

KARL HAISER, CPA, P.C.

610 EAST GRAND BLANC RD., GRAND BLANC, MI 48439; (810) 695-0131; FAX (810) 695-4449 haisercpa@aol.com

December 10, 2015

Fax 906 635-⁶⁶⁶⁹~~2221~~

Mr. Chris Oshelski, Executive Director
LSSU Charter School Office
Lake Superior State University
650 W. Easterday Ave.,
Sault Ste. Marie, Mi 49784

Re Notice of Intent to Revoke Nov 10, 2015
Sara J. Webber Media Arts Academy
DEP plan filed with the State of Michigan, Dept Ed.
Board Approved 12/10/15

Mr. Chris Oshelski:

I am attaching the complete resolution and hard copy of the board approved DEP plan.

The Michigan Department of Education was also notified and sent hard copy and on line excel worksheet.

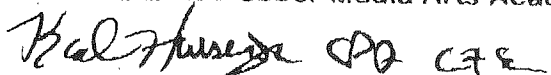
A full copy amended budget for 6/30/16 is also attached by function and object. We believe this plan is workable and the board is committed to return the academy to a positive fund balance and its new school improvement plan. Both DEP plan and School Improvement Plan were passed at the 12/10/15 academy board meeting today.

The academy's five replies to the Notice of Intent to Revoke are in final review by our attorney. We expect to have that requirement approved over the next several days.

Please see the attached file copy of our DEP detail plan. We are in compliance with the 30 day request.

The academy board asked me to direct this compliance request to your office. The request was by Treasurer, Claude Tiller and other board members.

For the Sarah J. Webber Media Arts Academy,


Karl Haiser CPA/CFF, CFE
Financial Advisor and Forensic Investigator.

Encl: Per above. DEP



Sarah J. Webber Media Arts Academy

48980 Woodward Ave

Pontiac, Mi 48342

E-MAILED & CONFIRMED
BY: _____

December 10, 2015

COPY

Michigan Department of Education:

Daniel M. Hanrahan, Director:

608 West Allegan St.

Lansing, Mi 48909

Enclosed please find our DEP signed resolution and summary work sheet. I have instructed our accountants to email the excel worksheet with tabs for your complete records.

We timely filed the DEP as requested and we will advise the MDE if there are any changes to our results or budget for the year ending 6/30/16.

We are E-mailing this letter and excel worksheets to Mr. Chad Urchike and Mr. Jeff Kolb as requested.

Sincerely,

Claude Tiller, Jr Treasurer

Sarah J. Webber Media Arts Academy.

Encl 5

Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year

BUDGET 1516

Income	
100 - Local Revenue	
1510000 - Interest Income	
1720000 - Uniform Sales	2,000.00
179-0 - Student Activity Income	500.00
179-1 - Field Trip Revenue	1,000.00
179-2 - Fundraisers / Miscellaneous	3,000.00
1980000 - Erata revenue	16,692.77
1990001 - Miscellaneous Income	2,500.00
Total 100 - Local Revenue	<u>25,692.77</u>
300 - State Revenue	
3110010 - Per Pupil Foundation	1,050,915.94
3110011 - Headlee Special Education	5,458.81
3120020 - 31A Revenue	111,152.57
3160100 - GSRP Sub Grant	354,800.03
3160101 - GSRP - Transportation	27,024.48
Total 300 - State Revenue	<u>2,139,351.83</u>
400 - Federal Revenue	
4140140 - Title I	82,566.89
414014c - Title I carryover	82,851.10
4140210 - Title II	21,523.00
414021c - Title II carryover	12,625.03
4170120 - IDEA	30,309.00
TRIG Grant	1,760.00
Total 400 - Federal Revenue	<u>241,637.02</u>
Total Income	3,401,865.82

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610 E Grand Blanc Rd.
Grand Blanc, MI 48439

Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year

BUDGET 1516

Expense

110 - Instructional Expenditures - Elementary School	
1113110 - Purchased services - Teacher	378,267.71
1113112 - Purchased Services - Taxes	42,456.72
1113114 Substitute teachers	19,180.00
1113115 - Purchased services -PD	500.00
1115110 - Teaching Supplies	20,000.00
1115210 - Textbooks	15,000.00
1115991 - Supplies - uniforms	6,000.00
1115992 - Art curriculum	9,000.00
1116410 - Capital Outlay - Equipment	500.00
1117410 - Dues and Memberships	500.00
1117910 - Miscellaneous	760.00
1117911 - Field trips	4,000.00
Total 110 - Instructional Expenditures	497,174.43

112 - Instructional Expenditures - Middle School	
1113110 - Purchased services - Teacher	87,954.16
1113112 - Purchased Services - Taxes	7,173.19
1113114 Substitute teachers	1,560.00
1113115 - Purchased services -PD	-
1115110 - Teaching Supplies	5,000.00
1115210 - Textbooks	15,000.00
1115991 - Supplies - uniforms	1,500.00
1115992 - Art curriculum	-
1116410 - Capital Outlay - Equipment	1,000.00
1117410 - Dues and Memberships	-
1117910 - Miscellaneous	750.00
1117911 - Field trips	1,000.00
Total 112 - Instructional Expenditures - Middle School	100,737.34

118 - Pre-school Instruction	
1183110 - Purch Sv - PreK teach salary	93,284.92
1183111 - Purch Sv - Pre K Asst Salary	80,917.05
1183112 - Purch sv - PreK teach benefits	11,104.58
1183113 - Purch Sv -Pre K Asst Benefits	7,267.86
1183117 - Purch Sv -Pre K 3yo salaries	18,125.00
1183118 - Purch Sv -Pre K 3yo benefits	1,891.76
1183119 Substitute costs	17,000.00
1187910 - PreK Field Trips	1,000.00
1186990 - PreK Supplies and Materials	11,763.00
1186410 Capital Outlay- Furniture	1,880.00
Total 118 - Pre-school Instruction	244,264.18

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Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year

BUDGET 1516

122 - Special Education	
1223114 - PE - Teacher 15/16 IDEA	20,000.00
1223119 - PS - Teacher - GF	
1223120 - PS - Teacher Taxes - GF	
Total 122 - Special Education	20,000.00

125 - Compensatory Education	
1253110 - Extended day salaries (Title I)	14,900.00
1253120 - Title I PP (salary and fringe)	40,480.25
1255110 - Title I supplies & materials	3,084.00
LA reading lab (Title I)	19,562.00
Math / science STEM lab (Title I)	27,741.00
Bilingual Aide	9,000.00
Interventionist	20,572.20
Total 125 - Compensatory Education	135,339.45

210 - Pupil Support Services	
2113110 - Attendance Monitor - Salaries	10,000.00
2113111 - Attendance monitor - taxes	2,124.00
212 Behavioral Specialist	10,000.00
212 Behavioral Specialist	2,124.00
212 GSRP Behavioral Specialist	4,849.50
2143130 Psychological services	6,000.00
2153130 - Speech and Language - IDEA 1516	5,300.00
2153131 - Speech and Language - SE - GF	11,042.08
2163110 - P.Services - Social work salary	6,991.00
2163130 - Social work - IDEA 1516	5,000.00
2163131 - Social work - SE - GF	8,000.00
Total 210 - Pupil Support Services	71,430.68

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Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year

BUDGET 1516	
221 - Improvement of Instruction	
2213220 - Workshops and conferences	4,108.00
2213230 - Workshops and conferences GSRP	2,000.00
2215900 - PD supplies and materials	1,550.00
221 - Improvement of Instruction - Other	2,000.00
Total 221 - Improvement of Instruction	9,757.00
226 - Supervision of Staff	
2263310 - GSRP Supervisor	15,000.00
2263320 - GSRP Clerical	5,000.00
2263310 - Prof Development Consultant Fee	9,589.00
2263220 - Workshops and conferences	9,222.00
Total 226 - Supervision of Staff	38,811.00
231 - Board of Education	
2313180 - Audit services	28,150.00
231 - Board of Education - Legal	30,000.00
231 - Board of Education - Retroat	-
Total 231 - Board of Education	58,150.00
232 - General Administration	
2323110 - Purchased Services - Clerical	70,000.00
2323111 - Purch Serv - Clerical taxes	8,749.20
2323150 - Professional Management	200,000.00
2323190 - Charter Authorizer Fees	52,835.82
2323192 - Consulting	2,500.00
2323220 - Workshops and Conferences	2,000.00
2323430 - Mail and Postage	500.00
2323610 - Advertising - promotions	1,000.00
2323511 - Advertising - Enrollment	1,000.00
2323512 - Advertising - Marketing	2,500.00
2325990 - Supplies and Materials	1,500.00
2327910 - Miscellaneous	17,000.00
Total 232 - General Administration	359,365.02

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BUDGET 1516

241 - School Administration	
2413110 - Purchased Services - Administ	115,410.07
2413111 - Administration - Taxes	12,054.52
2413116 - Behavioral Specialist - Salary	5,573.32
2413117 - Behavioral specialist - taxes	0.00
2413430 - Mail and Postage	250.00
2413990 - Workers Compensation Insurance	8,000.00
2414220 - Copier Lease & Maintenance	2,600.00
2415010 - Office Supplies	2,500.00
2417410 - Dues & Memberships	250.00
2417910 - Miscellaneous	1,000.00
Total 241 - School Administration	147,518.81
250 - Finance	
2523000 - Accounting GSRP	10,000.00
2523101 - General Accounting	40,000.00
	<u>50,000.00</u>

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BUDGET 1516

261 - Operations and Maintenance	
2613110 - Purchased Serv - Janitorial	30,000.00
2613111 - Purch Serv - Janitorial - Taxes	3,775.51
2613410 - Telephone / Internet	24,000.00
2613230 - Water & Sewer	3,000.00
2613640 - Waste & Refuse	2,500.00
2613910 - Liability / Building Insurance	25,000.00
2614110 - Building Landscaping	10,000.00
2614120 - Equipment Maintenance & Repairs	1,500.00
2614100 - Exterminating	1,000.00
2614210 - Lease of Building / Facilities	253,575.00
2614211 - Property taxes	35,000.00
2614310 - Security services	2,900.00
2615610 - Heat / Electric (DYE)	32,000.00
2615990 - Supplies & Materials	12,000.00
Total 261 - Operations and Maintenance	441,250.51
271 - Pupil transportation	
2713110 - Bus Monitor Salary	7,957.66
2713111 - Bus Monitor - Taxes	411.12
2713150 - Purchased Svcs - Homeless bus	4,157.00
Bus driver - Salary	10,633.33
Bus driver - Taxes	1,191.67
2713310 - Purchased bus services	45,486.00
Total 271 - Pupil transportation	70,536.78
283 - Central Staff / Personnel	
2833150 - Leadership Training / Cont.	4,580.00
Total 283 - Central Staff / Personnel	4,580.00

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Webber Media Arts Academy
Proposed Budget 15/16 Fiscal Year

BUDGET 1516

284 - Technology	
2843490 - Technology Support Service	2,000.00
2845990 - Supplies and Materials	2,500.00
2846410 - Technology upgrades	15,000.00
2847410 - Technology Licensing	11,700.00
284 - Technology -TRIG expenditures	1,760.00
Total 284 - Technology	32,860.00
310 - Parent Involvement	
3113110 - Parent events - food and supplies	1,000.00
3113111 - Parent events - coordinator	1,000.00
Total 330 - Community Activities	2,000.00
330 - Community Activities	
3313110 - Parent Teacher Liaison - Salary	10,000.00
3313111 - Parent teacher liaison - taxes	1,500.00
Total 330 - Community Activities	11,500.00
511 - Debt service	
5117190 - Repayment of debt	0,751.00
5117290 - Interest on debt	2,750.00
5117310 - Debt issuance costs	1,500.00
Total 511 - Debt service	14,001.00
600 - Fund Modifications	
6250011 - Transfers to FSE	5,927.00
Total 600 - Fund Modifications	5,927.00
Total Expenses	2,312,322.14
Net Income	91,363.46

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Deficit Elimination Plan

Sarah J. Webber Media Arts Academy

Account	Beginning Fund Equity:	Actual 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
1	Beginning Fund Equity:	\$30,988	(\$36,052)			\$55,311		
2	Add: Revenues							
3	11x, 12x Local Sources	\$21,535	\$25,693	\$4,158	19.31%	\$27,000	\$1,307	5.09%
4	51x Local Rec'd Thru Another Public Sch.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
5	2xx Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
6	3xx State Sources	\$1,759,847	\$2,136,356	\$376,509	21.39%	\$2,444,597	\$308,240	14.43%
7	4xx Federal Sources	\$339,573	\$241,637	(\$97,936)	-28.84%	\$227,431	(\$14,206)	-5.88%
8	52x-6xx Incoming Transfers & Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$2,120,955	\$2,403,686	\$282,731	13.33%	\$2,699,028	\$295,342	12.29%
10	TOTAL RESOURCES AVAILABLE	\$2,151,943	\$2,367,634	\$215,691	10.02%	\$2,754,339	\$386,705	16.33%
11	Less: Expenditures							
12	1xx Classroom Inst.	\$742,101	\$997,505	\$255,404	34.42%	\$1,099,881	\$102,376	10.26%
13	Support Services:							
14	21x Pupil	\$61,999	\$71,440	\$9,441	15.23%	\$77,400	\$5,960	8.34%
15	22x Inst. Staff	\$53,571	\$45,568	(\$8,003)	-14.94%	\$46,311	\$743	1.63%
16	23x Gen. Adm.	\$400,352	\$417,535	\$17,183	4.29%	\$490,303	\$72,768	17.43%
17	24x Sch. Adm.	\$105,886	\$147,519	\$41,633	39.32%	\$149,000	\$1,481	1.00%
18	25x Business	\$10,000	\$50,000	\$40,000	400.00%	\$55,000	\$5,000	10.00%
19	26x Operation & Maintenance	\$431,200	\$441,251	\$10,050	2.33%	\$491,754	\$50,503	11.45%
20	27x Transportation	\$88,369	\$70,537	(\$17,832)	-20.18%	\$97,107	\$26,570	37.67%
21	28x Central	\$194,761	\$37,540	(\$157,221)	-80.73%	\$37,500	(\$40)	-0.11%
22	29x Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
23	3xx Community Services	\$15,452	\$13,500	(\$1,952)	-12.63%	\$13,500	\$0	0.00%
24	41, 42, 43 Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
25	45x Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x Debt Service	\$73,375	\$14,001	(\$59,374)	-80.92%	\$4,250	(\$9,751)	-69.65%
27	6xx Fund Modifications	\$10,928	\$5,927	(\$5,001)	-45.77%	\$5,000	(\$927)	-15.84%
28	TOTAL EXP. & OUTGOING TRANSFER	\$2,187,995	\$2,312,323	\$124,328	5.68%	\$2,567,006	\$254,683	11.01%
29	ENDING FUND BALANCE	(\$36,052)	\$55,311	\$91,363	-253.42%	\$187,333	\$132,022	238.69%

Notes:

Received:

18106954449

12/10/2015 17:39

Dec 10 2015 04:51pm

KARL HAISER CPA



WHEREAS Sarah J. Webber Media Arts Academy has a \$36,052 deficit fund balance on June 30, 2015; and

WHEREAS, Act 275 of the Public Acts of 1980 requires that a Deficit Elimination Plan be formulated by the local unit of government and filed with the Michigan Department of Treasury;

NOW THEREFORE, IT IS RESOLVED that the Sarah J. Webber Media Arts Academy Board of Directors adopts the following as the Sarah J. Webber Media Arts Academy Deficit Elimination Plan:

Sarah J. Webber Media Arts Academy

Account	Actual 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
1	Beginning Fund Equity:	\$30,988			\$55,311		
2	Add: Revenues						
3	11x, 12x Local Sources	\$21,535	\$25,693	\$4,158	\$27,000	\$1,307	5.09%
4	51x Local Rec'd Thru Another Public Sch.	\$0	\$0	\$0	\$0	\$0	0.00%
5	2x Other Political Sub.	\$0	\$0	\$0	\$0	\$0	0.00%
6	3x State Sources	\$1,759,847	\$2,136,356	\$376,509	\$2,444,597	\$308,240	14.43%
7	4x Federal Sources	\$339,573	\$241,637	(\$97,936)	\$227,431	(\$14,208)	-5.88%
8	52x-6xx Incoming Transfers & Other	\$0	\$0	\$0	\$0	\$0	0.00%
9	TOTAL REVENUES, ETC.	\$2,120,955	\$2,403,686	\$282,731	\$2,699,028	\$296,342	12.29%
10	TOTAL RESOURCES AVAILABLE	\$2,151,943	\$2,367,834	\$215,891	\$2,754,339	\$386,705	16.33%
11	Less: Expenditures						
12	11x Classroom Inst.	\$742,101	\$697,505	(\$44,596)	\$1,099,891	\$102,376	10.26%
13	Support Services:						
14	21x Pupil	\$61,999	\$71,440	\$9,441	\$77,400	\$5,950	8.34%
15	22x Inst. Staff	\$53,571	\$45,568	(\$8,003)	\$46,311	\$743	1.63%
16	23x Gen. Adm.	\$400,352	\$417,535	\$17,183	\$490,303	\$72,768	17.43%
17	24x Sch. Adm.	\$105,886	\$147,519	\$41,633	\$149,000	\$1,481	1.00%
18	25x Business	\$10,000	\$50,000	\$40,000	\$50,000	\$5,000	10.00%
19	26x Operation & Maintenance	\$431,200	\$441,251	\$10,050	\$491,754	\$50,503	11.45%
20	27x Transportation	\$88,389	\$70,537	(\$17,852)	\$97,107	\$26,570	37.67%
21	28x Central	\$194,761	\$37,540	(\$157,221)	\$37,500	(\$40)	-0.11%
22	29x Other	\$0	\$0	\$0	\$0	\$0	0.00%
23	30x Community Services	\$15,452	\$13,500	(\$1,952)	\$13,500	\$0	0.00%
24	41, 42, 43 Outgoing Transfers	\$0	\$0	\$0	\$0	\$0	0.00%
25	46x Facilities Acq.	\$0	\$0	\$0	\$0	\$0	0.00%
26	51x Debt Service	\$3,375	\$14,001	(\$89,374)	\$4,250	(\$9,751)	-89.89%
27	61x Fund Modifications	\$10,928	\$5,927	(\$5,001)	\$5,000	(\$927)	-15.64%
28	TOTAL EXP. & OUTGOING TRANSFER	\$2,187,995	\$2,312,323	\$124,328	\$2,567,006	\$264,883	11.01%
29	ENDING FUND BALANCE	(\$36,052)	\$55,311	\$91,363	\$187,333	\$132,022	238.65%



BE IT FURTHER RESOLVED that the Sarah J Weber media Arts Academy's Educational Service Provider and President of the Board of Directors submits the Deficit Elimination Plan to the Michigan Department of Treasury for certification.

Signed:

A handwritten signature in black ink, appearing to be "Cory [unclear]".

Dated:

12-10-15

*Accounting
Tax
Forensics*

KARL HAISER, CPA, PC
"Your Trusted Advisor"

Karl F. Haiser, Jr.
Certified Public Accountant

610 East Grand Blanc Rd.
Grand Blanc, MI 48439

Phone (810) 895-0131
Fax (810) 895-4449

e-mail: haisercpa@aol.com

THE END

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610 E. Grand Blanc Rd.
Grand Blanc, MI 48439