

**University Preparatory Academy Art and Design School**  
**FY 2023 Budget Revision**  
**General Fund**  
**June 30, 2023**

Line		Board Approved FY 2023 Budget - Amendment 10/25/2022	Proposed FY 2023 Budget - Amendment As of 1/24/2023	Increase/ (Decrease)	Percentage Increase/ (Decrease)
1	Revenue:				
2	Local sources	\$ 59,025	\$ 470,024	410,999	696% <b>A</b>
3	State sources	12,581,659	12,669,186	87,527	1% <b>B</b>
4	Federal sources	3,895,448	3,761,276	(134,173)	-3% <b>C</b>
5	Total Revenues	16,536,132	16,900,485	364,354	2%
6					
7	Expenditures:				
8	Instruction:				
9	Basic programs	6,432,124	6,557,124	125,000	2% <b>D</b>
10	Added needs	1,747,265	1,765,001	17,736	1%
11	Total Instruction	8,179,389	8,322,125	142,736	2%
12	Support services:				
13	Pupil services	1,786,715	1,786,415	(300)	0%
14	Instructional staff	1,387,190	1,408,193	21,003	2%
15	General administration	911,061	904,814	(6,247)	-1%
16	School administration	991,314	991,314	(0)	0%
17	Business services	215,962	193,521	(22,441)	-10%
18	Operations and maintenance	1,569,384	1,479,384	(90,000)	-6% <b>D</b>
19	Pupil transportation	33,250	33,250	-	0%
20	Central support	722,978	722,978	-	0%
21	Other support	137,383	137,383	-	0%
22	Total Support services	7,755,237	7,657,252	(97,984)	-1%
23	Debt service - interest	-	-	-	0%
24	Community services:				
25	Parental involvement	25,955	22,458	(3,497)	-13%
26	Pupil welfare	13,500	13,500	-	0%
27	Total Community services	39,455	35,958	(3,497)	-9%
28	Capital improvements	355,000	380,000	25,000	7%
29	<b>Total Expenditures</b>	<b>16,329,081</b>	<b>16,395,335</b>	<b>66,254</b>	<b>0%</b>
30					
31	Excess (deficiency) of revenues over expenditures	207,051	505,150	298,099	
32					
33	Other financing sources (uses):				
34	Operating transfers out	(74,141)	(74,141)	-	
35	<b>Net change in fund balances</b>	<b>132,910</b>	<b>431,009</b>	<b>298,099</b>	
36	Fund balance, beginning of year	5,712,274	5,712,274	-	
37	<b>Fund balance, end of year</b>	<b>\$ 5,845,184</b>	<b>\$ 6,143,284</b>	<b>298,099</b>	
38	<b>Fund balance as a percentage of total expenditures</b>	<b>34.5%</b>	<b>36.1%</b>		

**Comments:**

**A** - Increased local revenue to account for the Wayne County enhancement millage that charter schools are now eligible to receive. The millage has been approved through FY 2028.

**B** - Increased state aid revenue for increase in 31A (113K), Special Ed Funding (13K), Robotics Carryover (\$7K), offset by decrease caused by blended count reported on December State aid (\$53K) and other nominal state aid changes

**C** - Decreased federal funding for Title I, II & IV approved funding (\$106K), Deferral of ESSER III to 23-24 (\$46K) offset by increase in Approved IDEA Funding (\$19K)

**D** - Reallocation of ESSER III funds to Summer School partially from PPE.

**University Preparatory Academy Art and Design School**  
**FY 2023 Budget Revision**  
**Food Service Fund**  
**June 30, 2023**

	Board Approved FY 2023 Budget - Amendment 10/25/2022	Proposed FY 2023 Budget - Amendment As of 1/24/2023	Increase/ (Decrease)
<b>Revenue:</b>			
Local sources	\$ -	\$ -	\$ -
State sources	11,605	11,605	-
Federal sources	518,862	518,862	-
<b>Total Revenues</b>	<u>530,467</u>	<u>530,467</u>	-
<b>Expenditures:</b>			
Food service	<u>604,608</u>	<u>604,608</u>	(0)
<b>Total Expenditures</b>	<b>604,608</b>	<b>604,608</b>	<b>(0)</b>
Excess (deficiency) of revenues over expenditures	(74,141)	(74,141)	0
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>74,141</u>	<u>74,141</u>	-
<b>Net change in fund balances</b>	<b>(0)</b>	<b>0</b>	<b>0</b>
Fund balance, beginning of year	-	-	-
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

**Glossary:**

**31a (At Risk)** - Funding received through State Aid for the purpose of ensuring pupils are proficient in reading by the end of Grade 3 and that High School graduates are career and college ready. Funding allocation is based on the previous years pupil free lunch count.

**Special Ed Headlee** - Funding received through State Aid to be allocated for Special Education expenses.

**Foundation Allowance** - Per pupil amount received through State Aid for general school operations.

**IDEA** - (Individual with Disabilities Education Act) Federal funding to provide financial assistance to Schools for Special Education expenses.

**Title I**- Federal funding to provide financial assistance to Schools with high percentages of children from low-income families.

**Title II** - Federal funding to provide financial assistance to Schools to increase student academic achievement through strategies such as improving teacher and principal quality.