

**Flat River Academy  
9481 Jordan Road  
Greenville, MI 48838**

**A Resolution of Flat River Academy Board of Directors**

RESOLVED, that this resolution shall be the general appropriations act of  
Flat River Academy for the fiscal year 2023-24

	<u>General Fund</u>	<u>Food Service Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Local	3,000	-	-	-
State	1,670,433	1,903	-	-
Federal	139,408	129,005	-	-
Incoming Transfers	20,750	-	80,000	-
<b>Total Revenues</b>	1,833,591	130,908	80,000	-
 <b>Expenditures</b>				
<i>Instructional</i>				
Basic Instruction	651,282			
Added Needs	238,828			
<i>Support Services</i>				
Pupil Support Services	89,865			
Instructional Staff	11,520			
Technology	2,320			
General Administration	204,739			
School Administration	125,851			
Business Services	1,627			
Operations & Maintenance	220,821			
Pupil Transportation Services	91,248			
Central	6,420			
<i>Community Services</i>				
Pupil Activities/Athletics	25,233			
Food Services	-	136,142		
<i>Community Services</i>	-			
<i>Outgoing Transfers and Other Transactions</i>	155,883	3,750	250,000	
<b>Total Expenditures</b>	1,825,637	139,892	250,000	-
<b>Excess Revenues Over/(Under) Expenditures</b>	7,954	(8,984)	(170,000)	-
Beginning Fund Balance (July 1st)***Approximate	108,955	47,319	511,851	4,386
Ending Fund Balance (June 30th) - estimated	116,909	38,335	341,851	4,386

---

**Secretary's Certification:**

I certify that the foregoing resolution was duly adopted by **Flat River Academy**  
Board of Directors at a properly noticed open meeting held on the 22nd day of January, 2024,  
where a quorum was present.

By: \_\_\_\_\_  
Secretary of the Board

**Flat River Academy  
Operating Budget  
General Fund  
January 22, 2024**

6/26/2023    1/22/2024

Fund	Major Class/ Function	Suffix/ Object	Description	Original 2023-2024	Proposed 2023-2024	Variance
<b>Revenues</b>						
<b>Local Sources</b>						
11	192	0000	STEAM	0	0	0
11	199	0000	Robotics	0	0	0
11	199	0000	Miscellaneous Revenue	3,000	3,000	0
<b>Subtotal</b>				3,000	3,000	0
<b>State Sources</b>						
				<b>155</b>	<b>155</b>	
11	311	0010	State Aid Foundation (\$9150 per pupil 2022-23) (\$9608 per pupil 2023-2024)	1,460,416	1,453,690	(6,726)
11	312	0000	Headlee Data Collection	3,480	4,424	944
11	312	0020	31A At-Risk	96,000	132,987	36,987
11	312	0020	Prior Year 31A At-Risk	0	0	0
11	312	0000	Early Literacy	3,600	3,088	(512)
11	312	0000	FIRST Robotics	1,500	1,500	0
11	312	0120	Special Education Headlee Obl 51c	27,000	27,706	706
11	312	0120	Special Education - Prior Year	0	0	0
11	312	0000	Educator Compensation Program	0	6,944	6,944
11	312	0000	MPSERS Cost Offset	425	431	6
11	312	0000	MPSERS Normal Cost Offset	0	0	0
11	312	0000	MPSERS UAAL Rate Stabilization	7,000	7,343	343
11	312	0000	Section 31aa Mental Health	14,867	12,781	(2,086)
11	312	0000	Section 97 School Safety	15,024	14,539	(485)
11	312	0000	Section 97c Safety/Security Assessment	2,000	2,000	0
11	312	0000	Section 97d Critical Mapping	2,713	3,000	287
11	312	0000	Section 104i Benchmark Assessments	0	0	0
11	311	0000	Prior Year Adjustments	0	0	0
<b>Subtotal</b>				1,634,025	1,670,433	36,408
<b>Federal Sources</b>						
11	413	0000	REAP Grant	11,000	13,870	2,870
11	414	0	P-EBT	0	0	0
11	414	0140	Restricted-Title I	51,480	58,523	7,043
11	414	0140	Restricted-Title I Carryover	2,000	2,000	0
11	414	0210	Restricted-Title IIA	5,533	6,490	957
11	414	0210	Restricted-Title IIA Carryover	0	0	0
11	414	0140	Restricted-Title IV	10,000	10,000	0
11	414	0140	Restricted-Title IV Carryover	0	0	0
11	414	0250	Restricted- ESSER II Funds	0	3,022	3,022
11	414	0250	Restricted- ESSER III Funds	0	45,503	45,503
<b>Subtotal</b>				80,013	139,408	59,395
<b>Fund Modifications</b>						
11	511	0000	Other Financing Sources (EMC Claims)	0	0	0
11	519	0000	SVSU Grants	0	17,000	17,000
11	513	0120	Act 18 Special Education	0	0	0
11	625	8110	Transfer from Food Service	0	3,750	3,750
11	631	8110	Transfer from Debt Service	0	0	0
<b>Subtotal</b>				0	20,750	20,750
<b>Total Revenues &amp; Other Sources</b>				1,717,038	1,833,591	116,553
<b>Expenditures</b>						
<b>Instructional Expenditures</b>						
<b>Elementary</b>						
11	111	3110-1240	Purchased Services-Teacher Salaries	342,000	445,851	103,851
11	111	3110-1630	Purchased Services-Aide Salaries	0	0	0
11	111	3110-1870	Purchased Services-Substitute Salaries	15,000	8,150	(6,850)
11	111	3110-2130	Purchased Services-Employee Insurance (Total)	30,000	49,032	19,032
11	111	3110-2820	Purchased Services-Retirement	0	0	0
11	111	3110-2830	Purchased Services-Social Security	27,311	34,731	7,421
11	111	3110-2840	Purchased Services-Workers' Compensation	2,999	3,405	406
11	111	3110-2850	Purchased Services-Unemployment	6,000	6,000	0
11	111	3110-1240	Purchased Services-Title I Teacher	40,000	0	(40,000)
11	111	3110-2130	Purchased Services-Title I Employee Insurance	2,000	0	(2,000)
11	111	3110-2820	Purchased Services-Title I Retirement	0	0	0
11	111	3110-2830	Purchased Services-Title I Social Security	3,060	0	(3,060)
11	111	3110-2840	Purchased Services-Title I Workers' Compensation	336	0	(336)
11	111	3110-2850	Purchased Services-Title I Unemployment	522	0	(522)

11	111	3110-1240	Purchased Services-ESSER III Teacher	38,000	0	(38,000)
11	111	3110-2130	Purchased Services-ESSER III Health Insurance	4,500	0	(4,500)
11	111	3110-2830	Purchased Services-ESSER III Social Security	2,907	0	(2,907)
11	111	3110-2840	Purchased Services-ESSER III Workers' Compensation	319	0	(319)
11	111	3110-2850	Purchased Services-ESSER III Unemployment	542	0	(542)
11	111	3110-1240	Purchased Services- REAP Teacher Salaries	9,500	12,000	2,500
11	111	3110-2130	Purchased Services- REAP Teacher Health Insurance	900	835	(65)
11	111	3110-2830	Purchased Services- REAP Social Security	700	845	145
11	111	3110-2840	Purchased Services- REAP Teacher Workers' Compensation	80	90	10
11	111	3110-2840	Purchased Services- REAP Teacher Unemployment	125	100	(25)
11	111	3110-1240	Purchased Services- Summer Reading Program	0	0	0
11	111	3190	Field Trips	0	5,000	5,000
11	111	3451	Software/Licenses	1,000	6,500	5,500
11	111	3450	ESSER III Software/Licenses	2,500	2,500	0
11	111	4220	Copier Lease	0	0	0
11	111	5110	Teaching Supplies	16,000	20,500	4,500
11	111	5110	Title IV Supplies	0	5,970	5,970
11	111	5110	Title I Supplies	0	24,475	24,475
11	111	5210	Textbooks	19,000	13,000	(6,000)
11	111	5210	31aa Curriculum	0	400	400
11	111	5210	ESSER III Textbooks	0	0	0
11	111	6410	Capital Outlay-Equipment & Furniture	0	0	0
11	111	7910	Robotics	2,000	2,715	715
11	111	7910	Miscellaneous Expenses	2,500	3,000	500
<b>Subtotal</b>				569,801	645,099	75,299
<b>Summer School</b>						
11	119	3110-1240	Purchased Services-ESSER III Summer School Teachers	0	1,997	1,997
11	119	3110-2830	Purchased Services-ESSER III Social Security	0	153	153
11	119	3110-2840	Purchased Services-ESSER III Workers' Compensation	0	17	17
11	119	3110-2850	Purchased Services-ESSER III Unemployment	0	0	0
11	119	3110-1630	Purchased Services-Aide Salaries	0	3,297	3,297
11	119	3110-2830	Purchased Services-Aides Social Security	0	252	252
11	119	3110-2840	Purchased Services-Aides Workers' Compensation	0	45	45
11	119	3110-2850	Purchased Services-Aides Unemployment	0	76	76
11	119	3110-1240	Purchased Services-Summer Reading Teacher	0	0	0
11	119	5110	Summer School Supplies	0	346	346
<b>Subtotal</b>				0	6,183	6,183
<b>Subtotal - Instructional</b>				569,801	651,282	81,482
<b>Added Needs</b>						
<b>Special Education</b>						
11	122	3110-1240	Purchased Services-Teacher Salaries	40,000	40,000	0
11	122	3110-1630	Purchased Services-Aide Salaries	10,000	22,200	12,200
11	122	3110-2130	Purchased Services-Employee Insurance (Total)	0	0	0
11	122	3110-2820	Purchased Services-Retirement	9,705	7,343	(2,362)
11	122	3110-2820	Purchased Services-Retirement	0	0	0
11	122	3110-2830	Purchased Services-Social Security	3,825	4,758	933
11	122	3110-2840	Purchased Services-Workers' Compensation	420	467	47
11	122	3110-2850	Purchased Services-Unemployment	1,100	1,100	0
11	122	3220	Workshops and Conferences	0	0	0
11	122	3450	Software and Subscriptions	0	145	145
11	122	5110	Teaching Supplies	600	500	(100)
<b>Subtotal</b>				65,650	76,513	10,863
<b>Compensatory Education</b>						
11	125	3110-1630	Purchased Services-At Risk Aides	37,000	77,500	40,500
11	125	3110-2820	Purchased Services-Retirement	0	0	0
11	125	3110-2830	Purchased Services-Social Security	2,831	5,929	3,098
11	125	3110-2840	Purchased Services-Workers' Compensation	311	651	340
11	125	3110-2850	Purchased Services-Unemployment	1,100	1,184	84
11	125	5110	At Risk Teaching Supplies	0	0	0
11	125	3110-1630	Purchased Services-ESSER III Aides	35,000	38,000	3,000
11	125	3110-2830	Purchased Services-ESSER III Social Security	2,678	2,907	230
11	125	3110-2840	Purchased Services-ESSER III Workers' Compensation	294	319	25
11	125	3110-2850	Purchased Services-ESSER III Unemployment	1,100	1,777	677
11	125	3110-1630	Purchased Services-Title I Aide Salaries	0	30,000	30,000
11	125	3110-2130	Purchased Services-Title I Aide Employee Insurance	0	0	0
11	125	3110-2820	Purchased Services-Title I Aide Retirement	0	0	0
11	125	3110-2830	Purchased Services-Title I Aide Social Security	0	2,295	2,295
11	125	3110-2840	Purchased Services-Title I Aide Workers' Compensation	0	252	252
11	125	3110-2850	Purchased Services-Title I Aide Unemployment	0	500	500
11	125	3450	Title IV Software/Licenses	0	0	0
11	125	5110	Title IV Supplies	0	0	0
11	226	3110-1190	Homeless Liaison - Title I	1,500	1,001	(499)
11	271	3110	Homeless Transportation	0	0	0
11	361	5110	Homeless Supplies	0	0	0
<b>Subtotal</b>				81,813	162,315	80,502
<b>Subtotal - Added Needs</b>				147,463	238,828	91,365

<b>Support Services</b>						
<b>Pupil</b>						
<b>Speech Pathology and Audiology</b>						
11	215	3130-1280	Purchased Services-Speech	35,000	35,000	0
<b>Subtotal</b>				35,000	35,000	0
<b>Social Work</b>						
11	216	3130-1440	Purchased Services-At Risk Social Worker	39,000	39,001	1
11	216	3130-2130	Purchased Services-At Risk Social Worker Health Insurance	3,800	4,869	1,069
11	216	3130-2830	Purchased Services-At Risk Social Workers Social Security	2,984	2,984	0
11	216	3130-2840	Purchased Services-At Risk Social Worker Workers' Compensation	328	328	0
11	216	3130-2850	Purchased Services-At Risk Social Worker Unemployment	542	542	0
<b>Subtotal</b>				46,653	47,723	1,070
<b>Other Pupil Services</b>						
11	219	3130-1630	Purchased Services-Recess Aide	6,500	6,468	(33)
11	219	3130-2830	Purchased Services-Social Security	497	247	(250)
11	219	3130-2840	Purchased Services-Workers' Compensation	520	27	(493)
11	219	3130-2850	Purchased Services-Unemployment	400	400	0
<b>Subtotal</b>				7,917	7,142	(775)
<b>Instructional Staff</b>						
11	221	3120	Michigan Dept of Treasury Grant	0	0	0
11	221	3220	SVSU Mileage	0	0	0
11	221	3220	Workshops and Conferences	4,000	1,000	(3,000)
11	221	3120	Title IIA-Improvement of Instruction	5,533	6,490	957
11	221	3120	Title IV Improvement of Instruction	10,000	4,030	(5,970)
11	221	3120	ESSER II Improvement of Instruction	0	0	0
11	221	3120	REAP Professional Development	0	0	0
11	221	5110	Title IV Supplies	0	0	0
11	221	5910	Technology Supplies	0	0	0
11	221	8210	Title IV Workshops and Conferences	0	0	0
<b>Subtotal</b>				19,533	11,520	(8,013)
<b>Technology</b>						
11	225	5990	STEM Tech supplies	0	0	0
11	225	3450	Software/Licenses	1,000	1,280	280
11	225	5990	Tech Supplies	4,000	1,040	(2,960)
11	225	5990	CRF Tech supplies	0	0	0
<b>Subtotal</b>				5,000	2,320	(2,680)
<b>General Administration</b>						
11	231	3170	Legal Services	3,000	4,000	1,000
11	231	3180	Audit Services	13,000	13,250	250
11	231	7410	Dues and Fees	600	1,000	400
11	232	3150	Business Management Fee	143,948	142,878	(1,070)
11	232	7410	SVSU Oversight Fee (3% of Per Pupil Foundation Allowance)	43,812	43,611	(202)
11	233	3150	Grant Writer	0	0	0
<b>Subtotal</b>				204,360	204,739	378
<b>School Administration</b>						
11	241	3150-1150	Purchased Services-School Administration	65,000	65,000	0
11	241	3150-1620	Purchased Services-Secretary Salaries	41,750	32,000	(9,750)
11	241	3150-2130	Purchased Services-Employee Insurance (Total)	22,000	13,694	(8,306)
11	241	3150-2820	Purchased Services-Retirement	0	0	0
11	241	3150-2830	Purchased Services-Social Security	8,166	7,421	(746)
11	241	3150-2840	Purchased Services-Workers' Compensation	480	437	(44)
11	241	3150-2850	Purchased Services-Unemployment	1,100	1,100	0
11	241	3190	Other Professional Services	0	0	0
11	241	3220	Workshops and Conferences	500	500	0
11	241	3430	Mail and Postage	1,500	1,000	(500)
11	241	3450	Equipment Lease	0	0	0
11	241	5910	Office Supplies	1,200	1,200	0
11	241	6410	Capital Outlay-Equipment & Furniture	0	0	0
11	241	7410	Dues and Fees	0	0	0
11	241	7910	Miscellaneous Expenses	4,000	3,500	(500)
<b>Subtotal</b>				145,697	125,851	(19,846)
<b>Business</b>						
11	252	3150	ESSER II Business Management	0	0	0
11	259	7211	SAAN Interest	0	127	127
11	259	7410	Dues and Fees	1,500	1,500	0
<b>Subtotal</b>				1,500	1,627	127
<b>Operations &amp; Maintenance</b>						
11	261	3410	Telephone/Internet	8,050	5,669	(2,381)
11	261	3830	Water & Sewer	5,997	4,300	(1,697)
11	261	3840	Waste and Trash Disposal	1,900	3,745	1,845
11	261	3910	Property and Liability Insurance	35,000	36,973	1,973
11	261	4110	Building Repairs and Maintenance	40,000	40,000	0
11	261	4110	Lawn Care & Snow Removal	4,000	4,200	200

11	261	4110	Contracted Custodian Services	0	0	0
11	261	4110-1640	Purchased Services-Maintenance	35,000	21,682	(13,318)
11	261	4110-2130	Purchased Services-Employee Insurance (Total)	12,000	7,387	(4,613)
11	261	4110-2820	Purchased Services-Retirement	0	0	0
11	261	4110-2830	Purchased Services-Social Security	2,678	1,659	(1,019)
11	261	4110-2840	Purchased Services-Workers' Compensation	2,888	1,676	(1,211)
11	261	4110-2850	Purchased Services-Unemployment	1,200	779	(421)
11	261	5510	Heat	14,000	13,093	(907)
11	261	5520	Electricity	32,530	41,119	8,589
11	261	5990	97d Critical Mapping	0	3,000	3,000
11	261	5990	97c Security Assessment	0	2,000	2,000
11	261	5990	97 School Safety Supplies	0	8,409	8,409
11	261	5990	Supplies	10,000	16,000	6,000
11	261	6410	Capital Outlay-Equipment & Furniture	0	3,000	3,000
11	261	6410	97 School Safety Capital Outlay	0	6,130	6,130
11	261	7410	Dues and Fees	0	0	0
11	261	7910	Miscellaneous Expenses	0	0	0
<b>Subtotal</b>				205,242	220,821	15,579
<b>Transportation</b>						
11	271	3190-1610	Purchased Services-Drivers	50,000	53,036	3,036
11	271	3190-1630	Purchased Services-Bus Aides	0	0	0
11	271	3190-2130	Purchased Services-Employee Insurance (Total)	7,200	7,323	123
11	271	3190-2820	Purchased Services-Retirement	0	0	0
11	271	3190-2830	Purchased Services-Social Security	3,825	4,057	232
11	271	3190-2840	Purchased Services-Workers' Compensation	4,725	5,012	287
11	271	3190-2850	Purchased Services-Unemployment	1,500	1,596	96
11	271	4910-1790	ESSER III Hazard	0	0	0
11	271	4150	Repairs and Maintenance	2,500	2,500	0
11	271	4230	Bus Payments	0	0	0
11	271	5710	Fuel	20,000	15,124	(4,876)
11	271	5790	Transportation Supplies	500	600	100
11	271	7410	Dues and Fees	1,000	1,000	0
11	271	7910	Miscellaneous Expenses	1,000	1,000	0
<b>Subtotal</b>				92,250	91,248	(1,002)
<b>Central</b>						
11	282	3510	Advertising	6,000	4,000	(2,000)
11	283	4910	Staff Fingerprinting	125	420	295
11	284	3180	Grants Compliance	0	0	0
11	284	3190	Tech Support	2,000	2,000	0
11	285	3150	Pupil Accounting	0	0	0
<b>Subtotal</b>				8,125	6,420	(1,705)
<b>Support Service - Other</b>						
11	291	3190-1560	Purchased Services-Club Stipends	0	5,000	5,000
11	291	3190-2830	Purchased Services-Club Social Security	0	383	383
11	291	3190-2840	Purchased Services-Club Workers' Compensation	0	42	42
11	291	3190-2850	Purchased Services-Club Unemployment	0	100	100
11	291	5990	Club Supplies	0	11,475	11,475
11	293	3190-1170	Purchased Services-Athletic Director	0	0	0
11	293	3190-1560	Purchased Services-Coaches	9,000	6,000	(3,000)
11	293	3190-2820	Purchased Services-Retirement	0	0	0
11	293	3190-2830	Purchased Services-Social Security	689	459	(230)
11	293	3190-2840	Purchased Services-Workers' Compensation	76	50	(26)
11	293	3190-2850	Purchased Services-Unemployment	224	224	0
11	293	3220	Workshops and Conferences	0	0	0
11	293	6410	Equipment	0	0	0
11	293	7410	Dues and Fees	0	500	500
11	293	7910	Miscellaneous Expenses	525	1,000	475
<b>Subtotal</b>				10,514	25,233	14,719
<b>Debt Service &amp; Fund Modifications</b>						
11	511	7150	Principal on Leases	71,860	74,694	2,834
11	511	7250	Interest on Leases	4,195	1,189	(3,006)
11	625	8110	Transfer to Food Service	0	0	0
11	631	8110	Transfer to Debt Service	137,083	80,000	(57,083)
<b>Subtotal</b>				213,138	155,883	(57,255)
<b>Total Expenditures and Other Uses</b>				1,712,193	1,825,637	113,444
<b>Revenues and Other Sources Over/Under Expenditures and Other Uses</b>				4,845	7,954	3,109
<b>Beginning Fund Balance (July 1st)</b>				108,955	108,955	0
<b>Ending Fund Balance (June 30th)</b>				113,800	116,909	3,109

**Flat River Academy  
Food Service Fund  
January 22, 2024**

6/26/2023      1/22/2024

Fund	Major Class/ Function	Suffix/ Object	Description	Original 2023- 2024	Proposed 2023- 2024	Variance
<b>Revenues</b>						
<b>Local Sources</b>						
25	161	0000	Food Sales	0	0	0
25	199	0000	Miscellaneous Income	0	0	0
<b>Subtotal</b>				0	0	0
<b>State Sources</b>						
25	312	0110-0001	PY State School Breakfast	0	0	0
25	312	0110-0001	PY State School Lunch	0	0	0
25	312	0110-0001	State School Breakfast	0	0	0
25	312	0110-0001	State School Lunch	1,600	1,903	303
<b>Subtotal</b>				1,600	1,903	303
<b>Federal Sources</b>						
25	414	0110-0002	Federal Revenue-Breakfast	36,000	36,000	0
25	414	0110-0002	Federal Revenue - Lunch	80,000	80,000	0
25	414	0110-0003	Federal Revenue-After-School Snack	0	0	0
25	414	0110-0004	Federal Revenue- Unanticipated Summer Food Service Breakfast	0	0	0
25	414	0110-0005	Federal Revenue- Unanticipated Summer Food Service Lunch	0	0	0
25	414	0110-0006	Federal CNP Emergency funds	0	0	0
25	414	0110-0002	Supply Chain Grant	0	10,505	10,505
25	481	0110	USDA Commodities	2,500	2,500	0
25	414	0110-0006	NSLP Equipment Grant	0	0	0
<b>Subtotal</b>				118,500	129,005	10,505
<b>Fund Modifications</b>						
25	611	8110	Transfer from General Fund	0	0	0
<b>Subtotal</b>				0	0	0
<b>Total Revenues &amp; Other Sources</b>				120,100	130,908	10,808
<b>Expenditures</b>						
<b>Food Service</b>						
25	297	3190-1650	Purchased Services-Food Service Hourly	35,000	40,447	5,447
25	297	3190-2130	Purchased Services-Employee Insurance (Total)	0	3,080	3,080
25	297	3190-2820	Purchased Services-Retirement	0	0	0
25	297	3190-2830	Purchased Services-Social Security	2,678	3,094	417
25	297	3190-2840	Purchased Services-Workers' Compensation	1,225	1,416	191
25	297	3190-2850	Purchased Services-Unemployment	1,100	1,100	0
25	297	3220	Workshops and Conferences	0	500	500
25	297	4190	Repairs & Maint	0	500	500
25	297	5610	Food	72,000	70,000	(2,000)
25	297	5610	Food Supply Chain	0	10,505	10,505
25	297	5611	Unanticipated Summer Food Service Supplies	0	0	0
25	297	5640	Supplies	2,000	2,500	500
25	297	5650	USDA Commodities	2,500	2,500	0
25	297	6410	Equipment	2,000	0	(2,000)
25	297	7410	Dues and Fees	500	500	0
25	297	7910	Miscellaneous Expenses	0	0	0
<b>Subtotal</b>				119,003	136,142	17,139
<b>Fund Modifications</b>						
25	611	8110	Transfer to General Fund	2,000	3,750	1,750
<b>Subtotal</b>				2,000	3,750	1,750
<b>Total Expenditures and Other Uses</b>				121,003	139,892	18,889
<b>Revenues and Other Sources Over/Under Expenditures and Other Uses</b>				(903)	(8,984)	(8,081)
<b>Beginning Fund Balance (July 1st)</b>				47,319	47,319	0
<b>Ending Fund Balance (June 30th)</b>				46,417	38,335	(8,081)