



**UPLIFT MICHIGAN ONLINE SCHOOL
Request for Proposal
Audit Services
For the Years Ending June 30, 2026, 2027 and 2028**

March 3, 2026

GENERAL CONDITIONS

Uplift Michigan Online School is soliciting proposals from qualified firms of Certified Public Accountants to audit its financial statements for the fiscal years ending June 30, 2026, 2027, and 2028. The selected audit firm will be expected to work collaboratively and cooperatively with the School's Educational Service Provider in planning and completing the audit, including coordinating information requests, timelines, and required documentation to ensure an efficient and thorough audit process. The School reserves the right to extend the minimum three-year contract annually based on satisfactory performance of audit services.

The audit is to include an examination of the following major funds (if applicable): General, Food Service and Bond Fund; non-major funds: School Service, Food Service, Student Activities, Special Education Center Program, Debt Service, Capital Project, and all Federal programs required to be audited by the State of Michigan.

The examination must be performed in accordance with generally accepted auditing standards. The financial report must be prepared in accordance with GASB Statement No. 34 and the Michigan School Accounting Manual.

Although cost will be an important factor in awarding the contract, the school is not obligated by any statute or regulation to award the purchase of audit services solely on the basis of cost. Accordingly, the school reserves the right to evaluate all proposals objectively and subjectively and to accept or reject any or all proposals or portion thereof. Additionally, the school reserves the right to negotiate changes in services with the firm determined to have submitted the proposal that is in the best interest of the school.

TIME TABLE:

1. Release of RFP on or about March 3, 2026.
2. Proposals due at 5:00pm (EST) on Wednesday, April 8, 2026.
3. Board of Director action by April 23, 2026.
4. Notification to all firms as soon as possible after April 23, 2026.
5. Preliminary audit work to be conducted during June or July each year.
6. Audit to be conducted during August or September each year.
7. Financial Statements completed for distribution in October following each fiscal year end.
8. Presentation of Financial Statements to the Board of Directors during October of each year.

FIRM/AUDITOR QUALIFICATIONS

- The firm must maintain a sufficient number of professional staff in order to provide adequate technical expertise and depth.
- The firm, and specifically the engagement partner assigned to the School, must demonstrate substantial experience auditing K–12 public schools within the State of Michigan. Strong preference will be given to firms with direct experience auditing public school academies (charter schools).
- The auditor is expected to be familiar with the types of policies and procedures Michigan schools follow.

- The auditor will provide a profile of the professional responsible for the overall management of the audit. The auditor must be fully informed regarding generally accepted accounting principles and auditing procedures.
- The firm shall identify the audit manager, field supervisors and other staff who will work on the audit, including staff from other than the local office.
- Assurance must be given that during the course of the life of the three-year contract there will be some continuity in the assignment of audit staff. It is to the mutual interest of the school and the audit firm that there not be any dramatic changes in audit staff every year.
- The firm's professional staff must be trained specifically in auditing and accounting for Michigan schools.
- The firm must be actively involved in school financial organizations on a county and state level.
- All assistants must be properly trained and supervised and the work must be adequately planned.
- The firm must have an excellent reputation for service in public school auditing.

In addition, we request that the auditor offer possible alternative solutions to improve fiscal management of the Uplift Michigan Online School and that the auditor advise the accounting office in writing of any changes in accounting procedures to assist with the ongoing compliance with the latest recommendations.

The auditor shall furnish the school with 6 printed copies and a PDF electronic file of the Comprehensive Annual Financial Report and 6 copies and a PDF electronic file of the Single Audit Report (if a Single Audit is required).

SCHOOL INFORMATION

Uplift Michigan Online School utilizes accounting software by Wayne RESA SMART for general ledger, accounts payable, cash receipts, and journal entries. The academy payroll is processed through the management company utilizing Paycor and then journaled into the school accounting system.

Attached is a summary of the most recent Board approved budget. If you wish to review the records of Uplift Michigan Online School you may contact Brandy Pavlik at 810-278-7780.

PROPOSAL

Please segregate in your proposal the amount estimated to be charged to federally funded programs. In addition, please provide the names and contact persons of at least 4 public schools that you have audited in recent years.

The information contained herein is believed to be accurate, but is not to be considered in any way as a warranty. All questions and correspondence should be directed to Brandy Pavlik at the address noted below, by email pavlikb@fromthesummit.com or by telephone at 810-278-7780.

Completed proposals must be received by 5:00pm (Eastern Standard Time) on Wednesday, April 8, 2026 to:

Brandy Pavlik, CFO
Summit Management Consulting
Uplift Michigan Online School
4864 Lapeer Rd
Kimball, MI 48074

After the technical qualities have been evaluated, cost and other considerations will be evaluated. Once all factors have been evaluated, the audit firm that is most qualified and reasonable in cost will be selected for recommendation to the Board of Directors.

Uplift Michigan Academy
Resolution for Adoption by the Board of Directors
January 12, 2026

RESOLVED, that this resolution shall be the general appropriations of Uplift Michigan Academy for the 2025-2026 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 Uplift Michigan Academy.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the *general fund* of the school for fiscal year 2025-2026 is as follows:

Revenues	
Local	\$ -
State	8,533,189
Federal	393,606
Other Local Revenue	105,910
Incoming Transfers	-
Total Revenues	\$ 9,032,705
Fund balance, July 1, 2025, audited	1,814,367
Total available to appropriate	\$ 10,847,072

BE IT FURTHER RESOLVED, that \$ **9,007,608** of the total available to appropriate in the *general fund* is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures	
Basic Programs	\$ 2,343,894
Added Needs	1,540,746
Pupil Services	588,343
Instructional Staff	369,238
General Administration	1,678,524
School Administration	538,463
Business Services	289,644
Operation & Maintenance	57,877
Transportation	3,004
Central	1,464,680
Community Services	133,195
Facilities Construction and Improvements	-
Other Financing Uses	-
Total Expenditures	\$ 9,007,608
Fund balance projection, June 30, 2026	1,839,464
Total Appropriated	\$ 10,847,072

BE IT FURTHER RESOLVED, that no Board of Directors member or employee of the management company shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Directors and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that, for the purposes of meeting the needs of the school academy, the designated CAO or his/her designee is permitted to implement adjustments and/or transfers within line items of the budget adopted by the Board subject to later authorization of the Board of Directors. When the CAO or his/her designee make a transfer of appropriations as permitted by this resolution, all such adjustments and/or transfers which alter the budget at the function level shall be reported on a regular basis to the Board at a scheduled meeting. Authorization for such adjustments and/or transfers shall be included in the Budget Amendments of the General Appropriations Act, as needed.

BE IT FURTHER RESOLVED, that the Board is hereby charged with general supervision of the execution of the Budget adopted by the Board and shall hold the academy's management company, NextLvl Management Consulting, LLC, 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.

This act is to take effect January 12, 2026.

Uplift Michigan Academy
General Fund
Fiscal Year 2026 Budget - Amendment #1
January 12, 2026

	2025-2026 Original Budget	Original vs Amendment #1	2025-2026 Amendment #1 Budget	% of Revenue or Expenditure
Revenue				
Local	\$ -	\$ -	\$ -	0.00%
State	7,802,915	730,274	8,533,189	94.47%
Federal	383,561	10,045	393,606	4.36%
Other Local Revenue	1,200	104,710	105,910	1.17%
Incoming Transfers	-	-	-	0.00%
Total Revenue	\$ 8,187,676	\$ 845,028	\$ 9,032,705	100.00%
Expenditures				
Instructional Services				
Basic Programs	2,198,957	144,938	2,343,894	26.03%
Added Needs	1,288,608	252,138	1,540,746	17.10%
Total Instruction Services	3,487,565	397,075	3,884,640	43.13%
Instructional Support Services				
Pupil	541,526	46,818	588,343	6.53%
Instructional Staff	301,420	67,817	369,238	4.10%
School Administration	536,977	1,485	538,463	5.98%
Total Instructional Support Services	1,379,923	116,121	1,496,044	16.61%
Non-Instructional Support Services				
General Administration	1,543,848	134,676	1,678,524	18.63%
Business Services	249,723	39,922	289,644	3.22%
Operations & Maintenance	35,401	22,476	57,877	0.64%
Transportation	1,044	1,960	3,004	0.03%
Central	1,352,273	112,407	1,464,680	16.26%
Total Non-Instructional Support Services	3,182,289	311,440	3,493,729	38.78%
Community Activities	118,619	14,576	133,195	1.48%
Debt Service	-	-	-	0.00%
Facilities Construction and Improvements	-	-	-	0.00%
Other Financing Uses	-	-	-	0.00%
Total Expenditures	\$ 8,168,396	\$ 839,212	\$ 9,007,608	100.00%
Revenue Over (Under) Expenditures	19,280	5,817	25,097	
Fund Balance - Beginning of Year	1,845,252	(30,885)	1,814,367	
Fund Balance - End of Year	\$ 1,864,532	\$ (25,068)	\$ 1,839,464	
Fund Balance as a Percent of Revenue	22.77%		20.36%	
Fund Balance as a Percent of Expenditures	22.83%		20.42%	
Operation Cost Per Day	\$ 22,379		\$ 24,678	
Days of Operation	83		75	