



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

BRIAN J. WHISTON  
STATE SUPERINTENDENT

May 17, 2017

LaToya Williams, Principal  
Bob Thomas, School Board President  
Sarah J. Webber Media Arts Academy  
48980 Woodward Avenue  
Pontiac, MI 48342

Dear Principal Williams and Board President Thomas:

Thank you for your submission of the Deficit Elimination Plan (DEP) developed by the academy and approved by the local board of education. The Michigan Department of Education has approved this plan based on contingencies, which are listed below. Attached is a one page summary of the DEP from your electronic submission.

The academy is required to meet the fund balance targets in this DEP. Failure to meet these deficit reduction targets will invalidate the plan. Department approval is granted based on the following contingencies:

- The academy is required to post a link to this approved DEP on its website within 30 days of this approval letter. The link should be posted on the budget transparency page, in the form and manner found in the transparency guidance.
- The academy is required to submit any revisions made to the current year budget along with the corresponding board resolution. If the budget revision impacts the DEP, the DEP should also be revised and submitted.
- The academy is required to submit Monthly Budgetary Control Reports to the Department. Please use the tab labeled "Month1Summary2017" in the DEP workbook.
- If a deficit continues to exist at fiscal year end 2016-17, the academy will be required to submit an updated DEP by July 31, 2017, or 30 days after the state school aid budget is passed, whichever comes later.
- If a deficit continues to exist at fiscal year end 2016-17, the academy will be required to submit its pupil count information no later than one week after the fall count.

Please notify us if significant changes occur which would invalidate this plan as approved.

Please contact Jeff Kolb at 517-373-1908 or [kolbj2@michigan.gov](mailto:kolbj2@michigan.gov), or Chad Urchike at 517-335-1261 or [urchikec1@michigan.gov](mailto:urchikec1@michigan.gov), if you have any questions.

**STATE BOARD OF EDUCATION**

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LaToya Williams  
Bob Thomas  
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I look forward to your submissions and continued cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read 'P. Boone', with a large, stylized flourish extending to the right.

Philip L. Boone, Director  
Office of State Aid and School Finance

cc: Charles Moore, Managing Partner, CL Moore and Associates  
Sharon Staff, Vice President, Academy Board of Education  
Melonee Monson, Treasurer, Academy Board of Education  
John Bennett, Secretary, Academy Board of Education  
Perry Farrell, Trustee, Academy Board of Education  
Tanya Clark, Trustee, Academy Board of Education  
Chris Oshelski, Executive Director, Lake Superior State University Charter Office  
Kyle Guerrant, Deputy Superintendent, Michigan Department of Education  
Jeff Kolb, Financial Specialist, Office of State Aid and School Finance  
Local Audits Unit, Michigan Department of Treasury

Sarah J. Webber Media Arts Academy

Account	Preliminary Actual 2015-16	Budgeted 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
Beginning Fund Equity:	(\$36,052)	(\$52,189)		
Add: Revenues				
11x Local Sources	\$3,259	\$9,520	\$6,261	192.11%
51x Local Rec'd Thru Another Public Sch.	\$0	\$0	\$0	0.00%
2xx Other Political Sub.	\$0	\$0	\$0	0.00%
3xx State Sources	\$1,973,010	\$2,078,906	\$105,896	5.37%
4xx Federal Sources	\$186,231	\$167,721	(\$18,510)	-9.94%
52x-6xx Incoming Transfers & Other		\$0	\$0	0.00%
TOTAL REVENUES, ETC.	\$2,162,500	\$2,256,147	\$93,646	4.33%
TOTAL RESOURCES AVAILABLE	\$2,126,448	\$2,203,957	\$77,509	3.64%
Less: Expenditures				
1xx Classroom Inst.	\$952,071	\$886,010	(\$66,061)	-6.94%
Support Services:				
21x Pupil	\$53,394	\$69,996	\$16,602	31.09%
22x Inst. Staff	\$51,151	\$3,746	(\$47,405)	-92.68%
23x Gen. Adm.	\$397,695	\$419,772	\$22,077	5.55%
24x Sch. Adm.	\$103,280	\$115,930	\$12,650	12.25%
25x Business	\$52,518	\$30,847	(\$21,671)	-41.26%
26x Operation & Maintenance	\$423,448	\$491,738	\$68,290	16.13%
27x Transportation	\$75,174	\$120,597	\$45,423	60.42%
28x Central	\$29,427	\$37,624	\$8,197	27.86%
29X Other	\$169	\$9,545	\$9,376	5547.93%
3xx Community Services	\$9,669	\$3,296	(\$6,373)	-65.91%
41,42,43 Outgoing Transfers	\$0	\$0	\$0	0.00%
45x Facilities Acq	\$0	\$0	\$0	0.00%
51x Debt Service	\$9,751	\$10,032	\$281	2.88%
6xx Fund Modifications	\$20,891	\$0	(\$20,891)	-100.00%
TOTAL EXP. & OUTGOING TRANSFERS	\$2,178,638	\$2,199,132	\$20,494	0.94%
ENDING FUND BALANCE	(\$52,189)	\$4,826	\$57,015	-109.25%