

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2025 through June 2026

	Modified FY25 Budget	Proposed FY26 Budget	Variance
<b>REVENUE</b>			
<b>100 Revenue from Local Sources</b>			
199 Miscellaneous Local Revenues	18,993.24	30,000.00	11,006.76
<b>Subtotal 100 - Revenue from Local Sources</b>	<b>18,993.24</b>	<b>30,000.00</b>	<b>11,006.76</b>
<b>300 Revenue from State Sources</b>			
311 State Portion of Foundation Allowance	\$ 33,496,749.92	\$ 45,154,889.10	\$ 11,658,139.18
312 State Portion of Foundation Allowance(restricted)	5,994,611.33	6,953,133.63	958,522.29
<b>Subtotal 300 - Revenue from State Source</b>	<b>39,491,361.25</b>	<b>52,108,022.72</b>	<b>12,616,661.47</b>
<b>400 Revenue from Federal Sources</b>			
414 Grant from Dept of Education	1,598,446.28	2,282,524.75	684,078.47
417 Federal Grant through Public School	766,351.06	925,608.19	159,257.13
<b>Subtotal 400 - Revenue from Federal Sources</b>	<b>2,364,797.34</b>	<b>3,208,132.94</b>	<b>843,335.60</b>
<b>Total Revenue</b>	<b>41,875,151.83</b>	<b>55,346,155.66</b>	<b>13,471,003.83</b>
<b>EXPENDITURES</b>			
<b>100 Instruction</b>			
<b>110 Basic Programs</b>			
<b>111 Elementary</b>			
Teacher salaries	1,727,274.10	2,264,064.00	536,789.90
Accrued Teacher bonus	123,515.58	157,560.17	34,044.59
Taxes	218,591.59		(218,591.59)
Stipends	35,533.64	36,537.74	1,004.10
Benefits	242,575.05	542,590.63	300,015.58
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>2,347,489.95</b>	<b>3,000,752.54</b>	<b>653,262.59</b>
3110 Instructional Services (On Line School)	2,397,513.88	2,949,967.44	552,453.56
3210 Travel	235.01	114.03	(120.97)
3220 Professional Development - Travel	16.53		(16.53)
3430 Mail/Postage	337.88	1,219.78	881.90
3610 Printing	436.20		(436.20)
4140 Software Maintence Agreements	79,242.59		(79,242.59)
4270 Technology Related Equipment	1,101,368.25	1,324,549.20	223,180.95
5110 Teaching/Testing Materials & Supplies	1,095,925.27	1,240,446.14	144,520.87
5990 Miscellaneous Supplies/materials	14,356.05	103,221.81	88,865.76
6420 New Equipment and Furniture - Non-depreciable	33,842.15	29,081.66	(4,760.49)
7420 Dues and Fees	986.35		(986.35)
<b>Subtotal 111 Elementary</b>	<b>7,071,750.10</b>	<b>8,649,352.60</b>	<b>1,577,602.50</b>
<b>112 Middle/Junior High</b>			
Teacher salaries	1,743,319.20	2,337,422.26	594,103.06
Taxes	242,478.86		(242,478.86)
Stipends	19,850.00	20,223.21	373.21
Accrued Teacher bonus	126,289.69	161,098.92	34,809.22
Benefits	213,746.25	516,597.07	302,850.82
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>2,345,684.00</b>	<b>3,035,341.46</b>	<b>689,657.46</b>
3110 Instructional Services (On Line School)	2,133,510.49	2,626,981.55	493,471.06
3210 Travel	104.92	774.97	670.05
3220 Professional Development - Travel	307.10		(307.10)
3430 Mail/Postage	104.87	769.39	664.52
3610 Printing	366.08		(366.08)
4140 Software Maintenance Agreements	3,537.94		(3,537.94)
4270 Technology Related Equipment	968,367.80	1,146,509.92	178,142.12
5110 Teaching/Testing Materials & Supplies	880,111.54	999,702.68	119,591.13
5990 Miscellaneous Supplies/materials	4,361.00	10,492.79	6,131.79
7410 Dues and Fees	1,153.24		(1,153.24)
6420 New Equipment and Furniture - Non-depreciable	54,848.94	47,133.48	(7,715.46)
<b>Subtotal 112 Middle/Junior High</b>	<b>6,392,457.91</b>	<b>7,867,706.24</b>	<b>1,475,248.33</b>

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	Modified FY25 Budget	Proposed FY26 Budget	Variance
<b>113 High School</b>		-	-
Teacher salaries	1,970,078.64	2,530,354.95	560,276.31
Taxes	263,343.92		(263,343.92)
Stipends	31,346.73	32,232.52	885.79
Accrued Teacher bonus	140,148.82	178,778.03	38,629.21
Benefits	250,680.90	635,690.37	385,009.47
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>2,655,599.01</b>	<b>3,377,055.87</b>	<b>721,456.86</b>
3110 Instructional Services (On Line School)	2,412,799.81	2,981,884.94	569,085.13
3110 K12 Teachers Other	133,496.29		(133,496.29)
3120 Employee Training and Development Service	6,018.13		(6,018.13)
3190 Other Professional and Technical Services	-	176,062.13	176,062.13
3210 Travel	235.04	93.06	(141.98)
3220 Professional Development - Travel	5.83		(5.83)
3430 Mail/Postage	-	765.39	765.39
3490 Other Miscellaneous Communications	101,146.91		(101,146.91)
3610 Printing	600.61		(600.61)
3700 Tuition	224,821.23		(224,821.23)
4140 Software Maintenance Agreements	13,834.16		(13,834.16)
4270 Technology Related Equipment	935,338.12	1,099,959.88	164,621.76
5110 Teaching/Testing Materials & Supplies	390,872.36	455,259.18	64,386.82
5990 Miscellaneous Supplies/materials	6,234.94	177,827.76	171,592.83
7410 Dues and Fees	1,191.43		(1,191.43)
6410 New Equipment and Furniture - Depreciable	1,209.38		(1,209.38)
6420 New Equipment and Furniture - Non-depreciable	38,130.65	35,590.17	(2,540.48)
<b>Subtotal 113 High School</b>	<b>6,941,533.90</b>	<b>8,304,498.38</b>	<b>1,362,964.48</b>
<b>119 Summer School</b>		-	-
3110 Instructional Services (On Line School)	47,013.48	59,048.22	12,034.74
3110 Stipends	90,982.64	93,553.60	2,570.97
3110 Non-K12 Student Materials	-	-	-
3210 Travel	51.58	-	(51.58)
3610 Printing	5.52	-	(5.52)
5110 Teaching/Testing Materials & Supplies	39.71	-	(39.71)
5990 Miscellaneous Supplies and Materials		118.96	118.96
<b>Subtotal 119 Summer School</b>	<b>138,092.92</b>	<b>152,720.78</b>	<b>14,627.86</b>
<b>Subtotal 110 Basic Programs</b>	<b>20,543,834.83</b>	<b>24,974,278.00</b>	<b>4,430,443.17</b>
<b>120 Added Needs</b>		-	-
<b>122 Special Education</b>		-	-
Teacher salaries	2,223,737.28	3,184,450.92	960,713.64
Taxes	240,275.84		(240,275.84)
Stipends	48,727.91	50,104.85	1,376.94
Accrued Teacher bonus	152,091.46	194,012.42	41,920.96
Benefits	357,479.82	764,783.03	407,303.21
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>3,022,312.30</b>	<b>4,193,351.22</b>	<b>1,171,038.92</b>
3110 Instructional Services (On Line School)	7,029.60	8,066.59	1,036.99
3110 K12 Teachers Other	(11,550.00)		11,550.00
3210 Travel	80.63	212.68	132.05
3220 PD - non meals	16.53		(16.53)
3430 Mail / Postage	280.32	1,185.75	905.43
3490 Other Misc Communication	231.38		(231.38)
3610 Printing	648.79		(648.79)
4140 Software Maintenance	36,786.12	42,407.86	5,621.75
5110 Teaching/Testing Materials & Supplies	3,300.87		(3,300.87)
5990 Miscellaneous Supplies/materials	10,109.37	10,333.89	224.52
7410 Dues and Fees	2,054.42		(2,054.42)
6420 New Equipment and Furniture - Non-depreciable	42,782.54	36,866.43	(5,916.11)
<b>Subtotal 122 Special Ed</b>	<b>3,114,082.88</b>	<b>4,292,424.44</b>	<b>1,178,341.56</b>

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	Modified FY25 Budget	Proposed FY26 Budget	Variance
<b>125 Compensatory Education</b>			-
Teacher Salaries	1,587,583.80	1,899,255.57	311,671.77
Taxes	219,702.40		(219,702.40)
Stipends	2,010.82	2,067.64	56.82
Accrued Teacher bonus	113,934.63	154,668.43	40,733.80
Benefits	203,225.13	501,435.14	298,210.01
<b>3110 Instructional Services (Teacher wages / benefits)</b>	<b>2,126,456.78</b>	<b>2,557,426.77</b>	<b>430,969.99</b>
3110 Instructional Services (On Line School)	7,756.80	8,901.07	1,144.27
3110 K12 Student Other	4,134.02	4,463.64	329.61
3210 Travel	6,476.45	-	(6,476.45)
3430 Mail / Postage	119.49	209.77	90.28
3610 Printing	65.23		(65.23)
4140 Software Maintenance	12,040.94	23,134.21	11,093.26
5110 Teaching/Testing Materials & Supplies	323.62		(323.62)
5990 Miscellaneous Supplies/materials	10,156.30	6,555.93	(3,600.36)
<b>Subtotal 125 Compensatory Education</b>	<b>2,167,529.63</b>	<b>2,600,691.38</b>	<b>433,161.75</b>
		-	-
<b>Subtotal 120 Added Needs</b>	<b>5,281,612.51</b>	<b>6,893,115.82</b>	<b>1,611,503.31</b>
<b>Total 100 Instruction</b>	<b>25,825,447.34</b>	<b>31,867,393.81</b>	<b>6,041,946.47</b>
<b>200 Support Services</b>			
<b>210 Support Services - Pupil</b>			
<b>211 Truancy/Absenteeism Services</b>			
3110 Stipends	5,619.27	5,778.06	158.79
3130 Pupil Services Wages	473,718.79	599,098.73	125,379.94
Taxes	50,389.20		(50,389.20)
Accrued counselor bonus	32,748.69	41,775.21	9,026.52
Benefits	66,507.28	146,622.38	80,115.11
<b>3130 Pupil Services (Counselor wages / benefits)</b>	<b>628,983.23</b>	<b>793,274.38</b>	<b>164,291.15</b>
3110 Instructional Services (On Line School)	6,544.80	7,510.27	965.47
3210 Travel	16.53		(16.53)
3220 PD - non meals	16.53		(16.53)
3430 Mail/Postage	16.09	117.15	101.06
3610 Printing	75.01		(75.01)
5110 Teaching/Testing Materials & Supplies	307.91	-	(307.91)
5990 Misc. Supplies and Materials	-	401.25	401.25
6420 New Equipment and Furniture - Non-depreciable	2,076.45	-	(2,076.45)
<b>Subtotal 211 Truancy/Absenteeism Services</b>	<b>638,135.71</b>	<b>801,303.05</b>	<b>163,167.34</b>
<b>212 Guidance</b>			
3130 Pupil Services (Counselor wages)	878,297.75	1,137,644.10	259,346.35
Taxes	112,770.13		(112,770.13)
Stipends	15,866.18	16,314.53	448.34
Accrued counselor bonus	62,463.78	79,680.67	17,216.89
Benefits	96,573.24	241,280.53	144,707.29
<b>3130 Pupil Services (Counselor wages / benefits)</b>	<b>1,165,971.08</b>	<b>1,474,919.83</b>	<b>308,948.75</b>
3110 Instructional Services (On Line School)	2,908.80	3,337.90	429.10
3210 Travel	18,948.87	201.42	(18,747.45)
3430 Mail/Postage	64.68	395.94	331.27
3610 Printing	243.23		(243.23)
5110 Teaching/Testing Materials & Supplies	449.85		(449.85)
5990 Misc. Supplies and Materials	-	605.11	605.11
6720 Educational Media	(17,100.00)		17,100.00
7410 Dues and Fees	88.15		(88.15)
<b>Subtotal 212 Guidance</b>	<b>1,171,574.65</b>	<b>1,479,460.20</b>	<b>307,885.55</b>

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<b>213 Health Services (PT and OT)</b>		-	
3130 Pupil Services	384,814.82	459,735.22	74,920.40
<b>Subtotal 213 Health Services</b>	<b>384,814.82</b>	<b>459,735.22</b>	<b>74,920.40</b>
		-	-
<b>214 Psychological Services</b>		-	
3130 Pupil Services	431,299.55	460,901.66	29,602.11
<b>Subtotal 214 Psychological Services</b>	<b>431,299.55</b>	<b>460,901.66</b>	<b>29,602.11</b>
<b>215 Speech Pathology Services</b>			
3130 Pupil Services	1,165,880.72	1,346,963.60	181,082.88
<b>Subtotal 215 Speech Pathology Services</b>	<b>1,165,880.72</b>	<b>1,346,963.60</b>	<b>181,082.88</b>
<b>216 Social Work Services</b>			
3130 Pupil Services	556,067.80	722,334.08	166,266.28
5990 Misc. Supplies and Materials	348.64	336.23	(12.41)
<b>Subtotal 216 Social Work Services</b>	<b>556,416.44</b>	<b>722,670.30</b>	<b>166,253.87</b>
		-	-
<b>217 Visual Aid Services</b>		-	
3130 Pupil Services	6,867.40	9,557.34	2,689.94
<b>Subtotal 217 Visual Aid Services</b>	<b>6,867.40</b>	<b>9,557.34</b>	<b>2,689.94</b>
<b>219 Other Pupil Services</b>			
3130 Pupil Services (Salaries)	27,931.09	74,152.00	46,220.91
Taxes	36,436.51		(36,436.51)
Pupil Services (Bonus)	3,643.69	4,648.00	1,004.31
Pupil Services (Benefits)	9,201.76	29,244.37	20,042.61
<b>3130 Pupil Services (Counselor wages / benefits)</b>	<b>77,213.05</b>	<b>108,044.37</b>	<b>30,831.32</b>
3110 Instructional Services (On Line School)	(220.00)	-	220.00
<b>Subtotal 219 Other Pupil Services</b>	<b>76,993.05</b>	<b>108,044.37</b>	<b>31,051.32</b>
		-	-
		-	-
<b>Subtotal 210 Support Services Pupil</b>	<b>4,441,982.35</b>	<b>5,388,635.77</b>	<b>946,653.42</b>
<b>220 Support Services - Instructional Staff</b>			
<b>221 Improvement of Instruction</b>			
3110 PS-Instructional K12 Personnel Salaries	430,733.14	535,332.13	104,598.99
3110 PS-Instructional K12 Personnel - Taxes	42,884.68		(42,884.68)
3110 Instructional Services - Bonus	30,695.19	39,155.70	8,460.51
3110 Instructional Services - Stipends	-	-	-
3110 PS-Instructional K12 Personnel - Benefits	43,243.17	106,500.45	63,257.28
3110 Instructional Services (On Line School)	969.60	1,112.63	143.03
3120 Employee Training and Development Service	57,123.41		(57,123.41)
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	205,894.43	174,373.17
3430 Mail/Postage	11.66		(11.66)
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	16,637.19	10,474.90
4910 Other Purchased Services	-		-
5110 Program Fees - Supplies and Materials Non-K12	128.95		(128.95)
5910 Office Supplies	(4.33)		4.33
5990 Misc. Supplies and Materials	6,850.89	570.85	(6,280.03)
6420 New Equipment and Furniture - Non-depreciable	118.19		452.66
6720 Educational Media			-
7410 Dues and Fees	1,535.10		(1,535.10)
<b>Subtotal 221 Professional Development</b>	<b>666,400.24</b>	<b>905,203.38</b>	<b>238,803.14</b>
<b>225 Instruction Related Technology</b>			
3210 Other Travel - Non- Meals	280.96		(280.96)
3220 PD - Workshops and Conferences	82.64		(82.64)
3430 Mail/Postage	77.13	269.64	192.51
3490 Other Communication (including ISP)	175,518.74	206,875.23	31,356.49
3610 Printing	340.33		(340.33)
5110 Teaching / Testing Supplies and Materials	231.25		(231.25)
5990 Misc. Supplies and Materials		168.04	168.04
7410 Dues and Fees	137.73		(137.73)
<b>Subtotal 225 Instruction Related Technology</b>	<b>176,668.78</b>	<b>207,312.91</b>	<b>30,644.13</b>

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<b>226 Supervision and Direction of Instructional Staff</b>		-	-
3110 Management Services - Stipends	11,211.00	624,576.98	613,365.98
3110 Management Services - SPED	5,090.40	11,527.80	6,437.40
3150 Management Services - Salaries	463,004.68		(463,004.68)
3150 Management Services - Taxes	36,723.97		(36,723.97)
3150 Management Services - Benefit	89,083.06	186,035.13	96,952.07
3150 Management Services - Bonus	21,912.39	51,783.10	29,870.71
3150 Management Services (wages / benefits)	<b>627,025.50</b>	<b>873,923.00</b>	<b>246,897.50</b>
3110 Instructional Services (On Line School)	(1,320.00)	4,172.37	5,492.37
3210 Travel	-	243.35	243.35
4140 Software Maintenance Agreements	186.75	-	(186.75)
5990 Misc. Supplies and Materials	606.00	-	(606.00)
<b>Subtotal 226 Supervision and Direction of Instructional Staff</b>	<b>626,498.25</b>	<b>878,338.73</b>	<b>251,840.48</b>
<b>227 Academic Student Assessment</b>		-	-
3110 Instructional Services - Stipends	98,300.00	43,239.34	(55,060.66)
3110 Instructional Services - K12 Student Other	166,929.99		(166,929.99)
3190 Other Professional and Technical Services	7,402.19		(7,402.19)
3210 Testing Travel - Non- Meals	49,028.00	337,449.00	288,421.00
3220 PD - Workshops and Conferences	898.31		(898.31)
3430 Mail/Postage	2,225.07	2,372.93	147.86
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	312,498.58		(312,498.58)
4270 K12 Student Computer Lease Expense		250,011.26	250,011.26
5990 Misc. Supplies and Materials	3,803.42	8,575.01	4,771.59
7410 Dues and Fees	1,873.09		(1,873.09)
<b>Subtotal 227 Academic Student Assessment</b>	<b>730,793.21</b>	<b>641,647.53</b>	<b>(89,145.68)</b>
<b>229 Other Instructional Staff Services</b>		-	-
3120 Testing Travel - Non- Meals	819.75	-	(819.75)
<b>Subtotal 229 Other Instructional Staff Services</b>	<b>819.75</b>	<b>-</b>	<b>(819.75)</b>
<b>Subtotal 220 Support Services - Instructional Staff</b>	<b>2,201,180.23</b>	<b>2,632,502.55</b>	<b>431,322.32</b>
<b>230 Support Services - General Administration</b>		-	-
<b>231 Board of Education</b>		-	-
3170 Legal Services	10,136.73	10,500.00	363.27
3180 Audit	13,993.09	18,000.00	4,006.91
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)
<b>Total 231 Board of Education</b>	<b>28,569.45</b>	<b>33,500.00</b>	<b>4,930.55</b>
<b>232 Executive Administration</b>		-	-
3150 Oversight	1,189,490.25	1,563,240.68	373,750.43
3150 Management Services	6,332,070.49	8,297,423.35	1,965,352.86
<b>Subtotal 232 Executive Administration</b>	<b>7,521,560.74</b>	<b>9,860,664.03</b>	<b>2,339,103.29</b>
<b>Subtotal 230 Support Services -General Administration</b>	<b>7,550,130.19</b>	<b>9,894,164.03</b>	<b>2,344,033.84</b>
<b>249 Other School Administration</b>		-	-
3110 Non K12 Student Materials	-	-	-
3110 K12 Teachers Other	-		-
3110 Instructional Services - Stipends	5,360.35		(5,360.35)
3110 Instructional Services (On Line School)	598,720.00	674,812.02	76,092.02
3190 Other Professional and Technical Services	4,590.73	2,195.18	(2,395.55)
3210 Other Travel	527.25		(527.25)
3410 Telephone	-	900.00	900.00
3430 Mail/Postage	36,582.81	40,836.77	4,253.96
3490 Other Misc communications	3,702.54		(3,702.54)
3610 Printing	493.45		(493.45)
3910 Property and Liability Insurance	13,796.42		(13,796.42)
4140 Software Maintenance Agreements	62,498.66	46,022.36	(16,476.30)
5910 Office Supplies	4,580.58	5,600.00	1,019.42
5990 Misc Supplies	4,597.35	537.52	(4,059.83)
6420 New Equipment/Furniture - Non-Depreciable	10,798.18	27,818.86	17,020.68
7410 Dues & Fees (Includes bank fees)	11,185.93	43,300.00	32,114.07
<b>Subtotal 249 Other School Administration</b>	<b>757,434.24</b>	<b>842,022.72</b>	<b>84,588.48</b>

Highpoint Virtual Academy of Michigan  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
 July 2025 through June 2026

	Modified FY25 Budget	Proposed FY26 Budget	Variance
		-	-
<b>Subtotal 240 Support Services - School Administration</b>	<b>757,434.24</b>	<b>842,022.72</b>	<b>84,588.48</b>
		-	-
<b>260 Operations and Maintenance</b>			
<b>261 Operating Building Services</b>			
3410 Telephone	62,839.92	64,000.11	1,160.20
3910 Property and Liability Insurance	40,771.46	78,252.47	37,481.01
4190 Other Repairs and Maintenance	2,093.45		(2,093.45)
4210 Building Rent	19,998.00	19,800.00	(198.00)
4220 Equipment rental	715.47	1,000.00	284.53
5520 Electricity	-	2,200.00	2,200.00
<b>Subtotal 261 Operating Building Services</b>	<b>126,418.30</b>	<b>165,252.59</b>	<b>38,834.29</b>
		-	-
<b>Subtotal 260 Operations and Maintenance</b>	<b>126,418.30</b>	<b>165,252.59</b>	<b>38,834.29</b>
		-	-
<b>280 Support Services - Central</b>			
<b>281 Support Services</b>			
3110 Instructional Services (On Line School)	(440.00)		440.00
3130 Pupil Services - Salaries	82,172.27	154,309.38	72,137.11
3130 Pupil Services - Tax	35,655.64		(35,655.64)
3130 Pupil Services - Benefits	1,960.30	16,488.21	14,527.91
3130 Pupil Services - Bonus	7,889.28	10,063.81	2,174.52
3150 Management Services - Salaries	4,605.46		(4,605.46)
3150 Management Services - Taxes	352.33		(352.33)
3150 Management Services - Benefits	89.41		(89.41)
<b>Subtotal 281 Support Services</b>	<b>132,284.69</b>	<b>180,861.39</b>	<b>48,576.70</b>
		-	-
<b>284 Non Instructional Technology Services</b>		-	-
3160 Management Information Services	2,974,603.97	3,872,130.90	897,526.93
<b>Subtotal 284 Non Instructional Tech Svcs</b>	<b>2,974,603.97</b>	<b>3,872,130.90</b>	<b>897,526.93</b>
		-	-
<b>Subtotal 280 Support Services - Central</b>	<b>3,106,888.66</b>	<b>4,052,992.29</b>	<b>946,103.63</b>
		-	-
<b>Total 200 Support Services</b>	<b>18,184,033.97</b>	<b>22,975,569.94</b>	<b>4,791,535.97</b>
		-	-
<b>300 Community Services</b>			
<b>331 Community Activities</b>			
3110 Counselor Wages	71,662.23	82,531.29	10,869.06
Counselor Bonus	5,016.36	6,399.02	1,382.66
Stipends	42,811.15	44,020.89	1,209.75
Counselor Benefits	12,260.76	24,172.99	11,912.23
3110 Counselor Taxes	5,524.66		(5,524.66)
3110 Instructional Services (wages / benefits)	137,275.15	157,124.19	19,849.04
3110 Instructional Services (On Line School)	727.20		(727.20)
3190 Other Professional and Technical Services	550.91		(550.91)
3210 Other Travel	8,069.99	223.41	(7,846.58)
3220 PD Travel	(89.69)		89.69
3430 Mail/Postage	22.01		(22.01)
3490 Other Misc Communications	11.11		(11.11)
4140 Software Maintenance Agreements	1,376.17		(1,376.17)
5110 Teaching Testing Supplies	997.21		(997.21)
7410 Dues and Fees	1,651.63	-	(1,651.63)
5990 Supplies and Materials	6,293.37	68,313.18	62,019.82
<b>Subtotal 331 Community Activities</b>	<b>156,885.06</b>	<b>225,660.79</b>	<b>68,775.73</b>
		-	-
<b>361 Welfare Activities</b>		-	-
3490 Other Miscellaneous Communications	-	37,242.61	37,242.61
5990 Supplies and Materials	40,466.78	1,904.56	(38,562.22)
<b>Subtotal 361 Welfare Activities</b>	<b>40,466.78</b>	<b>39,147.17</b>	<b>(1,319.61)</b>
		-	-
<b>Total 300 Community Services</b>	<b>197,351.84</b>	<b>264,807.96</b>	<b>67,456.12</b>
		-	-
<b>TOTAL EXPENSES</b>	<b>44,206,833.15</b>	<b>55,107,771.71</b>	<b>10,900,938.56</b>
		-	-
<b>Surplus/(Deficit)</b>	<b>\$ (2,331,681.32)</b>	<b>\$ 241,659.95</b>	<b>\$ 2,573,341.27</b>