

**SPECIAL EDUCATION
FISCAL YEAR ENDING JUNE 30
AMENDED DECEMBER, 07**

	AUDITED	ADOPTED	AMENDED
	06/07	07/08	07/08
REVENUES	(1)	(2)	(3)
Local Sources	1,829,181	1,890,875	2,254,258
State Sources	1,681,860	1,806,000	1,926,688
Federal Sources	2,673,077	2,691,065	2,674,942
TOTAL REVENUES	6,184,118	6,387,940	6,855,888
INCOMING TRANSFERS & OTHER TRANSACTIONS	779,312	844,243	771,643
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	6,963,430	7,232,183	7,627,531
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs	1,735,820	1,849,240	1,875,625
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	1,367,011	1,405,406	1,415,729
Instructional Staff	444,119	466,298	453,664
General Administration	115,345	127,348	130,466
Business	14,484	16,000	16,000
Operation & Maintenance	28,564	31,548	31,164
Pupil Transportation	854,428	860,287	922,882
Central	126,092	127,448	126,970
Other Support Services	19,621	13,545	18,540
CAPITAL OUTLAY		8,000	0
TOTAL EXPENDITURES	4,705,484	4,905,120	4,991,040
OUTGOING TRANSFERS & OTHER TRANSACTIONS	2,623,282	2,327,063	2,889,503
TOTAL APPROPRIATED	7,328,766	7,232,183	7,880,543
EXCESS REVENUE (APPROPRIATED)	(365,336)	0	(253,012)
FUND BALANCE JULY 1	621,665	3,317	256,329
TOTAL FUND BALANCE JUNE 30	256,329	3,317	3,317
Fund Balance Detail			
Undesignated	253,012	0	
FICA/Retirement			
Designated	3,317	3,317	3,317

	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	1,772,900	1,848,375	2,208,658
Interest on Delinquent Taxes	1,422	1,000	1,000
Transportation Fees	649	2,000	600
Investment Income	41,604	35,500	40,000
Miscellaneous	9,511	4,000	4,000
Donations	<u>3,095</u>		
<u>Total</u>	<u>1,829,181</u>	<u>1,890,875</u>	<u>2,254,258</u>
State Sources			
S.51 Membership	610,514	545,000	610,514
S.51a Added Cost	850,778	1,025,000	1,010,000
S.51a Added Cost Prior Year Adjustment	63,862	93,000	150,000
S.81 FICA & Retirement	173,174	156,000	173,174
S.53 Nonresident			
S.51.4 Tuition	(26,149)	(25,000)	(27,000)
S.54 Deaf/Blind	<u>9,681</u>	<u>12,000</u>	<u>10,000</u>
<u>Total</u>	<u>1,681,860</u>	<u>1,806,000</u>	<u>1,926,688</u>
Federal Sources			
Infant & Toddler	97,977	97,777	97,777
Medicaid	448,275	450,000	450,000
94-142 Flow Thru	1,932,382	1,954,435	1,938,747
Preschool Incentive	68,643	68,853	68,418
State Initiated	50,000	50,000	50,000
State Initiated Transition Svs.	70,000	70,000	70,000
Self Review & Hearing Grant	<u>5,800</u>		
<u>Total</u>	<u>2,673,077</u>	<u>2,691,065</u>	<u>2,674,942</u>
Other Financing Sources			
LEA Purchased Services		72,600	
COOR LEAs Shared Time	771,643	771,643	771,643
Other	<u>7,669</u>		
<u>Total</u>	<u>779,312</u>	<u>844,243</u>	<u>771,643</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ <u>6,963,430</u>	\$ <u>7,232,183</u>	\$ <u>7,627,531</u>

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>
<u>EXPENDITURES</u>			
INSTRUCTION - ADDED NEEDS			
Low Incidence Center Programs			
Salaries & Wages			
Teachers	389,818	422,000	427,500
Aides	444,116	471,000	471,000
Substitutes	22,967	25,000	25,000
Employment Specialist	32,730	33,825	33,825
Employee Benefits			
Insurances	393,599	450,100	450,100
Retirement	155,880	182,750	163,000
FICA	66,137	72,815	73,235
Workman's Comp		3,200	3,200
Tuition	2,460	1,000	2,500
In Lieu of Insurance		300	
Purchased Services			
Contracted Services	74,227	87,000	80,000
Travel	6,805	6,000	7,000
Workshops/Conferences	5,797	4,800	5,800
Transportation		500	
Telephone	10	1,000	
Operation of Plant/Rent	28,149	24,000	31,500
Supplies, Materials & Other			
Supplies & Materials	39,716	34,500	41,000
Office Supplies	4,430	500	4,000
Heating/Electricity	17,389	23,250	20,250
Miscellaneous/Bloodborn Pathogens	1,177	5,000	2,000
Dues	75	700	150
Capital Outlay			
Total Low Incidence Center	<u>1,685,482</u>	<u>1,849,240</u>	<u>1,841,060</u>
Gerrish-Higgins (GH) Instructional Aide			
Wages			
Aide	16,754		17,090
Employee Benefits			
Insurance	12,493		13,243
Retirement	2,958		2,902
FICA	1,240		1,308
Supplies & Materials			
Office Supplies	<u>19</u>		<u>22</u>
Total (GH) Instructional Aide	<u>33,464</u>	<u>0</u>	<u>34,565</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>
Crawford AuSable (CA) Hearing Impaired			
Supplies & Materials			
Materials	16,874	<u>0</u>	<u>0</u>
Total (CA) Hearing Impaired	<u>16,874</u>	<u>0</u>	<u>0</u>
TOTAL INSTRUCTION	<u>1,735,820</u>	<u>1,849,240</u>	<u>1,875,625</u>
PUPIL SUPPORT SERVICES			
Health Services			
Salaries & Wages			
Occupational Therapist	52,070	55,400	55,400
Nurse			
Employee Benefits			
Insurance	14,430	14,993	15,907
Retirement	9,125	10,637	9,828
FICA	3,837	4,238	4,238
Workman's Comp	196	206	206
Purchased Services			
Physical Therapy	67,205	62,000	68,000
Occupational Therapy	57,427	52,500	58,000
Travel	6,117	7,000	6,750
Workshops/Conferences	1,781	1,300	1,800
Liability Insurance			
Supplies & Materials			
Supplies	3,700	<u>2,600</u>	<u>3,500</u>
Total	<u>215,888</u>	<u>210,874</u>	<u>223,629</u>
Psychological Services			
Salaries & Wages			
Psychologists	104,164	111,100	111,100
Employee Benefits			
Insurances	29,063	29,985	31,814
Retirement	18,368	21,331	18,003
FICA	7,763	8,500	8,500
Workman's Comp	471	495	495
Cash in Lieu of Insurance			
Purchased Services			
Contracted Services		2,000	2,000
Travel	1,722	2,200	1,800
Workshops/Conferences	669	850	700
Liability Insurance		1,650	

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Supplies & Materials			
Supplies	2,121	5,200	2,750
Other - Dues	<u>50</u>	<u>100</u>	<u>100</u>
Total	<u>164,391</u>	<u>183,411</u>	<u>177,262</u>
Speech Pathology			
Salaries & Wages			
Speech Therapists	186,642	182,310	182,310
Substitutes			12,200
Employee Benefits			
Insurances	30,768	33,520	47,721
Retirement	32,904	35,004	34,506
FICA	14,090	13,947	14,880
Workman's Comp	660	693	725
Cash in Lieu of Insurance	1,800	3,000	0
Purchased Services			
Contracted Services	56	500	500
Travel	2,206	2,900	2,400
Workshops/Conferences	1,293	1,000	1,300
Equipment Repair		1,000	500
Liability Insurance		3,150	
Supplies & Materials	<u>3,161</u>	<u>2,500</u>	<u>3,300</u>
Total	<u>273,580</u>	<u>279,524</u>	<u>300,342</u>
Social Work Services			
Salaries & Wages			
Social Worker	110,147	117,025	117,025
Employee Benefits			
Insurances	29,064	29,985	31,814
Retirement	19,423	22,461	20,760
FICA	8,220	8,952	8,952
Workman's Comp	410	431	431
Purchased Services			
Contracted Services			
Travel	2,256	1,600	2,400
Workshops/Conferences	2,186	1,800	2,200
Liability Insurance		800	
Supplies, Materials & Other			
Supplies	1,846	1,250	1,900
Dues		<u>150</u>	
Total	<u>173,552</u>	<u>184,454</u>	<u>185,482</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>
Homebound/POHI			
Salaries & Wages			
Teacher Consultant	70,246	74,314	74,314
Employee Benefits			
Insurance	14,375	14,993	15,907
Retirement	9,116	14,268	13,183
FICA	5,207	5,685	5,685
Workman's Comp	254	267	267
Purchased Services			
Travel	5,908	5,950	6,000
Workshops/Conferences	194	100	200
Supplies & Materials			
Supplies	743	<u>3,250</u>	1,000
Dues			
<u>Total</u>	<u>106,043</u>	<u>118,827</u>	<u>116,556</u>
Visual Aid Services			
Idea Technology Grant			
Materials	<u>5,000</u>		
<u>Total</u>	<u>5,000</u>	<u>0</u>	<u>0</u>
Employee Training Grant			
Purchased Services	<u>800</u>		
<u>Total</u>	<u>800</u>	<u>0</u>	<u>0</u>
Orientation & Mobility/VI TC			
Salary & Wages			
Consultant	50,731	54,000	53,500
Employee Benefits			
Insurance	14,532	14,993	15,907
Retirement	8,946	10,368	9,084
FICA	3,647	4,131	4,093
Workman's Comp		196	196
Tuition	2,597		
Purchased Services			
Travel	3,290	4,100	3,500
Workshops/Conferences	1,944	1,200	1,500
Postage	151		
Supplies & Materials			
Supplies	16,709	9,500	15,000

	<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			
Dues	<u>70</u>	<u>70</u>	<u>70</u>
<u>Total</u>	<u>102,617</u>	<u>98,558</u>	<u>102,850</u>
Teacher Consultant Autistic			
Salaries & Wages			
Consultants	97,034	104,960	88,500
Employee Benefits			
Insurnaces	21,931	22,578	23,861
Retirement	17,110	20,153	15,700
FICA	7,709	8,029	6,770
Workman's Comp	366	381	340
Sick Pay	6,535		
Purchased Services			
Travel	2,825	2,900	2,900
Workshops/Conferences	1,138	980	1,200
Supplies, Materials & Other			
Supplies	2,700	1,500	2,400
Dues	<u>15</u>	<u>500</u>	<u>100</u>
<u>Total</u>	<u>157,363</u>	<u>161,981</u>	<u>141,771</u>
Infant & Toddler			
Salaries & Wages			
Coordinator	43,907	46,102	46,102
Teacher Consultant			
Employee Benefits			
Insurnace	11,044	11,707	11,707
Retirement	5,303	8,852	8,178
FICA	3,359	3,527	3,527
Workman's Comp	155	161	161
Purchased Services			
Contracted Services	24,494	23,528	24,262
Contracted Speech/POHI	1,931		
Travel	3,872	3,500	3,500
Workshops/Conferences	95	250	250
Supplies & Materials			
Materials	3,617	150	150
Miscellaneous/Dues			
<u>Total</u>	<u>97,777</u>	<u>97,777</u>	<u>97,837</u>

State Initiated Transition

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Salaries & Wages			
Supervisor	28,045	27,650	27,650
Aide	7,925		
Employee Benefits			
Insurnace	975	1,032	1,032
Retirement	6,303	5,310	4,905
FICA	2,786	2,115	2,115
Workman's Comp	77	77	77
Cash in Lieu of Insurance	990		
Purchased Services			
Contracted Services	329		
Workshops/Conferences	2,636	2,887	2,887
LEA Payments	16,853	20,729	21,834
Travel	1,260	700	
Supplies & Materials			
Supplies	1,746	9,500	9,500
Dues	75		
Miscellaneous			
Total	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
TOTAL PUPIL SUPPORT SERVICES	<u>1,367,011</u>	<u>1,405,406</u>	<u>1,415,729</u>
 SUPPORT SERVICES INSTRUCTIONAL STAFF			
Salaries & Wages			
Director	78,202	90,901	90,901
Supervisor	75,380	78,202	78,202
Secretarial Staff	108,524	119,413	115,600
Employee Benefits			
Insurances	75,933	83,208	81,500
Retirement	33,781	55,400	50,506
FICA	19,915	22,072	21,800
Workman's Comp	1,476	1,502	1,505
Board Paid TSA	22,901		
Director Sick & Vacation Pay	18,119		
Purchased Services			
Contracted Services	903	4,200	3,000
Travel	685	1,500	1,500
Workshops/Conferences	362	150	400
Printing & Publishing		500	

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Supplies, Materials & Other			
Office Supplies	5,355	7,800	6,000
Publications	1,283	400	1,300
Dues	1,300	900	1,300
Miscellaneous Expense	<u> </u>	<u>150</u>	<u>150</u>
Total	<u>444,119</u>	<u>466,298</u>	<u>453,664</u>
TOTAL SUPPORT SERVICES INST. STAFF	<u>444,119</u>	<u>466,298</u>	<u>453,664</u>
GENERAL ADMINISTRATION			
General Administration			
Salaries & Wages			
Director, Planning & Finance	13,000	13,000	13,000
Accounting/Payroll	29,953	33,000	33,000
Receptionist			
Director Sick & Vacation Pay			
Employee Benefits			
Insurances	10,728	11,342	11,342
Retirement	5,314	6,336	5,854
FICA	3,286	3,520	3,520
Workman's Comp	150	150	150
Purchased Services			
Unemployment	970		
Contracted Services	13,787	8,000	15,000
Data Services	2,909	3,000	3,000
Legal Services	4,638	4,000	5,000
Audit Services		8,000	8,000
Physicals	1,274	750	1,400
Travel	679	1,200	1,000
Workshops/Conferences	1,193	2,000	1,500
Postage	4,929	3,500	5,000
Publishing & Printing	2,548	1,750	2,600
Office Equipment Repair/Rental			
Equipment Rental	3,691	3,750	3,750
Finger Printing	3,586		
Supplies & Materials			
Office Supplies	11,513	21,500	15,000
Dues	198	350	350
Miscellaneous	<u>999</u>	<u>2,200</u>	<u>2,000</u>
Total	<u>115,345</u>	<u>127,348</u>	<u>130,466</u>
TOTAL GENERAL ADMINISTRATION	<u>115,345</u>	<u>127,348</u>	<u>130,466</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>
SUPPORT SERVICES BUSINESS			
Other Business Services			
Purchased Services			
General Insurance	3,940	4,000	4,000
Public Liability	1,527	3,000	3,000
Fleet Insurance	469		
Tax Abatements	<u>8,548</u>	<u>9,000</u>	<u>9,000</u>
<u>Total</u>	<u>14,484</u>	<u>16,000</u>	<u>16,000</u>
TOTAL SUPPORT SERVICES BUSINESS	<u>14,484</u>	<u>16,000</u>	<u>16,000</u>
OPERATION & MAINTENANCE			
Salaries & Wages			
Maintenance Supervisor	9,094	8,000	9,100
Employee Benefits			
Insurances			
Retirement	1,582	1,536	1,614
FICA	679	612	700
Workman's Comp.	300	300	300
Purchased Services			
Contracted Services	482	3,000	800
Telephone	5,873	6,400	6,400
Trash Disposal/Snow Removal	1,267	1,500	1,500
Travel	177		200
Supplies & Materials			
Supplies	511	1,000	1,000
Gas	3,165	3,750	3,750
Electricity	5,434	5,250	5,600
Miscellaneous		<u>200</u>	<u>200</u>
<u>Total</u>	<u>28,564</u>	<u>31,548</u>	<u>31,164</u>
TOTAL OPERATION & MAINTENANCE	<u>28,564</u>	<u>31,548</u>	<u>31,164</u>
PUPIL TRANSPORTATION			
Pupil Transportation			
Salaries & Wages			
Transportation Supervisor	16,800	18,500	18,500
Coordinator	20,677	16,200	21,000
Accounting/Payroll	17,459	14,600	17,500
Driver Testing			
Bus Drivers	201,557	200,000	215,500
Aides	95,261	105,600	105,600

	AUDITED	ADOPTED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Receptionist		1,500	
Secretary	8,090	8,713	8,200
Employee Benefits			
Insurances	149,004	168,500	168,500
Retirement	61,234	70,200	68,530
FICA	26,163	27,954	29,552
Workman's Comp	15,247	13,670	15,600
Cash in Lieu of Benefits			
Purchased Services			
Contracted Services, Repairs	42,639	3,000	43,000
Data Services		50	
Legal Services	147	2,500	1,500
Physicals	1,669	1,200	1,700
Travel	6,222	6,000	6,500
Vehicle Expenses	300	100	300
Parent Contracted Transportation	9,142	15,000	9,500
Telephone	3,292	2,900	3,400
Postage	100	100	100
Trash, Snow Removal	1,640	3,000	2,000
Workshops/Conferences	299	1,800	400
General Insurance	521	600	600
Fleet Insurance	4,026	5,000	5,000
Repairs, Towing	22	5,000	4,000
Fingerprinting	770		
Supplies & Material			
Utilities	6,630	6,400	6,700
Gas, Oil & Grease	73,310	65,600	75,000
Bus Parts	21,912	20,000	22,000
Supplies & Tools	2,176	1,800	2,200
Other			
Capital Outlay, Buses	68,021	69,500	69,500
Dues, Fees, Licenses		300	
Miscellaneous	<u>98</u>	<u>5,000</u>	<u>1,000</u>
<u>Total</u>	<u>854,428</u>	<u>860,287</u>	<u>922,882</u>
TOTAL PUPIL TRANSPORTATION	<u>854,428</u>	<u>860,287</u>	<u>922,882</u>
CENTRAL SERVICES			
Coordinator of Planning			

	<u>AUDITED</u> <u>FY 06/07</u>	<u>ADOPTED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Salaries & Wages			
Coordinator of Planning	86,437	86,356	86,356
Employee Benefits			
Insurance	13,083	13,868	13,868
Retirement	15,045	16,581	15,320
FICA	6,618	6,603	6,606
Workman's Comp	270	270	270
Tuition		500	
Purchased Services			
Travel	2,428	2,100	2,500
Workshops/Conferences	66	500	100
Supplies, Materials & Other			
Supplies	1,677	500	1,500
Dues	468	170	450
<u>Total</u>	<u>126,092</u>	<u>127,448</u>	<u>126,970</u>
TOTAL CENTRAL SERVICES	<u>126,092</u>	<u>127,448</u>	<u>126,970</u>
OTHER SUPPORT SERVICES			
Technology			
Salaries & Wages			
Technician	3,208	1,500	3,300
Employee Benefits			
Insurance	1,318		1,398
Retirement	559		560
FICA	307	115	252
Workman's Comp	30	30	30
Purchased Services			
Contracted Services	5,778	1,100	6,000
Travel		1,200	
Supplies & Materials			
Materials	6,331	9,600	7,000
<u>Total</u>	<u>17,531</u>	<u>13,545</u>	<u>18,540</u>
Benefits			
Insurance	2,090		
<u>Total</u>	<u>2,090</u>	<u>0</u>	<u>0</u>
TOTAL OTHER SUPPORT SERVICES	<u>19,621</u>	<u>13,545</u>	<u>18,540</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>
CAPITAL OUTLAY			
Site Improvement			
Furniture, Equipment, Computers	0	8,000	0
<u>Total</u>	<u>0</u>	<u>8,000</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>8,000</u>	<u>0</u>
OUTGOING TRANSFERS & OTHER FINANCING			
LEA Unrestricted State Aid Distribution			344,845
MRS Transition	28,000	28,000	28,000
Flow Thru Transfer to LEAs	1,932,381	1,954,435	1,938,747
Medicaid Expense	44,552	35,204	44,000
Contingency/Other	1	309,424	280,899
LEA Prior Year Excess Revenue Fund	618,348	_____	253,012
<u>Total</u>	<u>2,623,282</u>	<u>2,327,063</u>	<u>2,889,503</u>
TOTAL OTHER FINANCING	<u>2,623,282</u>	<u>2,327,063</u>	<u>2,889,503</u>
TOTAL EXPENDITURES/OTHER FINANCING	<u>7,328,766</u>	<u>7,232,183</u>	<u>7,880,543</u>
Excess (deficiency) of Revenue over Expenditures	(365,336)	0	(253,012)
FUND BALANCE JULY 1	<u>621,665</u>	<u>3,317</u>	<u>256,329</u>
FUND BALANCE JUNE 30	<u>256,329</u>	<u>3,317</u>	<u>3,317</u>
Fund Balance Detail			
Fund Balance	256,329	0	253,012
Undesignated	253,012		
Designated	3,317	3,317	3,317