

Insight School of Michigan
Statement of Financial Activities - Detail
 FY26 Budget Proposal through 6/30/2026

	FY26 Approved Budget	FY26 Proposed Modified Budget	Variance to 2026 Approved Budget
	1,243	887	(356)
REVENUE			
100 Revenue from Local Sources			
179 Other Student Activity Income	\$ -	\$ -	\$ -
199 Miscellaneous Local Revenues	\$ 16,547.00	\$ 24,633.11	\$ 8,086.11
Subtotal 100 - Revenue from Local Sources	\$ 16,547.00	\$ 24,633.11	\$ 8,086.11
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 9,044,348.29	\$ 7,358,035.70	\$ (1,686,312.59)
312 Michigan Restricted - Revenue State Aid	\$ 1,640,870.03	\$ 1,578,954.85	\$ (61,915.18)
Subtotal 300 - Revenue from State Source	\$ 10,685,218.32	\$ 8,936,990.55	\$ (1,748,227.77)
400 Revenue from Federal Sources			
414 Grant from Dept of Education	\$ 346,913.30	\$ 332,796.36	\$ (14,116.94)
417 Federal Grant through Public School	\$ 204,708.58	\$ 292,457.29	\$ 87,748.71
Subtotal 400 - Revenue from Federal Sources	\$ 551,621.88	\$ 625,253.65	\$ 73,631.77
Total Revenue	\$ 11,253,387.20	\$ 9,586,877.31	\$ (1,666,509.89)
EXPENDITURES			
100 Instruction			
113 High School			
Teacher salaries	\$ 1,655,986.50	\$ 1,617,602.71	\$ (38,383.80)
Accrued Teacher bonus	\$ 113,859.23	\$ 177,050.37	\$ 63,191.13
Stipends	\$ 21,018.66	\$ 21,750.00	\$ 731.34
Taxes		\$ 137,012.63	\$ 137,012.63
Benefits	\$ 404,738.44	\$ 302,089.36	\$ (102,649.07)
3110 Instructional Services (Teacher wages / benefits)	\$ 2,195,602.84	\$ 2,255,505.07	\$ 59,902.23
3110 Instructional Services (On Line School)	\$ 2,625,802.27	\$ 1,858,385.04	\$ (767,417.23)
3110 Instructional Services (Non K12 Student Materials)	\$ -	\$ 15,000.00	\$ 15,000.00
3120 PD			\$ -
3210 Travel	\$ 1,064.50	\$ -	\$ (1,064.50)
3410 Telephone			\$ -
3430 Mail/Postage	\$ 183.25		\$ (183.25)
3710 Tuition		\$ 2,216.50	\$ 2,216.50
4140 Software Maintenance		\$ 10,450.31	\$ 10,450.31
4210 Rent - facilities			\$ -
4270 Technology Related Equipment	\$ 904,189.16	\$ 650,094.00	\$ (254,095.16)
5110 Teaching/Testing Materials & Supplies	\$ 304,855.00	\$ 52,592.73	\$ (252,262.27)
7410 Dues & Fees			\$ -
5990 Miscellaneous Supplies/materials	\$ 4,123.95	\$ 9,891.53	\$ 5,767.59
6420 New Equipment and Furniture - Non-depreciable	\$ 23,406.56	\$ 23,484.25	\$ 77.69
Subtotal 113 High School	\$ 6,059,227.52	\$ 4,877,619.43	\$ (1,181,608.10)
119 Summer School			
3110 Stipends	\$ 39,527.64	\$ 39,272.73	\$ (254.91)
3110 Instructional Services (On Line School)	\$ 7,266.27	\$ 50,000.00	\$ 42,733.73
3210 Travel			\$ -
Subtotal 119 Summer School	\$ 46,793.91	\$ 89,272.73	\$ 42,478.82
Subtotal 110 Basic Programs	\$ 6,106,021.43	\$ 4,966,892.15	\$ (1,139,129.28)
120 Added Needs			
122 Special Ed			
Teacher salaries	\$ 589,307.56	\$ 617,345.77	\$ 28,038.21
Accrued Teacher bonus	\$ 36,672.59	\$ 66,350.20	\$ 29,677.61
Stipends	\$ 1,882.27	\$ 1,636.36	\$ (245.90)
Taxes		\$ 49,068.60	\$ 49,068.60
Benefits	\$ 152,728.56	\$ 103,316.91	\$ (49,411.65)
3110 Instructional Services (Teacher wages / benefits)	\$ 780,590.98	\$ 837,717.85	\$ 57,126.87
3110 Instructional Services (On Line School)	\$ 23,517.31	\$ 24,480.00	\$ 962.69
3110 Non K12 Student Materials		\$ 42.55	\$ 42.55
3430 Mail/Postage			\$ -

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4140 Software Maintenance		\$ 9,457.17	\$ 9,457.17
5110 Teaching/Testing Materials & Supplies	\$ 11,018.82		\$ (11,018.82)
6420 New Equipment and Furniture - Non-depreciable	\$ 964.37	\$ 1,178.83	\$ 214.46
Subtotal 122 Special Ed	\$ 816,091.48	\$ 872,876.39	\$ 56,784.91
125 Compensatory Education			
Teacher salaries	\$ 197,774.68	\$ 151,973.39	\$ (45,801.29)
Accrued Teacher bonus	\$ 16,299.92	\$ 14,758.55	\$ (1,541.37)
Stipends		\$ 10,909.09	\$ 10,909.09
Taxes		\$ 13,219.83	\$ 13,219.83
Benefits	\$ 37,853.74	\$ 8,618.96	\$ (29,234.78)
3110 Instructional Services (Teacher wages / benefits)	\$ 251,928.34	\$ 199,479.82	\$ (52,448.52)
3110 Instructional Services (On Line School)	\$ 10,007.37	\$ 7,920.00	\$ (2,087.37)
3150 Management Salaries		\$ 5,340.15	\$ 5,340.15
3150 Taxes		\$ 424.03	\$ 424.03
3490 Other Miscellaneous Communications		\$ 13,161.51	\$ 13,161.51
4140 Software Maintenance	\$ 7,753.26	\$ 2,181.82	\$ (5,571.44)
6420 New Equipment and Furniture - Non-depreciable	\$ -		\$ -
7410 Dues and Fees			\$ -
Subtotal 125 Compensatory Education	\$ 269,688.96	\$ 228,507.33	\$ (41,181.63)
Subtotal 120 Added Needs	\$ 1,085,780.44	\$ 1,101,383.72	\$ 15,603.27
Total 100 Instruction	\$ 7,191,801.87	\$ 6,068,275.87	\$ (1,123,526.00)
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Counselor wages)	\$ 161,123.04	\$ 114,590.16	\$ (46,532.88)
Accrued counselor bonus	\$ 12,189.44	\$ 12,112.22	\$ (77.22)
Taxes		\$ 8,638.72	\$ 8,638.72
Benefits	\$ 41,689.90	\$ 32,375.23	\$ (9,314.68)
3110 Stipends	\$ -	\$ -	\$ -
3130 Pupil Services (Counselor wages / benefits)	\$ 215,002.39	\$ 167,716.33	\$ (47,286.05)
3110 Instructional Services (On Line School)	\$ 8,756.45	\$ 7,200.00	\$ (1,556.45)
3430 Mail/Postage			\$ -
6420 New Equipment and Furniture - Non-depreciable			\$ -
Subtotal 211 Truancy / Absenteeism	\$ 223,758.83	\$ 174,916.33	\$ (48,842.50)
212 Guidance			
3130 Pupil Services (Counselor wages)	\$ 194,623.19	\$ 157,797.24	\$ (36,825.95)
Accrued counselor bonus	\$ 14,769.82	\$ 15,136.71	\$ 366.90
Taxes		\$ 12,200.09	\$ 12,200.09
3110 Stipends	\$ -	\$ 1,636.36	\$ 1,636.36
Benefits	\$ 46,838.22	\$ 25,488.44	\$ (21,349.79)
3130 Pupil Services (Counselor wages / benefits)	\$ 256,231.23	\$ 212,258.85	\$ (43,972.38)
3110 Instructional Services (On Line School)	\$ 6,004.42	\$ 4,800.00	\$ (1,204.42)
3210 Travel	\$ -	\$ 97.65	\$ 97.65
5110 Teaching/Testing Materials & Supplies	\$ -	\$ -	\$ -
Subtotal 212 Guidance	\$ 262,235.65	\$ 217,156.49	\$ (45,079.15)
213 Health Services (PT and OT)			
3130 Pupil Services	\$ 2,418.97	\$ 5,780.61	\$ 3,361.64
Subtotal 213 Health Services	\$ 2,418.97	\$ 5,780.61	\$ 3,361.64
214 Psychological Services			
3130 Pupil Services	\$ 43,194.02	\$ 21,659.48	\$ (21,534.54)
Subtotal 214 Psychological Services	\$ 43,194.02	\$ 21,659.48	\$ (21,534.54)
215 Speech Pathology Services			
3130 Pupil Services	\$ 32,773.64	\$ 23,226.49	\$ (9,547.15)
Subtotal 215 Speech Pathology Services	\$ 32,773.64	\$ 23,226.49	\$ (9,547.15)
216 Social Work Services			

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3130 Pupil Services	\$ 62,606.18	\$ 53,277.25	\$ (9,328.93)	
Salaries	\$ 41,883.21	\$ 51,444.19	\$ 9,560.98	
Accrued bonus	\$ 3,178.03	\$ 7,419.27	\$ 4,241.24	
Taxes		\$ 4,489.37	\$ 4,489.37	
Benefits	\$ 5,094.51	\$ 1,110.61	\$ (3,983.90)	
3430 Mail/Postage			\$ -	
5990 Miscellaneous Supplies/materials		\$ 10,261.46	\$ 10,261.46	
6420 New Equipment and Furniture - Non-depreciable				
Subtotal 216 Social Work Services	\$ 112,761.93	\$ 128,002.16	\$ 15,240.22	
217 Visual Aid Services			\$ -	
3130 Pupil Services	\$ 349.32	\$ -	\$ (349.32)	
Subtotal 217 Visual Aid Services	\$ 349.32	\$ -	\$ (349.32)	
218 Teacher Consultant				
3110 Instructional Services	\$ -	\$ 288.00	\$ 288.00	
Subtotal 218 Teacher Consultant		\$ 288.00	\$ 288.00	
219 Other Pupil Support Services			\$ -	
3130 Pupil Services	\$ -	\$ 1,200.00	\$ 1,200.00	
Subtotal 219 Other Pupil Services	\$ -	\$ 1,200.00	\$ 1,200.00	
Subtotal 210 Support Services Pupil	\$ 677,492.37	\$ 572,229.56	\$ (105,262.81)	
220 Support Services - Instructional Staff				
221 Improvement of Instruction				
3110 Management Services - Wages	\$ 152,538.54	\$ 158,017.76	\$ 5,479.23	
Accrued bonus	\$ 11,574.41	\$ 19,578.74	\$ 8,004.34	
Taxes		\$ 12,362.96	\$ 12,362.96	
Benefits	\$ 69,271.12	\$ 49,603.80	\$ (19,667.32)	
3110 Management Services - Wages	\$ 233,384.06	\$ 239,563.26	\$ 6,179.20	
3110 Instructional Services (On Line School)	\$ 8,005.89	\$ 7,200.00	\$ (805.89)	
3110 Stipends	\$ 10,540.70	\$ 2,727.27	\$ (7,813.43)	
3120 PD	\$ 30,458.39	\$ 14,367.82	\$ (16,090.58)	
3190 Other Professional and Technical Services	\$ -	\$ -	\$ -	
3210 Travel - non meals	\$ -	\$ 1,753.36	\$ 1,753.36	
3220 PD - non meals		\$ 6,338.77	\$ 6,338.77	
4210 Rent - facilities			\$ -	
5990 Miscellaneous Supplies/materials	\$ 297.42	\$ 28.66	\$ (268.76)	
4140 Software Maintenance Agreements			\$ -	
Subtotal 221 Professional Development	\$ 282,686.47	\$ 271,979.14	\$ (10,707.33)	
225 Instruction Related Technology				
3490 Other Communication (including ISP)	\$ 26,638.33	\$ 25,836.16	\$ (802.17)	
4140 Software Maintenance Agreements			\$ -	
4270 Non-K12 Technology			\$ -	
5110 Supplies and Materials			\$ -	
6420 New Equipment and Furniture - Non-depreciable	\$ -	\$ -	\$ -	
Subtotal 225 Instruction Related Technology	\$ 26,638.33	\$ 25,836.16	\$ (802.17)	
226 Supervision and Direction of Instructional Staff				
3110 Instructional Services (On Line School)	\$ -	\$ 2,400.00	\$ 2,400.00	
3150 Management Services - Wages	\$ 66,693.57	\$ 74,970.15	\$ 8,276.58	
Accrued bonus	\$ 5,353.98	\$ 21,299.36	\$ 15,945.38	
Taxes		\$ 5,868.67	\$ 5,868.67	
Benefits	\$ 9,075.25	\$ 2,210.77	\$ (6,864.48)	
Subtotal 226 Supervision and Direction of Instructional	\$ 81,122.79	\$ 106,748.94	\$ 25,626.14	
227 Academic Student Assessment				
3110 Purchased Services, Student Subscriptions, Coaching		\$ -	\$ -	
3110 Stipends	\$ 14,430.73	\$ 16,745.45		
3210 Testing Travel - Meals	\$ 23,934.17	\$ 166.47	\$ (23,767.69)	

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3210 Testing Travel - Non-Meals		\$ 14,227.87	\$ 14,227.87
3430 Mail/Postage		\$ -	\$ -
4210 Facilities Rental	\$ 71,802.50	\$ 83,296.83	\$ 11,494.33
4270 Testing Computers	\$ 37,460.86	\$ 42,906.43	\$ 5,445.57
5110 Supplies and Materials		\$ 6,265.71	\$ 6,265.71
5990 Miscellaneous Supplies/materials		\$ 504.77	\$ 504.77
Subtotal 227 Academic Student Assessment	\$ 147,628.25	\$ 164,113.54	\$ 16,485.29
229 Other Instructional Staff Services			
3410 Telephone			\$ -
Subtotal 229 Other Instructional Staff Services			\$ -
Subtotal 220 Support Services - Instructional Staff	\$ 538,075.84	\$ 568,677.78	\$ 30,601.94
230 Support Services - General Administration			
231 Board of Education			
3170 Legal Services	\$ 2,000.00	\$ 2,992.91	\$ 992.91
7410			
3180 Audit	\$ 17,750.00	\$ 17,018.18	\$ (731.82)
3220 Board Development	\$ 5,000.00	\$ -	\$ (5,000.00)
Total 231 Board of Education	\$ 24,750.00	\$ 20,011.09	\$ (4,738.91)
232 Executive Administration			
3150 Management Services	\$ 1,685,526.03	\$ 1,434,336.61	\$ (251,189.42)
3150 Oversight	\$ 271,330.45	\$ 218,844.84	\$ (52,485.61)
Subtotal 232 Executive Administration	\$ 1,956,856.48	\$ 1,653,181.45	\$ (303,675.03)
Subtotal 230 Support Services -General Administration	\$ 1,981,606.48	\$ 1,673,192.54	\$ (308,413.94)
240 Support Services - School Administration			
241 Office of the Principal			
7410 Dues and Subscriptions	\$ -	\$ -	\$ -
Subtotal 241 Office of the Principal	\$ -	\$ -	\$ -
249 Other School Administration			
3110 PS K12 Purchased Services (Online School)	\$ -	\$ 14,400.00	\$ 14,400.00
3410 Telephone	\$ 8,654.72	\$ -	\$ (8,654.72)
3430 Mail/Postage	\$ 8,017.30	\$ 2,304.89	\$ (5,712.40)
3490 Other Misc communications	\$ 7,800.00	\$ 6,272.73	\$ (1,527.28)
3210 PD Travel - Meals	\$ 1,500.00	\$ 1,874.17	\$ 374.17
3610 Printing		\$ 1,772.84	\$ 1,772.84
4210 Facilities Rental			\$ -
4140 Software Maintenance Agreements		\$ 3,328.68	\$ 3,328.68
4220 Office Equipment Rental	\$ 2,879.16		\$ (2,879.16)
5910 Office Supplies	\$ 3,000.00	\$ 1,521.67	\$ (1,478.34)
5990 Misc Supplies	\$ 16,602.54	\$ 4,534.67	\$ (12,067.87)
6420 New Equipment and Furniture - Non-Depreciable	\$ 29,889.21	\$ 1,175.40	\$ (28,713.81)
7410 Dues & Fees (Includes bank fees)	\$ 710.38	\$ 5,283.56	\$ 4,573.18
Subtotal 249 Other School Administration	\$ 79,053.31	\$ 42,468.60	\$ (36,584.71)
Subtotal 240 Support Services - School Administration	\$ 79,053.31	\$ 42,468.60	\$ (36,584.71)
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone		\$ 25,377.95	\$ 25,377.95
3430 Mail/Postage	\$ -	\$ -	\$ -
3490 Other Misc communications		\$ 627.27	\$ 627.27
3610 Printing			
3190 Other Professional and Technical Services	\$ 2,430.46	\$ 1,410.10	
3910 Property and Liability Insurance	\$ 47,264.23	\$ 58,912.45	\$ 11,648.22
4190 Other Repairs/Maintenance	\$ -	\$ 4,509.38	\$ 4,509.38
4210 Building Rent	\$ 35,279.53	\$ 42,545.13	\$ 7,265.60
4220 Equipment rental	\$ 4,536.84	\$ 4,664.84	\$ 128.00
5990 Misc. supplies	\$ -	\$ 76.36	\$ 76.36

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	1,243	887	(356)
Subtotal 261 Operating Building Services	\$ 89,511.06	\$ 138,123.48	\$ 48,612.42
Subtotal 260 Operations and Maintenance	\$ 89,511.06	\$ 138,123.48	\$ 48,612.42
280 Support Services - Central			
283 Staff/Personnel Services			
3150 Management Services - Wages			
Accrued bonus			
Taxes			
Benefits			
3150 Management Services - Wages	\$ -	\$ -	\$ -
3220 PD Travel - Meals	\$ -	\$ 115.79	\$ 115.79
3120 Employee Training and Development	\$ 8,673.69	\$ 5,907.25	
4140 Software Maintenance Agreements		\$ 1,183.00	
Subtotal 283 Staff/Personnel Svcs	\$ 8,673.69	\$ 7,206.04	\$ 115.79
284 Non Instructional Technology Services			
3160 Management Information Services	\$ 786,578.81	\$ 669,357.10	\$ (117,221.72)
4140 Software Maintenance Agreements			
Subtotal 284 Non Instructional Tech Svcs	\$ 786,578.81	\$ 669,357.10	\$ (117,221.72)
Subtotal 280 Support Services - Central	\$ 795,252.50	\$ 676,563.14	\$ (118,689.36)
331 Community Activities			
3130 Salaries	\$ 50,640.55	\$ 50,528.87	\$ (111.68)
Bonus	\$ 3,842.54	\$ 7,355.20	\$ 3,512.67
Taxes		\$ 4,470.52	\$ 4,470.52
Benefits	\$ 7,517.34	\$ 2,299.77	\$ (5,217.58)
3110 Instructional Services (On Line School)	\$ 3,585.44	\$ 2,400.00	\$ (1,185.44)
3210 Travel			\$ -
3410 Telephone	\$ 11,945.28	\$ -	\$ (11,945.28)
3430 Mail / Postage	\$ 4,383.70	\$ 4,028.76	\$ (354.94)
3610 Printing			\$ -
4210 Rent-Facilities			\$ -
4270 Non-K12 Computer Lease			\$ -
5990 Misc. Supplies and Materials	\$ 15,000.00	\$ -	\$ (15,000.00)
Subtotal 331 Community Activities	\$ 96,914.85	\$ 71,083.12	\$ (25,831.73)
361 Welfare Activities			
3490 Other Misc Communications	\$ 16,580.00	\$ -	\$ (16,580.00)
4270 Computer Rentals		\$ 1,404.20	\$ 1,404.20
5110 Program Fees - Supplies & Materials Non K12			\$ -
5990 Misc. Supplies and Materials	\$ 5,522.85	\$ 1,647.04	\$ (3,875.80)
Subtotal 331 Community Activities	\$ 22,102.85	\$ 3,051.24	\$ (19,051.61)
TOTAL EXPENSES	\$ 11,471,811.14	\$ 9,813,665.34	\$ (1,658,145.80)
NET INCOME/(LOSS)	\$ (218,423.94)	\$ (226,788.03)	\$ (8,364.09)