

**BATTLE CREEK AREA LEARNING CENTER  
2008-09 BUDGET AMENDMENT B ASSUMPTIONS**

A budget is both a legal requirement and an operational document. It is based upon best assumptions and related estimates for both revenues and expenditures. It provides parameters for the expenditure of funds relating to operating the District's instructional programs and support functions. As data relating to assumptions and estimates is clarified, the budget can and will be revised appropriately.

Below are the assumptions and rationale that were used in the development of the General Fund Budget Amendment:

This budget reflects:

- ✓ year-end adjustments to more accurately reflect the activity of the Learning Center for the fiscal year ending 2008-09.
- ✓ a State Foundation Grant pro-ration of \$265 per pupil offset by Federal ARRA State Fiscal Stabilization Funds.
- ✓ the carry over of all estimated unexpended Title I and Title II awards for 2008-09 into the 2009-10 fiscal year.
- ✓ the receipt of a \$2,000 Binda Foundation Grant supporting career preparation and counseling for students.
- ✓ the receipt of \$1,000 donation from the Japanese School for graphing calculators.

**BATTLE CREEK AREA LEARNING CENTER  
RESOLUTION FOR ADOPTION BY THE BOARD OF DIRECTORS  
FISCAL YEAR 2008-09**

RESOLVED, that this resolution shall be the general appropriations of the Battle Creek Area Learning Center for the fiscal year 2008-2009: A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Battle Creek Area Learning Center:

BE IT RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Battle Creek Area Learning Center for the fiscal year 2008-09 be amended and approved as follows:

Revenue:	
Local	4,815
State	1,083,432
Federal	80,070
Incoming Transfers & Other Transactions	<u>37,166</u>
Total Revenue	<u>1,205,483</u>
Fund Balance, July 1, 2008	230,411
Less Reserved Fund Balance	<u>0</u>
Fund Balance Available to appropriate	<u>230,411</u>
Total Available to appropriate	<u><u>1,435,894</u></u>

BE IT FURTHER RESOLVED, that \$1,154,165 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
<i>Basic Instruction:</i>	
Basic Programs	745,315
Added Needs	92,507
<i>Support Services:</i>	
Pupil Services	55,574
Instruction Staff Services	23,532
General Administration Services	43,141
School Administration Services	115,662
Business Services	4,895
Operation and Maintenance Services	57,712
Pupil Transportation Services	500
Other Supporting Services	<u>15,327</u>
TOTAL EXPENDITURES	<u>1,154,165</u>
Outgoing Transfers/Other Transactions	<u>0</u>
TOTAL APPROPRIATED	<u><u>1,154,165</u></u>

**THIS RESOLUTION TAKES EFFECT JUNE 11, 2009**

**BATTLE CREEK AREA LEARNING CENTER  
GENERAL FUND BUDGET  
FOR FISCAL YEAR ENDING  
JUNE 30, 2009**

	AUDITED 2003-04	AUDITED 2004-05	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	APPROVED 2008-09	APPROVED AMEND A 2008-09	PROPOSED AMEND B 2008-09	VARIANCE
<b>REVENUES:</b>									
Local Sources	221	695	3,894	10,491	5,944	2,800	2,800	4,815	2,015
State Sources	705,262	780,554	792,597	941,454	1,006,949	1,084,403	1,110,377	1,083,432	(26,945)
Federal Sources	106,253	1,341	5,316	25,716	32,146	35,418	60,710	80,070	19,360
Incoming Transfers & Other Transactions	-	-	-	-	34,688	36,996	46,600	37,166	(9,434)
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>811,736</b>	<b>782,590</b>	<b>801,807</b>	<b>977,661</b>	<b>1,079,725</b>	<b>1,159,617</b>	<b>1,220,487</b>	<b>1,205,483</b>	<b>(15,004)</b>
<b>EXPENDITURES:</b>									
<b>BASIC INSTRUCTION:</b>									
Basic Programs	554,939	530,042	502,216	581,628	607,915	686,956	762,629	745,315	(17,314)
Compensatory Education	-	-	3,652	31,362	98,875	113,643	132,007	92,507	(39,500)
<b>SUPPORT SERVICES:</b>									
Pupil Services	33,538	42,944	36,339	46,782	56,394	55,865	55,865	55,574	(291)
Instruction Staff Services	6,289	1,243	2,149	671	1,560	2,643	2,643	23,532	20,889
General Administration Services	26,139	29,529	24,937	36,670	41,146	42,815	42,902	43,141	239
School Administration Services	104,585	107,353	102,090	100,076	115,531	116,544	116,807	115,662	(1,145)
Business Services	7,836	3,565	4,984	4,487	5,452	4,450	4,990	4,895	(95)
Operation and Maintenance Services	52,445	63,721	57,251	102,038	60,865	61,994	61,827	57,712	(4,115)
Pupil Transportation Services	-	-	836	827	-	2,000	2,000	500	(1,500)
Other Supporting Services	2,497	12,482	5,262	18,263	17,676	2,000	9,877	15,327	5,450
<b>TOTAL EXPENDITURES</b>	<b>788,268</b>	<b>790,879</b>	<b>739,716</b>	<b>922,804</b>	<b>1,005,414</b>	<b>1,096,787</b>	<b>1,191,547</b>	<b>1,154,165</b>	<b>(37,382)</b>
<b>OUTGOING TRANSFERS/OTHER TRANSACTIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>TOTAL APPROPRIATED</b>	<b>788,268</b>	<b>790,879</b>	<b>739,716</b>	<b>922,804</b>	<b>1,005,414</b>	<b>1,096,787</b>	<b>1,191,547</b>	<b>1,154,165</b>	<b>(37,382)</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>23,468</b>	<b>(8,289)</b>	<b>62,091</b>	<b>54,857</b>	<b>74,311</b>	<b>62,830</b>	<b>28,940</b>	<b>51,318</b>	
<i>Fund Balance at beginning of year</i>	<i>23,973</i>	<i>47,441</i>	<i>39,152</i>	<i>101,243</i>	<i>156,100</i>	<i>230,411</i>	<i>230,411</i>	<i>230,411</i>	
<i>Fund Balance Reserved July 1</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
<i>Unreserved Fund Balance at end of year</i>	<i>47,441</i>	<i>39,152</i>	<i>101,243</i>	<i>156,100</i>	<i>230,411</i>	<i>293,241</i>	<i>259,351</i>	<i>281,729</i>	

Effective June 11, 2009