

**2020-2021 GENERAL APPROPRIATIONS MODIFIED BUDGET RESOLUTION
FOR ADOPTION BY
THE BOARD OF TRUSTEES
OF
MICHIGAN GREAT LAKES VIRTUAL ACADEMY**

RESOLVED, that this resolution shall be the general appropriations of Michigan Great Lakes Virtual Academy for the fiscal year 2020-2021: A resolution to make appropriations; to provide for the expenditure of appropriations; and to provide for the disposition of all income received by Michigan Great Lakes Virtual Academy.

BE IT FURTHER RESOLVED that the total revenues estimated to be available for appropriations in the general fund of Michigan Great Lakes Virtual Academy for the fiscal year ending June 30, 2021, is as follows:

Michigan Great Lakes Virtual Academy – FY2021

Average Enrollment

	3278	3328
	Approved	Proposed
Revenue	2020/2021 Budget	2020/2021 Budget
Local	\$ -	\$ 45.00
Other Political Subdivision	-	-
State	28,129,259.09	29,022,691.82
Federal	2,133,527.84	3,452,993.18
Total Revenue	\$ 30,262,786.93	\$ 32,475,729.99

BE IT FURTHER RESOLVED, that \$32,475,729.99 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set below:

	Approved	Proposed
Expenditures - Instruction	2020/2021 Budget	2020/2021 Budget
Basic Instruction	\$ 13,518,497.25	\$ 14,384,005.01
Added Needs Instruction	4,070,467.28	3,944,165.81
Adult Education Instruction	-	-
Total Instruction	\$ 17,588,964.53	\$ 18,328,170.82

	Approved	Proposed
Expenditures - Support Services	2020/2021 Budget	2020/2021 Budget
Pupil Support	\$ 2,152,357.47	\$ 2,248,381.11
Instructional Staff Support	959,843.16	1,162,759.66
General Administration	5,440,295.81	5,805,731.80
School Administration	124,579.61	293,729.40
Business Services	-	-
Operations and Maintenance	167,843.00	177,544.35
Transportation	-	-
Central Support	2,124,895.09	2,294,655.71
Other Support	-	-
Community Services	211,251.78	188,187.80
Total Support Services	\$ 11,181,065.92	\$ 12,170,989.83

<u>Capital Outlay and Debt Services</u>	<u>Approved</u> <u>2020/2021 Budget</u>	<u>Proposed</u> <u>2020/2021 Budget</u>
Payment to Other Government Units	\$ -	\$ -
Facility Acquisition	-	-
Prior Period Adjustments	-	-
Debt Services	-	-
Fund Modifications	-	-
Operations and Maintenance	-	-

Total Capital Outlay and Debt Services.

<u>Total Expenditures</u>	<u>Approved</u> <u>2020/2021 Budget</u>	<u>Proposed</u> <u>2020/2021 Budget</u>
	\$ 28,770,030.45	\$ 30,499,160.66

<u>Excess Revenue (Expenditures)</u>	<u>Approved</u> <u>2020/2021 Budget</u>	<u>Proposed</u> <u>2020/2021 Budget</u>
Fund Balance July 1	\$ 1,492,756.49	\$ 1,976,569.33
\$2,708,935.35		

<u>Fund Balance June 30, 2021</u>	<u>Approved</u> <u>2020/2021 Budget</u>	<u>Proposed</u> <u>2020/2021 Budget</u>
Fund Balance July 1	\$ 4,201,691.84	\$ 4,685,504.68

BE IT FURTHER RESOLVED, that adopted budgets are intended to be formatted per the Michigan Department of Education Bulletin 1022 Accounting Manual Chart of Accounts, and any revision in account classification to comply with Bulletin 1022 and/or generally accepted financial reporting standards should be reflected for reporting purposes in the presentation of both the actual results and the corresponding budgets.


BE IT FURTHER RESOLVED, that no board of director member or employee of the Educational Service Provider (ESP) shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of directors and in keeping with the budgetary policy statement hereto made by the board. Changes in the amounts appropriated by the board shall require board approval.

BE IT FURTHER RESOLVED, that the Educational Service Provider (ESP) is hereby charged with general supervision of the execution of the budget adopted by the board and shall hold the applicable personnel responsible for performance of their responsibilities within the amounts appropriated by the board of directors and in keeping with the budgetary policy statement hitherto adopted by the board. The ESP is also authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget.

CERTIFICATE OF SECRETARY

I, the undersigned, being duly qualified and acting Secretary of the Board of Education of the Michigan Great Lakes Virtual Academy, do hereby certify that the foregoing is true and complete copy of a resolution adopted by the Board of Education of the Michigan Great Lakes Virtual Academy, at a regular meeting held on the 21st day of January, 2021, the original of which is on file in the school's office, and that public meeting notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of Michigan, 1976.

Dated this the 21st day of January, 2021


Secretary, Board of Education
Michigan Great Lakes Virtual Academy

Michigan Great Lakes Virtual Academy

Average Enrollment

	3278	3328	50
		Proposed FY21 Modified Budget	
	Original FY21 Budget	(Modification Date: Jan 2021)	Increase / (Decrease)
Revenue:			
1xx Local	\$ -	\$ 45	\$ 45
2xx Other Political Subdivision	-	-	-
3xx State	28,129,259	29,022,692	893,433
4xx Federal	2,133,528	3,452,993	1,319,465
5xx-	-	-	-
6xx Other Financing Sources	-	-	-
Total Revenue	\$ 30,262,787	\$ 32,475,730	\$ 2,212,943
Expenditures:			
11x Basic Instruction	\$ 13,518,497	\$ 14,384,005	\$ 865,508
12x Added Needs Instruction	4,070,467	3,944,166	(126,301)
13x Adult Education Instruction	-	-	-
21x Pupil Support	2,152,357	2,248,381	96,024
22x Instructional Staff Support	959,843	1,162,760	202,917
23x General Administration	5,440,296	5,805,732	365,436
24x School Administration	124,580	293,729	169,150
25x Business Services	-	-	-
26x Operations and Maintenance	167,843	177,544	9,701
27x Transportation	-	-	-
28x Central Support	2,124,895	2,294,656	169,761
29x Other Support	-	-	-
3xx Community Services	211,252	188,188	(23,064)
41x-	-	-	-
44x Payments to Other Govt. Units	-	-	-
45x Facility Acquisition	-	-	-
49x Prior Period Adjustments	-	-	-
51x Debt Service	-	-	-
6xx Fund Modifications	-	-	-
Total Expenditures	\$ 28,770,030	\$ 30,499,161	\$ 1,729,130
Surplus / (Deficit)	\$ 1,492,756	\$ 1,976,569	\$ 483,813

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
REVENUE			
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 25,792,921.62	\$ 26,721,157.64	\$ 928,236.02
312 State Portion of Foundation Allowance(restricted)	2,336,337.47	2,301,534.17	(34,803.30)
317 State Restricted through another Public School	-	-	-
Subtotal 300 - Revenue from State Source	28,129,259.09	29,022,691.82	893,432.73
400 Revenue from Federal Sources			
414 Grant from Dept of Education	1,475,736.49	2,478,897.24	1,003,160.75
417 Federal Grant through Public School	657,791.35	974,095.94	316,304.59
Subtotal 400 - Revenue from Federal Sources	2,133,527.84	3,452,993.18	1,319,465.33
199 Miscellaneous Local Revenues	-	45.00	45.00
Total Revenue	30,262,786.93	32,475,729.99	2,212,943.06
EXPENDITURES			
100 Instruction			
110 Basic Programs			
111 Elementary			
Teacher salaries	680,212.23	993,689.64	313,477.41
Accrued Teacher bonus	33,101.65	46,427.51	13,325.87
Benefits	146,680.45	217,701.05	71,020.59
Subtotal 111 Elementary	859,994.34	1,257,818.20	397,823.87
3110 Instructional Services (Teacher wages / benefits)	918,527.10	1,278,704.84	360,177.74
3110 Instructional Services (On Line School)	-	-	-
3190 Other Professional and Technical	-	5,823.36	5,823.36
3210 Other Travel	826.61	1,840.98	1,014.38
3220 Professional Development	-	-	-
3410 Telephone	-	-	-
3430 Mail/Postage	-	242.57	242.57
3610 Printing	-	-	-
4140 Software Maintenance Agreements	12,262.20	10,884.55	(1,377.65)
4210 Rent - Facilities	-	-	-
4270 Technology Related Equipment	494,525.38	655,278.74	160,753.37
5110 Teaching/Testing Materials & Supplies	755,718.72	907,966.53	152,247.81
5110 Program Fees - Supplies and Materials (Non-K12)	13,006.43	9,230.73	(3,775.70)
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies/materials	-	-	-
6410 New Equipment and Furniture - depreciable	-	-	-
6420 New Equipment and Furniture - Non-Depreciable	1,802.70	22,843.95	21,041.24
Subtotal 111 Elementary	3,056,663.46	4,150,634.45	1,093,970.99
112 Middle/Junior High			
Teacher salaries	911,021.08	1,033,045.83	122,024.76
Accrued Teacher bonus	44,333.66	45,549.56	1,215.90
Benefits	196,451.90	221,640.06	25,188.16
Subtotal 112 Middle/Junior High	1,151,806.64	1,300,235.46	148,428.82
3110 Instructional Services (Teacher wages / benefits)	816,514.13	899,664.16	83,150.03
3110 Instructional Services (On Line School)	-	-	-
3190 Other Professional and Technical	-	-	-
3210 Other Travel	826.61	1,840.98	1,014.38
3220 Professional Development	-	-	-
3410 Telephone	-	-	-
3430 Mail/Postage	-	-	-
3490 Other Miscellaneous Communications	-	-	-
3610 Printing	-	-	-
4140 Software Maintenance Agreements	12,962.20	9,032.11	(3,930.09)
4210 Rent - Facilities	-	-	-
4270 Technology Related Equipment	551,867.67	526,056.83	(25,810.83)
5110 Teaching/Testing Materials & Supplies	513,388.81	562,758.09	49,369.28

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
5110 Program Fees - Supplies and Materials (Non-K12)	13,006.43	4,931.11	(8,075.32)
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials		465.00	465.00
6420 New Equipment and Furniture - Non-Depreciable	2,438.95	15,101.14	12,662.19
7410 Dues and Fees		-	-
Subtotal 112 Middle/Junior High	3,062,811.42	3,320,084.87	257,273.45
113 High School			
Teacher salaries	2,052,947.77	2,078,830.54	25,882.77
Accrued Teacher bonus	94,487.77	88,451.04	(6,036.74)
Benefits	418,695.46	416,544.31	(2,151.16)
3110 Instructional Services (Teacher wages / benefits)	2,566,131.01	2,583,825.89	17,694.88
3110 Instructional Services (On Line School)	2,764,388.69	2,483,986.59	(280,402.10)
3110 Student Subscriptions		-	-
3190 Other Professional And Technical Services K12 (CTE)		6,753.48	6,753.48
3210 Other Travel	826.61	1,840.98	1,014.38
3220 Professional Development		-	-
3410 Telephone		-	-
3430 Mail/Postage		29.27	29.27
3490 Other Miscellaneous Communications		-	-
3610 Printing		-	-
3710 Tuition	46,000.00	72,627.66	26,627.66
4140 Software Maintenance Agreements	18,962.20	9,272.11	(9,690.09)
4210 Rent - Facilities	32,562.00	28,235.53	(4,326.47)
4270 Technology Related Equipment	1,083,357.31	910,847.96	(172,509.34)
5110 Teaching/Testing Materials & Supplies	864,974.10	788,515.29	(76,458.81)
5110 Program Fees - Supplies and Materials (Non-K12)	13,006.43	5,647.99	(7,358.44)
5910 Office Supplies	3,618.00	3,137.28	(480.72)
5990 Miscellaneous Supplies/materials		141.32	141.32
6420 New Equipment and Furniture - Non-Depreciable	5,196.02	18,128.61	12,932.59
7410 Dues and Fees		-	-
Subtotal 113 High School	7,399,022.36	6,912,989.97	(486,032.39)
119 Summer School			
3430 Mail/Postage		37.75	37.75
5110 Teaching/Testing Materials & Supplies		257.97	257.97
Subtotal 225 Instruction Related Technology	-	295.72	295.72
Subtotal 110 Basic Programs	13,518,497.25	14,384,005.01	865,507.77
120 Added Needs			
122 Special Ed			
Teacher salaries	1,222,553.72	1,208,626.97	(13,926.76)
Accrued Teacher bonus	59,493.99	57,521.36	(1,972.63)
Benefits	263,630.56	256,753.00	(6,877.57)
3110 Instructional Services (Teacher wages / benefits)	1,545,678.28	1,522,901.32	(22,776.96)
3110 Instructional Services (On Line School)	62,609.03	58,632.97	(3,976.06)
3130 SPED Service providers		-	-
3190 Other Professional and Technical Services		-	-
3210 Other Travel	826.61	1,840.98	1,014.38
3220 Professional Development		-	-
3410 Telephone		-	-
3430 Mail/Postage		13.75	13.75
3490 Other Miscellaneous Communications		151.02	151.02
3610 Printing		-	-
4140 Software Maintenance Agreements	21,962.20	40,856.26	18,894.06
5110 Teaching/Testing Materials & Supplies		2,298.64	2,298.64
5110 Program Fees - Supplies and Materials (Non-K12)	13,006.43	4,362.92	(8,643.51)
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials		273.55	273.55

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
6410 New Equipment and Furniture - Depreciable		-	-
6420 New Equipment and Furniture - Non-Depreciable	3,075.20	9,094.97	6,019.77
Subtotal 122 Special Ed	1,647,157.74	1,640,426.38	(6,731.36)
125 Compensatory Education			
Teacher salaries	1,619,670.09	1,520,273.65	(99,396.44)
Accrued Teacher bonus	78,819.15	67,641.74	(11,177.41)
Benefits	349,264.44	312,730.62	(36,533.82)
3110 Instructional Services (Teacher wages / benefits)	2,047,753.67	1,900,646.02	(147,107.66)
3110 Instructional Services (On Line School)	86,357.28	77,881.99	(8,475.29)
3120 Employee Training and Development Service		500.00	500.00
3130 Pupil Services SPED		2,090.00	2,090.00
3190 Other Professional and Technical Services		2,601.64	2,601.64
3210 Other Travel	826.61	1,840.98	1,014.38
3220 Professional Development		-	-
3430 Mail / Postage		669.03	669.03
3490 Other Miscellaneous Communications		688.94	688.94
3610 Printing		-	-
4140 Software Maintenance Agreements	6,962.20	14,769.11	7,806.91
4270 Technology Related Equipment		-	-
4910 Other Purchased Services		-	-
5110 Teaching/Testing Materials & Supplies		-	-
5110 Program Fees - Supplies and Materials (Non-K12)	13,006.43	27,897.26	14,890.83
5910 Office Supplies		-	-
5990 Miscellaneous Supplies		4,828.61	4,828.61
6420 New Equipment and Furniture - Non-Depreciable	4,241.65	7,204.11	2,962.46
7410 Dues and Fees		285.00	285.00
Subtotal 125 Compensatory Education	2,159,147.84	2,041,902.69	(117,245.15)
127 Career and Technical Education			
Teacher salaries	123,678.25	124,872.40	1,194.14
Accrued Teacher bonus	6,018.64	5,595.60	(423.04)
Benefits	26,669.89	23,473.02	(3,196.86)
3110 Instructional Services (Teacher wages / benefits)	156,366.78	153,941.02	(2,425.76)
3110 Instructional Services (On Line School)	102,476.80	102,428.16	(48.64)
3130 SPED Service providers		-	-
3210 Other Travel		-	-
3220 Professional Development		-	-
4140 Software Maintenance Agreements		-	-
4270 Technology Related Equipment		-	-
5110 Teaching/Testing Materials & Supplies		-	-
5110 Program Fees - Supplies and Materials (Non-K12)	5,000.00	5,000.00	-
5990 Miscellaneous Supplies		-	-
6410 New Equipment and Furniture - depreciable		-	-
6420 New Equipment and Furniture - Non-Depreciable	318.12	467.56	149.44
Subtotal 125 Compensatory Education	264,161.70	261,836.74	(2,324.96)
Subtotal 120 Added Needs	4,070,467.28	3,944,165.81	(126,301.47)
Total 100 Instruction	17,588,964.53	18,328,170.82	739,206.30
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Wages)	341,748.63	230,799.19	(110,949.44)
3130 Pupil Services (Bonus)	16,630.75	10,610.95	(6,019.80)
3130 Pupil Services (Benefits)	73,694.42	48,292.83	(25,401.59)
		-	-

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
3130 Pupil Services (Counselor wages / benefits)	432,073.81	289,702.97	(142,370.83)
3110 PS-K12 School Curriculum Expense	20,509.85	11,692.16	(8,817.70)
		-	-
		-	-
6420 New Equipment and Furniture - Non-Depreciable	1,007.39	467.56	(539.83)
Subtotal 211 Guidance	453,591.05	301,862.69	(151,728.36)
212 Guidance			
3110 Instructional Services (On Line School)		-	-
3130 Pupil Services (Counselor wages)	505,959.97	748,195.34	242,235.37
Accrued counselor bonus	24,621.89	32,375.54	7,753.65
Benefits	109,104.83	153,660.55	44,555.72
3130 Pupil Services (Counselor wages / benefits)	639,686.68	934,231.43	294,544.75
3110 Instructional Services (On Line School)	26,986.65	39,221.15	12,234.50
3210 Other Travel		64.40	64.40
3430 Mail/Postage		-	-
5110 Teaching/Testing Materials & Supplies		319.19	319.19
5910 Office Supplies		-	-
5990 Miscellaneous Supplies and Materials		-	-
6420 New Equipment and Furniture - Non-Depreciable	1,325.52	3,428.77	2,103.25
Subtotal 212 Guidance	667,998.85	977,264.94	309,266.09
213 Health Services (PT and OT)			
3130 Pupil Services Wages		-	-
PS Accrued Bonus		-	-
PS Benefits		-	-
3130 Pupil Services (Wages / benefits)	-	-	-
3130 Pupil Services	89,561.21	130,082.06	40,520.84
Subtotal 213 Health Services	89,561.21	130,082.06	40,520.84
214 Psychological Services			
3130 Pupil Services Wages	72,772.19	73,425.84	653.65
PS Accrued Bonus	3,541.36	3,292.24	(249.13)
PS Benefits	15,692.54	11,634.05	(4,058.49)
3130 Pupil Services (Wages / benefits)	92,006.10	88,352.13	(3,653.97)
3110 PS - K12 School Curriculum Expense	2,158.93	2,144.05	(14.88)
3130 Pupil Services	103,212.29	64,570.30	(38,642.00)
5110 Teaching/Testing Materials & Supplies		75.00	75.00
6420 New Equipment and Furniture - Non-Depreciable	106.04	155.85	49.81
Subtotal 214 Psychological Services	197,483.36	155,297.33	(42,186.03)
215 Speech Pathology Services			
3130 Pupil Services Wages	61,808.63	90,080.11	28,271.48
PS Accrued Bonus	3,007.84	3,888.68	880.84
PS Benefits	13,328.37	19,010.82	5,682.45
3130 Pupil Services (Wages / benefits)	78,144.83	112,979.61	34,834.78
3110 PS - K12 School Curriculum Expense	2,158.93	104,240.76	102,081.83
3130 Pupil Services	314,713.79	182,208.11	(132,505.67)
3430 Mail/Postage		30.55	30.55
5110 Teaching/Testing Materials & Supplies		82.56	82.56
6420 New Equipment and Furniture - Non-Depreciable	106.04	155.85	49.81
Subtotal 215 Speech Pathology Services	395,123.59	399,697.45	4,573.86
216 Social Work Services			
3130 Pupil Services Wages	44,600.28	43,908.04	(692.25)
PS Accrued Bonus	2,170.41	1,961.10	(209.32)
PS Benefits	9,617.57	7,109.93	(2,507.64)
3130 Pupil Services (Wages / benefits)	56,388.27	52,979.06	(3,409.21)
3110 PS - K12 School Curriculum Expense	2,158.93	58,700.11	56,541.18
3130 Pupil Services	225,042.46	100,933.45	(124,109.01)

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Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
6420 New Equipment and Furniture - Non-Depreciable	106.04	155.85	49.81
Subtotal 216 Social Work Services	283,695.70	212,768.47	(70,927.23)
217 Visual Aid Services			
3130 Pupil Services	3,521.47	12,389.66	8,868.18
Subtotal 217 Visual Aid Services	3,521.47	12,389.66	8,868.18
218 Teacher Consultant			
3130 Pupil Services	2,000.00	2,000.00	-
Subtotal 218 Teacher Consultant	2,000.00	2,000.00	-
219 Other Pupil Services			
3130 Pupil Services Wages	45,176.88	45,871.30	694.43
PS Accrued Bonus	2,198.47	2,055.79	(142.68)
PS Benefits	9,741.91	7,408.09	(2,333.82)
3130 Pupil Services (Wages / benefits)	57,117.26	55,335.18	(1,782.08)
3110 PS - K12 School Curriculum Expense	2,158.93	1,264.05	(894.88)
3130 Pupil Services	-	168.83	168.83
5110 Program Fees - Supplies and Materials (Non-K12)	-	94.60	94.60
6420 New Equipment and Furniture - Non-Depreciable	106.04	155.85	49.81
Subtotal 219 Other Pupil Services	59,382.23	57,018.52	(2,363.71)
Subtotal 210 Support Services Pupil	2,152,357.47	2,248,381.11	96,023.64
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3130 Support Services (Wages)	246,868.92	235,629.68	(11,239.24)
3130 Support Services (Benefits)	56,665.79	61,139.36	4,473.57
3130 Support Services (Bonus)	12,692.70	10,241.52	(2,451.19)
3130 Support Services (wages / benefits)	316,227.42	307,010.56	(9,216.86)
3110 Purchased Services Instructional Coach (K12)	10,794.66	8,757.88	(2,036.78)
3110 Purchased Services Instructional (Non-K12)	1,069.96	416.63	(653.33)
3120 Employee Training and Development Service	1,604.96	14,932.96	13,328.00
3210 Other Travel	36,857.22	14,519.19	(22,338.03)
3220 Professional Development	-	691.06	691.06
3430 Mail/Postage	-	-	-
3120 Professional Development	-	-	-
4140 Software Maintenance Agreements	-	-	-
4210 Rent	-	-	-
5110 Program Fees - Supplies and Materials (Non-K12)	-	347.10	347.10
6420 New Equipment and Furniture - Non-Depreciable	530.21	779.27	249.06
7410 Dues and Fees	-	-	-
Subtotal 221 Professional Development	367,084.43	347,454.64	(19,629.78)
225 Instruction Related Technology			
3210 Other Travel	-	50.00	50.00
3490 Other Communication (including ISP)	113,727.41	110,209.00	(3,518.41)
4140 Software Maintenance Agreements	-	23.76	23.76
6420 New Equipment and Furniture - Non-Depreciable	-	210,035.28	210,035.28
7410 Dues and Fees	-	50.00	50.00
5110 Program Fees - Supplies and Materials (Non-K12)	-	163.40	163.40
Subtotal 225 Instruction Related Technology	113,727.41	320,531.44	206,804.03
226 Supervision and Direction of Instructional Staff			
3150 Management Services Supervision Salaries	60,936.25	63,157.15	2,220.90
3150 Management Services Supervision Benefits	10,512.20	13,176.60	2,664.41
3150 Management Services Supervision Bonus	2,372.31	2,433.03	60.72

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
3130 Management Servies (wages / benefits)	73,820.75	78,766.78	4,946.02
3110 PS - K12 School Curriculum Expense	4,317.86	3,408.10	(909.76)
6420 New Equipment and Furniture - Non-Depreciable	212.08	311.71	99.62
Subtotal 226 Supervision and Direction of Instructional Staff	78,350.70	82,486.59	4,135.89
227 Academic Student Assessment			
3110 Student Subscriptions/Instructional Coaching	24,113.27	22,172.35	(1,940.92)
3110 Purchased Services Instructional (Non-K12)		46,942.54	46,942.54
3160 Management Information Services		-	-
3210 Other Travel	47,265.33	45,478.60	(1,786.73)
3430 Mail/Postage		-	-
4140 Software Maintenance Agreements		221.08	221.08
4210 Rent - Facilities	150,302.03	148,567.33	(1,734.70)
4270 Technology Related Equipment	179,000.00	145,800.00	(33,200.00)
4290 Other Rentals		-	-
5110 Program Fees - Supplies and Materials (Non-K12)		3,061.09	3,061.09
Subtotal 227 Academic Student Assessment	400,680.62	412,242.99	11,562.36
229 Other Instructional Staff Services			
3410 Telephone		-	-
3430 Mail/Postage		44.00	44.00
Subtotal 229 Other Instructional Staff Services	-	44.00	44.00
Subtotal 220 Support Services - Instructional Staff	959,843.16	1,162,759.66	202,916.50
230 Support Services - General Administration			
231 Board of Education			-
3170 Legal Services	38,000.00	42,000.00	4,000.00
3180 Audit Services	14,000.00	17,000.00	3,000.00
3190 Other Professional and Technical Services		-	-
3210 Board Travel Expenses		-	-
3220 Board Development	5,000.00	5,000.00	-
6420 New Equipment and Furniture - Non-Depreciable		126.40	126.40
Total 231 Board of Education	57,000.00	64,126.40	7,126.40
232 Executive Administration			
3150 Management Fees - Oversight	843,877.77	870,245.95	26,368.18
3150 Management Services - K12 Management and Technology	4,539,418.04	4,871,359.45	331,941.41
3210 Travel (SH Travel)		-	-
3410 Telephone		-	-
6420 New Equipment and Furniture - Non-Depreciable		-	-
Subtotal 232 Executive Administration	5,383,295.81	5,741,605.40	358,309.59
Subtotal 230 Support Services -General Administration	5,440,295.81	5,805,731.80	365,435.99
240 Support Services - School Administration			
241 Office of the Principal			
3110 Instructional Services (On Line School)		-	-
3210 Other Travel		-	-
3220 Professional Development		-	-
3410 Telephone		-	-
3430 Mail/Postage		-	-
3490 Other Communication (includes ISP)		-	-
4140 Software Maintenance Agreements		-	-
4220 Office Equipment Rental		-	-
5910 Office Supplies		-	-
5990 Miscellaneous Supplies/materials		-	-
6410 Depreciation		-	-
6420 New Equipment and Furniture - Non-Depreciable		-	-
7410 Dues and Fees		-	-

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
Subtotal 241 Office of the Principal	-	-	-
249 Other School Administration			
3110 Instructional Services (On Line School)	34,542.91	33,352.84	(1,190.07)
3190 Other Professional and Technical Services		-	-
3210 Other Travel	3,500.00	3,685.32	185.32
3220 Professional Development		2,600.00	2,600.00
3410 Telephone		159.13	159.13
3430 Mail/Postage	25,633.04	24,303.09	(1,329.95)
3490 Other Communication (includes ISP)		1,844.65	1,844.65
4110 Temp employees		-	-
4140 Software Maintenance Agreements	16,000.00	166,747.87	150,747.87
4220 Office Equipment Rental	16,456.00	17,655.27	1,199.27
5110 Program Fees - Supplies & Materials Non K12		555.38	555.38
5910 Office Supplies	9,500.00	7,844.62	(1,655.38)
5990 Miscellaneous Supplies/materials		2,176.00	2,176.00
6420 New Equipment and Furniture - Non-Depreciable	5,507.66	8,566.96	3,059.30
7410 Dues and Fees	13,440.00	24,238.28	10,798.28
Subtotal 249 Other School Administration	124,579.61	293,729.40	169,149.80
Subtotal 240 Support Services - School Administration	124,579.61	293,729.40	169,149.80
250 Support Services - Business	-	-	-
Subtotal 250 Support Services - Business	-	-	-
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone	82,500.00	91,245.35	8,745.35
3490 Other Miscellaneous Communications	4,287.00	4,658.00	371.00
3890 Other Utility Services		763.29	763.29
3910 Property and Liability Insurance	35,000.00	35,000.00	-
4210 Building Rent	37,056.00	40,141.00	3,085.00
5510 Natural Gas		-	-
5520 Electricity	3,000.00	2,236.71	(763.29)
5910 Office Supplies		-	-
5990 Misc. Supplies and Materials	6,000.00	3,500.00	(2,500.00)
6320 Improvements Other Than Buildings		-	-
Subtotal 261 Operating Building Services	167,843.00	177,544.35	9,701.35
266 Consultants-Security	-	-	-
Subtotal 260 Operations and Maintenance	167,843.00	177,544.35	9,701.35
270 Pupil Transportation Services			
271 4270 Pupil Transportation Services	-	-	-
Subtotal 270 Pupil Transportation Services	-	-	-
280 Support Services - Central			
283 Staff/Personnel Services			
3150 Management Services Supervision Salaries		-	-
3150 Management Services Supervision Benefits		-	-
3150 Management Services Supervision Bonus		-	-
		-	-
3130 Management Servies (wages / benefits)	-	-	-
3110 Title Supplies and Materials		-	-
3210 Other Travel		-	-
3190 Other Professional and Technical Services		-	-

Michigan Great Lakes Virtual Academy
Profit & Loss
 July 2020 through June 2021

	Original FY21 Budget	Proposed FY21 Modified Budget (Modification Date: Jan 2021)	Variance
3220 Professional Development	6,500.00	21,314.68	14,814.68
5110 Program Fees - Supplies & Materials Non K12		39.95	
7410 Dues and Fees		-	-
Subtotal 283 Staff/Personnel Svcs	6,500.00	21,354.63	14,854.63
284 Non Instructional Technology Services			
3160 Management Information Services	2,118,395.09	2,273,301.08	154,905.99
4140 Software Maintenance Agreements		-	-
Subtotal 284 Non Instructional Tech Svcs	2,118,395.09	2,273,301.08	154,905.99
Subtotal 280 Support Services - Central	2,124,895.09	2,294,655.71	169,760.62
Total 200 Support Services	10,969,814.13	11,982,802.03	1,012,987.90
331 Community Activities			
331 Community Activities			
3150 Community Activities Salaries	151,812.40	133,614.33	(18,198.07)
3150 Community Activities Benefits	32,736.71	28,032.69	(4,704.03)
3150 Community Activities Bonus	7,387.75	5,960.33	(1,427.42)
		-	-
3130 Community Activities (wages / benefits)	191,936.86	167,607.35	(24,329.52)
3110 Purchased Services	9,736.80	9,637.53	(99.26)
3210 Other Travel	3,260.00	2,992.93	(267.07)
3220 Professional Development		-	-
3430 Mail/Postage		44.59	44.59
3490 Other Miscellaneous Communications		-	-
4140 Software Maintenance Agreements		-	-
4210 Rent - Facilities		-	-
5110 Program Fees - Supplies and Materials		652.36	652.36
5990 Misc. Supplies and Materials		-	-
6420 New Equipment and Furniture - Non-Depreciable	318.12	467.56	149.44
Subtotal 331 Community Activities	205,251.78	181,402.32	(23,849.46)
360 Welfare			
3490 Other Miscellaneous Communications		785.48	
4140 Software Maintenance Agreements	6,000.00	6,000.00	-
5990 Misc. Supplies and Materials		-	-
Subtotal 360 Welfare	6,000.00	6,785.48	-
TOTAL EXPENSES	28,770,030.45	30,499,160.66	1,729,130.21
Surplus / (Deficit)	\$ 1,492,756.49	\$ 1,976,569.33	\$ 483,812.85