

GENERAL FUND
FISCAL YEAR ENDING JUNE 30, 2009
PROPOSED 2008/09

	AUDITED	ADOPTED	PROPOSED
	06/07	07/08	08/09
REVENUES	(1)	(2)	(3)
Local Sources	\$804,890	831,500	863,480
State Sources	543,444	431,101	354,350
Federal Sources	69,381	69,233	69,233
TOTAL REVENUES	1,417,715	1,331,834	1,287,063
INCOMING TRANSFERS & OTHER TRANSACTIONS	23,191	6,147	6,147
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	1,440,906	1,337,981	1,293,210
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	184,342
Instructional Staff	103,928	82,245	82,245
General Administration	496,364	512,459	532,583
Business	6,847	20,275	8,275
Operation & Maintenance	11,513	16,235	16,994
Pupil Transportation			
Central	252,663	330,861	319,480
Other Support Services	1,642		
CAPITAL OUTLAY			50,000
TOTAL EXPENDITURES	1,221,823	1,246,360	1,298,008
OUTGOING TRANSFERS & OTHER TRANSACTIONS	142,558	164,605	99,660
TOTAL APPROPRIATED	1,364,381	1,410,965	1,397,668
EXCESS REVENUE (APPROPRIATED)	76,525	(72,984)	(104,458)
FUND BALANCE JULY 1	\$1,685,221	1,761,746	1,688,762
TOTAL FUND BALANCE JUNE 30	\$1,761,746	1,688,762	1,584,304
Fund Balance Detail			
Undesignated	\$1,364,896	\$1,291,872	\$1,187,414
FICA/Retirement	369,844	369,884	369,884
Timber Sales	27,006	27,006	27,006

	AUDITED	AMENDED	PROPOSED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 08/09</u>
	\$	\$	\$
<u>REVENUES</u>			
Local Sources			
Property Tax	709,202	745,000	774,800
Interest & Penalties	569	500	500
Investment Income	81,989	82,000	84,180
Weyerhaeuser			
Miscellaneous	<u>13,130</u>	<u>4,000</u>	<u>4,000</u>
<u>Total</u>	<u>804,890</u>	<u>831,500</u>	<u>863,480</u>
State Sources			
State Aid Assessment	106,082		
S.81 State Aid	194,080	194,080	194,080
Durant Annual Settlement	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	57,416
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>431,101</u>	<u>354,350</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
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>\$ 1,337,981</u>	<u>\$ 1,293,210</u>

	AUDITED <u>FY 06/07</u>	AMENDED <u>FY 07/08</u>	PROPOSED <u>FY 08/09</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	AMENDED	PROPOSED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 08/09</u>
KCC Transportation	1,111	325	325
<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	20,000
Supplies & Materials			
Certificates & Dinner	2,061	2,500	2,500
<u>Total</u>	<u>12,616</u>	<u>22,500</u>	<u>22,500</u>
Grade 4 MEAP Awards			
Salaries & Wages			
Teachers	16,678	17,200	18,370
Employee Benefits			
Retirement	2,474	3,302	3,031
FICA	1,275	1,316	1,405
Workman's Comp			
Purchased Services			
Contracted Services			
Transportation	6,821	6,400	7,500
Classroom Rental	8,927	7,000	7,000
Supplies, Materials & Other			
Educational Materials	2,730	3,000	3,000
<u>Total</u>	<u>38,905</u>	<u>38,218</u>	<u>40,306</u>
State Aid Assessment			
Supplies, Materials & Other			
Outgoing Transfers	106,082	0	0
<u>Total</u>	<u>106,082</u>	<u>0</u>	<u>0</u>
Teacher Quality			
Supplies & Material			
Educational Material	211	0	0
<u>Total</u>	<u>211</u>	<u>0</u>	<u>0</u>
S.57.3 Talented & Gifted			
Purchased Services			
Scholarships	1,851	0	0
<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>AMENDED</u> <u>FY 07/08</u>	<u>PROPOSED</u> <u>FY 08/09</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	6,000
Facilitator/Home Visitor			
Secretary			
Employee Benefits			
Insurance	1,572	1,666	1,766
Retirement	898	972	995
FICA	387	387	459
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	1,886
Workshops/Conferences			
Postage	82		
Advertising	225	300	300
Supplies & Materials			
Materials	2,306	2,400	2,379
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	2,075
Occupational Therapist		2,506	2,000
Employee Benefits			
Insurance	3,099	1,529	
Retirement	283	898	676
FICA	60	387	312
Workman's Comp	12	12	12

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED <u>FY 06/07</u>	AMENDED <u>FY 07/08</u>	PROPOSED <u>FY 08/09</u>
Purchased Services			
Positive Beginnings Conference			11,000
Rent	300		
Training		3,000	2,045
Home Visits - NEMCSA & Head Start		7,650	7,650
Tuition - Preschool	16,098	22,942	30,000
Additional Preschool Tuition		10,000	
MSU Extension Home Visits		18,000	13,000
Contract Home Visits	21,303	18,350	21,120
Travel	3,682		
Supplies & Materials			
Supplies	<u>1,051</u>		
<u>Total</u>	<u>49,948</u>	<u>87,832</u>	<u>89,890</u>
TOTAL SUPPORT SERVICES - PUPIL	<u>241,904</u>	<u>180,196</u>	<u>184,342</u>
SUPPORT SERVICES - INSTRUCTIONAL STAFF			
COOR Science & Math Center (S99.6 & S99)			
Salaries & Wages			
Consultant	47,537	26,950	27,625
Employee Benefits			
Insurance	6,582		
Retirement	2,828		
FICA	3,649	2,601	2,115
Workman's Comp	158	94	98
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	5,500
Supplies & Materials			
Supplies			
Materials	2,637	14,071	12,878
Other			
Dues			
<u>Total</u>	<u>71,396</u>	<u>57,716</u>	<u>57,716</u>

TBA School Improvement

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>PROPOSED</u> <u>FY 08/09</u>
Salaries & Wages			
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>
 REAP Grant			
Purchased Services			
KCC Grade 8 Tuition	18,382	18,382	18,382
<u>Total</u>	<u>18,382</u>	<u>18,382</u>	<u>18,382</u>
 TOTAL SUPPORT SERVICES INSTRUCTION	<u>103,928</u>	<u>82,245</u>	<u>82,245</u>
 GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Superintendent	126,601	134,393	134,393
Director, Planning & Finance	14,284	20,878	20,855
Superintendent's Secretary	41,914	41,914	42,752
Accounting & Payroll	26,005	31,000	31,620
Receptionist	6,503	6,635	6,800
Superintendent TDP	9,165		
Other Clerical/Substitute		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		

	AUDITED <u>FY 06/07</u>	AMENDED <u>FY 07/08</u>	PROPOSED <u>FY 08/09</u>
Employee Benefits			
Insurances	38,937	41,135	43,605
Retirement	36,468	36,327	35,765
FICA	14,199	18,123	18,245
Workman's Comp	455	829	500
Employer Paid TSA	79,272	94,385	96,685
Tuition			
Unemployment			
Purchased Services			
Contracted Services	9,603	10,000	10,000
Data Services	1,651	2,000	2,000
Legal Services	563	1,500	1,500
Travel	1,505	2,000	2,000
Workshops/Conferences	10,969	10,500	11,500
Vehicle Expense	725	800	800
Postage	2,339	2,400	2,500
Printing & Publishing	341	400	400
Office Equipment Rental/Repair	4,932	5,000	5,000
Supplies, Materials, Other			
Office Supplies	13,655	14,000	14,000
Periodicals			
Fingerprinting	280	0	0
Dues	4,438	5,000	5,000
Miscellaneous	<u>713</u>	<u>2,000</u>	<u>2,000</u>
<u>Total</u>	<u>459,817</u>	<u>483,302</u>	<u>489,920</u>
 Board of Education			
Salaries & Wages			
Recording Secretary	910	1,000	1,000
Employee Benefits			
Retirement	159	170	176
FICA	69	77	77
Workman's Comp		10	10
Purchased Services			
Contracted Services	4,376	5,000	5,000
Legal	5,087	5,100	5,100
Audit	4,400	5,250	5,250
Per Diem			
Travel	1,639	1,800	1,800
Workshops/Conferences	3,154	4,000	4,000
Telephone	17	100	100

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	AMENDED	PROPOSED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 08/09</u>
Advertising & Publishing	674	1,000	1,000
Elections	13,074		13,500
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>42,663</u>
TOTAL GENERAL ADMINISTRATION:	<u>496,364</u>	<u>512,459</u>	<u>532,583</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>6,000</u>
<u>Total</u>	<u>6,847</u>	<u>8,275</u>	<u>8,275</u>
Consolidated Business Services Study			
Purchased Services			
Contracted Services	<u>0</u>	<u>12,000</u>	<u>0</u>
<u>Total</u>	<u>0</u>	<u>12,000</u>	<u>0</u>
TOTAL BUSINESS:	<u>6,847</u>	<u>20,275</u>	<u>8,275</u>
 OPERATION & MAINTENANCE			
Operation & Maintenance			
Salaries & Wages			
Maintenance Supervisor	708	1,500	1,500
In Lieu of Health Insurance			
Employee Benefits			
Insurance			
Retirement	124	255	264
FICA	53	115	115
Workman's Comp	115	115	115

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>PROPOSED</u> <u>FY 08/09</u>
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	1,750
Electricity	5,332	5,500	6,000
Miscellaneous		<u>100</u>	<u>100</u>
<u>Total</u>	<u>11,513</u>	<u>16,235</u>	<u>16,994</u>
TOTAL OPERATION & MAINTENANCE	<u>11,513</u>	<u>16,235</u>	<u>16,994</u>
CENTRAL			
Planning & Evaluation			
Salaries & Wages			
Director, General Education	88,540	90,901	93,174
Educational Consultant			
Secretary	32,649	29,600	31,100
Employee Benefits			
Insurance	27,338	27,737	29,405
Retirement	21,116	20,461	20,620
FICA	9,477	9,219	9,507
Workman's Comp	355	422	428
Tuition			
Purchased Services			
Contracted Service	5,500	5,700	5,700
Workshops/Conf/Prof Development	1,572		
Test Scoring			
Travel	2,326	2,500	2,750
Supplies, Materials, Other			
Office Supplies	545	500	700
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>191,740</u>	<u>198,084</u>
Educational Research Consultant Services			
Salaries & Wages			
Consultant	2,910	6,000	6,000
Employee Benefits			

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED <u>FY 06/07</u>	AMENDED <u>FY 07/08</u>	PROPOSED <u>FY 08/09</u>
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>7,500</u>

Technology

Salaries & Wages			
Director			
Technical Assistant	5,625	6,500	6,500
Employee Benefits			
Insurance	1,948	2,250	2,385
Retirement	591	1,104	1,078
FICA	320	498	498
Workman's Comp	54	35	35
Tuition			
Purchased Services			
Contracted Tech Support - Houghton Lake	17,027	15,000	18,500
Workshops/Conferences		1,000	1,000
Travel	45	500	500
Supplies, Materials, Other			
Software	17,236	14,000	19,000
Materials			
Transfers NETCON/NMEC			
<u>Total</u>	<u>42,846</u>	<u>40,887</u>	<u>49,496</u>

Professional Development

Purchased Services			
Contracted Services	11,125	19,600	30,700
Stipends/Incentives	1,125	11,700	12,500
Meals	111	3,615	4,000
Travel	75		
Supplies, Materials, Other			
Incentives/Materials	3,199	2,800	10,200
Miscellaneous	<u>650</u>	<u>1,000</u>	<u>1,000</u>
<u>Total</u>	<u>16,285</u>	<u>38,715</u>	<u>58,400</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>PROPOSED</u> <u>FY 08/09</u>
Technology Planning			
Purchased Services			
Contracted Services	_____	<u>36,000</u>	<u>6,000</u>
<u>Total</u>	<u>0</u>	<u>36,000</u>	<u>6,000</u>
ExamView			
Purchased Services			
Site License		5,970	0
Supplies and Materials			0
Assessment Supplies		5,849	0
Key Pads		3,000	0
Printer/Scanners	_____	<u>1,200</u>	<u>0</u>
<u>Total</u>	<u>0</u>	<u>16,019</u>	<u>0</u>
TOTAL CENTRAL	<u>252,663</u>	<u>330,861</u>	<u>319,480</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>Total</u>	<u>1,791</u>	<u>0</u>	<u>0</u>
Fringe Benefits			
Workman's Comp	<u>(149)</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>

Note: Shaded figures represent Board designated permissive expenditure.

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>PROPOSED</u> <u>FY 08/09</u>
CAPITAL OUTLAY			
Facilities Improvement (Initiative 13)			
CEC Parking Lot Repairs	<u> </u>	<u> </u>	<u>50,000</u>
<u>Total</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>50,000</u>
OTHER FINANCING USES			
LEA Durant Payments	76,751	76,751	
Transfer Career & Tech Ed.	40,000	40,000	40,000
NMEC Transfer	18,138	17,854	10,660
Contingency - Undesignated		30,000	30,000
Contingency - Technology Support			19,000
Special Ed Fingerprinting	7,669		
<u>Total</u>	<u>142,558</u>	<u>164,605</u>	<u>99,660</u>
TOTAL OTHER FINANCING	<u>142,558</u>	<u>164,605</u>	<u>99,660</u>
<u>TOTAL EXPENDITURES AND OTHER FINANCING</u>	<u>1,364,381</u>	<u>1,410,965</u>	<u>1,397,668</u>
Excess (deficiency) of Revenue over Expenditures	76,525	(72,984)	(104,458)
FUND BALANCE JULY 1	<u>1,685,221</u>	<u>1,761,746</u>	<u>1,688,762</u>
FUND BALANCE JUNE 30	<u>1,761,746</u>	<u>1,688,762</u>	<u>1,584,304</u>
<u>Fund Balance Detail</u>			
Undesignated	1,364,896	1,291,872	1,187,414
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.