

**General Appropriation Resolution**  
Resolution for Adoption by the Board of Directors of Universal Learning Academy

Minutes of a regular meeting of the Board of Directors ("Board") of Universal Learning Academy ("Academy") held at the academy located at 28015 Joy Road, Westland, Michigan, 48185, County of Wayne, Michigan on the 20th day of May, 2026.

Resolved, that this resolution shall be the general appropriations of Universal Learning Academy for the 2026-2027 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Universal Learning Academy.

Be it further resolved, that the total revenue and unappropriated fund balance estimated to be available for appropriation in the General Fund and Food Service Fund of Universal Learning Academy for the fiscal year 2026-2027 is as follows:

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Total</u>
<b>Revenue:</b>			
100 Revenue from Local Sources	\$ 120,250	\$ 21,500	\$ 141,750
300 Revenue from State Sources	10,401,037	10,500	10,411,537
400 Revenue from Federal Sources	656,246	612,800	1,269,046
500 Other Financing Sources	370,000	-	370,000
<b>Total Revenue</b>	<u>11,547,533</u>	<u>644,800</u>	<u>12,192,333</u>
Total Fund Balance, July 1, 2026 available to appropriate	7,949,453	-	7,949,453
600 Operating Transfers In	-	68,154	68,154
<b>Total Available to Appropriate</b>	<u>\$ 19,496,987</u>	<u>\$ 712,954</u>	<u>\$ 20,209,941</u>

Be it further resolved that \$12,204,768 of the total available to appropriate in the General Fund and Food Service Fund is hereby appropriated in the amounts and purposes set forth below:

<b>Expenditures:</b>			
100 Instruction			
11x-Basic Program	3,058,418	-	3,058,418
12x-Added Needs	1,441,223	-	1,441,223
200 Support Services:	-	-	-
210-Pupil Support	698,814	-	698,814
220-Instructional Staff Support	1,219,883	-	1,219,883
230-General Administration	1,885,211	-	1,885,211
240-School Administration	151,333	-	151,333
250-Business Services	66,979	-	66,979
260-Operation & Maintenance	949,578	-	949,578
270-Transportation	402,188	-	402,188
280-Central Support Services	456,817	-	456,817
290-Other Support Services	97,744	712,954	810,698
300 Community Services	147,459	-	147,459
400 Facility Acquisition & Construction Services	12,500	-	12,500
500 Debt Service - Principal & Interest	835,513	-	835,513
600 Fund Modifications	68,154	-	68,154
<b>Total Appropriated</b>	<u>\$ 11,491,814</u>	<u>\$ 712,954</u>	<u>\$ 12,204,768</u>
<b>Projected Fund Balance, July 1, 2026</b>	<u>\$ 7,949,453</u>	<u>\$ -</u>	<u>\$ 7,949,453</u>
<b>Projected Fund Balance, June 30, 2027</b>	<u>\$ 8,005,173</u>	<u>\$ -</u>	<u>\$ 8,005,173</u>

Be it further resolved that the amount of \$ 1,000,000 out of the ending fund balance is to be assigned to Capital Projects:

<b>Non-Spendable Fund Balance:</b>	
Prepaid Expenditures	150,000
<b>Restricted Fund Balance:</b>	
School Lunch	-
Debt Service Reserve Fund	1,475,000
<b>Assigned Fund Balance:</b>	
Capital Projects	1,000,000
<b>Unrestricted Fund Balance:</b>	
Unassigned Fund Balance	5,380,173
<b>Total Estimated Fund Balance</b>	<u>\$ 8,005,173</u>

Further resolved, that no Board of Education member or employee of the school district shall extend any funds or obligate the expenditure of any funds except pursuant to appropriation made by the Board of Education and in keeping with the Budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

RESOLUTION DECLARED ADOPTED ON THIS 20TH DAY OF MAY, 2026

 , Secretary of the Board

Attachment: ULA 2026-27 Initial Budget (8778 : Approval of the Projected Budget for 2026-2027 School Year)