

# Deficit Elimination Plan

Redford Union School District #1

Account	Actual 2009-10	Board Adopted Budget 2010-11	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2011-12	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2012-13	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2013-14	Yearly Increase (Decrease)	% Increase (Decrease)	Target Budget 2014-15	Yearly Increase (Decrease)	% Increase (Decrease)	
1	Beginning Fund Equity:	\$390,337	(\$1,573,791)		(\$2,367,374)			(\$2,292,831)			(\$1,432,307)			\$23,158			
2	Add: Revenues																
3 11x	Local Sources	\$3,322,060	\$3,268,668	(\$53,392)	-1.61%	\$3,290,668	\$22,000	0.67%	\$3,308,668	\$18,000	0.55%	\$3,327,668	\$19,000	0.57%	\$0	(\$3,327,668)	-100.00%
4 51x	Local Rec'd Thru Another Public Sch.	\$223,452	\$305,945	\$82,493	36.92%	\$305,945	\$0	0.00%	\$305,945	\$0	0.00%	\$305,945	\$0	0.00%	\$0	(\$305,945)	-100.00%
5 2xx	Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
6 3xx	State Sources	\$19,930,038	\$20,088,100	\$158,062	0.79%	\$20,296,066	\$207,967	1.04%	\$20,271,793	(\$24,293)	-0.12%	\$20,271,793	\$0	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
7 4xx	Federal Sources	\$4,050,760	\$3,488,135	(\$562,625)	-13.89%	\$2,087,047	(\$1,401,088)	-40.17%	\$2,087,047	\$0	0.00%	\$2,087,047	\$0	0.00%	\$0	(\$2,087,047)	-100.00%
8 52x-6xx	Incoming Transfers & Other	\$2,356,720	\$1,641,318	(\$715,402)	-30.36%	\$1,641,318	\$0	0.00%	\$1,641,318	\$0	0.00%	\$1,641,318	\$0	0.00%	\$0	(\$1,641,318)	-100.00%
9	TOTAL REVENUES, ETC.	\$29,883,029	\$28,792,166	(\$1,090,864)	-3.65%	\$27,621,064	(\$1,171,101)	-4.07%	\$27,614,771	(\$6,293)	-0.02%	\$27,633,771	\$19,000	0.07%	#DIV/0!	#DIV/0!	#DIV/0!
10	TOTAL RESOURCES AVAILABLE	\$30,273,366	\$27,218,375	(\$3,054,991)	-10.09%	\$25,253,690	(\$1,964,685)	-7.22%	\$25,321,941	\$68,250	0.27%	\$26,201,464	\$879,523	3.47%	#DIV/0!	#DIV/0!	#DIV/0!
11	Less: Expenditures																
12 1xx	Classroom Inst.	\$17,573,265	\$16,194,596	(\$1,378,669)	-7.85%	\$15,783,111	(\$411,485)	-2.54%	\$15,910,989	\$127,878	0.81%	\$15,488,321	(\$422,668)	-2.66%	\$0	(\$15,488,321)	-100.00%
13	Support Services:																
14 21x	Pupil	\$2,486,479	\$2,501,809	\$15,330	0.62%	\$2,425,002	(\$76,807)	-3.07%	\$2,446,131	\$21,129	0.87%	\$2,394,309	(\$51,822)	-2.12%	\$0	(\$2,394,309)	-100.00%
15 22x	Inst. Staff	\$427,341	\$442,988	\$15,647	3.66%	\$338,146	(\$104,842)	-23.67%	\$342,085	\$3,939	1.16%	\$334,726	(\$7,359)	-2.15%	\$0	(\$334,726)	-100.00%
16 23x	Gen. Adm.	\$528,996	\$491,182	(\$37,814)	-7.15%	\$486,227	(\$4,955)	-1.01%	\$491,065	\$4,838	1.00%	\$480,981	(\$10,084)	-2.05%	\$0	(\$480,981)	-100.00%
17 24x	Sch. Adm.	\$1,769,809	\$1,569,957	(\$199,852)	-11.29%	\$1,528,856	(\$41,101)	-2.62%	\$1,552,477	\$23,621	1.55%	\$1,525,606	(\$26,871)	-1.73%	\$0	(\$1,525,606)	-100.00%
18 25x	Business	\$1,038,928	\$967,619	(\$71,309)	-6.86%	\$956,551	(\$11,068)	-1.14%	\$964,384	\$7,833	0.82%	\$944,197	(\$20,187)	-2.09%	\$0	(\$944,197)	-100.00%
19 26x	Operation & Maintenance	\$4,435,062	\$4,327,287	(\$107,775)	-2.43%	\$3,203,330	(\$1,123,957)	-25.97%	\$2,389,520	(\$813,810)	-25.41%	\$2,389,520	\$0	0.00%	\$0	(\$2,389,520)	-100.00%
20 27x	Transportation	\$2,088,475	\$1,507,234	(\$581,241)	-27.83%	\$1,288,817	(\$218,417)	-14.49%	\$1,106,495	(\$182,322)	-14.15%	\$1,106,495	\$0	0.00%	\$0	(\$1,106,495)	-100.00%
21 28x	Central	\$615,656	\$696,454	\$80,798	13.12%	\$653,537	(\$42,917)	-6.16%	\$663,044	\$9,507	1.45%	\$649,990	(\$13,054)	-1.97%	\$0	(\$649,990)	-100.00%
22 29x	Other	\$0	\$373,979	\$373,979	100.00%	\$374,871	\$892	0.24%	\$377,019	\$2,148	0.57%	\$379,055	\$2,036	0.54%	\$0	(\$379,055)	-100.00%
23 3xx	Community Services	\$326,210	\$349,286	\$23,076	7.07%	\$348,585	(\$701)	-0.20%	\$354,442	\$5,857	1.68%	\$357,429	\$2,987	0.84%	\$0	(\$357,429)	-100.00%
24 41,42,43	Outgoing Transfers	\$27,338	\$0	(\$27,338)	-100.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
25 45x	Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%
26 51x	Debt Service	\$109,518	\$111,723	\$2,205	2.01%	\$107,853	(\$3,870)	-3.46%	\$104,962	(\$2,891)	-2.68%	\$76,042	(\$28,920)	-27.55%	\$0	(\$76,042)	-100.00%
27 6xx	Fund Modifications	\$420,080	\$51,635	(\$368,445)	-87.71%	\$51,635	\$0	0.00%	\$51,635	\$0	0.00%	\$51,635	\$0	0.00%	\$0	(\$51,635)	-100.00%
28	TOTAL EXP. & OUTGOING TRANSFERS	\$31,847,157	\$29,585,749	(\$2,261,408)	-7.10%	\$27,546,521	(\$2,039,228)	-6.89%	\$26,754,248	(\$792,273)	-2.88%	\$26,178,306	(\$575,942)	-2.15%	\$0	(\$26,178,306)	-100.00%
29	ENDING FUND BALANCE	(\$1,573,791)	(\$2,367,374)	(\$793,583)	50.42%	(\$2,292,831)	\$74,543	-3.15%	(\$1,432,307)	\$860,523	-37.53%	\$23,158	\$1,455,465	-101.62%	#DIV/0!	#DIV/0!	#DIV/0!

1. For which employee groups have negotiations been completed for 2009-10?  
Answer: Administrator's Association, Educational Assistants Association, Food Service Management Group, Food Service Employee Association, Custodian and Bus Driver Association, and Office Staff Employees.
2. For which employee groups have negotiations not been completed for 2009-10?  
Answer: Teachers
3. For which employee groups have negotiations been completed for 2010-11?  
Answer: Administrator's Association, Educational Assistants Association, Food Service Management Group, Food Service Employee Association, Custodian and Bus Driver Association, and Office Staff Employees.
4. For which employee groups have negotiations not been completed for 2010-11?  
Answer: Teachers
5. When is the next year employee negotiations will be open?  
Answer: Currently open for teachers. Administrator's Association expires June 30, 2011. All other contracts expire June 30, 2012.
6. Are projected savings from employee negotiations included in Section A for 2009-10?  
Answer: No.
7. Are projected savings from employee negotiations included in Section A for 2010-11?  
Answer: Yes.
8. What factors caused the school district's deficit?  
Answer: Unplanned pupil deduct from foundation allowance of \$154 per student, loss of more students than anticipated, call back of teachers laid off, overestimate of section 51c special education state revenue and other revenue.
9. What is the school district's plan to eliminate the deficit?  
Answer: Close 2-3 buildings, move the Adolescent Day Treatment program into one of the district's buildings, add an elementary Gifted Program to attempt to increase enrollment, promote certified Auto Mechanics program to increase enrollment, eliminate pay-to-play to increase enrollment, consolidate or eliminate low class size classes, eliminate teachers by maximizing class sizes, eliminate a media specialist, eliminate a special education teacher consultant(s), eliminate an administrator, replace full-time positions with part-time where allowed, reduce summer custodial extra hours, reduce work hours of some staff, eliminate high school transportation, reduce athletic transportation, enforce walking distances to eliminate bus runs and cut costs, require childcare and preschool program to breakeven, pay non-bargaining unit staff through a contract company, reduce membership dues, reduce gas and electricity costs through energy conservation and by closing buildings, seek wage/benefit concessions from bargaining groups, privatize custodial and maintenance services, and privatize transportation services
10. What subjects or instructional programs is the district proposing to discontinue or curtail?  
Answer: Advanced placement, foreign language and other low class size courses will be evaluated to see if they can be combined, shared with another district or eliminated. The GSRP program will have to be self-supporting or it will be eliminated the following year.
11. What support services would be reduced or eliminated?  
Answer: Custodial and transportation services will be reduced, with high school transportation being eliminated. The only district Media Specialist will be eliminated. The Childcare/Latchkey Program will be eliminated if it is not self-supporting this year. Special education teacher consultants and other support staff like social workers or speech therapists may be reduced if we are overstaffed. Custodial and transportation services will be privatized unless cost savings can be negotiated.
12. What specific steps have been initiated to carry out the plan?  
Answer: Several budget meetings have been held over the past few weeks with brainstorming from the Board, employees and the community. Priorities have been developed and have been used to compile a list of budget reductions to be made over the next 2 1/2 years to eliminate the deficit. This plan will be supported and approved by the Board. Consultants have been hired to review general education staffing and the special education program in an attempt to look for ways to operate more efficiently and reduce costs. Administration will meet with the bargaining groups in an attempt to gain some wage/benefit concessions.
13. Please give the details of staff reductions for instruction, support services, and community services.  
Answer: 6.0 teachers, 1.0 special education teacher consultant, 1.0 media specialist, 1.0 administrator, 3.0 bus drivers, 2.0 custodians, and substitute custodians with costs totalling \$50,000. In 2012-13 if custodial/maintenance and transportation is privatized staff will be reduced by approximately 26.0 custodians and 13.0 bus drivers.
14. Please give the details of any proposed employee wage concessions. Have any of those concessions been adopted?

No wage concessions have been proposed or adopted yet. Administrators will meet with the bargaining groups to attempt to either change health insurance plans to a lower cost plan to save money or to ask for other financial concessions totaling the amount of savings that would have been generated from the health insurance change.

15. Please submit the most recent board approved budget along with the board resolution with which it was adopted or provide the URL at which it is located.

Answer:

16. Please submit the Board Resolution showing approval of this Deficit Elimination Plan.

Answer:

17. List expected savings to be achieved by eliminating specific extra-curricular activities.

Answer: No extra curricular activities have been eliminated yet but we are looking to potentially share certain sports with other districts to reduce costs.

18. Do you have a sinking fund? If so, what is it designated for?

Answer: No.

Local Revenue Worksheet  
Table I

1	Local Revenue Worksheet	Actual 2009-10	Budgeted 2010-11	Diff	Estimated 2011-12	Diff	Estimated 2012-13	Diff	Estimated 2013-14	Diff	Estimated 2014-15	Diff	Explanations for Variance > 20%
2	General Millage (111)	2,786,829.91	2,612,500.00	-6.26%	2,612,500.00	0.00%	2,612,500.00	0.00%	2,612,500.00	0.00%	0.00	-100.00%	
3	Penalties and Int Earned on Tax (119)	27,740.12	28,000.00	0.94%	28,000.00	0.00%	28,000.00	0.00%	28,000.00	0.00%	0.00	-100.00%	
4	Tuition from Individuals (13x)	18,037.50	25,800.00	43.04%	25,800.00	0.00%	25,800.00	0.00%	25,800.00	0.00%	0.00	-100.00%	
5	Transport from Individuals (14x)	5,136.75	4,000.00	-22.13%	4,000.00	0.00%	4,000.00	0.00%	4,000.00	0.00%	0.00	-100.00%	
6	Earnings on Investments (15x)	5,560.80	6,000.00	7.90%	6,000.00	0.00%	6,000.00	0.00%	6,000.00	0.00%	0.00	-100.00%	
7	Revenue from Student Activities (17x)	2,385.00	23,000.00	864.36%	28,000.00	21.74%	28,000.00	0.00%	28,000.00	0.00%	0.00	-100.00%	
8	Community Service Revenue (18x)	291,642.49	340,000.00	16.58%	357,000.00	5.00%	375,000.00	5.04%	394,000.00	5.07%	0.00	-100.00%	
9	Rentals (191)	162,259.40	207,568.00	27.92%	207,568.00	0.00%	207,568.00	0.00%	207,568.00	0.00%	0.00	-100.00%	
10	Private Donations (192)	6,594.11	6,300.00	-4.46%	6,300.00	0.00%	6,300.00	0.00%	6,300.00	0.00%	0.00	-100.00%	
11	Other Misc, Local (199)	15,873.85	15,500.00	-2.36%	15,500.00	0.00%	15,500.00	0.00%	15,500.00	0.00%	0.00	-100.00%	
	Total Local (1xx) This will populate the												
12	DEP Line 3	3,322,059.93	3,268,668.00		3,290,668.00		3,308,668.00	0.55%	3,327,668.00	0.57%	0.00	-100.00%	
13	Other School District Tuition (511)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
14	Other School District Transport (512)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
15	ISD Collected Millage (513)	184,662.16	271,945.00	47.27%	271,945.00	0.00%	271,945.00	0.00%	271,945.00	0.00%	0.00	-100.00%	
16	Compensation for Services Provided to Other Public Schools (518)	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
17	Other Distributions from Other Public Schools (519)	38,790.11	34,000.00	-12.35%	34,000.00	0.00%	34,000.00	0.00%	34,000.00	0.00%	0.00	-100.00%	
18	Total from other Public Sch (51x) This will populate the DEP line 4	223,452.27	305,945.00		305,945.00		305,945.00	0.00%	305,945.00	0.00%	0.00	-100.00%	
19	Other - Please Explain	0.00	0.00	NA	0.00	NA	0.00	NA	0.00	NA	0.00	NA	
	Total General Fund												
	*This should be consistent with GF												
	DEP Local and Other Public School												
20	Revenue	3,545,512.20	3,574,613.00	0.82%	3,596,613.00	0.62%	3,614,613.00	0.50%	3,633,613.00	0.53%	0.00	-100.00%	

State Aid Calculation 2009-10		Memberships:	
Spring 2009 GE FTE	2,939.45 (A1)	SRSD Spring GE Membership FTE	
Fall 2009 GE FTE	2,806.61 (A2)	SRSD Fall GE Membership FTE	
Blended GE FTE	2,839.82 (A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)	
Spring 2009 SE FTE	544.83 (B1)	SRSD Spring SE Membership FTE	
Fall 2009 SE FTE	469.78 (B2)	SRSD Fall SE Membership FTE	
Blended SE FTE	488.54 (B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)	
Total FTE BLEND	3,328.36 C	Add GE blend (A3) + SE blend (B3)	
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 155,197,800.00 (D1)	Enter Current Non-PRE Value from Status Report	
Millage Rate	0.018 E		
Comm. PP Taxable Value	\$ 8,195,000.00 (D2)	Enter Current Comm PP Value from Status Report	
Millage Rate	0.006 F		
Local Revenue From Millage	2,842,730.400 G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column F)	
<b>Foundation Information</b>			
2010 Foundation Allowance	\$ 7,331.00 (H1)		
Maximum 2010 Fdtn	\$ 8,489.00 (H2)		
State Share ((lesser of H1,H2)-(G/A3)))	\$ 6,329.98 (I)	Foundation Allowance - Local Share of Foundation Allowance	
Local Share (G/A3)	\$ 1,001.02 (J)	NH Property Value times Millage Rate divided by GE FTE Blend	
1995 Foundation Allowance	\$ 5,214.83 (K1)		
Maximum 1995 Fdtn	\$ 6,500.00 (K2)		
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ 4,360.74 (L)	NH Property Value times Millage Rate divided by Total FTE Blend	
<b>SE Obligation</b>			
SE Costs	\$ 16,141,636.00 (M1)	Estimated SE4096	
SE Transportation Costs	\$ 830,924.00 (M2)	Estimated SE4094	
1997 Section 52	\$ 629,131.31 (M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls	
1997 Section 58	\$ 90,939.08 (M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls	
Original SE Hold Harmless Amt.	720,070.39 (M5)	Original SE Hold Harmless Amt.	
Current SE Costs (M1) x .0633359998	1,022,346.65 (M6)	Current cost x rate used to determine FY97 amount	
Adjusted Sect. 52 HH level	629,131.31 (M7)	lesser of M3 & M6	
Current SE trans cost (M2) x .704165	585,107.60 (M8)	Current cost x rate used to determine FY97 amount	
Adjusted Sect. 58 HH level	90,939.08 (M9)	lesser of M4 & M8	
Adjusted SEHH level	720,070.39 (M10)	SE Hold Harmless Amt.	
<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	17,976,003.80 N1	CY State Share Times GE Blend FTE	
Adj for GE Non Residents	14,062.17 N2	Estimated Adj. For Non Resident (N1+N2)	
Total Section 20 GE Fndtn.	17,990,065.97 N3		
SE Fdtn. (lesser of H1, H2 xB3)	3,581,505.07 O1	CY Foundation Times SE Blend FTE	
Adj for SE Non Residents	147,373.71 O2	Estimated Adj. For Non Resident (O1+O2)	
Total SE Fndtn.	3,728,878.78 O3		
51a Special Ed Costs * .286138	4,618,735.44 P1	State Obligation for Special Education Costs	
51a Special Ed Trans Cost * .704165	585,107.60 P2	State Obligation for Special Education Transportation	
State Obligation for SE Costs	5,203,843.04 P3	Total of P1 + P2	
Section 51.a3 Hold Harmless			
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4		
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	23,193,909.01 Q		
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	14,514,123.49 R	Proposal A Obligation	
Section 51c (P3)	5,203,843.04 (P3)	Special Education Obligation based on SE Costs	
Section 22b (Q+R-P3)	3,475,942.49 S	Discretionary Payment	

State Aid Calculation 2010-11	
Memberships:	
Spring 2010 GE FTE	2,788.53 (A1) SRSD Spring GE Membership FTE
Fall 2010 GE FTE	2,790.28 (A2) SRSD Fall GE Membership FTE
Blended GE FTE	2,789.84 (A3) 25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2010 SE FTE	473.32 (B1) SRSD Spring SE Membership FTE
Fall 2010 SE FTE	459.06 (B2) SRSD Fall SE Membership FTE
Blended SE FTE	462.63 (B3) 25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	3,252.47 C Add GE blend (A3) + SE blend (B3)
Taxable Value Information	
Non-PRE Taxable Value	\$ 142,657,706.00 (D1) Enter Current Non-PRE Value from Status Report
Millage Rate	0.018 E
Comm. PP Taxable Value	\$ 7,443,500.00 (D2) Enter Current Comm PP Value from Status Report
Millage Rate	0.006 F
Local Revenue From Millage	2,612,499.708 G
Foundation Information	
2011 Foundation Allowance	\$ 7,331.00 (H1) 2011 Foundation Allowance
Maximum 2011 Fdtn	\$ 8,489.00 (H2) Maximum 2011 Fdtn
State Share ((lesser of H1, H2)- (G/A3))	\$ 6,394.57 (I) Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 936.43 (J) NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 5,214.83 (K1) 1995 Foundation Allowance
Maximum 1995 Fdtn	\$ 6,500.00 (K2) Maximum 1995 Fdtn
State Share of 1995 ((lesser of K1, K2)- (G/C))	\$ 4,411.59 (L) NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation	
SE Costs	\$ 15,474,446.00 (M1) Estimated SE4096
SE Transportation Costs	\$ 937,818.00 (M2) Estimated SE4094
1997 Section 52	\$ 629,131.31 (M3) Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ 90,939.08 (M4) Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	720,070.39 (M5) Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	980,089.51 (M6) Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	629,131.31 (M7) lesser of M3 & M6
Current SE trans cost (M2) x .704165	660,378.61 (M8) Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	90,939.08 (M9) lesser of M4 & M8
Adjusted SEHH level	720,070.39 (M10) SE Hold Harmless Amt.

Calculations:	
CY Calculation Info:	
Section 20 (L x A3)	17,839,843.16 N1 CY State Share Times GE Blend FTE
Adj for GE Non Residents	14,044.91 N2 Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	17,853,888.07 N3 (N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,391,503.88 O1 CY Foundation Times SE Blend FTE
Adj for SE Non Residents	155,099.43 O2 Estimated Adj. For Non Resident
Total SE Fndtn.	3,546,603.31 O3 (O1+O2)
51a Special Ed Costs * .286138	4,427,827.03 P1 State Obligation for Special Education Costs
51a Special Ed Trans Cost * .704165	660,378.61 P2 State Obligation for Special Education Transportation
State Obligation for SE Costs	5,088,205.64 P3 Total of P1 + P2
Section 51.a3 Hold Harmless	
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4
Total CY State Fdtn & SE Oblig.	22,942,093.71 Q
Breakdown of Foundation and SE Obligation	
Section 22a - Proposal A (L*C)	14,348,553.10 R Proposal A Obligation
Section 51c (P3)	5,088,205.64 (P3) Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	3,505,334.97 S Discretionary Payment

State Aid Calculation 2011-12									
Memberships:									
Spring 2011 GE FTE		2,788.53	(A1)	SRS Spring GE Membership FTE					
Fall 2011 GE FTE		2,790.28	(A2)	SRS Fall GE Membership FTE					
Blended GE FTE		2,789.84	(A3)	25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)					
Spring 2011 SE FTE		473.32	(B1)	SRS Spring SE Membership FTE					
Fall 2011 SE FTE		459.06	(B2)	SRS Fall SE Membership FTE					
Blended SE FTE		462.63	(B3)	25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)					
Total FTE BLEND		3,252.47	C	Add GE blend (A3) + SE blend (B3)					
Taxable Value Information									
Non-PRE Taxable Value		\$ 142,657,706.00	(D1)	Enter Current Non-PRE Value from Status Report					
Millage Rate		0.018	E						
Comm. PP Taxable Value		\$ 7,443,500.00	(D2)	Enter Current Comm PP Value from Status Report					
Millage Rate		0.006	F						
Local Revenue From Millage		2,612,499.708	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)					
Foundation Information									
2012 Foundation Allowance		\$ 7,331.00	(H1)	2012 Foundation Allowance					
Maximum 2012 Fdtn		\$ 8,489.00	(H2)	Maximum 2012 Fdtn					
State Share ((lesser of H1, H2)- (G/A3))		\$ 6,394.57	(I)	Foundation Allowance - Local Share of Foundation Allowance					
Local Share (G/A3)		\$ 936.43	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend					
1995 Foundation Allowance		\$ 5,214.83	(K1)	1995 Foundation Allowance					
Maximum 1995 Fdtn.		\$ 6,500.00	(K2)	Maximum 1995 Fdtn.					
State Share of 1995 ((lesser of K1, K2)- (G/C))		\$ 4,411.59	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend					
SE Obligation									
SE Costs		\$ 15,474,446.00	(M1)	Estimated from Prior Year SE4096					
SE Transportation Costs		\$ 937,818.00	(M2)	Estimated from Prior Year SE4094					
1997 Section 52		\$ 629,131.31	(M3)	Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls					
1997 Section 58		\$ 90,939.08	(M4)	Information Available on State Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls					
Original SE Hold Harmless Amt.		720,070.39	(M5)	Original SE Hold Harmless Amt.					
Current SE Costs (M1) x .0633359998		980,089.51	(M6)	Current cost x rate used to determine FY97 amount					
Adjusted Sect. 52 HH level		629,131.31	(M7)	lesser of M3 & M6					
Current SE trans cost (M2) x .704165		660,378.61	(M8)	Current cost x rate used to determine FY97 amount					
Adjusted Sect. 58 HH level		90,939.08	(M9)	lesser of M4 & M8					
Adjusted SEHH level		720,070.39	(M10)	SE Hold Harmless Amt.					

**Calculations:**

CY Calculation Info:					
Section 20 (L x A3)		17,839,843.16	N1	CY State Share Times GE Blend FTE	
Adj for GE Non Residents		14,044.91	N2	Estimated Adj. For Non Resident	
Total Section 20 GE Fndtn.		17,853,888.07	N3	(N1+N2)	
SE Fdtn. (lesser of H1, H2 xB3)		3,391,503.88	O1	CY Foundation Times SE Blend FTE	
Adj for SE Non Residents		155,099.43	O2	Estimated Adj. For Non Resident	
Total SE Fndtn.		3,546,603.31	O3	(O1+O2)	
51a Special Ed Costs * .286138		4,427,827.03	P1	State Obligation for Special Education Costs	
51a Special Ed Trans Cost * .704165		660,378.61	P2	State Obligation for Special Education Transportation	
State Obligation for SE Costs		5,088,205.64	P3	Total of P1 + P2	
Section 51.a3 Hold Harmless					
Difference between (M5- (P3-O3)) or 0 if negative		\$0.00	P4		
Total CY State Fdtn & SE Oblig.		22,942,093.71	Q		
Breakdown of Foundation and SE Obligation					
Section 22a - Proposal A (L*C)		14,348,553.10	R	Proposal A Obligation	
Section 51c (P3)		5,088,205.64	(P3)	Special Education Obligation based on SE Costs	
Section 22b (Q-R-P3)		3,505,334.97	S	Discretionary Payment	

State Aid Calculation 2012-13	
Memberships:	
Spring 2012 GE FTE	2,788.53 (A1) SRSD Spring GE Membership FTE
Fall 2012 GE FTE	2,790.28 (A2) SRSD Fall GE Membership FTE
Blended GE FTE	2,789.84 (A3) 25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2012 SE FTE	473.32 (B1) SRSD Spring SE Membership FTE
Fall 2012 SE FTE	459.06 (B2) SRSD Fall SE Membership FTE
Blended SE FTE	462.63 (B3) 25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	3,252.47 C Add GE blend (A3) + SE blend (B3)
Taxable Value Information	
Non-PRE Taxable Value	\$ 142,657,706.00 (D1) Enter Current Non-PRE Value from Status Report
Millage Rate	0.018 E
Comm. PP Taxable Value	\$ 7,443,500.00 (D2) Enter Current Comm PP Value from Status Report
Millage Rate	0.006 F
Local Revenue From Millage	2,612,499.708 G
Foundation Information	
2013 Foundation Allowance	\$ 7,331.00 (H1) 2013 Foundation Allowance
Maximum 2013 Fdtn	\$ 8,489.00 (H2) Maximum 2013 Fdtn
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,394.57 (I) Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 936.43 (J) FTE Blend
1995 Foundation Allowance	\$ 5,214.83 (K1) 1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00 (K2) Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C))	\$ 4,411.59 (L) NH Property Value times Millage Rate (D1*E+D2*F) divided by GE Total FTE Blend
SE Obligation	
SE Costs	\$ 15,474,446.00 (M1) Estimated from Prior Year SE4096
SE Transportation Costs	\$ 937,818.00 (M2) Estimated from Prior Year SE4094
1997 Section 52	\$ 629,131.31 (M3) Information Available on State Aid Website http://www.michigan.gov/documents/seh_h_79613_7.xls
1997 Section 58	\$ 90,939.08 (M4) Information Available on State Aid Website http://www.michigan.gov/documents/seh_h_79613_7.xls
Original SE Hold Harmless Amt.	720,070.39 (M5) Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	980,089.51 (M6) Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	629,131.31 (M7) lesser of M3 & M6
Current SE trans cost (M2) x .704165	660,378.61 (M8) Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	90,939.08 (M9) lesser of M4 & M8
Adjusted SEHH level	720,070.39 (M10) SE Hold Harmless Amt.

Calculations:	
CY Calculation Info:	
Section 20 (L x A3)	17,839,843.16 N1 CY State Share Times GE Blend FTE
Adj for GE Non Residents	14,044.91 N2 Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	17,853,888.07 N3 (N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,391,503.88 O1 CY Foundation Times SE Blend FTE
Adj for SE Non Residents	155,099.43 O2 Estimated Adj. For Non Resident
Total SE Fndtn.	3,546,603.31 O3 (O1+O2)
51a Special Ed Costs * .286138	4,427,827.03 P1 State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	660,378.61 P2 State Obligation for Special Education Transportation
State Obligation for SE Costs	5,088,205.64 P3 Total of P1 + P2
Section 51.a3 Hold Harmless	
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	22,942,093.71 Q
Breakdown of Foundation and SE Obligation	
Section 22a - Proposal A (L*C)	14,348,553.10 R Proposal A Obligation
Section 51c (P3)	5,088,205.64 (P3) Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	3,505,334.97 S Discretionary Payment



State Aid Calculation 2013-14	
Memberships:	
Spring 2013 GE FTE	2,788.53 (A1) SRSD Spring GE Membership FTE
Fall 2013 GE FTE	2,790.28 (A2) SRSD Fall GE Membership FTE
Blended GE FTE	2,789.84 (A3) 25% Spring GE FTE(A1)+ 75% Fall GE FTE(A2)
Spring 2013 SE FTE	473.32 (B1) SRSD Spring SE Membership FTE
Fall 2013 SE FTE	459.06 (B2) SRSD Fall SE Membership FTE
Blended SE FTE	462.63 (B3) 25% Spring SE FTE(B1)+ 75% Fall SE FTE(B2)
Total FTE BLEND	3,252.47 C Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>	
Non-PRE Taxable Value	\$ 142,657,706.00 (D1) Enter Current Non-PRE Value from Status Report
Millage Rate	0.018 E
Comm. PP Taxable Value	\$ 7,443,500.00 (D2) Enter Current Comm PP Value from Status Report
Millage Rate	0.006 F
Local Revenue From Millage	2,612,499.708 G This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>	
2014 Foundation Allowance	\$ 7,331.00 (H1) 2014 Foundation Allowance
Maximum 2014 Fdtn	\$ 8,489.00 (H2) Maximum 2014 Fdtn
State Share ((lesser of H1,H2)-(G/A3)))	\$ 6,394.57 (I) Foundation Allowance - Local Share of Foundation Allowance
Local Share (G/A3)	\$ 936.43 (J) FTE Blend
1995 Foundation Allowance	\$ 5,214.83 (K1) 1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00 (K2) Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-(G/C)))	\$ 4,411.59 (L) NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>	
SE Costs	\$ 15,474,446.00 (M1) Estimated from Prior Year SE4096
SE Transportation Costs	\$ 937,818.00 (M2) Estimated from Prior Year SE4094
1997 Section 52	\$ 629,131.31 (M3) Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ 90,939.08 (M4) Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	720,070.39 (M5) Original SE Hold Harmless Amt.
Current SE Costs (M1) x.06333359998	980,089.51 (M6) Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	629,131.31 (M7) lesser of M3 & M6
Current SE trans cost (M2) x .704165	660,378.61 (M8) Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	90,939.08 (M9) lesser of M4 & M8
Adjusted SEHH level	720,070.39 (M10) SE Hold Harmless Amt.

Calculations:	
<b>CY Calculation Info:</b>	
Section 20 (L x A3)	17,839,843.16 N1 CY State Share Times GE Blend FTE
Adj for GE Non Residents	14,044.91 N2 Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	17,853,888.07 N3 (N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	3,391,503.88 O1 CY Foundation Times SE Blend FTE
Adj for SE Non Residents	155,099.43 O2 Estimated Adj. For Non Resident
Total SE Fndtn.	3,546,603.31 O3 (O1+O2)
51a Special Ed Costs * .286138	4,427,827.03 P1 State Obligation for Special Education Costs
51a Special Ed Trans Cost * .704165	660,378.61 P2 State Obligation for Special Education Transportation
State Obligation for SE Costs	5,088,205.64 P3 Total of P1 + P2
Section 51.a3 Hold Harmless	
Difference between (M5- (P3-O3)) or 0 if negative	\$0.00 P4
Total CY State Fdtn & SE Oblig. ((N3+O3)+(P3-O1)+(P4)	22,942,093.71 Q
Breakdown of Foundation and SE Obligation	
Section 22a - Proposal A (L*C)	14,348,553.10 R Proposal A Obligation
Section 51c (P3)	5,088,205.64 (P3) Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	3,505,334.97 S Discretionary Payment

Total State Revenue Table

	2009-10 Per August State Aid Status Report and FID	2010-11 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2011-12 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2012-13 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2013-14 Estimate SA Status Report	Diff	Explanation for Difference > than 20%	2014-15 Estimate SA Status Report	Diff	Explanation for Difference > than 20%
1	Other State Worksheet School Lunch Related	51,287.21	48,889.98	-5.06%		48,889.98	0.00%	48,889.98	0.00%		48,889.98	0.00%		48,889.98	0.00%	
2	Foundation (from SA Calc Worksheet Line R + Line S)	17,890,065.97	17,853,888.07	-0.76%		17,853,888.07	0.00%	17,853,888.07	0.00%		17,853,888.07	0.00%		17,853,888.07	0.00%	#DIV/0!
3	Special Education (From SA Calc Worksheet Line P3)	5,203,843.04	5,088,205.84	-2.22%		5,088,205.84	0.00%	5,088,205.84	0.00%		5,088,205.84	0.00%		5,088,205.84	0.00%	-100.00%
4	At Risk	770,086.77	789,404.99	2.51%		789,404.99	0.00%	789,404.99	0.00%		789,404.99	0.00%		789,404.99	0.00%	-100.00%
5	Bilingual	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
6	Math/Science	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
7	Renaissance Zone	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
8	Current	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
9	Adult	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
10	Career Tech	41,336.47	37,256.91	-9.87%		37,256.91	0.00%	37,256.91	0.00%		37,256.91	0.00%		37,256.91	0.00%	-100.00%
11	School Readiness	108,800.00	108,800.00	0.00%		108,800.00	0.00%	108,800.00	0.00%		108,800.00	0.00%		108,800.00	0.00%	-100.00%
12	Transition Grant	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
13	Declining Enrollment	145,746.76	130,964.32	-10.14%		24,292.96	-81.45%	Reduction In Declining Enrollment	0.00	-100.00%	0.00	NA	Loss of Declining Enrollment funds	0.00	NA	NA
14	51a12 SE Foundation	82,840.30	41,860.01	-49.47%		41,860.07	0.00%	41,860.07	0.00%		41,860.07	0.00%		41,860.07	0.00%	-100.00%
15	Middle School Math	0.00	0.00	NA		0.00	NA	0.00	NA		0.00	NA		0.00	NA	NA
16	22b ARRA Reduction	-1,004,984.00	-386,556.00	-61.54%	Reduction in ARRA Stabilization funds given to State to offset reduction in State Aid	0.00	-100.00%	Loss of ARRA Stabilization f	0.00	NA	0.00	NA		0.00	NA	NA
17	11d Reduction	-512,568.98	-500,880.38	-2.28%		-500,880.38	0.00%	-500,880.38	0.00%		-500,880.38	0.00%		-500,880.38	0.00%	-100.00%
18	Other- Explain	-3,241,585.47	-3,074,844.00	-5.14%	Section 53a/Reduction for Section 51c revenue allocated to our Special Education Center Programs	-3,146,742.00	2.34%		-3,146,742.00	0.00%			-3,146,742.00	0.00%		-100.00%
19	PY ADJ	-1,587.41	0.00	-100.00%	Prior year adjustments for 2010-11 unknown at this time	0.00	NA		0.00	NA			0.00	NA		NA
20	Deferred State Revenue Utilized this Year	349,034.28	0.00	-100.00%	Deferred revenue used in 2009-10 not available for 2010-11				0.00	NA			0.00	NA		NA
21	State Revenue Rec'd This Year, Deferred to future Year Total General Fund	0.00	0.00	NA		0.00	NA		0.00	NA			0.00	NA		NA
22	*This line will populate the DEP State Revenue Line 6	19,930,037.73	20,088,099.56	-3.39		20,296,086.26	-1.79		20,271,793.30	0.00			20,271,793.30	0.00		#DIV/0!
23	Total All Funds *This should be consistent with the Audited Financial Statements	19,981,324.94	20,138,789.54	0.78%		20,344,778.24	1.93%		20,320,483.28	-0.12%			20,320,483.28	0.00%		#DIV/0!

Federal Revenue Table

Federal Revenues	FID 2009-10	Projected 2010-11	Diff	Explanation for Difference > 20%	Projected 2011-12	Diff	Explanation for Difference > 20%	Projected 2012-13	Diff	Explanation for Difference > 20%	Projected 2013-14	Diff	Explanation for Difference > 20%	Projected 2014-15	Diff	Explanation for Difference > 20%
1 School Lunch Related	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
2 Special Education	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
3 IDEA Pre-School	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
4 Medicaid	94,367.87	94,000.00	-0.39%		94,000.00	0.00%		94,000.00	0.00%		94,000.00	0.00%		94,000.00	0.00%	
5 Non-Cluster Direct	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
6 Title I	1,119,030.55	713,946.00	-36.20%	Loss of ARRA Title I Funds	713,946.00	0.00%		713,946.00	0.00%		713,946.00	0.00%		713,946.00	0.00%	
7 Milrent	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
8 Title III	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
9 Title VI	1,706,611.58	1,375,810.00	-19.38%		1,083,374.00	-21.28%	Loss of ARRA IDEA Special Education Funds	1,083,374.00	0.00%		1,083,374.00	0.00%		0.00	-100.00%	
10 Safe and Drug-Free	8,950.00	0.00	-100.00%	Loss of Safe and Drug Free Grant	0.00	NA		0.00	NA		0.00	NA		0.00	NA	
11 Homeless	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
12 Emergency Immigration	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
13 Adult	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
14 Comprehensive School Reform	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
15 Vocational Education	37,562.78	44,985.00	19.76%		44,985.00	0.00%		44,985.00	0.00%		44,985.00	0.00%		0.00	-100.00%	
16 Technology Literacy	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
17 Reading First	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
18 Title II	77,340.84	148,808.00	92.41%	Only spent 50% of grant allocation in 2009-10	148,808.00	0.00%		148,808.00	0.00%		148,808.00	0.00%		0.00	-100.00%	
19 Headstart	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
20 Various Federal	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
21 21st Century	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
22 Other	1,006,896.14	1,110,586.00	10.30%		1,934.00	-99.83%	Loss of ARRA stabilization and EduJobs Funds	1,934.00	0.00%		1,934.00	0.00%		0.00	-100.00%	
23 Deferred Federal Revenue	0.00	0.00	NA		0.00	NA		0.00	NA		0.00	NA		0.00	NA	
Total General Fund																
*This will populate the DEP																
24 Federal Revenue Line 7	4,050,759.58	3,488,135.00	-13.89%		2,087,047.00	-40.17%		2,087,047.00	0.00%		2,087,047.00	0.00%		0.00	-100.00%	
Total All Funds																
*This should be consistent with																
25 SEFA Revenues	4,050,759.58	3,488,135.00	-13.89%		2,087,047.00	-40.17%		2,087,047.00	0.00%		2,087,047.00	0.00%		0.00	-100.00%	

\*Differences greater than 10% need to be explained  
 Explain - Breakdown to Various large grants in the Other Categories

**Instructional Summary**

	Function Code	Actual 2009-10	Budgeted 2010-11	Difference	% Change	Estimated 2011-12	Difference	% Change	Estimated 2012-13	Difference	% Change	Estimated 2013-14	Difference	% Change	Estimated 2014-15	Difference	% Change
Basic Inst.	111-113	\$11,712,139	\$11,165,506	(\$546,633)	-4.7%	\$11,114,730	(\$50,776)	-0.5%	\$11,158,975	\$44,245	0.4%	\$10,809,672	(\$349,303)	-3.1%	\$0	(\$10,809,672)	-100.0%
Pre-School	118	\$147,911	\$158,870	\$10,959	7.4%	\$123,810	(\$35,060)	-22.1%	\$124,636	\$826	0.7%	\$122,058	(\$2,578)	-2.1%	\$0	(\$122,058)	-100.0%
Summer School	119	\$29,577	\$27,000	(\$2,577)	-8.7%	\$27,000	\$0	0.0%	\$27,000	\$0	0.0%	\$27,000	\$0	0.0%	\$0	(\$27,000)	-100.0%
Special Ed.	122	\$3,580,557	\$3,529,460	(\$51,097)	-1.4%	\$3,223,012	(\$306,448)	-8.7%	\$3,302,641	\$79,629	2.5%	\$3,264,717	(\$37,924)	-1.1%	\$0	(\$3,264,717)	-100.0%
Othr Add Needs	125, 127	\$2,103,081	\$1,313,760	(\$789,321)	-37.5%	\$1,294,559	(\$19,201)	-1.5%	\$1,297,737	\$3,178	0.2%	\$1,264,874	(\$32,863)	-2.5%	\$0	(\$1,264,874)	-100.0%
Adult Ed.	13x	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Total</b>	<b>1XX</b>	<b>\$17,573,265</b>	<b>\$16,194,596</b>	<b>(\$1,378,669)</b>		<b>\$15,783,111</b>	<b>(\$411,485)</b>		<b>\$15,910,989</b>	<b>\$127,878</b>		<b>\$15,488,321</b>	<b>(\$422,668)</b>		<b>\$0</b>	<b>(\$15,488,321)</b>	

**Detail of Changes in the Instruction Function from Prior Year**

2009-10 to 2010-11

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	3.50	1.40	5.00	0.00	0.00	9.90
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	1.00	0.00	0.00	1.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	10.00	0.00	0.00	10.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$504,511	-\$131,121	-\$436,821	\$0	\$0	-\$1,072,453
5 Change in MSPERS	\$165,143	\$56,570	-\$50,745	\$0	\$3,577	\$174,545
6 Change in Health Care Insurance	\$90,188	\$46,721	-\$74,478	\$0	\$5,789	\$68,220
7 Wage Increment	\$79,372	\$0	\$0	\$0	\$3,452	\$82,824
8 Unemployment Costs	\$54,202	\$2,641	\$0	\$0	\$0	\$56,843
8 Workers Compensation	-\$23,487	\$0	\$0	\$0	\$0	-\$23,487
9 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
10 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
13 Change in Purchased Services, Supplies and Textbooks	-\$286,811	-\$24,872	-\$195,476	\$0	-\$2,565	-\$509,724
14 Change in Capital Outlay	-\$96,071	\$0	\$0	\$0	\$0	-\$96,071
15 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
16 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
17 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
18 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - FICA	-\$27,235	-\$1,036	-\$31,801	\$0	\$706	-\$59,366
20 Other - ALL		\$0	\$0	\$0	\$0	\$0
21 <b>Total</b>	-\$549,210	-\$51,097	-\$789,321	\$0	\$10,959	-\$1,378,669

\* Narrative Section should explain any partial year implementation disparities.

**Detail of Changes in the Instruction Function from Prior Year**

2010-11 to 2011-12

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	3.00	3.50	0.00	0.00	0.00	6.50
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.50	0.00	0.00	0.00	0.50
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	-\$226,500	-\$271,250	\$0	\$0	\$0	-\$497,750
5 Change in MSPERS	\$96,697	\$24,076	\$2,137	\$0	\$422	\$123,332
6 Change in Health Care Insurance	-\$64,973	-\$103,274	-\$1,338	\$0	-\$520	-\$170,105
7 Wage Increment	\$150,000	\$44,000	\$0	\$0	\$0	\$194,000
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
13 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Purchased Services, Supplies and Textbooks	-\$6,000	\$0	\$0	\$0	\$0	-\$6,000
15 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
16 Program Costs	\$0	\$0	-\$20,000	\$0	\$0	-\$20,000
17 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
18 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
20 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
21 Other - ALL	\$0	\$0	\$0	\$0	-\$34,962	-\$34,962
22 Total	-\$50,776	-\$306,448	-\$19,201	\$0	-\$35,060	-\$411,485

**Detail of Changes in the Instruction Function from Prior Year**

2011-12 to 2012-13

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change in MSPERS	\$96,697	\$24,076	\$2,137	\$0	\$422	\$123,332
6 Change in Health Care Insurance	\$50,548	\$23,553	\$1,041	\$0	\$404	\$75,546
7 Wage Increment	\$110,000	\$32,000	\$0	\$0	\$0	\$142,000
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0
13 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
15 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
16 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
17 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
18 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
20 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
21 Teacher Retirements Savings	-\$213,000	\$0	\$0	\$0	\$0	-\$213,000
22 <b>Total</b>	\$44,245	\$79,629	\$3,178	\$0	\$826	\$127,878

**Detail of Changes in the Instruction Function from Prior Year**

2012-13 to 2013-14

	Basic Inst 111-113,119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Pre-School 118	Total
<b>Impact of Changes In Instructional Spending</b>						
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00
Dollar Savings Below						
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0
5 Change in MSPERS	\$96,697	\$24,076	\$2,137	\$0	\$422	\$123,332
6 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0
7 Wage Increment	\$68,000	\$28,000	\$0	\$0	\$0	\$96,000
8 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0
9 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0
10 Wage Concessions	-\$298,000	-\$90,000	-\$35,000	\$0	-\$3,000	-\$426,000
13 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Purchased Services, Supplies and Textbooks	\$0	\$0	\$0	\$0	\$0	\$0
15 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
16 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0
17 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0
18 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0
20 Other - FICA	\$0	\$0	\$0	\$0	\$0	\$0
21 Teacher Retirements Savings	-\$216,000	\$0	\$0	\$0	\$0	-\$216,000
22 <b>Total</b>	<b>-\$349,303</b>	<b>-\$37,924</b>	<b>-\$32,863</b>	<b>\$0</b>	<b>-\$2,578</b>	<b>-\$422,668</b>





Support Services Summary

	Function Code	Actual 2009-10	Budgeted 2010-11	Difference	% Change	Estimated 2011-12	Difference	% Change	Estimated 2012-13	Difference	% Change	Estimated 2013-14	Difference	% Change	Estimated 2014-15	Difference	% Change
Pupil	21X	\$2,486,479	\$2,501,809	\$15,330	0.62%	\$2,425,002	(\$76,807)	-3.07%	\$2,446,131	\$21,129	0.87%	\$2,394,309	(\$51,822)	-2.12%	\$0	(\$2,394,309)	-100.00%
Instructional	22X	\$427,341	\$442,988	\$15,647	3.66%	\$338,146	(\$104,842)	-23.67%	\$342,085	\$3,939	1.16%	\$334,726	(\$7,359)	-2.15%	\$0	(\$334,726)	-100.00%
General	23X	\$528,996	\$491,182	(\$37,814)	-7.15%	\$486,227	(\$4,955)	-1.01%	\$491,065	\$4,838	1.00%	\$480,981	(\$10,084)	-2.05%	\$0	(\$480,981)	-100.00%
School	24X	\$1,769,809	\$1,569,957	(\$199,852)	-11.29%	\$1,528,858	(\$41,101)	-2.62%	\$1,552,477	\$23,621	1.55%	\$1,525,606	(\$26,871)	-1.73%	\$0	(\$1,525,606)	-100.00%
Business	25X	\$1,038,928	\$967,819	(\$71,309)	-6.86%	\$956,551	(\$11,068)	-1.14%	\$964,384	\$7,833	0.82%	\$944,197	(\$20,187)	-2.09%	\$0	(\$944,197)	-100.00%
Ops./Maint.	26X	\$4,435,062	\$4,327,287	(\$107,775)	-2.43%	\$3,203,330	(\$1,123,957)	-25.97%	\$2,389,520	(\$813,810)	-25.41%	\$2,389,520	\$0	0.00%	\$0	(\$2,389,520)	-100.00%
Transportation	27X	\$2,088,475	\$1,507,234	(\$581,241)	-27.83%	\$1,288,817	(\$218,417)	-14.49%	\$1,106,495	(\$182,322)	-14.15%	\$1,106,495	\$0	0.00%	\$0	(\$1,106,495)	-100.00%
Central	28X	\$615,656	\$696,454	\$80,798	13.12%	\$653,537	(\$42,917)	-6.16%	\$663,044	\$9,507	1.45%	\$649,990	(\$13,054)	-1.97%	\$0	(\$649,990)	-100.00%
Other	29X	\$0	\$373,979	\$373,979	#DIV/0!	\$374,871	\$892	0.24%	\$377,019	\$2,148	0.57%	\$379,055	\$2,036	0.54%	\$0	(\$379,055)	-100.00%
Community Svc.	30X	\$326,210	\$349,286	\$23,076	7.07%	\$348,555	(\$701)	-0.20%	\$354,442	\$5,887	1.68%	\$357,429	\$2,987	0.84%	\$0	(\$357,429)	-100.00%
Outgoing	41X, 42X, 43X	\$27,338	\$0	(\$27,338)	-100.00%	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Facilities Acq.	45X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Debt Service	51X	\$109,518	\$111,723	\$2,205	2.01%	\$107,853	(\$3,870)	-3.46%	\$104,962	(\$2,891)	-2.58%	\$76,042	(\$28,920)	-27.55%	\$0	(\$76,042)	-100.00%
Fund Mod.	6XX	\$420,080	\$51,635	(\$368,445)	-87.71%	\$51,635	\$0	0.00%	\$51,635	\$0	0.00%	\$51,635	\$0	0.00%	\$0	(\$51,635)	-100.00%
		\$14,273,892	\$13,391,153	(\$882,739)		\$11,763,410	(\$1,627,743)		\$10,843,259	(\$920,151)		\$10,689,985	(\$153,274)		\$0	(\$10,689,985)	

**Detail of Changes in Support Functions From Prior Year**

Reconciliation from 2009-10 to 2010-11													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	1.00	0.00	0.00	2.00	0.00	3.00	3.00	1.00	0.00	0.00	0.00		\$ 10
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00		\$ 0
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ (66,016)	\$ -	\$ (10,373)	\$ (61,554)	\$ (19,500)	\$ (217,502)	\$ (133,200)	\$ (15,953)	\$ -	\$ -	\$ -		\$ (524,098)
5 Change in MSPERS	\$ 66,205	\$ 394	\$ 10,482	\$ 30,377	\$ 17,853	\$ (3,560)	\$ (8,332)	\$ 8,254	\$ 28,043	\$ 8,092	\$ -		\$ 157,808
6 Change in Health Care Insurance	\$ 45,436	\$ (725)	\$ 24,333	\$ (15,813)	\$ (3,096)	\$ 6,325	\$ (75,587)	\$ 14,395	\$ 5,465	\$ 4,227	\$ -		\$ 4,960
7 Wage Increment - Support Services	\$ -	\$ 9,526	\$ -	\$ -	\$ 12,610	\$ -	\$ -	\$ -	\$ 135,738	\$ 9,232	\$ -		\$ 167,106
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ (32,116)	\$ -	\$ (4,286)	\$ 1,163	\$ -	\$ -	\$ (3,554)	\$ -		\$ (38,793)
9 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (41,183)	\$ (1,466)	\$ -	\$ -	\$ (1,972)	\$ -		\$ (44,621)
10 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ -	\$ -	\$ -		\$ (20,000)
11 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ (12,295)	\$ 5,364	\$ (61,150)	\$ (115,722)	\$ (68,593)	\$ 207,907	\$ 90,276	\$ 41,930	\$ 192,199	\$ 6,025	\$ -		\$ 285,941
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (424,095)	\$ 35,000	\$ -	\$ -	\$ -		\$ (389,095)
14 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,130)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (42,130)
15 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Other - FICA	\$ (18,000)	\$ 1,088	\$ (1,106)	\$ (5,024)	\$ 1,327	\$ (14,232)	\$ (10,618)	\$ (2,208)	\$ 10,384	\$ 1,026	\$ -		\$ (37,363)
19 Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ (11,910)	\$ 886	\$ 618	\$ (620)	\$ 2,150	\$ -	\$ (27,338)	\$ (366,240)	\$ (402,454)
20 Total (S/B Consistent with Change in DEP)	\$ 15,330	\$ 15,647	\$ (37,814)	\$ (199,852)	\$ (71,309)	\$ (107,775)	\$ (581,241)	\$ 80,798	\$ 373,979	\$ 23,076	\$ (27,338)	\$ (366,240)	\$ (882,739)

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2010-11 to 2011-12													
	Pupil	Instructional	General	School	Business	Ops./Maint.	Trans.	Central	Other	Comm	Outgoing	Fund Mod	Total
	21x	22x	23x	24x	25x	26x	27x	28x	29x	3xx	4xx	6xx	
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
2 Staffing Decrease due to Layoff	1.00	1.25	0.00	0.25	0.00	2.00	3.00	0.00	0.00	0.00	0.00		\$ 8
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ (75,500)	\$ (100,014)	\$ -	\$ (24,515)	\$ -	\$ (99,000)	\$ (158,884)	\$ -	\$ -	\$ -	\$ -		\$ (457,913)
5 Change in MSPERS	\$ 14,178	\$ 2,641	\$ 2,916	\$ 15,129	\$ 4,813	\$ 18,680	\$ 10,366	\$ 4,946	\$ 2,036	\$ 2,987	\$ -		\$ 78,692
6 Change in Health Care Insurance	\$ (8,935)	\$ (1,669)	\$ (2,471)	\$ (10,915)	\$ (3,881)	\$ (22,507)	\$ (66,399)	\$ (5,863)	\$ (144)	\$ (3,688)	\$ -		\$ (126,472)
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (50,000)
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (2,000)
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,000)	\$ -	\$ -	\$ -		\$ (35,000)
14 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,130)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (42,130)
15 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (800,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (800,000)
17 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Wage Concessions	\$ (4,000)	\$ (5,800)	\$ (3,400)	\$ (20,800)	\$ (12,000)	\$ (129,000)	\$ (1,000)	\$ (7,000)	\$ (1,000)	\$ -	\$ -		\$ (184,000)
19 Contract Lunch Supervisors	\$ (2,550)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500)	\$ -	\$ -	\$ -	\$ -	\$ (3,870)	\$ (8,920)
20 Total (S/B Consistent with Change in DEP)	\$ (76,807)	\$ (104,842)	\$ (4,955)	\$ (41,101)	\$ (11,068)	\$ (1,123,957)	\$ (218,417)	\$ (42,917)	\$ 892	\$ (701)	\$ -	\$ (3,870)	\$ (1,627,743)

**Detail of Changes in Support Functions From Prior Year**

Reconciliation from 2011-12 to 2012-13													
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./ Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Fund Mod 6xx	Total
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	26.00	14.00	0.00	0.00	0.00	0.00		\$ 40
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
Dollar Savings Below													\$ -
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (850,000)	\$ (200,000)	\$ -	\$ -	\$ -	\$ -		\$ (1,050,000)
5 Change in MSPERS	\$ 14,178	\$ 2,641	\$ 2,916	\$ 15,129	\$ 4,813	\$ 18,680	\$ 10,366	\$ 4,946	\$ 2,036	\$ 2,987	\$ -		\$ 78,692
6 Change in Health Care Insurance	\$ 6,951	\$ 1,298	\$ 1,922	\$ 8,492	\$ 3,020	\$ 17,510	\$ 7,312	\$ 4,561	\$ 112	\$ 2,870	\$ -		\$ 54,048
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Other-FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 Other - ALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,891)	\$ (2,891)
20 <b>Total (S/B Consistent with Change in DEP)</b>	\$ 21,129	\$ 3,939	\$ 4,838	\$ 23,621	\$ 7,833	\$ (813,810)	\$ (182,322)	\$ 9,507	\$ 2,148	\$ 5,857	\$ -	\$ (2,891)	\$ (920,151)

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2012-13 to 2013-14													
	Pupil	Instructional	General	School	Business	Ops./Maint.	Trans.	Central	Other	Comm	Outgoing	Fund Mod	Total
	21x	22x	23x	24x	25x	26x	27x	28x	29x	3xx	4xx	6xx	
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
2 Staffing Decrease due to Layoff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
3 Funded Vacancies (FTE) Included Above	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		\$ -
Dollar Savings Below													
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
5 Change in MSPERS	\$ 14,178	\$ 2,641	\$ 2,916	\$ 15,129	\$ 4,813	\$ -	\$ -	\$ 4,946	\$ 2,036	\$ 2,987	\$ -		\$ 49,646
6 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
7 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
8 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
9 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
14 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
15 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18 Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
19 Wage/Insurance Concessions	\$ (66,000)	\$ (10,000)	\$ (13,000)	\$ (42,000)	\$ (25,000)	\$ -	\$ -	\$ (18,000)	\$ -	\$ -	\$ -	\$ (28,920)	\$ (202,920)
20 Total (S/B Consistent with Change in DEP)	\$ (51,822)	\$ (7,359)	\$ (10,084)	\$ (26,871)	\$ (20,187)	\$ -	\$ -	\$ (13,054)	\$ 2,036	\$ 2,987	\$ -	\$ (28,920)	\$ (153,274)

SCHOOL DISTRICT NAME: Redford Union School District #1  
 SUMMARY MONTHLY DEP RECONCILIATION REPORT  
 FOR THE MONTH ENDING \_\_\_\_\_

	Acct Codes		A DEFICIT ELIMINATION PLAN 2010-2011	B ACTUAL Year-to Date	C PROJECTED To-Year-End	D(B+C) TOTAL PROJECTED	E(D-A) VARIANCE	F(E/A) % VARIANCE	Variance Explanation
1		Beginning Fund Equity	(\$1,573,791)	(\$1,573,791)		(\$1,573,791)			
2		Add: Revenues							
3	11X	Local Sources	\$3,268,668	\$0	\$0	\$0	(\$3,268,668)	-100.00%	
4	51X	Local Rec'd Thru Other Public Schl	\$305,945	\$0	\$0	\$0	(\$305,945)	-100.00%	
5	2xx	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx	State Sources	\$20,088,100	\$0	\$0	\$0	(\$20,088,100)	-100.00%	
7	4xx	Federal Sources	\$3,488,135	\$0	\$0	\$0	(\$3,488,135)	-100.00%	
8	52x-6xx	Incoming Transfers & Other	\$1,641,318	\$0	\$0	\$0	(\$1,641,318)	-100.00%	
9		Total Current Year Revenues	\$28,792,166	\$0	\$0	\$0	(\$28,792,166)	-100.00%	
10		TOTAL RESOURCES AVAILABLE	\$27,218,375			(\$1,573,791)	(\$28,792,166)	-105.78%	
11		Less: Expenditures							
12	1xx	Classroom Instruction	\$16,194,596	\$0	\$0	\$0	(\$16,194,596)	-100.00%	
13		Support Services:							
14	21x	Pupil Support	\$2,501,809	\$0	\$0	\$0	(\$2,501,809)	-100.00%	
15	22x	Instructional Staff Supp	\$442,988	\$0	\$0	\$0	(\$442,988)	-100.00%	
16	23x	General Admin.	\$491,182	\$0	\$0	\$0	(\$491,182)	-100.00%	
17	24x	School Admin.	\$1,569,957	\$0	\$0	\$0	(\$1,569,957)	-100.00%	
18	25x	Business Admin.	\$967,619	\$0	\$0	\$0	(\$967,619)	-100.00%	
19	26x	Oper/Maintenance	\$4,327,287	\$0	\$0	\$0	(\$4,327,287)	-100.00%	
20	27x	Transportation	\$1,507,234	\$0	\$0	\$0	(\$1,507,234)	-100.00%	
21	28x	Central Admin.	\$696,454	\$0	\$0	\$0	(\$696,454)	-100.00%	
22	29x	Other	\$373,979	\$0	\$0	\$0	(\$373,979)	-100.00%	
23	3xx	Community Services	\$349,286	\$0	\$0	\$0	(\$349,286)	-100.00%	
24	41,42,43	Outgoing Transfers	\$0	\$0	\$0	\$0	\$0	0.00%	
25	45x	Facilities Acquisition	\$0	\$0	\$0	\$0	\$0	0.00%	
26	51x	Debt Service	\$111,723	\$0	\$0	\$0	(\$111,723)	-100.00%	
27	6xx	Fund Modifications	\$51,635	\$0	\$0	\$0	(\$51,635)	-100.00%	
28		TOTAL EXPEND. & OUTGOING TRNSFRS	\$29,585,749	\$0	\$0	\$0	(\$29,585,749)	-100.00%	
29		ENDING FUND BALANCE	(\$2,367,374)			(\$1,573,791)			

**SCHOOL DISTRICT NAME: Redford Union School District #1**  
**SUMMARY MONTHLY DEP RECONCILIATION REPORT**  
**FOR THE MONTH ENDING \_\_\_\_\_**

	Acct Codes		A DEFICIT ELIMINATION PLAN 2011-2012	B ACTUAL Year-to Date	C PROJECTED To-Year-End	D(B+C) TOTAL PROJECTED	E(D-A) VARIANCE	F(E/A) % VARIANCE	Variance Explanation
1		Beginning Fund Equity	(\$2,367,374)	\$0		\$0	\$2,367,374	-100.00%	
2		Add: Revenues							
3	11X	Local Sources	\$3,290,668	\$0	\$0	\$0	(\$3,290,668)	-100.00%	
4	51X	Local Rec'd Thru Other Public Schl	\$305,945	\$0	\$0	\$0	(\$305,945)	-100.00%	
5	2xx	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx	State Sources	\$20,296,086	\$0	\$0	\$0	(\$20,296,086)	-100.00%	
7	4xx	Federal Sources	\$2,087,047	\$0	\$0	\$0	(\$2,087,047)	-100.00%	
8	52x-6xx	Incoming Transfers & Other	\$1,641,318	\$0	\$0	\$0	(\$1,641,318)	-100.00%	
9		Total Current Year Revenues	\$27,621,064	\$0	\$0	\$0	(\$27,621,064)	-100.00%	
10		<b>TOTAL RESOURCES AVAILABLE</b>	\$25,253,690			\$0	(\$25,253,690)	-100.00%	
11		Less: Expenditures							
12	1xx	Classroom Instruction	\$15,783,111	\$0	\$0	\$0	(\$15,783,111)	-100.00%	
13		Support Services:							
14	21x	Pupil Support	\$2,425,002	\$0	\$0	\$0	(\$2,425,002)	-100.00%	
15	22x	Instructional Staff Supp	\$338,146	\$0	\$0	\$0	(\$338,146)	-100.00%	
16	23x	General Admin.	\$486,227	\$0	\$0	\$0	(\$486,227)	-100.00%	
17	24x	School Admin.	\$1,528,856	\$0	\$0	\$0	(\$1,528,856)	-100.00%	
18	25x	Business Admin.	\$956,551	\$0	\$0	\$0	(\$956,551)	-100.00%	
19	26x	Oper/Maintenance	\$3,203,330	\$0	\$0	\$0	(\$3,203,330)	-100.00%	
20	27x	Transportation	\$1,288,817	\$0	\$0	\$0	(\$1,288,817)	-100.00%	
21	28x	Central Admin.	\$653,537	\$0	\$0	\$0	(\$653,537)	-100.00%	
22	29x	Other	\$374,871	\$0	\$0	\$0	(\$374,871)	-100.00%	
23	3xx	Community Services	\$348,585	\$0	\$0	\$0	(\$348,585)	-100.00%	
24	41,42,43	Outgoing Transfers	\$0	\$0	\$0	\$0	\$0	0.00%	
25	45x	Facilities Acquisition	\$0	\$0	\$0	\$0	\$0	0.00%	
26	51x	Debt Service	\$107,853	\$0	\$0	\$0	(\$107,853)	-100.00%	
27	6xx	Fund Modifications	\$51,635	\$0	\$0	\$0	(\$51,635)	-100.00%	
28		<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	\$27,546,521	\$0	\$0	\$0	(\$27,546,521)	-100.00%	
29		<b>ENDING FUND BALANCE</b>	(\$2,292,831)			\$0	\$2,292,831	-100.00%	