

**SPECIAL EDUCATION
FISCAL YEAR ENDING JUNE 30
AMENDED, JUNE 2008**

	AUDITED	AMENDED	AMENDED
	06/07	07/08	07/08
REVENUES	(1)	(2)	(3)
Local Sources	1,829,181	2,254,258	2,254,258
State Sources	1,681,860	1,926,688	1,908,050
Federal Sources	2,673,077	2,674,942	2,674,942
TOTAL REVENUES	6,184,118	6,855,888	6,837,250
INCOMING TRANSFERS & OTHER TRANSACTIONS	779,312	771,643	782,036
TOTAL REVENUES, INCOMING TRANSFERS, OTHER TRANSACTIONS	6,963,430	7,627,531	7,619,286
EXPENDITURES			
INSTRUCTION EXPENSE			
Basic Program			
Added Needs	1,735,820	1,875,625	1,894,768
Adult & Continuing			
Unclassified			
Instruction Employee Benefits			
SUPPORT SERVICES			
Pupil	1,367,011	1,415,729	1,411,235
Instructional Staff	444,119	453,664	454,573
General Administration	115,345	130,466	137,797
Business	14,484	16,000	16,000
Operation & Maintenance	28,564	31,164	32,772
Pupil Transportation	854,428	922,882	967,467
Central	126,092	126,970	130,100
Other Support Services	19,621	18,540	18,540
CAPITAL OUTLAY			
TOTAL EXPENDITURES	4,705,484	4,991,040	5,063,252
OUTGOING TRANSFERS & OTHER TRANSACTIONS	2,623,282	2,889,503	2,809,046
TOTAL APPROPRIATED	7,328,766	7,880,543	7,872,298
EXCESS REVENUE (APPROPRIATED)	(365,336)	(253,012)	(253,012)
FUND BALANCE JULY 1	621,665	256,329	256,329
TOTAL FUND BALANCE JUNE 30	256,329	3,317	3,317
Fund Balance Detail			
Fund Balance	256,329	3,317	3,317
Undesignated	253,012		
Designated	3,317	3,317	3,317

	AUDITED	AMENDED	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	2,208,658	2,208,658
Interest on Delinquent Taxes	1,422	1,000	1,000
Transportation Fees	649	600	600
Investment Income	41,604	40,000	40,000
Miscellaneous	9,511	4,000	4,000
Donations	<u>3,095</u>		
<u>Total</u>	<u>1,829,181</u>	<u>2,254,258</u>	<u>2,254,258</u>
State Sources			
S.51 Membership	610,514	610,514	635,897
S.51a Added Cost	850,778	1,010,000	971,142
S.51a Added Cost Prior Year Adjustment	63,862	150,000	146,212
S.81 FICA & Retirement	173,174	173,174	173,174
S.53 Nonresident			
S.51.4 Tuition	(26,149)	(27,000)	(29,184)
S.54 Deaf/Blind	<u>9,681</u>	<u>10,000</u>	<u>10,809</u>
<u>Total</u>	<u>1,681,860</u>	<u>1,926,688</u>	<u>1,908,050</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	1,938,747	1,938,747
Preschool Incentive	68,643	68,418	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>2,674,942</u>	<u>2,674,942</u>
Other Financing Sources			
LEA Purchased Services			
COOR LEAs Shared Time	771,643	771,643	771,643
Other	<u>7,669</u>		0
LEA Prior Year Amount Due			<u>10,393</u>
<u>Total</u>	<u>779,312</u>	<u>771,643</u>	<u>782,036</u>
TOTAL REVENUES & OTHER FINANCING SOURCES	<u>\$ 6,963,430</u>	<u>\$ 7,627,531</u>	<u>\$ 7,619,286</u>

Note: Shaded figures represent Board designated permissive expenditure.

	AUDITED	AMENDED	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	427,500	410,000
Aides	444,116	471,000	525,390
Substitutes	22,967	25,000	15,000
Employment Specialist	32,730	33,825	31,743
Employee Benefits			
Insurances	393,599	450,100	445,000
Retirement	155,880	163,000	165,600
FICA	66,137	73,235	75,133
Workman's Comp		3,200	3,280
Tuition	2,460	2,500	2,500
In Lieu of Insurance			1,058
Purchased Services			
Contracted Services	74,227	80,000	70,890
Travel	6,805	7,000	5,000
Workshops/Conferences	5,797	5,800	5,800
Transportation			
Telephone	10		
Operation of Plant/Rent	28,149	31,500	35,500
Supplies, Materials & Other			
Supplies & Materials	39,716	41,000	40,000
Office Supplies	4,430	4,000	4,000
Heating/Electricity	17,389	20,250	17,500
Miscellaneous/Bloodborn Pathogens	1,177	2,000	4,600
Dues	75	150	1,600
Capital Outlay			
Total Low Incidence Center	<u>1,685,482</u>	<u>1,841,060</u>	<u>1,859,594</u>
Gerrish-Higgins (GH) Instructional Aide			
Wages			
Aide	16,754	17,090	17,090
Employee Benefits			
Insurance	12,493	13,243	13,868
Retirement	2,958	2,902	2,883
FICA	1,240	1,308	1,308
Supplies & Materials			
Office Supplies	<u>19</u>	<u>22</u>	<u>25</u>
Total (GH) Instructional Aide	<u>33,464</u>	<u>34,565</u>	<u>35,174</u>

	AUDITED	AMENDED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Crawford AuSable (CA) Hearing Impaired			
Supplies & Materials			
Materials	16,874	0	0
Total (CA) Hearing Impaired	<u>16,874</u>	<u>0</u>	<u>0</u>
TOTAL INSTRUCTION	<u>1,735,820</u>	<u>1,875,625</u>	<u>1,894,768</u>
PUPIL SUPPORT SERVICES			
Health Services			
Salaries & Wages			
Occupational Therapist	52,070	55,400	55,400
Nurse			
Employee Benefits			
Insurance	14,430	15,907	15,188
Retirement	9,125	9,828	9,525
FICA	3,837	4,238	4,235
Workman's Comp	196	206	206
Purchased Services			
Physical Therapy	67,205	68,000	68,000
Occupational Therapy	57,427	58,000	58,000
Travel	6,117	6,750	6,750
Workshops/Conferences	1,781	1,800	4,000
Liability Insurance			
Supplies & Materials			
Supplies	3,700	3,500	3,500
Total	<u>215,888</u>	<u>223,629</u>	<u>224,804</u>
Psychological Services			
Salaries & Wages			
Psychologists	104,164	111,100	109,750
Employee Benefits			
Insurances	29,063	31,814	30,376
Retirement	18,368	18,003	18,866
FICA	7,763	8,500	8,396
Workman's Comp	471	495	495
Cash in Lieu of Insurance			
Purchased Services			
Contracted Services		2,000	2,000
Travel	1,722	1,800	1,800
Workshops/Conferences	669	700	700
Liability Insurance			

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Supplies & Materials			
Supplies	2,121	2,750	2,750
Other - Dues	<u>50</u>	<u>100</u>	<u>100</u>
Total	<u>164,391</u>	<u>177,262</u>	<u>175,233</u>
Speech Pathology			
Salaries & Wages			
Speech Therapists	186,642	182,310	184,500
Substitutes		12,200	15,000
Employee Benefits			
Insurances	30,768	47,721	41,150
Retirement	32,904	34,506	31,716
FICA	14,090	14,880	14,115
Workman's Comp	660	725	725
Cash in Lieu of Insurance	1,800	0	600
Purchased Services			
Contracted Services	56	500	500
Travel	2,206	2,400	4,800
Workshops/Conferences	1,293	1,300	1,300
Equipment Repair		500	500
Liability Insurance			
Supplies & Materials	<u>3,161</u>	<u>3,300</u>	<u>3,300</u>
Total	<u>273,580</u>	<u>300,342</u>	<u>298,206</u>
Social Work Services			
Salaries & Wages			
Social Worker	110,147	117,025	113,000
Employee Benefits			
Insurances	29,064	31,814	30,375
Retirement	19,423	20,760	19,425
FICA	8,220	8,952	8,575
Workman's Comp	410	431	431
Purchased Services			
Contracted Services			
Travel	2,256	2,400	2,400
Workshops/Conferences	2,186	2,200	2,200
Liability Insurance			
Supplies, Materials & Other			
Supplies	1,846	1,900	1,900
Dues			
Total	<u>173,552</u>	<u>185,482</u>	<u>178,306</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</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	15,907	15,188
Retirement	9,116	13,183	12,775
FICA	5,207	5,685	5,685
Workman's Comp	254	267	267
Purchased Services			
Travel	5,908	6,000	6,000
Workshops/Conferences	194	200	200
Supplies & Materials			
Supplies	743	1,000	1,000
Dues			
<u>Total</u>	<u>106,043</u>	<u>116,556</u>	<u>115,429</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	53,500	52,795
Employee Benefits			
Insurance	14,532	15,907	15,188
Retirement	8,946	9,084	9,075
FICA	3,647	4,093	4,039
Workman's Comp		196	
Tuition	2,597		3,000
Purchased Services			
Travel	3,290	3,500	3,500
Workshops/Conferences	1,944	1,500	3,000
Postage	151		
Supplies & Materials			
Supplies	16,709	15,000	24,000

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</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>102,850</u>	<u>114,667</u>
Teacher Consultant Autistic			
Salaries & Wages			
Consultants	97,034	88,500	85,730
Employee Benefits			
Insurnaces	21,931	23,861	22,785
Retirement	17,110	15,700	14,740
FICA	7,709	6,770	6,558
Workman's Comp	366	340	340
Sick Pay	6,535		
Purchased Services			
Travel	2,825	2,900	2,900
Workshops/Conferences	1,138	1,200	1,200
Supplies, Materials & Other			
Supplies	2,700	2,400	2,400
Dues	<u>15</u>	<u>100</u>	<u>100</u>
<u>Total</u>	<u>157,363</u>	<u>141,771</u>	<u>136,753</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	8,178	8,178
FICA	3,359	3,527	3,527
Workman's Comp	155	161	161
Purchased Services			
Contracted Services	24,494	24,262	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>97,837</u>	<u>97,837</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
State Initiated Transition			
Salaries & Wages			
Coordinator	28,045	27,650	27,650
Aide	7,925		
Employee Benefits			
Insurnace	975	1,032	1,032
Retirement	6,303	4,905	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	21,834	21,834
Travel	1,260		
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>1,415,729</u>	<u>1,411,235</u>

SUPPORT SERVICES INSTRUCTIONAL STAFF

Salaries & Wages			
Director	78,202	90,901	93,174
Supervisor	75,380	78,202	83,439
Secretarial Staff	108,524	115,600	110,500
Employee Benefits			
Insurances	75,933	81,500	80,500
Retirement	33,781	50,506	49,355
FICA	19,915	21,800	21,970
Workman's Comp	1,476	1,505	1,585
Board Paid TSA	22,901		
Director Sick & Vacation Pay	18,119		
Purchased Services			
Contracted Services	903	3,000	3,000
Travel	685	1,500	1,800
Workshops/Conferences	362	400	400
Printing & Publishing			

	AUDITED	AMENDED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Supplies, Materials & Other			
Office Supplies	5,355	6,000	6,000
Publications	1,283	1,300	1,300
Dues	1,300	1,300	1,400
Miscellaneous Expense	<u>150</u>	<u>150</u>	<u>150</u>
Total	<u>444,119</u>	<u>453,664</u>	<u>454,573</u>
TOTAL SUPPORT SERVICES INST. STAFF	<u>444,119</u>	<u>453,664</u>	<u>454,573</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	5,854	2,235
FICA	3,286	3,520	3,520
Workman's Comp	150	150	150
Purchased Services			
Unemployment	970		
Contracted Services	13,787	15,000	15,000
Data Services	2,909	3,000	3,000
Legal Services	4,638	5,000	20,000
Audit Services		8,000	4,150
Physicals	1,274	1,400	1,400
Travel	679	1,000	1,000
Workshops/Conferences	1,193	1,500	2,800
Postage	4,929	5,000	5,000
Publishing & Printing	2,548	2,600	2,600
Office Equipment Repair/Rental			
Equipment Rental	3,691	3,750	3,750
Finger Printing	3,586		
Supplies & Materials			
Office Supplies	11,513	15,000	13,500
Dues	198	350	350
Miscellaneous	<u>999</u>	<u>2,000</u>	<u>2,000</u>
Total	<u>115,345</u>	<u>130,466</u>	<u>137,797</u>
TOTAL GENERAL ADMINISTRATION	<u>115,345</u>	<u>130,466</u>	<u>137,797</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</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	9,100	9,100
Employee Benefits			
Insurances			
Retirement	1,582	1,614	1,522
FICA	679	700	700
Workman's Comp.	300	300	300
Purchased Services			
Contracted Services	482	800	800
Telephone	5,873	6,400	7,800
Trash Disposal/Snow Removal	1,267	1,500	1,800
Travel	177	200	200
Supplies & Materials			
Supplies	511	1,000	1,000
Gas	3,165	3,750	3,750
Electricity	5,434	5,600	5,600
Miscellaneous		<u>200</u>	<u>200</u>
<u>Total</u>	<u>28,564</u>	<u>31,164</u>	<u>32,772</u>
TOTAL OPERATION & MAINTENANCE	<u>28,564</u>	<u>31,164</u>	<u>32,772</u>
PUPIL TRANSPORTATION			
Pupil Transportation			
Salaries & Wages			
Transportation Supervisor	16,800	18,500	18,500
Coordinator	20,677	21,000	21,185
Accounting/Payroll	17,459	17,500	17,900
Driver Testing			
Bus Drivers	201,557	215,500	214,500
Aides	95,261	105,600	103,500

	AUDITED	AMENDED	AMENDED
	<u>FY 06/07</u>	<u>FY 07/08</u>	<u>FY 07/08</u>
Receptionist			
Secretary	8,090	8,200	8,200
Employee Benefits			
Insurances	149,004	168,500	171,000
Retirement	61,234	68,530	65,090
FICA	26,163	29,552	29,360
Workman's Comp	15,247	15,600	15,600
Cash in Lieu of Benefits			
Purchased Services			
Contracted Services, Repairs	42,639	43,000	40,849
Data Services			
Legal Services	147	1,500	1,500
Physicals	1,669	1,700	1,700
Travel	6,222	6,500	12,500
Vehicle Expenses	300	300	300
Parent Contracted Transportation	9,142	9,500	13,500
Telephone	3,292	3,400	3,400
Postage	100	100	150
Trash, Snow Removal	1,640	2,000	2,900
Workshops/Conferences	299	400	400
General Insurance	521	600	600
Fleet Insurance	4,026	5,000	6,135
Repairs, Towing	22	4,000	4,000
Fingerprinting	770		
Supplies & Material			
Utilities	6,630	6,700	6,700
Gas, Oil & Grease	73,310	75,000	107,000
Bus Parts	21,912	22,000	28,000
Supplies & Tools	2,176	2,200	2,200
Other			
Capital Outlay, Buses	68,021	69,500	66,798
Dues, Fees, Licenses			
Miscellaneous	<u>98</u>	<u>1,000</u>	<u>4,000</u>
<u>Total</u>	<u>854,428</u>	<u>922,882</u>	<u>967,467</u>
TOTAL PUPIL TRANSPORTATION	<u>854,428</u>	<u>922,882</u>	<u>967,467</u>
CENTRAL SERVICES			
Coordinator of Planning			

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
Salaries & Wages			
Coordinator of Planning	86,437	86,356	88,515
Employee Benefits			
Insurance	13,083	13,868	13,868
Retirement	15,045	15,320	15,216
FICA	6,618	6,606	6,771
Workman's Comp	270	270	280
Tuition			
Purchased Services			
Travel	2,428	2,500	2,500
Workshops/Conferences	66	100	1,000
Supplies, Materials & Other			
Supplies	1,677	1,500	1,500
Dues	468	450	450
<u>Total</u>	<u>126,092</u>	<u>126,970</u>	<u>130,100</u>
TOTAL CENTRAL SERVICES	<u>126,092</u>	<u>126,970</u>	<u>130,100</u>
OTHER SUPPORT SERVICES			
Technology			
Salaries & Wages			
Technician	3,208	3,300	3,300
Employee Benefits			
Insurance	1,318	1,398	1,398
Retirement	559	560	560
FICA	307	252	252
Workman's Comp	30	30	30
Purchased Services			
Contracted Services	5,778	6,000	6,000
Travel			
Supplies & Materials			
Materials	6,331	7,000	7,000
<u>Total</u>	<u>17,531</u>	<u>18,540</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>18,540</u>	<u>18,540</u>

	<u>AUDITED</u> <u>FY 06/07</u>	<u>AMENDED</u> <u>FY 07/08</u>	<u>AMENDED</u> <u>FY 07/08</u>
CAPITAL OUTLAY			
Site Improvement			
Furniture, Equipment, Computers	<u>0</u>	<u>0</u>	<u>0</u>
<u>Total</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CAPITAL OUTLAY	<u>0</u>	<u>0</u>	<u>0</u>
OUTGOING TRANSFERS & OTHER FINANCING			
LEA Unrestricted State Aid Distribution		344,845	344,845
MRS Transition	28,000	28,000	28,000
Flow Thru Transfer to LEAs	1,932,381	1,938,747	1,938,747
Medicaid Expense	44,552	44,000	44,000
Contingency/Other	1	280,899	190,049
LEA Prior Year Excess Revenue Fund	<u>618,348</u>	<u>253,012</u>	<u>263,405</u>
<u>Total</u>	<u>2,623,282</u>	<u>2,889,503</u>	<u>2,809,046</u>
TOTAL OTHER FINANCING	<u>2,623,282</u>	<u>2,889,503</u>	<u>2,809,046</u>
TOTAL EXPENDITURES/OTHER FINANCING	7,328,766	7,880,543	7,872,298
Excess (deficiency) of Revenue over Expenditures	(365,336)	(253,012)	(253,012)
FUND BALANCE JULY 1	<u>621,665</u>	<u>256,329</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	3,317	3,317
Undesignated	253,012		
Designated	3,317	3,317	3,317