

River Heights Academy
Operating Budget
General Fund
June, 2020

Fund	Major Class/ Function	Suffix/ Object	Description	Actual Last Year	Estimated This Year	Budget FY21
Revenues						
Local Sources						
	151	XXXX	Earnings on Investments			
	192	XXXX	Private Sources (Contributions)			
	199	XXXX	Miscellaneous	157,620	111,695	187,200
Subtotal				157,620	111,695	187,200
State Sources						
	311	XXXX	Unrestricted-Direct	2,093,292	1,989,385	2,024,275
	312	XXXX	Restricted-Direct	250,236	251,644	208,500
	317	XXXX	Restricted-Public School Pass-Thru			
Subtotal				2,343,528	2,241,029	2,232,775
Federal Sources						
	411	XXXX	Unrestricted-Direct			
	412	XXXX	Unrestricted-State Pass-Thru	292,907	247,667	357,000
	413	XXXX	Restricted-Direct			
	414	XXXX	Restricted-State Pass-Thru			
	417	XXXX	Restricted-Public School Pass-Thru			
Subtotal				292,907	247,667	357,000
Incoming Transfers and Other Transactions						
	519	XXXX	Distributions from Other Public Schools	23,242	45,539	
	599	XXXX	Miscellaneous			
Subtotal				23,242	45,539	0
Fund Modifications						
	6XX	XXXX	Transfer from (please list fund)			
Subtotal				0	0	0
Total Revenues & Other Sources				2,817,298	2,645,929	2,776,975
Expenditures						
Instructional Expenditures						
Basic Programs						
Replace the " X " in the function column with 1 for elementary, 2 for middle school, 3 for high school, 8 for preschool, 9 for summer school and group expenditures based on function.						
	11X	1240	Teacher Salaries			
	11X	1630	Aide Salaries			
	11X	1870	Substitute Salaries			
	11X	2100	Employee Insurance (Total)			
	11X	2800	Mandatory Coverage (Total)			
	11X	3110	Purchased Services-Teacher Salaries	729,331	675,106	640,800
	11X	3110	Purchased Services-Aide Salaries			154,000
	11X	3110	Purchased Services-Substitute Salaries			25,727
	11X	3110	Purchased Services-Employee Insurance (Total)			98,856
	11X	3110	Purchased Services-Mandatory Coverage (Total)			60,802
	11X	3110	Other Purchased Services			
	11X	3220	Workshops and Conferences			20,000
	11X	4220	Equipment Lease	9,450	7,450	
	11X	4270	Technology Lease			
	11X	5110	Teaching Supplies	63,504	26,420	27,000
	11X	5210	Textbooks	8,500	5,000	95,000
	11X	5990	Miscellaneous Supplies	5,208	0	
	11X	6410	Capital Outlay-Equipment & Furniture			
	11X	7410	Dues and Fees	0	1,236	
Subtotal				815,992	715,212	1,122,185
Added Needs						
Special Education						
	122	1240	Teacher Salaries			
	122	1630	Aide Salaries			
	122	1870	Substitute Salaries			
	122	2100	Employee Insurance (Total)			
	122	2800	Mandatory Coverage (Total)			
	122	3110	Purchased Services-Teacher Salaries	170,302	189,562	83,000
	122	3110	Purchased Services-Aide Salaries			
	122	3110	Purchased Services-Substitute Salaries			
	122	3110	Purchased Services-Employee Insurance (Total)			10,399
	122	3110	Purchased Services-Mandatory Coverage (Total)			6,350
	122	3110	Other Purchased Services			

River Heights Academy
Operating Budget
General Fund
June, 2020

Fund	Major Class/ Function	Suffix/ Object	Description	Actual Last Year	Estimated This Year	Budget FY21
	122	3220	Workshops and Conferences	500	100	
	122	5110	Teaching Supplies	3,733	100	
	122	5210	Textbooks			
	122	5990	Miscellaneous Supplies			
	122	6410	Capital Outlay-Equipment & Furniture			
	122	7410	Dues and Fees			
Subtotal				174,535	189,762	99,749
Compensatory Education						
	125	1240	Teacher Salaries			
	125	1630	Aide Salaries			
	125	1870	Substitute Salaries			
	125	2100	Employee Insurance (Total)			
	125	2800	Mandatory Coverage (Total)			
	125	3110	Purchased Services-Teacher Salaries	192,724	159,062	
	125	3110	Purchased Services -Aide Salaries			
	125	3110	Purchased Services-Substitute Salaries			
	125	3110	Purchased Services-Employee Insurance (Total)			
	125	3110	Purchased Services-Mandatory Coverage (Total)			
	125	3110	Other Purchased Services			
	125	3220	Workshops and Conferences	16,898	51,003	
	125	5110	Teaching Supplies			
	125	5210	Textbooks			
	125	5990	Miscellaneous Supplies			
	125	6410	Capital Outlay-Equipment & Furniture			
	125	7410	Dues and Fees			
Subtotal				209,622	210,065	0
Subtotal - Added Needs				384,157	399,827	99,749
Support Services						
Pupil						
	211	XXXX	Attendance Services			
	212	XXXX	Guidance Services			
	213	XXXX	Health Services	4,300	5,153	51,505
	214	XXXX	Psychological Services	36,464	36,511	
	215	XXXX	Speech Pathology and Audiology Services	37,172	20,013	
	216	XXXX	Social Work Services	25,000	45,752	
	217	XXXX	Visual Aid Services			
	218	XXXX	Teacher Consultant			
	219	XXXX	Other Pupil Services			52,500
Subtotal				102,936	107,429	104,005
Instructional Staff						
	221	XXXX	Improvement of Instruction	129,907	76,094	
	222	XXXX	Educational Media			
	224	XXXX	Educational Television			
	225	XXXX	Instruction Related Technology			
	226	XXXX	Supervision/Direction of Instructional Staff			
	227	XXXX	Academic Student Assessment			
	229	XXXX	Other Instructional Staff Services			
Subtotal				129,907	76,094	0
General Administration						
	231	3170	Legal Services	20,000	20,000	15,000
	231	3180	Audit Services	12,705	11,750	27,235
	231	3190	Other Services			
	231	3220	Workshops and Conferences			
	231	3510	Advertising	45,000	33,000	7,500
	232	1110	Superintendent Salaries			
	232	1620	Secretary Salaries			
	232	2100	Employee Insurance (Total)			
	232	2800	Mandatory Coverage (Total)			
	232	3150	Purchased Services-Superintendent Salaries	115,945	112,827	
	232	3150	Purchased Services -Secretary Salaries			
	232	3150	Purchased Services-Employee Insurance (Total)			
	232	3150	Purchased Services-Mandatory Coverage (Total)			
	232	3150	Other Purchased Services			
	232	3150	ESP Management Services			375,000
	232	3150	CMU Oversight Fee (3% of State Foundation Grant)			60,728
	232	3220	Workshops and Conferences			
	232	4270	Computer Lease			

River Heights Academy
Operating Budget
General Fund
June, 2020

Fund	Major Class/ Function	Suffix/ Object	Description	Actual Last Year	Estimated This Year	Budget FY21
	232	5910	Office Supplies			10,500
	232	5990	Miscellaneous Supplies			
	232	6410	Capital Outlay-Equipment & Furniture			
	232	7410	Dues and Fees	1,000	0	
Subtotal				194,649	177,577	495,963
School Administration						
	241	1150	Principal Salaries			
	241	1620	Secretary Salaries			
	241	2100	Employee Insurance (Total)			
	241	2800	Mandatory Coverage (Total)			
	241	3150	Purchased Services-Principal Salaries	211,577	195,086	315,119
	241	3150	Purchased Services -Secretary Salaries			
	241	3150	Purchased Services-Employee Insurance (Total)			19,898
	241	3150	Purchased Services-Mandatory Coverage (Total)			24,107
	241	3150	Other Purchased Services			
	241	3220	Workshops and Conferences			
	241	4220	Equipment Lease			
	241	4270	Technology Lease			
	241	5910	Office Supplies	3,000	500	
	241	5990	Miscellaneous Supplies			
	241	6410	Capital Outlay-Equipment & Furniture			
	241	7410	Dues and Fees			
Subtotal				214,577	195,586	359,124
Business						
	252	XXXX	Fiscal Services			
	259	3920	Errors and Omissions Insurance			
	259	3990	Other Insurance (<i>not employee health</i>)	24,193	77,051	
	259	7210	Interest on Short Term Notes	32,200	24,249	
Subtotal				56,393	101,300	0
Operations & Maintenance						
	261	1640	Custodian Salaries			
	261	2100	Employee Insurance (Total)			
	261	2800	Mandatory Coverage (Total)			
	261	3190	Purchased Services-Custodian Salaries	42,188	31,145	54,000
	261	3190	Purchased Services-Employee Insurance (Total)			10,109
	261	3190	Purchased Services-Mandatory Coverage (Total)			4,131
	261	3190	Other Purchased Services			52,000
	261	3410	Telephone	2,000	500	12,500
	261	3830	Water Sewage	4,600	2,200	
	261	3840	Waste and Trash Disposal	8,656	7,000	
	261	3890	Other Utility Services			49,500
	261	3910	Property and Liability Insurance	23,952	23,952	30,000
	261	4110	Building Repairs and Maintenance	62,000	61,427	75,000
	261	4120	Equipment Repairs and Maintenance			
	261	4210	Building Rental			
	261	4220	Equipment Rental	5,000	5,000	
	261	5510	Gas	14,253	12,000	
	261	5520	Electricity	27,091	25,000	
	261	5990	Miscellaneous Supplies	22,668	43,159	
	261	6410	Capital Outlay-Equipment & Furniture			107,598
Subtotal				212,408	211,383	394,838
Transportation						
	271	XXXX	Pupil Transportation	18,500	18,500	106,812
Subtotal				18,500	18,500	106,812
Central						
	281	XXXX	Planning, R & D and Evaluation			
	282	XXXX	Communication Services			
	283	XXXX	Staff/Personnel Services	41,784	37,302	
	284	XXXX	Technology Services	59,529	58,588	
Subtotal				101,313	95,891	0
Other						
	293	XXXX	Athletic Activities			
	299	XXXX	Other Support Services			
Subtotal				0	0	0

River Heights Academy
Operating Budget
General Fund
June, 2020

Fund	Major Class/ Function	Suffix/ Object	Description	Actual Last Year	Estimated This Year	Budget FY21
Community Services						
	331	XXXX	Community Activities	4,923	4,423	
	351	XXXX	Custody and Care of Children	1,000	14,453	
Subtotal				5,923	18,876	0
Debt Service						
	511	7110	Principal Payments	180,000	190,000	
	511	7210	Interest Payments	354,856	334,119	525,000
Subtotal				534,856	524,119	525,000
Fund Modifications						
	6XX	8110	Transfer to (please list fund)	31,707	27,464	
Subtotal				31,707	27,464	0
Total Expenditures and Other Uses				2,803,319	2,669,258	3,207,676
Revenues and Other Sources Over/Under Expenditures and Other Uses				13,979	(23,329)	(430,701)
Beginning Fund Balance (July 1st)				903,056	917,035	893,624
Ending Fund Balance (June 30th)				917,035	893,706	462,923

Notes:

- This template is not an all inclusive document and may need to be tailored to fit the reporting needs of the Academy. Refer to the Michigan School Accounting Manual (Bulletin 1022) for accounting codes and format.
- Employee Insurance and Mandatory Coverage expenditures should be broken out in additional detail to fit the reporting needs of the Academy.
- Replace "Xs" with the appropriate code.

Distinctive Schools is the School Management Organization effective July 1, 2020