

Greater Heights Academy
General Fund
FY27 Budget and FY26 Amended Budget

Fund	Function	Object	Description	FY25 Audited Actuals	FY26 Original Budget	Amended Budget FY26	Original Budget FY27
11							
Revenue							
	151		Interest Earnings	\$159	\$0	\$169	\$169
	171		Athletics Admissions/Door				
	172		Sales of Merchandise				
	173		Athletics Participation Fees				
	192		Private Sources/Donations			\$900	
	199		Other Local Revenue	\$39,871	\$14,993	\$30,276	\$25,000
	212		Restricted Local Revenue		\$0		
	311		Unrestricted State Aid	\$1,911,390	\$2,113,760	\$1,987,890	\$3,050,471
	312		Restricted State Aid	\$827,507	\$903,857	\$767,385	\$779,542
	317		Restricted Revenue - ISD				
	414		Revenue Received from Fed thru State	\$287,641	\$283,643	\$275,810	\$275,810
	513		ISD Collected Millage	\$9,353	\$0		
	519		Regional Assistance Grant	\$46,798	\$59,825	\$89,128	\$89,128
	552		Prior Year Nonmaterial Adjustments				
	599		Miscellaneous Revenue	\$15	\$0	\$2	
	552		Prior Period	\$30,472	\$0	\$27,838	
Total Revenue & Other Transactions				\$3,153,206	\$3,376,078	\$3,179,398	\$4,220,120
Expenditures							
Instructional Expenditures							
	111	3110	Elem Instruction Services - Contracted Positions	\$548,938	\$662,335	\$904,842	\$1,322,452
	111	3210	Travel and Expense		\$0		
	111	3220	Workshops & Conferences				
	111	3450	Software and Licenses			\$600	\$618
	111	4910	Other Purchased Services	\$28,193	\$33,054	\$14,283	\$16,506
	111	5110	Supplies & Materials	\$72,148	\$79,752	\$89,861	\$140,589
	111	5210	Textbooks		\$0		
	111	5410	Periodicals				
	111	6410	Capital Outlay - Equipment & Furniture		\$0		
	111	7410	Dues and Fees				
	118	3110	PreKindergarten	\$48,531	\$58,886	\$2,250	\$2,317
	119	3190	Summer Program - Purchase Svcs	\$54,545	\$82,222	\$90,806	\$105,099
	120	3110	Instruction Added Needs		\$0		
	122	3110	SpEd - Contracted Position	\$87,994	\$115,652	\$200,235	\$219,284
	122	3220	SpEd Workshops & Conferences				
	122	3450	SpEd - Software and Licenses				
	122	5110	SpEd Supplies & Materials	\$297	\$167		
	122	7410	SpEd Dues and Fees				
	125	3110	Compensatory Ed - Contracted Positions	\$261,652	\$176,212	\$204,954	\$211,102
	125	3190	Purchased Services	\$24,095	\$25,333	\$25,333	\$26,093
	122	3450	Software and Licenses				
	125	5210	Textbooks				

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	125	5110	Compensatory Ed - Supplies and Materials	\$24,304	\$81,193	\$33,009	\$51,643
Subtotal				1,150,697	1,314,806	1,566,171	2,095,703
Support Services							
Pupil							
	211	5990	Attendance - Materials and Supplies				
	213	3130	P/T & O/T				
	214	3130	Psychological Services	\$1,385	\$1,426	\$1,890	\$2,957
	215	3130	Speech - Contracted Services	\$23,163	\$26,736	\$26,736	\$41,829
	215	5110	Speech - Supplies & Materials				
	216	3130	Social Work/Behavior - Contracted Position	\$85,303	\$87,584	\$71,696	\$73,847
	216	3190	Social Work/Behavior - Purchased Svcs	\$52,745	\$67,450	\$0	
	216	5990	Social Work/Behavior - Supplies and Materials		\$0		
Subtotal				\$162,595	\$183,196	\$100,322	\$118,633
Instructional Staff Support							
	221	3120	Instructional Support - Contracted Position	\$182,188	\$191,806	\$39,870	\$41,066
	221	3190	Purchased Svcs				
	221	3220	Purch Serv	\$3,791	\$3,070	\$25,435	\$26,198
	221	3450	Software	\$1,192	\$1,228	\$9,432	\$9,715
	221	4910	Purch Serv		\$8,178		
	221	5990	Supplies & Materials	\$9,343	\$6,445	\$20,000	\$31,291
	225	3110	Technology Teacher - Contracted Positions				
	225	3190	Purch Serv		\$0		
	225	5110	Supplies and Materials	\$39,347	\$25,000	\$3,227	\$5,049
	225	6410	Capital Outlay - Furniture and Equipment				
	226	3110	Supervision of Staff - Contracted Positions				
	226	3190	Purchased Svcs				
	227	3190	Purchased Svcs				
	227	5110	Academic Student Assessment - Supplies/Mat'ls	\$1,106	\$2,052	\$1,522	\$2,381
Subtotal				\$236,967	\$237,779	\$99,486	\$115,700
General Administration - Board of Education							
	231	3170	Attorney	\$36,270	\$21,753	-\$500	\$0
	231	3180	Audit	\$21,000	\$21,630	\$18,500	\$19,425
	231	7410	Dues & Fees	\$4,241	\$4,368		
Subtotal				\$61,511	\$47,751	\$18,000	\$19,425
General Administration - Executive Administration							
	232	3150	Management Oversight Fees (CMU & Phalen)	\$424,010	\$463,434	\$558,451	\$667,709
Subtotal				\$424,010	\$463,434	\$558,451	\$667,709
School Administration							
	241	1150	Academy Director Salary	\$68,662	\$105,000	\$123,135	\$126,829
	241	1160	Assistant Director Salary		\$0		

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	241	2130	Group Health & Life Insurance	\$34,160	\$42,773	\$30,596	\$29,152
	241	2820	Contributions to Retirement	\$538	\$0	\$10,145	\$10,449
	241	2830	Social Security	\$12,310	\$16,040	\$19,100	\$19,673
	241	2840	Worker's Compensation	\$753	\$1,069	\$891	\$918
	241	2850	Unemployment Compensation	\$1,358	\$1,069	\$340	\$350
	241	2920	Cash in Lieu of Benefits				
	241	3150	Office Salaries - Contracted Positions	\$101,086	\$108,866	\$99,556	\$102,543
	241	3210	Travel and Expense	\$0	\$0	\$2,888	\$2,975
	241	3220	Workshops & Conferences				
	241	3430	Mail/Postage				
	241	3450	Software Licenses/Agreements				
	241	3490	Misc. Communications				
	241	3510	Advertisement	\$4,676	\$3,155	\$4,057	\$4,179
	241	4120	Equipment Maintenance and Repair				
	241	4220	Leased Equipment				
	241	4910	Other Purchased Services	\$53,394	\$15,000	\$6,250	\$6,437
	241	5910	Office Supplies	\$9,063	\$5,013	\$10,766	\$16,843
	241	5990	Misc. Supplies		\$1,991	\$12,264	\$19,187
	241	6410	Capital Outlay				
	241	7410	Dues and Fees		\$3,192	\$2,576	\$2,654
Subtotal				\$286,000	\$303,169	\$322,564	\$342,189
Business Support Services							
	252	1310	Director of Finance Salary				
	252	2130	Group Health and Life Insurance				
	252	2820	Contributions to Retirement				
	252	2830	Social Security				
	252	2840	Workers Compensation				
	252	2920	Cash in Lieu of Benefits				
	252	3210	Travel and Expense				
	252	3220	Workshops/Conferences				
	252	3450	Software and Licenses				
	252	5910	Business Office Supplies				
	252	7410	Dues and Fees				
	259	3920	Insurance - Errors and Omissions				
	259	3990	Other Insurance	\$2,933	\$3,107	\$4,374	\$4,593
	259	7210	Interest on State Aid Note				
Subtotal				\$2,933	\$3,107	\$4,374	\$4,593
Operations & Maintenance							
	261	1640	Director of Operations Salary				
	261	2130	Group Health and Life Insurance				
	261	2820	Contributions to Retirement				
	261	2830	Social Security				
	261	2840	Workers Compensation				
	261	2850	Unemployment				
	261	3210	Travel and Expense				
	261	3220	Workshops and Conferences				
	261	3410	Telephone and Communication	\$26,005	\$26,563	\$27,254	\$28,071
	261	3830	Sewer and Water	\$7,350	\$7,467	\$5,656	\$5,825
	261	3840	Waste and Trash Disposal	\$10,198	\$10,321	\$11,700	\$12,051

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	261	3910	Property & Liability Insurance	\$32,809	\$33,794	\$35,776	\$36,849
	261	4110	Op & Maint - Contracted Positions	\$116,324	\$131,637	\$122,823	\$126,507
	261	4120	Equipment Maintenance & Repair			\$7,950	\$8,189
	261	4190	Snow Removal and Lawn Care	\$25,625	\$21,991	\$25,400	\$26,162
	261	4210	Building Lease				
	261	4220	Equipment Rental				
	261	4910	Other Purchased Services	\$22,220	\$18,408	\$4,473	\$4,607
	261	5510	Gas	\$13,345	\$15,352	\$17,829	\$18,364
	261	5520	Electric	\$25,639	\$26,541	\$27,499	\$28,324
	261	5990	Misc. Supplies and Materials	\$16,943	\$22,416	\$15,808	\$16,283
	261	6410	Capital Outlay				
	261	7410	Dues and Fees				
	261	7910	Real Estate Taxes	\$0	\$0		
	266	3190	Security - Contracted Services	\$77,823	\$77,317	\$105,096	\$108,249
	266	5990	Security - Supplies and Materials	\$1,655	\$1,705	\$1,705	\$1,756
	266	6410	Security - Capital Outlay		\$0		
Subtotal				\$375,935	\$393,511	\$408,968	\$421,237
Transportation Svcs							
	271	3310	Pupil Transportation Services	\$98,302	\$103,218	\$111,706	\$174,767
	271	3330	Private Vehicle Transportation				
	271	4230	Bus Rentals - Field Trips				
Subtotal				\$98,302	\$103,218	\$111,706	\$174,767
Planning, Communication Svcs							
	280	3190	Support Services	\$5,425	\$5,588	\$5,588	\$5,756
	281	5990	Supplies	\$2,910	\$2,997	\$2,168	\$2,233
	282	1940	Consultant				
Subtotal				\$8,335	\$8,585	\$7,756	\$7,989
Staff/Personnel Svcs							
	283	3110	Instructional Support - Contracted Position	\$3,452	\$6,695		
	283	3190	Other Prof. & Tech. Svcs.	\$17,821	\$17,920	\$17,319	\$17,838
	283	3220	Workshops & Conferences	\$3,528	\$2,483	\$1,709	\$1,760
Subtotal				\$24,800	\$27,098	\$19,028	\$19,598
Non-Instructional Technology Services							
	284	3160	Technology Services - Contracted Position		\$0		
	284	3190	Technology Services - Purchased Services	\$48,620	\$46,184	\$44,185	\$45,510
	284	3450	Software and Licenses				
	284	5990	Supplies and Materials	\$0	\$25,000	\$9,210	\$14,410
	284	6410	Capital Outlay				
	290	5990	Supplies and Materials		\$0	\$0	
Subtotal				\$48,620	\$71,184	\$53,395	\$59,920
Pupil Activities							
	291	5990	Supplies and Materials	\$418	\$431	\$1,157	\$1,810
Subtotal				\$418	\$431	\$1,157	\$1,810
Athletics							
	293	4910	Athletics - Other Purchased Services				

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Fund	Function	Object	Description	FY25 Audited Actuals	FY26 Original Budget	Amended Budget FY26	Original Budget FY27
	293	5630	Athletics - Concessions Supplies				
	293	5990	Athletics - Other Athletic Supplies				
	293	7410	Dues and Fees				
Subtotal				\$0	\$0	\$0	\$0
Community and Welfare Activities							
	331	3160	Community Activ-Contracted Position				
	331	4910	Community Activ-Other Purchased Services	\$531	\$546	\$2,839	\$2,924
	331	5990	Community Activ-Supplies and Materials	\$6,795	\$6,168	\$3,415	\$3,517
	331	6410	Community Activ-Capital Outlay				
	361	5990	Welfare Activ-Supplies and Materials	\$11,693	\$7,757	\$7,757	\$7,990
Subtotal				\$19,018	\$14,471	\$14,011	\$14,431
Building Improvements							
	452	6410	Capital Outlay				
	452	3190	Purchased Services		\$1	\$0	
Subtotal				-	1	-	-
Facilities							
	456	3190	Purchased Services		\$0	\$0	
Subtotal				\$0	\$0	\$0	\$0
Debt Service							
	511	7190	Principal Payments		\$105,637	\$85,083	\$85,083
	511	7290	Interest Payments		\$80,806	\$66,073	\$66,073
Subtotal				-	186,444	151,155	151,156
Prior Period Adjustments							
	492	7910	Prior Year Adjustments		\$0	\$7,096	
	492	8910	Crit Incident Mapping 97d				
	492	8910	Security Risk Assessment 97c				
	492	8910	Assessment				
	492	8910	SPED 51c				
		5610	Breakfast At Risk				
	621	8110	GF Transfer		\$0	\$0	
	641	8110	Capital Projects Fund - Building Purchase				
Subtotal				\$0	\$0	\$7,096	\$0
Total Expenditures & Other Transactions				2,900,142	3,358,184	3,443,639	4,214,860
Rev. & Other Finan. Sources Over (Under) Exp. and Other Uses				253,064	17,894	(264,241)	5,260
Beginning Fund Balance (July 1st)				1,985,824	2,238,888	2,238,888	2,238,888
Final Year end Adjustments							
Ending Fund Balance (June)				2,238,888	2,256,783	1,974,647	2,244,148

Greater Heights Academy

General Appropriations Budget Resolution for 2026-2027 Fiscal Year

BE IT RESOLVED that the following represents the Amended General Fund appropriations of Greater Heights Academy for the 2026-2027 Fiscal Year.

BE IT FURTHER RESOLVED that the revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund are as follows:

Revenues

Interest	\$	169
Local		25,000
State		3,830,013
Federal		275,810
Other Transactions		89,128
Fund Modifications		0
Total Revenues	\$	4,220,120

Fund Balance, July 1, 2026 \$ 2,238,888

Total Available to Appropriate \$ 6,459,008

BE IT FURTHER RESOLVED that \$2,244,148 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Instructional	\$	2,095,703
Support Services		
Pupil		118,633
Instructional Staff		115,700
General Administration		687,134
School Administration		342,189
Operations & Maintenance		421,237
Transportation, Community, & Other		283,108
Debt Service		151,156
Fund Modifications		0
Total Expenditures	\$	4,214,860

Projected Fund Balance, June 30, 2027 \$ 2,244,148

I hereby certify that this Resolution was adopted by the Board of Directors of Greater Heights Academy at its Board Meeting on June 30, 2026.

Julia M. McKnight

President, Board of Directors
Greater Heights Academy

Greater Heights Academy
Special Revenue Fund
FY26 Amended Budget & FY27 Budget

Fund	Function	Object	Description	FY25 Audited Actuals	Original Budget FY26	Amended Budget FY26	Original Budget FY27
25							
Revenue							
	192		Donations				
	312		Restricted State Revenue	\$5,307	\$5,160	\$3,277	\$5,028
	312		Restricted State Revenue - PY Adjustment				
	317		Restricted Revenue from ISD				
	318		Unrestricted Revenue from ISD				
	414		Restricted Federal Revenue through State	\$211,638	\$304,485	\$198,437	\$324,782
	481		Commodities Revenue	\$12,752	\$10,414		
	492		Prior Period Adjustment	-\$933			
	611		Transfer In from General Fund		\$0		
Total Revenue & Other Transactions				\$228,763	\$320,058	\$201,714	\$329,810
Expenditures							
Food Service							
	297	1650	Food Service Salaries	\$37,947	\$38,829	\$35,802	\$36,876
	297	2130	Employee Benefits	\$10,906	\$11,233	\$12,129	\$12,493
	297	2820	Retirement				
	297	2830	Social Security	\$2,722	\$2,785	\$3,523	\$3,629
	297	2840	Worker's Compensation	\$498	\$512	\$141	\$145
	297	3140	Food Service - Employee Leasing Co. Fee				
	297	3190	Food Service - Contracted Positions				
	297	3220	Workshops and Conferences				
	297	5610	Cost of Food	\$222,547	\$255,717	\$176,617	\$276,322
	297	5650	Commodities Usage	\$12,752	\$10,726		
	297	5990	Supplies and Materials		\$0		
	297	6410	Capital Outlay				
	297	7410	Dues and Fees	\$621	\$258	\$335	\$345
Subtotal - Food Service				\$287,993	\$320,058	\$228,547	\$329,810
Other Transfers and Other Transactions							
	492	7910	Prior Year Adjustments		\$0		
	611	9990	Transfer to General Fund - Indirect Costs				
Subtotal - Other Transfers				\$0	\$0	\$0	\$0
Total Expenditures & Other Transactions				\$287,993	\$320,058	\$228,547	\$329,810
Rev. & Other Finan. Sources Over (Under) Exp. and Other Uses				(59,230)	\$0	-\$26,834	\$0
Beginning Fund Balance (July 1st)				333,967	333,967	\$333,967	\$307,133
Final Year end Adjustments							
Ending Fund Balance (June 30th)				333,967	333,967	307,133	307,133

Greater Heights Academy

Nutrition Budget Resolution for 2026-2027 Fiscal Year

BE IT RESOLVED that the following represents the Nutrition Fund appropriations of Greater Heights Academy for the 2026-2027 Fiscal Year.

BE IT FURTHER RESOLVED that the revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund are as follows:

Revenues

Local	\$	0
State		5,028
Federal		324,782
Incoming Transfers & Other Transactions		0
Fund Modifications		0
Total Revenues	\$	329,810

Fund Balance, July 1, 2026 \$ 307,133

Total Available to Appropriate \$ 636,943

BE IT FURTHER RESOLVED that \$329,810 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

Food Service	\$	329,810
Other Transfers		0
Total Expenditures	\$	329,810

Projected Fund Balance, June 30, 2027 \$ 307,133

I hereby certify that this Resolution was adopted by the Board of Directors of Greater Heights Academy at its Board Meeting on June 30, 2026.

Jolie M. McKnight

President, Board of Directors
Greater Heights Academy

GHA_26-27 Budgets

Final Audit Report

2026-07-01

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