

## Resolution for Adoption by the Big Bay de Noc School Board of Education

Resolved, that this resolution shall be the general appropriations of Big Bay de Noc School for the 2010-2011 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Big Bay de Noc School.

Be it further resolved, that the revised total revenues and unappropriated fund balance estimated to be available for appropriation in the general, athletic and school lunch funds of the school district for fiscal year 2010-2011 which includes 18.0000 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operation purposes is as follows:

Revenue:		
	100 - Local	\$1,520,299
	200 - Other Political Subdivisions	\$3,000
	300 - State	\$447,797
	400 - Federal	\$558,978
	500-600 - Other Financing Sources	\$24,750
	Total Revenue	\$2,554,824
	Actual Fund Balance, July 1, 2010	\$350,533
	Less Appropriated Fund Balance	\$0
	Total Available to Appropriate	\$2,905,357

Be it further resolved, that \$2,657,441 of the total available to appropriate in the general, athletic and lunch funds is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
	100 - Instruction	
	110 - Basic Programs	\$1,052,819
	120 - Added Needs	\$394,777
	200 - Support Services	
	210 - Pupil Support	\$13,628
	220 - Instructional Staff Support	\$27,566
	230 - General Administration	\$156,493
	240 - School Administration	\$156,746
	250 - Business Services	\$67,176
	260 - Operations and Maintenance	\$231,998
	270 - Transportation	\$239,398
	280-290 - Other Central Support	\$316,840
	300 - Community Services	\$0
	400-600 - Other Financing Uses	\$0

The undersigned duly qualified and acting Secretary of the Board of Education of the Big Bay de Noc School, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board of Education at a regular meeting held on April 11, 2011, the original of which resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267, as amended.

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Secretary, Board of Education

**BIG BAY DE NOC SCHOOL  
2010-2011 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/30/10</u>	<u>Total 2009-2010</u>	<u>4/11/11</u>	<u>Total 2010-2011</u>	<u>Difference</u>
<b>110--GENERAL FUND REVENUE ACCOUNTS</b>						
110-100	LOCAL REVENUE		1,432,453		1,467,627	
110-200	INTERMEDIATE REVENUE		0		3,000	
110-300	STATE REVENUE		507,056		440,867	
110-400	FEDERAL REVENUE		461,442		494,478	
110-500	OTHER REVENUE		0		24,750	
<b>GENERAL FUND REVENUE TOTALS:</b>			<b>2,400,951</b>		<b>2,430,722</b>	<b>29,771</b>
<b>210--ATHLETIC FUND REVENUE ACCOUNTS</b>						
<b>ATHLETIC FUND REVENUE TOTALS:</b>			<b>13,755</b>		<b>15,672</b>	<b>1,917</b>
<b>250--FOOD SERVICE FUND REVENUE ACCOUNTS</b>						
<b>FOOD SERVICE FUND REVENUE TOTALS:</b>			<b>133,014</b>		<b>108,430</b>	<b>(24,584)</b>
<b>GENERAL FUND &amp; SCHOOL SERVICE FUND REVENUE TOTALS:</b>			<b>2,547,720</b>		<b>2,554,824</b>	<b>7,104</b>
<b>111--GENERAL FUND EXPENDITURE ACCOUNTS</b>						
<b>100 INSTRUCTIONAL ACCOUNTS</b>						
<b>111</b>	<b>Elementary Instruction</b>					
111-111-1000	Elementary Salaries	292,125		278,330		(13,795)
111-111-2000	Elementary Fringe Benefits	159,109		211,016		51,907
111-111-3000 & 4000	Elementary Purchased Services	1,000		11,100		10,100
111-111-5100	Elementary Supplies	14,680		14,825		145
111-111-6000	Elementary Equipment	0		500		500
111-111-7000	Elementary Miscellaneous	100		500		400
<b>111 FUNCTION TOTAL:</b>			<b>467,014</b>		<b>516,271</b>	<b>49,257</b>
<b>112</b>	<b>Middle School</b>					
111-112-1000	Middle School Salaries	91,383		85,799		(5,584)
111-112-2000	Middle School Fringe Benefits	50,039		52,030		1,991
111-112-3000 & 4000	Middle School Purchased Services	450		450		0
111-112-5000	Middle School Supplies	1,645		2,245		600
<b>112 FUNCTION TOTAL:</b>			<b>143,517</b>		<b>140,524</b>	<b>(2,993)</b>
<b>113</b>	<b>High School</b>					
111-113-1000	High School Salaries	201,093		188,358		(12,735)
111-113-2000	High School Fringe Benefits	122,709		126,436		3,727
111-113-3000 & 4000	High School Purchased Services	21,500		21,500		0
111-113-5000	High School Supplies	7,950		10,725		2,775
111-113-6000	High School Equipment	0		0		0
111-113-7000 & 8000	High School Miscellaneous	100		21,805		21,705
<b>113 FUNCTION TOTAL:</b>			<b>353,352</b>		<b>368,824</b>	<b>15,472</b>

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<b>118</b>	<b>Early Childhood</b>					
111-118-1000	Early Childhood Salaries	17,234		15,160		(2,074)
111-118-2000	Early Childhood Fringe Benefits	7,487		7,783		296
111-118-3000 & 4000	Early Childhood Purchased Services	0		3,000		3,000
111-118-5000	Early Childhood Supplies	2,479		1,057		(1,422)
111-118-6000	Early Childhood Equipment	0		0		0
111-118-7000	Early Childhood Miscellaneous	0		200		200
	<b>118 FUNCTION TOTAL:</b>		<b>27,200</b>		<b>27,200</b>	<b>0</b>
<b>122</b>	<b>Special Education</b>					
111-122-1000	Special Education Salaries	105,546		97,382		(8,164)
111-122-2000	Special Education Fringe Benefits	72,522		84,725		12,203
111-122-3000 & 4000	Special Education Purchased Services	60		4,748		4,688
111-122-5000	Special Education Supplies	1,050		1,050		0
111-122-6000	Special Education Equipment	0		0		0
111-122-7000	Special Education Miscellaneous	0		0		0
	<b>122 FUNCTION TOTAL:</b>		<b>179,178</b>		<b>187,905</b>	<b>8,727</b>
<b>125</b>	<b>Compensatory Education</b>					
111-125-1000	Compensatory Education Salaries	96,908		96,767		(141)
111-125-2000	Compensatory Education Fringe Benefits	56,481		60,394		3,913
111-125-3000 & 4000	Compensatory Education Purchased Services	14,631		17,114		2,483
111-125-5000	Compensatory Education Supplies	37,801		32,097		(5,704)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	606		500		(106)
	<b>125 FUNCTION TOTAL:</b>		<b>206,427</b>		<b>206,872</b>	<b>445</b>
<b>127</b>	<b>Vocational Education</b>					
111-127-3000	Vocational Education Purchased Services	10,925		0		(10,925)
	<b>127 FUNCTION TOTAL:</b>		<b>10,925</b>		<b>0</b>	<b>(10,925)</b>
	<b>TOTAL OF INSTRUCTIONAL ACCOUNTS:</b>		<b>1,387,613</b>		<b>1,447,596</b>	<b>59,983</b>
<b>200</b>	<b>SUPPORT ACCOUNTS</b>					
<b>213</b>	<b>Health</b>					
111-213-3000	Health Purchased Services	500		500		0
	<b>213 FUNCTION TOTAL:</b>		<b>500</b>		<b>500</b>	<b>0</b>
<b>215</b>	<b>Speech</b>					
111-215-3000	Speech Services	0		13,128		13,128
	<b>215 FUNCTION TOTAL:</b>		<b>0</b>		<b>13,128</b>	<b>13,128</b>
<b>221</b>	<b>Improvement of Instruction</b>					
111-221-1000	Title II-A Salaries	8,410		2,800		(5,610)
111-221-2000	Title II-A Fringe Benefits	2,102		793		(1,309)
111-221-3000	Title II-A Purchased Services	13,237		13,148		(89)
111-221-5000	Title II-A Supplies	0		2,000		2,000
	<b>221 FUNCTION TOTAL:</b>		<b>23,749</b>		<b>18,741</b>	<b>(5,008)</b>
<b>222</b>	<b>Educational Media Services</b>					

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111-222-1000	Educational Media Services Salaries	0		0		0
111-222-2000	Educational Media Services Fringe Benefits	0		0		0
111-222-3000 & 4000	Educational Media Services Purchased Services	200		200		0
111-222-5000	Educational Media Services Supplies	8,525		8,525		0
111-222-6000	Educational Media Services Equipment	0		0		0
111-222-7000	Educational Media Services Miscellaneous	50		100		50
	<b>222 FUNCTION TOTAL:</b>		8,775		8,825	50
<b>227</b>	<b>Academic Student Assessment</b>					
111-227-3000	Student Assessment Purchased Services	20,200		0		(20,200)
	<b>227 FUNCTION TOTAL:</b>		20,200		0	(20,200)
<b>231</b>	<b>Board of Education</b>					
111-231-1000	Board of Education Salaries	2,000		2,000		0
111-231-3000 & 4000	Board of Education Purchased Services	25,100		40,200		15,100
111-231-5000	Board of Education Supplies	5,100		500		(4,600)
111-231-7000	Board of Education Miscellaneous	4,100		3,100		(1,000)
	<b>231 FUNCTION TOTAL:</b>		36,300		45,800	9,500
<b>232</b>	<b>Executive Administration</b>					
111-232-1000	Executive Administration Salaries	57,051		73,161		16,110
111-232-2000	Executive Administration Fringe Benefits	25,112		33,732		8,620
111-232-3000 & 4000	Executive Administration Purchased Services	23,660		2,000		(21,660)
111-232-5000	Executive Administration Supplies	630		300		(330)
111-232-6000	Executive Administration Equipment	0		0		0
111-232-7000	Executive Administration Miscellaneous	2,000		1,500		(500)
	<b>232 FUNCTION TOTAL:</b>		108,453		110,693	2,240
<b>241</b>	<b>School Administration</b>					
111-241-1000	School Administration Salaries	71,521		81,814		10,293
111-241-2000	School Administration Fringe Benefits	53,802		56,882		3,080
111-241-3000 & 4000	School Administration Purchased Services	805		5,500		4,695
111-241-5000	School Administration Supplies	7,500		7,000		(500)
111-241-6000	School Administration Equipment	0		4,000		4,000
111-241-7000	School Administration Miscellaneous	800		1,550		750
	<b>241 FUNCTION TOTAL:</b>		134,428		156,746	22,318
<b>252</b>	<b>Fiscal Services</b>					
111-252-1000	Fiscal Services Salaries	16,100		0		(16,100)
111-252-2000	Fiscal Services Fringe Benefits	3,960		0		(3,960)
111-252-3000 & 4000	Fiscal Services Purchased Services	167,370		46,500		(120,870)
111-252-5000	Fiscal Services Supplies	300		500		200
111-252-6000	Fiscal Services Equipment	0		1,500		1,500
111-252-7000	Fiscal Services Miscellaneous	25,000		3,000		(22,000)
	<b>252 FUNCTION TOTAL:</b>		212,730		51,500	(161,230)
<b>259</b>	<b>Other Business Services</b>					
111-259-3000	Other Business Services Purchased Services	0		5,384		5,384
111-259-7000	Other Business Services Miscellaneous	0		10,292		10,292
	<b>259 FUNCTION TOTAL:</b>	68,085	0		15,676	15,676
<b>261</b>	<b>Operation and Maintenance</b>					

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111-261-1000	Operation and Maintenance Salaries	20,439		20,459		20
111-261-2000	Operation and Maintenance Fringe Benefits	13,626		16,385		2,759
111-261-3000 & 4000	Operation and Maintenance Purchased Services	68,085		78,754		10,669
111-261-5000	Operation and Maintenance Supplies	112,500		115,500		3,000
111-261-6000	Operation and Maintenance Equipment	0		0		0
111-261-7000	Operation and Maintenance Miscellaneous	900		900		0
	<b>261 FUNCTION TOTAL:</b>		<b>215,550</b>		<b>231,998</b>	<b>16,448</b>
<b>271</b>	<b>Pupil Transportation</b>					
111-271-1000	Pupil Transportation Salaries	86,974		87,473		499
111-271-2000	Pupil Transportation Fringe Benefits	76,136		77,723		1,587
111-271-3000 & 4000	Pupil Transportation Purchased Services	10,806		10,611		(195)
111-271-5000	Pupil Transportation Supplies	41,900		44,000		2,100
111-271-6000	Pupil Transportation Equipment	10,000		10,000		0
111-271-7000	Pupil Transportation Miscellaneous	5,250		1,250		(4,000)
	<b>271 FUNCTION TOTAL:</b>		<b>231,066</b>		<b>231,057</b>	<b>(9)</b>
<b>282</b>	<b>Communication Services</b>					
111-282-3000	Comm. Services Purchased Services	7,000		8,000		1,000
	<b>282 FUNCTION TOTAL:</b>		<b>7,000</b>		<b>8,000</b>	<b>1,000</b>
<b>283</b>	<b>Staff/Personnel Services</b>					
111-283-3000	Title II-A Purchased Services	339		8,500		8,161
	<b>283 FUNCTION TOTAL:</b>		<b>339</b>		<b>8,500</b>	<b>8,161</b>
<b>284</b>	<b>Technology</b>					
111-284-3000 & 4000	Technology Purchased Services	43,800		50,500		6,700
111-284-5000	Technology Supplies	1,477		15,000		13,523
111-284-6000	Technology Equipment	10,000		15,000		
111-284-7000	Technology Miscellaneous	26,600		600		(26,000)
	<b>291 FUNCTION TOTAL:</b>		<b>81,877</b>		<b>81,100</b>	<b>(777)</b>
<b>289</b>	<b>Other Central Services</b>					
111-289-2000	Worker's Compensation	24,486		2,600		(21,886)
111-289-7000	Homestead Denials	1,000		0		(1,000)
	<b>289 FUNCTION TOTAL:</b>		<b>25,486</b>		<b>2,600</b>	<b>(22,886)</b>
<b>299</b>	<b>School Improvement</b>					
111-299-7000	School Improvement Miscellaneous	1,500		1,500		0
	<b>299 FUNCTION TOTAL:</b>		<b>1,500</b>		<b>1,500</b>	<b>0</b>
	<b>TOTAL OF ALL SUPPORT ACCOUNTS:</b>		<b>1,107,953</b>		<b>986,364</b>	<b>(121,589)</b>
<b>510</b>	<b>Long Term Debt</b>					
111-511-7000	School Bus Loan	8,040		0		(8,040)
	<b>510 FUNCTION TOTAL:</b>		<b>8,040</b>		<b>0</b>	<b>(8,040)</b>
	<b>TOTAL OF ALL LONG TERM DEBT:</b>		<b>8,040</b>		<b>0</b>	<b>(8,040)</b>
	<b>TOTAL GENERAL FUND EXPENSES</b>		<b>2,503,606</b>		<b>2,433,960</b>	<b>(69,646)</b>

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<b>211--ATHLETIC FUND EXPENDITURE ACCOUNTS</b>						
<b>271</b>	<b>Transportation</b>					
211-271-1000	Athletic Transportation Salaries	6,500		6,500		0
111-271-2000	Athletic Transportation Fringe Benefits	1,600		1,841		241
211-271-5000	Athletic Transportation Supplies	0		0		0
	<b>271 FUNTION TOTAL:</b>		<b>8,100</b>		<b>8,341</b>	<b>241</b>
<b>293</b>	<b>Athletics</b>					
211-293-1000	Athletic Salaries	37,248		32,555		(4,693)
211-293-2000	Athletic Fringe Benefits	7,856		9,217		1,361
211-293-3000 & 4000	Athletic Purchased Services	7,500		16,900		9,400
211-293-5000	Athletic Supplies	5,200		5,200		0
211-293-6000	Athletic Equipment	0		0		0
211-293-7000	Athletic Miscellaneous	3,675		3,675		0
	<b>293 FUNCTION TOTAL:</b>		<b>61,479</b>		<b>67,547</b>	<b>6,068</b>
	<b>TOTAL ATHLETIC FUND EXPENSES</b>		<b>69,579</b>		<b>75,888</b>	<b>6,309</b>
<b>251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS</b>						
<b>297</b>	<b>Food Service</b>					
251-297-1000	Food Service Salaries	45,658		42,830		(2,828)
251-297-2000	Food Service Fringe Benefits	30,358		42,963		12,605
251-297-3000 & 4000	Food Service Purchased Services	8,045		2,000		(6,045)
251-297-5000	Food Service Supplies	58,400		58,300		(100)
251-297-6000	Food Service Equipment	0		0		0
251-297-7000	Food Service Miscellaneous	800		1,500		700
	<b>297 FUNCTION TOTAL:</b>		<b>143,261</b>		<b>147,593</b>	<b>4,332</b>
	<b>TOTAL SCHOOL LUNCH FUND EXPENSES</b>		<b>143,261</b>		<b>147,593</b>	<b>4,332</b>
	<b>SCHOOL SERVICE FUND EXPENSE TOTALS:</b>		<b>212,840</b>		<b>223,481</b>	<b>10,641</b>
	<b>GENERAL &amp; SCHOOL SERVICE EXPENSE TOTALS:</b>		<b>2,716,446</b>		<b>2,657,441</b>	<b>(59,005)</b>
			<b>(168,726)</b>		<b>(102,616)</b>	<b>66,110</b>

	<u>SUMMARY</u>	
	<u>6/30/10 2009-2010</u>	<u>11/8/10 2010-2011</u>
<b>BEGINNING BALANCE:</b>	415,237	350,533
<b>EXCESS REVENUE OVER (UNDER) EXPENDITURES:</b>	(168,726)	(102,616)
<b>PROJECTED YEAR-END BALANCE:</b>	<b>246,511</b>	<b>247,917</b>