

GENERAL FUND
FISCAL YEAR ENDING JUNE 30, 2008
AMENDED JUNE 2008

	AUDITED	ADOPTED	AMENDED
	06/07	07/08	07/08
REVENUES	(1)	(2)	(3)
Local Sources	\$804,890	831,500	831,500
State Sources	543,444	431,101	436,197
Federal Sources	69,381	69,233	69,233
TOTAL REVENUES	1,417,715	1,331,834	1,336,930
INCOMING TRANSFERS & OTHER TRANSACTIONS	23,191	6,147	15,147
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	1,440,906	1,337,981	1,352,077
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs			
Adult & Continuing	106,962	104,089	104,089
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	241,904	180,196	184,765
Instructional Staff	103,928	82,245	91,695
General Administration	496,364	512,459	523,421
Business	6,847	20,275	23,275
Operation & Maintenance	11,513	16,235	16,235
Pupil Transportation			
Central	252,663	330,861	329,982
Other Support Services	1,642		
CAPITAL OUTLAY			
TOTAL EXPENDITURES	1,221,823	1,246,360	1,273,462
OUTGOING TRANSFERS & OTHER TRANSACTIONS	142,558	164,605	146,086
TOTAL APPROPRIATED	1,364,381	1,410,965	1,419,548
EXCESS REVENUE (APPROPRIATED)	76,525	(72,984)	(67,471)
FUND BALANCE JULY 1	\$1,685,221	1,761,746	1,761,746
TOTAL FUND BALANCE JUNE 30	\$1,761,746	1,688,762	1,694,275
Fund Balance Detail			
Undesignated	\$1,364,896	\$1,291,872	1,297,385
FICA/Retirement	369,844	369,884	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	745,000	745,000
Interest & Penalties	569	500	500
Investment Income	81,989	82,000	82,000
Weyerhaeuser			
Miscellaneous	<u>13,130</u>	<u>4,000</u>	4,000
<u>Total</u>	<u>804,890</u>	<u>831,500</u>	<u>831,500</u>
State Sources			
State Aid Assessment	106,082		
S.81 State Aid	194,080	194,080	198,933
Durant Annual Settlement	76,751	76,751	76,751
S.81 FICA/Retirement	72,570	72,570	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	57,659
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>431,101</u>	<u>436,197</u>
Federal Sources			
Title I, Part A	6,601	5,936	5,936
Title I, Part D	42,570	43,553	43,553
Title V	1,617	1,362	1,362
REAP	18,382	18,382	18,382
Teacher Quality	<u>211</u>		
<u>Total</u>	<u>69,381</u>	<u>69,233</u>	<u>69,233</u>
Income Transfers			
TBA S.81	7,280	6,147	6,147
Wayne RESA Math/Science			9,000
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>15,147</u>
<u>TOTAL REVENUES</u>	<u>\$ 1,440,906</u>	<u>\$ 1,337,981</u>	<u>1,352,077</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Accelerated Academic Classes - Grade 8			
Purchased Services			
Tuition	28,534	21,000	21,000
Contracted Transportation	9,489	9,500	9,500
Supplies & Materials			
Educational Materials		<u>1,000</u>	<u>1,000</u>
<u>Total</u>	<u>38,023</u>	<u>31,500</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	23,100	23,100
Travel			
Supplies & Materials			
Art Supplis			
<u>Total</u>	<u>19,769</u>	<u>23,100</u>	<u>23,100</u>
Title I Part A& D			
Purchased Services			
Kenquest	6,601	5,936	5,936
Second Chance Academy/Rau/Hodges	37,758	35,194	35,194
Roscommon County Jail		1,889	1,889
Roscommon County J.D.	4,811	4,850	4,850
Roscommon County Sheriff		<u>1,620</u>	<u>1,620</u>
<u>Total</u>	<u>49,170</u>	<u>49,489</u>	<u>49,489</u>
TOTAL INSTRUCTION	<u>106,962</u>	<u>104,089</u>	<u>104,089</u>
SUPPORT SERVICES - PUPIL			
Title V Regular			
Purchased Services			
Ogemaw Hills		13	13
St. Joseph Allocation	506	1,024	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>325</u>	<u>325</u>
<u>Total</u>	<u>1,617</u>	<u>1,362</u>	<u>1,362</u>
COOR Area Talent Search			
Purchased Services			
Scholarships	10,555	20,000	23,000
Supplies & Materials			
Certificates & Dinner	<u>2,061</u>	<u>2,500</u>	<u>2,500</u>
<u>Total</u>	<u>12,616</u>	<u>22,500</u>	<u>25,500</u>
Grade 4 MEAP Awards			
Salaries & Wages			
Teachers	16,678	17,200	18,369
Employee Benefits			
Retirement	2,474	3,302	2,618
FICA	1,275	1,316	1,402
Workman's Comp			
Purchased Services			
Contracted Services			
Transportation	6,821	6,400	7,018
Classroom Rental	8,927	7,000	5,350
Supplies, Materials & Other			
Educational Materials	<u>2,730</u>	<u>3,000</u>	<u>5,030</u>
<u>Total</u>	<u>38,905</u>	<u>38,218</u>	<u>39,787</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	22,942	22,942
Additional Preschool Tuition		10,000	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>87,832</u>	<u>87,832</u>
TOTAL SUPPORT SERVICES - PUPIL	<u>241,904</u>	<u>180,196</u>	<u>184,765</u>
SUPPORT SERVICES - INSTRUCTIONAL STAFF			
COOR Science & Math Center (S99.6 & S99)			
Salaries & Wages			
Consultant	47,537	26,950	27,624
Employee Benefits			
Insurance	6,582		
Retirement	2,828	0	
FICA	3,649	2,601	2,114
Workman's Comp	158	94	94
Tuition			
Purchased Services			
Contracted Services	2,357	8,000	8,000
CA S.996	4,817		
Evaluation/Consultants			
Tuition			
Travel	685	1,500	1,500
Workshops/Conferences	146	4,500	4,500
Supplies & Materials			
Supplies			
Materials	2,637	14,071	13,884
Other			
Dues			
<u>Total</u>	<u>71,396</u>	<u>57,716</u>	<u>57,716</u>
TBA School Improvement			
Salaries & Wages			

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>
Director, General Education			
Employee Benefits			
Retirement			
Purchased Services			
Contracted Services			
Workshops/Conferences			
Supplies & Materials			
Materials - Test Whiz	7,280	6,147	6,147
<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	471		
<u>Total</u>	<u>6,870</u>	<u>0</u>	<u>0</u>
Wayne RESA Math/Science Grant			
Supplies & Materials			9,000
Materials			
<u>Total</u>	<u>0</u>	<u>0</u>	<u>9,000</u>
REAP Grant			
Purchased Services			
KCC Grade 8 Tuition	18,382	18,382	18,832
<u>Total</u>	<u>18,382</u>	<u>18,382</u>	<u>18,832</u>
TOTAL SUPPORT SERVICES INSTRUCTION	<u>103,928</u>	<u>82,245</u>	<u>91,695</u>
GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Superintendent	126,601	134,393	134,393
Director, Planning & Finance	14,284	20,878	13,155
Superintendent's Secretary	41,914	41,914	42,752
Accounting & Payroll	26,005	31,000	31,000
Receptionist	6,503	6,635	6,635
Superintendent TDP	9,165		
Other Clerical/Substitute		83	400
Wages in Lieu of Health Insurance			

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Pupil Membership Auditor	1,348	2,000	2,000
Retirement Sick & Vacation Pay	12,129		
Sub Secretary	823		
Employee Benefits			
Insurances	38,937	41,135	44,380
Retirement	36,468	36,327	37,915
FICA	14,199	18,123	17,621
Workman's Comp	455	829	829
Employer Paid TSA	79,272	94,385	94,385
Tuition			
Unemployment			25
Purchased Services			
Contracted Services	9,603	10,000	10,000
Data Services	1,651	2,000	2,000
Legal Services	563	1,500	4,000
Travel	1,505	2,000	2,500
Workshops/Conferences	10,969	10,500	12,000
Vehicle Expense	725	800	800
Postage	2,339	2,400	2,400
Printing & Publishing	341	400	400
Office Equipment Rental/Repair	4,932	5,000	4,250
Supplies, Materials, Other			
Office Supplies	13,655	14,000	11,500
Periodicals			
Fingerprinting	280	0	600
Dues	4,438	5,000	10,624
Miscellaneous	<u>713</u>	<u>2,000</u>	<u>4,000</u>
<u>Total</u>	<u>459,817</u>	<u>483,302</u>	<u>490,564</u>
Board of Education			
Salaries & Wages			
Recording Secretary	910	1,000	1,000
Employee Benefits			
Retirement	159	170	170
FICA	69	77	77
Workman's Comp		10	10
Purchased Services			
Contracted Services	4,376	5,000	6,500
Legal	5,087	5,100	6,000
Audit	4,400	5,250	5,250
Per Diem			

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Travel	1,639	1,800	1,800
Workshops/Conferences	3,154	4,000	4,000
Telephone	17	100	100
Advertising & Publishing	674	1,000	1,000
Elections	13,074		1,300
Errors & Omissions	235	600	600
Supplies & Materials			
Supplies	220	500	500
Periodicals	202	250	250
Dues	2,311	4,000	4,000
Miscellaneous	<u>20</u>	<u>300</u>	<u>300</u>
<u>Total</u>	<u>36,547</u>	<u>29,157</u>	<u>32,857</u>
 TOTAL GENERAL ADMINISTRATION:	 <u>496,364</u>	 <u>512,459</u>	 <u>523,421</u>
 BUSINESS			
Other Business Services			
Purchased Services			
Insurances - General	339	350	350
Public Liability	1,023	1,400	1,400
Fleet Insurance	80		
Bonds	511	525	525
Interest			
Tax Abatement	<u>4,894</u>	<u>6,000</u>	<u>10,000</u>
<u>Total</u>	<u>6,847</u>	<u>8,275</u>	<u>12,275</u>
Consolidated Business Services Study			
Purchased Services			
Contracted Services	<u>0</u>	<u>12,000</u>	<u>11,000</u>
<u>Total</u>	<u>0</u>	<u>12,000</u>	<u>11,000</u>
 TOTAL BUSINESS:	 <u>6,847</u>	 <u>20,275</u>	 <u>23,275</u>
 OPERATION & MAINTENANCE			
Operation & Maintenance			
Salaries & Wages			
Maintenance Supervisor	708	1,500	1,500
In Lieu of Health Insurance			
Employee Benefits			
Insurance			

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>
Retirement	124	255	255
FICA	53	115	115
Workman's Comp	115	115	115
Purchased Services			
Parking Lot			
Contracted Service	241	2,000	2,000
Telephone	2,837	3,400	3,400
Trash/Snow Removal	1,155	1,250	1,250
Supplies & Materials			
Supplies		500	500
Natural Gas	948	1,500	1,500
Electricity	5,332	5,500	5,500
Miscellaneous		<u>100</u>	<u>100</u>
<u>Total</u>	<u>11,513</u>	<u>16,235</u>	<u>16,235</u>
TOTAL OPERATION & MAINTENANCE	<u>11,513</u>	<u>16,235</u>	<u>16,235</u>
 CENTRAL			
Planning & Evaluation			
Salaries & Wages			
Director, General Education	88,540	90,901	93,174
Educational Consultant			
Secretary	32,649	29,600	29,600
Employee Benefits			
Insurance	27,338	27,737	27,737
Retirement	21,116	20,461	20,461
FICA	9,477	9,219	9,392
Workman's Comp	355	422	422
Tuition			
Purchased Services			
Contracted Service	5,500	5,700	5,700
Workshops/Conf/Prof Development	1,572		2,000
Test Scoring			
Travel	2,326	2,500	3,000
Supplies, Materials, Other			
Office Supplies	545	500	575
Education Materials		4,500	4,500
Professional Dues	<u>295</u>	<u>200</u>	<u>300</u>
<u>Total</u>	<u>189,713</u>	<u>191,740</u>	<u>196,861</u>

Educational Research Consultant Services

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Salaries & Wages			
Consultant	2,910	6,000	4,000
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	<u>210</u>	<u>300</u>	<u>300</u>
<u>Total</u>	<u>3,819</u>	<u>7,500</u>	<u>5,500</u>

Technology

Salaries & Wages			
Director			
Technical Assistant	5,625	6,500	6,500
Employee Benefits			
Insurance	1,948	2,250	2,250
Retirement	591	1,104	1,104
FICA	320	498	498
Workman's Comp	54	35	35
Tuition			
Purchased Services			
Contracted Tech Support - Houghton Lake	17,027	15,000	15,000
Workshops/Conferences		1,000	1,000
Travel	45	500	500
Supplies, Materials, Other			
Software	17,236	14,000	14,000
Materials			
Transfers NETCON/NMEC			
<u>Total</u>	<u>42,846</u>	<u>40,887</u>	<u>40,887</u>

Professional Development

Purchased Services			
Contracted Services	11,125	19,600	19,600
Stipends/Incentives	1,125	11,700	11,700
Meals	111	3,615	3,615
Travel	75		
Supplies, Materials, Other			

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Incentives/Materials	3,199	2,800	2,800
Miscellaneous	650	1,000	1,000
<u>Total</u>	<u>16,285</u>	<u>38,715</u>	<u>38,715</u>
Technology Planning			
Purchased Services			
Contracted Services	_____	36,000	32,000
<u>Total</u>	<u>0</u>	<u>36,000</u>	<u>32,000</u>
ExamView			
Purchased Services			
Site License		5,970	5,970
Supplies and Materials			
Assessment Supplies		5,849	5,849
Key Pads		3,000	3,000
Printer/Scanners	_____	1,200	1,200
<u>Total</u>	<u>0</u>	<u>16,019</u>	<u>16,019</u>
TOTAL CENTRAL	<u>252,663</u>	<u>330,861</u>	<u>329,982</u>
OTHER SUPPORT SERVICES			
Nature Trail Maintenance			
Salaries & Wages			
Maintenance Supervisor	497		
Employee Benefits			
Retirement	80		
FICA	38		
Purchased Services			
Contracted Services	1,176	_____	_____
<u>Total</u>	<u>1,791</u>	<u>0</u>	<u>0</u>
Fringe Benefits			
Workman's Comp	(149)	_____	_____
<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)			
Furniture, Equipment	_____	_____	_____
<u>Total</u>	<u>0</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>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>
OTHER FINANCING USES			
Transfer COOR Technology Cooperative Budget			
LEA Durant Payments	76,751	76,751	76,751
Special Ed Transfers			
Transfer Career & Tech Ed. Early Childhood	40,000	40,000	40,000
NMEC Transfer	18,138	17,854	15,335
Contingency - Undesignated		30,000	14,000
Contingency - Technology Facility			
Special Ed Fingerprinting	7,669		
<u>Total</u>	<u>142,558</u>	<u>164,605</u>	<u>146,086</u>
TOTAL OTHER FINANCING	<u>142,558</u>	<u>164,605</u>	<u>146,086</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING</u>	<u>1,364,381</u>	<u>1,410,965</u>	<u>1,419,548</u>
Excess (deficiency) of Revenue over Expenditures	76,525	(72,984)	(67,471)
FUND BALANCE JULY 1	<u>1,685,221</u>	<u>1,761,746</u>	<u>1,761,746</u>
FUND BALANCE JUNE 30	<u>1,761,746</u>	<u>1,688,762</u>	<u>1,694,275</u>
<u>Fund Balance Detail</u>			
Undesignated	1,364,896	1,291,872	1,297,385
Designated FICA/Retirement	369,844	369,884	369,884
Designated Weyerhaeuser	27,006	27,006	27,006

Note: Shaded figures represent Board designated permissive expenditure.