

**2020-2021 GENERAL APPROPRIATIONS 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

	3060	3278
	Approved	Proposed
Revenue	2019-2020 Budget	2020-2021 Budget
Local	\$ 15.00	\$ -
Other Political Subdivision	\$ -	\$ -
State	\$ 26,360,942.82	\$ 28,129,259.09
Federal	\$ 1,951,725.58	\$ 2,133,527.84
Total Revenue	\$ 28,312,683.40	\$ 30,262,786.93

BE IT FURTHER RESOLVED, that \$30,262,786.93 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	2019-2020 Budget	2020-2021 Budget
Basic Instruction	\$ 12,439,253.05	\$ 13,518,497.25
Added Needs Instruction	\$ 3,846,237.48	\$ 4,070,467.28
Adult Education Instruction	\$ -	\$ -
Total Instruction	\$ 16,285,490.53	\$ 17,588,964.53

	Approved	Proposed
Expenditures - Support Services	2019-2020 Budget	2020-2021 Budget
Pupil Support	\$ 2,052,929.66	\$ 2,152,357.47
Instructional Staff Support	\$ 900,331.46	\$ 959,843.16
General Administration	\$ 5,120,146.84	\$ 5,440,295.81
School Administration	\$ 143,345.84	\$ 124,579.61
Business Services	\$ -	\$ -
Operations and Maintenance	\$ 161,989.49	\$ 167,843.00
Transportation	\$ -	\$ -
Central Support	\$ 2,000,272.16	\$ 2,124,895.09
Other Support	\$ -	\$ -
Community Services	\$ 214,481.71	\$ 211,251.78
Total Support Services	\$ 10,593,497.16	\$ 11,181,065.92

<u>Capital Outlay and Debt Services</u>	<u>Approved</u> <u>2019-2020 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>2019-2020 Budget</u>	<u>Proposed</u> <u>2020-2021 Budget</u>
	\$ 26,878,987.69	\$ 28,770,030.45

<u>Excess Revenue (Expenditures)</u>	<u>Approved</u> <u>2019-2020 Budget</u>	<u>Proposed</u> <u>2020-2021 Budget</u>
Fund Balance July 1, 2019	\$ 1,433,695.71	\$ 1,492,756.49
\$797,168.24		

<u>Fund Balance June 30, 2020</u>	<u>Approved</u> <u>2019-2020 Budget</u>	<u>Proposed</u> <u>2020-2021 Budget</u>
Fund Balance July 1	\$ 2,230,863.95	\$ 3,723,620.43

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.

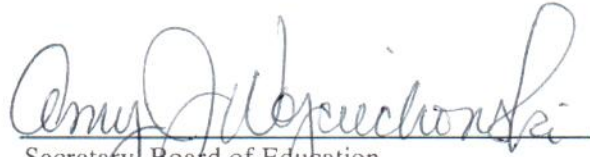
BE IT FURTHER RESOLVED, that no board of director member or employee of the Educational Service Provider (ESP) shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of directors and in keeping with the budgetary policy statement hereto made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

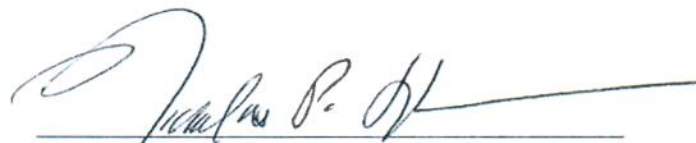
BE IT FURTHER RESOLVED, that the Educational Service Provider (ESP) is hereby charged with general supervision of the execution of the budget adopted by the board and shall hold the applicable personnel responsible for performance of their responsibilities within the amounts appropriated by the board 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 18th day of June, 2020, 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 18th day of June, 2020


Secretary, Board of Education
Michigan Great Lakes Virtual Academy


Treasurer, Board of Education
Michigan Great Lakes Virtual Academy

Michigan Great Lakes Virtual Academy

Average Enrollment

	3060	3278	218
	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Increase / (Decrease)
Revenue:			
1xx Local	\$ 15.00	\$ -	\$ (15)
2xx Other Political Subdivision	\$ -	\$ -	\$ -
3xx State	\$ 26,360,943	\$ 28,129,259	\$ 1,768,316
4xx Federal	\$ 1,951,726	\$ 2,133,528	\$ 181,802
5xx-	\$ -	\$ -	\$ -
6xx Other Financing Sources	\$ -	\$ -	\$ -
Total Revenue	\$ 28,312,683	\$ 30,262,787	\$ 1,950,104
Expenditures:			
11x Basic Instruction	\$ 12,439,253	\$ 13,518,497	\$ 1,079,244
12x Added Needs Instruction	\$ 3,846,237	\$ 4,070,467	\$ 224,230
13x Adult Education Instruction	\$ -	\$ -	\$ -
21x Pupil Support	\$ 2,052,930	\$ 2,152,357	\$ 99,428
22x Instructional Staff Support	\$ 900,331	\$ 959,843	\$ 59,512
23x General Administration	\$ 5,120,147	\$ 5,440,296	\$ 320,149
24x School Administration	\$ 143,346	\$ 124,580	\$ (18,766)
25x Business Services	\$ -	\$ -	\$ -
26x Operations and Maintenance	\$ 161,989	\$ 167,843	\$ 5,854
27x Transportation	\$ -	\$ -	\$ -
28x Central Support	\$ 2,000,272	\$ 2,124,895	\$ 124,623
29x Other Support	\$ -	\$ -	\$ -
3xx Community Services	\$ 214,482	\$ 211,252	\$ (3,230)
41x-	\$ -	\$ -	\$ -
44x Payments to Other Govt. Units	\$ -	\$ -	\$ -
45x Facility Acquisition	\$ -	\$ -	\$ -
49x Prior Period Adjustments	\$ -	\$ -	\$ -
51x Debt Service	\$ -	\$ -	\$ -
6xx Fund Modifications	\$ -	\$ -	\$ -
Total Expenditures	\$ 26,878,988	\$ 28,770,030	\$ 1,891,043
Surplus / (Deficit)	\$ 1,433,696	\$ 1,492,756	\$ 59,061

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

	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Variance
REVENUE			
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 24,032,670.56	\$ 25,792,921.62	\$ 1,760,251.06
312 State Portion of Foundation Allowance(restricted)	\$ 2,306,278.92	\$ 2,336,337.47	\$ 30,058.55
317 State Restricted through another Public School	\$ 21,993.34		\$ (21,993.34)
Subtotal 300 - Revenue from State Source	<u>\$ 26,360,942.82</u>	<u>\$ 28,129,259.09</u>	<u>\$ 1,768,316.27</u>
400 Revenue from Federal Sources			
414 Grant from Dept of Education	\$ 1,408,015.59	\$ 1,475,736.49	\$ 67,720.90
417 Federal Grant through Public School	\$ 543,709.99	\$ 657,791.35	\$ 114,081.36
Subtotal 400 - Revenue from Federal Sources	<u>\$ 1,951,725.58</u>	<u>\$ 2,133,527.84</u>	<u>\$ 181,802.26</u>
199 Miscellaneous Local Revenues	\$ -		\$ -
	\$ 15.00		\$ (15.00)
Total Revenue	<u>\$ 28,312,683.40</u>	<u>\$ 30,262,786.93</u>	<u>\$ 1,950,103.53</u>
EXPENDITURES			
100 Instruction			
110 Basic Programs			
111 Elementary			
Teacher salaries	\$ 420,314.79	\$ 680,212.23	\$ 259,897.44
Accrued Teacher bonus	\$ 20,496.24	\$ 33,101.65	\$ 12,605.41
Benefits	\$ 89,015.35	\$ 146,680.45	\$ 57,665.10
3110 Instructional Services (Teacher wages / benefits)	<u>\$ 529,826.38</u>	<u>\$ 859,994.34</u>	<u>\$ 330,167.95</u>
3110 Instructional Services (On Line School)	\$ 914,907.85	\$ 918,527.10	\$ 3,619.25
3190 Other Professional and Technical	\$ 1,822.97		\$ (1,822.97)
3210 Other Travel	\$ 585.59	\$ 826.61	\$ 241.02
3220 Professional Development	\$ 1,350.00		\$ (1,350.00)
3410 Telephone	\$ -		\$ -
3430 Mail/Postage	\$ -		\$ -
3610 Printing	\$ 222.08		\$ (222.08)
4140 Software Maintenance Agreements	\$ 6,343.44	\$ 12,262.20	\$ 5,918.76
4210 Rent - Facilities	\$ 3,000.00		\$ (3,000.00)
4270 Technology Related Equipment	\$ 437,353.42	\$ 494,525.38	\$ 57,171.96
5110 Teaching/Testing Materials & Supplies	\$ 703,891.78	\$ 755,718.72	\$ 51,826.94
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 10,465.87	\$ 13,006.43	\$ 2,540.56
5910 Office Supplies	\$ 521.55		\$ (521.55)
5990 Miscellaneous Supplies/materials	\$ 1,350.00		\$ (1,350.00)
6410 New Equipment and Furniture - depreciable	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 5,157.21	\$ 1,802.70	\$ (3,354.51)
Subtotal 111 Elementary	<u>\$ 2,616,798.14</u>	<u>\$ 3,056,663.46</u>	<u>\$ 439,865.32</u>
112 Middle/Junior High			
Teacher salaries	\$ 698,653.41	\$ 911,021.08	\$ 212,367.67
Accrued Teacher bonus	\$ 34,063.37	\$ 44,333.66	\$ 10,270.29
Benefits	\$ 151,232.23	\$ 196,451.90	\$ 45,219.67
3110 Instructional Services (Teacher wages / benefits)	<u>\$ 883,949.01</u>	<u>\$ 1,151,806.64</u>	<u>\$ 267,857.63</u>
3110 Instructional Services (On Line School)	\$ 792,999.70	\$ 816,514.13	\$ 23,514.43
3190 Other Professional and Technical	\$ 1,995.04		\$ (1,995.04)
3210 Other Travel	\$ 2,824.45	\$ 826.61	\$ (1,997.84)
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	\$ 11,783.44	\$ 12,962.20	\$ 1,178.76
4210 Rent - Facilities	\$ -		\$ -
4270 Technology Related Equipment	\$ 499,330.65	\$ 551,867.67	\$ 52,537.02
5110 Teaching/Testing Materials & Supplies	\$ 514,764.66	\$ 513,388.81	\$ (1,375.85)
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 4,064.39	\$ 13,006.43	\$ 8,942.04
5910 Office Supplies	\$ 294.39		\$ (294.39)

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

	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Variance
5990 Miscellaneous Supplies/materials	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 14,874.61	\$ 2,438.95	\$ (12,435.66)
7410 Dues and Fees	\$ -		\$ -
Subtotal 112 Middle/Junior High	\$ 2,727,171.13	\$ 3,062,811.42	\$ 335,640.29
113 High School			
Teacher salaries	\$ 1,948,539.89	\$ 2,052,947.77	\$ 104,407.88
Accrued Teacher bonus	\$ 90,017.54	\$ 94,487.77	\$ 4,470.23
Benefits	\$ 412,937.11	\$ 418,695.46	\$ 5,758.35
3110 Instructional Services (Teacher wages / benefits)	\$ 2,451,494.54	\$ 2,566,131.01	\$ 114,636.47
3110 Instructional Services (On Line School)	\$ 2,637,582.18	\$ 2,764,388.69	\$ 126,806.51
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	\$ 4,808.61	\$ 826.61	\$ (3,982.00)
3220 Professional Development	\$ 539.98		\$ (539.98)
3410 Telephone	\$ -		\$ -
3430 Mail/Postage	\$ -		\$ -
3490 Other Miscellaneous Communications	\$ -		\$ -
3610 Printing	\$ 96.75		\$ (96.75)
3700 Tuition	\$ 33,318.99	\$ 46,000.00	\$ 12,681.01
4140 Software Maintenance Agreements	\$ 11,633.57	\$ 18,962.20	\$ 7,328.63
4210 Rent - Facilities	\$ 16,190.00	\$ 32,562.00	\$ 16,372.00
4270 Technology Related Equipment	\$ 1,015,912.45	\$ 1,083,357.31	\$ 67,444.86
5110 Teaching/Testing Materials & Supplies	\$ 859,818.39	\$ 864,974.10	\$ 5,155.71
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 9,653.88	\$ 13,006.43	\$ 3,352.55
5910 Office Supplies	\$ 336.46	\$ 3,618.00	\$ 3,281.54
5990 Miscellaneous Supplies/materials	\$ 327.38		\$ (327.38)
6420 New Equipment and Furniture - Non-Depreciable	\$ 21,625.50	\$ 5,196.02	\$ (16,429.48)
7410 Dues and Fees	\$ -		\$ -
Subtotal 113 High School	\$ 7,095,283.78	\$ 7,399,022.36	\$ 303,738.58
Subtotal 110 Basic Programs	\$ 12,439,253.05	\$ 13,518,497.25	\$ 1,079,244.19
120 Added Needs			
122 Special Ed			
Teacher salaries	\$ 1,040,780.52	\$ 1,222,553.72	\$ 181,773.20
Accrued Teacher bonus	\$ 50,504.94	\$ 59,493.99	\$ 8,989.05
Benefits	\$ 237,180.42	\$ 263,630.56	\$ 26,450.14
3110 Instructional Services (Teacher wages / benefits)	\$ 1,328,465.88	\$ 1,545,678.28	\$ 217,212.40
3110 Instructional Services (On Line School)	\$ 54,014.58	\$ 62,609.03	\$ 8,594.45
3130 SPED Service providers	\$ 22.99		\$ (22.99)
3190 Other Professional and Technical Services	\$ 67.40		\$ (67.40)
3210 Other Travel	\$ 1,854.17	\$ 826.61	\$ (1,027.56)
3220 Professional Development	\$ -		\$ -
3410 Telephone	\$ -		\$ -
3430 Mail/Postage	\$ -		\$ -
3490 Other Miscellaneous Communications	\$ -		\$ -
3610 Printing	\$ 150.83		\$ (150.83)
4140 Software Maintenance Agreements	\$ 23,212.37	\$ 21,962.20	\$ (1,250.17)
5110 Teaching/Testing Materials & Supplies	\$ -		\$ -
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 4,039.91	\$ 13,006.43	\$ 8,966.52
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	\$ 13,270.55	\$ 3,075.20	\$ (10,195.35)
Subtotal 122 Special Ed	\$ 1,425,391.15	\$ 1,647,157.74	\$ 221,766.59
125 Compensatory Education			
Teacher salaries	\$ 1,613,174.62	\$ 1,619,670.09	\$ 6,495.47
Accrued Teacher bonus	\$ 77,476.43	\$ 78,819.15	\$ 1,342.72
Benefits	\$ 319,337.60	\$ 349,264.44	\$ 29,926.84

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

	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Variance
3110 Instructional Services (Teacher wages / benefits)	\$ 2,009,988.65	\$ 2,047,753.67	\$ 37,765.02
3110 Instructional Services (On Line School)	\$ 99,675.76	\$ 86,357.28	\$ (13,318.48)
3190 Other Professional and Technical Services	\$ 1,617.30		\$ (1,617.30)
3210 Other Travel	\$ 1,822.97	\$ 826.61	\$ (996.36)
3220 Professional Development	\$ -		\$ -
3430 Mail / Postage	\$ -		\$ -
3490 Other Miscellaneous Communications	\$ -		\$ -
3610 Printing	\$ 126.89		\$ (126.89)
4140 Software Maintenance Agreements	\$ 1,343.44	\$ 6,962.20	\$ 5,618.76
4270 Technology Related Equipment	\$ -		\$ -
4910 Other Purchased Services	\$ -		\$ -
5110 Teaching/Testing Materials & Supplies	\$ -		\$ -
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 51,642.17	\$ 13,006.43	\$ (38,635.74)
5910 Office Supplies	\$ 299.89		\$ (299.89)
5990 Miscellaneous Supplies	\$ -		\$ -
6410 New Equipment and Furniture - depreciable	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 8,166.40	\$ 4,241.65	\$ (3,924.75)
Subtotal 125 Compensatory Education	\$ 2,174,683.47	\$ 2,159,147.84	\$ (15,535.63)
127 Career and Technical Education			
Teacher salaries	\$ 110,076.74	\$ 123,678.25	\$ 13,601.51
Accrued Teacher bonus	\$ 5,373.80	\$ 6,018.64	\$ 644.84
Benefits	\$ 22,810.55	\$ 26,669.89	\$ 3,859.34
3110 Instructional Services (Teacher wages / benefits)	\$ 138,261.09	\$ 156,366.78	\$ 18,105.69
3110 Instructional Services (On Line School)	\$ 102,457.84	\$ 102,476.80	\$ 18.96
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)	\$ -	\$ 5,000.00	\$ 5,000.00
5990 Miscellaneous Supplies	\$ 202.57		\$ (202.57)
6410 New Equipment and Furniture - depreciable	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 1,727.38	\$ 318.12	\$ (1,409.26)
Subtotal 125 Compensatory Education	\$ 246,162.86	\$ 264,161.70	\$ 17,998.84
Subtotal 120 Added Needs	\$ 3,846,237.48	\$ 4,070,467.28	\$ 224,229.80
Total 100 Instruction	\$ 16,285,490.53	\$ 17,588,964.53	\$ 1,303,474.00
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Wages)	\$ 294,615.73	\$ 341,748.63	\$ 47,132.90
3130 Pupil Services (Bonus)	\$ 14,379.84	\$ 16,630.75	\$ 2,250.91
3130 Pupil Services (Benefits)	\$ 64,068.85	\$ 73,694.42	\$ 9,625.57
	\$ -		\$ -
3130 Pupil Services (Counselor wages / benefits)	\$ 373,064.42	\$ 432,073.81	\$ 59,009.39
3110 PS-K12 School Curriculum Expense	\$ 8,028.95	\$ 20,509.85	\$ 12,480.90
	\$ -		\$ -
	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 199.18	\$ 1,007.39	\$ 808.21
Subtotal 211 Guidance	\$ 381,292.55	\$ 453,591.05	\$ 72,298.50
212 Guidance			
3110 Instructional Services (On Line School)	\$ -		\$ -
3130 Pupil Services (Counselor wages)	\$ 477,073.70	\$ 505,959.97	\$ 28,886.27
Accrued counselor bonus	\$ 23,359.06	\$ 24,621.89	\$ 1,262.83
Benefits	\$ 103,070.39	\$ 109,104.83	\$ 6,034.44
3130 Pupil Services (Counselor wages / benefits)	\$ 603,503.15	\$ 639,686.68	\$ 36,183.53

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

	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Variance
3110 Instructional Services (On Line School)	\$ 37,613.85	\$ 26,986.65	\$ (10,627.20)
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	\$ 4,182.79	\$ 1,325.52	\$ (2,857.27)
Subtotal 212 Guidance	\$ 645,933.01	\$ 667,998.85	\$ 22,065.84
213 Health Services (PT and OT)			
3130 Pupil Services	\$ 138,944.47	\$ 89,561.21	\$ (49,383.26)
Subtotal 213 Health Services	\$ 138,944.47	\$ 89,561.21	\$ (49,383.26)
214 Psychological Services			
3130 Pupil Services Wages	\$ 65,299.23	\$ 72,772.19	\$ 7,472.96
PS Accrued Bonus	\$ 3,188.44	\$ 3,541.36	\$ 352.92
PS Benefits	\$ 10,398.25	\$ 15,692.54	\$ 5,294.29
3130 Pupil Services (Wages / benefits)	\$ 78,885.92	\$ 92,006.10	\$ 13,120.18
3110 PS - K12 School Curriculum Expense	\$ 2,152.95	\$ 2,158.93	\$ 5.98
3130 Pupil Services	\$ 64,849.95	\$ 103,212.29	\$ 38,362.34
6420 New Equipment and Furniture - Non-Depreciable	\$ 199.18	\$ 106.04	\$ (93.14)
Subtotal 214 Psychological Services	\$ 146,088.00	\$ 197,483.36	\$ 51,395.36
215 Speech Pathology Services			
3130 Pupil Services Wages	\$ 60,570.90	\$ 61,808.63	\$ 1,237.73
PS Accrued Bonus	\$ 2,963.55	\$ 3,007.84	\$ 44.29
PS Benefits	\$ 13,966.45	\$ 13,328.37	\$ (638.08)
3130 Pupil Services (Wages / benefits)	\$ 77,500.90	\$ 78,144.83	\$ 643.93
3110 PS - K12 School Curriculum Expense	\$ 2,152.95	\$ 2,158.93	\$ 5.98
3130 Pupil Services	\$ 294,987.20	\$ 314,713.79	\$ 19,726.59
6420 New Equipment and Furniture - Non-Depreciable	\$ 199.18	\$ 106.04	\$ (93.14)
Subtotal 215 Speech Pathology Services	\$ 374,840.23	\$ 395,123.59	\$ 20,283.36
216 Social Work Services			
3130 Pupil Services Wages	\$ 43,707.20	\$ 44,600.28	\$ 893.08
PS Accrued Bonus	\$ 2,138.47	\$ 2,170.41	\$ 31.94
PS Benefits	\$ 6,742.00	\$ 9,617.57	\$ 2,875.57
3130 Pupil Services (Wages / benefits)	\$ 52,587.67	\$ 56,388.27	\$ 3,800.60
3110 PS - K12 School Curriculum Expense	\$ 2,152.95	\$ 2,158.93	\$ 5.98
3130 Pupil Services	\$ 235,743.50	\$ 225,042.46	\$ (10,701.04)
6420 New Equipment and Furniture - Non-Depreciable	\$ 199.18	\$ 106.04	\$ (93.14)
Subtotal 216 Social Work Services	\$ 290,683.30	\$ 283,695.70	\$ (6,987.60)
217 Visual Aid Services			
3130 Pupil Services	\$ 18,320.93	\$ 3,521.47	\$ (14,799.46)
Subtotal 217 Visual Aid Services	\$ 18,320.93	\$ 3,521.47	\$ (14,799.46)
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	\$ 44,272.18	\$ 45,176.88	\$ 904.69
PS Accrued Bonus	\$ 2,166.11	\$ 2,198.47	\$ 32.36
PS Benefits	\$ 6,981.75	\$ 9,741.91	\$ 2,760.16
3130 Pupil Services (Wages / benefits)	\$ 53,420.04	\$ 57,117.26	\$ 3,697.22
3110 PS - K12 School Curriculum Expense	\$ 1,172.95	\$ 2,158.93	\$ 985.98
3130 Pupil Services	\$ 35.00	\$ -	\$ (35.00)
6420 New Equipment and Furniture - Non-Depreciable	\$ 199.18	\$ 106.04	\$ (93.14)
Subtotal 219 Other Pupil Services	\$ 54,827.17	\$ 59,382.23	\$ 4,555.06

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	FY20 Modified Budget (Modification Date: Feb 2020)	Proposed FY21 Budget	Variance
Subtotal 210 Support Services Pupil	\$ 2,052,929.66	\$ 2,152,357.47	\$ 99,427.81
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3130 Support Services (Wages)	\$ 186,679.38	\$ 246,868.92	\$ 60,189.54
3130 Support Services (Benefits)	\$ 41,236.70	\$ 56,665.79	\$ 15,429.09
3130 Support Services (Bonus)	\$ 9,186.10	\$ 12,692.70	\$ 3,506.60
	\$ -		\$ -
3130 Support Services (wages / benefits)	\$ 237,102.18	\$ 316,227.42	\$ 79,125.24
3110 Purchased Services Instructional Coach (K12)	\$ 29,871.78	\$ 10,794.66	\$ (19,077.12)
3110 Purchased Services Instructional (Non-K12)	\$ 1,350.56	\$ 1,069.96	\$ (280.60)
3120 Employee Training and Development Service	\$ 2,907.91	\$ 1,604.96	\$ (1,302.95)
3210 Other Travel	\$ (3,906.72)	\$ 36,857.22	\$ 40,763.94
3220 Professional Development	\$ 88,474.62		\$ (88,474.62)
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)	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 796.72	\$ 530.21	\$ (266.51)
7410 Dues and Fees	\$ 240.80		\$ (240.80)
Subtotal 221 Professional Development	\$ 359,035.69	\$ 367,084.43	\$ 8,048.74
225 Instruction Related Technology			
3490 Other Communication (including ISP)	\$ 87,511.41	\$ 113,727.41	\$ 26,216.00
5110 Program Fees - Supplies and Materials (Non-K12)	\$ -		\$ -
Subtotal 225 Instruction Related Technology	\$ 87,511.41	\$ 113,727.41	\$ 26,216.00
226 Supervision and Direction of Instructional Staff			
3150 Management Services Supervision Salaries	\$ 54,761.84	\$ 60,936.25	\$ 6,174.41
3150 Management Services Supervision Benefits	\$ 13,229.05	\$ 10,512.20	\$ (2,716.85)
3150 Management Services Supervision Bonus	\$ 2,686.84	\$ 2,372.31	\$ (314.53)
3130 Management Services (wages / benefits)	\$ 70,677.73	\$ 73,820.75	\$ 3,143.02
3110 PS - K12 School Curriculum Expense	\$ 3,325.89	\$ 4,317.86	\$ 991.97
6420 New Equipment and Furniture - Non-Depreciable	\$ 398.36	\$ 212.08	\$ (186.28)
Subtotal 226 Supervision and Direction of Instructional Staff	\$ 74,401.98	\$ 78,350.70	\$ 3,948.72
227 Academic Student Assessment			
3110 Student Subscriptions/Instructional Coaching	\$ 39,857.22	\$ 24,113.27	\$ (15,743.95)
3110 Purchased Services Instructional (Non-K12)	\$ 552.70		\$ (552.70)
3160 Management Information Services	\$ -		\$ -
3210 Other Travel	\$ 39,917.79	\$ 47,265.33	\$ 7,347.54
3430 Mail/Postage	\$ 239.00		\$ (239.00)
4140 Software Maintenance Agreements	\$ 221.08		\$ (221.08)
4210 Rent - Facilities	\$ 123,127.30	\$ 150,302.03	\$ 27,174.73
4270 Technology Related Equipment	\$ 174,609.00	\$ 179,000.00	\$ 4,391.00
4290 Other Rentals	\$ -		\$ -
5110 Program Fees - Supplies and Materials (Non-K12)	\$ 371.65		\$ (371.65)
Subtotal 227 Academic Student Assessment	\$ 378,895.74	\$ 400,680.62	\$ 21,784.88
229 Other Instructional Staff Services			
3410 Telephone	\$ 124.55		\$ (124.55)
3430 Mail/Postage	\$ 362.09		\$ (362.09)
Subtotal 229 Other Instructional Staff Services	\$ 486.64	\$ -	\$ (486.64)
Subtotal 220 Support Services - Instructional Staff	\$ 900,331.46	\$ 959,843.16	\$ 59,511.70
230 Support Services - General Administration			
231 Board of Education			
3170 Legal Services	\$ 65,000.00	\$ 38,000.00	\$ (27,000.00)
3180 Audit Services	\$ 13,350.00	\$ 14,000.00	\$ 650.00

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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)
Total 231 Board of Education	\$ 83,470.97	\$ 57,000.00	\$ (26,470.97)
232 Executive Administration			
3150 Management Fees - Oversight	\$ 789,775.61	\$ 843,877.77	\$ 54,102.16
3150 Management Services - K12 Management and Technology	\$ 4,246,900.26	\$ 4,539,418.04	\$ 292,517.78
3210 Travel (SH Travel)	-		-
3410 Telephone	-		-
6420 New Equipment and Furniture - Non-Depreciable	\$ -		\$ -
Subtotal 232 Executive Administration	\$ 5,036,675.87	\$ 5,383,295.81	\$ 346,619.94
Subtotal 230 Support Services -General Administration	\$ 5,120,146.84	\$ 5,440,295.81	\$ 320,148.97
240 Support Services - School Administration			
241 Office of the Principal	\$ -		\$ -
3210 Other Travel	\$ -		\$ -
3220 Professional Development	\$ 40.60		\$ (40.60)
3410 Telephone	\$ -		\$ -
3430 Mail/Postage	\$ 73.50		\$ (73.50)
3490 Other Communication (includes ISP)	\$ 2,849.40		\$ (2,849.40)
4140 Software Maintenance Agreements	\$ 1,168.83		\$ (1,168.83)
4220 Office Equipment Rental	\$ -		\$ -
5910 Office Supplies	\$ 3,069.71		\$ (3,069.71)
5990 Miscellaneous Supplies/materials	\$ -		\$ -
6410 Depreciation	\$ -		\$ -
6420 New Equipment and Furniture - Non-Depreciable	\$ 1,307.79		\$ (1,307.79)
7410 Dues and Fees	\$ -		\$ -
Subtotal 241 Office of the Principal	\$ 8,509.83	\$ -	\$ (8,509.83)
249 Other School Administration			
3110 Instructional Services (On Line School)	\$ 36,710.12	\$ 34,542.91	\$ (2,167.21)
3190 Other Professional and Technical Services	\$ -		\$ -
3210 Other Travel	\$ 8,911.42	\$ 3,500.00	\$ (5,411.42)
3220 Professional Development	\$ 903.95		\$ (903.95)
3410 Telephone	\$ 749.63		\$ (749.63)
3430 Mail/Postage	\$ 23,610.92	\$ 25,633.04	\$ 2,022.12
3490 Other Communication (includes ISP)	\$ 57.70		\$ (57.70)
4110 Temp employees	\$ -		\$ -
4140 Software Maintenance Agreements	\$ 11,860.44	\$ 16,000.00	\$ 4,139.56
4220 Office Equipment Rental	\$ 12,994.68	\$ 16,456.00	\$ 3,461.32
5110 Program Fees - Supplies & Materials Non K12	\$ 65.06		\$ (65.06)
5910 Office Supplies	\$ 17,886.80	\$ 9,500.00	\$ (8,386.80)
5990 Miscellaneous Supplies/materials	\$ 40.00		\$ (40.00)
6420 New Equipment and Furniture - Non-Depreciable	\$ 7,992.29	\$ 5,507.66	\$ (2,484.63)
7410 Dues and Fees	\$ 13,053.00	\$ 13,440.00	\$ 387.00
Subtotal 249 Other School Administration	\$ 134,836.01	\$ 124,579.61	\$ (10,256.40)
Subtotal 240 Support Services - School Administration	\$ 143,345.84	\$ 124,579.61	\$ (18,766.23)
250 Support Services - Business			
	\$ -	\$ -	\$ -
Subtotal 250 Support Services - Business	\$ -	\$ -	\$ -
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone	\$ 81,533.49	\$ 82,500.00	\$ 966.51
3490 Other Miscellaneous Communications	\$ 2,800.00	\$ 4,287.00	\$ 1,487.00
3910 Property and Liability Insurance	\$ 31,800.00	\$ 35,000.00	\$ 3,200.00
4210 Building Rent	\$ 37,056.00	\$ 37,056.00	\$ -

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5510 Natural Gas	\$ -		\$ -
5520 Electricity	\$ 2,800.00	\$ 3,000.00	\$ 200.00
5910 Office Supplies	\$ -		\$ -
5990 Misc. Supplies and Materials	\$ 6,000.00	\$ 6,000.00	\$ -
6320 Improvements Other Than Buildings	\$ -		\$ -
Subtotal 261 Operating Building Services	\$ 161,989.49	\$ 167,843.00	\$ 5,853.51
266 Consultants-Security	\$ -	\$ -	\$ -
Subtotal 260 Operations and Maintenance	\$ 161,989.49	\$ 167,843.00	\$ 5,853.51
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 Services (wages / benefits)	\$ -	\$ -	\$ -
3110 Title Supplies and Materials	\$ -		\$ -
3210 Other Travel	\$ 57.81		\$ (57.81)
3190 Other Professional and Technical Services	\$ -		\$ -
3220 Professional Development	\$ 18,327.56	\$ 6,500.00	\$ (11,827.56)
7410 Dues and Fees	\$ -		\$ -
Subtotal 283 Staff/Personnel Svcs	\$ 18,385.37	\$ 6,500.00	\$ (11,885.37)
284 Non Instructional Technology Services			
3160 Management Information Services	\$ 1,981,886.79	\$ 2,118,395.09	\$ 136,508.30
4140 Software Maintenance Agreements	\$ -		\$ -
Subtotal 284 Non Instructional Tech Svcs	\$ 1,981,886.79	\$ 2,118,395.09	\$ 136,508.30
Subtotal 280 Support Services - Central	\$ 2,000,272.16	\$ 2,124,895.09	\$ 124,622.93
Total 200 Support Services	\$ 10,379,015.45	\$ 10,969,814.13	\$ 590,798.68
331 Community Activities			
331 Community Activities			
3150 Community Activities Salaries	\$ 147,740.20	\$ 151,812.40	\$ 4,072.20
3150 Community Activities Benefits	\$ 31,253.27	\$ 32,736.71	\$ 1,483.44
3150 Community Activities Bonus	\$ 6,897.84	\$ 7,387.75	\$ 489.91
	\$ -		\$ -
3130 Community Activities (wages / benefits)	\$ 185,891.31	\$ 191,936.86	\$ 6,045.55
3110 Purchased Services	\$ 8,039.66	\$ 9,736.80	\$ 1,697.14
3210 Other Travel	\$ -	\$ 3,260.00	\$ 3,260.00
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	\$ 7,764.56		\$ (7,764.56)
5990 Misc. Supplies and Materials	\$ 192.54		\$ (192.54)
6420 New Equipment and Furniture - Non-Depreciable	\$ 597.54	\$ 318.12	\$ (279.42)
Subtotal 331 Community Activities	\$ 213,226.72	\$ 205,251.78	\$ (7,974.94)
360 Welfare			
3490 Other Miscellaneous Communications	\$ -		\$ -

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4140 Software Maintenance Agreements	\$ 1,254.99	\$ 6,000.00	\$ 4,745.01
5990 Misc. Supplies and Materials	\$ -	\$ -	\$ -
Subtotal 360 Welfare	\$ 1,254.99	\$ 6,000.00	\$ 4,745.01
TOTAL EXPENSES	\$ 26,878,987.69	\$ 28,770,030.45	\$ 1,891,042.75
NET INCOME/(LOSS)	\$ 1,433,696	\$ 1,492,756.5	\$ 59,060.8