

**RESOLUTION FOR BUDGET AMENDMENT**by the Board of Directors of Michigan Online School  
11-Dec-19**GENERAL FUND****RESOLVED**, that the total revenues and unappropriated fund balance estimate to be available for appropriations for Michigan Online School for the fiscal year 2019-20 General Fund is amended as follows:

<b>REVENUE</b>	Approved 7/1/19	Recommended Amendments 12/11/19	As Amended 12/11/19
Local Sources	\$ 1,000	\$ -	\$ 1,000
State Sources	5,409,070	(1,671,085)	3,737,985
Federal Sources	292,576	23,911	316,487
Incoming Transfers and Other Financing Sources	-	-	-
<b>TOTAL REVENUE</b>	<u>5,702,646</u>	<u>(1,647,174)</u>	<u>4,055,472</u>
Total Fund Balance, July 1, 2019	514,427	6,731	521,158
<b>TOTAL AVAILABLE TO APPROPRIATE</b>	<u>\$ 6,217,073</u>	<u>\$ (1,640,443)</u>	<u>\$ 4,576,630</u>
<b>BE IT FURTHER RESOLVED</b> , that \$3,928,991 of the total available to appropriate in the General Fund is hereby appropriated in the amount and for the purposes set forth below:			
<b>EXPENDITURES</b>			
<b>INSTRUCTION</b>			
Basic Programs	\$ 1,171,499	\$ (69,670)	\$ 1,101,829
Added Needs	449,330	(133,347)	315,983
<b>SUPPORT SERVICES</b>			
Pupil	1,456,712	(917,520)	539,192
Instructional	613,095	(143,766)	469,329
General Administration	330,180	202,812	532,992
School Administration	521,926	(195,985)	325,941
Business	252,881	(26,759)	226,122
Operation & Maintenance	30,515	1,410	31,925
Transportation	-	586	586
Central Services	642,321	(258,429)	383,892
Food Service	-	-	-
<b>COMMUNITY SERVICES</b>	-	1,200	1,200
<b>OUTGOING TRANSFERS AND OTHER TRANSACTIONS</b>	2,533	(2,533)	-
<b>TOTAL EXPENDITURES</b>	<u>\$ 5,470,992</u>	<u>\$ (1,542,001)</u>	<u>\$ 3,928,991</u>
<b>TOTAL APPROPRIATED</b>	<u>\$ 5,470,992</u>	<u>\$ (1,542,001)</u>	<u>\$ 3,928,991</u>
ESTIMATED ENDING BALANCE- JUNE 30, 2019	\$ 746,081		\$ 647,639
as % of Revenue	13.1%		16.0%
as % of Expenditure	13.6%		16.5%

**BE IT FURTHER RESOLVED**, that the Director is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads 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.

**BE IT FURTHER RESOLVED**, that for purposes of meeting emergency needs to the school district, changes in appropriations may be made upon written authorization of the Director. When the Director makes a change in appropriations permitted by this resolution, such change shall be presented to the Board of Directors in the form of an appropriations act amendment which shall be adopted by the Board of Directors at a regularly scheduled meeting.

This act is to take effect on December 11, 2019.

YES: \_\_\_\_\_  
\_\_\_\_\_

NO: \_\_\_\_\_  
\_\_\_\_\_

Resolution declared adopted: \_\_\_\_\_

\_\_\_\_\_  
Secretary, Board of Directors

Michigan Online School

CERTIFICATE

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Directors of Michigan Online School, Van Buren County, Michigan, at a regular meeting held on the 11th day of December 2019; and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan 1976; and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

*Jay Woodhams*  
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Secretary, Board of Directors  
Michigan Online School

# Michigan Online School Proposed Budget 19-20 Budget Amendment #1

		<u>19-20 Budget Amendment #1</u>	<u>July 1 Budget</u>	<u>Change</u>
<b>Revenue</b>				
<b>Local Sources</b>				
11-0-000-0161-000-0000-0000-00	Interest on Deposits	\$1,000	\$1,000	\$0
<b>Total Local Sources</b>		<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
<b>State Sources</b>				
11-0-000-0311-000-0000-0000-01	Sec 61d CTE Per Pupil Incentive	\$1,300	\$0	\$1,300
11-0-000-0311-000-0000-0000-02	Sec 61d CTE Pupil Incentive Prior Year Adjustment	-\$1,000	\$0	-\$1,000
11-0-000-0311-000-1010-0010-00	Sec 22(b) Discretionary Payment	\$1,398,349	\$1,870,517	-\$472,168
11-0-000-0311-000-1010-0010-01	Sec 22(b) PSA Protected	\$2,216,829	\$2,807,547	-\$590,718
11-0-000-0312-000-0000-0000-00	Sec 152(a) Headlee Obligation for Data Collection	\$10,893	\$0	\$10,893
11-0-000-0312-000-0000-0120-01	Sec 51f Sped Ed Cost Reimbursement	\$2,008	\$0	\$2,008
11-0-000-0312-000-2027-0120-00	Sec 51c-Special Ed Headlee Obligation	\$28,728	\$29,906	-\$1,178
11-0-000-0312-000-3060-0020-91	Sec 31(a) At Risk	\$223,063	\$590,308	-\$367,245
11-0-000-0312-000-3061-0020-91	Sec 31(a) At Risk Prior Year	\$110,793	\$110,792	\$1
11-0-000-0312-000-3062-0020-91	Sec 31(a) At Risk Prior Year Adjustment	-\$252,978	\$0	-\$252,978
<b>Total State Sources</b>		<b>\$3,737,985</b>	<b>\$5,409,070</b>	<b>-\$1,671,085</b>
<b>Federal Sources</b>				
11-0-000-0414-000-6010-0140-92	Title IA	\$125,117	\$115,065	\$10,052
11-0-000-0414-000-6011-0000-92	Title IA Carryover	\$121,457	\$121,457	\$0
11-0-000-0414-000-7530-0000-94	Title IV	\$10,000	\$10,000	\$0
11-0-000-0414-000-7530-0001-94	Title IV Carryover	\$10,000	\$0	\$10,000
11-0-000-0414-000-7640-0210-93	Title IIA	\$19,377	\$15,523	\$3,854
11-0-000-0414-000-7641-0210-93	Title IIA Carryover	\$14,536	\$14,264	\$272
11-0-000-0414-000-8010-0120-95	IDEA Flowthrough	\$16,000	\$16,267	-\$267
<b>Total Federal Sources</b>		<b>\$316,487</b>	<b>\$292,576</b>	<b>\$23,911</b>
<b>Total</b>		<b>\$4,055,472</b>	<b>\$5,702,646</b>	<b>-\$1,647,174</b>
<b>Total Revenue</b>		<b>\$4,055,472</b>	<b>\$5,702,646</b>	<b>-\$1,647,174</b>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Basic Instruction</b>				
11-1-112-3110-020-0000-0000-21	MS - Contracted Services Teachers MOSL	\$196,147	\$226,612	-\$30,465
11-1-112-3119-020-0000-0000-21	MS - Other Instructional Services MOSL	\$49,648	\$59,387	-\$9,739
11-1-112-4910-020-0000-0000-21	MS - Purchased Curriculum MOSL	\$26,040	\$34,944	-\$8,904
11-1-113-3110-020-0000-0000-22	HS - Contracted Services Teachers MOSL	\$504,377	\$582,717	-\$78,340
11-1-113-3119-020-0000-0000-22	HS - Other Instructional Services MOSL	\$127,900	\$153,023	-\$25,123
11-1-113-3710-020-0000-0000-22	HS-Dual Enrollment Tuition	\$9,300	\$24,960	-\$15,660
11-1-113-4910-020-0000-0000-22	HS - Purchased Curriculum MOSL	\$66,960	\$89,856	-\$22,896
11-1-119-3110-020-6010-0000-92	Title IA-Contracted Services Teachers Sum Sch	\$84,028	\$0	\$84,028

# Michigan Online School Proposed Budget 19-20 Budget Amendment #1

		19-20 Budget Amendment #1	July 1 Budget	Change
11-1-119-3111-020-6010-0000-92	Title IA Summer School Contracted Serv Support	\$14,012	\$0	\$14,012
11-1-119-4910-020-6010-0000-92	Title IA-Purchased Curriculum Sum Sch MOSL	\$23,417	\$0	\$23,417
<b>Total Basic Instruction</b>		<b>\$1,101,829</b>	<b>\$1,171,499</b>	<b>-\$69,670</b>
<b>Added Needs</b>				
11-1-122-3110-020-0000-0000-25	Sp Ed - Contracted Services Teachers MOSL	\$176,652	\$212,533	-\$35,881
11-1-122-3110-020-8010-0000-95	IDEA-Contracted Services Teachers	\$16,000	\$16,267	-\$267
11-1-125-3110-020-6010-0000-92	Title IA-Contracted Services Teachers MOSL	\$10,051	\$84,028	-\$73,977
11-1-125-3111-020-6010-0000-92	Title IA-Contracted Services Prescription Courses	\$85,120	\$113,084	-\$27,964
11-1-125-3112-020-6010-0000-92	Title IA-Contracted Services Tutoring Homeless	\$28,160	\$0	\$28,160
11-1-125-4910-020-6010-0000-92	Title IA-Curriculum Purchased Curriculum MOSL	\$0	\$23,418	-\$23,418
<b>Total Added Needs</b>		<b>\$315,983</b>	<b>\$449,330</b>	<b>-\$133,347</b>
<b>Total Instruction</b>		<b>\$1,417,812</b>	<b>\$1,620,829</b>	<b>-\$203,017</b>
<b>Support Services</b>				
<b>Pupil Support</b>				
11-1-211-3130-020-0000-0000-10	Pupil Services-Mentoring MOSL	\$0	\$608,470	-\$608,470
11-1-211-3130-020-3060-0000-91	At Risk - Contracted Services Success Liaison MOSL	\$308,468	\$379,784	-\$71,316
11-1-211-3130-020-6010-0000-92	Title IA-Pupil Services Mentoring MOSL	\$0	\$14,012	-\$14,012
11-1-211-3190-020-3060-0000-91	At Risk-Other Prof & Technical Services	\$0	\$149,386	-\$149,386
11-1-211-3210-020-3060-0000-91	At Risk - Success Liason Travel & Expense	\$26,869	\$74,250	-\$47,381
11-1-212-3130-020-3060-0000-91	At Risk - Contracted Services Counselor MOSL	\$79,750	\$97,680	-\$17,930
11-1-212-3190-020-0000-0000-10	Guidance-Contracted Services Counselor MOSL	\$60,696	\$0	\$60,696
11-1-212-3190-020-7530-0000-94	Title IV-Contracted Services Counselor MOSL	\$20,000	\$9,812	\$10,188
11-1-213-3195-020-0000-0000-25	OT - Contracted Services Itinerant MOSL	\$468	\$41,106	-\$40,638
11-1-214-3195-020-0000-0000-25	Psyc - Contracted Services Itinerant MOSL	\$18,142	\$41,106	-\$22,964
11-1-215-3195-020-0000-0000-25	Speech - Contracted Services Itinerant MOSL	\$15,680	\$41,106	-\$25,426
11-1-216-3195-020-0000-0000-25	Social Worker - Contracted Services Itinerant MOSL	\$9,119	\$0	\$9,119
<b>Total Pupil Support</b>		<b>\$539,192</b>	<b>\$1,456,712</b>	<b>-\$917,520</b>
<b>Instructional Staff</b>				
11-1-221-3220-020-7640-0000-93	Title IIA-Workshop & Conference	\$21,013	\$17,270	\$3,743
11-1-226-3190-020-0000-0000-10	Supervision/Direction - Contracted Services MOSL	\$151,736	\$180,336	-\$28,600
11-1-226-3191-020-0000-0000-10	Supervision/Direction-Contracted Services ELL	\$19,950	\$75,900	-\$55,950
11-1-227-3190-020-0000-0000-10	Assessment - Prof Services Proctors MOSL	\$103,021	\$162,309	-\$59,288
11-1-227-3210-020-0000-0000-10	Assessment - Support Services Travel MOSL	\$43,559	\$56,877	-\$13,318
11-1-227-4210-020-0000-0000-10	Assessment - Buildding Rental Testing MOSL	\$108,188	\$90,144	\$18,044
11-1-227-4270-020-0000-0000-10	Assessment - Tech Equipment Rental MOSL	\$21,862	\$30,259	-\$8,397
<b>Total Instructional Staff</b>		<b>\$469,329</b>	<b>\$613,095</b>	<b>-\$143,766</b>
<b>General Administration</b>				
11-1-231-3170-040-0000-0000-10	BOD - Legal Services	\$60,000	\$60,000	\$0
11-1-231-3180-040-0000-0000-10	BOD - Audit Services	\$10,000	\$12,160	-\$2,160

# Michigan Online School Proposed Budget 19-20 Budget Amendment #1

		<b>19-20 Budget Amendment #1</b>	<b>July 1 Budget</b>	<b>Change</b>
11-1-231-3190-020-0000-0000-10	BOD - Other Prof & Technical Services MOSL	\$197,803	\$0	\$197,803
11-1-231-8220-040-0000-0000-10	BOD - Authorizer Fee 3%	\$112,140	\$158,949	-\$46,809
11-1-232-3190-020-0000-0000-10	Exec Admin - Contracted Services MOSL	\$153,049	\$99,071	\$53,978
<b>Total General Administration</b>		<b>\$532,992</b>	<b>\$330,180</b>	<b>\$202,812</b>
<b>School Administration</b>				
11-1-241-3190-020-0000-0000-10	Sch Admin - Contracted Services Principal MOSL	\$120,080	\$131,560	-\$11,480
11-1-241-3430-020-0000-0000-10	Sch Admin - Postage MOSL	\$17,684	\$25,299	-\$7,615
11-1-241-3510-020-0000-0000-10	Sch Admin - Marketing/Advertising MOSL	\$176,315	\$348,855	-\$172,540
11-1-241-4270-020-0000-0000-10	Sch Admin - Equipment Rental MOSL	\$5,082	\$8,724	-\$3,642
11-1-249-5990-020-0000-0000-10	Graduation-Misc Supplies & Materials	\$6,780	\$7,488	-\$708
<b>Total School Administration</b>		<b>\$325,941</b>	<b>\$521,926</b>	<b>-\$195,985</b>
<b>Business Services</b>				
11-1-252-3190-020-0000-0000-10	Business - Contracted Services MOSL	\$195,828	\$222,581	-\$26,753
11-1-252-3190-040-0000-0000-10	Business - Contracted Services	\$26,000	\$26,000	\$0
11-1-252-3450-040-0000-0000-10	Business - Accounting System Licensing	\$3,694	\$3,700	-\$6
11-1-252-7910-040-0000-0000-10	Business - Misc Expense	\$600	\$600	\$0
<b>Total Business Services</b>		<b>\$226,122</b>	<b>\$252,881</b>	<b>-\$26,759</b>
<b>Operations and Maintenance</b>				
11-1-261-3410-020-0000-0000-80	Op & Maint - Telephone/Internet	\$1,925	\$1,935	-\$10
11-1-261-3830-020-0000-0000-80	Op & Maint - Water/Sewer MOSL	\$0	\$1,124	-\$1,124
11-1-261-3840-020-0000-0000-80	Op & Maint - Waste & Trash MOSL	\$1,200	\$1,248	-\$48
11-1-261-4210-020-0000-0000-80	Op & Maint - Building Rental MOSL	\$28,800	\$24,960	\$3,840
11-1-261-5510-020-0000-0000-80	Op & Maint - Heating MOSL	\$0	\$624	-\$624
11-1-261-5520-020-0000-0000-80	Op & Maint - Electricity MOSL	\$0	\$624	-\$624
<b>Total Operations and Maintenance</b>		<b>\$31,925</b>	<b>\$30,515</b>	<b>\$1,410</b>
<b>Transportation</b>				
11-1-271-3330-020-6010-0000-92	Title IA-Transportation Homeless MOSL	\$586	\$0	\$586
<b>Total Transportation</b>		<b>\$586</b>	<b>\$0</b>	<b>\$586</b>
<b>Central Support Services</b>				
11-1-283-3190-020-0000-0000-10	HR - Contracted Services MOSL	\$3,648	\$7,488	-\$3,840
11-1-283-3220-020-7640-0000-93	Title IIA-Workshop & Conference	\$12,900	\$12,152	\$748
11-1-283-4910-020-0000-0000-10	HR - Other Purchased Services MOSL	\$2,135	\$3,054	-\$919
11-1-284-3160-020-0000-0000-30	Tech - Management Information Systems MOSL	\$17,640	\$113,534	-\$95,894
11-1-284-3190-020-0000-0000-30	Tech - Technical Services MOSL	\$38,248	\$37,845	\$403
11-1-284-3450-020-0000-0000-30	Tech - Software MOSL	\$26,671	\$0	\$26,671
11-1-284-3451-020-0000-0000-30	Tech - Productivity Software MOSL	\$21,953	\$37,845	-\$15,892
11-1-284-4140-020-0000-0000-30	Tech - Website & Cloud Maintenance MOSL	\$16,392	\$7,569	\$8,823
11-1-284-4140-050-0000-0000-30	Tech - Website & Cloud Maintenance AP/ECL/Other	\$16,392	\$0	\$16,392
11-1-284-4190-020-0000-0000-30	Tech - Other Purchased Services MOSL	\$2,000	\$26,000	-\$24,000

# Michigan Online School Proposed Budget 19-20 Budget Amendment #1

		19-20 Budget Amendment #1	July 1 Budget	Change
11-1-284-6420-020-0000-0000-30	Tech - Equipment MOSL	\$24,752	\$145,392	-\$120,640
11-1-285-3190-020-0000-0000-10	Pupil Accounting - Contracted Services MOSL	\$201,161	\$209,235	-\$8,074
11-1-285-3450-020-0000-0000-10	Pupil Accounting-SIS Licvensing	\$0	\$42,207	-\$42,207
<b>Total Central Support Services</b>		<b>\$383,892</b>	<b>\$642,321</b>	<b>-\$258,429</b>
<b>Total Support Services</b>		<b>\$2,509,979</b>	<b>\$3,847,630</b>	<b>-\$1,337,651</b>
<b>Community Services</b>				
11-1-361-4910-020-6010-0000-92	Title IA-Homeless Student Supplies MOSL	\$1,200	\$0	\$1,200
<b>Total Community Services</b>		<b>\$1,200</b>	<b>\$0</b>	<b>\$1,200</b>
<b>Payments to Other Governmental &amp; Indirect</b>				
11-1-611-9990-020-6010-0000-92	Title IA-Indirect Costs	\$0	\$1,980	-\$1,980
11-1-611-9990-020-7530-0000-94	Title IV Indirect Costs	\$0	\$188	-\$188
11-1-611-9990-020-7641-0000-93	Title IIA Indirect Costs	\$0	\$365	-\$365
Total		\$0	\$2,533	-\$2,533
<b>Total Payments to Other Governmental</b>		<b>\$0</b>	<b>\$2,533</b>	<b>-\$2,533</b>
<b>Total Expenditures</b>		<b>\$3,928,991</b>	<b>\$5,470,992</b>	<b>-\$1,542,001</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$521,158</b>	<b>\$521,158</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$126,481</b>	<b>\$231,654</b>	<b>-\$105,173</b>
<b>ENDING FUND BALANCE</b>		<b>\$647,639</b>	<b>\$752,812</b>	<b>-\$105,173</b>

# Michigan Online School

## Financial Summary by Function

November 30, 2019

	2019-20			2018-19			% to Prior Year
	Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	
<b>Revenue</b>							
Local Sources	\$1,000	\$789.88	79.0%	\$1,076	\$31.49	3.1%	2,508.4%
State Sources	\$3,737,985	\$607,682.53	16.3%	\$7,550,930	\$947,948.36	25.4%	64.1%
Federal Sources	\$316,487	\$192,559.07	60.8%	\$33,893	\$0.00	0.0%	0.0%
<b>Total</b>	<b>\$4,055,472</b>	<b>\$801,031.48</b>	<b>19.8%</b>	<b>\$7,585,899</b>	<b>\$947,979.85</b>	<b>23.4%</b>	<b>84.5%</b>
<b>Total Revenue</b>	<b>\$4,055,472</b>	<b>\$801,031.48</b>	<b>19.8%</b>	<b>\$7,585,899</b>	<b>\$947,979.85</b>	<b>23.4%</b>	<b>84.5%</b>
<b>Expenditures</b>							
<b>Instruction</b>							
Basic Instruction	\$1,101,829	\$410,099.00	37.2%	\$1,052,078	\$237,588.61	21.6%	172.6%
Added Needs	\$315,983	\$107,672.00	34.1%	\$244,419	\$72,545.47	23.0%	148.4%
<b>Total Instruction</b>	<b>\$1,417,812</b>	<b>\$517,771.00</b>	<b>36.5%</b>	<b>\$1,296,497</b>	<b>\$310,134.08</b>	<b>21.9%</b>	<b>167.0%</b>
<b>Support Services</b>							
Pupil Support	\$539,192	\$166,398.00	30.9%	\$389,441	\$10,617.32	2.0%	1,567.2%
Instructional Staff	\$469,329	\$134,092.81	28.6%	\$382,495	\$191,616.37	40.8%	70.0%
General Administration	\$532,992	\$159,917.46	30.0%	\$355,434	\$136,277.39	25.6%	117.3%
School Administration	\$325,941	\$82,139.00	25.2%	\$627,731	\$279,565.49	85.8%	29.4%
Business Services	\$226,122	\$62,391.99	27.6%	\$235,826	\$84,411.07	37.3%	73.9%
Operations and Maintenance	\$31,925	\$15,605.04	48.9%	\$85,743	\$25,422.46	79.6%	61.4%
Transportation	\$586	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
Central Support Services	\$383,892	\$107,456.26	28.0%	\$1,064,364	\$388,832.24	101.3%	27.6%
<b>Total Support Services</b>	<b>\$2,509,979</b>	<b>\$728,000.56</b>	<b>29.0%</b>	<b>\$3,141,034</b>	<b>\$1,116,742.34</b>	<b>44.5%</b>	<b>65.2%</b>
<b>Community Services</b>							
Title IA-Homeless Student Supplies MOSL	\$1,200	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
<b>Total Community Services</b>	<b>\$1,200</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Payments to Other Governmental &amp; Indirect</b>							
	\$0	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
<b>Total Payments to Other Governmental</b>	<b>\$0</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total Expenditures</b>	<b>\$3,928,991</b>	<b>\$1,245,771.56</b>	<b>31.7%</b>	<b>\$4,437,531</b>	<b>\$1,426,876.42</b>	<b>36.3%</b>	<b>87.3%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$521,158</b>	<b>\$521,158.35</b>	<b>100.0%</b>	<b>-\$2,644,201</b>	<b>-\$2,644,200.87</b>	<b>-507.4%</b>	<b>-19.7%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$126,481</b>	<b>-\$444,740.08</b>	<b>-351.6%</b>	<b>\$3,148,368</b>	<b>-\$478,896.57</b>	<b>-378.6%</b>	<b>92.9%</b>
<b>ENDING FUND BALANCE</b>	<b>\$647,639</b>	<b>\$76,418.27</b>	<b>11.8%</b>	<b>\$504,167</b>	<b>-\$3,123,097.44</b>	<b>-482.2%</b>	<b>-2.4%</b>

**Michigan Online School**  
**Balance Sheet**  
November 30, 2019

		<u>Current Year</u>	<u>Prior Year</u>	<u>Change from Prior Year</u>
<b>Assets</b>				
11-2-000-0001-000-0000-1010-00	Cash - MI	\$0.00	\$74,995.88	(\$74,995.88)
11-2-000-0001-000-0000-1010-01	Cash - IN	\$0.00	\$2,409.43	(\$2,409.43)
11-2-000-0001-000-0000-1010-02	Cash Checking - Consumers	\$155,286.79	\$919,526.40	(\$764,239.61)
11-2-000-0001-000-0000-1010-03	Savings - Consumers	\$25.00	\$0.00	\$25.00
11-2-000-0001-000-0000-1410-00	Due from Other Governmental Units	\$18,462.08	\$0.00	\$18,462.08
11-2-000-0001-000-0000-1920-00	Security Deposit - Building Lease	\$2,000.00	\$4,000.00	(\$2,000.00)
<b>Total Assets</b>		<b><u>\$175,773.87</u></b>	<b><u>\$1,000,931.71</u></b>	<b><u>(\$825,157.84)</u></b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
11-2-000-0003-000-0000-4020-00	Accounts Payable	\$0.00	\$557,608.29	(\$557,608.29)
11-2-000-0003-000-0000-4040-00	Contracts Payable	(\$11,437.00)	\$760,291.86	(\$771,728.86)
11-2-000-0003-000-0000-4220-00	Due to State of Michigan - Short Term	\$0.00	\$2,806,129.00	(\$2,806,129.00)
11-2-000-0003-000-0000-4710-00	Deferred Revenue	\$110,792.60	\$0.00	\$110,792.60
<b>Total Liabilities</b>		<b><u>\$99,355.60</u></b>	<b><u>\$4,124,029.15</u></b>	<b><u>(\$4,024,673.55)</u></b>
<b>Fund Balance</b>				
11-2-000-0005-000-0000-7410-00	Fund Balance	\$76,418.27	(\$3,123,097.44)	\$3,199,515.71
<b>Total Fund Balance</b>		<b><u>\$76,418.27</u></b>	<b><u>(\$3,123,097.44)</u></b>	<b><u>\$3,199,515.71</u></b>
<b>Total Liabilities and Fund Balance</b>		<b><u>\$175,773.87</u></b>	<b><u>\$1,000,931.71</u></b>	<b><u>(\$825,157.84)</u></b>



## Michigan Online School Bank Register Report - Consumers Checking

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1029	Accounts Payable	Computer Check	11/4/2019	Blackbaud	\$0.00	\$3693.60	(\$3693.60)	11/4/2019	Cleared
1030	Accounts Payable	Computer Check	11/4/2019	Michigan Association of Public School	\$0.00	\$1696.00	(\$5389.60)	11/4/2019	Cleared
1031	Accounts Payable	Computer Check	11/4/2019	Michigan Online Services, LLC	\$0.00	\$29600.00	(\$34989.60)	11/4/2019	Cleared
1032	Accounts Payable	Computer Check	11/6/2019	EMC Insurance Companies	\$0.00	\$327.30	(\$35316.90)	11/6/2019	Cleared
1033	Accounts Payable	Computer Check	11/27/2019	Brickley DeLong	\$0.00	\$7000.00	(\$42316.90)	11/27/2019	Outstanding
1034	Accounts Payable	Computer Check	11/27/2019	EMC Insurance Companies	\$0.00	\$1024.14	(\$43341.04)	11/27/2019	Outstanding
1035	Accounts Payable	Computer Check	11/27/2019	Michigan Online Services, LLC	\$0.00	\$17820.00	(\$61161.04)	11/27/2019	Outstanding
1036	Accounts Payable	Computer Check	11/27/2019	Saunders Winter McNeil, PLLC	\$0.00	\$440.00	(\$61601.04)	11/27/2019	Outstanding

### Summary by Transaction Type

<b>Total Deposits</b>	<b>\$0.00</b>
Less Payments by Transaction Type:	
Computer Check	(\$61601.04)
<b>Total Payments:</b>	<b>(\$61601.04)</b>
Adjustments:	
Payment Adjustments	\$0.00
Deposit Adjustments	\$0.00
<b>Total Adjustments:</b>	<b>\$0.00</b>
<b>Total Change in Register Balance:</b>	<b>(\$61601.04)</b>

Title  
19-20

		Budget Amend #1	YTD 07-01 thru 09-30	YTD 10-01 thru 06-30
<b>Revenue</b>				
<b>Federal Sources</b>				
11-0-000-0414-000-6010-0140-92	Title IA	\$125,117	\$0.00	\$47,420.00
11-0-000-0414-000-6011-0000-92	Title IA Carryover	\$121,457	\$121,457.00	\$0.00
11-0-000-0414-000-7530-0000-94	Title IV	\$10,000	\$0.00	\$0.00
11-0-000-0414-000-7530-0001-94	Title IV Carryover	\$10,000	\$0.00	\$10,000.00
11-0-000-0414-000-7640-0210-93	Title IIA	\$19,377	\$0.00	\$642.08
11-0-000-0414-000-7641-0210-93	Title IIA Carryover	\$14,536	\$5,789.11	\$7,250.88
<b>Total Federal Sources</b>		<b>\$300,487</b>	<b>\$127,246.11</b>	<b>\$65,312.96</b>
<b>Total</b>		<b>\$300,487</b>	<b>\$127,246.11</b>	<b>\$65,312.96</b>
<b>Total Revenue</b>		<b>\$300,487</b>	<b>\$127,246.11</b>	<b>\$65,312.96</b>
<b>Expenditures</b>				
<b>Instruction</b>				
<b>Basic Instruction</b>				
11-1-119-3110-020-6010-0000-92	Title IA-Contracted Services Teachers Sum Sch	\$84,028	\$84,027.73	\$0.00
11-1-119-3111-020-6010-0000-92	Title IA Summer School Contracted Serv Support	\$14,012	\$14,011.98	\$0.00
11-1-119-4910-020-6010-0000-92	Title IA-Purchased Curriculum Sum Sch MOSL	\$23,417	\$23,417.29	\$0.00
<b>Total Basic Instruction</b>		<b>\$121,457</b>	<b>\$121,457.00</b>	<b>\$0.00</b>
<b>Added Needs</b>				
11-1-125-3110-020-6010-0000-92	Title IA-Contracted Services Teachers MOSL	\$10,051	\$0.00	\$0.00
11-1-125-3111-020-6010-0000-92	Title IA-Contracted Services Prescription Courses	\$85,120	\$0.00	\$29,600.00
11-1-125-3112-020-6010-0000-92	Title IA-Contracted Services Tutoring Homeless	\$28,160	\$0.00	\$17,820.00
<b>Total Added Needs</b>		<b>\$123,331</b>	<b>\$0.00</b>	<b>\$47,420.00</b>
<b>Total Instruction</b>		<b>\$244,788</b>	<b>\$121,457.00</b>	<b>\$47,420.00</b>
<b>Support Services</b>				
<b>Pupil Support</b>				
11-1-212-3190-020-7530-0000-94	Title IV-Contracted Services Counselor MOSL	\$20,000	\$0.00	\$10,000.00
<b>Total Pupil Support</b>		<b>\$20,000</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
<b>Instructional Staff</b>				
11-1-221-3220-020-7640-0000-93	Title IIA-Workshop & Conference	\$21,013	\$8,283.79	\$280.02
<b>Total Instructional Staff</b>		<b>\$21,013</b>	<b>\$8,283.79</b>	<b>\$280.02</b>
<b>Transportation</b>				
11-1-271-3330-020-6010-0000-92	Title IA-Transportation Homeless MOSL	\$586	\$0.00	\$0.00
<b>Total Transportation</b>		<b>\$586</b>	<b>\$0.00</b>	<b>\$0.00</b>

Central Support Services

## Title

19-20

		<b>Budget Amend #1</b>	<b>YTD 07-01 thru 09-30</b>	<b>YTD 10-01 thru 06-30</b>
11-1-283-3220-020-7640-0000-93	Title IIA-Workshop & Conference	\$12,900	\$0.00	\$5,118.26
<b>Total Central Support Services</b>		<b>\$12,900</b>	<b>\$0.00</b>	<b>\$5,118.26</b>
<b>Total Support Services</b>		<b>\$54,499</b>	<b>\$8,283.79</b>	<b>\$15,398.28</b>
<b>Community Services</b>				
11-1-361-4910-020-6010-0000-92	Title IA-Homeless Student Supplies MOSL	\$1,200	\$0.00	\$0.00
<b>Total Community Services</b>		<b>\$1,200</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Expenditures</b>		<b>\$300,487</b>	<b>\$129,740.79</b>	<b>\$62,818.28</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$0</b>	<b>-\$2,494.68</b>	<b>\$2,494.68</b>
<b>ENDING FUND BALANCE</b>		<b>\$0</b>	<b>-\$2,494.68</b>	<b>\$2,494.68</b>

# Michigan Online School Financial Detail by Function

November 30, 2019

		2019-20			2018-19			
		Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	% to Prior Year
<b>Revenue</b>								
<b>Local Sources</b>								
11-0-000-0161-000-0000-0000-00	Interest on Deposits	\$1,000	\$789.88	79.0%	\$1,076	\$31.49	3.1%	2,508.4%
<b>Total Local Sources</b>		<b>\$1,000</b>	<b>\$789.88</b>	<b>79.0%</b>	<b>\$1,076</b>	<b>\$31.49</b>	<b>3.1%</b>	<b>2,508.4%</b>
<b>State Sources</b>								
11-0-000-0311-000-0000-0000-01	Sec 61d CTE Per Pupil Incentive	\$1,300	\$236.25	18.2%	\$2,175	\$395.42	30.4%	59.7%
11-0-000-0311-000-0000-0000-02	Sec 61d CTE Pupil Incentive Prior Year Adjustment	-\$1,000	-\$1,000.00	100.0%	\$0	\$0.00	0.0%	0.0%
11-0-000-0311-000-1010-0010-00	Sec 22(b) Discretionary Payment	\$1,398,349	\$234,528.99	16.8%	\$1,430,632	\$333,063.84	23.8%	70.4%
11-0-000-0311-000-1010-0010-01	Sec 22(b) PSA Protected	\$2,216,829	\$371,792.22	16.8%	\$2,265,748	\$526,935.79	23.8%	70.6%
11-0-000-0311-000-1010-0010-02	Sec 22(b) Discretionary Payment Prior Year Adj	\$0	\$0.00	0.0%	\$1,256,444	\$0.00	0.0%	0.0%
11-0-000-0311-000-1010-0010-03	Sec 22(b) PSA Protected Prior Year Adj	\$0	\$0.00	0.0%	\$2,160,565	\$0.00	0.0%	0.0%
11-0-000-0311-000-2160-0000-00	Sec 22(n) HS Per Pupil Supports	\$0	\$0.00	0.0%	\$8,907	\$0.00	0.0%	0.0%
11-0-000-0312-000-0000-0000-00	Sec 152(a) Headlee Obligation for Data Collection	\$10,893	\$1,980.29	18.2%	\$12,039	\$2,777.76	25.5%	71.3%
11-0-000-0312-000-0000-0120-01	Sec 51f Sped Ed Cost Reimbursement	\$2,008	\$365.05	18.2%	\$0	\$0.00	0.0%	0.0%
11-0-000-0312-000-2027-0120-00	Sec 51c-Special Ed Headlee Obligation	\$28,728	\$5,222.80	18.2%	\$28,728	\$0.00	0.0%	0.0%
11-0-000-0312-000-2027-0120-01	Sec 51C-Special Ed Headlee Obligation Prior Year	\$0	\$0.00	0.0%	\$28,728	\$0.00	0.0%	0.0%
11-0-000-0312-000-3060-0020-91	Sec 31(a) At Risk	\$223,063	\$40,552.89	18.2%	\$356,964	\$84,775.55	38.0%	47.8%
11-0-000-0312-000-3061-0020-91	Sec 31(a) At Risk Prior Year	\$110,793	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-0-000-0312-000-3062-0020-91	Sec 31(a) At Risk Prior Year Adjustment	-\$252,978	-\$45,995.96	18.2%	\$0	\$0.00	0.0%	0.0%
<b>Total State Sources</b>		<b>\$3,737,985</b>	<b>\$607,682.53</b>	<b>16.3%</b>	<b>\$7,550,930</b>	<b>\$947,948.36</b>	<b>25.4%</b>	<b>64.1%</b>
<b>Federal Sources</b>								
11-0-000-0414-000-6010-0140-92	Title IA	\$125,117	\$47,420.00	37.9%	\$6,392	\$0.00	0.0%	0.0%
11-0-000-0414-000-6011-0000-92	Title IA Carryover	\$121,457	\$121,457.00	100.0%	\$0	\$0.00	0.0%	0.0%
11-0-000-0414-000-7530-0000-94	Title IV	\$10,000	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-0-000-0414-000-7530-0001-94	Title IV Carryover	\$10,000	\$10,000.00	100.0%	\$0	\$0.00	0.0%	0.0%
11-0-000-0414-000-7640-0210-93	Title IIA	\$19,377	\$642.08	3.3%	\$11,234	\$0.00	0.0%	0.0%
11-0-000-0414-000-7641-0210-93	Title IIA Carryover	\$14,536	\$13,039.99	89.7%	\$0	\$0.00	0.0%	0.0%
11-0-000-0414-000-8010-0120-95	IDEA Flowthrough	\$16,000	\$0.00	0.0%	\$16,267	\$0.00	0.0%	0.0%

# Michigan Online School Financial Detail by Function

November 30, 2019

	2019-20			2018-19			% to Prior Year	
	Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD		
<b>Total Federal Sources</b>	<b>\$316,487</b>	<b>\$192,559.07</b>	<b>60.8%</b>	<b>\$33,893</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>0.0%</b>	
<b>Total</b>	<b>\$4,055,472</b>	<b>\$801,031.48</b>	<b>19.8%</b>	<b>\$7,585,899</b>	<b>\$947,979.85</b>	<b>23.4%</b>	<b>84.5%</b>	
<b>Total Revenue</b>	<b>\$4,055,472</b>	<b>\$801,031.48</b>	<b>19.8%</b>	<b>\$7,585,899</b>	<b>\$947,979.85</b>	<b>23.4%</b>	<b>84.5%</b>	
<b>Expenditures</b>								
<b>Instruction</b>								
<b>Basic Instruction</b>								
11-1-112-3110-020-0000-0000-21	MS - Contracted Services Teachers MOSL	\$196,147	\$57,442.00	29.3%	\$227,972	\$49,458.45	25.2%	116.1%
11-1-112-3119-020-0000-0000-21	MS - Other Instructional Services MOSL	\$49,648	\$14,649.00	29.5%	\$40,705	\$4,842.21	9.8%	302.5%
11-1-112-3119-050-0000-0000-21	MS - Other Instructional Services AP/ECL/Other	\$0	\$0.00	0.0%	\$9,096	\$8,615.60	0.0%	0.0%
11-1-112-4910-020-0000-0000-21	MS - Purchased Curriculum MOSL	\$26,040	\$7,952.00	30.5%	\$16,810	\$3,608.55	13.9%	220.4%
11-1-113-3110-020-0000-0000-22	HS - Contracted Services Teachers MOSL	\$504,377	\$147,707.00	29.3%	\$586,213	\$127,178.86	25.2%	116.1%
11-1-113-3119-020-0000-0000-22	HS - Other Instructional Services MOSL	\$127,900	\$37,736.00	29.5%	\$104,669	\$12,451.41	9.7%	303.1%
11-1-113-3119-050-0000-0000-22	HS - Other Instructional Services AP/ECL/Other	\$0	\$0.00	0.0%	\$23,388	\$22,154.38	0.0%	0.0%
11-1-113-3710-020-0000-0000-22	HS-Dual Enrollment Tuition	\$9,300	\$2,707.00	29.1%	\$0	\$0.00	0.0%	0.0%
11-1-113-4910-020-0000-0000-22	HS - Purchased Curriculum MOSL	\$66,960	\$20,449.00	30.5%	\$43,225	\$9,279.15	13.9%	220.4%
11-1-119-3110-020-6010-0000-92	Title IA-Contracted Services Teachers Sum Sch	\$84,028	\$84,027.73	100.0%	\$0	\$0.00	0.0%	0.0%
11-1-119-3111-020-6010-0000-92	Title IA Summer School Contracted Serv Support	\$14,012	\$14,011.98	100.0%	\$0	\$0.00	0.0%	0.0%
11-1-119-4910-020-6010-0000-92	Title IA-Purchased Curriculum Sum Sch MOSL	\$23,417	\$23,417.29	100.0%	\$0	\$0.00	0.0%	0.0%
<b>Total Basic Instruction</b>		<b>\$1,101,829</b>	<b>\$410,099.00</b>	<b>37.2%</b>	<b>\$1,052,078</b>	<b>\$237,588.61</b>	<b>21.6%</b>	<b>172.6%</b>
<b>Added Needs</b>								
11-1-122-3110-020-0000-0000-25	Sp Ed - Contracted Services Teachers MOSL	\$176,652	\$60,252.00	34.1%	\$203,733	\$72,545.47	41.1%	83.1%
11-1-122-3110-020-8010-0000-95	IDEA-Contracted Services Teachers	\$16,000	\$0.00	0.0%	\$16,267	\$0.00	0.0%	0.0%
11-1-125-3110-020-3060-0000-91	At Risk - Contracted Services Tutoring MOSL	\$0	\$0.00	0.0%	\$18,764	\$0.00	0.0%	0.0%
11-1-125-3110-020-6010-0000-92	Title IA-Contracted Services Teachers MOSL	\$10,051	\$0.00	0.0%	\$4,422	\$0.00	0.0%	0.0%
11-1-125-3111-020-6010-0000-92	Title IA-Contracted Services Prescription Courses	\$85,120	\$29,600.00	34.8%	\$0	\$0.00	0.0%	0.0%
11-1-125-3112-020-6010-0000-92	Title IA-Contracted Services Tutoring Homeless	\$28,160	\$17,820.00	63.3%	\$0	\$0.00	0.0%	0.0%
11-1-125-4910-020-6010-0000-92	Title IA-Curriculum Purchased Curriculum MOSL	\$0	\$0.00	0.0%	\$1,233	\$0.00	0.0%	0.0%

# Michigan Online School Financial Detail by Function

November 30, 2019

	2019-20			2018-19			% to Prior Year
	Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	
<b>Total Added Needs</b>	<b>\$315,983</b>	<b>\$107,672.00</b>	<b>34.1%</b>	<b>\$244,419</b>	<b>\$72,545.47</b>	<b>23.0%</b>	<b>148.4%</b>
<b>Total Instruction</b>	<b>\$1,417,812</b>	<b>\$517,771.00</b>	<b>36.5%</b>	<b>\$1,296,497</b>	<b>\$310,134.08</b>	<b>21.9%</b>	<b>167.0%</b>
<b>Support Services</b>							
<b>Pupil Support</b>							
11-1-211-3130-020-3060-0000-91 At Risk - Contracted Services Success Liaison MOSL	\$308,468	\$99,837.00	32.4%	\$315,030	\$0.00	0.0%	0.0%
11-1-211-3130-020-6010-0000-92 Title IA-Pupil Services Mentoring MOSL	\$0	\$0.00	0.0%	\$737	\$0.00	0.0%	0.0%
11-1-211-3210-020-3060-0000-91 At Risk - Success Liason Travel & Expense	\$26,869	\$5,158.00	19.2%	\$1,379	\$0.00	0.0%	0.0%
11-1-212-3130-020-0000-0000-10 Guidance-Contracted Services Counselor	\$0	\$15,262.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-212-3130-020-3060-0000-91 At Risk - Contracted Services Counselor MOSL	\$79,750	\$23,946.00	30.0%	\$21,791	\$0.00	0.0%	0.0%
11-1-212-3190-020-0000-0000-10 Guidance-Contracted Services Counselor MOSL	\$60,696	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-212-3190-020-7530-0000-94 Title IV-Contracted Services Counselor MOSL	\$20,000	\$10,000.00	50.0%	\$0	\$0.00	0.0%	0.0%
11-1-213-3195-020-0000-0000-25 OT - Contracted Services Itinerant MOSL	\$468	\$286.00	61.1%	\$15,552	\$3,245.46	693.5%	8.8%
11-1-213-3195-050-0000-0000-25 OT - Contracted Services Itinerant AP/ECL/Other	\$0	\$0.00	0.0%	\$881	\$880.94	0.0%	0.0%
11-1-214-3195-020-0000-0000-25 Psyc - Contracted Services Itinerant MOSL	\$18,142	\$4,896.00	27.0%	\$15,552	\$3,245.46	17.9%	150.9%
11-1-215-3195-020-0000-0000-25 Speech - Contracted Services Itinerant MOSL	\$15,680	\$3,849.00	24.5%	\$15,552	\$3,245.46	20.7%	118.6%
11-1-216-3195-020-0000-0000-25 Social Worker - Contracted Services Itinerant MOSL	\$9,119	\$3,164.00	34.7%	\$2,967	\$0.00	0.0%	0.0%
<b>Total Pupil Support</b>	<b>\$539,192</b>	<b>\$166,398.00</b>	<b>30.9%</b>	<b>\$389,441</b>	<b>\$10,617.32</b>	<b>2.0%</b>	<b>1,567.2%</b>
<b>Instructional Staff</b>							
11-1-221-3120-020-0000-0000-10 Instr Improv-Professional Development MOSL	\$0	\$0.00	0.0%	\$0	\$2,764.80	0.0%	0.0%
11-1-221-3120-050-0000-0000-10 Instr Improv-Professional Development	\$0	\$0.00	0.0%	\$1,158	\$1,120.44	0.0%	0.0%
11-1-221-3220-020-7640-0000-93 Title IIA-Workshop & Conference	\$21,013	\$8,563.81	40.8%	\$4,536	\$0.00	0.0%	0.0%
11-1-226-3190-020-0000-0000-10 Supervision/Direction - Contracted Services MOSL	\$151,736	\$50,420.00	33.2%	\$40,884	\$20,580.00	13.6%	245.0%
11-1-226-3190-050-0000-0000-10 Supervision/Direction Contracted Services	\$0	\$0.00	0.0%	\$29,844	\$28,269.46	0.0%	0.0%
11-1-226-3191-020-0000-0000-10 Supervision/Direction-Contracted Services ELL	\$19,950	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-227-3190-020-0000-0000-10 Assessment - Prof Services Proctors MOSL	\$103,021	\$30,275.00	29.4%	\$81,670	\$15,933.36	15.5%	190.0%
11-1-227-3190-050-0000-0000-10 Assessment - Prof Services Proctors AP/ECL/Other	\$0	\$0.00	0.0%	\$18,653	\$17,668.40	0.0%	0.0%
11-1-227-3210-020-0000-0000-10 Assessment - Support Services Travel MOSL	\$43,559	\$12,841.00	29.5%	\$50,591	\$7,758.33	17.8%	165.5%
11-1-227-3210-050-0000-0000-10 Assessment - Support Services Travel AP/ECL/Other	\$0	\$0.00	0.0%	\$15,544	\$14,723.68	0.0%	0.0%

# Michigan Online School

## Financial Detail by Function

November 30, 2019

		2019-20			2018-19			% to Prior Year
		Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	
11-1-227-4210-020-0000-0000-10	Assessment - Builiding Rental Testing MOSL	\$108,188	\$25,401.00	23.5%	\$76,800	\$25,134.54	23.2%	101.1%
11-1-227-4210-050-0000-0000-10	Assessment - Building Rental Testing AP/ECL/Other	\$0	\$0.00	0.0%	\$24,870	\$23,557.88	0.0%	0.0%
11-1-227-4270-020-0000-0000-10	Assessment - Tech Equipment Rental MOSL	\$21,862	\$6,592.00	30.2%	\$25,510	\$22,326.54	102.1%	29.5%
11-1-227-4270-050-0000-0000-10	Assessment - Tech Equipment Rental AP/ECL/Other	\$0	\$0.00	0.0%	\$12,435	\$11,778.94	0.0%	0.0%
<b>Total Instructional Staff</b>		<b>\$469,329</b>	<b>\$134,092.81</b>	<b>28.6%</b>	<b>\$382,495</b>	<b>\$191,616.37</b>	<b>40.8%</b>	<b>70.0%</b>
<b>General Administration</b>								
11-1-231-3170-040-0000-0000-10	BOD - Legal Services	\$60,000	\$1,865.00	3.1%	\$65,000	\$20,000.00	33.3%	9.3%
11-1-231-3170-050-0000-0000-10	Legal Services AP/ECL/Other	\$0	\$0.00	0.0%	\$78,961	\$74,796.26	0.0%	0.0%
11-1-231-3180-040-0000-0000-10	BOD - Audit Services	\$10,000	\$10,500.00	105.0%	\$12,160	\$0.00	0.0%	0.0%
11-1-231-3190-020-0000-0000-10	BOD - Other Prof & Technical Services MOSL	\$197,803	\$32,478.00	16.4%	\$0	\$0.00	0.0%	0.0%
11-1-231-3190-050-0000-0000-10	BOD - Other Prof & Technical Services	\$0	\$0.00	0.0%	\$50	\$50.00	0.0%	0.0%
11-1-231-3192-020-0000-0000-10	BOD-Section 4D Payment MOSL	\$0	\$50,000.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-231-7410-040-0000-0000-10	BOD-Dues & Fees	\$0	\$3,176.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-231-7910-020-0000-0000-10	BOD - Misc Expense MOSL	\$0	\$0.00	0.0%	\$2,585	\$654.54	0.0%	0.0%
11-1-231-8220-040-0000-0000-10	BOD - Authorizer Fee 3%	\$112,140	\$18,230.46	16.3%	\$145,668	\$28,438.46	25.4%	64.1%
11-1-232-3190-020-0000-0000-10	Exec Admin - Contracted Services MOSL	\$153,049	\$43,668.00	28.5%	\$42,827	\$4,581.81	3.0%	953.1%
11-1-232-3190-050-0000-0000-10	Exec Admin - Contracted Services AP/ECL/Other	\$0	\$0.00	0.0%	\$8,183	\$7,756.32	0.0%	0.0%
<b>Total General Administration</b>		<b>\$532,992</b>	<b>\$159,917.46</b>	<b>30.0%</b>	<b>\$355,434</b>	<b>\$136,277.39</b>	<b>25.6%</b>	<b>117.3%</b>
<b>School Administration</b>								
11-1-241-3190-020-0000-0000-10	Sch Admin - Contracted Services Principal MOSL	\$120,080	\$35,080.00	29.2%	\$114,148	\$29,409.09	24.5%	119.3%
11-1-241-3190-050-0000-0000-10	Sch Admin - Contracted Services Principal	\$0	\$0.00	0.0%	\$47,343	\$43,038.30	0.0%	0.0%
11-1-241-3430-020-0000-0000-10	Sch Admin - Postage MOSL	\$17,684	\$5,305.00	30.0%	\$19,607	\$984.96	5.6%	538.6%
11-1-241-3430-050-0000-0000-10	Sch Admin - Postage AP/ECL/Other	\$0	\$0.00	0.0%	\$1,259	\$1,214.80	0.0%	0.0%
11-1-241-3510-020-0000-0000-10	Sch Admin - Marketing/Advertising MOSL	\$176,315	\$40,703.00	23.1%	\$320,669	\$96,705.81	54.8%	42.1%
11-1-241-3510-050-0000-0000-10	Sch Admin - marketing/Advertising AP/ECL/Other	\$0	\$0.00	0.0%	\$109,935	\$104,136.42	0.0%	0.0%
11-1-241-4270-020-0000-0000-10	Sch Admin - Equipment Rental MOSL	\$5,082	\$1,642.00	32.3%	\$6,358	\$1,223.91	24.1%	134.2%
11-1-241-4270-050-0000-0000-10	Sch Admin - Equipment Rental AP/ECL/Other	\$0	\$0.00	0.0%	\$3,012	\$2,852.20	0.0%	0.0%
11-1-241-7410-040-0000-0000-10	Sch Admin - Dues & Fees	\$0	-\$2,100.00	0.0%	\$2,100	\$0.00	0.0%	0.0%
11-1-249-5990-020-0000-0000-10	Graduation-Misc Supplies & Materials	\$6,780	\$1,509.00	22.3%	\$3,300	\$0.00	0.0%	0.0%

# Michigan Online School Financial Detail by Function

November 30, 2019

		2019-20			2018-19			
		Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	% to Prior Year
<b>Total School Administration</b>		<b>\$325,941</b>	<b>\$82,139.00</b>	<b>25.2%</b>	<b>\$627,731</b>	<b>\$279,565.49</b>	<b>85.8%</b>	<b>29.4%</b>
<b>Business Services</b>								
11-1-252-3190-020-0000-0000-10	Business - Contracted Services MOSL	\$195,828	\$54,862.00	28.0%	\$135,553	\$12,869.67	6.6%	426.3%
11-1-252-3190-040-0000-0000-10	Business - Contracted Services	\$26,000	\$3,705.00	14.3%	\$21,000	\$182.24	0.7%	2,033.1%
11-1-252-3190-050-0000-0000-10	Business - Contracted Services AP/ECL/Other	\$0	\$0.00	0.0%	\$74,979	\$71,344.16	0.0%	0.0%
11-1-252-3450-040-0000-0000-10	Business - Accounting System Licensing	\$3,694	\$3,693.60	100.0%	\$3,694	\$0.00	0.0%	0.0%
11-1-252-7910-040-0000-0000-10	Business - Misc Expense	\$600	\$131.39	21.9%	\$600	\$15.00	2.5%	875.9%
<b>Total Business Services</b>		<b>\$226,122</b>	<b>\$62,391.99</b>	<b>27.6%</b>	<b>\$235,826</b>	<b>\$84,411.07</b>	<b>37.3%</b>	<b>73.9%</b>
<b>Operations and Maintenance</b>								
11-1-261-3410-020-0000-0000-80	Op & Maint - Telephone/Internet	\$1,925	\$533.00	27.7%	\$2,541	\$630.00	32.7%	84.6%
11-1-261-3410-050-0000-0000-80	Op & Maint - Telephone/Internet AP/ECL/Other	\$0	\$0.00	0.0%	\$451	\$375.95	0.0%	0.0%
11-1-261-3830-020-0000-0000-80	Op & Maint - Water/Sewer MOSL	\$0	\$0.00	0.0%	\$1,188	\$294.54	0.0%	0.0%
11-1-261-3840-020-0000-0000-80	Op & Maint - Waste & Trash MOSL	\$1,200	\$333.00	27.8%	\$1,320	\$327.27	27.3%	101.8%
11-1-261-3910-020-0000-0000-80	Op & Maint - Property/Liability Insurance MOSL	\$0	\$0.00	0.0%	\$15,543	\$3,000.00	0.0%	0.0%
11-1-261-3910-040-0000-0000-80	B&G-Property/Liability Insurance MOS	\$0	\$6,751.04	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-261-3910-050-0000-0000-80	Op & Maint - Property/Liability Insurance	\$0	\$0.00	0.0%	\$285	\$285.00	0.0%	0.0%
11-1-261-3911-020-0000-0000-80	Op & Maint - Insurance Package/Umbrella MOSL	\$0	\$0.00	0.0%	\$24,249	\$5,454.54	0.0%	0.0%
11-1-261-4210-020-0000-0000-80	Op & Maint - Building Rental MOSL	\$28,800	\$7,988.00	27.7%	\$31,900	\$7,909.08	27.5%	101.0%
11-1-261-4210-050-0000-0000-80	Op & Maint - Building Rental AP/ECL/Other	\$0	\$0.00	0.0%	\$6,000	\$6,000.00	0.0%	0.0%
11-1-261-5510-020-0000-0000-80	Op & Maint - Heating MOSL	\$0	\$0.00	0.0%	\$715	\$177.27	0.0%	0.0%
11-1-261-5520-020-0000-0000-80	Op & Maint - Electricity MOSL	\$0	\$0.00	0.0%	\$715	\$177.27	0.0%	0.0%
11-1-261-5520-050-0000-0000-80	Op & Maint - Electricity AP/ECL/Other	\$0	\$0.00	0.0%	\$836	\$791.54	0.0%	0.0%
<b>Total Operations and Maintenance</b>		<b>\$31,925</b>	<b>\$15,605.04</b>	<b>48.9%</b>	<b>\$85,743</b>	<b>\$25,422.46</b>	<b>79.6%</b>	<b>61.4%</b>
<b>Transportation</b>								
11-1-271-3330-020-6010-0000-92	Title IA-Transportation Homeless MOSL	\$586	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
<b>Total Transportation</b>		<b>\$586</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Central Support Services</b>								
11-1-283-3190-020-0000-0000-10	HR - Contracted Services MOSL	\$3,648	\$1,529.00	41.9%	\$125,270	\$57,448.62	1,574.8%	2.7%



# Michigan Online School Financial Detail by Function November 30, 2019

	2019-20			2018-19			% to Prior Year	
	Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD		
11-1-283-3190-050-0000-0000-10	HR - Contracted Services AP/ECL/Other	\$0	\$0.00	0.0%	\$3,249	\$3,077.00	0.0%	0.0%
11-1-283-3220-020-7640-0000-93	Title IIA-Workshop & Conference	\$12,900	\$5,118.26	39.7%	\$9,691	\$0.00	0.0%	0.0%
11-1-283-4910-020-0000-0000-10	HR - Other Purchased Services MOSL	\$2,135	\$891.00	41.7%	\$677	\$820.68	38.4%	108.6%
11-1-283-4910-050-0000-0000-10	HR - Other Purchased Services AP/ECL/Other	\$0	\$0.00	0.0%	\$1,439	\$1,362.58	0.0%	0.0%
11-1-284-3160-020-0000-0000-30	Tech - Management Information Systems MOSL	\$17,640	\$4,204.00	23.8%	\$0	\$17,154.72	97.2%	24.5%
11-1-284-3160-050-0000-0000-30	Tech - Management Information Systems	\$0	\$0.00	0.0%	\$12,941	\$12,096.00	0.0%	0.0%
11-1-284-3190-020-0000-0000-30	Tech - Technical Services MOSL	\$38,248	\$10,912.00	28.5%	\$0	\$14,446.08	37.8%	75.5%
11-1-284-3190-050-0000-0000-30	Tech - Technical Services AP/ECL/Other	\$0	\$0.00	0.0%	\$9,676	\$9,676.00	0.0%	0.0%
11-1-284-3450-020-0000-0000-30	Tech - Software MOSL	\$26,671	\$8,797.00	33.0%	\$66,214	\$16,167.15	60.6%	54.4%
11-1-284-3450-050-0000-0000-30	Tech - Software AP/ECL/Other	\$0	\$0.00	0.0%	\$10,484	\$10,484.00	0.0%	0.0%
11-1-284-3451-020-0000-0000-30	Tech - Productivity Software MOSL	\$21,953	\$7,312.00	33.3%	\$44,622	\$10,834.56	49.4%	67.5%
11-1-284-3451-050-0000-0000-30	Tech - Productivity Software AP/ECL/Other	\$0	\$0.00	0.0%	\$6,452	\$6,452.00	0.0%	0.0%
11-1-284-3452-050-0000-0000-30	Tech - Misc SIS Licensing AP/ECL/Other	\$0	\$0.00	0.0%	\$4,032	\$4,032.00	0.0%	0.0%
11-1-284-4140-020-0000-0000-30	Tech - Website & Cloud Maintenance MOSL	\$16,392	\$5,562.00	33.9%	\$63,885	\$20,185.77	123.1%	27.6%
11-1-284-4140-020-3060-0000-91	At Risk-Contracted Services Automation Support	\$0	\$1,191.00	0.0%	\$0	\$0.00	0.0%	0.0%
11-1-284-4140-050-0000-0000-30	Tech - Website & Cloud Maintenance AP/ECL/Other	\$16,392	\$0.00	0.0%	\$28,706	\$27,617.04	168.5%	0.0%
11-1-284-4190-020-0000-0000-30	Tech - Other Purchased Services MOSL	\$2,000	\$554.00	27.7%	\$138,986	\$45,819.03	2,291.0%	1.2%
11-1-284-4190-050-0000-0000-30	Tech - Other Purchased Services AP/ECL/Other	\$0	\$0.00	0.0%	\$53,198	\$50,902.28	0.0%	0.0%
11-1-284-5990-020-0000-0000-30	Tech - Misc Supplies & Materials MOSL	\$0	\$0.00	0.0%	\$27,889	\$6,771.60	0.0%	0.0%
11-1-284-6420-020-0000-0000-30	Tech - Equipment MOSL	\$24,752	\$10,065.00	40.7%	\$31,996	\$4,314.63	17.4%	233.3%
11-1-284-6420-050-0000-0000-30	Tech - Equipment AP/ECL/Other	\$0	\$0.00	0.0%	\$20,964	\$20,920.80	0.0%	0.0%
11-1-285-3190-020-0000-0000-10	Pupil Accounting - Contracted Services MOSL	\$201,161	\$51,321.00	25.5%	\$372,408	\$18,331.20	9.1%	280.0%
11-1-285-3190-050-0000-0000-10	Pupil Accounting - Contracted Services	\$0	\$0.00	0.0%	\$31,585	\$29,918.50	0.0%	0.0%
<b>Total Central Support Services</b>		<b>\$383,892</b>	<b>\$107,456.26</b>	<b>28.0%</b>	<b>\$1,064,364</b>	<b>\$388,832.24</b>	<b>101.3%</b>	<b>27.6%</b>
<b>Total Support Services</b>		<b>\$2,509,979</b>	<b>\$728,000.56</b>	<b>29.0%</b>	<b>\$3,141,034</b>	<b>\$1,116,742.34</b>	<b>44.5%</b>	<b>65.2%</b>
<b>Community Services</b>								
11-1-361-4910-020-6010-0000-92	Title IA-Homeless Student Supplies MOSL	\$1,200	\$0.00	0.0%	\$0	\$0.00	0.0%	0.0%
<b>Total Community Services</b>		<b>\$1,200</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>0.0%</b>

# Michigan Online School

## Financial Detail by Function

November 30, 2019

	2019-20			2018-19			% to Prior Year
	Budget Amend #1	YTD	% of Bud YTD	Budget 2018-19	YTD	% of Bud YTD	
<b>Total Expenditures</b>	<b>\$3,928,991</b>	<b>\$1,245,771.56</b>	<b>31.7%</b>	<b>\$4,437,531</b>	<b>\$1,426,876.42</b>	<b>36.3%</b>	<b>87.3%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$521,158</b>	<b>\$521,158.35</b>	<b>100.0%</b>	<b>-\$2,644,201</b>	<b>-\$2,644,200.87</b>	<b>-507.4%</b>	<b>-19.7%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$126,481</b>	<b>-\$444,740.08</b>	<b>-351.6%</b>	<b>\$3,148,368</b>	<b>-\$478,896.57</b>	<b>-378.6%</b>	<b>92.9%</b>
<b>ENDING FUND BALANCE</b>	<b>\$647,639</b>	<b>\$76,418.27</b>	<b>11.8%</b>	<b>\$504,167</b>	<b>-\$3,123,097.44</b>	<b>-482.2%</b>	<b>-2.4%</b>

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>11-0-000-0161-000-0000-0000-00</b>						
<b>Account: 11-0-000-0161-000-0000-0000-00 (Interest on Deposits)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
7/31/2019	38-16	Journal Entry	July interest		\$217.19	
8/31/2019	41-16	Journal Entry	August interest		\$215.33	
9/30/2019	44-50	Journal Entry	September interest		\$177.59	
10/31/2019	45-58	Journal Entry	October interest		\$100.09	
11/30/2019	51-61	Journal Entry	November interest		\$79.68	
			<i>Account Subtotals</i>	\$0.00	\$789.88	
11/30/2019			<i>Account Net Change</i>			(\$789.88)
11/30/2019			<i>Account Ending Balance</i>			(\$789.88)
<b>11-0-000-0311-000-0000-0000-01</b>						
<b>Account: 11-0-000-0311-000-0000-0000-01 (Sec 61d CTE Per Pupil Incentive)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
11/20/2019	51-5	Journal Entry	November State Aid		\$236.25	
			<i>Account Subtotals</i>	\$0.00	\$236.25	
11/30/2019			<i>Account Net Change</i>			(\$236.25)
11/30/2019			<i>Account Ending Balance</i>			(\$236.25)
<b>11-0-000-0311-000-0000-0000-02</b>						
<b>Account: 11-0-000-0311-000-0000-0000-02 (Sec 61d CTE Pupil Incentive Prior Year Adjustment)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
11/20/2019	51-9	Journal Entry	November State Aid	\$1000.00		
			<i>Account Subtotals</i>	\$1000.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$1000.00
11/30/2019			<i>Account Ending Balance</i>			\$1000.00
<b>11-0-000-0311-000-1010-0010-00</b>						
<b>Account: 11-0-000-0311-000-1010-0010-00 (Sec 22(b) Discretionary Payment)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
10/20/2019	45-2	Journal Entry	October State Aid		\$117264.49	
11/20/2019	51-2	Journal Entry	November State Aid		\$117264.50	
			<i>Account Subtotals</i>	\$0.00	\$234528.99	

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-0-000-0311-000-1010-0010-00 (Sec 22(b) Discretionary Payment)</b>						
11/30/2019						Account Net Change (\$234528.99)
11/30/2019						Account Ending Balance (\$234528.99)
<b>11-0-000-0311-000-1010-0010-01</b>						
<b>Account: 11-0-000-0311-000-1010-0010-01 (Sec 22(b) PSA Protected)</b>						
7/1/2019						Account Beginning Balance \$0.00
10/20/2019	45-3	Journal Entry	October State Aid		\$185896.11	
11/20/2019	51-3	Journal Entry	November State Aid		\$185896.11	
				Account Subtotals \$0.00	\$371792.22	
11/30/2019						Account Net Change (\$371792.22)
11/30/2019						Account Ending Balance (\$371792.22)
<b>11-0-000-0312-000-0000-0000-00</b>						
<b>Account: 11-0-000-0312-000-0000-0000-00 (Sec 152(a) Headlee Obligation for Data Collection)</b>						
7/1/2019						Account Beginning Balance \$0.00
10/20/2019	45-5	Journal Entry	October State Aid		\$989.31	
11/20/2019	51-6	Journal Entry	November State Aid		\$990.98	
				Account Subtotals \$0.00	\$1980.29	
11/30/2019						Account Net Change (\$1980.29)
11/30/2019						Account Ending Balance (\$1980.29)
<b>11-0-000-0312-000-0000-0120-01</b>						
<b>Account: 11-0-000-0312-000-0000-0120-01 (Sec 51f Sped Ed Cost Reimbursement)</b>						
7/1/2019						Account Beginning Balance \$0.00
11/20/2019	51-7	Journal Entry	November State Aid		\$365.05	
				Account Subtotals \$0.00	\$365.05	
11/30/2019						Account Net Change (\$365.05)
11/30/2019						Account Ending Balance (\$365.05)
<b>11-0-000-0312-000-2027-0120-00</b>						
<b>Account: 11-0-000-0312-000-2027-0120-00 (Sec 51c-Special Ed Headlee Obligation)</b>						
7/1/2019						Account Beginning Balance \$0.00
10/20/2019	45-1	Journal Entry	October State Aid		\$2611.40	
11/20/2019	51-1	Journal Entry	November State Aid		\$2611.40	

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-0-000-0312-000-2027-0120-00 (Sec 51c-Special Ed Headlee Obligation)</b>						
				<i>Account Subtotals</i>	\$0.00	\$5222.80
11/30/2019						<i>Account Net Change</i>
11/30/2019						(\$5222.80)
						<i>Account Ending Balance</i>
						(\$5222.80)
<b>11-0-000-0312-000-3060-0020-91</b>						
<b>Account: 11-0-000-0312-000-3060-0020-91 (Sec 31(a) At Risk)</b>						
7/1/2019						<i>Account Beginning Balance</i>
10/20/2019	45-4	Journal Entry	October State Aid		\$32231.62	
11/20/2019	51-4	Journal Entry	November State Aid		\$8321.27	
				<i>Account Subtotals</i>	\$0.00	\$40552.89
11/30/2019						<i>Account Net Change</i>
11/30/2019						(\$40552.89)
						<i>Account Ending Balance</i>
						(\$40552.89)
<b>11-0-000-0312-000-3062-0020-91</b>						
<b>Account: 11-0-000-0312-000-3062-0020-91 (Sec 31(a) At Risk Prior Year Adjustment)</b>						
7/1/2019						<i>Account Beginning Balance</i>
10/20/2019	45-6	Journal Entry	October State Aid	\$22997.98		
11/20/2019	51-8	Journal Entry	November State Aid	\$22997.98		
				<i>Account Subtotals</i>	\$45995.96	\$0.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						\$45995.96
						<i>Account Ending Balance</i>
						\$45995.96
<b>11-0-000-0414-000-6010-0140-92</b>						
<b>Account: 11-0-000-0414-000-6010-0140-92 (Title IA)</b>						
7/1/2019						<i>Account Beginning Balance</i>
11/13/2019	51-69	Journal Entry	Title IA payment via CMS ACH		\$29600.00	
11/30/2019	51-70	Journal Entry	Title IA payment via CMS ACH		\$17820.00	
				<i>Account Subtotals</i>	\$0.00	\$47420.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						(\$47420.00)
						<i>Account Ending Balance</i>
						(\$47420.00)
<b>11-0-000-0414-000-6011-0000-92</b>						
<b>Account: 11-0-000-0414-000-6011-0000-92 (Title IA Carryover)</b>						

# Michigan Online School General Ledger November 30, 2019

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account: 11-0-000-0414-000-6011-0000-92 (Title IA Carryover)</b>						
7/1/2019						\$0.00
8/13/2019	41-18	Journal Entry	Federal grants deposit via CMS request		\$121457.00	
				<i>Account Subtotals</i>	\$0.00	\$121457.00
11/30/2019						<i>Account Net Change</i> (\$121457.00)
11/30/2019						<i>Account Ending Balance</i> (\$121457.00)
<b>11-0-000-0414-000-7530-0001-94</b>						
<b>Account: 11-0-000-0414-000-7530-0001-94 (Title IV Carryover)</b>						
7/1/2019						\$0.00
10/29/2019	45-65	Journal Entry	Title payment via CMS ACH		\$10000.00	
				<i>Account Subtotals</i>	\$0.00	\$10000.00
11/30/2019						<i>Account Net Change</i> (\$10000.00)
11/30/2019						<i>Account Ending Balance</i> (\$10000.00)
<b>11-0-000-0414-000-7640-0210-93</b>						
<b>Account: 11-0-000-0414-000-7640-0210-93 (Title IIA)</b>						
7/1/2019						\$0.00
11/30/2019	51-72	Journal Entry	Title IIA payment via CMS ACH		\$642.08	
				<i>Account Subtotals</i>	\$0.00	\$642.08
11/30/2019						<i>Account Net Change</i> (\$642.08)
11/30/2019						<i>Account Ending Balance</i> (\$642.08)
<b>11-0-000-0414-000-7641-0210-93</b>						
<b>Account: 11-0-000-0414-000-7641-0210-93 (Title IIA Carryover)</b>						
7/1/2019						\$0.00
8/13/2019	41-19	Journal Entry	Federal grants deposit via CMS request		\$5789.11	
11/8/2019	51-67	Journal Entry	Title IIA payment via CMS ACH (per FER adjustment)		\$7250.88	
				<i>Account Subtotals</i>	\$0.00	\$13039.99
11/30/2019						<i>Account Net Change</i> (\$13039.99)
11/30/2019						<i>Account Ending Balance</i> (\$13039.99)
<b>11-1-112-3110-020-0000-0000-21</b>						
<b>Account: 11-1-112-3110-020-0000-0000-21 (MS - Contracted Services Teachers MOSL)</b>						

# Michigan Online School General Ledger November 30, 2019

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account: 11-1-112-3110-020-0000-0000-21 (MS - Contracted Services Teachers MOSL)</b>						
7/1/2019				<i>Account Beginning Balance</i>		\$0.00
9/25/2019	44-1	Journal Entry	MOSL September services per invoice 520	\$21702.00		
10/25/2019	45-11	Journal Entry	MOSL October services per invoice 529	\$17909.00		
11/25/2019	51-14	Journal Entry	MOSL October services per invoice 533	\$17831.00		
			<i>Account Subtotals</i>	\$57442.00	\$0.00	
11/30/2019				<i>Account Net Change</i>		\$57442.00
11/30/2019				<i>Account Ending Balance</i>		\$57442.00
<b>11-1-112-3119-020-0000-0000-21</b>						
<b>Account: 11-1-112-3119-020-0000-0000-21 (MS - Other Instructional Services MOSL)</b>						
7/1/2019				<i>Account Beginning Balance</i>		\$0.00
9/25/2019	44-2	Journal Entry	MOSL September services per invoice 520	\$5370.00		
10/25/2019	45-12	Journal Entry	MOSL October services per invoice 529	\$4766.00		
11/25/2019	51-15	Journal Entry	MOSL October services per invoice 533	\$4513.00		
			<i>Account Subtotals</i>	\$14649.00	\$0.00	
11/30/2019				<i>Account Net Change</i>		\$14649.00
11/30/2019				<i>Account Ending Balance</i>		\$14649.00
<b>11-1-112-4910-020-0000-0000-21</b>						
<b>Account: 11-1-112-4910-020-0000-0000-21 (MS - Purchased Curriculum MOSL)</b>						
7/1/2019				<i>Account Beginning Balance</i>		\$0.00
9/25/2019	44-3	Journal Entry	MOSL September services per invoice 520	\$3207.00		
10/25/2019	45-13	Journal Entry	MOSL October services per invoice 529	\$2378.00		
11/25/2019	51-16	Journal Entry	MOSL October services per invoice 533	\$2367.00		
			<i>Account Subtotals</i>	\$7952.00	\$0.00	
11/30/2019				<i>Account Net Change</i>		\$7952.00
11/30/2019				<i>Account Ending Balance</i>		\$7952.00
<b>11-1-113-3110-020-0000-0000-22</b>						
<b>Account: 11-1-113-3110-020-0000-0000-22 (HS - Contracted Services Teachers MOSL)</b>						
7/1/2019				<i>Account Beginning Balance</i>		\$0.00
9/25/2019	44-4	Journal Entry	MOSL September services per invoice 520	\$55805.00		
10/25/2019	45-14	Journal Entry	MOSL October services per invoice 529	\$46050.00		
11/25/2019	51-17	Journal Entry	MOSL October services per invoice 533	\$45852.00		

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-113-3110-020-0000-0000-22 (HS - Contracted Services Teachers MOSL)</b>						
			<i>Account Subtotals</i>	\$147707.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$147707.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$147707.00</u>
<b>11-1-113-3119-020-0000-0000-22</b>						
<b>Account: 11-1-113-3119-020-0000-0000-22 (HS - Other Instructional Services MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-5	Journal Entry	MOSL September services per invoice 520	\$13834.00		
10/25/2019	45-15	Journal Entry	MOSL October services per invoice 529	\$12275.00		
11/25/2019	51-18	Journal Entry	MOSL October services per invoice 533	\$11627.00		
			<i>Account Subtotals</i>	\$37736.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$37736.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$37736.00</u>
<b>11-1-113-3710-020-0000-0000-22</b>						
<b>Account: 11-1-113-3710-020-0000-0000-22 (HS-Dual Enrollment Tuition)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-6	Journal Entry	MOSL September services per invoice 520	\$1012.00		
10/25/2019	45-16	Journal Entry	MOSL October services per invoice 529	\$850.00		
11/25/2019	51-19	Journal Entry	MOSL October services per invoice 533	\$845.00		
			<i>Account Subtotals</i>	\$2707.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$2707.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$2707.00</u>
<b>11-1-113-4910-020-0000-0000-22</b>						
<b>Account: 11-1-113-4910-020-0000-0000-22 (HS - Purchased Curriculum MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-7	Journal Entry	MOSL September services per invoice 520	\$8248.00		
10/25/2019	45-17	Journal Entry	MOSL October services per invoice 529	\$6114.00		
11/25/2019	51-20	Journal Entry	MOSL October services per invoice 533	\$6087.00		
			<i>Account Subtotals</i>	\$20449.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$20449.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$20449.00</u>



# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>11-1-119-3110-020-6010-0000-92</b>						
<b>Account: 11-1-119-3110-020-6010-0000-92 (Title IA-Contracted Services Teachers Sum Sch MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/8/2019	Summarized	Accounts Payable			\$0.20	
8/8/2019	Summarized	Accounts Payable		\$168055.66		
8/8/2019	48-50	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516	\$0.10		
8/8/2019	48-56	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516		\$84027.83	
			<i>Account Subtotals</i>	<u>\$168055.76</u>	<u>\$84028.03</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$84027.73</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$84027.73</u></u>
<b>11-1-119-3111-020-6010-0000-92</b>						
<b>Account: 11-1-119-3111-020-6010-0000-92 (Title IA Summer School Contracted Serv Support Liaison MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/8/2019	48-51	Accounts Payable	ADJUST-Michigan Online Serv-516	\$14011.98		
			<i>Account Subtotals</i>	<u>\$14011.98</u>	<u>\$0.00</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$14011.98</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$14011.98</u></u>
<b>11-1-119-4910-020-6010-0000-92</b>						
<b>Account: 11-1-119-4910-020-6010-0000-92 (Title IA-Purchased Curriculum Sum Sch MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/8/2019	Summarized	Accounts Payable		\$46834.58		
8/8/2019	48-58	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516		\$23417.29	
			<i>Account Subtotals</i>	<u>\$46834.58</u>	<u>\$23417.29</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$23417.29</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$23417.29</u></u>
<b>11-1-122-3110-020-0000-0000-25</b>						
<b>Account: 11-1-122-3110-020-0000-0000-25 (Sp Ed - Contracted Services Teachers MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-8	Journal Entry	MOSL September services per invoice 520	\$26700.00		
10/25/2019	45-18	Journal Entry	MOSL October services per invoice 529	\$17493.00		
11/25/2019	51-21	Journal Entry	MOSL October services per invoice 533	\$16059.00		

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-122-3110-020-0000-0000-25 (Sp Ed - Contracted Services Teachers MOSL)</b>						
			<i>Account Subtotals</i>	\$60252.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$60252.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$60252.00</u>
<b>11-1-125-3110-020-6010-0000-92</b>						
<b>Account: 11-1-125-3110-020-6010-0000-92 (Title IA-Contracted Services Teachers MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
11/4/2019	52-5	Accounts Payable	Michigan Online Serv-530	\$29600.00		
11/4/2019	53-8	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-530		\$29600.00	
11/7/2019	52-25	Accounts Payable	Michigan Online Serv-531	\$17820.00		
11/7/2019	53-4	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-531		\$17820.00	
			<i>Account Subtotals</i>	\$47420.00	\$47420.00	
11/30/2019			<i>Account Net Change</i>			\$0.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$0.00</u>
<b>11-1-125-3111-020-6010-0000-92</b>						
<b>Account: 11-1-125-3111-020-6010-0000-92 (Title IA-Contracted Services Prescription Courses)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
11/4/2019	53-5	Accounts Payable	ADJUST-Michigan Online Serv-530	\$29600.00		
			<i>Account Subtotals</i>	\$29600.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$29600.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$29600.00</u>
<b>11-1-125-3112-020-6010-0000-92</b>						
<b>Account: 11-1-125-3112-020-6010-0000-92 (Title IA-Contracted Services Tutoring Homeless MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
11/7/2019	53-1	Accounts Payable	ADJUST-Michigan Online Serv-531	\$17820.00		
			<i>Account Subtotals</i>	\$17820.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$17820.00
11/30/2019			<i>Account Ending Balance</i>			<u>\$17820.00</u>
<b>11-1-211-3130-020-3060-0000-91</b>						
<b>Account: 11-1-211-3130-020-3060-0000-91 (At Risk - Contracted Services Success Liaison MOSL)</b>						

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-211-3130-020-3060-0000-91 (At Risk - Contracted Services Success Liaison MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-10	Journal Entry	MOSL September services per invoice 520	\$40318.00		
10/25/2019	45-19	Journal Entry	MOSL October services per invoice 529	\$31478.00		
11/25/2019	51-22	Journal Entry	MOSL October services per invoice 533	\$28041.00		
			<i>Account Subtotals</i>	\$99837.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$99837.00
11/30/2019			<i>Account Ending Balance</i>			\$99837.00
<b>11-1-211-3130-020-6010-0000-92</b>						
<b>Account: 11-1-211-3130-020-6010-0000-92 (Title IA-Pupil Services Mentoring MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/8/2019	42-6	Accounts Payable	Michigan Online Serv-516	\$14011.98		
8/8/2019	48-54	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516		\$14011.98	
			<i>Account Subtotals</i>	\$14011.98	\$14011.98	
11/30/2019			<i>Account Net Change</i>			\$0.00
11/30/2019			<i>Account Ending Balance</i>			\$0.00
<b>11-1-211-3210-020-3060-0000-91</b>						
<b>Account: 11-1-211-3210-020-3060-0000-91 (At Risk - Success Liason Travel &amp; Expense)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-11	Journal Entry	MOSL September services per invoice 520	\$757.00		
10/25/2019	45-20	Journal Entry	MOSL October services per invoice 529	\$1959.00		
11/25/2019	51-23	Journal Entry	MOSL October services per invoice 533	\$2442.00		
			<i>Account Subtotals</i>	\$5158.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$5158.00
11/30/2019			<i>Account Ending Balance</i>			\$5158.00
<b>11-1-212-3130-020-0000-0000-10</b>						
<b>Account: 11-1-212-3130-020-0000-0000-10 (Guidance-Contracted Services Counselor)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-14	Journal Entry	MOSL September services per invoice 520	\$4701.00		
10/25/2019	45-22	Journal Entry	MOSL October services per invoice 529	\$5044.00		
11/25/2019	51-25	Journal Entry	MOSL October services per invoice 533	\$5517.00		

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-212-3130-020-0000-0000-10 (Guidance-Contracted Services Counselor)</b>						
				<i>Account Subtotals</i>	\$15262.00	\$0.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$15262.00
						\$15262.00
<b>11-1-212-3130-020-3060-0000-91</b>						
<b>Account: 11-1-212-3130-020-3060-0000-91 (At Risk - Contracted Services Counselor MOSL)</b>						
7/1/2019						<i>Account Beginning Balance</i>
9/25/2019	44-13	Journal Entry	MOSL September services per invoice 520	\$8476.00		
10/25/2019	45-21	Journal Entry	MOSL October services per invoice 529	\$8220.00		
11/25/2019	51-24	Journal Entry	MOSL October services per invoice 533	\$7250.00		
				<i>Account Subtotals</i>	\$23946.00	\$0.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$23946.00
						\$23946.00
<b>11-1-212-3190-020-7530-0000-94</b>						
<b>Account: 11-1-212-3190-020-7530-0000-94 (Title IV-Contracted Services Counselor MOSL)</b>						
7/1/2019						<i>Account Beginning Balance</i>
10/17/2019	48-21	Accounts Payable	Michigan Online Serv-524	\$10000.00		
				<i>Account Subtotals</i>	\$10000.00	\$0.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$10000.00
						\$10000.00
<b>11-1-213-3195-020-0000-0000-25</b>						
<b>Account: 11-1-213-3195-020-0000-0000-25 (OT - Contracted Services Itinerant MOSL)</b>						
7/1/2019						<i>Account Beginning Balance</i>
9/25/2019	44-15	Journal Entry	MOSL September services per invoice 520	\$200.00		
10/25/2019	45-23	Journal Entry	MOSL October services per invoice 529	\$44.00		
11/25/2019	51-26	Journal Entry	MOSL October services per invoice 533	\$42.00		
				<i>Account Subtotals</i>	\$286.00	\$0.00
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$286.00
						\$286.00
<b>11-1-214-3195-020-0000-0000-25</b>						
<b>Account: 11-1-214-3195-020-0000-0000-25 (Psyc - Contracted Services Itinerant MOSL)</b>						

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-214-3195-020-0000-0000-25 (Psyc - Contracted Services Itinerant MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-16	Journal Entry	MOSL September services per invoice 520	\$1597.00		
10/25/2019	45-24	Journal Entry	MOSL October services per invoice 529	\$1650.00		
11/25/2019	51-27	Journal Entry	MOSL October services per invoice 533	\$1649.00		
			<i>Account Subtotals</i>	\$4896.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$4896.00
11/30/2019			<i>Account Ending Balance</i>			\$4896.00
<b>11-1-215-3195-020-0000-0000-25</b>						
<b>Account: 11-1-215-3195-020-0000-0000-25 (Speech - Contracted Services Itinerant MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-17	Journal Entry	MOSL September services per invoice 520	\$998.00		
10/25/2019	45-25	Journal Entry	MOSL October services per invoice 529	\$1426.00		
11/25/2019	51-28	Journal Entry	MOSL October services per invoice 533	\$1425.00		
			<i>Account Subtotals</i>	\$3849.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$3849.00
11/30/2019			<i>Account Ending Balance</i>			\$3849.00
<b>11-1-216-3195-020-0000-0000-25</b>						
<b>Account: 11-1-216-3195-020-0000-0000-25 (Social Worker - Contracted Services Itinerant MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-18	Journal Entry	MOSL September services per invoice 520	\$1506.00		
10/25/2019	45-26	Journal Entry	MOSL October services per invoice 529	\$829.00		
11/25/2019	51-29	Journal Entry	MOSL October services per invoice 533	\$829.00		
			<i>Account Subtotals</i>	\$3164.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$3164.00
11/30/2019			<i>Account Ending Balance</i>			\$3164.00
<b>11-1-221-3220-020-7640-0000-93</b>						
<b>Account: 11-1-221-3220-020-7640-0000-93 (Title IIA-Workshop &amp; Conference)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/8/2019	Summarized	Accounts Payable		\$8667.34		
8/8/2019	48-45	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-515		\$2878.23	
9/9/2019	48-1	Accounts Payable	Michigan Online Serv-519	\$2494.68		

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-221-3220-020-7640-0000-93 (Title IIA-Workshop &amp; Conference)</b>						
10/31/2019	48-33	Accounts Payable	Michigan Online Serv-527	\$280.02		
			<i>Account Subtotals</i>	\$11442.04	\$2878.23	
11/30/2019			<i>Account Net Change</i>			\$8563.81
11/30/2019			<i>Account Ending Balance</i>			\$8563.81
<b>11-1-226-3190-020-0000-0000-10</b>						
<b>Account: 11-1-226-3190-020-0000-0000-10 (Supervision/Direction - Contracted Services MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-19	Journal Entry	MOSL September services per invoice 520	\$17102.00		
9/25/2019	44-20	Journal Entry	MOSL September services per invoice 520	\$516.00		
10/25/2019	45-27	Journal Entry	MOSL October services per invoice 529	\$16770.00		
10/25/2019	45-28	Journal Entry	MOSL October services per invoice 529	\$425.00		
11/25/2019	51-30	Journal Entry	MOSL October services per invoice 533	\$13794.00		
11/25/2019	51-31	Journal Entry	MOSL October services per invoice 533	\$1813.00		
			<i>Account Subtotals</i>	\$50420.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$50420.00
11/30/2019			<i>Account Ending Balance</i>			\$50420.00
<b>11-1-227-3190-020-0000-0000-10</b>						
<b>Account: 11-1-227-3190-020-0000-0000-10 (Assessment - Prof Services Proctors MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-21	Journal Entry	MOSL September services per invoice 520	\$11470.00		
10/25/2019	45-29	Journal Entry	MOSL October services per invoice 529	\$9440.00		
11/25/2019	51-32	Journal Entry	MOSL October services per invoice 533	\$9365.00		
			<i>Account Subtotals</i>	\$30275.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$30275.00
11/30/2019			<i>Account Ending Balance</i>			\$30275.00
<b>11-1-227-3210-020-0000-0000-10</b>						
<b>Account: 11-1-227-3210-020-0000-0000-10 (Assessment - Support Services Travel MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-22	Journal Entry	MOSL September services per invoice 520	\$4886.00		
10/25/2019	45-30	Journal Entry	MOSL October services per invoice 529	\$3996.00		
11/25/2019	51-33	Journal Entry	MOSL October services per invoice 533	\$3959.00		

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-227-3210-020-0000-0000-10 (Assessment - Support Services Travel MOSL)</b>						
			<i>Account Subtotals</i>	\$12841.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$12841.00
11/30/2019			<i>Account Ending Balance</i>			\$12841.00
<b>11-1-227-4210-020-0000-0000-10</b>						
<b>Account: 11-1-227-4210-020-0000-0000-10 (Assessment - Building Rental Testing MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-23	Journal Entry	MOSL September services per invoice 520	\$8366.00		
10/25/2019	45-31	Journal Entry	MOSL October services per invoice 529	\$7200.00		
11/25/2019	51-34	Journal Entry	MOSL October services per invoice 533	\$9835.00		
			<i>Account Subtotals</i>	\$25401.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$25401.00
11/30/2019			<i>Account Ending Balance</i>			\$25401.00
<b>11-1-227-4270-020-0000-0000-10</b>						
<b>Account: 11-1-227-4270-020-0000-0000-10 (Assessment - Tech Equipment Rental MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-24	Journal Entry	MOSL September services per invoice 520	\$2599.00		
10/25/2019	45-32	Journal Entry	MOSL October services per invoice 529	\$2006.00		
11/25/2019	51-35	Journal Entry	MOSL October services per invoice 533	\$1987.00		
			<i>Account Subtotals</i>	\$6592.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$6592.00
11/30/2019			<i>Account Ending Balance</i>			\$6592.00
<b>11-1-231-3170-040-0000-0000-10</b>						
<b>Account: 11-1-231-3170-040-0000-0000-10 (BOD - Legal Services)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/30/2019	48-11	Accounts Payable	Saunders Winter McNe-03-8610	\$1425.00		
11/25/2019	52-17	Accounts Payable	Saunders Winter McNe-03-8645	\$440.00		
			<i>Account Subtotals</i>	\$1865.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$1865.00
11/30/2019			<i>Account Ending Balance</i>			\$1865.00
<b>11-1-231-3180-040-0000-0000-10</b>						

## Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-231-3180-040-0000-0000-10 (BOD - Audit Services)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
9/30/2019	48-9	Accounts Payable	Brickley DeLong-1199165	\$3500.00		
11/25/2019	52-19	Accounts Payable	Brickley DeLong-1200635	\$7000.00		
			<i>Account Subtotals</i>	<u>\$10500.00</u>	<u>\$0.00</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$10500.00</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$10500.00</u></u>
<b>11-1-231-3190-020-0000-0000-10</b>						
<b>Account: 11-1-231-3190-020-0000-0000-10 (BOD - Other Prof &amp; Technical Services MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
10/25/2019	45-33	Journal Entry	MOSL October services per invoice 529	\$14496.00		
11/25/2019	51-36	Journal Entry	MOSL October services per invoice 533	\$17982.00		
			<i>Account Subtotals</i>	<u>\$32478.00</u>	<u>\$0.00</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$32478.00</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$32478.00</u></u>
<b>11-1-231-3192-020-0000-0000-10</b>						
<b>Account: 11-1-231-3192-020-0000-0000-10 (BOD-Section 4D Payment MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
10/15/2019	45-61	Journal Entry	Invoice 526 - Section 4D on Management Agreement payment	\$50000.00		
			<i>Account Subtotals</i>	<u>\$50000.00</u>	<u>\$0.00</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$50000.00</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$50000.00</u></u>
<b>11-1-231-7410-040-0000-0000-10</b>						
<b>Account: 11-1-231-7410-040-0000-0000-10 (BOD-Dues &amp; Fees)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			\$0.00
9/9/2019	48-3	Accounts Payable	MASB-	\$1480.00		
11/4/2019	52-3	Accounts Payable	Michigan Association-	\$1696.00		
			<i>Account Subtotals</i>	<u>\$3176.00</u>	<u>\$0.00</u>	
11/30/2019			<i>Account Net Change</i>			<u>\$3176.00</u>
11/30/2019			<i>Account Ending Balance</i>			<u><u>\$3176.00</u></u>



# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>11-1-231-8220-040-0000-0000-10</b>						
<b>Account: 11-1-231-8220-040-0000-0000-10 (BOD - Authorizer Fee 3%)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
10/20/2019	45-7	Journal Entry	October State Aid Authorizer fee	\$9479.83		
11/20/2019	51-10	Journal Entry	November State Aid Authorizer fee	\$8750.63		
						<i>Account Subtotals</i>
				\$18230.46	\$0.00	
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$18230.46
						\$18230.46
<b>11-1-232-3190-020-0000-0000-10</b>						
<b>Account: 11-1-232-3190-020-0000-0000-10 (Exec Admin - Contracted Services MOSL)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
9/25/2019	44-25	Journal Entry	MOSL September services per invoice 520	\$15749.00		
10/25/2019	45-34	Journal Entry	MOSL October services per invoice 529	\$14006.00		
11/25/2019	51-37	Journal Entry	MOSL October services per invoice 533	\$13913.00		
						<i>Account Subtotals</i>
				\$43668.00	\$0.00	
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$43668.00
						\$43668.00
<b>11-1-241-3190-020-0000-0000-10</b>						
<b>Account: 11-1-241-3190-020-0000-0000-10 (Sch Admin - Contracted Services Principal MOSL)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
9/25/2019	44-26	Journal Entry	MOSL September services per invoice 520	\$12496.00		
10/25/2019	45-35	Journal Entry	MOSL October services per invoice 529	\$11668.00		
11/25/2019	51-38	Journal Entry	MOSL October services per invoice 533	\$10916.00		
						<i>Account Subtotals</i>
				\$35080.00	\$0.00	
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
						\$35080.00
						\$35080.00
<b>11-1-241-3430-020-0000-0000-10</b>						
<b>Account: 11-1-241-3430-020-0000-0000-10 (Sch Admin - Postage MOSL)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
9/25/2019	44-27	Journal Entry	MOSL September services per invoice 520	\$2072.00		
10/25/2019	45-36	Journal Entry	MOSL October services per invoice 529	\$1626.00		
11/25/2019	51-39	Journal Entry	MOSL October services per invoice 533	\$1607.00		

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-241-3430-020-0000-0000-10 (Sch Admin - Postage MOSL)</b>						
			<i>Account Subtotals</i>	\$5305.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$5305.00
11/30/2019			<i>Account Ending Balance</i>			\$5305.00
<b>11-1-241-3510-020-0000-0000-10</b>						
<b>Account: 11-1-241-3510-020-0000-0000-10 (Sch Admin - Marketing/Advertising MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-28	Journal Entry	MOSL September services per invoice 520	\$10411.00		
10/25/2019	45-37	Journal Entry	MOSL October services per invoice 529	\$14264.00		
11/25/2019	51-40	Journal Entry	MOSL October services per invoice 533	\$16028.00		
			<i>Account Subtotals</i>	\$40703.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$40703.00
11/30/2019			<i>Account Ending Balance</i>			\$40703.00
<b>11-1-241-4270-020-0000-0000-10</b>						
<b>Account: 11-1-241-4270-020-0000-0000-10 (Sch Admin - Equipment Rental MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-29	Journal Entry	MOSL September services per invoice 520	\$714.00		
10/25/2019	45-38	Journal Entry	MOSL October services per invoice 529	\$467.00		
11/25/2019	51-41	Journal Entry	MOSL October services per invoice 533	\$461.00		
			<i>Account Subtotals</i>	\$1642.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$1642.00
11/30/2019			<i>Account Ending Balance</i>			\$1642.00
<b>11-1-241-7410-040-0000-0000-10</b>						
<b>Account: 11-1-241-7410-040-0000-0000-10 (Sch Admin - Dues &amp; Fees)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
11/4/2019	52-35	Accounts Payable	REVERSE-Michigan Association-		\$2100.00	
			<i>Account Subtotals</i>	\$0.00	\$2100.00	
11/30/2019			<i>Account Net Change</i>			(\$2100.00)
11/30/2019			<i>Account Ending Balance</i>			(\$2100.00)
<b>11-1-249-5990-020-0000-0000-10</b>						
<b>Account: 11-1-249-5990-020-0000-0000-10 (Graduation-Misc Supplies &amp; Materials)</b>						

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-249-5990-020-0000-0000-10 (Graduation-Misc Supplies &amp; Materials)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-30	Journal Entry	MOSL September services per invoice 520	\$485.00		
10/25/2019	45-39	Journal Entry	MOSL October services per invoice 529	\$408.00		
11/25/2019	51-42	Journal Entry	MOSL October services per invoice 533	\$616.00		
			<i>Account Subtotals</i>	\$1509.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$1509.00
11/30/2019			<i>Account Ending Balance</i>			\$1509.00
<b>11-1-252-3190-020-0000-0000-10</b>						
<b>Account: 11-1-252-3190-020-0000-0000-10 (Business - Contracted Services MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-31	Journal Entry	MOSL September services per invoice 520	\$19241.00		
10/25/2019	45-40	Journal Entry	MOSL October services per invoice 529	\$17819.00		
11/25/2019	51-43	Journal Entry	MOSL October services per invoice 533	\$17802.00		
			<i>Account Subtotals</i>	\$54862.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$54862.00
11/30/2019			<i>Account Ending Balance</i>			\$54862.00
<b>11-1-252-3190-040-0000-0000-10</b>						
<b>Account: 11-1-252-3190-040-0000-0000-10 (Business - Contracted Services)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/30/2019	48-13	Accounts Payable	Dave Zimmer-2019004	\$3705.00		
			<i>Account Subtotals</i>	\$3705.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$3705.00
11/30/2019			<i>Account Ending Balance</i>			\$3705.00
<b>11-1-252-3450-040-0000-0000-10</b>						
<b>Account: 11-1-252-3450-040-0000-0000-10 (Business - Accounting System Licensing)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
11/4/2019	52-1	Accounts Payable	Blackbaud-91774010	\$3693.60		
			<i>Account Subtotals</i>	\$3693.60	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$3693.60
11/30/2019			<i>Account Ending Balance</i>			\$3693.60

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>11-1-252-7910-040-0000-0000-10</b>						
<b>Account: 11-1-252-7910-040-0000-0000-10 (Business - Misc Expense)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
8/31/2019	41-22	Journal Entry	Clear YE balance in balance sheet	\$0.34		
9/30/2019	44-52	Journal Entry	Wire transfer fee for invoice 520	\$25.00		
10/15/2019	45-64	Journal Entry	Wire transfer fee for invoice 526	\$25.00		
10/21/2019	45-10	Journal Entry	Wire transfer fee for state aid deposit	\$15.00		
10/31/2019	45-60	Journal Entry	Wire transfer fee for invoice 529	\$25.00		
10/31/2019	45-68	Journal Entry	Clear 18-19 balance sheet balance	\$1.08		
10/31/2019	45-70	Journal Entry	Clear 18-19 balance sheet balance		\$0.03	
11/21/2019	51-13	Journal Entry	Wire transfer fee for state aid deposit	\$15.00		
11/30/2019	51-63	Journal Entry	Wire transfer fee for invoice 533	\$25.00		
			<i>Account Subtotals</i>	\$131.42	\$0.03	
11/30/2019			<i>Account Net Change</i>			\$131.39
11/30/2019			<i>Account Ending Balance</i>			\$131.39
<b>11-1-261-3410-020-0000-0000-80</b>						
<b>Account: 11-1-261-3410-020-0000-0000-80 (Op &amp; Maint - Telephone/Internet)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-32	Journal Entry	MOSL September services per invoice 520	\$183.00		
10/25/2019	45-41	Journal Entry	MOSL October services per invoice 529	\$175.00		
11/25/2019	51-44	Journal Entry	MOSL October services per invoice 533	\$175.00		
			<i>Account Subtotals</i>	\$533.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$533.00
11/30/2019			<i>Account Ending Balance</i>			\$533.00
<b>11-1-261-3840-020-0000-0000-80</b>						
<b>Account: 11-1-261-3840-020-0000-0000-80 (Op &amp; Maint - Waste &amp; Trash MOSL)</b>						
7/1/2019						\$0.00
			<i>Account Beginning Balance</i>			
9/25/2019	44-33	Journal Entry	MOSL September services per invoice 520	\$114.00		
10/25/2019	45-42	Journal Entry	MOSL October services per invoice 529	\$110.00		
11/25/2019	51-45	Journal Entry	MOSL October services per invoice 533	\$109.00		
			<i>Account Subtotals</i>	\$333.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$333.00
11/30/2019			<i>Account Ending Balance</i>			\$333.00

# Michigan Online School General Ledger November 30, 2019

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>11-1-261-3910-040-0000-0000-80</b>						
<b>Account: 11-1-261-3910-040-0000-0000-80 (B&amp;G-Property/Liability Insurance MOS)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
7/5/2019	39-29	Accounts Payable	EMC Insurance Compan-E-96710616	\$2144.60		
8/8/2019	42-10	Accounts Payable	EMC Insurance Compan-E-96990556	\$1083.90		
10/17/2019	48-23	Accounts Payable	EMC Insurance Compan-E-97590022	\$2182.80		
10/30/2019	0-1	Cash Receipts	Unposted Cash Receipts Payment		\$54.00	
10/31/2019	48-29	Accounts Payable	EMC Insurance Compan-E-97940216	\$42.30		
11/6/2019	52-13	Accounts Payable	EMC Insurance Compan-E-97940210	\$327.30		
11/20/2019	52-23	Accounts Payable	EMC Insurance Compan-E-98240189	\$21.14		
11/27/2019	52-21	Accounts Payable	EMC Insurance Compan-E-98241083	\$1003.00		
				<u>Account Subtotals</u>	<u>\$54.00</u>	
						<u>\$6751.04</u>
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
<b>11-1-261-4210-020-0000-0000-80</b>						
<b>Account: 11-1-261-4210-020-0000-0000-80 (Op &amp; Maint - Building Rental MOSL)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
9/25/2019	44-34	Journal Entry	MOSL September services per invoice 520	\$2751.00		
10/25/2019	45-43	Journal Entry	MOSL October services per invoice 529	\$2619.00		
11/25/2019	51-46	Journal Entry	MOSL October services per invoice 533	\$2618.00		
				<u>Account Subtotals</u>	<u>\$0.00</u>	
						<u>\$7988.00</u>
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
<b>11-1-283-3190-020-0000-0000-10</b>						
<b>Account: 11-1-283-3190-020-0000-0000-10 (HR - Contracted Services MOSL)</b>						
7/1/2019						\$0.00
						<i>Account Beginning Balance</i>
9/25/2019	44-35	Journal Entry	MOSL September services per invoice 520	\$863.00		
10/25/2019	45-44	Journal Entry	MOSL October services per invoice 529	\$335.00		
11/25/2019	51-47	Journal Entry	MOSL October services per invoice 533	\$331.00		
				<u>Account Subtotals</u>	<u>\$0.00</u>	
						<u>\$1529.00</u>
11/30/2019						<i>Account Net Change</i>
11/30/2019						<i>Account Ending Balance</i>
<b>11-1-283-3220-020-7640-0000-93</b>						

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-283-3220-020-7640-0000-93 (Title IIA-Workshop &amp; Conference)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
8/8/2019	42-3	Accounts Payable	Michigan Online Serv-515	\$2910.88		
8/8/2019	48-46	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-515		\$2910.88	
10/31/2019	48-31	Accounts Payable	Michigan Online Serv-527	\$4932.00		
10/31/2019	48-34	Accounts Payable	Michigan Online Serv-525	\$186.26		
			<i>Account Subtotals</i>	\$8029.14	\$2910.88	
11/30/2019			<i>Account Net Change</i>			\$5118.26
11/30/2019			<i>Account Ending Balance</i>			\$5118.26
<b>11-1-283-4910-020-0000-0000-10</b>						
<b>Account: 11-1-283-4910-020-0000-0000-10 (HR - Other Purchased Services MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-36	Journal Entry	MOSL September services per invoice 520	\$249.00		
9/25/2019	44-9	Journal Entry	MOSL September services per invoice 520	\$251.00		
10/25/2019	45-45	Journal Entry	MOSL October services per invoice 529	\$197.00		
11/25/2019	51-48	Journal Entry	MOSL October services per invoice 533	\$194.00		
			<i>Account Subtotals</i>	\$891.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$891.00
11/30/2019			<i>Account Ending Balance</i>			\$891.00
<b>11-1-284-3160-020-0000-0000-30</b>						
<b>Account: 11-1-284-3160-020-0000-0000-30 (Tech - Management Information Systems MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-37	Journal Entry	MOSL September services per invoice 520	\$1454.00		
10/25/2019	45-46	Journal Entry	MOSL October services per invoice 529	\$1147.00		
11/25/2019	51-49	Journal Entry	MOSL October services per invoice 533	\$1603.00		
			<i>Account Subtotals</i>	\$4204.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$4204.00
11/30/2019			<i>Account Ending Balance</i>			\$4204.00
<b>11-1-284-3190-020-0000-0000-30</b>						
<b>Account: 11-1-284-3190-020-0000-0000-30 (Tech - Technical Services MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-38	Journal Entry	MOSL September services per invoice 520	\$3935.00		

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<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account: 11-1-284-3190-020-0000-0000-30 (Tech - Technical Services MOSL)</b>						
10/25/2019	45-47	Journal Entry	MOSL October services per invoice 529	\$3500.00		
11/25/2019	51-50	Journal Entry	MOSL October services per invoice 533	\$3477.00		
			<i>Account Subtotals</i>	\$10912.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$10912.00
11/30/2019			<i>Account Ending Balance</i>			\$10912.00
<b>11-1-284-3450-020-0000-0000-30</b>						
<b>Account: 11-1-284-3450-020-0000-0000-30 (Tech - Software MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-39	Journal Entry	MOSL September services per invoice 520	\$3923.00		
10/25/2019	45-48	Journal Entry	MOSL October services per invoice 529	\$2450.00		
11/25/2019	51-51	Journal Entry	MOSL October services per invoice 533	\$2424.00		
			<i>Account Subtotals</i>	\$8797.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$8797.00
11/30/2019			<i>Account Ending Balance</i>			\$8797.00
<b>11-1-284-3451-020-0000-0000-30</b>						
<b>Account: 11-1-284-3451-020-0000-0000-30 (Tech - Productivity Software MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-40	Journal Entry	MOSL September services per invoice 520	\$3299.00		
10/25/2019	45-49	Journal Entry	MOSL October services per invoice 529	\$2018.00		
11/25/2019	51-52	Journal Entry	MOSL October services per invoice 533	\$1995.00		
			<i>Account Subtotals</i>	\$7312.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$7312.00
11/30/2019			<i>Account Ending Balance</i>			\$7312.00
<b>11-1-284-4140-020-0000-0000-30</b>						
<b>Account: 11-1-284-4140-020-0000-0000-30 (Tech - Website &amp; Cloud Maintenance MOSL)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$0.00
9/25/2019	44-41	Journal Entry	MOSL September services per invoice 520	\$2572.00		
10/25/2019	45-50	Journal Entry	MOSL October services per invoice 529	\$1500.00		
11/25/2019	51-53	Journal Entry	MOSL October services per invoice 533	\$1490.00		
			<i>Account Subtotals</i>	\$5562.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$5562.00

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-1-284-4140-020-0000-0000-30 (Tech - Website &amp; Cloud Maintenance MOSL)</b>						
11/30/2019						\$5562.00
						<u>\$5562.00</u>
<b>11-1-284-4140-020-3060-0000-91</b>						
<b>Account: 11-1-284-4140-020-3060-0000-91 (At Risk-Contracted Services Automation Support)</b>						
7/1/2019						\$0.00
9/25/2019	44-12	Journal Entry	MOSL September services per invoice 520	\$1191.00		
						Account Beginning Balance
				Account Subtotals	\$0.00	
11/30/2019						Account Net Change
11/30/2019						<u>\$1191.00</u>
						<u>\$1191.00</u>
<b>11-1-284-4190-020-0000-0000-30</b>						
<b>Account: 11-1-284-4190-020-0000-0000-30 (Tech - Other Purchased Services MOSL)</b>						
7/1/2019						\$0.00
9/25/2019	44-42	Journal Entry	MOSL September services per invoice 520	\$191.00		
10/25/2019	45-51	Journal Entry	MOSL October services per invoice 529	\$182.00		
11/25/2019	51-54	Journal Entry	MOSL October services per invoice 533	\$181.00		
						Account Beginning Balance
				Account Subtotals	\$0.00	
11/30/2019						Account Net Change
11/30/2019						<u>\$554.00</u>
						<u>\$554.00</u>
<b>11-1-284-6420-020-0000-0000-30</b>						
<b>Account: 11-1-284-6420-020-0000-0000-30 (Tech - Equipment MOSL)</b>						
7/1/2019						\$0.00
9/25/2019	44-43	Journal Entry	MOSL September services per invoice 520	\$5548.00		
10/25/2019	45-52	Journal Entry	MOSL October services per invoice 529	\$2267.00		
11/25/2019	51-55	Journal Entry	MOSL October services per invoice 533	\$2250.00		
						Account Beginning Balance
				Account Subtotals	\$0.00	
11/30/2019						Account Net Change
11/30/2019						<u>\$10065.00</u>
						<u>\$10065.00</u>
<b>11-1-285-3190-020-0000-0000-10</b>						
<b>Account: 11-1-285-3190-020-0000-0000-10 (Pupil Accounting - Contracted Services MOSL)</b>						
7/1/2019						\$0.00
9/25/2019	44-44	Journal Entry	MOSL September services per invoice 520	\$18172.00		
						Account Beginning Balance



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<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account: 11-1-285-3190-020-0000-0000-10 (Pupil Accounting - Contracted Services MOSL)</b>						
10/25/2019	45-53	Journal Entry	MOSL October services per invoice 529	\$14862.00		
11/25/2019	51-56	Journal Entry	MOSL October services per invoice 533	\$18287.00		
			<i>Account Subtotals</i>	\$51321.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$51321.00
11/30/2019			<i>Account Ending Balance</i>			\$51321.00
<b>11-2-000-0001-000-0000-1010-02</b>						
<b>Account: 11-2-000-0001-000-0000-1010-02 (Cash Checking - Consumers)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$659473.41
7/2/2019	40-2	Cash Receipts	Deposit 1 - Summarized Cash Receipts Receipt	\$16219.22		
7/5/2019	39-39	Accounts Payable	EMC Insurance Compan-Computer Check-1013		\$2144.60	
7/15/2019	39-49	Accounts Payable	Saunders Winter McNe-Computer Check-1015		\$1350.00	
7/15/2019	39-51	Accounts Payable	Michigan Online Serv-Computer Check-1014		\$22659.00	
7/20/2019	38-9	Journal Entry	July State Aid Status Report	\$371734.57		
7/22/2019	38-13	Journal Entry	Wire transfer fee for state aid deposit		\$15.00	
7/25/2019	38-19	Journal Entry	Federal grants deposit via CMS request	\$17625.20		
7/26/2019	38-11	Journal Entry	MOSL invoice 513		\$333885.00	
7/26/2019	38-15	Journal Entry	Wire transfer fee MOSL invoice payment		\$25.00	
7/31/2019	38-17	Journal Entry	July interest	\$217.19		
8/8/2019	42-13	Accounts Payable	Michigan Online Serv-Computer Check-1017		\$5789.11	
8/8/2019	42-15	Accounts Payable	Michigan Online Serv-Computer Check-1018		\$121457.00	
8/8/2019	42-17	Accounts Payable	EMC Insurance Compan-Computer Check-1016		\$1083.90	
8/13/2019	41-20	Journal Entry	Federal grants deposit via CMS request	\$127246.11		
8/20/2019	41-9	Journal Entry	August State Aid Status Report	\$372143.68		
8/20/2019	41-13	Journal Entry	Wire transfer fee for state aid deposit		\$15.00	
8/21/2019	41-11	Journal Entry	MOSL invoice 514		\$449297.52	
8/21/2019	41-15	Journal Entry	Wire transfer fee MOSL invoice payment		\$25.00	
8/31/2019	41-17	Journal Entry	August interest	\$215.33		
9/9/2019	48-6	Accounts Payable	Michigan Online Serv-Computer Check-1020		\$2494.68	
9/9/2019	48-8	Accounts Payable	MASB-Computer Check-1019		\$1480.00	
9/30/2019	44-48	Journal Entry	MOSL September invoice 520 payment		\$356671.00	
9/30/2019	44-49	Journal Entry	September interest	\$177.59		
9/30/2019	44-51	Journal Entry	Wire transfer fee for invoice 520		\$25.00	
10/3/2019	48-16	Accounts Payable	Saunders Winter McNe-Computer Check-1023		\$1425.00	
10/3/2019	48-18	Accounts Payable	Dave Zimmer-Computer Check-1022		\$3705.00	
10/3/2019	48-20	Accounts Payable	Brickley DeLong-Computer Check-1021		\$3500.00	
10/15/2019	45-62	Journal Entry	Invoice 526 - Section 4D on Management Agreement payment		\$50000.00	
10/15/2019	45-63	Journal Entry	Wire transfer fee for invoice 526		\$25.00	
10/17/2019	48-26	Accounts Payable	Michigan Online Serv-Computer Check-1025		\$10000.00	
10/17/2019	48-28	Accounts Payable	EMC Insurance Compan-Computer Check-1024		\$2182.80	
10/20/2019	45-8	Journal Entry	October State Aid	\$306515.12		

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-2-000-0001-000-0000-1010-02 (Cash Checking - Consumers)</b>						
10/21/2019	45-9	Journal Entry	Wire transfer fee for state aid deposit		\$15.00	
10/30/2019	0-2	Cash Receipts	Unposted Cash Receipts Payment	\$54.00		
10/31/2019	45-56	Journal Entry	MOSL October invoice 529 payment		\$304438.00	
10/31/2019	45-57	Journal Entry	October interest	\$100.09		
10/31/2019	45-59	Journal Entry	Wire transfer fee for invoice 529		\$25.00	
10/31/2019	48-37	Accounts Payable	Michigan Online Serv-Computer Check-1027		\$5212.02	
10/31/2019	48-39	Accounts Payable	Michigan Online Serv-Computer Check-1028		\$186.26	
10/31/2019	48-41	Accounts Payable	EMC Insurance Compan-Computer Check-1026		\$42.30	
10/31/2019	49-2	Accounts Payable	REVERSE-Michigan Association-Computer Check-1003	\$2100.00		
11/1/2019	51-64	Journal Entry	Title IV payment via CMS ACH	\$10000.00		
11/4/2019	52-8	Accounts Payable	Blackbaud-Computer Check-1029		\$3693.60	
11/4/2019	52-10	Accounts Payable	Michigan Online Serv-Computer Check-1031		\$29600.00	
11/4/2019	52-12	Accounts Payable	Michigan Association-Computer Check-1030		\$1696.00	
11/6/2019	52-16	Accounts Payable	EMC Insurance Compan-Computer Check-1032		\$327.30	
11/8/2019	51-66	Journal Entry	Title IIA payment via CMS ACH (per FER adjustment)	\$7250.88		
11/13/2019	51-68	Journal Entry	Title IA payment via CMS ACH	\$29600.00		
11/20/2019	51-11	Journal Entry	November State Aid	\$282936.95		
11/21/2019	51-12	Journal Entry	Wire transfer fee for state aid deposit		\$15.00	
11/27/2019	52-28	Accounts Payable	Saunders Winter McNe-Computer Check-1036		\$440.00	
11/27/2019	52-30	Accounts Payable	Michigan Online Serv-Computer Check-1035		\$17820.00	
11/27/2019	52-32	Accounts Payable	EMC Insurance Compan-Computer Check-1034		\$1024.14	
11/27/2019	52-34	Accounts Payable	Brickley DeLong-Computer Check-1033		\$7000.00	
11/30/2019	51-59	Journal Entry	MOSL October invoice 533 payment		\$307588.00	
11/30/2019	51-60	Journal Entry	November interest	\$79.68		
11/30/2019	51-62	Journal Entry	Wire transfer fee for invoice 533		\$25.00	
			<i>Account Subtotals</i>	\$1544215.61	\$2048402.23	
11/30/2019			<i>Account Net Change</i>			(\$504186.62)
11/30/2019			<i>Account Ending Balance</i>			\$155286.79
<b>11-2-000-0001-000-0000-1410-00</b>						
<b>Account: 11-2-000-0001-000-0000-1410-00 (Due from Other Governmental Units)</b>						
7/1/2019			<i>Account Beginning Balance</i>			\$33844.42
7/2/2019	40-1	Cash Receipts	VanBuren Intermediat-1-1		\$16219.22	
7/25/2019	38-18	Journal Entry	Federal grants deposit via CMS request		\$17625.20	
10/29/2019	45-66	Journal Entry	Title payment via CMS ACH	\$10000.00		
11/1/2019	51-65	Journal Entry	Title IV payment via CMS ACH		\$10000.00	
11/30/2019	51-71	Journal Entry	Title IA payment via CMS ACH	\$17820.00		
11/30/2019	51-73	Journal Entry	Title IIA payment via CMS ACH	\$642.08		
			<i>Account Subtotals</i>	\$28462.08	\$43844.42	

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Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-2-000-0001-000-0000-1410-00 (Due from Other Governmental Units)</b>						
11/30/2019					<i>Account Net Change</i>	(\$15382.34)
11/30/2019					<i>Account Ending Balance</i>	<u>\$18462.08</u>
<b>11-2-000-0001-000-0000-1410-01</b>						
<b>Account: 11-2-000-0001-000-0000-1410-01 (Due from State of Michigan)</b>						
7/1/2019					<i>Account Beginning Balance</i>	\$766885.88
7/20/2019	38-1	Journal Entry	July State Aid Status Report		\$2611.40	
7/20/2019	38-2	Journal Entry	July State Aid Status Report		\$130044.36	
7/20/2019	38-3	Journal Entry	July State Aid Status Report		\$205956.49	
7/20/2019	38-4	Journal Entry	July State Aid Status Report		\$42519.08	
7/20/2019	38-5	Journal Entry	July State Aid Status Report		\$197.71	
7/20/2019	38-6	Journal Entry	July State Aid Status Report		\$1093.66	
7/20/2019	38-7	Journal Entry	July State Aid Status Report		\$808.82	
8/20/2019	41-1	Journal Entry	August State Aid Status Report		\$2614.27	
8/20/2019	41-2	Journal Entry	August State Aid Status Report		\$130187.42	
8/20/2019	41-3	Journal Entry	August State Aid Status Report		\$206183.07	
8/20/2019	41-4	Journal Entry	August State Aid Status Report		\$42565.85	
8/20/2019	41-5	Journal Entry	August State Aid Status Report		\$197.92	
8/20/2019	41-6	Journal Entry	August State Aid Status Report		\$1093.85	
8/20/2019	41-7	Journal Entry	August State Aid Status Report		\$810.90	
10/31/2019	45-67	Journal Entry	Clear 18-19 balance sheet balance		\$1.08	
				<i>Account Subtotals</i>	<u>\$0.00</u>	<u>\$766885.88</u>
11/30/2019					<i>Account Net Change</i>	(\$766885.88)
11/30/2019					<i>Account Ending Balance</i>	<u>\$0.00</u>
<b>11-2-000-0003-000-0000-4020-00</b>						
<b>Account: 11-2-000-0003-000-0000-4020-00 (Accounts Payable)</b>						
7/1/2019					<i>Account Beginning Balance</i>	(\$24009.00)
7/5/2019	39-31	Accounts Payable	EMC Insurance Compan-E-96710616		\$2144.60	
7/5/2019	39-38	Accounts Payable	EMC Insurance Compan-Computer Check-1013	\$2144.60		
7/15/2019	39-48	Accounts Payable	Saunders Winter McNe-Computer Check-1015	\$1350.00		
7/15/2019	39-50	Accounts Payable	Michigan Online Serv-Computer Check-1014	\$22659.00		
8/8/2019	Summarized	Accounts Payable			\$11578.22	
8/8/2019	Summarized	Accounts Payable		\$0.20		
8/8/2019	Summarized	Accounts Payable			\$242914.20	
8/8/2019	42-11	Accounts Payable	EMC Insurance Compan-E-96990556		\$1083.90	
8/8/2019	42-12	Accounts Payable	Michigan Online Serv-Computer Check-1017	\$5789.11		
8/8/2019	42-14	Accounts Payable	Michigan Online Serv-Computer Check-1018	\$121457.00		
8/8/2019	42-16	Accounts Payable	EMC Insurance Compan-Computer Check-1016	\$1083.90		

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<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account:</b>	<b>11-2-000-0003-000-0000-4020-00</b>	<b>(Accounts Payable)</b>				
8/8/2019	48-43	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-515	\$5789.11		
8/8/2019	48-48	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516		\$0.10	
8/8/2019	48-52	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-516	\$121457.10		
9/9/2019	48-2	Accounts Payable	Michigan Online Serv-519		\$2494.68	
9/9/2019	48-4	Accounts Payable	MASB-		\$1480.00	
9/9/2019	48-5	Accounts Payable	Michigan Online Serv-Computer Check-1020	\$2494.68		
9/9/2019	48-7	Accounts Payable	MASB-Computer Check-1019	\$1480.00		
9/30/2019	48-10	Accounts Payable	Brickley DeLong-1199165		\$3500.00	
9/30/2019	48-12	Accounts Payable	Saunders Winter McNe-03-8610		\$1425.00	
9/30/2019	48-14	Accounts Payable	Dave Zimmer-2019004		\$3705.00	
10/3/2019	48-15	Accounts Payable	Saunders Winter McNe-Computer Check-1023	\$1425.00		
10/3/2019	48-17	Accounts Payable	Dave Zimmer-Computer Check-1022	\$3705.00		
10/3/2019	48-19	Accounts Payable	Brickley DeLong-Computer Check-1021	\$3500.00		
10/17/2019	48-22	Accounts Payable	Michigan Online Serv-524		\$10000.00	
10/17/2019	48-24	Accounts Payable	EMC Insurance Compan-E-97590022		\$2182.80	
10/17/2019	48-25	Accounts Payable	Michigan Online Serv-Computer Check-1025	\$10000.00		
10/17/2019	48-27	Accounts Payable	EMC Insurance Compan-Computer Check-1024	\$2182.80		
10/31/2019	48-30	Accounts Payable	EMC Insurance Compan-E-97940216		\$42.30	
10/31/2019	48-32	Accounts Payable	Michigan Online Serv-527		\$5212.02	
10/31/2019	48-35	Accounts Payable	Michigan Online Serv-525		\$186.26	
10/31/2019	48-36	Accounts Payable	Michigan Online Serv-Computer Check-1027	\$5212.02		
10/31/2019	48-38	Accounts Payable	Michigan Online Serv-Computer Check-1028	\$186.26		
10/31/2019	48-40	Accounts Payable	EMC Insurance Compan-Computer Check-1026	\$42.30		
10/31/2019	49-1	Accounts Payable	REVERSE-Michigan Association-Computer Check-1003		\$2100.00	
11/4/2019	52-2	Accounts Payable	Blackbaud-91774010		\$3693.60	
11/4/2019	52-4	Accounts Payable	Michigan Association-		\$1696.00	
11/4/2019	Summarized	Accounts Payable			\$59200.00	
11/4/2019	52-7	Accounts Payable	Blackbaud-Computer Check-1029	\$3693.60		
11/4/2019	52-9	Accounts Payable	Michigan Online Serv-Computer Check-1031	\$29600.00		
11/4/2019	52-11	Accounts Payable	Michigan Association-Computer Check-1030	\$1696.00		
11/4/2019	52-36	Accounts Payable	REVERSE-Michigan Association-	\$2100.00		
11/4/2019	53-6	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-530	\$29600.00		
11/6/2019	52-14	Accounts Payable	EMC Insurance Compan-E-97940210		\$327.30	
11/6/2019	52-15	Accounts Payable	EMC Insurance Compan-Computer Check-1032	\$327.30		
11/7/2019	Summarized	Accounts Payable			\$35640.00	
11/7/2019	53-2	Accounts Payable	REVERSE-ADJUST-Michigan Online Serv-531	\$17820.00		
11/20/2019	52-24	Accounts Payable	EMC Insurance Compan-E-98240189		\$21.14	
11/25/2019	52-18	Accounts Payable	Saunders Winter McNe-03-8645		\$440.00	
11/25/2019	52-20	Accounts Payable	Brickley DeLong-1200635		\$7000.00	
11/27/2019	52-22	Accounts Payable	EMC Insurance Compan-E-98241083		\$1003.00	
11/27/2019	52-27	Accounts Payable	Saunders Winter McNe-Computer Check-1036	\$440.00		
11/27/2019	52-29	Accounts Payable	Michigan Online Serv-Computer Check-1035	\$17820.00		
11/27/2019	52-31	Accounts Payable	EMC Insurance Compan-Computer Check-1034	\$1024.14		

# Michigan Online School General Ledger November 30, 2019

Date	Trans.	Journal	Reference	Debit Amount	Credit Amount	Balance
<b>Account: 11-2-000-0003-000-0000-4020-00 (Accounts Payable)</b>						
11/27/2019	52-33	Accounts Payable	Brickley DeLong-Computer Check-1033	\$7000.00		
			<i>Account Subtotals</i>	\$423079.12	\$399070.12	
11/30/2019			<i>Account Net Change</i>			\$24009.00
11/30/2019			<i>Account Ending Balance</i>			\$0.00
<b>11-2-000-0003-000-0000-4020-02</b>						
<b>Account: 11-2-000-0003-000-0000-4020-02 (Accounts Payable - Other Transactions)</b>						
			<i>Account Beginning Balance</i>			(\$80.00)
7/1/2019						
7/22/2019	38-12	Journal Entry	Wire transfer fee for state aid deposit	\$15.00		
7/26/2019	38-14	Journal Entry	Wire transfer fee MOSL invoice payment	\$25.00		
8/20/2019	41-12	Journal Entry	Wire transfer fee for state aid deposit	\$15.00		
8/21/2019	41-14	Journal Entry	Wire transfer fee MOSL invoice payment	\$25.00		
			<i>Account Subtotals</i>	\$80.00	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$80.00
11/30/2019			<i>Account Ending Balance</i>			\$0.00
<b>11-2-000-0003-000-0000-4040-00</b>						
<b>Account: 11-2-000-0003-000-0000-4040-00 (Contracts Payable)</b>						
			<i>Account Beginning Balance</i>			(\$783182.18)
7/1/2019						
7/26/2019	38-10	Journal Entry	MOSL invoice 513	\$333885.00		
8/21/2019	41-10	Journal Entry	MOSL invoice 514	\$449297.52		
8/31/2019	41-21	Journal Entry	Clear YE balance		\$0.34	
9/25/2019	44-45	Journal Entry	MOSL September services per invoice 520		\$356671.00	
9/25/2019	44-46	Journal Entry	MOSL September credit for 3% pull	\$11437.00		
9/30/2019	44-47	Journal Entry	MOSL September invoice 520 payment	\$356671.00		
10/25/2019	45-54	Journal Entry	MOSL October services per invoice 529		\$304438.00	
10/31/2019	45-55	Journal Entry	MOSL October invoice 529 payment	\$304438.00		
11/25/2019	51-57	Journal Entry	MOSL October services per invoice 533		\$307588.00	
11/30/2019	51-58	Journal Entry	MOSL October invoice 533 payment	\$307588.00		
			<i>Account Subtotals</i>	\$1763316.52	\$968697.34	
11/30/2019			<i>Account Net Change</i>			\$794619.18
11/30/2019			<i>Account Ending Balance</i>			\$11437.00
<b>11-2-000-0003-000-0000-4210-01</b>						
<b>Account: 11-2-000-0003-000-0000-4210-01 (Due to Authorizer)</b>						

# Michigan Online School General Ledger November 30, 2019

<u>Date</u>	<u>Trans.</u>	<u>Journal</u>	<u>Reference</u>	<u>Debit Amount</u>	<u>Credit Amount</u>	<u>Balance</u>
<b>Account: 11-2-000-0003-000-0000-4210-01 (Due to Authorizer)</b>						
7/1/2019			<i>Account Beginning Balance</i>			(\$23006.58)
7/20/2019	38-8	Journal Entry	July State Aid Status Report 3% authorizer fee	\$11496.95		
8/20/2019	41-8	Journal Entry	August State Aid Status Report 3% authorizer fee	\$11509.60		
10/31/2019	45-69	Journal Entry	Clear 18-19 balance sheet balance	\$0.03		
			<i>Account Subtotals</i>	\$23006.58	\$0.00	
11/30/2019			<i>Account Net Change</i>			\$23006.58
11/30/2019			<i>Account Ending Balance</i>			\$0.00