# Highpoint Virtual Academy of Michigan Statement of Revenues, Expenditures, and Changes in Fund Balances

REVENUE	
100 Revenue from Local Sources	
199 Miscellaneou Local Revenues       75,000.00       18,993.24       \$         Subtotal 100 - Revenue from Local Sources       75,000.00       18,993.24       \$	
300 Revenue from State Sources	
311 State Portion of Foundation Allowance \$ 30,005,583.06 \$ 33,496,749.92 \$ 312 State Portion of Foundation Allowance(restricted) \$ 4,030,459.75 \$ 5,994,611.33	3,491,166.86 1,964,151.58
Subtotal 300 - Revenue from State Source 34,036,042.81 39,491,361.25	5,455,318.44
400 Revenue from Federal Sources	
414 Grant from Dept of Education 1,933,628.72 1,598,446.28	(335,182.44)
417 Federal Grant through Public School 1,196,452.45 766,351.06 Subtotal 400 - Revenue from Federal Sources 3,130,081.18 2,364,797.34	(430,101.40) ( <b>765,283.84</b> )
Subtotal 400 - Revenue Holli Federal Sources 2,304,777.34	-
Total Revenue 37,241,123.99 41,875,151.83	4,634,027.84
EXPENDITURES	-
100 Instruction 110 Basic Programs	-
111 Elementary	-
Teacher salaries 1,471,115.03 1,727,274.10	256,159.07
Accrued Teacher bonus 73,555.75 123,515.58	49,959.83
Taxes - 218,591.59 Stipends 5,000.00 35,533.64	218,591.59 30,533.64
Benefits 328,426.43 242,575.05	(85,851.38)
3110 Instructional Services (Teacher wages / benefits) <b>1,878,097.21 2,347,489.95</b>	469,392.74
3110 Instructional Services (On Line School) 2,118,507.36 2,397,513.88 3210 Travel - 235.01	279,006.52 235.01
3210 Travel - 235.01 3220 Professional Development - Travel - 16.53	16.53
3430 Mail/Postage 1,112.35 337.88	(774.46)
3610 Printing - 436.20	436.20
4140 Software Maintence Agreements - 79,242.59	79,242.59
4270 Technology Related Equipment       795,597.84       1,101,368.25         5110 Teaching/Testing Materials & Supplies       841,271.86       1,095,925.27	305,770.40 254,653.41
5910 Feeding Reaching Waterials & Supplies 5990 Miscellaneous Supplies/materials 6,579.00 14,356.05	7,777.05
6420 New Equipment and Furniture - Non-depreciable 9,248.80 33,842.15	24,593.35
7420 Dues and Fees 986.35  Subtotal 111 Elementary 5,650,414.41 7,071,750.10	986.35 <b>1,421,335.68</b>
Subtotal 111 Elementary 5,650,414.41 7,071,750.10	1,421,333.06
112 Middle/Junior High	00.044.00
Teacher salaries 1,652,475.00 1,743,319.20 Taxes - 242,478.86	90,844.20 242,478.86
Stipends 2,288.13 19,850.00	17,561.87
Accrued Teacher bonus 82,623.75 126,289.69	43,665.94
Benefits 368,915.04 213,746.25	(155,168.80)
3110 Instructional Services (Teacher wages / benefits)         2,106,301.93         2,345,684.00           3110 Instructional Services (On Line School)         1,862,469.71         2,133,510.49	<b>239,382.07</b> 271,040.78
3210 Travel 494.70 104.92	(389.78)
3220 Professional Development - Travel - 307.10	307.10
3430 Mail/Postage 378.07 104.87	(273.20)
3610 Printing       -       366.08         4140 Software Maintenance Agreements       -       3,537.94	366.08 3,537.94
4270 Technology Related Equipment 581,390.30 968,367.80	386,977.49
5110 Teaching/Testing Materials & Supplies 925,271.74 880,111.54	(45,160.19)
5990 Miscellaneous Supplies/materials 4,780.17 4,361.00	(419.17)
7410 Dues and Fees - 1,153.24 6420 New Equipment and Furniture - Non-depreciable 10,877.32 54,848.94	1,153.24 43,971.62
Subtotal 112 Middle/Junior High 5,491,963.93 6,392,457.91	900,493.98
113 High School	
Teacher salaries 1,569,881.35 1,970,078.64	400,197.29
Taxes 263,343.92	263,343.92
Stipends 2,842.40 31,346.73	28,504.33
Accrued Teacher bonus 78,494.07 140,148.82  Benefits 350,476.01 250,680.90	61,654.75 (99,795.11)
3110 Instructional Services (Teacher wages / benefits) 2,001,693.83 2,655,599.01	653,905.17
3110 Instructional Services (On Line School) 2,192,906.07 2,412,799.81	219,893.74
3110 K12 Teachers Other - 133,496.29	133,496.29
3120 Employee Training and Development Service - 6,018.13 3190 Other Professional and Technical Services 92,754.91 -	6,018.13
3190 Other Professional and Technical Services 92,754.91 - 3210 Travel 226.19 235.04	(92,754.91) 8.85
3220 Professional Development - Travel - 5.83	5.83

#### Statement of Revenues, Expenditures, and Changes in Fund Balances

3490 Orber Micellineacia Cammunications   1311,1649; 131,174   130,174   1	25 Budget Proposal July 2024 through June 2025	3,504 FY25 Approved Budget	4,361 Proposed FY25 Modified Budget	857 Variance
3800 Other Micellamens Communications	3430 Mail/Postage			(1,054.34)
Selicit Printing	, 3	-	101 146 91	101,146.91
ACTO   Latinon		-		600.61
1440 Software Maintenance Agements	3	-		224,821.23
A 170		-		13,834.16
\$100 Teaching/Testing Naturalis & Supplies   \$437,809.4   \$0,007.25   \$1,000.000.000.000.000.000.000.000.000.00		653 508 79		301,829.33
1999   Micellaments applies   1995				(46,908.58)
1997   1998   1999				(77,322.64)
100   100		-		
1918   1918		_		
119 Summer School   119 Summer School   119 Summer School   3110 Instructional Services (On Line School)   77,574,17   47,013,48   10,0556   31,050 Speeds   32,771,75   47,013,48   37,050 Speeds   32,771,75   47,013,48   37,050 Speeds   32,071,75   47,013,48   32,070 Speeds   32,071,75   47,013,48   32,070 Speeds   32,071   32,070 Speeds   32,071   3		10 117 62		
119 Summer School   3110 Instructional Services (On Line School)   77,774.17   47,013.48   80,015   81,015				
1110 Instructional Services (On Line School)	Subtotal 113 High School	5,482,000.28	6,941,533.90	1,458,933.03
1110 Instructional Services (On Line School)	110 Summar School			
1310   Stipends   5.271.75   5.90826.46   83.71   2310   Tracel   5.51.58   5.51   2510   2		77 574 17	47.012.49	(20 560 60)
13.10   Travier   1.5.13   1.5.25				
Subtotal 110 Pastic Printing		52,271.75		
110   120		-		51.58
Subtotal 119 Summer School   129,845,92   138,092.02   8,247		-		5.52
120 Added Needs	5110 Teaching/Testing Materials & Supplies			39.71
120 Added Needs   122 Special Education   1   1983/79 21   2,223/73.28   239.998   7   2   239.798   240.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   200.775   2   2   2   2   2   2   2   2   2	Subtotal 119 Summer School	129,845.92	138,092.92	8,247.00
120 Added Needs  122 Special Education  Teacher salaries Taxes  1,983,799,21 2,223,737,28 239,998 Taxes Sipends 38,571,38 48,772,91 10,155 Accrued Teacher bonus 99,386,96 152,091.46 52,094 Benefits 44,282,178 42,277,932 33,022,312,30 47,992 3110 Instructional Services (Teacher wages / benefits) 2,564,319,33 3,022,312,30 47,992 3110 Instructional Services (Teacher wages / benefits) 13,104,14 (11,50.00) (24,654) 3210 Travel 26,45 53,31 11,082,12 11,082,1	Subtotal 110 Basic Programs	16 754 824 54	20 5/12 83/1 83	2 789 010 29
1983,799.21   2,223,737.28   239.998   7 archer salaries   1,983,799.21   2,223,737.28   239.998   7 archer salaries   240,275 84   2	Subtotal 110 basic Flogranis	10,734,824.34	20,343,634.63	3,783,010.23
Teacher salaries Tazes Siponds Accrued Teacher bonus Benefits Accrued Teacher wages / benefits) Accrued Teacher bonus Benefits Accrued Teacher Schee Accrued Teacher Schee Accrued Teacher Schee Accrued Teacher Schee Accrued Teacher Benefits Accrued Teacher Wages / benefits) Accrued Teacher Wages / benefits Accrued Teacher Wages				
Taxes Stipends Stipends Stipends Accrued Teacher bonus Benefits A14,881.78 310 Instructional Services (Teacher wages / benefits) Benefits A14,881.78 310 Instructional Services (Teacher wages / benefits) Bill of KIZ Teacher Stiper Bill of Marchael Stiper Bill of Bill	·	1 002 720 21	2 222 227	220 000 07
Stipends		1,983,739.21		
Accrued Feacher bonus				240,275.84
Benefits	·	,		10,156.53
3110 Instructional Services (Flescher wages / benefits)				52,904.50
3110 Instructional Services (On Line School)				(85,341.96)
3110 K12 Teachers Other   13,104.14   11,550.00] (24,556   3310 Travel   264.55   30.63   (383   3220 PO - non meals   764.24   280.32   (500   3430 Mail / Portage   784.24   280.32   (500   3450 Other Misc Communication   - 231.38   231   3610 Printing   - 648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   648.79   648   649   648.79   648   649   6				457,992.98
3210 Travel   26.4.5   80.63   (188   3200 PD - non meals   - 16.53   16.53   16.53   3430 Mall / Postage   78.4.2   280.32   (500   3490 Other Misc Communication   - 231.33   231   3610 Printing   - 648.79   648.79   648   4140 Software Maintenance   17,273.94   36,786.12   19,512   5110 Teaching/Testing Materials & Supplies   - 1,660.78   10,109.37   8.446   7410 Oues and Fees   - 2,004.42   2,056   6420 New Equipment and Furniture - Non-depreciable   9,052.79   32,782.54   33,725   30,000   33,140,882.88   24,272   33,725   30,000	3110 Instructional Services (On Line School)	78,195.25	7,029.60	(71,165.65)
3220 PD - non meals	3110 K12 Teachers Other	13,104.14	(11,550.00)	(24,654.14)
3430 Mail   Postage   784.24   280.32   500   3490 Other Misc Communication   - 221.38   233   233   3610 Printing   - 648.79   649.79   649.79	3210 Travel	264.45	80.63	(183.82)
3490 Other Misc. Communication   -   231.38   231   3610 Printing   -   648.79   648   6	3220 PD - non meals	-	16.53	16.53
Solio   Printing   Solio   S	3430 Mail / Postage	784.24	280.32	(503.92)
Solio   Printing	3490 Other Misc Communication	-	231.38	231.38
14140 Softwaire Maintenance   17,273.94   36,786.12   19,112		_		648.79
S110   Teaching/Testing Materials & Supplies   3,300.87   3,300.87   5,990   Miscellaneous Supplies/materials   1,660.78   1,600.78   1,010.93.7   8,448   7410 Dues and Fees   - 2,054.42   2,054   6420 New Equipment and Furniture - Non-depreciable   9,052.79   42,782.54   33,725   33,725   33,114,082.88   249,427   34,782.54   34,140,82.88   342,427   34,782.54   34,140,82.88   3,144,082.88   32,424,247   34,140,82.88   3,144,082.88   32,424,247   34,140,82.88   3,144,082.88   3,144,082.88   3,144,082.88   3,1587,583.80   (26,19)	-	17.273.94		19,512.18
S990 Miscellaneous Supplies/materials   1,660.78   1,109.37   8,448   7410 Dues and Fees   2,054.42   2,054   6420 New Equipment and Furniture - Non-depreciable   9,052.79   42,782.54   33,725   34,426   34,242   34,2		,		3,300.87
7410 Dues and Faces         2.05.4         2.05.4         2.05.4         2.05.4         2.05.4         2.05.2         3.37.25         3.37.25         3.07.25         3.11.082.88         3.07.20         3.07.20         3.11.082.88         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         3.07.20         2.07.20 </td <td></td> <td>1 660 78</td> <td></td> <td>8,448.59</td>		1 660 78		8,448.59
10   10   10   10   10   10   10   10		-		
Subtotal 122 Special Ed   2,684,654.92   3,114,082.88   429,427     125 Compensatory Education   Teacher Salaries   1,613,775.45   1,587,583.80   (26,193)     Taxes   - 219,702.40   219,702     Stipends   7,660.27   2,010.82   (5,648     Accrued Teacher bonus   80,688.77   113,934.63   33,248     Benefits   360,275.37   203,225.13   (157,055     3110 Instructional Services (Teacher wages / benefits)   2,062,399.86   2,126,456.78     Gallon Instructional Services (Teacher wages / benefits)   79,498.50   7,756.80   7,744     3110 K12 Student Other   6,420.71   4,134.02   (2,288     3210 Travel   6,420.71   4,134.02   (2,288     3210 Travel   6,420.71   4,134.02   (2,288     3210 Travel   6,40.64   6,466.54     3310 Printing   - 6,52.3   65.23     3310 Student Other   28,155.76   12,040.94   (16,114     5110 Teaching/Testing Materials & Supplies   2,183.576   12,040.94   (16,114     5110 Teaching/Testing Materials & Supplies   2,183.8931   2,167,529.63   (10,859     Subtotal 120 Added Needs   4,863,044.23   5,281,612.51   418,568     al 100 Instruction   21,617,868.77   25,825,447.34   4,207,578     200 Support Services   3110 Stipends   50,658.30   473,718.79   (28,938     Taxes   50,258.30   473,718.79   (28,938     Accrued counselor bonus   2,532.92   3,2748.69   7,615     Benefits   112,165.91   66,507.28   455,556		0.052.70		
125 Compensatory Education   Teacher Salaries   1,613,775.45   1,587,583.80   (26,191)     Taxes   219,702.40   219,				429,427.96
Teacher Salaries		_,,	5,== 1,00=.00	,
Taxes	· · ·			-
Stipends		1,613,775.45		(26,191.65
Accrued Teacher bonus   80,688.77   113,934.63   33,245     Benefits   360,275.37   203,225.13   (157,055 )   3110 Instructional Services (Teacher wages / benefits)   2,062,399.86   2,126,456.78   64,056     3110 Instructional Services (On Line School)   79,498.50   7,756.80   (71,741       3110 K12 Student Other   6,420.71   4,134.02   (2,286       3210 Travel   -			219,702.40	219,702.40
Benefits   360,275.37   203,225.13   (157,050)   3110 Instructional Services (Teacher wages / benefits)   2,062,399.86   2,126,456.78   64,056     3110 Instructional Services (On Line School)   79,498.50   7,756.80   (71,741)   3110 K12 Student Other   6,420.71   4,134.02   2,286     3210 Travel   6,420.71   4,134.02   2,286     3210 Travel   6,476.45   6,476     3430 Mail / Postage   - 65,23   65     3160 Printing   - 65,23   65     4140 Software Maintenance   28,155.76   12,040.94   (16,114     5110 Teaching/Testing Materials & Supplies   - 323.62   323     5990 Miscellaneous Supplies/materials   1,914.88   10,156.30   8,244     Subtotal 125 Compensatory Education   2,178,389.31   2,167,529.63   (10,859     200 Support Services   210 Support Services   211 Truancy/Absenteeism Services     211 Truancy/Absenteeism Services   3110 Stipends   - 5,619.27   5,619     3130 Pupil Services Wages   502,658.30   473,718.79   (28,939     Taxes   - 50,389.20   50,388     Accrued counselor bonus   25,132.92   32,748.69   7,615     Benefits   6,6507.28   (45,658     112,165.91   66,507.28   (45,658     46,5658   2,7658   2,776,728   2,776,728     47,578   47,578   47,578     47,578   47,578   47,578     48,588   - 50,389.20   50,388     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615     48,689   48,689,249   7,615   7,615     48,689   48,689,249   7,615   7,615     48,689   48,689,249   7,615   7,	Stipends	7,660.27	2,010.82	(5,649.45
3110 Instructional Services (Teacher wages / benefits)   2,062,399.86   2,126,456.78   34,056   3110 Instructional Services (On Line School)   79,498.50   7,756.80   (71,741   3110 K12 Student Other   6,420.71   4,134.02   (2,286   3210 Travel   - 6,476.45   6,476   3430 Mail / Postage   - 119.49   119   3610 Printing   - 65.23   65   4140 Software Maintenance   28,155.76   12,040.94   (16,114   5110 Teaching/Testing Materials & Supplies   - 323.62   323   5990 Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241   Subtotal 125 Compensatory Education   2,178,389.31   2,167,529.63   (10,859   2,167,529.63   1,167,529	Accrued Teacher bonus	80,688.77	113,934.63	33,245.86
Subtotal 120 Added Needs   Subtotal 125 Compensatory Education   21,617,868.77   25,825,447.34   4,207,578.80   (71,741)   3110 Instructional Services (On Line School)   79,498.50   7,756.80   (71,741)   3110 Instructional Services (On Line School)   79,498.50   7,756.80   (71,741)   3110 Instruction   6,420.71   4,134.02   (2,288)   3210 Travel   - 6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6,476.45   6,476   6	Benefits	360,275.37	203,225.13	(157,050.24
3110 K12 Student Other   6,420.71   4,134.02   (2,286	3110 Instructional Services (Teacher wages / benefits)	2,062,399.86	2,126,456.78	64,056.92
3210 Travel   - 6,476.45   6,476.45   3430 Mail / Postage   - 1119.49   115   3610 Printing   - 65.23   65   4140 Software Maintenance   28,155.76   12,040.94   (16,114   5110 Teaching/Testing Materials & Supplies   - 323.62   323   5990 Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241   5100 Teaching/Testing Materials   1,914.48   10,156.30   8,241   5100 Teaching/Testing Materials   1,914.48   10,156.30   8,241   5000 Teaching/Testing Materials   1,914.48   10,156.30   5,281,612.51   418,568   4,863,044.23   5,281,612.51   418,568   4,207,578   4,20	3110 Instructional Services (On Line School)	79,498.50	7,756.80	(71,741.70
3210 Travel   - 6,476.45   6,476.45   3430 Mail / Postage   - 1119.49   115   3610 Printing   - 65.23   655   365   3610 Printing   - 65.23   655   34140 Software Maintenance   28,155.76   12,040.94   (16,114   5110 Teaching/Testing Materials & Supplies   - 323.62   323   5990 Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241   5100 Subtotal 125 Compensatory Education   2,178,389.31   2,167,529.63   (10,859   361	3110 K12 Student Other		4,134.02	(2,286.69
3430 Mail / Postage   - 119.49   119   3610 Printing   - 65.23   65   65   24   24   25   25   25   25   25   2		-		6,476.45
3610 Printing   - 65.23   655     4140 Software Maintenance   28,155.76   12,040.94   (16,114     5110 Teaching/Testing Materials & Supplies   - 323.62   323     5990 Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241     Subtotal 125 Compensatory Education   2,178,389.31   2,167,529.63   (10,859     Subtotal 120 Added Needs   4,863,044.23   5,281,612.51   418,568     4		-		119.49
4140 Software Maintenance   28,155.76   12,040.94   (16,114   5110 Teaching/Testing Materials & Supplies   - 323.62   323   5990 Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241   Subtotal 125 Compensatory Education   2,178,389.31   2,167,529.63   10,0859   1		-		65.23
Sillo Teaching/Testing Materials & Supplies   323.62   323.5990   Miscellaneous Supplies/materials   1,914.48   10,156.30   8,241   1,914.48   1,914.48   1,915.30   1,914.48   1,914.48   1,915.59.63   1,915.59   1,915.		28 155 76		
Subtotal 125 Compensatory Education   1,914.48   10,156.30   8,241		20,133.70		323.62
Subtotal 125 Compensatory Education         2,178,389.31         2,167,529.63         (10,859           Subtotal 120 Added Needs         4,863,044.23         5,281,612.51         418,568           al 100 Instruction         21,617,868.77         25,825,447.34         4,207,578           200 Support Services         210 Support Services - Pupil         211 Truancy/Absenteeism Services         5,619.27 <td><i>3,</i> 3 11</td> <td>1 014 49</td> <td></td> <td></td>	<i>3,</i> 3 11	1 014 49		
Subtotal 120 Added Needs         4,863,044.23         5,281,612.51         418,568           Ital 100 Instruction         21,617,868.77         25,825,447.34         4,207,578           200 Support Services         200 Support Services - Pupil           211 Truancy/Absenteeism Services         3110 Stipends         5,619.27				(10,859.68
200 Support Services 200 Support Services - Pupil 211 Truancy/Absenteeism Services 3110 Stipends 3110 Stipends 3130 Pupil Services Wages Taxes Accrued counselor bonus Benefits 21,617,868.77 25,825,447.34 4,207,578 4,	Subtotal 225 compensatory Education	2,170,303.31	2,107,323.03	-
200 Support Services 210 Support Services - Pupil 211 Truancy/Absenteeism Services 3110 Stipends - 5,619.27 5,619 3130 Pupil Services Wages 502,658.30 473,718.79 (28,939) Taxes - 50,389.20 50,389 Accrued counselor bonus 25,132.92 32,748.69 7,615 Benefits 112,165.91 66,507.28 (45,658)	Subtotal 120 Added Needs	4,863,044.23	5,281,612.51	418,568.28
200 Support Services 210 Support Services - Pupil 211 Truancy/Absenteeism Services 3110 Stipends - 5,619.27 5,619 3130 Pupil Services Wages 502,658.30 473,718.79 (28,939) Taxes - 50,389.20 50,389 Accrued counselor bonus 25,132.92 32,748.69 7,615 Benefits 112,165.91 66,507.28 (45,658)	al 100 Instruction	21.617.868.77	25.825.447.34	4,207,578.57
211 Truancy/Absenteeism Services       3110 Stipends     -     5,619.27     5,619.27       3130 Pupil Services Wages     502,658.30     473,718.79     (28,939.20)       Taxes     -     50,389.20     50,389.20       Accrued counselor bonus     25,132.92     32,748.69     7,615.20       Benefits     112,165.91     66,507.28     (45,658.20)	200 Support Services	==/*==/*******	20,020,	,,,
3110 Stipends     -     5,619.27     5,619.27       3130 Pupil Services Wages     502,658.30     473,718.79     (28,939)       Taxes     -     50,389.20     50,389       Accrued counselor bonus     25,132.92     32,748.69     7,615       Benefits     112,165.91     66,507.28     (45,658)	· · · · · · · · · · · · · · · · · · ·			
3130 Pupil Services Wages     502,658.30     473,718.79     (28,939)       Taxes     -     50,389.20     50,389       Accrued counselor bonus     25,132.92     32,748.69     7,615       Benefits     112,165.91     66,507.28     (45,658)	•	_	5 610 27	5,619.27
Taxes       -       50,389.20       50,389         Accrued counselor bonus       25,132.92       32,748.69       7,615         Benefits       112,165.91       66,507.28       (45,658)	•	-		
Accrued counselor bonus 25,132.92 32,748.69 7,615 Benefits 112,165.91 66,507.28 (45,658		502,658.30		(28,939.51
Benefits 112,165.91 66,507.28 (45,658		-		50,389.20
				7,615.77
3130 Pupil Services (Counselor wages / benefits) 639,957.13 628,983.23 (10,973				(45,658.63)
	3130 Pupil Services (Counselor wages / benefits)	639,957.13	628,983.23	(10,973.90)

### Statement of Revenues, Expenditures, and Changes in Fund Balances FY25 Budget Proposal July 2024 through June 2025

nent of Revenues, Expenditures, and Changes in Fund Balances dget Proposal July 2024 through June 2025	<b>3,504</b> FY25 Approved Budget	4,361 Proposed FY25 Modified Budget	857 Variance
3110 Instructional Services (On Line School)	53,954.72	6,544.80	(47,409.92)
3210 Travel	-	16.53	16.53
3220 PD - non meals	-	16.53	16.53
3430 Mail/Postage	55.54	16.09	(39.45)
3610 Printing	-	75.01	75.01
5110 Teaching/Testing Materials & Supplies	-	307.91	307.91
5990 Misc. Supplies and Materials	335.37	-	(335.37)
6420 New Equipment and Furniture - Non-depreciable	-	2,076.45	2,076.45
7410 Dues and Fees		99.16	99.16
Subtotal 211 Truancy/Absenteeism Services	694,302.76	638,135.71	(56,167.05)
212 Guidance			
3130 Pupil Services (Counselor wages)	1,102,254.57	878,297.75	(223,956.82)
Taxes	-	112,770.13	112,770.13
Stipends	-	15,866.18	15,866.18
Accrued counselor bonus	55,112.73	62,463.78	7,351.05
Benefits (General Agents (Harafita)	246,025.78	96,573.24	(149,452.54)
3130 Pupil Services (Counselor wages / benefits)	1,403,393.08	1,165,971.08	(237,422.00)
3110 Instructional Services (On Line School)	29,974.85	2,908.80	(27,066.05)
3210 Travel 3430 Mail/Postage	67.29 152.62	18,948.87 64.68	18,881.58
3610 Printing	132.02	243.23	(87.94) 243.23
5110 Teaching/Testing Materials & Supplies	_	449.85	449.85
5990 Misc. Supplies and Materials	13,005.09	-	(13,005.09)
6720 Educational Media	13,003.03	(17,100.00)	(17,100.00)
7410 Dues and Fees	_	88.15	88.15
Subtotal 212 Guidance	1,446,592.93	1,171,574.65	(275,018.28)
213 Health Services (PT and OT)			
3130 Pupil Services	292,687.90	384,814.82	92,126.92
Subtotal 213 Health Services	292,687.90	384,814.82	92,126.92
214 Psychological Services			-
3130 Pupil Services	282,246.75	431,299.55	149,052.80
Subtotal 214 Psychological Services	282,246.75	431,299.55	149,052.80
215 Speech Pathology Services			
3130 Pupil Services	766,299.77	1,165,880.72	399,580.95
Subtotal 215 Speech Pathology Services	766,299.77	1,165,880.72	399,580.95
216 Social Work Services			
3130 Pupil Services	407,333.84	566,067.80	158,733.96
5990 Misc. Supplies and Materials	3,075.26	348.64	(2,726.62)
Subtotal 218 Social Work Services	410,409.10	566,416.44	156,007.34
217 Visual Aid Services			
3130 Pupil Services	1,906.63	6,867.40	4,960.77
Subtotal 217 Visual Aid Services	1,906.63	6,867.40	4,960.77
219 Other Pupil Services			
3130 Pupil Services (Salaries)	-	27,931.09	27,931.09
Taxes		36,436.51	36,436.51
Stipends	2,046.53	-	(2,046.53)
Pupil Services (Bonus)	-	3,643.69	3,643.69
Pupil Services (Benefits)	2.046.52	9,201.76	9,201.76
3130 Pupil Services (Counselor wages / benefits)	2,046.53	77,213.05	75,166.52
3110 Instructional Services (On Line School)  Subtotal 219 Other Pupil Services	2,046.53	(220.00) <b>76,993.05</b>	(220.00) <b>74,946.52</b>
Subtotal 210 Support Services Pupil	3,896,492.37	4,441,982.35	545,489.98
220 Support Services - Instructional Staff			
221 Improvement of Instruction			
3110 PS-Instructional K12 Personnel Salaries	250,970.27	430,733.14	179,762.87
3110 PS-Instructional K12 Personnel - Taxes	-	42,884.68	42,884.68
3110 Instructional Services - Bonus	12,548.51	30,695.19	18,146.68
3110 Instructional Services - Stipends	23,876.17	,	(23,876.17)
3110 PS-Instructional K12 Personnel - Benefits	56,029.11	43,243.17	(12,785.94)
3110 Instructional Services (On Line School)	11,729.29	969.60	(10,759.69)
3120 Employee Training and Development Service	125,335.14	57,123.41	(68,211.73)
3190 Other Professional and Technical Services	- /	27,782.35	27,782.35
3210 Other Travel - Non- Meals	-	(29,081.40)	(29,081.40)
3220 PD - Workshops and Conferences	-	31,521.26	31,521.26
3430 Mail/Postage	-	11.66	11.66
3430 Mail/1 Ostage	-	11.00	11.00

udget Proposal July 2024 through June 2025	3,504 FY25 Approved Budget	4,361 Proposed FY25 Modified Budget	857 Variance
3490 Other Miscellaneous Communications		295.58	295.58
3610 Printing	-	189.08	189.08
4140 Software Maintenance Agreements	-	15,241.45	15,241.45
4210 Facility rent	=	6,162.28	6,162.28
5110 Program Fees - Supplies and Materials Non-K12	-	128.95	128.95
5910 Office Supplies	4 200 00	(4.33)	(4.33)
5990 Misc. Supplies and Materials 6420 New Equipment and Furniture - Non-depreciable	4,286.86	6,850.89 118.19	2,564.03 118.19
7410 Dues and Fees	_	1,535.10	1,535.10
Subtotal 221 Professional Development	484,775.35	666,400.24	181,624.89
225 Instruction Related Technology			
3210 Other Travel - Non- Meals	-	280.96	280.96
3220 PD - Workshops and Conferences	-	82.64	82.64
3430 Mail/Postage 3490 Other Communication (including ISP)	- 171,172.85	77.13 175,518.74	77.13 4,345.89
3610 Printing	1/1,1/2.05	340.33	340.33
4140 Software Maintenance Agreements	19,496.87	-	(19,496.87)
5110 Teaching / Testing Supplies and Materials	-	231.25	231.25
7410 Dues and Fees	-	137.73	137.73
Subtotal 225 Instruction Related Technology	190,669.72	176,668.78	(14,000.94)
226 Supervision and Direction of Instructional Staff			
3110 Management Services - Stipends	-	11,211.00	11,211.00
3110 Management Services - SPED	462.070.70	5,090.40	5,090.40
3150 Management Services - Salaries 3150 Management Services - Taxes	463,079.79 -	463,004.68 36,723.97	(75.11) 36,723.97
3150 Management Services - Taxes 3150 Management Services - Benefit	103,382.56	89,083.06	(14,299.50)
3150 Management Services - Bonus	23,153.99	21,912.39	(1,241.60)
3150 Management Services (wages / benefits)	589,616.34	627,025.50	37,409.16
3110 Instructional Services (On Line School)	16,160.35	(1,320.00)	(17,480.35)
3210 Travel	147.33	-	(147.33)
4140 Software Maintenance Agreements	=	186.75	186.75
5990 Misc. Supplies and Materials		606.00	606.00
Subtotal 226 Supervision and Direction of Instructional Staff	605,924.02	626,498.25	20,574.23
227 Academic Student Assessment			
3110 Instructional Services - Stipends	12,378.65	98,300.00	85,921.35
3110 Instructional Services - K12 Student Other	-	166,929.99	166,929.99
3190 Other Professional and Technical Services 3210 Testing Travel - Non- Meals	- 74,977.25	7,402.19 49,028.00	7,402.19 (25,949.25)
3220 PD - Workshops and Conferences	74,377.23	898.31	898.31
3430 Mail/Postage	-	2,225.07	2,225.07
3490 Other Miscellaneous Communications	=	615.89	615.89
3610 Printing	-	38.38	38.38
4140 Software Maintenance Agreements	-	1,869.95	1,869.95
4210 Facilities Rental	254,409.19	312,498.58	58,089.39
4270 K12 Testing Computers	142,217.70	-	(142,217.70)
5110 Supplies and Materials	-	85,310.33	85,310.33
5910 Office Supplies	118.74	Ē	(118.74)
5990 Misc. Supplies and Materials	-	3,803.42	3,803.42
7410 Dues and Fees		1,873.09	1,873.09
Subtotal 227 Academic Student Assessment	484,101.53	730,793.21	246,691.68
229 Other Instructional Staff Services 3120 Testing Travel - Non- Meals		010.75	010.75
Subtotal 229 Other Instructional Staff Services	-	819.75 <b>819.75</b>	819.75 <b>819.75</b>
Subtotal 220 Support Services - Instructional Staff	1,765,470.62	2,201,180.23	435,709.61
· · · · · · · · · · · · · · · · · · ·			,
230 Support Services - General Administration 231 Board of Education			
3170 Legal Services	25,000.00	10,136.73	(14,863.27)
3180 Audit	18,300.00	13,993.09	(4,306.91)
3190 Other Professional and Technical Services	-	87.56	87.56
3210 Other Travel - Non -Meals	-	3,093.37	3,093.37
3220 Board Development	5,000.00	=	(5,000.00)
3410 Telephone	-	826.36	826.36
7410 Dues and Fees (Includes Bank Fees)		432.34	432.34
Total 231 Board of Education	48,300.00	28,569.45	(19,730.55)
232 Executive Administration			
3150 Oversight	1,021,081.28	1,189,490.25	168,408.97
3150 Management Services	5,574,918.60 <b>6,595,999.88</b>	6,332,070.49	757,151.89
Subtotal 232 Executive Administration		7,521,560.74	925,560.86

## Statement of Revenues, Expenditures, and Changes in Fund Balances FY25 Budget Proposal July 2024 through June 2025

nent of Revenues, Expenditures, and Changes in Fund Balances dget Proposal July 2024 through June 2025	3,504 FY25 Approved Budget	4,361 Proposed FY25 Modified Budget	85 Variance
Subtotal 230 Support Services -General Administration	6,644,299.88	7,550,130.19	905,830.3
249 Other School Administration			
3110 K12 Teachers Other	33,779.07	_	(33,779.0
3110 Instructional Services - Stipends	33,773.07	5,360.35	5,360.3
3110 Instructional Services - Superios 3110 Instructional Services (On Line School)	47,699.10	598,720.00	551,020.9
3190 Other Professional and Technical Services	47,033.10	4,590.73	4,590.7
3210 Other Travel	3,348.92	527.25	(2,821.6
3410 Telephone	900.00	527.25	(900.0
3430 Mail/Postage	32,500.00	36,582.81	4,082.8
3490 Other Misc communications	32,300.00	3,702.54	3,702.5
3610 Printing	-	493.45	493.4
3910 Property and Liability Insurance		13,796.42	13,796.
	14,678.78	62,498.66	47,819.
4140 Software Maintenance Agreements 5910 Office Supplies	13,000.00	4,580.58	(8,419.
5990 Misc Supplies	90.71	4,597.35	4,506.
6420 New Equipment/Furniture - Non-Depreciable	136,552.13	10,798.18	(125,753.
7410 Dues & Fees (Includes bank fees)	29,361.48	11,185.93	(18,175.
Subtotal 249 Other School Administration	311,910.19	757,434.24	445,524.
Subtotal 240 Support Services - School Administration	311,910.19	757,434.24	445,524.
260 Operations and Maintenance			
261 Operating Building Services			
3410 Telephone	52,000.00	62,839.92	10,839.
3910 Property and Liability Insurance	55,000.00	40,771.46	(14,228.
4190 Other Repairs and Maintenance	-	2,093.45	2,093.
4210 Building Rent	19,800.00	19,998.00	198.
4220 Equipment rental	3,000.00	715.47	(2,284.
5520 Electricity	6,000.00	-	(6,000.
Subtotal 261 Operating Building Services	135,800.00	126,418.30	(9,381.
Subtotal 260 Operations and Maintenance	135,800.00	126,418.30	(9,381.
280 Support Services - Central			
281 Support Services			
3110 Instructional Services (On Line School)	_	(440.00)	(440.0
3130 Pupil Services - Salaries		82,172.27	82,172.3
3130 Pupil Services - Tax		35,655.64	35,655.
3130 Pupil Services - Tax 3130 Pupil Services - Benefits	-	1,960.30	1,960.
			7,889.
3130 Pupil Services - Bonus	-	7,889.28	•
3150 Management Services - Salaries	-	4,605.46	4,605.
3150 Management Services - Taxes	-	352.33	352.
3150 Management Services - Benefits		89.41	89.
Subtotal 281 Support Services		132,284.69	132,284.
284 Non Instructional Technology Services			
3160 Management Information Services  Subtotal 284 Non Instructional Tech Svcs	2,601,628.68 <b>2,601,628.68</b>	2,974,603.97 <b>2,974,603.97</b>	372,975.2 <b>372,975.</b> 2
			-
Subtotal 280 Support Services - Central	2,601,628.68	3,106,888.66	505,259.9
O Support Services	15,355,601.74	18,184,033.97	2,828,432.
0 Community Services			
331 Community Activities	64.000.75	74 662 22	5 000
3110 Counselor Wages	64,823.75	71,662.23	6,838.
Counselor Bonus	3,241.19	5,016.36	1,775.:
Stipends	10,064.71	42,811.15	32,746.4
Counselor Benefits	14,471.90	12,260.76	(2,211.:
3110 Counselor Taxes	<del></del>	5,524.66	5,524.
3110 Instructional Services (wages / benefits)	92,601.55	137,275.15	44,673.
3110 Instructional Services (On Line School)	-	727.20	727.
3190 Other Professional and Technical Services	-	550.91	550.
	481.14	8,069.99	7,588.
3210 Other Travel	-	(89.69)	(89.
3220 PD Travel		22.01	22
3220 PD Travel 3430 Mail/Postage	-		
3220 PD Travel 3430 Mail/Postage 3490 Other Misc Communications	-	11.11	
3220 PD Travel 3430 Mail/Postage	- - -	11.11 1,376.17	1,376.
3220 PD Travel 3430 Mail/Postage 3490 Other Misc Communications 4140 Software Maintenance Agreements 5110 Teaching Testing Supplies	- - - -	11.11	1,376. 997.
3220 PD Travel 3430 Mail/Postage 3490 Other Misc Communications 4140 Software Maintenance Agreements	- - - -	11.11 1,376.17	1,376. 997.
3220 PD Travel 3430 Mail/Postage 3490 Other Misc Communications 4140 Software Maintenance Agreements 5110 Teaching Testing Supplies	- - - - - 60,737.06	11.11 1,376.17 997.21	11. 1,376. 997. 1,651. (54,443.

#### Highpoint Virtual Academy of Michigan Statement of Revenues, Expenditures, and Changes in Fund Balances

FY25 Budget Proposal July 2024 through June 2025	3,504 FY25 Approved	4,361 Proposed FY25	857
	Budget	Modified Budget	Variance
3110 Instructional Services	1,287.09	-	(1,287.09)
5990 Supplies and Materials	-	40,466.78	40,466.78
Subtotal 361 Welfare Activities	1,287.09	40,466.78	39,179.69
Total 300 Community Services	155,106.84	197,351.84	42,245.00
TOTAL EXPENSES	37,128,577.35	44,206,833.15	7,078,255.81
Surplus/(Deficit)	\$ 112,546.64	\$ (2,331,681.32)	\$ (2,444,227.97)