

A Resolution of Plymouth Educational Center Board of Directors

Resolved, that this resolution shall be the general appropriations act of Plymouth Educational Center for the fiscal year 2022; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by Plymouth Educational Center

Be it further resolved, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the General fund of Plymouth Educational Center for fiscal year ending 2022 is as follows:

Revenues

| | |
|--------------------|--------------------|
| Local | \$101,004 |
| State | \$4,020,166 |
| Federal | \$1,804,476 |
| Incoming Transfers | \$0 |
| Fund Modifications | \$0 |
| Total Revenues | <u>\$5,925,646</u> |

| | |
|--------------------------------|--------------------|
| Beginning Fund Balance July 1 | <u>\$271,243</u> |
| Total Available to Appropriate | \$6,196,889 |
| Total Expenditures | <u>\$5,919,036</u> |
| Ending Fund Balance June 30 | \$277,853 |

Be it further resolved, that \$5,919,036 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures

| | |
|-----------------------------|--------------------|
| Instruction: | |
| Basic Programs | \$1,744,124 |
| Added Needs | \$271,798 |
| Support Services: | |
| Pupil Support | \$313,633 |
| Instructional Staff Support | \$0 |
| General Administration | \$718,525 |
| School Administration | \$1,085,363 |
| Business Services | \$0 |
| Operations and Maintenance | \$924,489 |
| Transportation | \$207,166 |
| Central | \$0 |
| Other | \$0 |
| Community Services | \$0 |
| Debt Service | \$102,197 |
| Fund Modifications | \$551,740 |
| Total Expenditures | <u>\$5,919,036</u> |

Further resolved, that no board of directors member or employee of the academy shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the board of directors 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.

Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Plymouth Educational Center Board of Directors at a properly noticed open meeting held on the 29th day of June where a quorum was present

By: [Signature]
<Name>, Secretary of the Board

**Plymouth Educational Center
Operating Budget
General Funds
June 25, 2021**

| Fund | Major Class/ Function | Suffix/ Object | Description | Actual Last Year | Estimated This Year | Estimated Next Year |
|--|--------------------------|-------------------|---|---------------------|------------------------|------------------------|
| Revenues | | | | | | |
| Local Sources | | | | | | |
| | 151 | XXXX | Earnings on Investments | | 0 | 0 |
| | 192 | XXXX | Private Sources (Contributions) | | 5,280 | 3,000 |
| | 199 | XXXX | Miscellaneous | 113,432 | 106,715 | 98,004 |
| Subtotal | | | | 113,432 | 111,995 | 101,004 |
| State Sources | | | | | | |
| | 311 | XXXX | Unrestricted-Direct | 4,235,504 | 4,007,654 | 3,649,950 |
| | 312 | XXXX | Restricted-Direct | | 446,029 | 370,216 |
| | 317 | XXXX | Restricted-Public School Pass-Thru | | 0 | 0 |
| Subtotal | | | | 4,235,504 | 4,453,683 | 4,020,166 |
| Federal Sources | | | | | | |
| | 411 | XXXX | Unrestricted-Direct | | 0 | 0 |
| | 412 | XXXX | Unrestricted-State Pass-Thru | 516,515 | 465,662 | 1,180,570 |
| | 413 | XXXX | Restricted-Direct | | 0 | 0 |
| | 414 | XXXX | Restricted-State Pass-Thru | | 645,939 | 549,406 |
| | 417 | XXXX | Restricted-Public School Pass-Thru | | 75,901 | 74,500 |
| Subtotal | | | | 516,515 | 1,187,501 | 1,804,476 |
| Incoming Transfers and Other Transactions | | | | | | |
| | 519 | XXXX | Distributions from Other Public Schools | | 0 | 0 |
| | 599 | XXXX | Miscellaneous | | 0 | 0 |
| Subtotal | | | | 0 | 0 | 0 |
| Fund Modifications | | | | | | |
| | 6XX | XXXX | Transfer from (please list fund) | | 0 | 0 |
| Subtotal | | | | 0 | 0 | 0 |
| Total Revenues & Other Sources | | | | 4,865,451 | 5,753,179 | 5,925,646 |
| Expenditures | | | | | | |
| Instructional Expenditures | | | | | | |
| Basic Programs | | | | | | |
| Replace the " X " in the function column with 1 for elementary, 2 for middle school, 3 for high school, 8 for preschool, 9 for summer school and group expenditures based on function. | | | | | | |
| | 11X | 1240 | Teacher Salaries | | 0 | 0 |
| | 11X | 1630 | Aide Salaries | | 0 | 0 |
| | 11X | 1870 | Substitute Salaries | | 0 | 0 |
| | 11X | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 11X | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 11X | 3110 | Purchased Services-Teacher Salaries | | 903,103 | 1,076,804 |
| | 11X | 3110 | Purchased Services-Aide Salaries | | 126,329 | 255,060 |
| | 11X | 3110 | Purchased Services-Substitute Salaries | | 27,685 | 17,850 |
| | 11X | 3110 | Purchased Services-Employee Insurance (Total) | | 122,183 | 86,890 |
| | 11X | 3110 | Purchased Services-Mandatory Coverage (Total) | | 99,885 | 123,197 |
| | 11X | 3110 | Other Purchased Services | 1,761,316 | 0 | 0 |
| | 11X | 3220 | Workshops and Conferences | | 32,448 | 61,795 |
| | 11X | 4220 | Equipment Lease | | 0 | 0 |
| | 11X | 4270 | Technology Lease | | 0 | 0 |
| | 11X | 5110 | Teaching Supplies | | 152,144 | 93,412 |
| | 11X | 5210 | Textbooks | | 50,432 | 12,500 |
| | 11X | 5990 | Miscellaneous Supplies | | 0 | 0 |
| | 11X | 6410 | Capital Outlay-Equipment & Furniture | | 0 | 0 |
| | 11X | 7410 | Dues and Fees | | 43,780 | 16,616 |
| Subtotal | | | | 1,761,316 | 1,557,989 | 1,744,124 |

| Added Needs | | | | | | |
|-------------------------------|-----|------|---|--|---------|---------|
| Special Education | | | | | | |
| | 122 | 1240 | Teacher Salaries | | 0 | 0 |
| | 122 | 1630 | Aide Salaries | | 0 | 0 |
| | 122 | 1870 | Substitute Salaries | | 0 | 0 |
| | 122 | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 122 | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 122 | 3110 | Purchased Services-Teacher Salaries | | 7,373 | 107,120 |
| | 122 | 3110 | Purchased Services-Aide Salaries | | 272,482 | 130,658 |
| | 122 | 3110 | Purchased Services-Substitute Salaries | | 0 | 0 |
| | 122 | 3110 | Purchased Services-Employee Insurance (Total) | | 7,753 | 12,026 |
| | 122 | 3110 | Purchased Services-Mandatory Coverage (Total) | | 22,444 | 21,994 |
| | 122 | 3110 | Other Purchased Services | | 0 | 0 |
| | 122 | 3220 | Workshops and Conferences | | 0 | 0 |
| | 122 | 5110 | Teaching Supplies | | 0 | 0 |
| | 122 | 5210 | Textbooks | | 0 | 0 |
| | 122 | 5990 | Miscellaneous Supplies | | 0 | 0 |
| | 122 | 6410 | Capital Outlay-Equipment & Furniture | | 0 | 0 |
| | 122 | 7410 | Dues and Fees | | 0 | 0 |
| Subtotal | | | | | 0 | 310,052 |
| Compensatory Education | | | | | | |
| | 125 | 1240 | Teacher Salaries | | 0 | 0 |
| | 125 | 1630 | Aide Salaries | | 0 | 0 |
| | 125 | 1870 | Substitute Salaries | | 0 | 0 |
| | 125 | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 125 | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 125 | 3110 | Purchased Services-Teacher Salaries | | 0 | 0 |
| | 125 | 3110 | Purchased Services -Aide Salaries | | 0 | 0 |
| | 125 | 3110 | Purchased Services-Substitute Salaries | | 0 | 0 |
| | 125 | 3110 | Purchased Services-Employee Insurance (Total) | | 0 | 0 |
| | 125 | 3110 | Purchased Services-Mandatory Coverage (Total) | | 0 | 0 |
| | 125 | 3110 | Other Purchased Services | | 0 | 0 |
| | 125 | 3220 | Workshops and Conferences | | 0 | 0 |
| | 125 | 5110 | Teaching Supplies | | 0 | 0 |
| | 125 | 5210 | Textbooks | | 0 | 0 |
| | 125 | 5990 | Miscellaneous Supplies | | 0 | 0 |
| | 125 | 6410 | Capital Outlay-Equipment & Furniture | | 0 | 0 |
| | 125 | 7410 | Dues and Fees | | 0 | 0 |
| Subtotal | | | | | 0 | 0 |
| Subtotal - Added Needs | | | | | 0 | 310,052 |
| Support Services | | | | | | |
| Pupil | | | | | | |
| | 211 | XXXX | Attendance Services | | 0 | 0 |
| | 212 | XXXX | Guidance Services | | 68,662 | 0 |
| | 213 | XXXX | Health Services | | 0 | 66,950 |
| | 214 | XXXX | Psychological Services | | 0 | 0 |
| | 215 | XXXX | Speech Pathology and Audiology Services | | 262,527 | 143,204 |
| | 216 | XXXX | Social Work Services | | 54,161 | 63,017 |
| | 217 | XXXX | Visual Aid Services | | 0 | 0 |
| | 218 | XXXX | Teacher Consultant | | 0 | 0 |
| | 219 | XXXX | Other Pupil Services | | 227,222 | 39,426 |
| Subtotal | | | | | 227,222 | 424,777 |
| Instructional Staff | | | | | | |
| | 221 | XXXX | Improvement of Instruction | | 0 | 0 |
| | 222 | XXXX | Educational Media | | 0 | 0 |
| | 224 | XXXX | Educational Television | | 0 | 0 |
| | 225 | XXXX | Instruction Related Technology | | 0 | 0 |
| | 226 | XXXX | Supervision/Direction of Instructional Staff | | 0 | 0 |
| | 227 | XXXX | Academic Student Assessment | | 0 | 0 |
| | 229 | XXXX | Other Instructional Staff Services | | 37,388 | 0 |
| Subtotal | | | | | 37,388 | 0 |

| General Administration | | | | | | |
|-------------------------------------|-----|------|--|---------|----------|---------|
| | 231 | 3170 | Legal Services | | 35,998 | 20,000 |
| | 231 | 3180 | Audit Services | | 29,282 | 35,000 |
| | 231 | 3190 | Other Services | | 0 | 0 |
| | 231 | 3220 | Workshops and Conferences | | 0 | 0 |
| | 231 | 3510 | Advertising | | 0 | 37,500 |
| | 232 | 1110 | Superintendent Salaries | | 0 | 0 |
| | 232 | 1620 | Secretary Salaries | | 0 | 0 |
| | 232 | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 232 | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 232 | 3150 | Purchased Services-Superintendent Salaries | | 0 | 0 |
| | 232 | 3150 | Purchased Services -Secretary Salaries | | 0 | 0 |
| | 232 | 3150 | Purchased Services-Employee Insurance (Total) | | 0 | 0 |
| | 232 | 3150 | Purchased Services-Mandatory Coverage (Total) | | 0 | 0 |
| | 232 | 3150 | Other Purchased Services | 771,594 | 0 | 0 |
| | 232 | 3150 | ESP Management Services | | 534,442 | 482,420 |
| | 232 | 3150 | CMU Oversight Fee (3% of State Foundation Grant) | | 120,230 | 120,605 |
| | 232 | 3220 | Workshops and Conferences | | 0 | 0 |
| | 232 | 4270 | Computer Lease | | 0 | 0 |
| | 232 | 5910 | Office Supplies | | 14,780 | 23,000 |
| | 232 | 5990 | Miscellaneous Supplies | | 0 | 0 |
| | 232 | 6410 | Capital Outlay-Equipment & Furniture | | 0 | 0 |
| | 232 | 7410 | Dues and Fees | | 0 | 0 |
| Subtotal | | | | | 771,594 | 734,731 |
| School Administration | | | | | | |
| | 241 | 1150 | Principal Salaries | | 0 | 0 |
| | 241 | 1620 | Secretary Salaries | | 0 | 0 |
| | 241 | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 241 | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 241 | 3150 | Purchased Services-Principal Salaries | | 429,307 | 925,503 |
| | 241 | 3150 | Purchased Services -Secretary Salaries | | 0 | 0 |
| | 241 | 3150 | Purchased Services-Employee Insurance (Total) | | 73,668 | 158,860 |
| | 241 | 3150 | Purchased Services-Mandatory Coverage (Total) | | 0 | 0 |
| | 241 | 3150 | Other Purchased Services | 620,972 | 0 | 0 |
| | 241 | 3220 | Workshops and Conferences | | 0 | 0 |
| | 241 | 4220 | Equipment Lease | | 0 | 0 |
| | 241 | 4270 | Technology Lease | | 0 | 0 |
| | 241 | 5910 | Office Supplies | | 3,156.80 | 1,000 |
| | 241 | 5990 | Miscellaneous Supplies | | 0 | 0 |
| | 241 | 6410 | Capital Outlay-Equipment & Furniture | | 0 | 0 |
| | 241 | 7410 | Dues and Fees | | 2,451 | 0 |
| Subtotal | | | | | 620,972 | 508,583 |
| Business | | | | | | |
| | 252 | XXXX | Fiscal Services | | 0 | 0 |
| | 259 | 3920 | Errors and Omissions Insurance | | 0 | 0 |
| | 259 | 3990 | Other Insurance (<i>not employee health</i>) | | 0 | 0 |
| | 259 | 7210 | Interest on Short Term Notes | | 0 | 0 |
| Subtotal | | | | | 0 | 0 |
| Operations & Maintenance | | | | | | |
| | 261 | 1640 | Custodian Salaries | | 0 | 0 |
| | 261 | 2100 | Employee Insurance (Total) | | 0 | 0 |
| | 261 | 2800 | Mandatory Coverage (Total) | | 0 | 0 |
| | 261 | 3190 | Purchased Services-Custodian Salaries | | 246,013 | 203,796 |
| | 261 | 3190 | Purchased Services-Employee Insurance (Total) | | 45,535 | 25,207 |
| | 261 | 3190 | Purchased Services-Mandatory Coverage (Total) | | 0 | 0 |
| | 261 | 3190 | Other Purchased Services | 805,121 | 0 | 0 |
| | 261 | 3410 | Telephone | | 33,106 | 12,872 |
| | 261 | 3830 | Water Sewage | | 0 | 0 |
| | 261 | 3840 | Waste and Trash Disposal | | 0 | 0 |
| | 261 | 3890 | Other Utility Services | | 242,430 | 185,806 |
| | 261 | 3910 | Property and Liability Insurance | | 52,153 | 30,000 |

| | | | | | | |
|--|-----|------|--------------------------------------|--|-----------|-----------|
| | 261 | 4110 | Building Repairs and Maintenance | | 131,694 | 106,500 |
| | 261 | 4120 | Equipment Repairs and Maintenance | | 0 | 0 |
| | 261 | 4210 | Building Rental | | 76,953 | 77,109 |
| | 261 | 4220 | Equipment Rental | | 1,442 | 3,200 |
| | 261 | 5510 | Gas | | 0 | 0 |
| | 261 | 5520 | Electricity | | 0 | 0 |
| | 261 | 5990 | Miscellaneous Supplies | | 32,834 | 30,000 |
| | 261 | 6410 | Capital Outlay-Equipment & Furniture | | 515,000 | 250,000 |
| Subtotal | | | | | 805,121 | 1,377,160 |
| Transportation | | | | | | |
| | 271 | XXXX | Pupil Transportation | | 125,008 | 129,893 |
| Subtotal | | | | | 125,008 | 129,893 |
| Central | | | | | | |
| | 281 | XXXX | Planning, R & D and Evaluation | | 0 | 0 |
| | 282 | XXXX | Communication Services | | 0 | 0 |
| | 283 | XXXX | Staff/Personnel Services | | 0 | 0 |
| | 284 | XXXX | Technology Services | | 0 | 0 |
| Subtotal | | | | | 0 | 0 |
| Other | | | | | | |
| | 293 | XXXX | Athletic Activities | | 0 | 0 |
| | 299 | XXXX | Other Support Services | | 0 | 0 |
| Subtotal | | | | | 0 | 0 |
| Community Services | | | | | | |
| | 331 | XXXX | Community Activities | | 0 | 0 |
| | 351 | XXXX | Custody and Care of Children | | 0 | 0 |
| Subtotal | | | | | 0 | 0 |
| Debt Service | | | | | | |
| | 511 | 7110 | Principal Payments | | 29,087 | 51,110 |
| | 511 | 7210 | Interest Payments | | 22,190 | 48,300 |
| Subtotal | | | | | 51,277 | 99,410 |
| Fund Modifications | | | | | | |
| | 6XX | 8110 | Transfer to Debt Service Fund | | 610,548 | 551,740 |
| Subtotal | | | | | 0 | 610,548 |
| Total Expenditures and Other Uses | | | | | 4,399,898 | 5,753,143 |
| Revenues and Other Sources Over/Under Expenditures and Other Uses | | | | | 465,553 | 37 |
| Beginning Fund Balance (July 1st) | | | | | 194,347 | 271,206 |
| Ending Fund Balance (June 30th) | | | | | 271,206 | 271,243 |
| | | | | | | 277,853 |

Notes:

- This template is not an all inclusive document and may need to be tailored to fit the reporting needs of the Academy. Refer to the Michigan School Accounting Manual (Bulletin 1022) for accounting codes and format.
- Employee Insurance and Mandatory Coverage expenditures should be broken out in additional detail to fit the reporting needs of the Academy.
- Replace "Xs" with the appropriate code.