

June 08, 2009

## OSCODA AREA SCHOOLS

*Amended 2008-2009 Budgets*  
*Preliminary 2009-2010 Budgets*

GENERAL FUND  
ATHLETIC FUND  
FOOD SERVICE FUND  
CAPITAL PROJECTS - SINKING FUND

REVENUE BASED UPON 18 MILL AD VALOREM PROPERTY TAX LEVIED ON  
NON- HOMESTEAD AND NON-QUALIFIED AGRICULTURAL PROPERTY AND  
NON-QUALIFIED FOREST PROPERTY

Note: For Tax Years 2008 and 2009 Industrial Personal Property is Exempt and  
Commercial Personal Property is Exempt for 12 of 18 Mills

5/30/2009									
Retirement FY09 16.54%,FY08 16.72%			6/23/2008	11/10/2008	4/20/2009	6/8/2009			6/8/2009
Retirement FY10 16.94%				Amended	Amended	Amended	Information		
	ACTUAL	ACTUAL	Budget	Budget	Budget	Budget	Only	Budget	
	2006-07	2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	
							3YR AVG	2 YR AVG	
<b>Foundation per Pupil:</b>							<b>-\$265</b>	<b>-\$590</b>	<b>-\$590</b>
FOUNDATION -OAS & EQUITY PMT	7,108	7,204	7,304	7,316	7,316	7,051	6,726	6,726	
<b>Membership-Average 25/75 Feb/Sep</b>	1,538.54	1,492.62	1,442.40	1,404.45	1,403.56	1,403.56	1,334.10	1,334.10	
<b>Membership-3 Year Average</b>	<b>1,591.28</b>	<b>1,538.72</b>	<b>1,491.44</b>	<b>1,478.54</b>	<b>1,478.24</b>	<b>1,478.24</b>	<b>1,410.39</b>	<b>1,368.83</b>	
PUPILS - FEBRUARY	1,551.39	1,515.79	1,434.89	1,434.89	1,434.89	1,434.89	1,382.07	1,382.07	
- SEPTEMBER	1,534.25	1,484.90	1,444.90	1,394.30	1,393.11	1,393.11	1,318.11	1,318.11	
<b>REVENUE</b>									
Prior Period Foundation Payment									
FOUNDATION @ 25/75 Membership	10,935,942	10,752,834	10,535,290	10,274,956	10,268,445	9,896,502	8,973,157	8,973,157	
Added Foundation-6(4)(y) 3 Yr. Avg.	374,876	332,104	358,188	542,042	546,359	526,569	513,127	233,594	
OTHER STATE REVENUE	851,456	818,232	708,531	750,467	700,767	700,767	743,407	743,407	
LOCAL & OTHER	510,239	285,554	378,600	403,200	210,940	206,515	156,800	156,800	
<b>Federal Stimulus-State Aid Shortfall</b>							<b>391,734</b>	<b>832,130</b>	<b>807,610</b>
TITLE I A (Federal Source)	592,613	585,224	684,000	684,000	691,286	691,286	729,000	729,000	
OTHER FEDERAL REVENUE	384,567	259,420	356,378	349,325	390,833	394,971	312,929	312,929	
OTHER -Sale Property/Other Financing			213,000	213,000					
DURANT CASH PAYMENT (State)	16,592	43,829	27,623	27,623	27,622	27,622			
<b>TOTAL REVENUE</b>	<b>13,666,285</b>	<b>13,077,198</b>	<b>13,261,610</b>	<b>13,244,614</b>	<b>12,836,252</b>	<b>12,835,965</b>	<b>12,260,549</b>	<b>11,956,496</b>	
<b>EXPENSE &amp; TRANSFERS</b>									
WAGE & BENEFIT	11,380,671	10,622,248	10,788,045	10,715,737	10,691,322	10,664,368	10,406,728	10,406,728	
OTHER EXPENSES	2,171,005	2,042,350	2,600,591	2,581,220	2,175,511	2,072,960	2,075,130	2,075,130	
CURRICULUM GOALS		22,881	10,000	10,000					
STUDENT SUCCESS GOAL		31,963	64,037	88,474	27,915	23,724	60,559	60,559	
RETIREE PAYMENTS	45,641	163,127	12,000	31,000	47,600	48,900	31,000	31,000	
TRANSFERS TO ATHLETIC FUND	192,639	177,040	182,300	182,300	175,480	175,480	184,786	184,786	
<b>TOTAL EXPENSE &amp; TRANSFER</b>	<b>13,789,956</b>	<b>13,059,609</b>	<b>13,656,973</b>	<b>13,608,731</b>	<b>13,117,828</b>	<b>12,985,432</b>	<b>12,758,203</b>	<b>12,758,203</b>	
<b>Revenue - Expense</b>	<b>-123,671</b>	<b>17,589</b>	<b>-395,363</b>	<b>-364,117</b>	<b>-281,576</b>	<b>-149,467</b>	<b>-497,654</b>	<b>-801,707</b>	
Transfer From Food Service Fund	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
<b>NET</b>	<b>-83,671</b>	<b>57,589</b>	<b>-355,363</b>	<b>-324,117</b>	<b>-241,576</b>	<b>-109,467</b>	<b>-457,654</b>	<b>-761,707</b>	
<b>FUND BALANCE</b>									
Beginning Balance	1,294,696	1,211,025	1,028,654	1,268,614	1,268,614	1,268,614	1,159,147	1,159,147	
Plus: Revenue-Expense	-123,671	17,589	-395,363	-364,117	-281,576	-149,467	-497,654	-801,707	
Plus: Net Transfers	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
Reserved Balance-Inventories	-218,334	-324,173	-395,049	-395,049	-395,049	-395,049	-395,049	-395,049	
<b>Ending Balance (unreserved)</b>	<b>992,691</b>	<b>944,441</b>	<b>278,242</b>	<b>549,448</b>	<b>631,989</b>	<b>764,098</b>	<b>306,444</b>	<b>2,392</b>	
<b>Total Ending Fund Balance</b>	<b>1,211,025</b>	<b>1,268,614</b>	<b>673,291</b>	<b>944,497</b>	<b>1,027,038</b>	<b>1,159,147</b>	<b>701,493</b>	<b>397,441</b>	

				<i>Amended</i>	<i>Amended</i>	<i>Amended</i>	Information	
<b>REVENUE DETAIL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>11/10/2008</b>	<b>4/20/2009</b>	<b>6/8/2009</b>	Only	<b>Budget</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2009-10</b>
<b>Foundation Information</b>								
<b>Property Taxes Received</b>	5,463,431	5,753,366	5,660,860	5,838,164	5,838,860	5,826,264	5,964,594	5,964,594
<b>Foundation - State Payment</b>	5,835,950	5,309,203	5,212,618	4,958,835	4,956,645	4,567,636	3,501,689	3,222,157
<b>Total Foundation</b>	<b>11,299,381</b>	<b>11,062,569</b>	<b>10,873,478</b>	<b>10,796,999</b>	<b>10,795,505</b>	<b>10,393,900</b>	<b>9,466,283</b>	<b>9,186,751</b>
<b>Calculated Membership * Rate</b>	11,310,818	11,084,939	10,893,478	10,816,999	10,814,804	10,423,070	9,486,283	9,206,751
<i>Note: Property Tax Received Excludes Renaissance Zone &amp; Delinquent Personal Property Tax</i>								
<i>Note: For Tax Years 2008, 2009 Industrial PP is Exempt; Commercial PP @ 6 Mill; other Non PRE = 18 Mills</i>								
<b>Other State Aid</b>								
<b>Early Childhood</b>	168,300	203,900	187,000	187,000	166,600	166,600	159,800	159,800
<b>At Risk 31a</b>	453,969	421,984	415,000	415,000	385,000	385,000	500,000	500,000
<b>At Risk 31a-carryover</b>	95,322							
<b>Reading Improvement LAP</b>	23,359	19,532	2,990	2,990	2,990	2,990	0	0
<b>Middle School Math/Science</b>		17,770						
<b>Hold Harmless-Special Ed</b>	83,607	83,607	83,000	83,607	83,607	83,607	83,607	83,607
<b>Career &amp; Technical &amp; Voc Ed</b>	26,815	21,325	20,000	13,870	13,870	13,870		
<b>Isolated District/Rural Transportation</b>	0	49,217	0	48,000	48,700	48,700		
<b>Other: Driver Training, Gifted</b>	86	897	541					
<b>Total -Other State Aid</b>	<b>851,456</b>	<b>818,232</b>	<b>708,531</b>	<b>750,467</b>	<b>700,767</b>	<b>700,767</b>	<b>743,407</b>	<b>743,407</b>
<b>Other Federal Revenue</b>								
<b>National Forest Receipts</b>	84,100	84,174	85,000	85,000	100,000	104,800	100,000	100,000
<b>Title I School Improvement</b>	73,670							
<b>Title V Innovative Programs</b>	13,024	3,411	3,000	3,000	3,141	3,141		
<b>Class Size Reduction/TITLE 2A</b>	153,924	153,023	231,000	223,322	223,322	223,322	168,000	168,000
<b>Title VI,B Rural &amp; Low Income</b>	53,244	14,473	30,000	30,000	54,500	58,503	39,371	39,371
<b>Title II,D Enhance through Tech</b>	5,237	3,881	7,378	7,378	9,245	4,312	4,933	4,933
<b>Homeland Security</b>	0	0	0	0	0	0	0	0
<b>Comprehensive School Reform</b>								
<b>Other: FTL, Outreach, IDEA, Goals</b>	1,368	457		625	625	893	625	625
<b>Total-Other Federal Revenue</b>	<b>384,567</b>	<b>259,420</b>	<b>356,378</b>	<b>349,325</b>	<b>390,833</b>	<b>394,971</b>	<b>312,929</b>	<b>312,929</b>
<b>Local &amp; Other Revenue</b>								
<b>Interest</b>	133,418	91,313	90,000	70,000	27,000	27,000	35,000	35,000
<b>Rent/Use of Facilities</b>	1,110	2,698	1,000	1,000	200	200	200	200
<b>Sale of Trades House</b>	156,000		153,000	153,000				
<b>Tuition &amp; Commun Svc Rev</b>	42,634	29,329	28,000	24,600	20,600	18,080	18,000	18,000
<b>Spec Ed Shared Cost; Prior Per. Adj</b>	2,851	19,976	15,000	15,000	35,710	35,710		
<b>Dues &amp; Fees: Otters, etc</b>	13,648	12,360	12,000	12,000	12,000	11,910	12,000	12,000
<b>School Store &amp; Merchandise Sales</b>	12,892	5,383	0	0	0	0	0	0
<b>IRESA Transportation Repair Svc</b>	47,189	53,857	46,000	46,000	46,000	51,000	48,000	48,000
<b>Transportation Pmts-Field Trips</b>	8,242	5,694	4,600	4,600	1,600	600	600	600
<b>Contributions</b>	24,484	23,140	11,000	11,000	1,000	3,000	1,000	1,000
<b>Adj for Delinquent pp tax, etc</b>	-8,059	-7,900	-20,000	-20,000	-19,170	-29,170	-10,000	-10,000
<b>Universal Svc Fund FY04</b>								
<b>Other, Medbill, Sale of Bus</b>	75,830	49,705	38,000	86,000	86,000	88,185	52,000	52,000
<b>Total -Local &amp; Other Revenue</b>	<b>510,239</b>	<b>285,554</b>	<b>378,600</b>	<b>403,200</b>	<b>210,940</b>	<b>206,515</b>	<b>156,800</b>	<b>156,800</b>

		OSCODA AREA SCHOOLS											
6/3/2009		GENERAL FUND EXPENSES				6/23/2008		11/10/2008		4/20/2009		6/8/2009	
						Amended		Amended		Amended			
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Budget	Budget	Budget	Budget	Change	Budget		
Function		2005-06	2006-07	2007-08	2008-09	2008-09	2008-09	2008-09	2008-09	Jun-Apr	2009-10		
111	Elementary Instruction	2,482,966	2,384,944	2,456,463	2,609,342	2,647,679	2,576,958	2,562,480	-14,478	2,419,781			
112	Middle School Instruction	1,296,430	1,299,431	1,292,702	1,199,070	1,185,882	1,171,565	1,158,067	-13,498	1,152,971			
113	High School Instruction	1,858,254	1,749,542	1,793,514	1,604,772	1,610,210	1,677,797	1,641,486	-36,311	1,632,751			
118	Pre School Instruction	210,700	221,531	186,014	192,382	193,685	194,525	197,032	2,507	184,917			
119	Summer School-Basic	2,640	16,649	19,999	22,779	13,732	13,732	13,167	-565				
	<b>Basic Instruction Total</b>	<b>5,850,990</b>	<b>5,672,097</b>	<b>5,748,692</b>	<b>5,628,345</b>	<b>5,651,188</b>	<b>5,634,577</b>	<b>5,572,232</b>	<b>-62,345</b>	<b>5,390,420</b>			
122	Special Education Instruction	1,209,220	1,203,509	1,179,285	1,274,920	1,230,941	1,209,291	1,219,262	9,971	1,056,595			
125	Compensatory Ed Instruction(At Risk, Title)	845,045	824,379	568,169	807,425	849,254	815,862	830,558	14,696	893,362			
127	Career & Technical	536,703	592,526	290,092	481,496	461,575	336,630	332,942	-3,688	259,013			
	<b>Instruction Added Needs Total</b>	<b>2,590,968</b>	<b>2,620,414</b>	<b>2,037,546</b>	<b>2,563,841</b>	<b>2,541,770</b>	<b>2,361,783</b>	<b>2,382,762</b>	<b>20,979</b>	<b>2,208,970</b>			
212	Guidance Services	198,140	353,694	427,186	189,585	191,103	191,103	190,946	-157	283,147			
213	Health Services	88,186	86,557	73,937	97,078	97,078	77,704	71,257	-6,447	73,272			
214	Psychological Services	60,030	28,325	12,158	20,000	20,000	15,000	16,500	1,500	15,000			
215	Speech & Audiology	137,240	148,432	156,805	165,958	167,449	166,699	166,699	0	173,670			
216	Social Work Services	34,228	34,327	34,812	35,007	35,208	35,208	35,208	0	9,040			
218	Teacher Consultant			1,026					0				
	<b>Pupil Support Services Total</b>	<b>517,824</b>	<b>651,335</b>	<b>705,924</b>	<b>507,628</b>	<b>510,838</b>	<b>485,714</b>	<b>480,610</b>	<b>-5,104</b>	<b>554,129</b>			
221	Improvement of Instruction	104,347	182,067	74,945	128,830	126,073	58,943	57,969	-974	44,620			
222	Educational Media	134,611	156,000	16,770	4,090	4,090	3,590	3,288	-302	3,590			
225	Computer Assisted Instruction					43,325	43,325	38,734	-4,591	43,330			
226	Supervision/Dir Instructional Staff	191,358	178,379	196,511	203,151	161,262	152,608	152,977	369	43,587			
227	Academic Student Assessment						11,300	12,887	1,587	91,740			
	<b>Instructional Staff Support Services</b>	<b>430,316</b>	<b>516,446</b>	<b>288,226</b>	<b>336,071</b>	<b>334,750</b>	<b>269,766</b>	<b>265,855</b>	<b>-3,911</b>	<b>226,867</b>			
231	Board of Education	75,947	64,881	64,489	80,220	81,121	79,966	84,966	5,000	79,990			
232	Executive Administration	336,905	356,188	343,666	338,345	336,148	310,209	298,634	-11,575	310,320			
241	Office of the Principal	984,167	938,131	929,733	924,536	989,340	1,019,474	1,004,576	-14,898	1,100,218			
249	Other School Administration	3,791	2,713	6,118	3,300	3,300	3,300	3,300	0	3,300			
	<b>Total General &amp; School Admin Svc</b>	<b>1,400,810</b>	<b>1,361,913</b>	<b>1,344,006</b>	<b>1,346,401</b>	<b>1,409,909</b>	<b>1,412,949</b>	<b>1,391,476</b>	<b>-21,473</b>	<b>1,493,828</b>			
252	Fiscal Svc-Payroll,Accounting	137,055	146,685	155,639	165,546	165,546	165,795	165,856	61	171,947			
259	Other Business Services	99,130	139,898	127,663	177,510	104,610	98,636	98,636	0	98,640			
261	Operating Building Services	1,530,282	1,358,480	1,371,677	1,494,755	1,499,427	1,430,466	1,402,926	-27,540	1,379,893			
271	Pupil Transportation	839,889	910,374	867,616	989,917	982,131	845,687	833,259	-12,428	847,210			
283	Staff/Personnel Services	12,989	26,622	29,528	27,020	25,020	38,260	35,190	-3,070	34,690			
284	Support Services Technology	120,468	119,647	128,445	147,684	102,959	104,028	96,130	-7,898	111,938			
321	Community Recreation	23,386	39,914	36,920	42,790	42,790	34,259	34,259	0	34,339			
331	Community Activities	11,272	19,393	29,607	40,100	48,428	53,328	48,761	-4,567	13,440			
391	Other Community Services	3,916	4,506	4,799	6,345	6,345	6,345	1,245	-5,100	6,346			
441	Pmts to Other Government-Subgrantee	20,927							0				
511	Debt Service Long Term	8,046	8,847	5,562					0				
621	Transfer to Athletics	194,788	192,639	177,040	182,300	182,300	175,480	175,480	0	184,786			
625	Transfer to Food Service	766	746	719	720	720	755	755	0	760			
	<b>Total General Fund Expense &amp; Transfer</b>	<b>13,793,822</b>	<b>13,789,956</b>	<b>13,059,609</b>	<b>13,656,973</b>	<b>13,608,731</b>	<b>13,117,828</b>	<b>12,985,432</b>	<b>-132,396</b>	<b>12,758,203</b>			
Note: The Michigan Public School Accounting Manual may be found under "Keywords" at <a href="http://www.michigan.gov/mde">www.michigan.gov/mde</a>													



5/29/2009								
<b>OSCODA AREA SCHOOLS FOOD SERVICE BUDGET</b>								
				6/23/2008	4/20/2009	6/8/2009		6/8/2009
					<b>Amended</b>	<b>Amended</b>		
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Budget</b>
	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2008-09</b>	<b>2008-09</b>	<b>Jun-Apr</b>	<b>2009-10</b>
<b>REVENUE</b>								
Cash Food Sales-Meals	180,309	177,209	171,293	171,141	177,761	168,323	-9,438	160,980
State Sources	67,821	69,715	69,030	77,700	81,700	85,852	4,152	82,478
Federal Reimbursement	421,451	443,404	475,325	516,229	504,954	469,500	-35,454	470,405
Commodity Market Value	61,705	42,877	41,720	48,000	48,000	48,000	0	48,000
Interest, Catering & Other	66,215	57,091	51,931	43,628	38,628	41,063	2,435	35,737
<b>TOTAL REVENUE</b>	<b>797,502</b>	<b>790,298</b>	<b>809,299</b>	<b>856,698</b>	<b>851,043</b>	<b>812,738</b>	<b>-38,305</b>	<b>797,600</b>
At Risk Revenue Transfer-State	766	746	719	719	755	755	0	726
<b>TOTAL</b>	<b>798,268</b>	<b>791,044</b>	<b>810,018</b>	<b>857,417</b>	<b>851,798</b>	<b>813,493</b>	<b>-38,305</b>	<b>798,326</b>
<b>EXPENSES</b>								
Wage & Benefits	266,876	280,432	281,649	283,510	289,860	285,868	-3,992	277,224
Food Costs	270,065	268,863	294,938	311,348	297,634	272,873	-24,761	242,360
Commodity Market Value	61,705	42,877	41,720	48,000	48,000	48,000	0	48,000
Purchased Services	108,163	112,184	126,143	139,511	139,511	121,677	-17,834	134,295
Equipment & Supplies, Other	41,934	44,371	43,089	56,862	56,507	60,883	4,376	51,267
<b>TOTAL EXPENSES</b>	<b>748,742</b>	<b>748,728</b>	<b>787,539</b>	<b>839,231</b>	<b>831,512</b>	<b>789,301</b>	<b>-42,211</b>	<b>753,146</b>
<b>REVENUE-EXPENSES</b>	<b>49,526</b>	<b>42,316</b>	<b>22,479</b>	<b>18,186</b>	<b>20,286</b>	<b>24,192</b>	<b>3,906</b>	<b>45,180</b>
Transfer for Indirect Costs**	-50,000	-40,000	-40,000	-40,000	-40,000	-40,000	0	-40,000
<b>FUND BALANCE</b>								
BEGINNING	54,698	54,224	56,540	30,195	<b>39,020</b>	<b>39,020</b>	0	<b>23,212</b>
Plus: Revenue-Expense	49,526	42,316	22,479	18,186	20,286	24,192	3,906	45,180
Less: Transfer to Gen Fund	-50,000	-40,000	-40,000	-40,000	-40,000	-40,000	0	-40,000
<b>ENDING BALANCE</b>	<b>54,224</b>	<b>56,540</b>	<b>39,020</b>	<b>8,381</b>	<b>19,306</b>	<b>23,212</b>	<b>3,906</b>	<b>28,392</b>
<i>Note: Meal Magic new software expense for FY08 is \$2,837. Equipment expense of \$15,828 is reflected in FY09.</i>								
**Payment to general fund for indirect costs (e.g. building insurance, utilities, maintenance).								
MDE FY09 rate = 13.99% of allowable expense (exclude food, contracts, capital outlay).								
Estimated FY09 indirect cost =								
		51,423						

