



**Fiscal Year 2023 - 2024  
Adopted Budget  
May 31, 2023**

**High Point Academy  
6750 N. Dunkirk St.  
Aurora, CO 80019  
303-217-5152**

**Prepared By:  
Boos Financial Services, Inc.  
Carol Meininger/Dawn Priday**

**High Point Academy  
Adopted Budget  
Fiscal Year 2023-2024**

Description	Historical	Current Year	Adopted Budget		Forecast							
	Actual 2021 - 2022	Projected 2022 - 2023	Adopted 2023 - 2024 Budget	% Chg Pr Yr	Projected 2024 - 2025 Budget	% Chg Pr Yr	Projected 2025 - 2026 Budget	% Chg Pr Yr	Projected 2026 - 2027 Budget	% Chg Pr Yr	Projected 2027 - 2028 Budget	% Chg Pr Yr
<b>BEGINNING FUND BALANCE</b>												
Beginning Fund Balance	\$ 2,198,472	\$ 2,238,359	\$ 2,501,807	11.8%	\$ 2,635,505	5.3%	\$ 2,696,056	2.3%	\$ 2,786,815	3.4%	\$ 2,890,758	3.7%
<b>General Fund</b>												
<b>REVENUES</b>												
Preschool FTE	36.5	40.0	48.0		48.0		48.0		48.0		48.0	
K-8 FTE	660.0	670.0	660.0		660.0		660.0		660.0		660.0	
<b>Total PK - 8 FTE</b>	<b>696.5</b>	<b>710.0</b>	<b>708.0</b>	-0.3%	<b>708.0</b>		<b>708.0</b>		<b>708.0</b>		<b>708.0</b>	
<b>Per Pupil Funding (PPR)</b>	<b>9,006.92</b>	<b>9,575.09</b>	<b>10,590.05</b>	10.6%	<b>10,907.75</b>	3.0%	<b>11,234.98</b>	3.0%	<b>11,572.03</b>	3.0%	<b>11,919.19</b>	3.0%
School Finance Funding K-8	5,958,078	6,415,310	6,989,433	8.9%	7,199,116	3.0%	7,415,089	3.0%	7,637,542	3.0%	7,866,668	3.0%
CPP/ECare	315,242	383,004	-		-		-		-		-	
School Finance Funding -At-Risk Adj	83,912	4,809	5,319		5,479		5,643		5,812		5,987	
<b>Total PPR Funding</b>	<b>6,357,232</b>	<b>6,803,123</b>	<b>6,994,752</b>	2.8%	<b>7,204,595</b>	3.0%	<b>7,420,732</b>	3.0%	<b>7,643,354</b>	3.0%	<b>7,872,655</b>	3.0%
Universal Pre-K	-	-	399,846		404,179		416,304		428,793		441,657	
DPP	24,470	47,010	34,830		34,830		34,830		34,830		34,830	
Preschool Tuition	33,965	6,437	93,185		95,980		98,859		101,825		104,880	
Fundraising & Misc.	2,629	3,863	3,700		3,700		3,700		3,700		3,700	
Interest income	5,386	93,200	93,200		93,200		93,200		93,200		93,200	
Yearbook Sales / Jeans Day	6,285	6,840	-		-		-		-		-	
Student Fees	8,476	21,330	26,170		26,170		26,170		26,170		26,170	
Gift & Donations	771	824	900		930		958		986		1,016	
Donations from Foundation	83,597	50,000	50,000		50,000		50,000		50,000		50,000	
Rental Income	1,841	4,500	4,500		4,500		4,500		4,500		4,500	
After School Activity	8,520	13,350	14,765		15,210		15,666		16,136		16,620	
Athletic/Sport Fees	5,550	7,230	7,230		7,230		7,230		7,230		7,230	
E-rate Rebate	14,672	13,566	13,566		13,570		13,570		13,570		13,570	
Mill Levy Equalization Funding	27,059	571,539	524,641		540,380		556,591		567,723		579,077	
State Capital Construction (Grant Fund)	204,987	249,793	255,600		237,600		237,600		237,600		237,600	
<b>TOTAL REVENUES GENERAL</b>	<b>6,785,440</b>	<b>7,892,605</b>	<b>8,516,884</b>	7.9%	<b>8,732,073</b>	2.5%	<b>8,979,911</b>	2.8%	<b>9,229,619</b>	2.8%	<b>9,486,706</b>	2.8%
<b>Beginning Fund Balance &amp; Revenues</b>	<b>\$ 8,983,912</b>	<b>\$ 10,130,964</b>	<b>\$ 11,018,691</b>	8.8%	<b>\$ 11,367,579</b>	3.2%	<b>\$ 11,675,967</b>	2.7%	<b>\$ 12,016,433</b>	2.9%	<b>\$ 12,377,464</b>	3.0%

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<b>EXPENDITURES</b>												
<b>Salaries</b>												
Teachers	1,756,573	2,009,611	2,509,671	24.9%	2,653,311	5.7%	2,720,593	2.5%	2,789,556	2.5%	2,860,243	2.5%
Preschool	201,039	185,834	319,872	72.1%	327,869	2.5%	336,066	2.5%	344,467	2.5%	353,079	2.5%
Special Education	123,109	101,477	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Substitutes - Teachers	70,726	71,419	79,516	11.3%	80,429	1.1%	81,365	1.2%	82,324	1.2%	83,307	1.2%
Instructional Aides	170,763	183,959	199,451	8.4%	205,508	3.0%	211,716	3.0%	218,080	3.0%	224,603	3.0%
Student Services	185,287	249,286	383,629	53.9%	393,220	2.5%	403,050	2.5%	413,126	2.5%	423,454	2.5%
Administration & Admin Support	406,461	470,398	520,010	10.5%	533,010	2.5%	546,335	2.5%	559,994	2.5%	573,994	2.5%
Business / IT	115,440	123,393	124,169	0.6%	127,273	2.5%	130,455	2.5%	133,716	2.5%	137,059	2.5%
Facilities	55,472	74,116	64,210	-13.4%	65,815	2.5%	67,461	2.5%	69,147	2.5%	70,876	2.5%
Athletic Stipends	16,000	16,000	16,000	0.0%	16,000	0.0%	16,000	0.0%	16,000	0.0%	16,000	0.0%
Extra Duty Pay/Stipends	100,826	135,156	89,000	-34.2%	89,000	0.0%	89,000	0.0%	89,000	0.0%	89,000	0.0%
Performance Pay / Bonuses	110,300	87,000	87,000	0.0%	87,000	0.0%	87,000	0.0%	87,000	0.0%	87,000	0.0%
PTO Not Used	13,858	14,690	15,571	6.0%	15,961	2.5%	16,360	2.5%	16,769	2.5%	17,188	2.5%
<b>Total Salaries</b>	<b>3,325,854</b>	<b>3,722,340</b>	<b>4,408,099</b>	<b>18.4%</b>	<b>4,594,396</b>	<b>4.2%</b>	<b>4,705,400</b>	<b>2.4%</b>	<b>4,819,180</b>	<b>2.4%</b>	<b>4,935,803</b>	<b>2.4%</b>
<b>Percentage of Revenue</b>	<b>49%</b>	<b>47%</b>	<b>52%</b>		<b>53%</b>		<b>52%</b>		<b>52%</b>		<b>52%</b>	
<b>Benefits</b>												
Benefits - Med, Dental, Vision, STD, Life	456,399	502,039	541,381	7.8%	595,519	10.0%	637,485	7.0%	701,234	10.0%	771,357	10.0%
Medicare	50,208	56,208	67,359	19.8%	70,117	4.1%	71,784	2.4%	73,494	2.4%	75,246	2.4%
PERA	660,377	793,888	954,989	20.3%	994,838	4.2%	1,018,934	2.4%	1,043,632	2.4%	1,068,948	2.4%
<b>Total Benefits</b>	<b>1,166,984</b>	<b>1,352,135</b>	<b>1,563,729</b>	<b>15.6%</b>	<b>1,660,474</b>	<b>6.2%</b>	<b>1,728,204</b>	<b>4.1%</b>	<b>1,818,360</b>	<b>5.2%</b>	<b>1,915,551</b>	<b>5.3%</b>
<b>Percentage of Salaries</b>	<b>35%</b>	<b>36%</b>	<b>35%</b>		<b>36%</b>		<b>37%</b>		<b>38%</b>		<b>39%</b>	
<b>Total Salary &amp; Benefits</b>	<b>4,492,839</b>	<b>5,074,476</b>	<b>5,971,828</b>	<b>17.7%</b>	<b>6,254,870</b>	<b>4.7%</b>	<b>6,433,604</b>	<b>2.9%</b>	<b>6,637,539</b>	<b>3.2%</b>	<b>6,851,355</b>	<b>3.2%</b>
<b>Percentage of Revenue</b>	<b>66%</b>	<b>64%</b>	<b>70%</b>		<b>72%</b>		<b>72%</b>		<b>72%</b>		<b>72%</b>	
<b>INSTRUCTIONAL</b>												
<b>Special Education</b>												
Special Education Services	86,893	135,000	143,100		147,393		151,815		154,851		157,948	
<b>Total Special Education</b>	<b>86,893</b>	<b>135,000</b>	<b>143,100</b>	<b>6.0%</b>	<b>147,393</b>	<b>3.0%</b>	<b>151,815</b>	<b>3.0%</b>	<b>154,851</b>	<b>2.0%</b>	<b>157,948</b>	<b>2.0%</b>
<b>Purchased Services</b>												
Postage	1,592	2,668	2,857		2,942		3,031		3,091		3,153	
Substitutes - Tagg	34,604	40,000	40,000		40,000		40,000		40,000		40,000	
Instructional/Student Support Consultants	45,728	27,000	156,000		156,000		156,000		156,000		156,000	
Prof Development Fees & Travel	13,643	50,319	20,000		20,000		20,000		20,000		20,000	
Contracted Field Trips	23,619	31,605	33,564		34,571		35,608		36,320		37,047	
<b>Total Purchased Services</b>	<b>119,187</b>	<b>151,593</b>	<b>252,421</b>	<b>66.5%</b>	<b>253,514</b>	<b>0.4%</b>	<b>254,639</b>	<b>0.4%</b>	<b>255,412</b>	<b>0.3%</b>	<b>256,200</b>	<b>0.3%</b>

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<b>Supplies and Materials</b>												
Curriculum / Text Books	96,584	192,760	90,000		90,000		90,000		90,000		90,000	
Supplies & Materials - Instructional	33,176	40,000	40,000		40,000		40,000		40,000		40,000	
Supplies & Materials - Preschool	1,579	-	2,000		2,060		2,122		2,164		2,208	
Assessments	22,880	16,479	17,459		17,983		18,522		18,893		19,271	
Annual Subscriptions	33,878	44,667	47,387		48,808		50,273		51,278		52,304	
Year Books	-	6,840	-		-		-		-		-	
Pupil Activities	24,889	22,000	23,330		24,030		24,751		25,246		25,751	
Sports Activities	2,536	6,624	7,065		7,277		7,495		7,645		7,798	
<b>Total Supplies &amp; Materials</b>	<b>215,522</b>	<b>329,371</b>	<b>227,241</b>	<b>-31.0%</b>	<b>230,158</b>	<b>1.3%</b>	<b>233,163</b>	<b>1.3%</b>	<b>235,226</b>	<b>0.9%</b>	<b>237,331</b>	<b>0.9%</b>
<b>Furniture &amp; Equipment</b>												
Computer/Tech Services-Install/Training	4,917	5,670	6,017		6,197		6,383		6,511		6,641	
Equipment Lease - Copy Charge	19,896	28,293	30,032		25,000		25,750		26,265		26,790	
Equipment Lease	23,643	24,518	25,981		26,760		27,563		28,114		28,676	
Classroom FF&E (Non-Capitalized)	111,429	20,000	10,000		10,000		10,000		10,000		10,000	
Equipment - Technology / Software	53,240	50,000	50,000		30,000		30,000		30,000		30,000	
<b>Total Furniture &amp; Equipment</b>	<b>213,125</b>	<b>128,482</b>	<b>122,029</b>	<b>-5.0%</b>	<b>97,957</b>	<b>-19.7%</b>	<b>99,696</b>	<b>1.8%</b>	<b>100,890</b>	<b>1.2%</b>	<b>102,108</b>	<b>1.2%</b>
<b>ADMINISTRATION</b>												
<b>Property Related Services</b>												
Water / Sewer	19,585	18,559	19,692		20,283		20,892		21,309		21,736	
Disposal Service	12,319	11,715	12,419		12,791		13,175		13,438		13,707	
Snow Removal	17,563	16,250	17,250		17,768		18,301		18,667		19,040	
Contracted Cleaning	112,183	96,500	102,310		105,379		108,541		110,711		112,926	
Lawn Care	12,538	15,300	16,212		16,698		17,199		17,543		17,894	
Repairs & Maintenance Facility	27,941	89,600	50,000		50,000		50,000		50,000		50,000	
HVAC Repairs and Maintenance	14,384	11,000	11,690		12,041		12,402		12,650		12,903	
Facility Lease (General Fund)	433,795	641,075	639,550		636,630		636,555		637,820		638,470	
Liability Insurance - Property	40,271	45,825	48,150		50,558		53,085		55,740		58,527	
Telephone / Internet	50,045	49,650	52,636		54,215		55,842		56,958		58,098	
Heat / Electricity	84,139	109,847	116,444		119,937		123,535		126,006		128,526	
<b>Total Property Related Services</b>	<b>824,763</b>	<b>1,105,321</b>	<b>1,086,353</b>	<b>-1.7%</b>	<b>1,096,300</b>	<b>0.9%</b>	<b>1,109,526</b>	<b>1.2%</b>	<b>1,120,843</b>	<b>1.0%</b>	<b>1,131,826</b>	<b>1.0%</b>
<b>Percentage of Revenue</b>	<b>15%</b>	<b>14%</b>	<b>13%</b>		<b>13%</b>		<b>12%</b>		<b>12%</b>		<b>12%</b>	
<b>Operations Purchased Services</b>												
Marketing	20,884	29,000	25,000		25,000		25,000		25,000		25,000	
Board Conference Travel & Meals	812	1,099	1,194		1,230		1,267		1,292		1,318	
Safety / Security	17,097	15,794	25,000		25,000		25,000		25,000		25,000	
Support Staff Development Fees & Travel	5,642	10,000	10,000		10,000		10,000		10,000		10,000	
Meals & Refreshments	12,849	20,000	10,000		10,000		10,000		10,000		10,000	

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<b>Business Services</b>												
Banking	1,659	1,686	1,818		1,872		1,928		1,967		2,006	
Payroll Services	14,689	15,276	16,211		16,697		17,198		17,542		17,893	
Bond Fees / Trustee & CECFA	-	10,000	10,000		8,500		8,500		8,500		8,500	
Audit Services	12,200	11,246	10,150		10,455		10,768		10,983		11,203	
Business Services	100,528	104,549	110,822		114,147		117,571		119,923		122,321	
IT Consultant	57,320	28,000	66,000		66,000		66,000		66,000		66,000	
Erate Consultant	1,000	1,000	1,000		1,000		1,000		1,000		1,000	
Preschool Licensing / Rating	507	507	510		510		510		510		510	
Legal Services	7,543	20,000	20,000		20,000		20,000		20,000		20,000	
<b>Human Resources</b>												
Background Checks/Permits	2,132	3,500	3,710		3,821		3,936		4,015		4,095	
Unemployment Insurance	9,296	8,620	14,400		14,985		15,342		15,707		16,083	
Workers Comp Insurance	26,559	26,000	34,850		37,641		40,104		42,753		45,603	
Advertising / Emp Recruiting	2,385	1,600	1,714		1,765		1,818		1,855		1,892	
<b>Purchased Services Contracts</b>												
Charter School Institute (3% of PPR)	131,025	157,944	170,250		173,658		180,142		186,821		193,700	
Colorado Dept. of Ed. (1% of PPR)	6,674	7,173	7,375		7,570		7,790		8,017		8,250	
Brighton Detention Center	2,338	2,465	2,624		2,703		2,784		2,839		2,896	
Nursing Services	12,549	17,430	18,497		19,052		19,623		20,016		20,416	
<b>Total Purchased Services</b>	<b>445,687</b>	<b>492,889</b>	<b>561,124</b>	<b>13.8%</b>	<b>571,605</b>	<b>1.9%</b>	<b>586,281</b>	<b>2.6%</b>	<b>599,740</b>	<b>2.3%</b>	<b>613,686</b>	<b>2.3%</b>
<b>Supplies and Materials</b>												
Staff Appreciation	22,907	20,000	20,000		20,000		20,000		20,000		20,000	
Supplies & Materials / FF&E - Office	16,543	20,000	9,000		9,000		9,000		9,000		9,000	
Technology Equipment - Support Staff	61,053	20,500	15,000		15,000		15,000		15,000		15,000	
Nursing Supplies	2,087	2,100	2,100		2,100		2,100		2,100		2,100	
Community Events - Supplies	2,698	4,700	4,700		4,700		4,700		4,700		4,700	
Custodial Supplies	17,109	25,000	25,000		25,000		25,000		25,000		25,000	
Capitalized Equipment	88,294	-	-		-		-		-		-	
Memberships	7,703	9,721	11,100		11,736		12,439		13,185		13,975	
<b>Total Supplies &amp; Materials</b>	<b>218,395</b>	<b>102,021</b>	<b>86,900</b>	<b>-14.8%</b>	<b>87,536</b>	<b>0.7%</b>	<b>88,239</b>	<b>0.8%</b>	<b>88,985</b>	<b>0.8%</b>	<b>89,775</b>	<b>0.9%</b>
<b>TOTAL EXPENDITURES GENERAL</b>	<b>6,616,410</b>	<b>7,519,151</b>	<b>8,450,996</b>	<b>12.4%</b>	<b>8,739,333</b>	<b>3.4%</b>	<b>8,956,963</b>	<b>2.5%</b>	<b>9,193,486</b>	<b>2.6%</b>	<b>9,440,228</b>	<b>2.7%</b>
<b>Change In Fund Balance</b>	<b>236,840</b>	<b>441,264</b>	<b>133,699</b>	<b>-69.7%</b>	<b>60,551</b>	<b>-54.7%</b>	<b>90,758</b>	<b>49.9%</b>	<b>103,943</b>	<b>14.5%</b>	<b>114,288</b>	<b>10.0%</b>
Capital Improvements	196,953	177,816	-	-100.0%	-	0%	-	0%	-	0%	-	0%
<b>CHANGE IN FUND BALANCE, AFTER CAPITAL IMPROVEMENTS</b>	<b>39,887</b>	<b>263,448</b>	<b>133,699</b>	<b>-49.3%</b>	<b>60,551</b>	<b>-54.7%</b>	<b>90,758</b>	<b>49.9%</b>	<b>103,943</b>	<b>14.5%</b>	<b>114,288</b>	<b>10.0%</b>

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	Actual 2021 - 2022	Projected 2022 - 2023	Adopted 2023 - 2024 Budget	% Chg Pr Yr	Projected 2024 - 2025 Budget	% Chg Pr Yr	Projected 2025 - 2026 Budget	% Chg Pr Yr	Projected 2026 - 2027 Budget	% Chg Pr Yr	Projected 2027 - 2028 Budget	% Chg Pr Yr
<b>Grants</b>												
<b>REVENUES</b>												
<b>Federal Grants</b>												
Title 1	131,052	146,308	163,925		168,023		172,223		176,529		180,942	
Title 1 Parental Involvement	1,538	2,432	3,160		3,239		3,320		3,403		3,488	
Title II Staff Dev	10,185	15,593	6,390		6,390		6,390		6,390		6,390	
Title III ELL	15,271	16,488	15,612		16,002		16,402		16,812		17,233	
IDEA - Special Ed - Federal	107,750	138,804	135,000		138,375		141,834		145,380		149,015	
IDEA - Preschool	3,964	29,327	1,364		1,364		1,364		1,364		1,364	
Childcare Stabilization	-	86,139	-		-		-		-		-	
ESSER II	174,298	29,793	-		-		-		-		-	
ESSER III	289,054	273,945	-		-		-		-		-	
<b>State Grants</b>												
ECEA -Spec. Ed. - State	90,726	103,319	144,440		151,662		159,245		167,208		175,568	
READ Act	62,132	52,275	52,275		52,275		52,275		52,275		52,275	
ELPA	40,247	41,814	37,941		37,941		37,941		37,941		37,941	
Gifted and Talented	3,015	2,974	1,540		1,540		1,540		1,540		1,540	
Gifted Education Universal Screening	-	1,610	1,610		1,610		1,610		1,610		1,610	
State PERA Contribution	76,897	160,000	160,000		160,000		160,000		160,000		160,000	
MHPAG	2,500	-	-		-		-		-		-	
School Health Professional	55,000	63,000	-		-		-		-		-	
High Impact Tutoring	-	-	170,000		-		-		-		-	
<b>Local Grant Revenue</b>												
DPP Other Local Grants	86,560	10,000	-		-		-		-		-	
<b>TOTAL REVENUES GRANT</b>	<b>1,150,188</b>	<b>1,173,821</b>	<b>893,257</b>	<b>-23.9%</b>	<b>738,421</b>	<b>-17.3%</b>	<b>754,145</b>	<b>2.1%</b>	<b>770,452</b>	<b>2.2%</b>	<b>787,365</b>	<b>2.2%</b>

**High Point Academy  
Adopted Budget  
Fiscal Year 2023-2024**

Description	Historical	Current Year	Adopted Budget		Forecast							
	Actual 2021 - 2022	Projected 2022 - 2023	Adopted 2023 - 2024 Budget	% Chg Pr Yr	Projected 2024 - 2025 Budget	% Chg Pr Yr	Projected 2025 - 2026 Budget	% Chg Pr Yr	Projected 2026 - 2027 Budget	% Chg Pr Yr	Projected 2027 - 2028 Budget	% Chg Pr Yr
<b>EXPENDITURES</b>												
<b>Salaries</b>												
Title I Student Support Salaries	124,962	111,486	139,720		143,213		146,793		150,463		154,225	
Title III - ELL	15,271	16,488	15,612		16,002		16,402		16,812		17,233	
Special Ed Teachers - IDEA	80,000	71,517	135,000		138,375		141,834		145,380		149,015	
Special Ed - IDEA Preschool	-	1,164	1,364		1,364		1,364		1,364		1,364	
Special Ed Teachers - ECEA	16,500	-	20,182		20,721		21,273		21,839		22,419	
READ Act	50,992	42,835	42,835		42,835		42,835		42,835		42,835	
ELPA Salaries	40,247	41,814	37,941		37,941		37,941		37,941		37,941	
School Health Professional	50,829	30,066	-		-		-		-		-	
Childcare Stabilization	-	69,451	-		-		-		-		-	
DPP Local Grants	3,000	-	-		-		-		-		-	
ESSER II Salaries	85,323	-	-		-		-		-		-	
ESSER III Salaries	142,426	202,910	-		-		-		-		-	
High Impact Tutoring	-	-	78,000		-		-		-		-	
<b>Benefits</b>												
Title I Benefits	6,091	34,823	24,205		24,810		25,430		26,066		26,717	
IDEA Benefits	27,750	22,759	-		-		-		-		-	
IDEA Preschool Benefits	-	1,954	-		-		-		-		-	
READ Benefits	11,140	9,440	9,440		9,440		9,440		9,440		9,440	
State PERA Contribution	76,897	160,000	160,000		160,000		160,000		160,000		160,000	
School Health Professional	4,171	6,870	-		-		-		-		-	
ESSER II Benefits	27,250	-	-		-		-		-		-	
ESSER III Benefits	24,688	54,763	-		-		-		-		-	
High Impact Tutoring	-	-	17,979		-		-		-		-	
<b>Purchased Services</b>												
Title IIA - Prof Development	10,185	15,593	6,390		6,390		6,390		6,390		6,390	
IDEA Prof Svcs	-	44,528	-		-		-		-		-	
IDEA Preschool	3,964	26,209	-		-		-		-		-	
ECEA Psychiatrist / OT	74,226	103,319	124,258		130,942		137,973		145,369		153,149	
School Health Professional	-	26,064	-		-		-		-		-	
Childcare Stabilization	-	6,437	-		-		-		-		-	
ESSER II	61,725	4,793	-		-		-		-		-	
ESSER III	8,000	16,271	-		-		-		-		-	
Other Local Grants	74,654	-	-		-		-		-		-	

**High Point Academy  
Adopted Budget  
Fiscal Year 2023-2024**

Description	Historical	Current Year	Adopted Budget		Forecast							
	Actual 2021 - 2022	Projected 2022 - 2023	Adopted 2023 - 2024 Budget	% Chg Pr Yr	Projected 2024 - 2025 Budget	% Chg Pr Yr	Projected 2025 - 2026 Budget	% Chg Pr Yr	Projected 2026 - 2027 Budget	% Chg Pr Yr	Projected 2027 - 2028 Budget	% Chg Pr Yr
<b>Supplies and Materials</b>												
Title I Parent Involvement	1,538	2,432	3,160		3,239		3,320		3,403		3,488	
Gifted & Talented	3,015	2,974	1,540		1,540		1,540		1,540		1,540	
Gifted Education Universal Screening	-	1,610	1,610		1,610		1,610		1,610		1,610	
Childcare Stabilization	-	10,251	-		-		-		-		-	
Full Day Kinder Furniture	2,500	-	-		-		-		-		-	
ESSER II	113,939	25,000	-		-		-		-		-	
High Impact Tutoring	-	-	74,021		-		-		-		-	
Other Local Grants	8,906	10,000	-		-		-		-		-	
<b>TOTAL EXPENDITURES GRANTS</b>	<b>1,150,188</b>	<b>1,173,821</b>	<b>893,257</b>	<b>-23.9%</b>	<b>738,421</b>	<b>-17.3%</b>	<b>754,145</b>	<b>2.1%</b>	<b>770,452</b>	<b>2.2%</b>	<b>787,365</b>	<b>2.2%</b>
<b>Interest Transfer In from Building Corp</b>	<b>67,810</b>	<b>67,810</b>	<b>67,810</b>		<b>67,810</b>		<b>67,810</b>		<b>67,810</b>		<b>67,810</b>	
<b>BEGINNING FUND BALANCE</b>	<b>2,198,472</b>	<b>2,238,359</b>	<b>2,501,807</b>		<b>2,635,505</b>		<b>2,696,056</b>		<b>2,786,815</b>		<b>2,890,758</b>	
<b>TOTAL REV. INCL. GRANTS &amp; TRANSFERS</b>	<b>8,003,438</b>	<b>9,134,237</b>	<b>9,477,951</b>		<b>9,538,305</b>		<b>9,801,866</b>		<b>10,067,881</b>		<b>10,341,882</b>	
<b>BEGINNING FUND BALANCE &amp; REVENUES</b>	<b>10,201,910</b>	<b>11,372,595</b>	<b>11,979,758</b>	<b>5.3%</b>	<b>12,173,810</b>	<b>1.6%</b>	<b>12,497,923</b>	<b>2.7%</b>	<b>12,854,695</b>	<b>2.9%</b>	<b>13,232,639</b>	<b>2.9%</b>
<b>TOTAL EXPENDITURES WITH GRANTS</b>	<b>7,963,551</b>	<b>8,870,788</b>	<b>9,344,253</b>	<b>5.3%</b>	<b>9,477,754</b>	<b>1.4%</b>	<b>9,711,108</b>	<b>2.5%</b>	<b>9,963,938</b>	<b>2.6%</b>	<b>10,227,593</b>	<b>2.6%</b>
<b>ENDING FUND BALANCE</b>												
Unrestricted = Over (Under) Target of 8%	1,455,099	1,578,661	764,790	-51.6%	750,040	-1.9%	766,382	2.2%	793,504	3.5%	830,105	4.6%
Operating Reserve 8% Target	494,609	550,246	624,916	13.6%	648,216	3.7%	665,633	2.7%	684,453	2.8%	704,141	2.9%
SPED Assigned Fund Balance	69,650	71,000	70,800	-0.3%	70,800	0.0%	70,800	0.0%	70,800	0.0%	70,800	0.0%
Repair and Replacement Reserve	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Committed Building Maintenance and Repairs	-	49,900	900,000	1703.6%	950,000	5.6%	1,000,000	5.3%	1,050,000	5.0%	1,100,000	4.8%
Tabor Reserve 3%	219,000	252,000	275,000	9.1%	277,000	0.7%	284,000	2.5%	292,000	2.8%	300,000	2.7%
<b>Ending Fund Balance</b>	<b>2,238,359</b>	<b>2,501,807</b>	<b>2,635,505</b>	<b>5.3%</b>	<b>2,696,056</b>	<b>2.3%</b>	<b>2,786,815</b>	<b>3.4%</b>	<b>2,890,758</b>	<b>3.7%</b>	<b>3,005,046</b>	<b>4.0%</b>
<b>Total Expenditures &amp; Ending Fund Balance</b>	<b>\$ 10,201,910</b>	<b>\$ 11,372,595</b>	<b>\$ 11,979,758</b>	<b>5.3%</b>	<b>\$ 12,173,810</b>	<b>1.6%</b>	<b>\$ 12,497,923</b>	<b>2.7%</b>	<b>\$ 12,854,695</b>	<b>2.9%</b>	<b>\$ 13,232,639</b>	<b>2.9%</b>
<b>CHANGE IN ENDING FUND BALANCE</b>	<b>\$ 39,887</b>	<b>\$ 263,448</b>	<b>\$ 133,699</b>	<b>-49.3%</b>	<b>\$ 60,551</b>	<b>-54.7%</b>	<b>\$ 90,758</b>	<b>49.9%</b>	<b>\$ 103,943</b>	<b>14.5%</b>	<b>\$ 114,288</b>	<b>10.0%</b>