

**Virtual Preparatory Academy of Oregon Budget - FY2024**

|                                    | Account     | FY24 Outlook        |
|------------------------------------|-------------|---------------------|
| <b>Enrollments</b>                 |             | 308                 |
| <b>K-8</b>                         |             | 144                 |
| <b>MS</b>                          |             | 164                 |
| <b>HS</b>                          |             | -                   |
|                                    |             |                     |
| <b>FTE's</b>                       |             | 247                 |
|                                    |             |                     |
| <b>Total Revenue</b>               |             | <b>\$ 2,301,578</b> |
| <b>State Revenue</b>               | <b>3000</b> | <b>2,301,578</b>    |
| <b>Federal Revenue</b>             | <b>4000</b> | -                   |
| <i>Title I</i>                     |             | -                   |
| <i>IDEA</i>                        |             | -                   |
| <i>Title IIA</i>                   |             | -                   |
| <i>Title IV</i>                    |             | -                   |
| <i>Title Misc</i>                  |             | -                   |
| Federal Revenue - ESSER            |             | -                   |
| <b>Other Revenue</b>               | <b>5000</b> | -                   |
|                                    |             |                     |
| <b>Employee Related Expenses</b>   |             | <b>\$ 987,652</b>   |
| <b>Administrative Compensation</b> | <b>2000</b> | <b>389,213</b>      |
| <i>Salaries</i>                    | <i>100</i>  | 277,000             |
| <i>Benefits</i>                    |             | 103,903             |
| <i>Bonus</i>                       |             | 8,310               |
| <i>Stipends</i>                    |             | -                   |
| <b>ESSER Compensation</b>          | <b>2000</b> | -                   |
| <i>Salaries</i>                    | <i>100</i>  | -                   |
| <i>Benefits</i>                    |             | -                   |
| <i>Bonus</i>                       |             | -                   |
| <i>Stipends</i>                    |             | -                   |
| <b>Grant Compensation</b>          | <b>2000</b> | -                   |
| <i>Salaries</i>                    | <i>100</i>  | -                   |
| <i>Benefits</i>                    |             | -                   |
| <i>Bonus</i>                       |             | -                   |
| <i>Stipends</i>                    |             | -                   |
| <b>Instructional Compensation</b>  | <b>1000</b> | <b>525,374</b>      |
| <i>Salaries - Teachers</i>         | <i>100</i>  | 336,000             |
| <i>Salaries - Counselors</i>       |             | -                   |
| <i>Salaries - Coaches</i>          |             | -                   |
| <i>Benefits</i>                    |             | 126,034             |
| <i>Bonus</i>                       |             | 10,080              |
| <i>Payroll Fees</i>                | <i>200</i>  | <i>13,260</i>       |
| <i>Stipends</i>                    |             | 40,000              |
| <b>Operations Compensation</b>     |             | -                   |
| <i>Salaries</i>                    |             | -                   |
| <i>Benefits</i>                    |             | -                   |

|                                        |             |                     |
|----------------------------------------|-------------|---------------------|
| <i>Bonus</i>                           |             | -                   |
| <i>Stipends</i>                        |             | -                   |
| <b>Special Education Compensation</b>  | <b>1000</b> | <b>73,065</b>       |
| <i>Salaries</i>                        | <i>100</i>  | 52,000              |
| <i>Benefits</i>                        |             | 19,505              |
| <i>Bonus</i>                           |             | 1,560               |
| <i>Stipends</i>                        |             | -                   |
| <b>State Grant Compensation</b>        | <b>2000</b> | -                   |
| <i>Salaries</i>                        | <i>100</i>  | -                   |
| <i>Benefits</i>                        |             | -                   |
| <i>Bonus</i>                           |             | -                   |
| <i>Stipends</i>                        |             | -                   |
| <b>Instructional Program Cost</b>      | <b>300</b>  | <b>148,317</b>      |
| Grant Expenses                         | <i>300</i>  | -                   |
| Other Program Cost                     | <i>300</i>  | 91,210              |
| Special Education Expenses             | <i>300</i>  | 57,107              |
| Transportation                         | <i>300</i>  | -                   |
| <b>Curriculum &amp; Materials Cost</b> | <b>400</b>  | <b>534,493</b>      |
| Curriculum & Materials Cost            | <i>400</i>  | 534,493             |
| Grant Expenses                         | <i>300</i>  | -                   |
| <b>Technology Cost</b>                 | <b>300</b>  | <b>317,146</b>      |
| Internet                               | <i>300</i>  | 67,914              |
| Managed IT Services                    | <i>300</i>  | -                   |
| Student Computers                      | <i>400</i>  | 249,232             |
| <b>Management Fees</b>                 | <b>300</b>  | -                   |
| Management Fees                        | <i>300</i>  | -                   |
| <b>Marketing Cost</b>                  | <b>300</b>  | <b>863,797</b>      |
| Marketing Cost                         | <i>300</i>  | 863,797             |
| <b>Rent &amp; Facility Costs</b>       | <b>300</b>  | <b>46,000</b>       |
| Facility Costs - Other                 | <i>300</i>  | 21,000              |
| Facility Costs - Rent                  | <i>300</i>  | 25,000              |
| <b>Administrative Cost</b>             | <b>300</b>  | <b>370,730</b>      |
| Communication Expense                  | <i>300</i>  | -                   |
| Interest Expense Group                 | <i>300</i>  | -                   |
| Other Expenses                         | <i>300</i>  | -                   |
| Professional Services                  | <i>300</i>  | 363,730             |
| <i>Other Professional Services</i>     | <i>300</i>  | 64,525              |
| <i>Authorizer/Oversight</i>            | <i>300</i>  | 299,205             |
| <b>School Operations</b>               | <b>300</b>  | <b>7,000</b>        |
| <b>Total Expenses</b>                  |             | <b>\$ 3,268,135</b> |
| <b>Accel Credits</b>                   | <b>300</b>  | <b>\$ (966,557)</b> |
| <b>School Surplus/Deficit</b>          |             | <b>\$ -</b>         |