

FISCAL YEAR 2010-11  
GENERAL FUND OPERATING  
SCHOOL SERVICE FUND  
CAPITAL PROJECT FUND &  
ENTERPRISE FUND  
BUDGET AMENDMENTS  
MARCH 21, 2011



The purpose of the Lakeview School District Board of Education is to represent the public's interest in providing educational programs in a safe learning environment that develop knowledgeable, healthy, socially responsible citizens in the global community.

15 Arbor Street  
Battle Creek, MI 49015

**LAKEVIEW SCHOOL DISTRICT  
2010-11 BUDGET AMENDMENT A 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.

Five separate funds are required to account for the ongoing activities of the school district. Board approval for the budget of the Debt Retirement Fund, however, is no longer required by the Michigan Department of Education. Below are the assumptions and rationale that were used in the development of each of the budgets for other four funds:

**COMBINED GENERAL FUND - Includes Athletics as required under GASB 54**

The budget as presented at this time, more accurately reflects the operating conditions and funding for 2010-11.

This budget reflects:

1. A "net" State Foundation Grant of \$7,334 per FTE. This includes the \$170 per pupil pro-ration and an approximately \$114 per pupil reduction that is offset by Federal ARRA State Fiscal Stabilization Funds. This is \$49 better than projected in our original budget which included an anticipated mid-year proration of \$50.
2. A blended enrollment of 3,856.8 FTE's which is 144.8 FTE's more than our original budget. The original budget was based on an estimated loss of 70 FTE from the previous year. This fall we accepted 175 Schools of Choice applications for new students to our district (another 106 were accepted for students who attended Lakeview last year, but moved out of the district). While this means nearly 100 students actually left our district, we still realized a net gain of 74.8 students from last year.
3. An increase of approximately \$115,000 in our SE CISD reimbursement revenue as the result of a decrease in SE FTE and increases in costs.
4. The inclusion of approximately \$24,000 of additional revenue from the State as a prior year adjustment for Maintenance of Effort at \$6 per pupil.
5. An unanticipated reduction in our Title I award of approximately \$30,000.
6. A reduction in interest income of \$9,000 based on current interest rates.
7. The inclusion of \$355,487 of contract settlement costs across all employee groups.
8. An increase in the retirement rate effective November 1, 2010 to 20.66%. This is an additional increase of 1.25% from the 19.41% originally announced and effective October 1, 2010.
9. The addition of two kindergarten sections based on enrollment. We originally budgeted to be down one section.

10. The addition of 1 FTE at 5<sup>th</sup> grade, one ELA FTE at the HS 2<sup>nd</sup> semester and various overload assignments and additional SE aide positions to address class size and case load issues with estimated costs of \$325,000.
11. A reduction in instructional staff salary and benefit costs of approximately \$114,000 related to unpaid leaves and a mid-year retirement.
12. A reduction in substitute costs of \$40,000 based on projected need.
13. Salary and benefit savings of \$48,000 related to the reduction of one secretarial position at LMS through attrition.
14. Salary and benefit savings related to transition of administrative positions at the beginning of the year of approximately \$27,000.
15. The movement of approximately \$30,500 in costs previously funded through At-Risk to ensure compliance with allowable costs.
16. An increase in instructional costs for dual-enrollment and MVHS of \$24,120.
17. An increase in fuel costs for transportation of \$20,000 based on the recent spike in gasoline and diesel fuel costs.
18. An estimated utility saving of \$194,000 based on a 25% reduction in natural gas costs and favorable electric rates for the year.
19. An increase in the in the transfer from the Food Service Fund to the General Fund for the reimbursement of indirect costs from \$106,000 to \$115,000. This reflects a 100% reimbursement level of allowable indirect costs again for 2010-11.
20. Other net savings of \$16,643 through-out the budget.
21. A fair representation of what is expected for the athletics program in 2010-11.
22. The LMS portion of the Athletic budget includes planned expenditures of fund balance in the amount of \$8,300 for new equipment & uniforms.
23. The LHS portion of the Athletic budget includes utilization of an additional \$17,000 of fund balance primarily related to a nearly \$13,000 decrease in football gate revenue in the current year.

#### **SCHOOL SERVICE FUND - Food Service**

1. The Food Service Fund budget is a fair representation of what is expected for the program in 2010-11.
2. The Food Service budget includes the revenues and expenditures associated with a \$98,000 WKKF grant funding the expansion of menu items and community gardens and a \$20,608 USDA grant for milk cooler equipment.
3. The Food Service Fund budget includes an increase in the transfer to the General Fund for the reimbursement of indirect costs from \$106,000 to \$115,000 based on anticipated results to be consistent with the prior year. This reflects a 100% reimbursement level of allowable indirect costs again for 2010-11.
4. The Food Service Fund budget includes contract settlement costs not included in the originally adopted budget as well as the expansion of hours in some areas to bring meals per labor hour into an appropriate range and increase quality of services.

5. The Food Service Fund budget also includes a plan to invest an additional \$25,000 (above and beyond the \$50,500 investment in new steam tables for the elementaries) to implement "Smart Temps" equipment and software at LHS & LMS, implement a new menu software, and perform upgrades to Meal Magic to improve the efficiency and effectiveness of the department's operations.

### CAPITAL PROJECTS FUND

1. This Capital Projects Fund is a fair representation of what is expected for the Public Improvement Fund in 2010-11.
2. The Public Improvement Fund budget includes a \$5,000 reduction in anticipated interest earnings as a result of low interest rates.
3. The Public Improvement Fund budget includes expenditures for the purchase and installation of a diving harness in the LHS Pool estimated at \$2,600 from the Swim Program as well as \$920 in insurance deductible costs for repair to the Timing Board.
4. The Public Improvement Fund budget includes the addition of approximately \$5,745 of additional costs for the Tennis Building as the result of change orders.
5. The Public Improvement Fund budget also includes \$59,000 for the replacement of the LMS Pool Filtration system approved by the Board at the August 16, 2010 Board Meeting.

### ENTERPRISE FUND

An Enterprise Fund is used to report business-type activities - fees charged to customers or organizations to cover the costs of services provided. Typically municipalities use this type of fund for water and sewer departments and parking facilities. Lakeview School District will be using this fund for management services and associated expenses rendered to the Battle Creek Area Learning Center (BCALC).

According to the agreement with the BCALC Board of Directors, Lakeview will be providing all employees and services. Lakeview School District will be reimbursed 100% for these services. All revenue for this fund will be shown as Local Revenue, Fees for Service, as required by the Michigan Department of Education. The expenditures associated with the BCALC will be recorded in this fund to ensure that Lakeview is reimbursed for expenses incurred.

This budget reflects the anticipated expenditures for the Calhoun Community High School for 2010-11.

**LAKEVIEW SCHOOL DISTRICT  
 APPROPRIATIONS RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
 FISCAL YEAR 2010-11**

RESOLVED, that this resolution shall be the general appropriations of the Lakeview School District for the fiscal year 2010-2011: 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 Lakeview School District.

Be it further resolved that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Lakeview School District for the fiscal year 2010-11 which includes 18 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes be amended as:

Revenue:	
Local	5,585,826
State	24,981,093
Federal	1,187,049
Incoming Transfers & Other Transactions	<u>1,590,446</u>
Total Revenue	<u>33,344,414</u>
Combined Fund Balance, July 1, 2010	6,821,678
Less Non-spendable Fund Balance	59,340
Less Assigned Fund Balance for Athletics	142,745
Less Assigned Fund Balance for Capital Improvements	11,306
Less Assigned Fund Balance for Comp. Absences	<u>314,802</u>
Fund Balance Available to Appropriate	<u>6,293,485</u>
Total Available to Appropriate	<u><u>39,637,899</u></u>

Be it further resolved that \$33,203,404 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	16,694,791
Added Needs	3,217,554
Adult and Continuing Education	
<i>Support Services:</i>	
Pupil Services	991,878
Instruction Staff Services	1,477,629
General Administration Services	463,192
School Administration Services	2,081,897
Business Services	552,440
Operation and Maintenance Services	3,673,877
Pupil Transportation Services	968,356
Other Supporting Services	2,182,315
<i>Community Services</i>	<u>795,934</u>
<b>TOTAL EXPENDITURES</b>	<u><b>33,099,863</b></u>
<i>Outgoing Transfers/Other Transactions</i>	<u>103,541</u>
<b>TOTAL APPROPRIATED</b>	<u><u><b>33,203,404</b></u></u>

Be it further resolved, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval of the Board.

**THIS RESOLUTION TAKES EFFECT MARCH 21, 2011**

**LAKEVIEW SCHOOL DISTRICT  
GENERAL FUND BUDGET  
FOR FISCAL YEAR ENDING  
JUNE 30, 2011**

	AUDITED 2004-05	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	ADOPTED 2010-11	PROPOSED AMEND A 2010-11	VARIANCE
<b>REVENUES:</b>									
Local Sources	5,224,868	5,107,454	5,491,940	5,734,131	5,398,776	5,361,749	5,289,730	5,313,412	23,682
State Sources	20,434,902	22,040,292	24,077,970	25,462,197	24,082,333	23,573,927	23,544,937	24,981,093	1,436,156
Federal Sources	179,605	578,860	340,069	379,815	1,981,411	1,837,418	1,125,563	1,187,049	61,486
Incoming Transfers & Other Transactions	918,468	865,870	1,103,121	1,029,294	1,165,058	1,545,709	1,501,546	1,590,446	88,900
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>26,757,843</b>	<b>28,592,476</b>	<b>31,013,100</b>	<b>32,605,437</b>	<b>32,627,578</b>	<b>32,318,803</b>	<b>31,461,776</b>	<b>33,072,000</b>	<b>1,610,224</b>
<b>EXPENDITURES:</b>									
<i>BASIC INSTRUCTION:</i>									
Basic Programs	13,206,771	14,200,555	15,231,074	15,491,381	16,285,972	16,585,745	15,982,207	16,694,791	712,584
Added Needs	1,880,842	2,037,958	2,020,067	2,470,694	2,786,514	2,997,988	3,078,925	3,217,554	138,629
Adult and Continuing Education	-	-	-	-	-	-	-	-	-
<i>SUPPORT SERVICES:</i>									
Pupil Services	845,543	913,175	916,048	963,923	1,206,622	1,216,189	1,007,754	991,878	(15,876)
Instruction Staff Services	902,728	1,057,542	1,352,148	1,375,876	1,525,395	1,421,458	1,526,635	1,477,629	(49,006)
General Administration Services	394,520	374,527	476,129	404,371	409,389	347,603	425,163	463,192	38,029
School Administration Services	1,928,150	1,835,327	1,961,791	2,049,445	2,066,366	1,982,930	2,044,468	2,081,897	37,429
Business Services	590,703	497,924	621,626	536,519	482,163	434,223	499,782	519,061	19,279
Operation and Maintenance Services	3,084,519	3,305,528	3,728,569	3,867,578	3,926,842	3,567,847	3,888,940	3,673,177	(215,763)
Pupil Transportation Services	875,499	733,395	947,257	1,039,832	830,489	761,467	914,633	940,986	26,353
Other Supporting Services	1,029,944	1,025,457	1,093,499	1,252,594	1,414,665	1,284,217	1,366,449	1,353,635	(12,814)
<i>COMMUNITY SERVICES</i>	797,814	853,298	884,747	897,643	850,717	704,498	700,935	774,207	73,272
<b>TOTAL EXPENDITURES</b>	<b>25,537,033</b>	<b>26,834,686</b>	<b>29,232,955</b>	<b>30,349,856</b>	<b>31,785,134</b>	<b>31,304,165</b>	<b>31,435,891</b>	<b>32,188,007</b>	<b>752,116</b>
<i>OUTGOING TRANSFERS/OTHER TRANSACTIONS</i>	1,057,234	1,495,361	1,330,426	1,102,306	915,396	694,783	638,392	710,599	72,207
<b>TOTAL APPROPRIATED</b>	<b>26,594,267</b>	<b>28,330,047</b>	<b>30,563,381</b>	<b>31,452,162</b>	<b>32,700,530</b>	<b>31,998,948</b>	<b>32,074,283</b>	<b>32,898,606</b>	<b>824,323</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>163,576</b>	<b>262,429</b>	<b>449,719</b>	<b>1,153,275</b>	<b>(72,952)</b>	<b>319,855</b>	<b>(612,507)</b>	<b>173,394</b>	
<i>Fund Balance at beginning of year</i>	4,401,501	4,565,077	4,827,506	5,277,225	6,430,500	6,357,548	6,677,403	6,677,403	
<i>Fund Balance Reserved</i>	399,125	471,939	349,978	428,892	395,895	383,918	383,918	383,918	
<i>Unreserved Fund Balance at end of year</i>	4,165,952	4,355,567	4,927,247	6,001,608	5,961,653	6,293,485	5,680,978	6,466,879	

*Effective Date March 21, 2011*

PLEASE NOTE: EFFECTIVE WITH THE 2010-11 BUDGET YEAR, THE COMBINED FINANCIAL ACTIVITY FOR THE GENERAL FUND WILL ALSO INCLUDE THE FINANCIAL ACTIVITY ASSOCIATED WITH THE DISTRICT'S ATHLETIC ACTIVITIES IN ACCORDANCE WITH GASB 54. WHILE OUTGOING TRANSFERS ARE SHOWN HERE FOR COMPARATIVE PURPOSES, THE PORTION ASSOCIATED WITH ATHLETICS WILL BE ELIMINATED AGAINST THE INCOMING TRANSFERS WHEN COMBINED WITH THE ACTIVITY OF THE ATHLETIC FUND FOR PURPOSES OF THE 2010-11 BUDGET ADOPTION RESOLUTION.

**LAKEVIEW SCHOOL DISTRICT  
GENERAL FUND ATHLETICS BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2011**

	AUDITED 2003-04	AUDITED 2004-05	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	AUDITED 2010-11	PROPOSED AMEND A 2010-11	VARIANCE
<b>REVENUES:</b>										
Local Sources	280,399	306,447	306,652	324,930	343,233	295,058	293,615	237,426	272,414	(48,011)
State Sources	0	0	0	0	0	0	0	0	0	-
Federal Sources	0	0	0	0	0	0	0	0	0	-
Incoming Transfers & Other Transactions	397,834	388,568	527,496	544,806	571,153	581,921	570,081	599,177	607,058	18,118
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>678,233</b>	<b>695,015</b>	<b>834,148</b>	<b>869,736</b>	<b>914,386</b>	<b>876,979</b>	<b>863,696</b>	<b>836,603</b>	<b>879,472</b>	<b>(29,893)</b>
<b>EXPENDITURES:</b>										
Salaries	349,661	346,330	439,850	437,356	386,087	384,960	372,612	392,820	390,481	15,671
Employee Benefits	71,846	73,274	122,561	129,588	117,788	116,598	112,874	129,705	130,127	15,695
Purchased Services	66,270	65,886	73,041	91,928	154,229	177,786	191,889	170,313	180,274	(21,672)
Supplies	157,476	191,056	164,719	162,765	178,092	155,143	148,910	119,586	163,458	(26,775)
Capital Outlay	0	14,200	67,893	10,362	8,013	4,858	6,185	6,000	23,310	(186)
Dues & Fees	12,553	12,484	13,596	14,875	19,209	21,412	23,045	23,145	24,206	245
<b>TOTAL EXPENDITURES</b>	<b>657,806</b>	<b>703,230</b>	<b>881,660</b>	<b>846,874</b>	<b>863,418</b>	<b>860,757</b>	<b>855,515</b>	<b>841,569</b>	<b>911,856</b>	<b>(17,022)</b>
<i>OUTGOING TRANSFERS/OTHER TRANSACTIONS</i>	0	2,500	7,520	0	0	0	0	0	0	-
<b>TOTAL APPROPRIATED</b>	<b>657,806</b>	<b>705,730</b>	<b>889,180</b>	<b>846,874</b>	<b>863,418</b>	<b>860,757</b>	<b>855,515</b>	<b>841,569</b>	<b>911,856</b>	<b>(17,022)</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>20,427</b>	<b>(10,715)</b>	<b>(55,032)</b>	<b>22,862</b>	<b>50,968</b>	<b>16,222</b>	<b>8,181</b>	<b>(4,966)</b>	<b>(32,384)</b>	
<i>Fund Balance at beginning of year</i>	91,362	111,789	101,074	46,042	68,904	119,872	136,094	144,275	144,275	
<i>Fund Balance at end of year</i>	111,789	101,074	46,042	68,904	119,872	136,094	144,275	139,309	111,891	

PLEASE NOTE: EFFECTIVE WITH THE 2010-11 BUDGET YEAR, THE FINANCIAL ACTIVITY ASSOCIATED WITH ATHLETIC ACTIVITIES IS REQUIRED TO BE REPORTED AS PART OF THE GENERAL FUND AS THE ATHLETIC FUND IS NO LONGER CONSIDERED TO BE A SPECIAL REVENUE FUND IN ACCORDANCE WITH GASB 54. WHILE INCOMING TRANSFERS ARE SHOWN HERE FOR COMPARATIVE PURPOSES, THEY WILL BE ELIMINATED AGAINST OUTGOING TRANSFERS WHEN COMBINED WITH THE GENERAL FUND ACTIVITY FOR PURPOSES OF THE 2010-11 BUDGET ADOPTION RESOLUTION FOR THE GENERAL FUND. FUND BALANCE ATTRIBUTABLE TO THE ATHLETIC FUND WILL BE RECORDED AS AN ASSIGNED FUND BALANCE WITHIN THE GENERAL FUND.

**LAKEVIEW SCHOOL DISTRICT  
RESOLUTION FOR ADOPTION SCHOOL SERVICE FUND  
FOR FISCAL YEAR ENDED JUNE 30, 2011**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Lakeview School District for fiscal year 2010-2011 be amended and approved as follows:

Revenue:	
Local	1,050,658
State	66,395
Federal	994,346
Incoming Transfers & Other Transactions	960
Total Revenue	<u>2,112,359</u>
Fund Balance, July 1, 2010	180,203
Less Non-Spendable Fund Balance	<u>19,434</u>
Assigned Fund Balance Available to Appropriate	<u>160,769</u>
Total Available to Appropriate	<u><u>2,273,128</u></u>

BE IT FURTHER RESOLVED, that \$2,103,643 of the total to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Food Service	1,988,643
<b>TOTAL EXPENDITURES</b>	<u>1,988,643</u>
<i>Outgoing Transfers/Other Transactions</i>	<u>115,000</u>
<b>TOTAL APPROPRIATED</b>	<u><u>2,103,643</u></u>

**THIS RESOLUTION TAKES EFFECT MARCH 21, 2011**



**LAKEVIEW SCHOOL DISTRICT  
SCHOOL SERVICE FUND FOOD SERVICE BUDGET  
FOR FISCAL YEAR ENDING JUNE 30, 2011**

	AUDITED 2003-04	AUDITED 2004-05	AUDITED 2005-06	AUDITED 2006-07	AUDITED 2007-08	AUDITED 2008-09	AUDITED 2009-10	APPROVED 2010-11	PROPOSED AMEND A 2010-11	VARIANCE
<b>REVENUES:</b>										
Local Sources	613,025	643,525	681,922	792,201	871,189	912,686	919,104	908,300	1,050,658	142,358
State Sources	30,522	21,269	33,557	49,203	42,423	51,770	63,915	53,918	66,395	12,477
Federal Sources	341,291	383,346	355,811	462,544	588,245	734,383	885,439	898,100	994,346	96,246
Incoming Transfers & Other Transactions	31,551	36,769	-	-	20,000	-	650	-	960	960
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>1,016,389</b>	<b>1,084,909</b>	<b>1,071,290</b>	<b>1,303,948</b>	<b>1,521,857</b>	<b>1,698,839</b>	<b>1,869,108</b>	<b>1,860,318</b>	<b>2,112,359</b>	<b>252,041</b>
<b>EXPENDITURES:</b>										
Salaries	249,794	251,841	268,127	322,101	365,816	392,615	410,098	455,898	476,636	20,738
Employee Benefits	149,194	181,029	203,383	239,101	257,241	266,412	269,872	264,631	305,940	41,309
Purchased Services	20,470	58,638	21,892	28,088	55,867	33,394	35,216	35,232	125,090	89,858
Supplies and other Expense	586,228	577,846	552,028	616,393	785,885	836,674	836,006	869,673	973,201	103,528
Dues and Fees	3,248	120	2,788	3,126	5,610	8,362	14,449	14,300	15,300	1,000
Capital Outlay	27,392	14,517	10,688	71,425	63,548	21,022	116,208	50,500	92,476	41,976
<b>TOTAL EXPENDITURES</b>	<b>1,036,326</b>	<b>1,083,991</b>	<b>1,058,906</b>	<b>1,280,234</b>	<b>1,533,967</b>	<b>1,558,479</b>	<b>1,681,849</b>	<b>1,690,234</b>	<b>1,988,643</b>	<b>298,409</b>
<b>OUTGOING TRANSFERS/OTHER TRANSACTIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,700</b>	<b>60,000</b>	<b>117,478</b>	<b>106,000</b>	<b>115,000</b>	<b>9,000</b>
<b>TOTAL APPROPRIATED</b>	<b>1,036,326</b>	<b>1,083,991</b>	<b>1,058,906</b>	<b>1,280,234</b>	<b>1,543,667</b>	<b>1,618,479</b>	<b>1,799,327</b>	<b>1,796,234</b>	<b>2,103,643</b>	<b>307,409</b>
<b>EXCESS REVENUE OVER EXPENDITURES AND OTHER SOURCES</b>	<b>(19,937)</b>	<b>918</b>	<b>12,384</b>	<b>23,714</b>	<b>(21,810)</b>	<b>80,360</b>	<b>69,781</b>	<b>64,084</b>	<b>8,716</b>	
<i>Fund Balance at beginning of year</i>	34,793	14,856	15,774	28,158	51,872	30,062	110,422	180,203	180,203	
<i>Fund Balance at end of year</i>	14,856	15,774	28,158	51,872	30,062	110,422	180,203	244,287	188,919	

**RESOLUTION FOR ADOPTION  
BY THE BOARD OF EDUCATION OF THE  
LAKEVIEW SCHOOL DISTRICT  
CAPITAL PROJECTS FUND  
FOR FISCAL YEAR ENDING JUNE 30, 2011**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund of the Lakeview School District for fiscal year 2010-2011 be amended and approved as follows:

Revenue:		
	Local	2,050
	Other Financing Sources	0
	Incoming Transfers & Other Transactions	30,965
	Total Revenue	<u>33,015</u>
	Fund Balance, July 1, 2010	1,240,774
	Less: Committed Fund Balance - Public Improvement Fund	<u>811,274</u>
	Assigned Fund Balance Available to Appropriate	<u>429,500</u>
	Total Available to Appropriate	<u><u>462,515</u></u>

BE IT FURTHER RESOLVED, that \$267,400 of the total to appropriate in the Capital Projects Fund and \$221,865 of the Committed Fund Balance is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
	Public Improvement Fund - General/Assigned	267,400
	Public Improvement Fund - Elementary Facilities	56,900
	Public Improvement Fund - Tennis Building	161,245
	Public Improvement Fund - Tennis Brick Program	200
	Public Improvement Fund - Swimming	3,520
	Capital Project	0
	<b>TOTAL EXPENDITURES</b>	<u>489,265</u>
	<i>Outgoing Transfers/Other Transactions</i>	0
	<b>TOTAL APPROPRIATED</b>	<u><u>489,265</u></u>

**THIS RESOLUTION TAKES EFFECT MARCH 21, 2011**

**LAKEVIEW SCHOOL DISTRICT  
 APPROPRIATIONS RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
 ENTERPRISE FUND  
 FISCAL YEAR 2010-11**

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the Enterprise Fund of the Lakeview School District for the fiscal year 2010-11 be amended and approved as follows:

Revenue:	
Local	1,492,895
State	0
Federal	0
Incoming Transfers & Other Transactions	0
Total Revenue	1,492,895
Fund Balance, July 1, 2010	0
Less Non-Spendable Fund Balance	0
Assigned Fund Balance Available to Appropriate	0
Total Available to Appropriate	1,492,895

BE IT FURTHER RESOLVED, that \$1,492,895 of the total available to appropriate in the Enterprise Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
<i>Basic Instruction:</i>	
Basic Programs	867,615
Added Needs	179,708
<i>Support Services:</i>	
Pupil Services	87,535
Instruction Staff Services	16,316
School Administration Services	251,905
Business Services	10,618
Operation and Maintenance Services	62,398
Pupil Transportation Services	1,000
Other Supporting Services	15,800
<b>TOTAL EXPENDITURES</b>	1,492,895
<i>Outgoing Transfers/Other Transactions</i>	0
<b>TOTAL APPROPRIATED</b>	1,492,895

**THIS RESOLUTION TAKES EFFECT MARCH 21, 2011**