

**GENERAL FUND
FISCAL YEAR ENDING JUNE 30
AMENDED DECEMBER, 07**

	AUDITED	ADOPTED	AMENDED
	06/07	07/08	07/08
REVENUES	(1)	(2)	(3)
Local Sources	\$804,890	\$814,430	831,500
State Sources	543,444	391,328	431,101
Federal Sources	69,381	99,375	69,233
TOTAL REVENUES	1,417,715	1,305,133	1,331,834
INCOMING TRANSFERS & OTHER TRANSACTIONS	23,191	6,147	6,147
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	1,440,906	1,311,280	1,337,981
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs			
Adult & Continuing	106,962	125,805	104,089
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	241,904	156,390	180,196
Instructional Staff	103,928	81,935	82,245
General Administration	496,364	495,725	512,459
Business	6,847	13,400	20,275
Operation & Maintenance	11,513	19,668	16,235
Pupil Transportation			
Central	252,663	262,262	330,861
Other Support Services	1,642		
CAPITAL OUTLAY		5,000	
TOTAL EXPENDITURES	1,221,823	1,160,185	1,246,360
OUTGOING TRANSFERS & OTHER TRANSACTIONS	142,558	161,049	386,605
TOTAL APPROPRIATED	1,364,381	1,321,234	1,632,965
EXCESS REVENUE (APPROPRIATED)	76,525	(9,954)	(294,984)
FUND BALANCE JULY 1	\$1,685,221	\$1,685,221	1,761,746
TOTAL FUND BALANCE JUNE 30	\$1,761,746	\$1,675,267	1,466,762
Fund Balance Detail			
Undesignated	\$1,364,896	\$1,291,998	1,069,872
FICA/Retirement	369,844	356,263	369,884
Timber Sales	27,006	27,006	27,006

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
	\$	\$	\$
<u>REVENUES</u>			
Local Sources			
Property Tax	709,202	744,000	745,000
Interest & Penalties	569	430	500
Investment Income	81,989	66,000	82,000
Weyerhaeuser			
Miscellaneous	<u>13,130</u>	<u>4,000</u>	<u>4,000</u>
<u>Total</u>	<u>804,890</u>	<u>814,430</u>	<u>831,500</u>
State Sources			
State Aid Assessment	106,082		
S.81 State Aid	194,080	167,510	194,080
Durant Annual Settlement	76,751	76,751	76,751
S.81 FICA/Retirement	72,570	59,367	72,570
ASAP Reading	390		
S.99.6 LEA Math/Science	4,818		
S.57.3 Talented & Gifted	1,851		
Math/Science Center	56,618	57,416	57,416
S.32.1 Great Start Grant	<u>30,284</u>	<u>30,284</u>	<u>30,284</u>
<u>Total</u>	<u>543,444</u>	<u>391,328</u>	<u>431,101</u>
Federal Sources			
Title I, Part A	6,601	5,563	5,936
Title I, Part D	42,570	71,742	43,553
Title V	1,617	3,998	1,362
REAP	18,382	18,072	18,382
Teacher Quality	<u>211</u>		
<u>Total</u>	<u>69,381</u>	<u>99,375</u>	<u>69,233</u>
Income Transfers			
TBA S.81	7,280	6,147	6,147
CMU Tuition			
WMU Math/Science Grant	6,870		
Department Reimbursement for 04/05			
Other	<u>9,041</u>		
<u>Total</u>	<u>23,191</u>	<u>6,147</u>	<u>6,147</u>
<u>TOTAL REVENUES</u>	<u>\$ 1,440,906</u>	<u>\$ 1,311,280</u>	<u>\$ 1,337,981</u>

	AUDITED <u>FY 06/07</u>	ADOPTED <u>FY 07/08</u>	AMENDED <u>FY 07/08</u>
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Accelerated Academic Classes - Grade 8			
Purchased Services			
Tuition	28,534	15,000	21,000
Contracted Transportation	9,489	11,000	9,500
Supplies & Materials			
Educational Materials		<u>1,000</u>	<u>1,000</u>
<u>Total</u>	<u>38,023</u>	<u>27,000</u>	<u>31,500</u>
Elementary Theatre			
Salaries & Wages			
Art Teacher			
Employee Benefits			
Retirement			
FICA			
Workman's Comp			
Purchased Services			
Contracted Art Instruction			
Contracted Theatre	19,769	21,500	23,100
Travel			
Supplies & Materials			
Art Supplis			
<u>Total</u>	<u>19,769</u>	<u>21,500</u>	<u>23,100</u>
Title I Part A& D			
Purchased Services			
Kenquest	6,601	5,563	5,936
Second Chance Academy/Rau/Hodges	37,758	66,134	35,194
Roscommon County Jail		1,889	1,889
Roscommon County J.D.	4,811	2,099	4,850
Roscommon County Sheriff		<u>1,620</u>	<u>1,620</u>
<u>Total</u>	<u>49,170</u>	<u>77,305</u>	<u>49,489</u>
TOTAL INSTRUCTION	<u>106,962</u>	<u>125,805</u>	<u>104,089</u>
SUPPORT SERVICES - PUPIL			
Title V Regular			
Purchased Services			
Ogemaw Hills		600	13
St. Joseph Allocation	506	1,173	1,024

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
KCC Transportation	<u>1,111</u>	<u>2,225</u>	<u>325</u>
<u>Total</u>	<u>1,617</u>	<u>3,998</u>	<u>1,362</u>
COOR Area Talent Search			
Purchased Services			
Scholarships	10,555	17,500	20,000
Supplies & Materials			
Certificates & Dinner	<u>2,061</u>	<u>2,500</u>	<u>2,500</u>
<u>Total</u>	<u>12,616</u>	<u>20,000</u>	<u>22,500</u>
Grade 4 MEAP Awards			
Salaries & Wages			
Teachers	16,678	17,200	17,200
Employee Benefits			
Retirement	2,474	3,302	3,302
FICA	1,275	1,316	1,316
Workman's Comp			
Purchased Services			
Contracted Services			
Transportation	6,821	6,400	6,400
Classroom Rental	8,927	7,000	7,000
Supplies, Materials & Other			
Educational Materials	<u>2,730</u>	<u>3,000</u>	<u>3,000</u>
<u>Total</u>	<u>38,905</u>	<u>38,218</u>	<u>38,218</u>
State Aid Assessment			
Supplies, Materials & Other			
Outgoing Transfers	<u>106,082</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>106,082</u>	<u>0</u>	<u>0</u>
Teacher Quality			
Supplies & Material			
Educational Material	<u>211</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>211</u>	<u>0</u>	<u>0</u>
S.57.3 Talented & Gifted			
Purchased Services			
Scholarships	<u>1,851</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>1,851</u>	<u>0</u>	<u>0</u>

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
ASAP Reading Grant			
Purchased Services			
Contracted Services	390		
Supplies, Materials & Other Materials			
<u>Total</u>	<u>390</u>	<u>0</u>	<u>0</u>
Great Start Program			
Salaries & Wages			
Coordinator	5,060	5,060	5,060
Facilitator/Home Visitor			
Secretary			
Employee Benefits			
Insurance	1,572	1,666	1,666
Retirement	898	972	972
FICA	387	387	387
Workman's Comp	17	17	17
Purchased Services			
Contracted Services - Home Visitor/Nurs	19,643	3,840	3,840
NEMCSA Home Visits		7,642	7,642
Play Groups		4,000	4,000
Other Contracted Services		1,000	1,000
Travel/Gas Cards		3,000	3,000
Workshops/Conferences			
Postage	82		
Advertising	225	300	300
Supplies & Materials			
Materials	2,306	2,400	2,400
Miscellaneous	94		
<u>Total</u>	<u>30,284</u>	<u>30,284</u>	<u>30,284</u>
Early Childhood Services			
Salaries & Wages			
Coordinator	4,060		
Speech Therapist		2,558	2,558
Occupational Therapist		2,506	2,506
Employee Benefits			
Insurance	3,099	1,529	1,529
Retirement	283	898	898
FICA	60	387	387
Workman's Comp	12	12	12

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED <u>FY 06/07</u>	ADOPTED <u>FY 07/08</u>	AMENDED <u>FY 07/08</u>
Purchased Services			
Rent	300		
Training		3,000	3,000
Home Visits - NEMCSA & Head Start		7,650	7,650
Tuition - Preschool	16,098	9,000	22,942
Additional Preschool Tuition			10,000
MSU Extension Home Visits		18,000	18,000
Contract Home Visits	21,303	18,350	18,350
Travel	3,682		
Supplies & Materials			
Supplies	<u>1,051</u>		
<u>Total</u>	<u>49,948</u>	<u>63,890</u>	<u>87,832</u>
TOTAL SUPPORT SERVICES - PUPIL	<u>241,904</u>	<u>156,390</u>	<u>180,196</u>
SUPPORT SERVICES - INSTRUCTIONAL STAFF			
COOR Science & Math Center (S99.6 & S99)			
Salaries & Wages			
Consultant	47,537	48,694	26,950
Employee Benefits			
Insurance	6,582		
Retirement	2,828	0	
FICA	3,649	3,725	2,601
Workman's Comp	158	175	94
Tuition			
Purchased Services			
Contracted Services	2,357	1,800	8,000
CA S.996	4,817		
Evaluation/Consultants			
Tuition			
Travel	685	1,500	1,500
Workshops/Conferences	146	900	4,500
Supplies & Materials			
Supplies			
Materials	2,637	922	14,071
Other			
Dues			
<u>Total</u>	<u>71,396</u>	<u>57,716</u>	<u>57,716</u>
TBA School Improvement			
Salaries & Wages			

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Director, General Education			
Employee Benefits			
Retirement			
Purchased Services			
Contracted Services			
Workshops/Conferences			
Supplies & Materials			
Materials - Test Whiz	<u>7,280</u>	<u>6,147</u>	<u>6,147</u>
<u>Total</u>	<u>7,280</u>	<u>6,147</u>	<u>6,147</u>
 WMU Math/Science Grant			
Salaries & Wages			
Consultant	6,156		
Employee Benefits			
Retirement	243		
FICA	<u>471</u>		
<u>Total</u>	<u>6,870</u>	<u>0</u>	<u>0</u>
 LEA Math/Science Grant			
Purchased Services			
Contracted Services			
Supplies & Materials			
Materials			
<u>Total</u>	<u>0</u>	<u>0</u>	<u>0</u>
 REAP Grant			
Purchased Services			
KCC Grade 8 Tuition	<u>18,382</u>	<u>18,072</u>	<u>18,382</u>
<u>Total</u>	<u>18,382</u>	<u>18,072</u>	<u>18,382</u>
 TOTAL SUPPORT SERVICES INSTRUCTION	<u>103,928</u>	<u>81,935</u>	<u>82,245</u>
 GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Superintendent	126,601	136,165	134,393
Director, Planning & Finance	14,284	12,578	20,878
Superintendent's Secretary	41,914	41,914	41,914
Accounting & Payroll	26,005	31,000	31,000
Receptionist	6,503	6,400	6,635
Superintendent TDP	9,165		

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Other Clerical/Substitute		400	83
Wages in Lieu of Health Insurance			
Pupil Membership Auditor	1,348	2,000	2,000
Retirement Sick & Vacation Pay	12,129		
Sub Secretary	823		
Employee Benefits			
Insurances	38,937	42,135	41,135
Retirement	36,468	41,450	36,327
FICA	14,199	17,752	18,123
Workman's Comp	455	475	829
Employer Paid TSA	79,272	80,442	94,385
Tuition			
Unemployment			
Purchased Services			
Contracted Services	9,603	9,000	10,000
Data Services	1,651	2,200	2,000
Legal Services	563	1,500	1,500
Travel	1,505	2,250	2,000
Workshops/Conferences	10,969	5,800	10,500
Vehicle Expense	725		800
Postage	2,339	2,200	2,400
Printing & Publishing	341	400	400
Office Equipment Rental/Repair	4,932	4,500	5,000
Supplies, Materials, Other			
Office Supplies	13,655	9,000	14,000
Periodicals		150	
Fingerprinting	280	6,000	0
Dues	4,438	5,500	5,000
Miscellaneous	713	<u>2,500</u>	<u>2,000</u>
<u>Total</u>	<u>459,817</u>	<u>463,711</u>	<u>483,302</u>
Board of Education			
Salaries & Wages			
Recording Secretary	910	1,000	1,000
Employee Benefits			
Retirement	159	177	170
FICA	69	77	77
Workman's Comp		10	10
Purchased Services			
Contracted Services	4,376	5,000	5,000
Legal	5,087	5,000	5,100

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Audit	4,400	5,250	5,250
Per Diem			
Travel	1,639	1,500	1,800
Workshops/Conferences	3,154	5,200	4,000
Telephone	17	100	100
Advertising & Publishing	674	1,000	1,000
Elections	13,074		
Errors & Omissions	235	600	600
Supplies & Materials			
Supplies	220	500	500
Periodicals	202	250	250
Dues	2,311	6,000	4,000
Miscellaneous	<u>20</u>	<u>350</u>	<u>300</u>
<u>Total</u>	<u>36,547</u>	<u>32,014</u>	<u>29,157</u>
TOTAL GENERAL ADMINISTRATION:	<u>496,364</u>	<u>495,725</u>	<u>512,459</u>
 BUSINESS			
Other Business Services			
Purchased Services			
Insurances - General	339	450	350
Public Liability	1,023	2,900	1,400
Fleet Insurance	80		
Bonds	511	50	525
Interest			
Tax Abatement	<u>4,894</u>	<u>10,000</u>	<u>6,000</u>
<u>Total</u>	<u>6,847</u>	<u>13,400</u>	<u>8,275</u>
Consolidated Business Services Study			
Purchased Services			
Contracted Services			12,000
<u>Total</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
TOTAL BUSINESS:	<u>6,847</u>	<u>13,400</u>	<u>20,275</u>
 OPERATION & MAINTENANCE			
Operation & Maintenance			
Salaries & Wages			
Maintenance Supervisor	708	1,500	1,500
In Lieu of Health Insurance			

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Employee Benefits			
Insurance			
Retirement	124	288	255
FICA	53	115	115
Workman's Comp	115	115	115
Purchased Services			
Parking Lot			
Contracted Service	241	4,000	2,000
Telephone	2,837	4,000	3,400
Trash/Snow Removal	1,155	1,250	1,250
Supplies & Materials			
Supplies		800	500
Natural Gas	948	2,500	1,500
Electricity	5,332	5,000	5,500
Miscellaneous		<u>100</u>	<u>100</u>
<u>Total</u>	<u>11,513</u>	<u>19,668</u>	<u>16,235</u>
TOTAL OPERATION & MAINTENANCE	<u>11,513</u>	<u>19,668</u>	<u>16,235</u>
CENTRAL			
Planning & Evaluation			
Salaries & Wages			
Director, General Education	88,540	90,901	90,901
Educational Consultant			
Secretary	32,649	29,600	29,600
Employee Benefits			
Insurance	27,338	27,737	27,737
Retirement	21,116	23,140	20,461
FICA	9,477	9,219	9,219
Workman's Comp	355	336	422
Tuition			
Purchased Services			
Contracted Service	5,500	5,700	5,700
Workshops/Conf/Prof Development	1,572	5,000	
Test Scoring			
Travel	2,326	2,000	2,500
Supplies, Materials, Other			
Office Supplies	545	300	500
Education Materials		4,500	4,500
Professional Dues	<u>295</u>	<u>200</u>	<u>200</u>
<u>Total</u>	<u>189,713</u>	<u>198,633</u>	<u>191,740</u>

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Educational Research Consultant Services			
Salaries & Wages			
Consultant	2,910	6,000	6,000
Employee Benefits			
Retirement			
FICA	223	459	459
Workman's Comp		30	30
Purchased Services			
Contracted Consultant			
Workshops/Conferences	476	100	100
Travel		611	611
Supplies & Materials			
Supplies	210	300	300
<u>Total</u>	<u>3,819</u>	<u>7,500</u>	<u>7,500</u>
Technology			
Salaries & Wages			
Director			
Technical Assistant	5,625	7,611	6,500
Employee Benefits			
Insurance	1,948	3,520	2,250
Retirement	591	1,462	1,104
FICA	320	582	498
Workman's Comp	54	54	35
Tuition			
Purchased Services			
Contracted Tech Support - Houghton Lake	17,027	11,500	15,000
Workshops/Conferences		2,000	1,000
Travel	45	1,500	500
Supplies, Materials, Other			
Software	17,236	2,900	14,000
Materials			
Transfers NETCON/NMEC			
<u>Total</u>	<u>42,846</u>	<u>31,129</u>	<u>40,887</u>
Professional Development			
Purchased Services			
Contracted Services	11,125	7,450	19,600
Stipends/Incentives	1,125	7,680	11,700
Meals	111	3,210	3,615

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED <u>FY 06/07</u>	ADOPTED <u>FY 07/08</u>	AMENDED <u>FY 07/08</u>
Travel	75		
Supplies, Materials, Other			
Incentives/Materials	3,199	6,300	2,800
Miscellaneous	<u>650</u>	<u>360</u>	<u>1,000</u>
<u>Total</u>	<u>16,285</u>	<u>25,000</u>	<u>38,715</u>
Technology Planning			
Purchased Services			
Contracted Services	<u>0</u>	<u>0</u>	<u>36,000</u>
<u>Total</u>	<u>0</u>	<u>0</u>	<u>36,000</u>
ExamView			
Purchased Services			
Site License			5,970
Supplies and Materials			
Assessment Supplies			5,849
Key Pads			3,000
Printer/Scanners			<u>1,200</u>
<u>Total</u>	<u>0</u>	<u>0</u>	<u>16,019</u>
TOTAL CENTRAL	<u>252,663</u>	<u>262,262</u>	<u>330,861</u>
OTHER SUPPORT SERVICES			
Nature Trail Maintenance			
Salaries & Wages			
Maintenance Supervisor	497		
Employee Benefits			
Retirement	80		
FICA	38		
Purchased Services			
Contracted Services	<u>1,176</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>1,791</u>	<u>0</u>	<u>0</u>
Fringe Benefits			
Workman's Comp	<u>(149)</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>(149)</u>	<u>0</u>	<u>0</u>
TOTAL OTHER SUPPORT SERVICES	<u>1,642</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY			
Facilities Improvement (Initiative 13)			

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Furniture, Equipment	_____	5,000	_____
<u>Total</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>5,000</u>	<u>0</u>
OTHER FINANCING USES			
Transfer COOR Technology Cooperative Budget			32,000
LEA Durant Payments	76,751	76,751	76,751
Special Ed Transfers			
Transfer Career & Tech Ed.	40,000	40,000	40,000
Early Childhood			
NMEC Transfer	18,138	17,854	17,854
Contingency - Undesignated		26,444	30,000
Contingency - Technology Facility			190,000
Special Ed Fingerprinting	7,669	_____	_____
<u>Total</u>	<u>142,558</u>	<u>161,049</u>	<u>386,605</u>
TOTAL OTHER FINANCING	<u>142,558</u>	<u>161,049</u>	<u>386,605</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING</u>	<u>1,364,381</u>	<u>1,321,234</u>	<u>1,632,965</u>
Excess (deficiency) of Revenue over Expenditures	76,525	(9,954)	(294,984)
FUND BALANCE JULY 1	<u>1,685,221</u>	<u>1,685,221</u>	<u>1,761,746</u>
FUND BALANCE JUNE 30	<u>1,761,746</u>	<u>1,675,267</u>	<u>1,466,762</u>
<u>Fund Balance Detail</u>			
Undesignated	1,364,896	1,291,998	1,069,872
Designated FICA/Retirement	369,844	356,263	369,884
Designated Weyerhaeuser	27,006	27,006	27,006

Note: Shaded figures represent Board designated permissive expenditure.