

**2022-2023 GENERAL APPROPRIATIONS BUDGET RESOLUTION  
FOR ADOPTION BY  
THE BOARD OF TRUSTEES  
OF  
HIGHPOINT VIRTUAL ACADEMY OF MICHIGAN**

RESOLVED, that this resolution shall be the general appropriations of Highpoint Virtual Academy of Michigan for the fiscal year 2022-2023: A resolution to make appropriations; to provide for the expenditure of appropriations; and to provide for the disposition of all income received by Highpoint Virtual Academy of Michigan.

BE IT FURTHER RESOLVED that the total revenues estimated to be available for appropriations in the general fund of Highpoint Virtual Academy of Michigan for the fiscal year ending June 30, 2023, is as follows:

**Highpoint Virtual Academy of Michigan – FY2023**

**Average Enrollment**

	<b>2952</b>	<b>2922</b>
	<b>Approved</b>	<b>Proposed</b>
<b>Revenue</b>	<b>2022-2023 Budget</b>	<b>2022-2023 Budget</b>
<b>Local</b>	\$ -	\$ 1,261.00
<b>Other Political Subdivision</b>	\$ -	\$ -
<b>State</b>	\$ 23,244,065.70	\$ 23,362,970.00
<b>Federal</b>	\$ 3,798,146.74	\$ 2,984,378.00
<b>Total Revenue</b>	<b>\$ 27,042,212.44</b>	<b>\$ 26,348,609.00</b>

BE IT FURTHER RESOLVED, that \$26,348,609.00 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set below:

	<b>Approved</b>	<b>Proposed</b>
<b>Expenditures - Instruction</b>	<b>2022-2023 Budget</b>	<b>2022-2023 Budget</b>
Basic Instruction	\$ 13,589,968.99	\$ 13,924,865.00
Added Needs Instruction	\$ 3,194,408.11	\$ 3,189,259.11
Adult Education Instruction	\$ -	\$ -
<b>Total Instruction</b>	<b>\$ 16,784,377.10</b>	<b>\$ 17,114,124.11</b>

	<b>Approved</b>	<b>Proposed</b>
<b>Expenditures - Support Services</b>	<b>2022-2023 Budget</b>	<b>2022-2023 Budget</b>
Pupil Support	\$ 2,600,462.02	\$ 2,701,586.19
Instructional Staff Support	\$ 1,037,044.68	\$ 1,051,176.00
General Administration	\$ 4,786,680.92	\$ 4,755,577.00
School Administration	\$ 195,069.88	\$ 195,069.88
Business Services	\$ -	\$ -
Operations and Maintenance	\$ 119,664.00	\$ 119,664.00
Transportation	\$ -	\$ -
Central Support	\$ 1,896,064.42	\$ 1,896,064.42
Other Support	\$ -	\$ -
Community Services	\$ 91,561.70	\$ 91,561.70
<b>Total Support Services</b>	<b>\$ 10,726,547.63</b>	<b>\$ 10,810,699.19</b>

<b><u>Total Expenditures</u></b>	<b>Approved</b> <b><u>2022-2023 Budget</u></b> <b>\$ 27,510,924.73</b>	<b>Proposed</b> <b><u>2022-2023 Budget</u></b> <b>\$ 27,924,823.30</b>
<b><u>Excess Revenue (Expenditures)</u></b>	<b>Approved</b> <b><u>2022-2023 Budget</u></b> <b>\$ (468,712.29)</b>	<b>Proposed</b> <b><u>2022-2023 Budget</u></b> <b>\$ (1,576,214.30)</b>
Fund Balance July 1, 2022		
\$ 4,450,840.17		
<b><u>Fund Balance June 30, 2022</u></b>	<b>Approved</b> <b><u>2022-2023 Budget</u></b> <b>\$ 4,450,840.17</b>	<b>Proposed</b> <b><u>2022-2023 Budget</u></b> <b>\$ 2,874,625.87</b>
Fund Balance July 1, 2023		

BE IT FURTHER RESOLVED, that adopted budgets are intended to be formatted per the Michigan Department of Education Bulletin 1022 Accounting Manual Chart of Accounts, and any revision in account classification to comply with Bulletin 1022 and/or generally accepted financial reporting standards should be reflected for reporting purposes in the presentation of both the actual results and the corresponding budgets.

BE IT FURTHER RESOLVED, that no board of director member or employee of the Educational Service Provider (ESP) 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 hereto made by the board. Changes in the amounts appropriated by the board shall require board approval.

BE IT FURTHER RESOLVED, that the Educational Service Provider (ESP) is hereby charged with general supervision of the execution of the budget adopted by the board and shall hold the applicable personnel 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. The ESP is also authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget.

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
<b>REVENUE</b>			
100 Revenue from Local Sources			
199 Miscellaneous Local Revenues	-	1,261.00	\$ 1,261.00
<b>Subtotal 100 - Revenue from Local Sources</b>	-	<b>1,261.00</b>	<b>\$ 1,261.00</b>
300 Revenue from State Sources			
311 State Portion of Foundation Allowance	\$ 21,689,920.05	\$ 21,542,224.00	\$ (147,696.05)
312 State Portion of Foundation Allowance(restricted)	1,554,145.64	1,820,746.00	266,600.36
<b>Subtotal 300 - Revenue from State Source</b>	<b>23,244,065.70</b>	<b>23,362,970.00</b>	<b>118,904.30</b>
400 Revenue from Federal Sources			
414 Grant from Dept of Education	3,518,779.82	2,700,877.00	(817,902.82)
417 Federal Grant through Public School	279,366.92	283,501.00	4,134.08
<b>Subtotal 400 - Revenue from Federal Sources</b>	<b>3,798,146.74</b>	<b>2,984,378.00</b>	<b>(813,768.74)</b>
<b>Total Revenue</b>	<b>27,042,212.44</b>	<b>26,348,609.00</b>	<b>(693,603.44)</b>
<b>EXPENDITURES</b>			
100 Instruction			
110 Basic Programs			
111 Elementary			
Teacher salaries	1,538,181.69	1,296,806.00	(241,375.69)
Accrued Teacher bonus	69,695.95	65,159.00	(4,536.95)
Taxes	-	110,367.00	110,367.00
Stipends	3,234.34	5,000.00	1,765.66
Benefits	315,044.99	175,914.00	(139,130.99)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>1,926,156.97</b>	<b>1,653,246.00</b>	<b>(272,910.97)</b>
3110 Instructional Services (On Line School)	1,692,743.15	2,012,991.00	320,247.85
3210 Travel	403.85	312.00	(91.85)
3430 Mail/Postage	752.05	532.00	(220.05)
3610 Printing	-	503.00	503.00
4140 Software Maintenance Agreements	-	13,019.00	13,019.00
4270 Technology Related Equipment	771,714.28	790,935.00	19,220.72
5110 Teaching/Testing Materials & Supplies	841,097.33	836,166.00	(4,931.33)
5990 Miscellaneous Supplies/materials	6,966.09	-	(6,966.09)
6410 New Equipment and Furniture - depreciable	-	-	-
6420 New Equipment and Furniture - Non-depreciable	24,524.74	12,272.00	(12,252.74)
<b>Subtotal 111 Elementary</b>	<b>5,264,358.48</b>	<b>5,319,976.00</b>	<b>55,617.52</b>
112 Middle/Junior High			
Teacher salaries	1,082,578.80	1,066,100.00	(16,478.80)
Taxes	-	89,085.00	89,085.00
Stipends	13,186.21	19,250.00	6,063.79
Accrued Teacher bonus	56,179.48	53,305.00	(2,874.48)
Benefits	272,489.50	160,325.00	(112,164.50)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>1,424,433.99</b>	<b>1,388,065.00</b>	<b>(36,368.99)</b>
3110 Instructional Services (On Line School)	1,338,172.55	1,470,139.00	131,966.45
3210 Travel	169.47	131.00	(38.47)
3430 Mail/Postage	394.06	78.00	(316.06)
3610 Printing	-	196.00	196.00
4140 Software Maintenance Agreements	-	1,200.00	1,200.00
4270 Technology Related Equipment	514,432.89	548,162.00	33,729.11
5110 Teaching/Testing Materials & Supplies	692,110.15	751,889.00	59,778.85
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies/materials	5,138.15	-	(5,138.15)
7410 Dues and Fees	-	428.00	428.00
6420 New Equipment and Furniture - Non-depreciable	-	-	-
<b>Subtotal 112 Middle/Junior High</b>	<b>3,974,851.27</b>	<b>4,160,288.00</b>	<b>185,436.73</b>
113 High School			
Teacher salaries	1,232,108.28	1,140,758.00	(91,350.28)
Taxes	-	103,833.00	103,833.00
Stipends	25,626.05	26,427.00	800.95
Accrued Teacher bonus	65,359.34	57,038.00	(8,321.34)
Benefits	277,953.14	146,548.00	(131,405.14)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>1,601,046.81</b>	<b>1,474,604.00</b>	<b>(126,442.81)</b>
3110 Instructional Services (On Line School)	1,396,441.22	1,601,965.00	205,523.78
3110 K12 Teachers Other	-	44,594.00	44,594.00
3110 Non-K12 Student Materials	-	599.00	599.00
3110 K12 Student Other	-	2,180.00	2,180.00
3190 Other Professional and Technical Services	-	556.00	556.00
3210 Travel	846.19	1,204.00	357.81
3430 Mail/Postage	460.18	383.00	(77.18)
3490 Other Miscellaneous Communications	-	7,911.00	7,911.00
3610 Printing	-	217.00	217.00

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
3700 Tuition	-	86,332.00	86,332.00
4140 Software Maintenance Agreements	59,974.95	8,452.00	(51,522.95)
4270 Technology Related Equipment	543,227.25	539,765.00	(3,462.25)
5110 Teaching/Testing Materials & Supplies	457,380.33	451,095.00	(6,285.33)
5990 Miscellaneous Supplies/materials	16,562.15	2,178.00	(14,384.15)
7410 Dues and Fees	-	606.00	606.00
6420 New Equipment and Furniture - Non-depreciable	15,379.52	13,764.00	(1,615.52)
<b>Subtotal 113 High School</b>	<b>4,091,318.59</b>	<b>4,236,405.00</b>	<b>145,086.41</b>
119 Summer School	-	-	-
3110 Instructional Services (On Line School)	231,116.99	66,096.00	(165,020.99)
3110 Stipends	-	93,469.00	93,469.00
3110 Non-K12 Student Materials	-	42,224.00	42,224.00
3190 Other Professional and Technical Services	-	5,564.00	5,564.00
5110 Teaching/Testing Materials & Supplies	-	843.00	843.00
5990 Miscellaneous Supplies and Materials	28,323.67	-	(28,323.67)
<b>Subtotal 119 Summer School</b>	<b>259,440.65</b>	<b>208,196.00</b>	<b>(51,244.65)</b>
<b>Subtotal 110 Basic Programs</b>	<b>13,589,968.99</b>	<b>13,924,865.00</b>	<b>334,896.01</b>
120 Added Needs	-	-	-
122 Special Ed	-	-	-
Teacher salaries	1,065,808.03	1,045,193.00	(20,615.03)
Taxes	-	88,811.00	88,811.00
Stipends	9,454.37	25,899.00	16,444.63
Accrued Teacher bonus	53,399.97	52,775.00	(624.97)
Benefits	273,213.34	164,432.00	(108,781.34)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>1,401,875.71</b>	<b>1,377,110.00</b>	<b>(24,765.71)</b>
3110 Instructional Services (On Line School)	44,464.86	50,886.00	6,421.14
3130 SPED Service providers	-	-	-
3210 Travel	-	111.00	111.00
3490 Other Miscellaneous Communications	-	39.00	39.00
3430 Mail / Postage	-	-	-
3610 Printing	-	70.00	70.00
4140 Software Maintenance	-	12,647.00	12,647.00
4270 Technology Related Equipment	-	-	-
5110 Teaching/Testing Materials & Supplies	-	826.00	826.00
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies/materials	10,348.95	426.00	(9,922.95)
7410 Dues and Fees	-	274.00	274.00
6420 New Equipment and Furniture - Non-depreciable	-	-	-
<b>Subtotal 122 Special Ed</b>	<b>1,456,689.52</b>	<b>1,442,389.00</b>	<b>(14,300.52)</b>
125 Compensatory Education	-	-	-
Teacher Salaries	1,261,112.65	1,251,242.00	(9,870.65)
Taxes	-	109,101.00	109,101.00
Stipends	10,034.75	34,059.00	24,024.25
Accrued Teacher bonus	54,861.86	62,562.00	7,700.14
Benefits	288,509.32	174,576.11	(113,933.21)
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>1,614,518.58</b>	<b>1,631,540.11</b>	<b>17,021.53</b>
3110 Instructional Services (On Line School)	58,631.50	65,932.00	7,300.50
3110 K12 Student Other	-	3,790.00	3,790.00
3120 Training and Development	-	-	-
3130 SPED Service providers	-	-	-
3210 Travel	-	102.00	102.00
3220 PD - non meals	-	-	-
3430 Mail / Postage	21.35	70.00	48.65
3490 Other Miscellaneous Communications	-	-	-
4140 Software Maintenance	-	28,017.00	28,017.00
4210 Rent - Facilities	-	1,650.00	1,650.00
4270 Technology Related Equipment	41,669.50	-	(41,669.50)
5110 Teaching/Testing Materials & Supplies	22,877.66	-	(22,877.66)
5910 Office Supplies	-	-	-
5990 Miscellaneous Supplies/materials	-	15,533.00	15,533.00
6410 New Equipment and Furniture - depreciable	-	-	-
6420 New Equipment and Furniture - Non-depreciable	-	236.00	236.00
7410 Dues and Fees	-	-	-
<b>Subtotal 125 Compensatory Education</b>	<b>1,737,718.59</b>	<b>1,746,870.11</b>	<b>9,151.52</b>
<b>Subtotal 120 Added Needs</b>	<b>3,194,408.11</b>	<b>3,189,259.11</b>	<b>(5,149.00)</b>
<b>Total 100 Instruction</b>	<b>-</b>	<b>-</b>	<b>-</b>
200 Support Services	-	-	-
210 Support Services - Pupil	-	-	-
211 Truancy/Absenteeism Services	-	-	-
3110 Instructional Services (On Line School)	-	-	-

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
3110 Stipends			
3130 Pupil Services Wages	469,040.59	384,205.00	(84,835.59)
Taxes	-	33,023.00	33,023.00
Accrued counselor bonus	22,208.76	19,130.00	(3,078.76)
Benefits	83,304.86	50,688.00	(32,616.86)
<u>3130 Pupil Services (Counselor wages / benefits)</u>	<u>574,554.20</u>	<u>492,046.00</u>	<u>(82,508.20)</u>
3110 Instructional Services (On Line School)	33,353.25	37,034.00	3,680.75
3210 Travel	-	-	-
6420 New Equipment and Furniture - Non-depreciable	-	-	-
<b>Subtotal 211 Truancy/Absenteeism Services</b>	<b>607,907.46</b>	<b>529,080.00</b>	<b>(78,827.46)</b>
212 Guidance			
3130 Pupil Services (Counselor wages)	676,199.80	628,557.00	(47,642.80)
Taxes	-	54,064.00	54,064.00
Stipends	2,239.10	6,400.00	4,160.90
Accrued counselor bonus	15,050.38	31,350.00	16,299.62
Benefits	126,384.10	62,057.00	(64,327.10)
<u>3130 Pupil Services (Counselor wages / benefits)</u>	<u>819,873.38</u>	<u>782,428.00</u>	<u>(37,445.38)</u>
3110 Instructional Services (On Line School)	16,167.74	17,686.00	1,518.26
3210 Travel	382.21	295.00	(87.21)
3430 Mail/Postage	139.29	143.00	3.71
4270 K12 Student Computer Lease Expense	-	-	-
5110 Teaching/Testing Materials & Supplies	1,044.07	318.00	(726.07)
5910 Office Supplies	-	-	-
5990 Misc. Supplies and Materials	9,852.01	2,657.00	(7,195.01)
6420 New Equipment and Furniture - Non-depreciable	-	1,532.00	1,532.00
<b>Subtotal 212 Guidance</b>	<b>847,458.69</b>	<b>805,059.00</b>	<b>(42,399.69)</b>
213 Health Services (PT and OT)			
3130 Pupil Services	140,436.78	183,585.00	43,148.22
<b>Subtotal 213 Health Services</b>	<b>140,436.78</b>	<b>183,585.00</b>	<b>43,148.22</b>
214 Psychological Services			
3130 Pupil Services	207,270.16	268,735.00	61,464.84
<b>Subtotal 214 Psychological Services</b>	<b>207,270.16</b>	<b>268,735.00</b>	<b>61,464.84</b>
215 Speech Pathology Services			
3130 Pupil Services	409,867.22	514,103.00	104,235.78
<b>Subtotal 215 Speech Pathology Services</b>	<b>409,867.22</b>	<b>514,103.00</b>	<b>104,235.78</b>
216 Social Work Services			
3130 Pupil Services	218,074.27	290,946.00	72,871.73
<b>Subtotal 216 Social Work Services</b>	<b>218,074.27</b>	<b>290,946.00</b>	<b>72,871.73</b>
217 Visual Aid Services			
3130 Pupil Services	2,807.19	2,807.19	-
<b>Subtotal 217 Visual Aid Services</b>	<b>2,807.19</b>	<b>2,807.19</b>	<b>-</b>
219 Other Pupil Services			
3130 Pupil Services (Salaries)	116,417.12	70,337.00	(46,080.12)
Taxes	-	5,520.00	5,520.00
Stipends	-	11,461.00	11,461.00
Pupil Services (Bonus)	21,057.05	3,464.00	(17,593.05)
Pupil Services (Benefits)	29,166.10	16,489.00	(12,677.10)
<u>3130 Pupil Services (Counselor wages / benefits)</u>	<u>166,640.26</u>	<u>107,271.00</u>	<u>(59,369.26)</u>
3110 Instructional Services (On Line School)	-	-	-
3130 Pupil Services	-	-	-
<b>Subtotal 219 Other Pupil Services</b>	<b>166,640.26</b>	<b>107,271.00</b>	<b>(59,369.26)</b>
<b>Subtotal 210 Support Services Pupil</b>	<b>2,600,462.02</b>	<b>2,701,586.19</b>	<b>101,124.17</b>
220 Support Services - Instructional Staff			
221 3110 PS-Instructional K12 Personnel Salaries	62,110.98	108,036.00	45,925.02
3110 PS-Instructional K12 Personnel - Taxes	-	9,172.00	9,172.00
3110 Instructional Services - Bonus	2,733.27	5,402.00	2,668.73
3110 Instructional Services - Stipends	-	-	-
3110 PS-Instructional K12 Personnel - Benefits	16,187.34	10,440.00	(5,747.34)
3110 Instructional Services (On Line School)	2,019.18	2,209.00	189.82
3110 K12 Teachers Other	-	8,677.00	8,677.00
3130 Pupil Services- K12 Pers Bonus	-	-	-
3110 Non-K12 Purchased Services, Student Subscriptions, Coaching	-	26,852.00	26,852.00
3120 Employee Training and Development Service	-	3,672.00	3,672.00
3190 Other Professional and Technical Services	-	-	-
3210 Other Travel - Non- Meals	4,374.69	30,735.00	26,360.31

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
3220 PD - Workshops and Conferences	132,160.55	-	(132,160.55)
3430 Mail/Postage	-	154.00	154.00
4140 Software Maintenance Agreements	-	5,564.00	5,564.00
4210 Facility rent	-	-	-
4910 Other Purchased Services	-	3,817.00	3,817.00
5110 Program Fees - Supplies and Materials Non-K12	32,779.11	170.00	(32,609.11)
5990 Misc. Supplies and Materials	1,670.52	669.00	(1,001.52)
6420 New Equipment and Furniture - Non-depreciable	-	-	-
6720 Educational Media	-	19,028.00	19,028.00
7410 Dues and Fees	-	178.00	178.00
<b>Subtotal 221 Professional Development</b>	<b>254,035.64</b>	<b>234,775.00</b>	<b>(19,260.64)</b>
225 Instruction Related Technology	-	-	-
3110 K12 Student Other	-	6,910.00	6,910.00
3220 PD - Workshops and Conferences	-	329.00	329.00
3430 Mail/Postage	-	-	-
3450 Copyright Fees and Software Licenses/Agreements	-	-	-
3430 Mail/Postage	175.91	336.00	160.09
3490 Other Communication (including ISP)	149,775.51	155,488.00	5,712.49
4140 Software Maintenance Agreements	18,347.39	13,220.00	(5,127.39)
4270 K12 Student Computer Lease Expense	-	-	-
5110 Teaching / Testing Supplies and Materials	2,770.60	543.00	(2,227.60)
5990 Misc. Supplies and Materials	-	-	-
6420 New Equipment and Furniture - Non-depreciable	49,737.07	61,809.00	12,071.93
<b>Subtotal 225 Instruction Related Technology</b>	<b>221,218.99</b>	<b>240,409.00</b>	<b>19,190.01</b>
226 Supervision and Direction of Instructional Staff	-	-	-
3110 Instructional Services- Salaries	137,792.46	25,369.00	(112,423.46)
Taxes	-	2,243.00	2,243.00
Stipends	-	4,000.00	4,000.00
Instructional Services - Bonus	6,681.60	-	(6,681.60)
Instructional Services - Benefits	57,759.73	2,352.00	(55,407.73)
3150 Mgt Service - Salaries	-	142,466.00	142,466.00
3150 Mgt Services-Taxes	-	11,740.00	11,740.00
3150 Management Services - Benefit	-	22,166.00	22,166.00
3150 Management Services - Bonus	-	10,927.00	10,927.00
3130 Pupil Services - Salaries	-	46,657.00	46,657.00
Taxes	-	3,920.00	3,920.00
Benefits	-	7,449.00	7,449.00
3130 Pupil Services (Counselor wages / benefits)	-	-	-
3110 Instructional Services (On Line School)	4,043.13	4,423.00	379.87
3210 Travel	5,023.42	1,990.00	(3,033.42)
<b>Subtotal 226 Supervision and Direction of Instructional Staff</b>	<b>211,300.34</b>	<b>285,702.00</b>	<b>74,401.66</b>
227 Academic Student Assessment	-	-	-
3110 Non-K12 Purchased Services, Student Subscriptions, Coaching	-	-	-
3130 Instructional Services- Salaries	-	-	-
3130 Instructional Services - Bonus	-	-	-
3130 Instructional Services - Benefits	-	-	-
3110 K12 Purchased Services, Student Subscriptions, Coaching	-	95,596.00	95,596.00
3210 Testing Travel - Non- Meals	43,242.40	82,057.00	38,814.60
3220 PD - Workshops and Conferences	-	-	-
3430 Mail/Postage	-	-	-
4140 Software Maintenance Agreements	-	-	-
4210 Facilities Rental	145,309.35	100,135.00	(45,174.35)
4270 K12 Student Computer Lease Expense	-	-	-
4270 K12 Testing Computers	130,542.00	-	(130,542.00)
5110 Supplies and Materials	11,299.89	6,028.00	(5,271.89)
5910 Office Supplies	7,203.80	2,059.00	(5,144.80)
4910 Other Purchased Services (Test Proctors)	-	4,415.00	4,415.00
<b>Subtotal 227 Academic Student Assessment</b>	<b>337,597.45</b>	<b>290,290.00</b>	<b>(47,307.45)</b>
229 Other Instructional Staff Services	-	-	-
3210 Other Travel	-	-	-
3430 Mail/Postage	-	-	-
4140 Software Maintenance Agreements	-	-	-
4210 Rent Facilities	-	-	-
5110 Supplies and Materials	12,892.26	-	(12,892.26)
5910 Office Supplies	-	-	-
<b>Subtotal 229 Other Instructional Staff Services</b>	<b>12,892.26</b>	<b>-</b>	<b>(12,892.26)</b>
<b>Subtotal 220 Support Services - Instructional Staff</b>	<b>1,037,044.68</b>	<b>1,051,176.00</b>	<b>14,131.32</b>
230 Support Services - General Administration	-	-	-

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
231 Board of Education	-	-	-
3170 Legal Services	11,175.00	15,906.00	4,731.00
3180 Audit	12,800.00	13,950.00	1,150.00
3190 Other Professional and Technical Services	-	-	-
3220 Board Development	5,000.00	2,935.00	(2,065.00)
6420 New Equipment and Furniture - Non-depreciable	-	-	-
7410 Dues and Fees (Includes Bank Fees)	-	-	-
<b>Total 231 Board of Education</b>	<b>28,975.00</b>	<b>32,791.00</b>	<b>3,816.00</b>
232 Executive Administration	-	-	-
3150 Oversight	701,374.06	711,402.00	10,027.94
3150 Management Services	4,056,331.87	4,011,384.00	(44,947.87)
6410 New Equipment and Furniture - depreciable	-	-	-
<b>Subtotal 232 Executive Administration</b>	<b>4,757,705.92</b>	<b>4,722,786.00</b>	<b>(34,919.92)</b>
<b>Subtotal 230 Support Services -General Administration</b>	<b>4,786,680.92</b>	<b>4,755,577.00</b>	<b>(31,103.92)</b>
249 Other School Administration	-	-	-
3110 K12 Teachers Other	-	10,469.00	10,469.00
3110 Non K12 Student Materials	-	11,384.00	11,384.00
3110 Instructional Services (On Line School)	17,658.25	15,451.00	(2,207.25)
3180 Audit Services	-	-	-
3190 Other Professional and Technical Services	-	14,461.00	14,461.00
3210 Other Travel	2,286.66	2,525.00	238.34
3220 PD Non-Meals	-	-	-
3220 PD Meals	-	-	-
3410 Telephone	2,000.00	-	(2,000.00)
3430 Mail/Postage	36,108.01	42,217.00	6,108.99
3490 Other Misc communications	311.00	177.00	(134.00)
3610 Printing	-	134.00	134.00
4110 Temp employees	-	-	-
4140 Software Maintenance Agreements	25,203.51	24,621.00	(582.51)
4910 Other Purchased Services	-	-	-
4210 Rent - Facilities	-	-	-
4220 Office Equipment Rental	-	-	-
5110 Supplies and Materials	45,205.79	10,244.88	(34,960.91)
5910 Office Supplies	10,000.00	7,666.00	(2,334.00)
5990 Misc Supplies	-	1,793.00	1,793.00
6410 New Equipment/Furniture - Depreciable	-	-	-
6420 New Equipment/Furniture - Non-Depreciable	56,296.66	21,929.00	(34,367.66)
7410 Dues & Fees (Includes bank fees)	-	31,151.00	31,151.00
<b>Subtotal 249 Other School Administration</b>	<b>195,069.88</b>	<b>195,069.88</b>	<b>(0.00)</b>
<b>Subtotal 240 Support Services - School Administration</b>	<b>195,069.88</b>	<b>195,069.88</b>	<b>(0.00)</b>
260 Operations and Maintenance	-	-	-
261 Operating Building Services	-	-	-
3410 Telephone	47,024.00	49,874.00	2,850.00
3910 Property and Liability Insurance	46,159.00	47,029.00	870.00
4140 Software Maintenance Agreements	-	-	-
4210 Building Rent	19,800.00	20,196.00	396.00
4220 Equipment rental	6,681.00	2,565.00	(4,116.00)
<b>Subtotal 261 Operating Building Services</b>	<b>119,664.00</b>	<b>119,664.00</b>	<b>-</b>
266 Consultants-Security	-	-	-
<b>Subtotal 260 Operations and Maintenance</b>	<b>119,664.00</b>	<b>119,664.00</b>	<b>-</b>
280 Support Services - Central	-	-	-
283 Staff/Personnel Services	-	-	-
3120 Employee Training and Development Service	-	1,972.00	1,972.00
3220 PD Travel	1,950.55	-	(1,950.55)
4110 Temp employees	1,159.00	-	(1,159.00)
<b>Subtotal 283 Staff/Personnel Svcs</b>	<b>3,109.55</b>	<b>1,972.00</b>	<b>(1,137.55)</b>
284 Non Instructional Technology Services	-	-	-
3160 Management Information Services	1,892,954.87	1,894,092.42	1,137.55
<b>Subtotal 284 Non Instructional Tech Svcs</b>	<b>1,892,954.87</b>	<b>1,894,092.42</b>	<b>1,137.55</b>
<b>Subtotal 280 Support Services - Central</b>	<b>1,896,064.42</b>	<b>1,896,064.42</b>	<b>(0.00)</b>
331 Community Activities	-	-	-
3110 Counselor Wages	-	-	-
Counselor Bonus	-	-	-
Counselor Benefits	-	-	-
3110 Accrued bonus	-	-	-

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2022 through June 2023

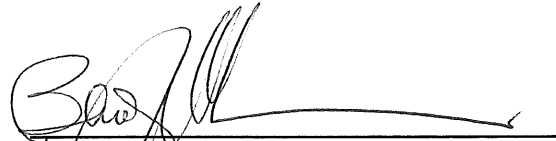
	Approved FY23 January Modified Budget	Proposed FY23 June Modified Budget	Variance
3210 Other Travel	136.65	136.65	-
3430 Mail/Postage			
5110 Supplies and Materials	30,570.83	50,572.98	20,002.15
Subtotal 331 Community Activities	<u>30,786.55</u>	<u>50,788.70</u>	<u>20,002.15</u>
361 Welfare Activities	-	-	-
3110 Instructional Services	-	32,458.00	32,458.00
3210 Other Travel	-	-	-
3430 Mail/Postage	-	51.00	51.00
3490 Other Miscellaneous Communications	51,459.23	3,119.00	(48,340.23)
5110 Teaching / Testing Supplies and Materials	9315.922089	5,145.00	(4,170.92)
Subtotal 361 Welfare Activities	<u>60,775.15</u>	<u>40,773.00</u>	<u>(20,002.15)</u>
Total Community Activities	91,561.70	91,561.70	(0.00)
	-	-	-
TOTAL EXPENSES	<u>27,510,924.73</u>	<u>27,924,823.30</u>	<u>413,898.57</u>
	-	-	-
Surplus/(Deficit)	<u>\$ (468,712.29)</u>	<u>\$ (1,576,214.30)</u>	<u>\$ (1,107,502.01)</u>



**CERTIFICATE OF SECRETARY**

I, the undersigned, being duly qualified and acting Secretary of the Board of Education of Highpoint Virtual Academy of Michigan, do hereby certify that the foregoing is true and complete copy of a resolution adopted by the Board of Education of the Highpoint Virtual Academy of Michigan, at a regular meeting held on the 22nd day of June, 2023, the original of which is on file in the school's office, and that public meeting notice of said meeting was given pursuant to and in full compliance with Act 267, Public Acts of Michigan, 1976.

Dated this the 22nd day of June, 2023

  
Secretary Board of Education  
Highpoint Virtual Academy of Michigan