

## Michigan Great Lakes Virtual Academy

### Average Enrollment

	3016	3060	44
		<b>Proposed</b>	
		<b>FY20 Modified</b>	
		<b>Budget</b>	
	<b>Original</b>	<b>(Modification Date:</b>	<b>Increase /</b>
	<b>FY20 Budget</b>	<b>Feb 2020)</b>	<b>(Decrease)</b>
<b>Revenue:</b>			
1xx Local	\$ -	\$ 15	\$ 15
2xx Other Political Subdivision	\$ -	\$ -	\$ -
3xx State	\$ 25,303,057	\$ 26,360,943	\$ 1,057,886
4xx Federal	\$ 1,885,725	\$ 1,951,726	\$ 66,000
5xx-	\$ -	\$ -	\$ -
6xx Other Financing Sources	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>\$ 27,188,782</b>	<b>\$ 28,312,683</b>	<b>\$ 1,123,901</b>
<b>Expenditures:</b>			
11x Basic Instruction	\$ 12,532,736	\$ 12,439,253	\$ (93,483)
12x Added Needs Instruction	\$ 4,134,688	\$ 3,846,237	\$ (288,450)
13x Adult Education Instruction	\$ -	\$ -	\$ -
21x Pupil Support	\$ 2,264,132	\$ 2,052,930	\$ (211,202)
22x Instructional Staff Support	\$ 952,316	\$ 900,331	\$ (51,985)
23x General Administration	\$ 4,916,642	\$ 5,120,147	\$ 203,505
24x School Administration	\$ 99,143	\$ 143,346	\$ 44,202
25x Business Services	\$ -	\$ -	\$ -
26x Operations and Maintenance	\$ 165,565	\$ 161,989	\$ (3,575)
27x Transportation	\$ -	\$ -	\$ -
28x Central Support	\$ 1,929,715	\$ 2,000,272	\$ 70,557
29x Other Support	\$ -	\$ -	\$ -
3xx Community Services	\$ 56,084	\$ 214,482	\$ 158,398
41x-	\$ -	\$ -	\$ -
44x Payments to Other Govt. Units	\$ -	\$ -	\$ -
45x Facility Acquisition	\$ -	\$ -	\$ -
49x Prior Period Adjustments	\$ -	\$ -	\$ -
51x Debt Service	\$ -	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 27,051,021</b>	<b>\$ 26,878,988</b>	<b>\$ (172,033)</b>
<b>Surplus / (Deficit)</b>	<b>\$ 137,761</b>	<b>\$ 1,433,696</b>	<b>\$ 1,295,934</b>

**Michigan Great Lakes Virtual Academy**  
**Profit & Loss**  
 July 2019 through June 2020

	Original FY20 Budget	Proposed FY20 Modified Budget (Modification Date: Feb 2020)	Variance
<b>REVENUE</b>			
<b>300 Revenue from State Sources</b>			
311 State Portion of Foundation Allowance	\$ 22,740,811.53	\$ 24,032,670.56	\$ 1,291,859.03
312 State Portion of Foundation Allowance(restricted)	\$ 2,562,245.36	\$ 2,306,278.92	\$ (255,966.44)
317 State Restricted through another Public School		\$ 21,993.34	\$ 21,993.34
Subtotal 300 - Revenue from State Source	<u>\$ 25,303,056.89</u>	<u>\$ 26,360,942.82</u>	<u>\$ 1,057,885.93</u>
<b>400 Revenue from Federal Sources</b>			
414 Grant from Dept of Education	\$ 1,392,500.22	\$ 1,408,015.59	\$ 15,515.37
417 Federal Grant through Public School	\$ 493,225.10	\$ 543,709.99	\$ 50,484.89
Subtotal 400 - Revenue from Federal Sources	<u>\$ 1,885,725.32</u>	<u>\$ 1,951,725.58</u>	<u>\$ 66,000.26</u>
199 Miscellaneous Local Revenues		\$ -	\$ -
<b>Total Revenue</b>	<u>\$ 27,188,782.21</u>	<u>\$ 28,312,683.40</u>	<u>\$ 1,123,901.19</u>
<b>EXPENDITURES</b>			
<b>100 Instruction</b>			
<b>110 Basic Programs</b>			
<b>111 Elementary</b>			
Teacher salaries	\$ 339,687.43	\$ 420,314.79	\$ 80,627.36
Accrued Teacher bonus	\$ 16,614.62	\$ 20,496.24	\$ 3,881.62
Benefits	\$ 72,639.12	\$ 89,015.35	\$ 16,376.23
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<u>\$ 428,941.17</u>	<u>\$ 529,826.38</u>	<u>\$ 100,885.21</u>
3110 Instructional Services (On Line School)	\$ 983,221.65	\$ 914,907.85	\$ (68,313.80)
3190 Other Professional and Technical		\$ 1,822.97	\$ 1,822.97
3210 Other Travel	\$ 3,083.57	\$ 585.59	\$ (2,497.98)
3220 Professional Development		\$ 1,350.00	\$ 1,350.00
3410 Telephone		\$ -	\$ -
3430 Mail/Postage		\$ -	\$ -
3610 Printing		\$ 222.08	\$ 222.08
4140 Software Maintenance Agreements	\$ 9,246.00	\$ 6,343.44	\$ (2,902.56)
4210 Rent - Facilities		\$ 3,000.00	\$ 3,000.00
4270 Technology Related Equipment	\$ 504,697.05	\$ 437,353.42	\$ (67,343.63)
5110 Teaching/Testing Materials & Supplies	\$ 731,041.76	\$ 703,891.78	\$ (27,149.98)
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 4,921.04	\$ 10,465.87	\$ 5,544.83
5910 Office Supplies		\$ 521.55	\$ 521.55
5990 Miscellaneous Supplies/materials	\$ 7,000.00	\$ 1,350.00	\$ (5,650.00)
6410 New Equipment and Furniture - depreciable		\$ -	\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 3,389.83	\$ 5,157.21	\$ 1,767.38
<b>Subtotal 111 Elementary</b>	<u>\$ 2,675,542.07</u>	<u>\$ 2,616,798.14</u>	<u>\$ (58,743.93)</u>
<b>112 Middle/Junior High</b>			
Teacher salaries	\$ 842,410.63	\$ 698,653.41	\$ (143,757.22)
Accrued Teacher bonus	\$ 41,203.56	\$ 34,063.37	\$ (7,140.19)
Benefits	\$ 180,141.98	\$ 151,232.23	\$ (28,909.75)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<u>\$ 1,063,756.17</u>	<u>\$ 883,949.01</u>	<u>\$ (179,807.16)</u>
3110 Instructional Services (On Line School)	\$ 982,341.82	\$ 792,999.70	\$ (189,342.12)
3190 Other Professional and Technical		\$ 1,995.04	\$ 1,995.04
3210 Other Travel	\$ 3,083.57	\$ 2,824.45	\$ (259.12)
3220 Professional Development		\$ 13.92	\$ 13.92
3410 Telephone		\$ -	\$ -
3430 Mail/Postage		\$ -	\$ -
3490 Other Miscellaneous Communications		\$ -	\$ -
3610 Printing		\$ 276.87	\$ 276.87
4140 Software Maintenance Agreements	\$ 9,246.00	\$ 11,783.44	\$ 2,537.44
4210 Rent - Facilities		\$ -	\$ -
4270 Technology Related Equipment	\$ 489,779.90	\$ 499,330.65	\$ 9,550.75
5110 Teaching/Testing Materials & Supplies	\$ 708,464.18	\$ 514,764.66	\$ (193,699.52)
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 5,921.04	\$ 4,064.39	\$ (1,856.65)

**Michigan Great Lakes Virtual Academy**  
**Profit & Loss**  
 July 2019 through June 2020

5910 Office Supplies		\$	294.39	\$	294.39
5990 Miscellaneous Supplies/materials	\$	7,000.00	\$	-	\$ (7,000.00)
6420 New Equipment and Furniture - Non-Depreciable	\$	8,898.31	\$	14,874.61	\$ 5,976.30
7410 Dues and Fees			\$	-	\$ -
<b>Subtotal 112 Middle/Junior High</b>	<b>\$</b>	<b>3,278,490.99</b>	<b>\$</b>	<b>2,727,171.13</b>	<b>\$ (551,319.86)</b>

**113 High School**

Teacher salaries	\$	1,830,580.79	\$	1,948,539.89	\$ 117,959.10
Accrued Teacher bonus	\$	83,476.31	\$	90,017.54	\$ 6,541.23
Benefits	\$	364,958.42	\$	412,937.11	\$ 47,978.69
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>\$</b>	<b>2,279,015.52</b>	<b>\$</b>	<b>2,451,494.54</b>	<b>\$ 172,479.02</b>
3110 Instructional Services (On Line School)	\$	2,534,888.32	\$	2,637,582.18	\$ 102,693.86
3110 Student Subscriptions	\$	-	\$	10,000.00	\$ 10,000.00
3190 Other Professional And Technical Services K12 (CTE)			\$	21,945.10	\$ 21,945.10
3210 Other Travel	\$	3,083.57	\$	4,808.61	\$ 1,725.04
3220 Professional Development			\$	539.98	\$ 539.98
3410 Telephone			\$	-	\$ -
3430 Mail/Postage			\$	-	\$ -
3490 Other Miscellaneous Communications			\$	-	\$ -
3610 Printing			\$	96.75	\$ 96.75
3700 Tuition	\$	24,000.00	\$	33,318.99	\$ 9,318.99
4140 Software Maintenance Agreements	\$	9,246.00	\$	11,633.57	\$ 2,387.57
4210 Rent - Facilities	\$	10,000.00	\$	16,190.00	\$ 6,190.00
4270 Technology Related Equipment	\$	925,968.59	\$	1,015,912.45	\$ 89,943.86
5110 Teaching/Testing Materials & Supplies	\$	763,535.74	\$	859,818.39	\$ 96,282.65
5110 Program Fees - Supplies and Materials (Non-K12)	\$	4,921.04	\$	9,653.88	\$ 4,732.84
5910 Office Supplies			\$	336.46	\$ 336.46
5990 Miscellaneous Supplies/materials	\$	5,400.00	\$	327.38	\$ (5,072.62)
6420 New Equipment and Furniture - Non-Depreciable	\$	18,644.07	\$	21,625.50	\$ 2,981.43
7410 Dues and Fees			\$	-	\$ -
<b>Subtotal 113 High School</b>	<b>\$</b>	<b>6,578,702.85</b>	<b>\$</b>	<b>7,095,283.78</b>	<b>\$ 516,580.93</b>

<b>Subtotal 110 Basic Programs</b>	<b>\$</b>	<b>12,532,735.91</b>	<b>\$</b>	<b>12,439,253.05</b>	<b>\$ (93,482.86)</b>
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**120 Added Needs**

**122 Special Ed**

Teacher salaries	\$	1,089,035.98	\$	1,040,780.52	\$ (48,255.46)
Accrued Teacher bonus	\$	53,266.38	\$	50,504.94	\$ (2,761.44)
Benefits	\$	232,880.60	\$	237,180.42	\$ 4,299.82
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>\$</b>	<b>1,375,182.96</b>	<b>\$</b>	<b>1,328,465.88</b>	<b>\$ (46,717.08)</b>
3110 Instructional Services (On Line School)	\$	63,870.90	\$	54,014.58	\$ (9,856.32)
3130 SPED Service providers			\$	22.99	\$ 22.99
3190 Other Professional and Technical Services			\$	67.40	\$ 67.40
3210 Other Travel	\$	3,083.57	\$	1,854.17	\$ (1,229.40)
3220 Professional Development			\$	-	\$ -
3410 Telephone			\$	-	\$ -
3430 Mail/Postage			\$	-	\$ -
3490 Other Miscellaneous Communications			\$	-	\$ -
3610 Printing			\$	150.83	\$ 150.83
4140 Software Maintenance Agreements	\$	9,246.00	\$	23,212.37	\$ 13,966.37
5110 Teaching/Testing Materials & Supplies	\$	4,921.04	\$	-	\$ (4,921.04)
5110 Program Fees - Supplies and Materials (Non-K12)	\$	1,000.00	\$	4,039.91	\$ 3,039.91
5910 Office Supplies			\$	264.40	\$ 264.40
5990 Miscellaneous Supplies/materials			\$	28.07	\$ 28.07
6410 New Equipment and Furniture - Depreciable			\$	-	\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$	12,711.86	\$	13,270.55	\$ 558.69
<b>Subtotal 122 Special Ed</b>	<b>\$</b>	<b>1,470,016.33</b>	<b>\$</b>	<b>1,425,391.15</b>	<b>\$ (44,625.18)</b>

**125 Compensatory Education**

Teacher salaries	\$	1,772,145.39	\$	1,613,174.62	\$ (158,970.77)
Accrued Teacher bonus	\$	86,678.28	\$	77,476.43	\$ (9,201.85)
Benefits	\$	378,957.44	\$	319,337.60	\$ (59,619.84)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>\$</b>	<b>2,237,781.11</b>	<b>\$</b>	<b>2,009,988.65</b>	<b>\$ (227,792.46)</b>
3110 Instructional Services (On Line School)	\$	95,806.35	\$	99,675.76	\$ 3,869.41
3190 Other Professional and Technical Services			\$	1,617.30	\$ 1,617.30
3210 Other Travel	\$	3,083.57	\$	1,822.97	\$ (1,260.60)

Michigan Great Lakes Virtual Academy

Profit & Loss

July 2019 through June 2020

3220 Professional Development		\$	-	\$	-
3430 Mail / Postage		\$	-	\$	-
3490 Other Miscellaneous Communications		\$	-	\$	-
3610 Printing		\$	126.89	\$	126.89
4140 Software Maintenance Agreements	\$ 34,246.00	\$	1,343.44	\$	(32,902.56)
4270 Technology Related Equipment		\$	-	\$	-
4910 Other Purchased Services		\$	-	\$	-
5110 Teaching/Testing Materials & Supplies	\$ 1,000.00	\$	-	\$	(1,000.00)
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 24,378.04	\$	51,642.17	\$	27,264.13
5910 Office Supplies		\$	299.89	\$	299.89
5990 Miscellaneous Supplies	\$ 7,000.00	\$	-	\$	(7,000.00)
6410 New Equipment and Furniture - depreciable		\$	-	\$	-
6420 New Equipment and Furniture - Non-Depreciable	\$ 19,067.80	\$	8,166.40	\$	(10,901.40)
<b>Subtotal 125 Compensatory Education</b>	<b>\$ 2,422,362.87</b>	<b>\$</b>	<b>2,174,683.47</b>	<b>\$</b>	<b>(247,679.40)</b>

**127 Career and Technical Education**

Teacher salaries	\$ 109,800.00	\$	110,076.74	\$	276.74
Accrued Teacher bonus	\$ 5,370.48	\$	5,373.80	\$	3.32
Benefits	\$ 23,479.75	\$	22,810.55	\$	(669.20)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>\$ 138,650.23</b>	<b>\$</b>	<b>138,261.09</b>	<b>\$</b>	<b>(389.14)</b>
3110 Instructional Services (On Line School)	\$ 102,387.09	\$	102,457.84	\$	70.75
3130 SPED Service providers		\$	-	\$	-
3210 Other Travel		\$	1,341.98	\$	1,341.98
3220 Professional Development		\$	-	\$	-
4140 Software Maintenance Agreements		\$	2,172.00	\$	2,172.00
4270 Technology Related Equipment		\$	-	\$	-
5110 Teaching/Testing Materials & Supplies		\$	-	\$	-
5110 Program Fees - Supplies and Materials (Non-K12)		\$	-	\$	-
5990 Miscellaneous Supplies		\$	202.57	\$	202.57
6410 New Equipment and Furniture - depreciable		\$	-	\$	-
6420 New Equipment and Furniture - Non-Depreciable	\$ 1,271.19	\$	1,727.38	\$	456.19
<b>Subtotal 125 Compensatory Education</b>	<b>\$ 242,308.51</b>	<b>\$</b>	<b>246,162.86</b>	<b>\$</b>	<b>3,854.35</b>

**Subtotal 120 Added Needs** **\$ 4,134,687.71** **\$ 3,846,237.48** **\$ (288,450.23)**

**Total 100 Instruction** **\$ 16,667,423.62** **\$ 16,285,490.53** **\$ (381,933.09)**

**200 Support Services**

**210 Support Services - Pupil**

**211 Truancy/Absenteeism Services**

3130 Pupil Services (Wages)	\$ 330,833.50	\$	294,615.73	\$	(36,217.77)
3130 Pupil Services (Bonus)	\$ 16,181.56	\$	14,379.84	\$	(1,801.72)
3130 Pupil Services (Benefits)	\$ 70,745.78	\$	64,068.85	\$	(6,676.93)
		\$	-	\$	-
<b>3130 Pupil Services (Counselor wages / benefits)</b>	<b>\$ 417,760.84</b>	<b>\$</b>	<b>373,064.42</b>	<b>\$</b>	<b>(44,696.42)</b>
3110 PS-K12 School Curriculum Expense		\$	8,028.95	\$	8,028.95
		\$	-	\$	-
		\$	-	\$	-
6420 New Equipment and Furniture - Non-Depreciable		\$	199.18	\$	199.18
<b>Subtotal 211 Guidance</b>	<b>\$ 417,760.84</b>	<b>\$</b>	<b>381,292.55</b>	<b>\$</b>	<b>(36,468.29)</b>

**212 Guidance**

3110 Instructional Services (On Line School)	\$ -	\$	-	\$	-
3130 Pupil Services (Counselor wages)	\$ 533,434.65	\$	477,073.70	\$	(56,360.95)
Accrued counselor bonus	\$ 26,091.09	\$	23,359.06	\$	(2,732.03)
Benefits	\$ 114,070.23	\$	103,070.39	\$	(10,999.84)
<b>3130 Pupil Services (Counselor wages / benefits)</b>	<b>\$ 673,595.97</b>	<b>\$</b>	<b>603,503.15</b>	<b>\$</b>	<b>(70,092.82)</b>
3110 Instructional Services (On Line School)	\$ 46,838.66	\$	37,613.85	\$	(9,224.81)
3210 Other Travel		\$	511.44	\$	511.44
3430 Mail/Postage		\$	-	\$	-
5110 Teaching/Testing Materials & Supplies		\$	106.79	\$	106.79
5910 Office Supplies		\$	14.99	\$	14.99
5990 Miscellaneous Supplies and Materials		\$	-	\$	-
6420 New Equipment and Furniture - Non-Depreciable	\$ 9,322.03	\$	4,182.79	\$	(5,139.24)
<b>Subtotal 212 Guidance</b>	<b>\$ 729,756.66</b>	<b>\$</b>	<b>645,933.01</b>	<b>\$</b>	<b>(83,823.65)</b>

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**Michigan Great Lakes Virtual Academy**  
**Profit & Loss**  
 July 2019 through June 2020

<b>213 Health Services (PT and OT)</b>						
3130 Pupil Services	\$	131,566.28	\$	138,944.47	\$	7,378.19
<b>Subtotal 213 Health Services</b>	<b>\$</b>	<b>131,566.28</b>	<b>\$</b>	<b>138,944.47</b>	<b>\$</b>	<b>7,378.19</b>
<b>214 Psychological Services</b>						
3130 Pupil Services Wages	\$	71,750.00	\$	65,299.23	\$	(6,450.77)
PS Accrued Bonus	\$	3,509.40	\$	3,188.44	\$	(320.96)
PS Benefits	\$	15,343.10	\$	10,398.25	\$	(4,944.85)
<b>3130 Pupil Services (Wages / benefits)</b>	<b>\$</b>	<b>90,602.50</b>	<b>\$</b>	<b>78,885.92</b>	<b>\$</b>	<b>(11,716.58)</b>
3110 PS - K12 School Curriculum Expense	\$	2,129.03	\$	2,152.95	\$	23.92
3130 Pupil Services	\$	133,177.95	\$	64,849.95	\$	(68,328.00)
6420 New Equipment and Furniture - Non-Depreciable			\$	199.18	\$	199.18
<b>Subtotal 214 Psychological Services</b>	<b>\$</b>	<b>225,909.48</b>	<b>\$</b>	<b>146,088.00</b>	<b>\$</b>	<b>(79,821.48)</b>
<b>215 Speech Pathology Services</b>						
3130 Pupil Services Wages	\$	59,450.00	\$	60,570.90	\$	1,120.90
PS Accrued Bonus	\$	2,907.79	\$	2,963.55	\$	55.76
PS Benefits	\$	12,712.85	\$	13,966.45	\$	1,253.60
<b>3130 Pupil Services (Wages / benefits)</b>	<b>\$</b>	<b>75,070.64</b>	<b>\$</b>	<b>77,500.90</b>	<b>\$</b>	<b>2,430.26</b>
3110 PS - K12 School Curriculum Expense	\$	2,129.03	\$	2,152.95	\$	23.92
3130 Pupil Services	\$	269,228.51	\$	294,987.20	\$	25,758.69
6420 New Equipment and Furniture - Non-Depreciable			\$	199.18	\$	199.18
<b>Subtotal 215 Speech Pathology Services</b>	<b>\$</b>	<b>346,428.18</b>	<b>\$</b>	<b>374,840.23</b>	<b>\$</b>	<b>28,412.05</b>
<b>216 Social Work Services</b>						
3130 Pupil Services Wages	\$	44,075.00	\$	43,707.20	\$	(367.80)
PS Accrued Bonus	\$	2,155.77	\$	2,138.47	\$	(17.30)
PS Benefits	\$	9,425.04	\$	6,742.00	\$	(2,683.04)
<b>3130 Pupil Services (Wages / benefits)</b>	<b>\$</b>	<b>55,655.81</b>	<b>\$</b>	<b>52,587.67</b>	<b>\$</b>	<b>(3,068.14)</b>
3110 PS - K12 School Curriculum Expense	\$	2,129.03	\$	2,152.95	\$	23.92
3130 Pupil Services	\$	280,295.93	\$	235,743.50	\$	(44,552.43)
6420 New Equipment and Furniture - Non-Depreciable			\$	199.18	\$	199.18
<b>Subtotal 216 Social Work Services</b>	<b>\$</b>	<b>338,080.77</b>	<b>\$</b>	<b>290,683.30</b>	<b>\$</b>	<b>(47,397.47)</b>
<b>217 Visual Aid Services</b>						
3130 Pupil Services	\$	15,557.22	\$	18,320.93	\$	2,763.71
<b>Subtotal 217 Visual Aid Services</b>	<b>\$</b>	<b>15,557.22</b>	<b>\$</b>	<b>18,320.93</b>	<b>\$</b>	<b>2,763.71</b>
<b>218 Teacher Consultant</b>						
3130 Pupil Services	\$	-	\$	2,000.00	\$	2,000.00
<b>Subtotal 218 Teacher Consultant</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,000.00</b>	<b>\$</b>	<b>2,000.00</b>
<b>219 Other Pupil Services</b>						
3130 Pupil Services Wages	\$	44,075.00	\$	44,272.18	\$	197.18
PS Accrued Bonus	\$	2,155.77	\$	2,166.11	\$	10.34
PS Benefits	\$	9,425.04	\$	6,981.75	\$	(2,443.29)
<b>3130 Pupil Services (Wages / benefits)</b>	<b>\$</b>	<b>55,655.81</b>	<b>\$</b>	<b>53,420.04</b>	<b>\$</b>	<b>(2,235.77)</b>
3110 PS - K12 School Curriculum Expense	\$	2,129.03	\$	1,172.95	\$	(956.08)
3130 Pupil Services	\$	1,287.49	\$	35.00	\$	(1,252.49)
6420 New Equipment and Furniture - Non-Depreciable			\$	199.18	\$	199.18
<b>Subtotal 219 Other Pupil Services</b>	<b>\$</b>	<b>59,072.33</b>	<b>\$</b>	<b>54,827.17</b>	<b>\$</b>	<b>(4,245.16)</b>
<b>Subtotal 210 Support Services Pupil</b>	<b>\$</b>	<b>2,264,131.76</b>	<b>\$</b>	<b>2,052,929.66</b>	<b>\$</b>	<b>(211,202.10)</b>
<b>220 Support Services - Instructional Staff</b>						
221 Improvement of Instruction						
3130 Support Services (Wages)	\$	190,806.25	\$	186,679.38	\$	(4,126.87)
3130 Support Services (Benefits)	\$	41,046.11	\$	41,236.70	\$	190.59
3130 Support Services (Bonus)	\$	9,388.40	\$	9,186.10	\$	(202.30)
			\$	-	\$	-
<b>3130 Support Services (wages / benefits)</b>	<b>\$</b>	<b>241,240.76</b>	<b>\$</b>	<b>237,102.18</b>	<b>\$</b>	<b>(4,138.58)</b>
3110 Purchased Services Instructional Coach (K12)	\$	66,516.12	\$	29,871.78	\$	(36,644.34)
3110 Purchased Services Instructional (Non-K12)			\$	1,350.56	\$	1,350.56

**Michigan Great Lakes Virtual Academy**  
**Profit & Loss**  
July 2019 through June 2020

3120 Employee Training and Development Service		\$	2,907.91	\$	2,907.91
3210 Other Travel			\$ (3,906.72)	\$	(3,906.72)
3220 Professional Development	\$ 96,962.50	\$	88,474.62	\$	(8,487.88)
3430 Mail/Postage			\$ 27.84	\$	27.84
3120 Professional Development			\$ -	\$	-
4140 Software Maintenance Agreements			\$ 2,170.00	\$	2,170.00
4210 Rent			\$ -	\$	-
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 10,925.07	\$	-	\$	(10,925.07)
6420 New Equipment and Furniture - Non-Depreciable	\$ 1,694.92	\$	796.72	\$	(898.20)
7410 Dues and Fees	\$ 5,000.00	\$	240.80	\$	(4,759.20)
<b>Subtotal 221 Professional Development</b>	<b>\$ 422,339.37</b>	<b>\$</b>	<b>359,035.69</b>	<b>\$</b>	<b>(63,303.68)</b>
<b>225 Instruction Related Technology</b>					
3490 Other Communication (including ISP)	\$ 98,798.21	\$	87,511.41	\$	(11,286.80)
5110 Program Fees - Supplies and Materials (Non-K12)			\$ -	\$	-
<b>Subtotal 225 Instruction Related Technology</b>	<b>\$ 98,798.21</b>	<b>\$</b>	<b>87,511.41</b>	<b>\$</b>	<b>(11,286.80)</b>
<b>226 Supervision and Direction of Instructional Staff</b>					
3150 Management Services Supervision Salaries	\$ 59,450.00	\$	54,761.84	\$	(4,688.16)
3150 Management Services Supervision Benefits	\$ 12,712.85	\$	13,229.05	\$	516.20
3150 Management Services Supervision Bonus	\$ 2,907.79	\$	2,686.84	\$	(220.95)
<b>3130 Management Services (wages / benefits)</b>	<b>\$ 77,199.67</b>	<b>\$</b>	<b>70,677.73</b>	<b>\$</b>	<b>(6,521.94)</b>
3110 PS - K12 School Curriculum Expense	\$ 2,129.03	\$	3,325.89	\$	1,196.86
6420 New Equipment and Furniture - Non-Depreciable		\$	398.36	\$	398.36
<b>Subtotal 226 Supervision and Direction of Instructional Staff</b>	<b>\$ 79,328.70</b>	<b>\$</b>	<b>74,401.98</b>	<b>\$</b>	<b>(4,926.72)</b>
<b>227 Academic Student Assessment</b>					
3110 Student Subscriptions/Instructional Coaching			\$ 39,857.22	\$	39,857.22
3110 Purchased Services Instructional (Non-K12)	\$ 10,000.00	\$	552.70	\$	(9,447.30)
3160 Management Information Services			\$ -	\$	-
3210 Other Travel	\$ 55,978.90	\$	39,917.79	\$	(16,061.11)
3430 Mail/Postage			\$ 239.00	\$	239.00
4140 Software Maintenance Agreements			\$ 221.08	\$	221.08
4210 Rent - Facilities	\$ 115,000.00	\$	123,127.30	\$	8,127.30
4270 Technology Related Equipment	\$ 173,000.00	\$	174,609.00	\$	1,609.00
4290 Other Rentals			\$ -	\$	-
5110 Program Fees - Supplies and Materials (Non-K12)			\$ 371.65	\$	371.65
<b>Subtotal 227 Academic Student Assessment</b>	<b>\$ 353,978.90</b>	<b>\$</b>	<b>378,895.74</b>	<b>\$</b>	<b>24,916.84</b>
<b>229 Other Instructional Staff Services</b>					
3410 Telephone			\$ 124.55	\$	124.55
3430 Mail/Postage			\$ 362.09	\$	362.09
<b>Subtotal 229 Other Instructional Staff Services</b>	<b>\$ -</b>	<b>\$</b>	<b>486.64</b>	<b>\$</b>	<b>486.64</b>
<b>Subtotal 220 Support Services - Instructional Staff</b>	<b>\$ 952,316.15</b>	<b>\$</b>	<b>900,331.46</b>	<b>\$</b>	<b>(51,984.69)</b>
<b>230 Support Services - General Administration</b>					
231 Board of Education				\$	-
3170 Legal Services	\$ 65,000.00	\$	65,000.00	\$	-
3180 Audit Services	\$ 9,900.00	\$	13,350.00	\$	3,450.00
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		\$	120.97	\$	120.97
<b>Total 231 Board of Education</b>	<b>\$ 79,900.00</b>	<b>\$</b>	<b>83,470.97</b>	<b>\$</b>	<b>3,570.97</b>
<b>232 Executive Administration</b>					
3150 Management Fees - Oversight	\$ 758,424.81	\$	789,775.61	\$	31,350.80
3150 Management Services - K12 Management and Technology	\$ 4,078,317.34	\$	4,246,900.26	\$	168,582.92
3210 Travel (SH Travel)			\$ -	\$	-
3410 Telephone			\$ -	\$	-
6420 New Equipment and Furniture - Non-Depreciable		\$	-	\$	-
<b>Subtotal 232 Executive Administration</b>	<b>\$ 4,836,742.15</b>	<b>\$</b>	<b>5,036,675.87</b>	<b>\$</b>	<b>199,933.72</b>
<b>Subtotal 230 Support Services -General Administration</b>	<b>\$ 4,916,642.15</b>	<b>\$</b>	<b>5,120,146.84</b>	<b>\$</b>	<b>203,504.69</b>

Michigan Great Lakes Virtual Academy

Profit & Loss

July 2019 through June 2020

<b>240 Support Services - School Administration</b>			
241 Office of the Principal		\$	-
3210 Other Travel		\$	-
3220 Professional Development		\$	40.60
3410 Telephone		\$	-
3430 Mail/Postage		\$	73.50
3490 Other Communication (includes ISP)		\$	2,849.40
4140 Software Maintenance Agreements		\$	1,168.83
4220 Office Equipment Rental		\$	-
5910 Office Supplies		\$	3,069.71
5990 Miscellaneous Supplies/materials		\$	-
6410 Depreciation		\$	-
6420 New Equipment and Furniture - Non-Depreciable		\$	1,307.79
7410 Dues and Fees		\$	-
<b>Subtotal 241 Office of the Principal</b>		<b>\$</b>	<b>-</b>
			<b>\$ 8,509.83</b>
			<b>\$ 8,509.83</b>
<b>249 Other School Administration</b>			
3110 Instructional Services (On Line School)		\$	36,710.12
3190 Other Professional and Technical Services		\$	-
3210 Other Travel	\$ 3,500.00	\$	8,911.42
3220 Professional Development		\$	903.95
3410 Telephone		\$	749.63
3430 Mail/Postage	\$ 35,563.39	\$	23,610.92
3490 Other Communication (includes ISP)		\$	57.70
4110 Temp employees		\$	-
4140 Software Maintenance Agreements	\$ 3,600.00	\$	11,860.44
4220 Office Equipment Rental	\$ 30,200.00	\$	12,994.68
5110 Program Fees - Supplies & Materials Non K12		\$	65.06
5910 Office Supplies	\$ 7,680.00	\$	17,886.80
5990 Miscellaneous Supplies/materials		\$	40.00
6420 New Equipment and Furniture - Non-Depreciable	\$ 18,000.00	\$	7,992.29
7410 Dues and Fees	\$ 600.00	\$	13,053.00
<b>Subtotal 249 Other School Administration</b>	<b>\$ 99,143.39</b>	<b>\$</b>	<b>134,836.01</b>
			<b>\$ 35,692.62</b>
<b>Subtotal 240 Support Services - School Administration</b>	<b>\$ 99,143.39</b>	<b>\$</b>	<b>143,345.84</b>
			<b>\$ 44,202.45</b>
<b>250 Support Services - Business</b>			
		\$	-
<b>Subtotal 250 Support Services - Business</b>		\$	-
<b>260 Operations and Maintenance</b>			
<b>261 Operating Building Services</b>			
3410 Telephone	\$ 86,908.93	\$	81,533.49
3490 Other Miscellaneous Communications	\$ 2,800.00	\$	2,800.00
3910 Property and Liability Insurance	\$ 30,000.00	\$	31,800.00
4210 Building Rent	\$ 37,056.00	\$	37,056.00
5510 Natural Gas		\$	-
5520 Electricity	\$ 2,800.00	\$	2,800.00
5910 Office Supplies		\$	-
5990 Misc. Supplies and Materials	\$ 6,000.00	\$	6,000.00
6320 Improvements Other Than Buildings		\$	-
<b>Subtotal 261 Operating Building Services</b>	<b>\$ 165,564.93</b>	<b>\$</b>	<b>161,989.49</b>
			<b>\$ (3,575.44)</b>
<b>266 Consultants-Security</b>		\$	-
<b>Subtotal 260 Operations and Maintenance</b>	<b>\$ 165,564.93</b>	<b>\$</b>	<b>161,989.49</b>
			<b>\$ (3,575.44)</b>
<b>270 Pupil Transportation Services</b>			
271 4270 Pupil Transportation Services	\$ -	\$	-
<b>Subtotal 270 Pupil Transportation Services</b>		\$	-
<b>280 Support Services - Central</b>			
<b>283 Staff/Personnel Services</b>			
3150 Management Services Supervision Salaries		\$	-

**Michigan Great Lakes Virtual Academy**  
**Profit & Loss**  
July 2019 through June 2020

3150 Management Services Supervision Benefits		\$ -	\$ -
3150 Management Services Supervision Bonus		\$ -	\$ -
		\$ -	\$ -
<b>3130 Management Services (wages / benefits)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
3110 Title Supplies and Materials		\$ -	\$ -
3210 Other Travel		\$ 57.81	\$ 57.81
3190 Other Professional and Technical Services		\$ -	\$ -
3220 Professional Development	\$ 26,500.00	\$ 18,327.56	\$ (8,172.44)
7410 Dues and Fees		\$ -	\$ -
<b>Subtotal 283 Staff/Personnel Svcs</b>	<b>\$ 26,500.00</b>	<b>\$ 18,385.37</b>	<b>\$ (8,114.63)</b>
<b>284 Non Instructional Technology Services</b>			
3160 Management Information Services	\$ 1,903,214.76	\$ 1,981,886.79	\$ 78,672.03
4140 Software Maintenance Agreements		\$ -	\$ -
<b>Subtotal 284 Non Instructional Tech Svcs</b>	<b>\$ 1,903,214.76</b>	<b>\$ 1,981,886.79</b>	<b>\$ 78,672.03</b>
<b>Subtotal 280 Support Services - Central</b>	<b>\$ 1,929,714.76</b>	<b>\$ 2,000,272.16</b>	<b>\$ 70,557.40</b>
<b>Total 200 Support Services</b>	<b>\$ 10,327,513.14</b>	<b>\$ 10,379,015.45</b>	<b>\$ 51,502.31</b>
<b>331 Community Activities</b>			
<b>331 Community Activities</b>			
3150 Community Activities Salaries	\$ 39,481.24	\$ 147,740.20	\$ 108,258.96
3150 Community Activities Benefits	\$ 8,442.71	\$ 31,253.27	\$ 22,810.56
3150 Community Activities Bonus	\$ 1,931.09	\$ 6,897.84	\$ 4,966.75
		\$ -	\$ -
<b>3130 Community Activities (wages / benefits)</b>	<b>\$ 49,855.04</b>	<b>\$ 185,891.31</b>	<b>\$ 136,036.27</b>
3110 Purchased Services	\$ 2,129.03	\$ 8,039.66	\$ 5,910.63
3210 Other Travel		\$ -	\$ -
3220 Professional Development		\$ 741.11	\$ 741.11
3430 Mail/Postage		\$ -	\$ -
3490 Other Miscellaneous Communications		\$ -	\$ -
4140 Software Maintenance Agreements		\$ -	\$ -
4210 Rent - Facilities	\$ -	\$ 10,000.00	\$ 10,000.00
5110 Program Fees - Supplies and Materials	\$ 2,500.00	\$ 7,764.56	\$ 5,264.56
5990 Misc. Supplies and Materials	\$ 1,600.00	\$ 192.54	\$ (1,407.46)
6420 New Equipment and Furniture - Non-Depreciable		\$ 597.54	\$ 597.54
<b>Subtotal 331 Community Activities</b>	<b>\$ 56,084.07</b>	<b>\$ 213,226.72</b>	<b>\$ 157,142.65</b>
<b>360 Welfare</b>			
3490 Other Miscellaneous Communications		\$ -	\$ -
4140 Software Maintenance Agreements		\$ 1,254.99	\$ 1,254.99
5990 Misc. Supplies and Materials		\$ -	\$ -
<b>Subtotal 360 Welfare</b>	<b>\$ -</b>	<b>\$ 1,254.99</b>	<b>\$ 1,254.99</b>
<b>TOTAL EXPENSES</b>	<b>\$ 27,051,020.83</b>	<b>\$ 26,878,987.69</b>	<b>\$ (172,033.14)</b>
<b>NET INCOME/(LOSS)</b>	<b>\$ 137,761</b>	<b>\$ 1,433,695.7</b>	<b>\$ 1,295,934.3</b>

**2019-2020 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 2019-2020: 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, 2020, is as follows:

**Michigan Great Lakes Virtual Academy – FY2020**

**Average Enrollment**

	<b>3016</b>	<b>3060</b>
	<b>Approved</b>	<b>Proposed</b>
<b>Revenue</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
<b>Local</b>	\$ -	\$ 15.00
<b>Other Political Subdivision</b>	\$ -	\$ -
<b>State</b>	\$ 25,303,056.89	\$ 26,360,942.82
<b>Federal</b>	\$ 1,885,725.32	\$ 1,951,725.58
<b>Total Revenue</b>	<b>\$ 27,188,782.21</b>	<b>\$ 28,312,683.40</b>

BE IT FURTHER RESOLVED, that \$28,312,683.40 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set below:

	<b>Approved</b>	<b>Proposed</b>
<b>Expenditures - Instruction</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
Basic Instruction	\$ 12,532,735.91	\$ 12,439,253.05
Added Needs Instruction	\$ 4,134,687.71	\$ 3,846,237.48
Adult Education Instruction	\$ -	\$ -
<b>Total Instruction</b>	<b>\$ 16,667,423.62</b>	<b>\$ 16,285,490.53</b>

	<b>Approved</b>	<b>Proposed</b>
<b>Expenditures - Support Services</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
Pupil Support	\$ 2,264,131.76	\$ 2,052,929.66
Instructional Staff Support	\$ 952,316.15	\$ 900,331.46
General Administration	\$ 4,916,642.15	\$ 5,120,146.84
School Administration	\$ 99,143.39	\$ 143,345.84
Business Services	\$ -	\$ -
Operations and Maintenance	\$ 165,564.93	\$ 161,989.49
Transportation	\$ -	\$ -
Central Support	\$ 1,929,714.76	\$ 2,000,272.16
Other Support	\$ -	\$ -

Community Services	\$ 56,084.07	\$ 214,481.71
<b>Total Support Services</b>	<b>\$ 10,383,597.21</b>	<b>\$ 10,593,497.16</b>

	<b>Approved</b>	<b>Proposed</b>
	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
<b>Capital Outlay and Debt Services</b>		
Payment to Other Government Units	\$ -	\$ -
Facility Acquisition	\$ -	\$ -
Prior Period Adjustments	\$ -	\$ -
Debt Services	\$ -	\$ -
Fund Modifications	\$ -	\$ -
Operations and Maintenance	\$ -	\$ -

**Total Capital Outlay and Debt Services.**

	<b>Approved</b>	<b>Proposed</b>
	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
<b>Total Expenditures</b>	<b>\$ 27,051,020.83</b>	<b>\$ 26,878,987.69</b>

	<b>Approved</b>	<b>Proposed</b>
	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
<b>Excess Revenue (Expenditures)</b>		
Fund Balance July 1	\$ 137,761.38	\$ 1,433,695.71
\$906,884.58		

	<b>Approved</b>	<b>Proposed</b>
	<b>2019/2020 Budget</b>	<b>2019/2020 Budget</b>
<b>Fund Balance June 30, 2020</b>		
Fund Balance July 1	\$ 1,044,645.96	\$ 2,340,580.29

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 shall be reflected for reporting purposes in the presentation of both the actual results and the corresponding budget.

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 appropriation 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

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 20th day of February, 2020, the original of which is on file in the school's office, and that public notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of Michigan, 1976

Dated this the 20th day of February, 2020

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Secretary, Board of Education  
Michigan Great Lakes Virtual Academy





