































Fiscal Year 2025-2026 Proposed Budget

April 17, 2025

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

**Prepared By:
Boos Financial Services, Inc.
Dawn Priday, CFO/Finance Director
303-912-3280**

**High Point Academy
Financial Dashboard
Fiscal Year 2025-2026**

		FY 24-25 Projected Actuals		FY 25-26 Proposed Budget	Benchmarks		
Indicator	Calculation	6/30/2025		6/30/2026	 Red	 Yellow	 Green
Months of Unrestricted Cash		 7.2 		 7.4 	< 1	1 - 3	> 3
	Unrestricted Cash	\$5,529,325		\$5,735,258			
	Projected Expenditures, excluding grants	\$9,159,859		\$9,299,750			
Payroll/Benefits % of Revenue		 67% 		 68% 	< 50% or > 70%	In line with Board Goals	50% - 70%
	Projected Salary & Benefits, excluding grants	\$6,288,081		\$6,447,040			
	Projected Revenues, excluding grants	\$9,443,444		\$9,505,684			
Debt Service % of Revenue		 7% 		 7% 	> 20%	16% - 20%	< 16%
	Projected Facility Lease/Loan Payments	\$636,880		\$636,805			
	Projected General Fund Revenues, excluding grants	\$9,443,444		\$9,505,684			
Debt Coverage Ratio	Bond Rating Measurement	 1.45 		 1.32 	<1.0	1.0 - 1.14	> 1.14
	Projected Facility Lease/Loan Payments	\$636,880		\$636,805			
	Projected Capital Expenditures	\$0		\$0			
	Projected Change in Fund Balance	\$283,586		\$205,933			
Students to Instructional Staff (K-8)		 11 		 12 	> 20	16 - 20	< 16
	Budgeted K-8 Instructional Staff	56.5		55.0			
	Total Students K-8	621.0		650.0			
Students to Total Staff (K-8)		 8 		 9 	> 18	12.01 - 18	< = 12
	Budgeted K-8 Total Staff	77.0		69.0			
	Total Students K-8	621.0		650.0			
State UIP Rating		 Improvement		To Be Determined	Priority Improvement or Turnaround	Improvement	Performance

High Point Academy Enrollment Projections Fiscal Year 2025-2026

Actuals			Projected	Projected			
FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Pre-K - 3 classrooms 40	Pre-K - 3 classrooms 55	Pre-K - 3 classrooms 59	Pre-K - 3 classrooms 60	Pre-K - 3 classrooms 60	Pre-K - 3 classrooms 60	Pre-K - 3 classrooms 60	Pre-K - 3 classrooms 60
K-Full 80	K-Full 61	K-Full 76	K-Full 70	K-Full 75	K-Full 75	K-Full 75	K-Full 75
1st 91	1st 70	1st 66	1st 75	1st 75	1st 75	1st 75	1st 75
2nd 70	2nd 84	2nd 67	2nd 65	2nd 75	2nd 75	2nd 75	2nd 75
3rd 81	3rd 64	3rd 70	3rd 75	3rd 65	3rd 75	3rd 75	3rd 75
4th 73	4th 87	4th 62	4th 70	4th 75	4th 75	4th 75	4th 75
5th 82	5th 68	5th 81	5th 70	5th 60	5th 75	5th 65	5th 75
6th 70	6th 76	6th 66	6th 75	6th 83	6th 60	6th 75	6th 70
7th 66	7th 56	7th 79	7th 75	7th 75	7th 75	7th 75	7th 75
8th 57	8th 51	8th 54	8th 75	8th 75	8th 75	8th 75	8th 75
K-8 Head Count 670.0	K-8 Head Count 617.0	K-8 Head Count 621.0	K-8 Head Count 650.0	K-8 Head Count 658.0	K-8 Head Count 660.0	K-8 Head Count 665.0	K-8 Head Count 670.0
FTE PK-8 710.0	FTE PK-8 672.0	FTE PK-8 680.0	FTE PK-8 710.0	FTE PK-8 718.0	FTE PK-8 720.0	FTE PK-8 725.0	FTE PK-8 730.0
K-8 Change 10.0	K-8 Change (53.0)	K-8 Change 4.0	K-8 Change 29.0	K-8 Change 8.0	K-8 Change 2.0	K-8 Change 5.0	K-8 Change 5.0
PK-8 Change 13.5	PK-8 Change (38.0)	PK-8 Change 8.0	PK-8 Change 30.0	PK-8 Change 8.0	PK-8 Change 2.0	PK-8 Change 5.0	PK-8 Change 5.0

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Proposed 2025-2026 Budget	% Chg Pr Yr	Projected 2026-2027 Budget	Projected 2027-2028 Budget	Projected 2028-2029 Budget	Projected 2029-2030 Budget
BEGINNING FUND BALANCE									
Beginning Fund Balance	\$ 2,238,359	\$ 2,893,660	\$ 4,102,315	\$ 4,385,900	6.9%	\$ 4,591,834	\$ 4,954,094	\$ 5,340,423	\$ 5,790,960
General Fund									
REVENUES									
Preschool FTE	40.0	55.0	59.0	60.0		60.0	60.0	60.0	60.0
K-8 FTE	670.0	617.0	621.0	650.0		658.0	660.0	665.0	670.0
Total PK-8 FTE	710.0	672.0	680.0	710.0	4.4%	718.0	720.0	725.0	730.0
Funded Pupil Count (Declining Enrollment)	-	653.8	646.6	-		-	-	-	-
Per Pupil Funding (PPR)	\$ 9,575.09	\$ 10,615.40	\$ 11,385.11	\$ 11,555.89	1.5%	\$ 11,902.56	\$ 12,259.64	\$ 12,627.43	\$ 13,006.25
School Finance Funding K-8	6,415,313	6,940,349	7,361,612	7,511,326	2.0%	7,831,887	8,091,362	8,397,241	8,714,189
CPP/ECare	383,004	-	-	-		-	-	-	-
School Finance Funding - At-Risk Adjustment	5,496	4,670	4,670	-		-	-	-	-
Total PPR Funding	6,803,813	6,945,019	7,366,282	7,511,326	2.0%	7,831,887	8,091,362	8,397,241	8,714,189
Universal Pre-K	-	411,815	544,357	555,268		566,373	577,701	589,255	601,040
DPP	46,720	284,125	201,660	200,000		200,000	200,000	200,000	200,000
Preschool Tuition	6,437	56,229	33,700	30,000		30,000	30,000	30,000	30,000
Fundraising & Miscellaneous	19,309	11,387	27,100	10,000		10,000	10,000	10,000	10,000
Interest income	97,193	197,866	240,000	150,000		120,000	120,000	120,000	120,000
Yearbook/Jeans Day	1,675	960	100	-		-	-	-	-
Student Fees	22,302	20,873	26,100	21,875		22,135	22,200	22,363	22,525
Gift & Donations	895	3,750	50	-		-	-	-	-
Donations from Foundation	50,000	-	25,000	25,000		25,000	25,000	25,000	25,000
Rental Income	4,402	3,433	1,700	-		-	-	-	-
After School Activity & Student Clubs	12,609	28,959	6,000	5,000		5,150	5,305	5,464	5,628
Athletic/Sport Fees	7,165	7,262	9,600	5,000		5,000	5,000	5,000	5,000
E-rate and Rebates	13,035	13,191	12,364	12,911		12,911	12,911	12,911	12,911
Mill Levy Equalization Funding	571,539	499,138	709,733	742,877		787,083	810,695	837,554	869,216
Mill Levy Equalization Funding - Interest	-	9,656	-	-		-	-	-	-
State Capital Construction	249,795	281,305	239,698	236,427		242,519	240,594	241,325	238,290
Newcomer Funding	-	24,955	-	-		-	-	-	-
Capitalized Lease Proceeds	-	118,577	-	-		-	-	-	-
TOTAL REVENUES GENERAL	7,906,889	8,918,499	9,443,444	9,505,684	0.7%	9,858,058	10,150,767	10,496,112	10,853,799
Beginning Fund Balance & Revenues	\$ 10,145,248	\$ 11,812,160	\$ 13,545,759	\$ 13,891,584	2.6%	\$ 14,449,892	\$ 15,104,861	\$ 15,836,535	\$ 16,644,758

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Proposed 2025-2026 Budget	% Chg Pr Yr	Projected 2026-2027 Budget	Projected 2027-2028 Budget	Projected 2028-2029 Budget	Projected 2029-2030 Budget
EXPENDITURES									
Salaries									
Teachers	1,840,367	2,103,931	2,463,004	2,479,319		2,541,302	2,604,834	2,669,955	2,736,704
Preschool	209,142	290,371	324,187	353,546		362,384	371,444	380,730	390,248
Special Education	80,501	91,532	127,337	245,381		251,516	257,804	264,249	270,855
Substitutes - Teachers	83,372	17,461	43,000	43,000		44,075	45,177	46,306	47,464
Teaching Assistants/Paraprofessionals	199,627	236,858	406,348	214,628		219,994	225,494	231,131	236,909
Student Services	208,359	241,210	407,317	430,920		441,693	452,735	464,054	475,655
Administration	508,252	534,888	480,891	476,111		488,014	500,214	512,719	525,537
Business & Office Staff	125,267	129,773	133,886	323,156		331,235	339,516	348,004	356,704
Facilities	65,209	48,047	56,650	-		-	-	-	-
Athletics Stipends (Director & Coaches)	16,765	8,125	18,000	-		-	-	-	-
Extra Duty Pay/Stipends	115,329	152,560	146,000	105,000		105,000	105,000	105,000	105,000
Performance Pay / Bonuses	77,183	32,000	45,000	45,000		45,000	45,000	45,000	45,000
PTO Payout	13,109	10,843	16,000	16,000		16,000	16,000	16,000	16,000
Total Salaries	3,542,484	3,897,600	4,667,619	4,732,061	1.4%	4,846,212	4,963,218	5,083,148	5,206,077
Percentage of Revenue	45%	44%	49%	50%		49%	49%	48%	48%
Benefits									
Benefits - Medical, Dental, Vision, STD, Life	425,161	447,211	512,794	556,935		612,629	673,892	741,281	815,409
Medicare	53,218	57,856	70,290	73,486		75,142	76,838	78,577	80,360
PERA	753,188	868,751	1,037,378	1,084,557		1,134,897	1,160,521	1,186,786	1,213,707
Total Benefits	1,231,567	1,373,817	1,620,462	1,714,979	5.8%	1,822,667	1,911,250	2,006,643	2,109,475
Percentage of Salaries	35%	35%	35%	36%		38%	39%	39%	41%
Total Salary & Benefits	4,774,050	5,271,417	6,288,081	6,447,040	2.5%	6,668,879	6,874,468	7,089,791	7,315,552
Percentage of Revenue	60%	59%	67%	68%		68%	68%	68%	67%
INSTRUCTIONAL									
Special Education									
Special Education Services	134,451	93,963	143,100	143,100		147,393	151,815	156,369	161,060
Total Special Education	134,451	93,963	143,100	143,100	0.0%	147,393	151,815	156,369	161,060
Purchased Services									
Postage	1,690	2,258	3,000	3,000		3,090	3,183	3,278	3,377
Contracted Substitutes	37,490	97,195	160,000	160,000		160,000	160,000	160,000	160,000
Instructional/Student Support Consultants	30,158	113,178	212,000	192,000		192,000	192,000	192,000	192,000
Professional Development Fees & Travel	29,031	30,224	35,000	35,000		35,000	35,000	35,000	35,000
Contracted Field Trips	21,666	26,765	34,481	34,000		35,020	36,071	37,153	38,267
Total Purchased Services	120,035	269,619	444,481	424,000	-4.6%	425,110	426,253	427,431	428,644

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Proposed 2025-2026 Budget	% Chg Pr Yr	Projected 2026-2027 Budget	Projected 2027-2028 Budget	Projected 2028-2029 Budget	Projected 2029-2030 Budget
Supplies and Materials									
Curriculum / Text Books	262,400	48,546	121,000	70,000		72,100	72,100	72,100	72,100
Supplies & Materials - Instructional	60,045	49,976	35,500	40,000		40,000	40,000	40,000	40,000
Supplies & Materials - Preschool	38	73	2,000	2,000		2,060	2,122	2,185	2,251
Assessments	2,210	10,952	7,000	10,000		10,300	10,609	10,927	11,255
Annual Subscriptions	33,291	65,566	60,000	55,000		56,650	58,350	60,100	61,903
Year Books	1,424	1,510	7,000	4,000		-	-	-	-
Pupil Activities	13,971	26,788	24,000	24,000		24,720	25,462	26,225	27,012
Sports Activities	5,882	7,839	10,800	7,100		7,313	7,532	7,758	7,991
Total Supplies & Materials	379,261	211,250	267,300	212,100	-20.7%	213,143	216,174	219,297	222,512
Furniture & Equipment									
Computer/Tech Services-Install/Training	5,848	2,438	10,000	10,000		10,300	10,609	10,927	11,255
Equipment Lease - Copy Charge	22,820	14,569	20,000	25,000		25,750	26,523	27,318	28,138
Equipment Lease	23,009	44,503	46,000	41,304		38,380	32,709	52,693	54,193
Capitalized Copier Lease	-	118,577	-	-		-	-	-	-
Classroom FF&E (Non-Capitalized)	14,797	4,286	10,000	10,000		10,000	10,000	10,000	10,000
Equipment - Technology / Software	35,888	51,823	50,000	45,000		30,000	30,000	30,000	30,000
Total Furniture & Equipment	102,362	236,197	136,000	131,304	-3.5%	114,430	109,841	130,938	133,586
ADMINISTRATION									
Property Related Services									
Water / Sewer	17,285	17,635	25,000	26,250		28,350	30,618	31,537	32,483
Disposal Service	11,365	13,621	14,700	15,435		16,670	18,003	18,543	19,100
Snow Removal	14,950	13,288	18,000	18,900		20,412	22,045	22,706	23,387
Contracted Cleaning	109,655	124,442	158,850	166,793		180,136	194,547	200,383	206,395
Lawn Care	10,613	11,431	17,050	17,902		19,334	20,881	21,507	22,153
Repairs & Maintenance Facility	83,313	50,965	75,000	80,000		80,000	80,000	80,000	80,000
HVAC Repairs and Maintenance	12,755	11,702	20,000	25,000		27,000	29,160	30,035	30,936
Facility Lease (General Fund)	641,325	639,795	636,880	636,805		638,070	638,720	638,755	638,375
Liability Insurance - Property	45,815	31,715	35,921	39,513		42,674	46,088	49,775	53,757
Telephone / Internet	49,379	50,981	55,300	58,065		62,710	67,727	69,759	71,851
Heat / Electricity	115,084	109,799	122,300	128,415		138,688	149,783	154,277	158,905
Total Property Related Services	1,111,540	1,075,374	1,179,000	1,213,078	2.9%	1,254,044	1,297,572	1,317,277	1,337,342
Percentage of Revenue	14%	12%	12%	13%		13%	13%	13%	12%
Operations Purchased Services									
Marketing	32,488	23,891	45,000	30,000		30,000	30,000	30,000	30,000
Board Conference Travel & Meals	5,870	351	1,200	1,200		1,296	1,335	1,375	1,416
Safety / Security	17,654	23,548	25,000	15,000		15,000	15,000	15,000	15,000
Vision and Hearing Screening	320	-	500	500		500	500	500	500
Support Staff Development Fees & Travel	11,689	4,057	10,000	10,000		10,000	10,000	10,000	10,000
Meals & Refreshments	14,926	20,021	15,000	15,000		15,000	15,000	15,000	15,000

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
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Business Services									
Banking	251	4,277	3,500	3,640		3,749	3,862	3,978	4,097
Payroll Services	15,861	12,888	17,050	17,732		18,264	18,812	19,376	19,958
Bond Fees / Trustee & CECFA	10,000	11,000	11,500	12,000		12,500	13,000	13,500	14,000
Audit Services	9,925	10,150	10,600	11,025		11,475	11,925	12,425	13,046
Business Services	104,549	110,822	115,255	115,255		118,136	121,090	124,117	127,220
IT Consultant	27,790	66,000	72,900	66,000		66,000	66,000	66,000	66,000
Erate Consultant	1,000	1,000	1,000	1,500		1,500	1,500	1,500	1,500
Preschool Licensing / Rating	507	762	770	800		800	800	800	800
Legal Services	6,958	43,092	25,000	25,000		25,000	25,000	25,000	25,000
Human Resources									
Background Checks/Permits	2,974	3,456	4,000	5,000		5,400	5,562	5,729	5,901
Unemployment Insurance	8,020	8,623	10,327	15,136		15,364	15,598	15,838	16,084
Workers Comp Insurance	24,087	18,224	24,425	20,761		21,922	23,169	23,580	24,952
Advertising / Employee Recruiting	96	-	1,700	65,700		1,751	1,804	1,858	1,913
Other Professional Services	21,500	9,468	23,000	10,000		-	-	-	-
Purchased Services Contracts									
Charter School Institute (3% of PPR)	122,270	118,498	169,260	168,540		177,517	185,141	193,917	203,026
Colorado Dept. of Ed. (1% of PPR)	6,251	3,527	3,712	3,782		3,941	4,067	4,216	4,370
DPS Food Service Program	9,528	-	-	-		-	-	-	-
Brighton Detention Center	2,465	3,048	3,296	3,296		3,394	3,496	3,601	3,709
Nursing Services	15,081	15,102	12,000	17,000		17,510	18,035	18,576	19,134
Total Purchased Services	472,059	511,804	605,996	633,866	4.6%	576,020	590,696	605,887	622,625
Supplies and Materials									
Staff Appreciation	11,921	12,270	20,000	20,000		20,600	20,600	20,600	20,600
Supplies & Materials / FF&E - Office	15,411	8,258	17,000	15,000		15,000	15,000	15,000	15,000
Technology Equipment - Support Staff	14,562	17,533	15,000	15,000		15,000	15,000	15,000	15,000
Nursing Supplies	2,100	1,598	2,100	2,100		2,100	2,100	2,100	2,100
Community Events - Supplies	2,903	2,168	4,700	4,700		4,700	4,700	4,700	4,700
Custodial Supplies	20,678	22,408	25,000	26,000		26,000	26,000	26,000	26,000
Memberships	6,855	10,919	12,100	12,463		13,378	14,219	15,184	16,208
Total Supplies & Materials	74,430	75,154	95,900	95,263	-0.7%	96,778	97,619	98,584	99,608
TOTAL EXPENDITURES GENERAL	7,168,189	7,744,778	9,159,859	9,299,750	1.5%	9,495,798	9,764,438	10,045,575	10,320,930
Change In Fund Balance	788,117	1,208,654	283,586	205,933	-27.4%	362,260	386,329	450,537	532,869
Capital Improvements	132,816	-	-	-		-	-	-	-
CHANGE IN FUND BALANCE, AFTER CAPITAL IMPROVEMENTS	655,302	1,208,654	283,586	205,933	-27.4%	362,260	386,329	450,537	532,869

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

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Grants									
REVENUES									
Federal Grants									
Title 1	146,302	163,925	112,850	90,280		90,280	90,280	90,280	90,280
Title 1 Parental Involvement	1,347	1,762	1,480	1,337		1,337	1,337	1,337	1,337
Title 1 Homeless	-	2,384	6,500	5,850		-	-	-	-
Title II Professional Development	13,000	35,808	7,404	5,580		5,580	5,580	5,580	5,580
Title III ELL	16,488	15,294	17,680	18,172		18,172	18,172	18,172	18,172
IDEA - Special Education - Federal	138,795	143,980	122,305	140,350		140,350	140,350	140,350	140,350
IDEA - Special Education - Preschool	25,363	2,490	2,244	4,010		4,010	4,010	4,010	4,010
Childcare Stabilization	78,395	32,799	-	-		-	-	-	-
ESSER II	29,793	-	-	-		-	-	-	-
ESSER III	273,945	25,851	-	-		-	-	-	-
Building Capacity	-	8,443	7,832	-		-	-	-	-
State Grants									
ECEA - Special Education - State	103,319	157,653	129,870	141,050		141,050	141,050	141,050	141,050
READ Act	52,275	44,206	45,208	45,162		45,162	45,162	45,162	45,162
ELPA	41,814	45,479	48,345	42,000		42,000	42,000	42,000	42,000
Gifted and Talented	2,974	1,716	7,176	4,938		4,938	4,938	4,938	4,938
Gifted Education Universal Screening	1,610	2,184	1,680	1,600		1,600	1,600	1,600	1,600
State PERA Contribution	222,048	18,769	200,000	200,000		200,000	200,000	200,000	200,000
School Health Professional	63,000	-	-	-		-	-	-	-
Local Accountability	-	-	30,000	-		-	-	-	-
High Impact Tutoring	-	170,000	170,000	-		-	-	-	-
Local Grant Revenue									
Other Local Grants	8,697	10,753	37,411	-		-	-	-	-
TOTAL REVENUES GRANT	1,219,166	883,496	947,985	700,329	-26.1%	694,479	694,479	694,479	694,479

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Proposed 2025-2026 Budget	% Chg Pr Yr	Projected 2026-2027 Budget	Projected 2027-2028 Budget	Projected 2028-2029 Budget	Projected 2029-2030 Budget
EXPENDITURES		-	-	-		(5,850)	-	-	-
Salaries									
Title I Student Support Salaries	123,177	138,000	112,850	90,280		90,280	90,280	90,280	90,280
Title III - ELL Salaries	16,488	15,294	17,680	18,172		18,172	18,172	18,172	18,172
Special Ed Teachers - IDEA Salaries	72,086	143,980	122,305	140,350		140,350	140,350	140,350	140,350
Special Ed - IDEA Preschool Salaries	(2,800)	-	-	-		-	-	-	-
Special Ed Teachers - ECEA Salaries	-	15,157	-	-		-	-	-	-
READ Act Salaries	42,835	35,000	36,997	45,162		45,162	45,162	45,162	45,162
ELPA Salaries	41,814	45,479	48,345	42,000		42,000	42,000	42,000	42,000
Gifted and Talented Stipends	-	1,000	-	-		-	-	-	-
School Health Professional Salaries	24,877	-	-	-		-	-	-	-
Childcare Stabilization Salaries	69,451	16,523	-	-		-	-	-	-
ESSER III Salaries	197,943	8,800	-	-		-	-	-	-
Local Accountability Salaries	-	-	8,300	-		-	-	-	-
High Impact Tutoring Salaries	-	134,644	134,644	-		-	-	-	-
Other Local Grants Salaries	-	9,450	15,000	-		-	-	-	-
Benefits									
Title I Benefits	23,126	25,925	-	-		-	-	-	-
IDEA Benefits	22,383	-	-	-		-	-	-	-
IDEA Preschool Benefits	1,954	-	-	-		-	-	-	-
ECEA Benefits	-	7,863	-	-		-	-	-	-
READ Benefits	9,440	9,206	8,211	-		-	-	-	-
State PERA Contribution	222,048	18,769	200,000	200,000		200,000	200,000	200,000	200,000
School Health Professional Benefits	7,825	36	-	-		-	-	-	-
Childcare Stabilization Benefits	-	2,190	-	-		-	-	-	-
ESSER III Benefits	59,730	2,028	-	-		-	-	-	-
Local Accountability Benefits	-	-	1,500	-		-	-	-	-
High Impact Tutoring Benefits	-	35,356	35,356	-		-	-	-	-
Purchased Services									
Title I Homeless Purchased Services	-	285	2,000	-		-	-	-	-
Title IIA Professional Development	13,000	35,808	7,404	5,580		5,580	5,580	5,580	5,580
IDEA Purchased Services	44,327	-	-	-		-	-	-	-
IDEA Preschool Purchased Services	26,209	2,490	2,244	4,010		4,010	4,010	4,010	4,010
ECEA Psychiatrist/OT Purchased Services	103,319	134,634	129,870	141,050		141,050	141,050	141,050	141,050
School Health Purchased Services	18,953	-	-	-		-	-	-	-
Childcare Stabilization Purchased Services	6,437	-	-	-		-	-	-	-
ESSER II Purchased Services	17,500	-	-	-		-	-	-	-
ESSER III Purchased Services	16,271	-	-	-		-	-	-	-
Local Accountability Purchased Services	-	-	4,000	-		-	-	-	-
Other Local Grants Purchased Services	-	-	2,000	-		-	-	-	-
Other Local Grants Staff Development	-	-	911	-		-	-	-	-

**High Point Academy
Fiscal Year 2025-2026
Proposed Budget**

Description	Historical		Current Year	Proposed		Projections			
	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025	Proposed 2025-2026 Budget	% Chg Pr Yr	Projected 2026-2027 Budget	Projected 2027-2028 Budget	Projected 2028-2029 Budget	Projected 2029-2030 Budget
Supplies and Materials									
Title I Parent Involvement Supplies	1,347	1,762	1,480	1,337		1,337	1,337	1,337	1,337
Title I Homeless Supplies	-	2,099	4,500	5,850		-	-	-	-
Gifted & Talented Supplies	2,974	680	7,176	4,938		4,938	4,938	4,938	4,938
Gifted Education Universal Screening Supplies	1,610	2,184	1,680	1,600		1,600	1,600	1,600	1,600
School Health Professional Supplies	11,346	-	-	-		-	-	-	-
Childcare Stabilization Supplies	2,507	14,086	-	-		-	-	-	-
ESSER II Supplies	12,293	-	-	-		-	-	-	-
ESSER III Supplies	-	15,022	-	-		-	-	-	-
Building Capacity Supplies	-	8,443	7,832	-		-	-	-	-
Local Accountability Supplies	-	-	16,200	-		-	-	-	-
Other Local Grant Supplies	8,697	1,303	19,500	-		-	-	-	-
TOTAL EXPENDITURES GRANTS	1,219,166	883,496	947,985	700,329	-26.1%	694,479	694,479	694,479	694,479
Interest Transfer In from Building Corp	49,417	34,933	-	-		-	-	-	-
BEGINNING FUND BALANCE	2,238,359	2,893,660	4,102,315	4,385,900	6.9%	4,591,834	4,954,094	5,340,423	5,790,960
TOTAL REV. INCL. GRANTS & TRANSFERS	9,175,472	9,836,929	10,391,430	10,206,013	-1.8%	10,552,537	10,845,246	11,190,591	11,548,278
BEGINNING FUND BALANCE & REVENUES	11,413,830	12,730,589	14,493,744	14,591,913	0.7%	15,144,371	15,799,340	16,531,014	17,339,237
TOTAL EXPENDITURES WITH GRANTS	8,520,170	8,628,275	10,107,844	10,000,079	-1.1%	10,190,277	10,458,917	10,740,054	11,015,409
ENDING FUND BALANCE									
Unrestricted Reserve Over(Under) Target of 8%	2,047,861	1,739,536	832,062	528,798	-36.4%	464,676	420,366	437,914	437,224
Operating Reserve 8% Target	522,149	568,399	681,838	693,036	1.6%	708,618	730,057	752,546	774,604
SPED Assigned Fund Balance	69,650	65,380	68,000	71,000	4.4%	71,800	72,000	72,500	73,000
Committed Building Maintenance and Repairs	-	1,450,000	2,500,000	3,000,000	20.0%	3,400,000	3,800,000	4,200,000	4,700,000
Tabor Reserve 3%	254,000	279,000	304,000	299,000	-1.6%	309,000	318,000	328,000	339,000
Ending Fund Balance	2,893,660	4,102,314	4,385,900	4,591,834	4.7%	4,954,094	5,340,423	5,790,960	6,323,829
Total Expenditures & Ending Fund Balance	\$ 11,413,830	\$ 12,730,589	\$ 14,493,744	\$ 14,591,913	0.7%	\$ 15,144,371	\$ 15,799,340	\$ 16,531,014	\$ 17,339,237
CHANGE IN ENDING FUND BALANCE	\$ 655,302	\$ 1,208,654	\$ 283,586	\$ 205,933	-27.4%	\$ 362,260	\$ 386,329	\$ 450,537	\$ 532,869