

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906 Proposed FY24 Modified Budget	4399 Proposed FY25 Budget	493 Variance
REVENUE			
100 Revenue from Local Sources			
199 Miscellaneous Local Revenues	\$ 1,023.00	300,000.00	\$ 298,977.00
Subtotal 100 - Revenue from Local Sources	\$ 1,023.00	\$ 300,000.00	\$ 298,977.00
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 31,585,512.03	\$ 37,389,783.42	\$ 5,804,271.39
312 State Portion of Foundation Allowance(restricted)	\$ 3,392,240.61	5,568,260.65	\$ 2,176,020.04
Subtotal 300 - Revenue from State Source	34,977,752.64	42,958,044.07	7,980,291.43
400 Revenue from Federal Sources			
414 Grant from Dept of Education	8,903,286.77	3,223,508.40	(5,679,778.37)
417 Federal Grant through Public School	930,201.86	1,126,215.50	196,013.64
Subtotal 400 - Revenue from Federal Sources	9,833,488.63	4,349,723.90	(5,483,764.73)
Total Revenue	44,812,264.27	47,607,767.96	2,795,503.69
EXPENDITURES			
100 Instruction			
110 Basic Programs			
111 Elementary			
Teacher salaries	1,769,441.92	1,870,002.86	100,560.94
Stipends	2,300.00	3,537.81	1,237.81
Taxes	157,495.52	-	(157,495.52)
Accrued Teacher bonus	90,247.80	93,500.14	3,252.34
Benefits	251,873.12	411,400.63	159,527.51
3110 Instructional Services (Teacher wages / benefits)	2,271,358.36	2,378,441.44	107,083.08
3110 Instructional Services (On Line School)	1,745,002.55	1,917,095.51	172,092.96
3110 Non K12 Student Materials	3,713.80	-	(3,713.80)
3210 Other Travel	137.72	3,551.30	3,413.58
3120 Professional Development	66,025.00	-	(66,025.00)
3430 Mail/Postage	1,331.81	4,809.05	3,477.24
3610 Printing	912.45	-	(912.45)
4270 Technology Related Equipment K12	1,060,953.38	882,459.60	(178,493.78)
5110 Teaching/Testing Materials & Supplies K12	736,787.10	809,520.60	72,733.50
5110 Program Fees - Supplies and Materials (non-K12)	2,796.01	-	(2,796.01)
5990 Miscellaneous Supplies/materials	122,314.85	46,425.29	(75,889.56)
7410 Dues & Fees	299.00	-	(299.00)
6420 New Equipment and Furniture - Non-Depreciable	32,509.18	24,997.97	(7,511.21)
Subtotal 111 Elementary	6,044,141.21	6,067,300.76	23,159.55
112 Middle/Junior High			
Teacher salaries	1,664,013.65	1,599,625.82	(64,387.83)
Tax	140,599.12	-	(140,599.12)
Accrued Teacher bonus	83,381.60	79,981.29	(3,400.31)
Benefits	263,446.54	351,917.68	88,471.14
3110 Instructional Services (Teacher wages / benefits)	2,151,440.91	2,031,524.79	(119,916.12)
3110 Instructional Services (On Line School)	1,332,408.60	1,492,517.05	160,108.45
3210 Other Travel	37.10	1,250.17	1,213.07
3430 Mail/Postage	151.95	736.09	584.14
3610 Printing	195.54	-	(195.54)
4140 Software Maintenance Agreements	852.00	-	(852.00)
4270 Technology Related Equipment	526,433.49	658,047.77	131,614.28
5110 Teaching/Testing Materials & Supplies	542,961.30	602,188.87	59,227.57
5110 Program Fees - Supplies and Materials (Non-K12)	1,348.86	-	(1,348.86)
5990 Miscellaneous Supplies/materials	351.55	1,027.66	676.11
6420 New Equipment and Furniture - Non-Depreciable	15,049.02	5,895.10	(9,153.92)
Subtotal 112 Middle/Junior High	4,571,230.32	4,793,187.48	221,957.16

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906	4399	493
	Proposed FY24	Proposed FY25	Variance
	Modified Budget	Budget	
113 High School			
Teacher salaries	3,201,753.52	3,094,475.42	(107,278.10)
Taxes	258,355.87	-	(258,355.87)
Stipends	8,814.55	5,340.09	(3,474.46)
Accrued Teacher bonus	152,684.79	154,723.77	2,038.98
Benefits	470,841.81	687,384.59	216,542.78
3110 Instructional Services (Teacher wages / benefits)	4,092,450.54	3,941,923.88	(150,526.66)
3110 Instructional Services (On Line School)	3,196,170.07	3,534,471.01	338,300.94
3110 Instructional Services (K12 teacher)	109,049.82	404,026.65	294,976.83
3210 Other Travel	1,176.01	239.03	(936.98)
3120 Professional Development	11,571.95	-	(11,571.95)
3430 Mail/Postage	100.21	1,023.71	923.50
3490 Other Miscellaneous Communications	640.00	-	(640.00)
3610 Printing	383.06	-	(383.06)
3710 Tuition	61,484.72	-	(61,484.72)
4140 Software Maintenance Agreements	49,595.47	-	(49,595.47)
4270 Technology Related Equipment	812,613.25	1,051,423.12	238,809.87
5110 Teaching/Testing Materials & Supplies	687,188.57	735,072.40	47,883.83
5110 Program Fees - Supplies and Materials (Non-K12)	3,042.83	-	(3,042.83)
5990 Miscellaneous Supplies/materials	101,884.86	63,763.24	(38,121.62)
6420 New Equipment and Furniture - Non-Depreciable	20,437.27	16,888.61	(3,548.66)
Subtotal 113 High School	9,147,788.63	9,748,831.64	601,043.01
119 Summer School			
3110 Instructional Services (On Line School)	15,000.00	-	(15,000.00)
3110 Instructional Services - Materials	22,631.35	11,914.52	(10,716.83)
5990 Miscellaneous Supplies/materials	15,122.17	-	(15,122.17)
3110 Instructional Services - Stipends	39,114.55	24,064.64	(15,049.91)
Subtotal 225 Instruction Related Technology	91,868.07	35,979.16	(55,888.91)
Subtotal 110 Basic Programs	19,855,028.23	20,645,299.05	790,270.82
120 Added Needs			
122 Special Education			
Teacher salaries	1,470,610.85	1,860,963.32	390,352.47
Stipends	30,660.18	18,574.76	(12,085.42)
Taxes	125,451.86	-	(125,451.86)
Accrued Teacher bonus	71,496.05	95,390.97	23,894.92
Benefits	210,998.04	419,720.29	208,722.25
3110 Instructional Services (Teacher wages / benefits)	1,909,216.98	2,394,649.34	485,432.36
3110 Instructional Services (On Line School)	84,664.33	77,012.12	(7,652.21)
3110 Instructional Services (K12 teacher)	66,522.27	92,301.29	25,779.02
3110 Non K12 Student Materials	169.50	-	(169.50)
3210 Other Travel	498.20	1,399.97	901.77
3430 Mail/Postage	135.71	1,771.83	1,636.12
3450 Copyright Fees and Software Licenses/Agreements	2,790.45	-	(2,790.45)
3610 Printing	725.56	-	(725.56)
4140 Software Maintenance Agreements	13,183.61	-	(13,183.61)
5110 Program Fees - Supplies and Materials (Non-K12)	1,742.49	-	(1,742.49)
5990 Miscellaneous Supplies/materials	7,021.61	12,346.37	5,324.76
6420 New Equipment and Furniture - Non-Depreciable	18,215.04	7,002.05	(11,212.99)
Subtotal 122 Special Ed	2,104,885.75	2,586,482.98	481,597.23
125 Compensatory Education			
Teacher salaries	2,470,736.05	2,733,535.62	262,799.57
Stipends	163,096.64	95,303.88	(67,792.76)
Tax	193,821.89	-	(193,821.89)
Accrued Teacher bonus	108,839.36	134,333.97	25,494.61
Benefits	392,309.08	591,069.48	198,760.40
3110 Instructional Services (Teacher wages / benefits)	3,328,803.02	3,554,242.96	225,439.94
3110 Instructional Services (On Line School)	120,715.20	111,488.47	(9,226.73)
3110 Non-K12 Student Materials	17,794.36	1,264.84	(16,529.52)
3110 Instructional Services (K12 teacher)	66,725.54	75,655.23	8,929.69
3120 Employee Training and Development Service	1,000.50	-	(1,000.50)

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906	4399	493
	Proposed FY24	Proposed FY25	Variance
	Modified Budget	Budget	
3210 Other Travel	80.94	-	(80.94)
3430 Mail / Postage	119.80	217.55	97.75
3490 Other Miscellaneous Communications	273.10	-	(273.10)
3610 Printing	102.70	-	(102.70)
4140 Software Maintenance Agreements	69,302.00	65,731.70	(3,570.30)
5110 Program Fees - Supplies and Materials (Non-K12)	3,869.72	-	(3,869.72)
5990 Miscellaneous Supplies	40,794.37	-	(40,794.37)
6420 New Equipment and Furniture - Non-Depreciable	1,061.67	-	(1,061.67)
Subtotal 125 Compensatory Education	3,650,642.92	3,808,600.75	157,957.83
127 Career and Technical Education			
Teacher salaries	319,054.66	323,010.18	3,955.52
Tax	28,476.74	-	(28,476.74)
Stipends	17,491.36	10,596.74	(6,894.62)
Accrued Teacher bonus	13,352.75	16,150.51	2,797.76
Benefits	51,156.25	71,062.24	19,905.99
3110 Instructional Services (Teacher wages / benefits)	429,531.76	420,819.66	(8,712.10)
3110 Instructional Services (On Line School)	15,513.60	14,327.84	(1,185.76)
3210 Other Travel	5,727.49	12,287.22	6,559.73
3220 Professional Development	4,236.29	-	(4,236.29)
3430 Mail / Postage	156.00	450.88	294.88
3450 Software Maintenance Agreements	1,617.69	-	(1,617.69)
3610 Printing	166.67	-	(166.67)
5110 Teaching/Testing Materials & Supplies	1,691.79	-	(1,691.79)
4210 Rent - Facilities	386.74	-	(386.74)
5990 Miscellaneous Supplies	2,351.06	2,215.72	(135.34)
7410 Dues and Fees	337.16	-	(337.16)
Subtotal 127 Career and Technical Education	461,716.25	450,101.32	(11,614.93)
Subtotal 120 Added Needs	6,217,244.92	6,845,185.06	627,940.14
Total 100 Instruction	26,072,273.15	27,490,484.11	1,418,210.96
200 Support Services			
210 Support Services - Pupil			
211 Truancy/Absenteeism Services			
3130 Pupil Services (Wages)	829,912.99	840,469.38	10,556.39
3130 Pupil Services (Tax)	73,461.15	-	(73,461.15)
3110 Stipends	10,191.82	6,174.48	(4,017.34)
3130 Pupil Services (Bonus)	38,758.12	42,023.47	3,265.35
3130 Pupil Services (Benefits)	90,132.29	184,903.26	94,770.97
3130 Pupil Services (Counselor wages / benefits)	1,042,456.37	1,073,570.59	31,114.22
3110 PS-K12 School Curriculum Expense	81,931.20	75,668.88	(6,262.32)
3210 Other Travel	23.52	-	(23.52)
5110 Teaching/Testing Materials & Supplies	354.55	-	(354.55)
5990 Miscellaneous Supplies	31,956.77	219.13	(31,737.64)
6420 New Equipment and Furniture - Non-Depreciable	-	12,518.31	12,518.31
Subtotal 211 Guidance	1,156,722.41	1,161,976.91	5,254.50
212 Guidance			
3130 Pupil Services (Wages)	1,124,329.31	1,240,387.72	116,058.41
Pupil Services (Tax)	96,965.51	-	(96,965.51)
Stipends	56,397.90	4,171.94	(52,225.96)
Pupil Services (Bonus)	6,886.36	62,019.39	55,133.03
Pupil Services (Benefits)	131,308.06	272,885.30	141,577.24
3130 Pupil Services (Counselor wages / benefits)	1,415,887.14	1,579,464.35	163,577.21
3110 Instructional Services (On Line School)	27,633.60	25,521.46	(2,112.14)
3210 Other Travel	347.77	1,015.29	667.52
5110 Teaching/Testing Materials & Supplies	350.09	216.37	(133.72)
Subtotal 212 Guidance	1,444,218.60	1,606,217.47	161,998.87
213 Health Services			
3130 Pupil Services	201,955.30	245,714.39	43,759.09
Subtotal 213 Health Services	201,955.30	245,714.39	43,759.09

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906 Proposed FY24 Modified Budget	4399 Proposed FY25 Budget	493 Variance
214 Psychological Services			
3130 Pupil Services (Wages)	81,036.61	83,997.13	2,960.52
Pupil Services (Tax)	5,793.75	-	(5,793.75)
Stipends	1,400.00	-	(1,400.00)
Pupil Services (Bonus)	4,051.83	4,199.86	148.03
Pupil Services (Benefits)	16,319.28	18,479.37	2,160.09
3130 Pupil Services (Wages / benefits)	108,601.47	106,676.36	(1,925.11)
3110 Instructional Services (On Line School)	4,180.00	3,805.83	(374.17)
3130 Pupil Services	77,217.04	93,191.46	15,974.42
3610 Printing	129.19	273.66	144.47
Subtotal 214 Psychological Services	190,127.70	203,947.31	13,819.61
215 Speech Pathology Services			
3130 Pupil Services (Wages)	126,462.31	133,353.93	6,891.62
Pupil Services (Tax)	10,111.24	-	(10,111.24)
Pupil Services (Bonus)	6,323.11	6,667.70	344.59
Pupil Services (Benefits)	14,671.01	29,337.87	14,666.86
3130 Pupil Services (Wages / benefits)	157,567.67	169,359.50	11,791.83
3110 Instructional Services (On Line School)	6,060.00	5,596.81	(463.19)
3130 Pupil Services	409,905.20	499,994.72	90,089.52
Subtotal 215 Speech Pathology Services	573,532.87	674,951.03	101,418.16
216 Social Work Services			
3130 Pupil Services (Wages)	89,536.81	98,713.61	9,176.80
Pupil Services (Tax)	7,906.64	-	(7,906.64)
Stipends	840.30	-	(840.30)
Pupil Services (Bonus)	4,476.84	4,935.68	458.84
Pupil Services (Benefits)	12,304.05	21,716.99	9,412.94
3130 Pupil Services (Wages / benefits)	115,064.64	125,366.28	10,301.64
3110 Instructional Services (On Line School)	3,241.35	2,238.72	(1,002.63)
3130 Pupil Services	247,198.40	307,363.44	60,165.04
7410 Dues and Fees	70.00	-	(70.00)
Subtotal 216 Social Work Services	365,574.39	434,968.44	69,394.05
217 Visual Aid Services			
3130 Pupil Services	6,318.78	7,314.45	995.67
Subtotal 217 Visual Aid Services	6,318.78	7,314.45	995.67
219 Other Pupil Services			
3130 Pupil Services (Wages)	118,643.81	126,078.55	7,434.74
Pupil Services (Bonus)	5,932.19	6,303.93	371.74
Pupil Services (Tax)	9,678.01	-	(9,678.01)
Stipends	3,700.00	-	(3,700.00)
Pupil Services (Benefits)	24,272.75	27,737.28	3,464.53
3130 Pupil Services (Wages / benefits)	162,226.76	160,119.76	(2,107.00)
3110 Instructional Services (On Line School)	30,459.50	4,477.45	(25,982.05)
Subtotal 219 Other Pupil Services	192,686.26	164,597.21	(28,089.05)
Subtotal 210 Support Services Pupil	4,131,136.31	4,499,687.21	368,550.90
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3130 Support Services (Wages)	460,777.11	456,096.06	(4,681.05)
3130 Support Services (Bonus)	21,732.67	22,804.80	1,072.13
3130 Support Services (Tax)	38,367.04	-	(38,367.04)
3110 Stipends	37,819.91	23,746.70	(14,073.21)
3130 Support Services (Benefits)	66,614.44	100,341.13	33,726.69
3130 Support Services (wages / benefits)	625,311.17	602,988.70	(22,322.47)
3110 PS - K12 School Curriculum Expense	20,119.20	18,581.41	(1,537.79)
3190 Other Professional and Technical Services	7,161.82	-	(7,161.82)
3120 Employee Training and Development Service	378,764.25	320,837.00	(57,927.25)
3210 Other Travel	9,785.46	535.77	(9,249.69)
3220 Professional Development	72,204.25	-	(72,204.25)

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906 Proposed FY24 Modified Budget	4399 Proposed FY25 Budget	493 Variance
3490 Other Miscellaneous Communications	862.67	-	(862.67)
4140 Software Maintenance Agreements		45,312.29	45,312.29
5110 Program Fees - Supplies and Materials (Non-K12)	377.13	-	(377.13)
5990 Misc Supplies and Materials	43,775.70	2,000.00	(41,775.70)
6420 New Equipment and Furniture - Non-Depreciable		4,697.97	4,697.97
7410 Dues and Fees	3,140.18	-	(3,140.18)
Subtotal 221 Professional Development	1,161,501.83	994,953.15	(166,548.68)
225 Instruction Related Technology			
3110 Instructional Services - Non K12 Student Materials	1,000.00	-	(1,000.00)
3220 PD Travel - Non- Meals	349.95	-	(349.95)
3430 Mail/Postage	227.10	269.24	42.14
3490 Other Communication (including ISP)	109,815.52	129,083.84	19,268.32
3610 Printing	110.00	-	(110.00)
5110 Program Fees - Supplies and Materials (Non-K12)	153.09	-	(153.09)
Subtotal 225 Instruction Related Technology	111,655.66	129,353.07	17,697.41
226 Supervision and Direction of Instructional Staff			
3150 Management Services Supervision Salaries	69,478.27	112,485.35	43,007.08
Stipends	4,000.00	-	(4,000.00)
Management Services Supervision Tax	6,452.07	-	(6,452.07)
3150 Management Services Supervision Bonus	3,141.10	5,624.27	2,483.17
3150 Management Services Supervision Benefits	2,874.92	24,746.78	21,871.86
3130 Management Services (wages / benefits)	85,946.36	142,856.40	56,910.04
3110 PS - K12 School Curriculum Expense	2,424.00	2,238.72	(185.28)
Subtotal 226 Supervision and Direction of Instructional Staff	88,370.36	145,095.12	56,724.76
227 Academic Student Assessment			
3110 Instructional Services Salaries	43,533.07	25,558.72	(17,974.35)
3110 Instructional Services Benefits	4,332.04	5,622.92	1,290.88
3110 Tax	3,904.80	-	(3,904.80)
3110 Bonus	55.09	1,277.94	1,222.85
3110 Michigan Instructional Services - Stipends	143,433.18	62,400.08	(81,033.10)
3110 Purchased Services Instructional (K12)	42,708.98	-	(42,708.98)
3110 K12 School Curriculum	2,424.00	2,238.72	(185.28)
3210 Other Travel	37,621.03	-	(37,621.03)
3490 Other Miscellaneous Communications	99.80	-	(99.80)
4210 Rent - Facilities (Proctored Exams)	304,307.45	374,813.73	70,506.28
4270 Technology Related Equipment	343,934.08	234,030.59	(109,903.49)
6420 New Equipment and Furniture - Non-Depreciable	267.96	-	(267.96)
5110 Program Fees - Supplies and Materials (Non-K12)	24,454.23	-	(24,454.23)
5990 Misc Supplies and Materials	3,863.06	-	(3,863.06)
Subtotal 227 Academic Student Assessment	954,938.77	705,942.71	(248,996.06)
229 Other Instructional Staff Services			
3110 Instructional Services Salaries	100,138.88	102,152.71	2,013.83
Instructional Services Tax	8,530.67	-	(8,530.67)
Stipends	8,101.63	-	(8,101.63)
3110 Instructional Services Bonus	-	4,862.23	4,862.23
3110 Instructional Services Benefits	27,639.20	21,393.80	(6,245.40)
3110 Curriculum	4,400.00	4,029.70	(370.30)
Subtotal 229 Other Instructional Staff Services	148,810.38	132,438.44	(16,371.94)
Subtotal 220 Support Services - Instructional Staff	2,465,277.00	2,107,782.49	(357,494.51)
230 Support Services - General Administration			
231 Board of Education			
3170 Legal Services	43,413.00	55,000.00	11,587.00
3180 Audit Services	24,200.00	24,200.00	-
5990 Miscellaneous Supplies/materials	673.52	-	(673.52)
3220 Board Development	4,420.16	5,000.00	579.84
6420 New Equipment and Furniture - Non-Depreciable	1,012.26	-	(1,012.26)
Total 231 Board of Education	73,718.94	84,200.00	10,481.06

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906 Proposed FY24 Modified Budget	4399 Proposed FY25 Budget	493 Variance
232 Executive Administration			
3150 Management Fees - Oversight	1,093,735.77	1,288,741.32	195,005.55
3150 Management Services - K12 Management and Technology	6,888,207.47	7,096,165.19	207,957.72
Subtotal 232 Executive Administration	7,981,943.24	8,384,906.52	402,963.28
Subtotal 230 Support Services -General Administration	8,055,662.18	8,469,106.52	413,444.34
240 Support Services - School Administration			
241 Office of the Principal			-
3150 Management Services Salaries	129,228.80	184,103.72	54,874.92
3150 Management Services Tax	11,051.32	-	(11,051.32)
3150 Management Services Bonus	-	9,205.19	
3150 Management Services Benefits	10,406.50	40,502.82	30,096.32
3110 PS - K12 School Curriculum Expense	5,090.40	4,701.32	(389.08)
Subtotal 241 Office of the Principal	155,777.02	238,513.05	82,736.03
249 Other School Administration			
3110 Instructional Services (On Line School)	23,028.00	21,267.88	(1,760.12)
3110 Michigan Instructional Services - K12 Student Other	55,153.68	-	(55,153.68)
3190 Other Professional and Technical Services	25,551.40	15,000.00	(10,551.40)
3210 Other Travel	3,202.46	6,104.93	2,902.47
3120 Employee Training and Development Service	450.00	-	(450.00)
3430 Mail/Postage	34,545.66	38,000.00	3,454.34
3490 Other Communication (includes ISP)	6,570.48	13,564.32	6,993.84
4140 Software Maintenance Agreements	31,618.04	50,611.45	18,993.41
4220 Office Equipment Rental	338.02	374.00	35.98
5110 Program Fees - Supplies & Materials Non K12	249.04	-	(249.04)
5910 Office Supplies	12,330.88	15,000.00	2,669.12
5990 Miscellaneous Supplies/materials	2,633.46	23,159.98	20,526.52
6420 New Equipment and Furniture - Non-Depreciable	158.40	21,137.00	20,978.60
7410 Dues and Fees	1,952.60	5,845.55	3,892.95
Subtotal 249 Other School Administration	197,782.12	210,065.11	12,282.99
Subtotal 240 Support Services - School Administration	353,559.14	448,578.16	95,019.02
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone	59,570.65	65,000.00	5,429.35
3490 Other Miscellaneous Communications	2,279.56	2,999.69	720.13
3890 Other Utility Services	2,479.54	4,000.00	1,520.46
3910 Property and Liability Insurance	57,316.93	60,274.00	2,957.07
4190 Other Repairs and Maintenance	10,246.91	15,000.00	4,753.09
4210 Building Rent	59,640.00	59,640.00	-
5520 Electricity	2,379.44	-	(2,379.44)
5910 Office Supplies	132.22	-	(132.22)
Subtotal 261 Operating Building Services	194,045.25	206,913.69	12,868.44
Subtotal 260 Operations and Maintenance	194,045.25	206,913.69	12,868.44
280 Support Services - Central			
281 Planning, Research, Development, and Evaluation			
3150 Management Services Supervision Salaries	41,114.31	48,451.17	7,336.86
3150 Tax	3,698.30	-	(3,698.30)
3150 Management Services Supervision Bonus	2,055.72	2,422.56	366.84
3150 Management Services Supervision Benefits	1,364.51	10,659.26	9,294.75
Subtotal 281 Planning, Research, Development, and Eval	48,232.84	61,532.99	13,300.15
283 Staff/Personnel Services			
3150 Management Services Supervision Salaries	91,145.60	-	(91,145.60)
3110 Stipends	26,443.64	16,020.26	(10,423.38)
3150 Tax	8,218.52	-	(8,218.52)
3150 Management Services Supervision Benefits	5,064.87	-	(5,064.87)
3150 Management Services (wages / benefits)	130,872.63	16,020.26	(114,852.37)
3110 K12 Charges - 3rd Party Teachers	4,605.60	4,253.58	(352.02)

Michigan Great Lakes Virtual Academy
Statement of Revenues, Expenditures and Changes in Fund Balances
 FY25 Budget Proposal through 6/30/2025 Average Enrollment

	3906	4399	493
	Proposed FY24	Proposed FY25	Variance
	Modified Budget	Budget	
3120 Employee Training and Development Service	212.90	-	(212.90)
3210 Other Travel	162.14	-	(162.14)
Subtotal 283 Staff/Personnel Svcs	135,853.27	20,273.84	(115,579.43)
284 Non Instructional Technology Services			
3160 Management Information Services	3,214,496.84	3,311,543.76	97,046.92
Subtotal 284 Non Instructional Tech Svcs	3,214,496.84	3,311,543.76	97,046.92
			-
Subtotal 280 Support Services - Central	3,398,582.95	3,393,350.59	(5,232.36)
Total 200 Support Services	18,598,262.83	19,125,418.65	527,155.82
330 Community Services			
331 Community Activities			
3130 Community Activities Salaries	374,825.46	350,237.94	(24,587.52)
3130 Community Activities Bonus	22,498.25	17,511.90	(4,986.35)
3130 Community Activities Benefits	50,577.97	77,052.35	26,474.38
3110 Stipends	23,600.00	11,080.68	(12,519.32)
3150 Tax	30,626.36	-	(30,626.36)
3130 Community Activities (wages / benefits)	502,128.04	455,882.87	(46,245.17)
3110 Purchased Services	13,089.60	12,089.11	(1,000.49)
3210 Other Travel	5,113.78	2,616.14	(2,497.64)
3430 Mail/Postage	1,009.92	-	(1,009.92)
3490 Other Miscellaneous Communications	6.53	-	(6.53)
4140 Software Maintenance Agreements	310.71	84,751.79	84,441.08
4210 Rent - Facilities	3,308.55	-	(3,308.55)
5110 Program Fees - Supplies and Materials	6,745.99	-	(6,745.99)
5990 Misc. Supplies and Materials	188,493.84	207,614.78	19,120.94
7410 Dues and Fees	104.67	-	(104.67)
Subtotal 331 Community Activities	720,311.63	762,954.70	42,643.07
361 Welfare Activities			
3490 Other Miscellaneous Communications	7,880.74	17,365.75	9,485.01
Subtotal 361 Welfare Activities	7,880.74	17,365.75	9,485.01
			-
Subtotal 300 Community Services	728,192.37	780,320.44	52,128.07
Total 300 Community Services	728,192.37	780,320.44	52,128.07
			-
TOTAL EXPENSES	45,398,728.35	47,396,223.21	1,997,494.86
			-
Surplus / (Deficit)	\$ (586,464.08)	\$ 211,544.76	\$ 798,008.84