	538,009
Teaching Supplies		15,000	15,000
Total		347,501	553,009

Added Needs

MPERS Cost Offset		3,355	
Purchased Serv - Salaries	818,688	1,165,542	1,047,358
Purchased Serv - Salaries IDEA	40,000	80,000	80,000
Purchased Serv - Guidance Counselor			320,424
Teaching Supplies	114	5,000	5,000
Miscellaneous			
Total	858,802	1,253,897	1,452,781

Compensatory Education

Purchased Serv - Salaries (Title I)	403,606	437,119	507,736
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	AUDIT 23-24	FINAL 24-25	ORIGINAL 25-26
Purchased Serv - Salaries (Title II)	28,239	48,630	58,377
Purchased Serv - Salaries (Title IV)	28,869	31,902	27,147
Purchased Serv - Salaries (At Risk)	919,393	1,160,598	1,287,668
Total	1,380,107	1,678,250	1,880,927

Adult/Continuing Education

Purchased Serv - Salaries	43,949	102,560	106,960
Purchased Serv - Salaries GYO		800	800
Total	43,949	103,360	107,760

Pupil Services

Purchased Serv - Counselor	94,138	190,085	
Purchased Serv - Psychological	41,707	50,000	50,000
Purchased Serv - Speech	171,701	7,332	
Supplies & Materials	10,234		10,000
Purchased Serv - Social Worker	272,270	115,849	556,563
Purchased Serv - Social Worker- 31aa	135,136	222,430	
Supplies 31aa		9,722	
Total	835,176	595,418	616,563

Improvement of Instruction

Workshops & Conferences - RAG	30,122	16,875	
Workshops & Conferences		110,000	140,000
Tuition - GYO	10,153	104,701	
Workshops & Conferences 35j	30,569	41,063	41,063
Title II - Workshops & Conferences		7,659	
Homeless Liaison - Stipend		502	
Purchased Services - Consultant		3,500	
Total	70,844	284,300	191,063

Board of Education

Purchased Management Services	1,945,883	2,233,749	2,114,514
Legal Fees	36,114	150,000	150,000
Audit Fees	43,436	30,500	30,500
Dues & Fees	1,150	2,500	2,500
Workshops & Conferences		5,500	5,500
University Oversight Fee		461,437	466,128
Miscellaneous	15,132	7,000	7,000
Total	2,048,787	2,890,686	2,776,142

Executive Administration

Purchased Serv - Salaries Admin	1,022,204	1,053,502	1,249,245
Purchased Serv - Salaries Assistant	592,902	660,304	817,238
Contracted Serv- Pupil Accounting	41,229	23,048	

	AUDIT 23-24	FINAL 24-25	ORIGINAL 25-26
Legal	231	48,600	48,600
Mail/Postage	4,031	4,837	4,837
Workshops & Conferences	12,488	45,000	25,000
Professional Services - Title I	52,978	1,900	
Office Supplies - Labs	1,412	11,000	9,214
Dues & Fees	74,948	49,498	49,498
Miscellaneous	35,382	75,000	50,000
Total	1,837,805	1,972,688	2,253,631

Business Support Services

Finance Services	129,997	130,000	
Workshops & Conferences	9,241	11,089	11,089
Mail & Postage	316	379	379
Software	2,623	3,148	3,148
Office Supplies	6,949	2,400	2,400
Dues & Fees	10,353	1,135	1,135
Miscellaneous	101	2,400	2,400
Bank Charges, Dues & Fees	606	1,000	1,000
Total	161,064	151,551	21,551

Operations & Maintenance

Purchased Serv - Custodial	183,282	62,909	62,909
Internet	5,052	5,000	5,000
Telephone	224	4,607	4,607
Water & Sewer	12,265	12,252	12,252
Waste & Trash Disposal	1,080	1,188	1,188
Insurance	30,124	45,500	45,000
Building Maintenance & Repair	53,757	100,000	100,000
Alarm	4,669	6,500	6,500
Lease	35,714	220,000	220,000
Heat	1,540	1,848	1,848
Electric	29,054	38,000	38,000
Supplies & Materials	13,515	20,000	20,000
Capital Outlay > \$5,000	20,081	24,097	24,097
Total	390,357	541,901	541,401

Security

Purchased Serv - Salaries 31aa	12,500	34,914	
Total	12,500	34,914	-

Transportation

Supplies - ARP		4,677	
Total		4,677	

	AUDIT 23-24	FINAL 24-25	ORIGINAL 25-26
<u>Central Services</u>			
Advertising & Marketing	243,979	400,000	400,000
Title I - Workshops & Conference		700	
Title II - Workshops & Conferences		275	
Purchased Serv - Technology		357,059	441,273
Mail & Postage	48,798	50,000	50,000
Software	12,587	25,000	25,000
Supplies -ARP		392	
Supplies & Materials	70,433	110,000	35,000
Furniture & Equipment < \$5,000		5,000	5,000
Capital Outlay > \$5,000		95,000	
Supplies & Materials	15,072		
Total	636,309	1,043,426	956,273
<u>Athletics</u>			
Purchased Ser - Athletics		1,591	
Total		1,591	-
<u>Community Activities</u>			
Title I - Parent Mentor		5,196	
Supplies - 31aa		2,306	
Total		7,502	-
<u>Transfers and Other Transactions</u>			
Site Improvements	187,475	152,400	125,000
Capital Lease - Software		463,770	1,645,000
Capital Leases		-	-
Total	187,745	616,170	1,770,000
Total Expenditures & Other Transactions	14,041,250	18,102,085	17,324,005
<u>Revenues & Other Financing Sources (Over) Under Expenditures & Other Uses</u>			
	1,135,114	742,245	386,141
Beginning Fund Balance	4,242,497	5,377,611	3,719,856
Prior Period Adjustment		(2,400,000)	-
Ending Fund Balance	5,377,611	3,719,856	4,105,997
Fund Balance as a % of TOTAL Revenue		19.7%	23.2%