

GENERAL FUND
FISCAL YEAR ENDING JUNE 30, 2010
PROPOSED 2009/10

	AUDITED	ADOPTED	PROPOSED
	07/08	08/09	09/10
	(1)	(2)	(3)
REVENUES			
Local Sources	\$812,857	\$834,595	\$825,684
State Sources	423,869	447,292	395,888
Federal Sources	63,057	96,769	74,970
TOTAL REVENUES	1,299,783	1,378,656	1,296,542
INCOMING TRANSFERS & OTHER TRANSACTIONS	7,280	7,280	7,222
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	1,307,063	1,385,936	1,303,764
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs	161,671	193,936	175,949
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	109,696	193,950	257,391
Instructional Staff	69,885	112,448	86,080
General Administration	492,103	539,368	488,408
Business	25,187	14,600	14,450
Operation & Maintenance	12,529	16,831	16,833
Pupil Transportation			
Central	309,653	306,749	278,544
Other Support Services	558		
CAPITAL OUTLAY		50,000	0
TOTAL EXPENDITURES	1,181,282	1,427,882	1,317,655
OUTGOING TRANSFERS & OTHER TRANSACTIONS	131,316	92,998	63,820
TOTAL APPROPRIATED	1,312,598	1,520,880	1,381,475
EXCESS REVENUE (APPROPRIATED)	(5,535)	(134,944)	(77,711)
FUND BALANCE JULY 1	\$1,761,746	1,756,211	1,621,267
TOTAL FUND BALANCE JUNE 30	\$1,756,211	1,621,267	1,543,556
Fund Balance Detail			
Undesignated	\$1,355,663	1,220,719	1,143,008
FICA/Retirement	373,542	373,542	373,542
Timber Sales	27,006	27,006	27,006

	AUDITED	ADOPTED	PROPOSED
	FY 07/08	FY 08/09	FY 09/10
	\$	\$	\$
<u>REVENUES</u>			
Local Sources			
Property Tax	753,406	770,745	793,000
Interest & Penalties	382	350	350
Investment Income	55,588	60,000	28,834
Weyerhaeuser			
Miscellaneous	<u>3,481</u>	<u>3,500</u>	<u>3,500</u>
<u>Total</u>	<u>812,857</u>	<u>834,595</u>	<u>825,684</u>
State Sources			
State Aid Assessment			
S.81 State Aid	200,520	200,520	160,416
Durant Annual Settlement	76,751		
S.81 FICA/Retirement	72,570	72,570	58,056
Great Start Collaboration		60,000	120,000
Wayne RESA	12,230		
S.57.3 Talented & Gifted			
Math/Science Center	31,514	83,918	57,416
S.32.1 Great Start Grant	<u>30,284</u>	<u>30,284</u>	<u>0</u>
<u>Total</u>	<u>423,869</u>	<u>447,292</u>	<u>395,888</u>
Federal Sources			
Title I, Part A	5,936	6,505	6,706
Title I, Part D	36,778	68,803	46,911
Title V	211	211	211
REAP	18,861	21,250	21,142
Teacher Quality, Title V	<u>1,271</u>		
<u>Total</u>	<u>63,057</u>	<u>96,769</u>	<u>74,970</u>
Income Transfers			
TBA S.81	7,280	7,280	7,222
CMU Tuition			
WMU Math/Science Grant			
Department Reimbursement for 04/05			
<u>Total</u>	<u>7,280</u>	<u>7,280</u>	<u>7,222</u>
<u>TOTAL REVENUES</u>	<u>\$ 1,307,063</u>	<u>\$ 1,385,936</u>	<u>\$ 1,303,764</u>

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Accelerated Academic Classes - Grade 8			
Purchased Services			
Tuition	24,182	21,000	24,000
Contracted Transportation	5,347	7,000	6,000
Supplies & Materials			
Educational Materials	308	1,500	1,500
Total	29,837	29,500	31,500
Elementary Theatre			
Salaries & Wages			
Art Teacher			
Employee Benefits			
Retirement			
FICA			
Workman's Comp			
Purchased Services			
Contracted Art Instruction			
Contracted Theatre	23,700	23,100	23,100
Travel			
Supplies & Materials			
Art Supplis			
Total	23,700	23,100	23,100
Title I Part A& D			
Purchased Services			
Kenquest	5,936	6,505	6,706
Second Chance Academy/Rau/Hodges	31,802	21,892	
Crawford County Jail		4,691	4,691
Roscommon County J.D.	4,976	42,220	42,220
Roscommon County Sheriff			
Total	42,714	75,308	53,617
COOR Area Talent Search			
Purchased Services			
Scholarships	19,917	21,500	21,500
Supplies & Materials			
Certificates & Dinner	2,508	2,600	2,600
Total	22,425	24,100	24,100

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Grade 4 MEAP Awards			
Salaries & Wages			
Coordinator			
Teachers	18,369	17,208	18,370
Employee Benefits			
Retirement	2,618	2,877	3,307
FICA	1,402	1,311	1,405
Workman's Comp			
Purchased Services			
Contracted Services	3,787	2,782	2,800
Transportation	6,138	7,000	7,000
Classroom Rental	5,225	5,750	5,750
Fingerprinting	392		
Supplies, Materials & Other			
Educational Materials	5,064	5,000	5,000
Total	42,995	41,928	43,632
TOTAL INSTRUCTION	161,671	193,936	175,949
SUPPORT SERVICES - PUPIL			
Title V Regular			
Purchased Services			
Ogemaw Hills	6		
St. Joseph Allocation	12		
KCC Transportation	1,554	211	211
Total	1,572	211	211
Great Start Program			
Salaries & Wages			
Coordinator	5,060	5,530	5,806
Facilitator/Home Visitor			
Secretary			
Employee Benefits			
Insurance	1,666	1,526	1,526
Retirement	972	926	978
FICA	387	423	444
Workman's Comp	34	35	35
Purchased Services			
Contracted Services - Home Visitor/Nurse	6,531	4,879	4,879
NEMCSA Home Visits	5,245	7,807	7,807
Play Groups	4,412	4,000	4,000
Other Contracted Services			
Travel/Gas Cards	12	1,000	1,000
Workshops/Conferences/Rent	300		

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Postage	25		
Advertising	293		
Supplies & Materials			
Materials	4,922	4,158	4,158
Miscellaneous	425		
<u>Total</u>	<u>30,284</u>	<u>30,284</u>	<u>30,633</u>
Early Childhood Services			
Salaries & Wages			
Coordinator	7,663	6,680	7,014
Speech Therapist		1,005	1,005
Occupational Therapist		1,005	1,005
Employee Benefits			
Insurance	2,094	1,819	1,892
Retirement	1,281	1,455	1,520
FICA	567	665	690
Workman's Comp		18	34
Purchased Services			
Positive Beginnings Conference			
Transportation	10		
Conferences	64	2,000	2,000
Home Visits - NEMCSA Head Start		7,139	7,139
Tuition - Preschool	29,364	35,000	35,000
Additional Preschool Tuition		7,500	
MSU Extension Home Visits		9,600	9,600
Contract Home Visits	33,255	21,504	21,504
Travel	3,450	2,000	4,000
Supplies & Materials			
Supplies	92		2,144
<u>Total</u>	<u>77,840</u>	<u>97,390</u>	<u>94,547</u>
Great Start Collaboration			
Salaries and Wages			
Coordinator		32,000	46,853
Employee Benefits			
Insurance		13,309	3,000
Retirement		5,308	7,890
FICA		2,448	3,584
Workman's Compensation		115	173
Purchased Services			
Contracted Services		3,000	13,020
Postage		5,000	2,000
Parent Support		400	27,700
Travel		1,000	3,600

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Printing			8,400
Communications/Community Outreach			6,080
Telephone			
Occupancy			1,000
Supplies and Materials			
Supplies and Equipment		2,485	6,200
Miscellaneous		<u>1,000</u>	<u>2,500</u>
Total	0	<u>66,065</u>	<u>132,000</u>
TOTAL SUPPORT SERVICES - PUPIL	<u>109,696</u>	<u>193,950</u>	<u>257,391</u>
SUPPORT SERVICES - INSTRUCTIONAL STAFF			
COOR Science & Math Center (S99.6 & S99)			
Salaries & Wages			
Consultant	25,803	27,625	27,625
Employee Benefits			
Insurance			
Retirement			
FICA	1,975	2,115	2,115
Workman's Comp	94	98	98
Tuition			
Purchased Services			
Contracted Services	1,864	24,080	8,000
CA S.996			
Evaluation/Consultants			
Tuition			
Travel	505	2,500	1,500
Workshops/Conferences	306	5,000	5,500
Supplies & Materials			
Supplies			
Materials	967	22,500	12,878
Other			
Dues			
Total	<u>31,514</u>	<u>83,918</u>	<u>57,716</u>
TBA School Improvement			
Salaries & Wages			
Director, General Education			
Employee Benefits			
Retirement			
Purchased Services			
Contracted Services			
Workshops/Conferences			
Supplies & Materials			

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Materials - Test Whiz	7,280	7,280	7,222
<u>Total</u>	<u>7,280</u>	<u>7,280</u>	<u>7,222</u>
Wayne RESA Math/Science Grant			
Salaries & Wages			
Consultant	2,504		
Employee Benefits			
Retirement			
FICA	191		
Supplies and Materials			
Material	9,535		
<u>Total</u>	<u>12,230</u>	<u>0</u>	<u>0</u>
REAP Grant			
Purchased Services			
KCC Grade 8 Tuition	18,861	21,250	21,142
<u>Total</u>	<u>18,861</u>	<u>21,250</u>	<u>21,142</u>
TOTAL SUPPORT SERVICES INSTRUCTION	<u>69,885</u>	<u>112,448</u>	<u>86,080</u>
GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Superintendent	134,393	138,453	136,441
Director, Planning & Finance, Greg Bush		47,280	43,289
Director, Planning & Finance, George Jo	10,200	29,949	
Superintendent's Secretary	42,752	42,752	43,108
Accounting & Payroll	24,021	26,500	29,000
Receptionist	5,644	6,800	6,800
Other Clerical/Substitute	363	400	0
Wages in Lieu of Health Insurance			
Pupil Membership Auditor	810	2,000	2,000
Retirement Sick & Vacation Pay			
Sub Secretary			
Employee Benefits			
Insurances	40,715	42,750	43,158
Retirement	36,614	43,960	44,231
FICA	14,274	22,501	20,093
Workman's Comp	486	500	972
Employer Paid TSA	97,821	30,760	27,910
Tuition			
Unemployment	94		
Purchased Services			
Contracted Services	10,860	11,000	11,000

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Data Services	1,651	1,750	1,750
Legal Services	3,596	4,500	4,500
Travel	3,612	3,800	3,800
Workshops/Conferences	12,258	12,500	12,500
Vehicle Expense	606	700	700
Postage	1,657	1,750	1,900
Printing & Publishing	70	100	100
Office Equipment Rental/Repair	4,165	4,750	4,750
Supplies, Materials, Other			
Office Supplies	10,698	11,500	11,500
Periodicals	64	75	75
Fingerprinting	131	150	150
Dues	9,098	9,250	9,250
Miscellaneous	4,481	4,500	4,500
<u>Total</u>	<u>471,134</u>	<u>500,930</u>	<u>463,477</u>
Board of Education			
Salaries & Wages			
Recording Secretary	780	1,000	1,000
Employee Benefits			
Retirement	132	176	169
FICA	59	77	77
Workman's Comp	10	10	10
Purchased Services			
Contracted Services	3,859	5,000	5,000
Legal	1,100	2,500	2,500
Audit	4,500	5,000	5,000
Travel	1,985	2,250	2,250
Workshops/Conferences	3,155	4,000	4,000
Telephone	17	100	100
Advertising & Publishing	655	1,000	1,000
Elections	1,217	13,500	
Errors & Omissions	224	275	275
Supplies & Materials			
Supplies	100	150	150
Periodicals	404	450	450
Dues	2,636	2,800	2,800
Miscellaneous	136	150	150
<u>Total</u>	<u>20,969</u>	<u>38,438</u>	<u>24,931</u>
TOTAL GENERAL ADMINISTRATION:	<u>492,103</u>	<u>539,368</u>	<u>488,408</u>

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
BUSINESS			
Other Business Services			
Purchased Services	1,057		
Insurances - General	67	350	350
Public Liability	74	1,250	1,250
Fleet Insurance	779	850	850
Bonds		150	0
Interest			
Tax Abatement/Tax Collection	11,874	12,000	12,000
<u>Total</u>	<u>13,851</u>	<u>14,600</u>	<u>14,450</u>
Consolidated Business Services Study			
Purchased Services			
Contracted Services	11,336	0	0
<u>Total</u>	<u>11,336</u>	<u>0</u>	<u>0</u>
TOTAL BUSINESS:	<u>25,187</u>	<u>14,600</u>	<u>14,450</u>
OPERATION & MAINTENANCE			
Operation & Maintenance			
Salaries & Wages			
Maintenance Supervisor	578	1,500	1,500
In Lieu of Health Insurance			
Employee Benefits			
Insurance			
Retirement	97	251	253
FICA	43	115	115
Workman's Comp	115	115	115
Purchased Services			
Parking Lot			
Contracted Service	251	1,000	1,000
Telephone	3,306	3,450	3,450
Trash/Snow Removal	1,592	1,800	1,800
Supplies & Materials			
Supplies		500	500
Natural Gas	1,222	2,000	2,000
Electricity	5,325	6,000	6,000
Miscellaneous		100	100
<u>Total</u>	<u>12,529</u>	<u>16,831</u>	<u>16,833</u>
TOTAL OPERATION & MAINTENANCE	<u>12,529</u>	<u>16,831</u>	<u>16,833</u>

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
CENTRAL			
Planning & Evaluation			
Salaries & Wages			
Director, General Education	93,174	93,174	94,106
Educational Consultant			
Secretary	27,763	31,100	31,100
Employee Benefits			
Insurance	27,736	29,400	30,576
Retirement	20,495	20,618	26,858
FICA	9,483	9,507	9,507
Workman's Comp	422	428	428
Tuition			
Purchased Services			
Contracted Service	1,670	2,000	
Workshops/Conf/Prof Development	1,263	1,400	2,000
Test Scoring			1,400
Travel	2,923	3,300	3,300
Supplies, Materials, Other			
Office Supplies	14	100	100
Education Materials	703	1,500	1,500
Professional Dues	<u>219</u>	<u>250</u>	<u>250</u>
Total	<u>185,865</u>	<u>192,777</u>	<u>201,125</u>
Educational Research Consultant Services			
Salaries & Wages			
Consultant		6,000	0
Employee Benefits			
Retirement			
FICA		459	0
Workman's Comp		30	0
Purchased Services			
Contracted Consultant			
Workshops/Conferences		100	0
Travel		611	0
Supplies & Materials			
Supplies		<u>300</u>	<u>0</u>
Total	<u>0</u>	<u>7,500</u>	<u>0</u>
Technology			
Salaries & Wages			
Director			
Technical Assistant	5,478	4,815	2,218
Employee Benefits			
Insurance	1,964	4,219	1,127

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
Retirement	879	844	373
FICA	391	368	170
Workman's Comp	35	26	8
Tuition			
Purchased Services			
Contracted Tech Support - Houghton Lake	17,294	5,800	7,523
Workshops/Conferences	360	500	500
Travel	244	500	500
Supplies, Materials, Other			
Software	25,278	25,000	25,000
Materials			
Dues/Misc.	927		
<u>Total</u>	<u>52,850</u>	<u>42,072</u>	<u>37,419</u>
Professional Development			
Purchased Services			
Contracted Services	14,443	30,700	20,000
Stipends/Incentives	3,200	12,500	7,500
Meals	1,015	4,000	4,000
Travel	18		
Workshops/Conferences	497		
Supplies, Materials, Other			
Incentives/Materials	7,407	10,200	8,500
Miscellaneous	676	1,000	
<u>Total</u>	<u>27,256</u>	<u>58,400</u>	<u>40,000</u>
Technology Planning			
Purchased Services			
Contracted Services	29,300	6,000	0
<u>Total</u>	<u>29,300</u>	<u>6,000</u>	<u>0</u>
ExamView			
Purchased Services			
Site License	11,192		
Supplies and Materials			
Materials	3,190		
<u>Total</u>	<u>14,382</u>	<u>0</u>	<u>0</u>
TOTAL CENTRAL	<u>309,653</u>	<u>306,749</u>	<u>278,544</u>
OTHER SUPPORT SERVICES			
Fringe Benefits			
Workman's Comp	558	0	0
<u>Total</u>	<u>558</u>	<u>0</u>	<u>0</u>

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	ADOPTED	PROPOSED
	<u>FY 07/08</u>	<u>FY 08/09</u>	<u>FY 09/10</u>
TOTAL OTHER SUPPORT SERVICES	<u>558</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY			
Facilities Improvement (Initiative 13)			
CEC Parking Lot Repairs		50,000	
Total	<u>0</u>	<u>50,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>50,000</u>	<u>0</u>
OTHER FINANCING USES			
LEA Durant Payments	76,751		
Transfer Career & Tech Ed.	40,000	40,000	40,000
NMEC Transfer	14,565	8,998	8,313
Contingency - Undesignated		25,000	15,507
Contingency - Technology Support			0
Special Ed - Technology		19,000	
Total	<u>131,316</u>	<u>92,998</u>	<u>63,820</u>
TOTAL OTHER FINANCING	<u>131,316</u>	<u>92,998</u>	<u>63,820</u>
TOTAL EXPENDITURES AND OTHER FINANCING	<u>1,312,598</u>	<u>1,520,880</u>	<u>1,381,475</u>
Excess (deficiency) of Revenue over Expenditures	(5,535)	(134,944)	(77,711)
FUND BALANCE JULY 1	<u>1,761,746</u>	<u>1,756,211</u>	<u>1,621,267</u>
FUND BALANCE JUNE 30	<u>1,756,211</u>	<u>1,621,267</u>	<u>1,543,556</u>
Fund Balance Detail			
Undesignated	1,355,663	1,220,719	1,143,008
Designated FICA/Retirement	373,542	373,542	373,542
Designated Weyerhaeuser	27,006	27,006	27,006

Note: Shaded figures represent Board designated permissive expenditure.