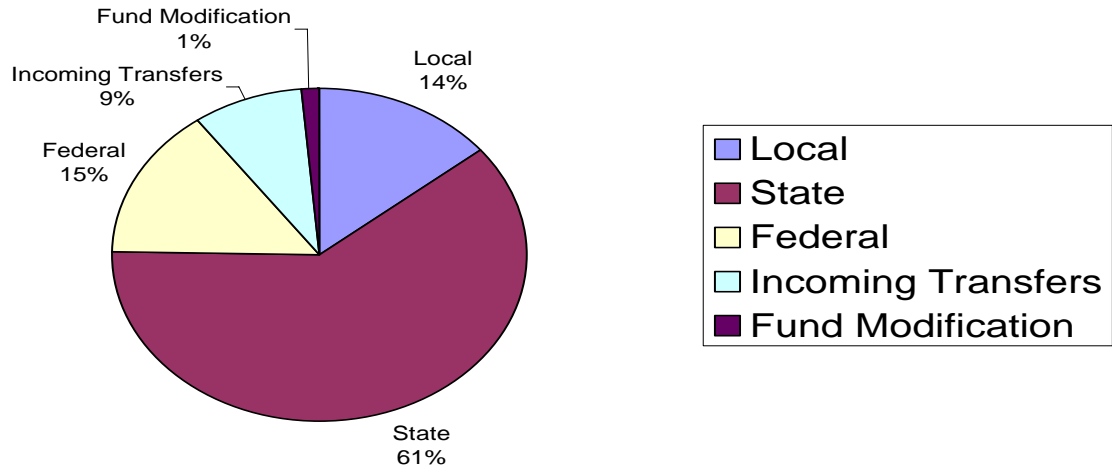


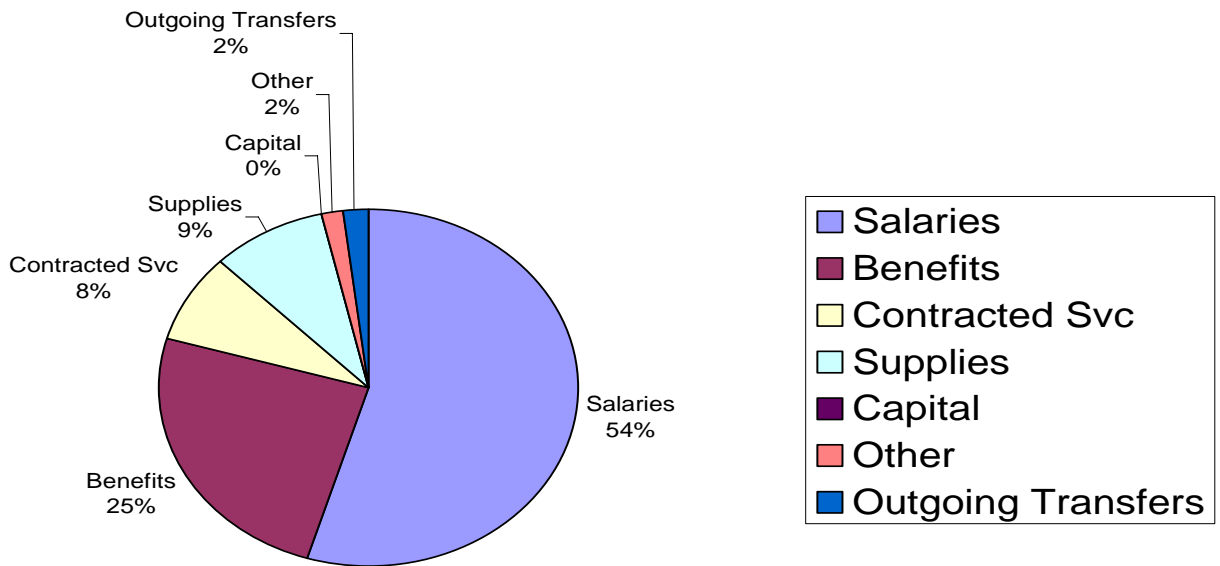
Willow Run Community Schools Highlights of 2008-2009 Budgets

- Levy 18.0000 mills (17.1620 and .8380 “Headlee Override” millage)
- Balanced General Fund Budget of \$27,161,599
- Balanced Athletic Fund Budget of \$395,040 after \$385,955 G/F subsidy
- Balanced Community Service Fund Budget of \$6,500
- Balanced Food Service Fund Budget of \$1,152,620
- All currently operating buildings remain open
- All teaching staff lay-offs last year were recalled during 2007-08
- Six (6) teaching staff retirement replacements frozen and unfunded
- Two (2) new Para Educators added
- New Special Education (CI) Teacher added
- New Dean of Students building administrator frozen and unfunded
- Bargained contract settlements and Health Ins. savings for WREA members
- Bargained contract settlements and Health Ins. savings for WRPO members
- Bargained contract settlements and Health Ins. savings for WRMSU members
- Bargained contract settlements and Health Ins. savings for WRAA members
- Bargained contract settlements and Health Ins. savings for WRAE members
- Estimated contract settlements and Health Insurance savings for A.F.S.C.M.E. Local 3451members
- Presumes a 16.54 % MPSERS Retirement rate
- Presumes \$1,200 annual “cash-in-lieu” for health care “opt-out” option
- Presumes that the District run Day Care Operation remains closed
- Presumes that ACT 18 funding meets 2007-2008 original Budget
- Presumes that all State and Federal Grants continue at current levels.
- General Fund enrollment goal increase of **170** students yielding **\$1,635,265** more than estimated in the MCEA forecast
- Additional strategy will include analyzing the costs of Adult Ed.
- Additional strategy will include analyzing the costs of Alternative Ed.
- Review all overtime disbursements
- Review all support service staffing levels
- Explore alternative uses for rental income of idle assets
- Explore sale of under utilized facilities to raise capital
- Explore sale or public joint venture of land holdings
- Explore and analyze all utility usage patterns to assure minimum costs

Willow Run CS 2008-2009 Revenue Sources, All Funds



Willow Run CS 2008-09 Expense Objects, All Funds





**Willow Run Community Schools
Business Services Office**

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Janette Allen, Administrative Assistant (6311)
Cecilia Queener, Payroll Specialist (6305)
Rod Ranger, Accounting Specialist (6316)

Internal Memorandum

To: Willow Run Board of Education

From: David M. Houle, WISD Director / Willow Run Community Schools Finance

Date: 11 June 2008

RE: **2008-09 PROPOSED BUDGET ASSUMPTIONS**

OVERVIEW

This memorandum is prepared to highlight certain significant assumptions made to develop the Willow Run Community Schools Proposed Operating Budget for the 2008-2009 Fiscal Year. Many of the assumptions follow the leadership provided by the Deficit Elimination Plan (DEP), originally adopted by the District's Board of Education in December 2006 and later conditionally approved by the Michigan Department of Education. Additionally, a "10 Point Plan" was advanced by the Board to address the fiscal dilemma in alternate ways allowing the District to maintain operation of all of its remaining classroom buildings. A key goal of the "10 Point Plan" is to increase enrollment and "grow" out of financial problems. To this end, the Superintendent's strategic plan called for new academic programs and services for all students, including gifted and talented, enhanced academic rigor and content, new academic leadership, the formation of a Secondary Complex for an improved educational environment, a sharper vision for the future, and advertising initiatives to rekindle community interest. Although the initial strategic goal of the District was to increase enrollment by 75 students each year for the 2008-2009 and 2009-2010 fiscal years, the 2008-2009 Budget is based on stable enrollment from Spring 2007 with a 170 student increase above that level. In light of current staffing levels, including the recall of unbudgeted laid-off positions, this level of enrollment will be required to achieve a balanced operating plan. The details of the enrollment calculation are discussed later in this report. This proposed budget directs vision on hope and renewal for the future rather than reliance on historical empirical data from the past. It is important to note that we have not abandoned fiscal responsibility. If perchance, disenfranchised community members remain indifferent to the District's enhancements, many options remain open in the Fall 2008 to realign expenses to a lower revenue base. These options include, but are not limited to staff resizing, revisiting building use, and expanding the scope of contracted services that can be offered at equal quality and lower cost.

Of the many challenges currently faced by the District, significant issues affecting the revenue base for the 2008-2009 budget have included:

- Inadequacy and uncertainty regarding educational funding
- Southeast Michigan current unfavorable economic climate
- Declining student enrollment

- Salary increases – annual salary step increases, insurance premiums, and retirement contribution
- Utility expense increases
- Ongoing contract negotiations with multiple bargaining units

A factor slowing the fiscal revival is the projected amended budget results for the 2007-2008 fiscal year. That amended budget portends a worsening of the fund balance deficit in the amount of (\$535,694). This would increase the District’s fund balance deficit to (\$2,388,444).

Revenue Highlights:

Revenues were analyzed and adjusted to reflect the most current and accurate information available at this time. The following are the assumptions and rationale used in the development of the 2008-2009 Proposed Operating Budgets:

- The State Foundation Allowance is estimated to be \$7,853. This is comprised of the 2007-2008 Foundation Grant of \$7,743 plus a \$110 increase in the Foundation Allowance. Impounded in this number is the former Reduced Class Size Grant (Formerly 32e categorical amount) of approximately \$191 per student. This \$191 amount has been utilized towards controlling class sizes.
- Local source revenue was adjusted to reflect changes in the Taxable Value of Non-Homestead property within the Willow Run School District. Final taxable value information by taxing authority became available June 6, 2008.
- The plan is predicated on the levy of the full statutory required 18 Mills on Non-Homestead property in the Willow Run Community Schools District. This is based on the favorable disposition of the community with the August 2006 Headlee Override Millage approval. Currently, as a result of prior Headlee Millage Reduction Fractions, (MLF) the District’s local tax levy is limited to 17.1620 Mills on Non-Homestead property. The additional 0.8380 Mills allows the District to realize its full statutory foundation allowance and will increase revenues by approximately \$153,650 for the 2008-2009 School Year.
- Other State Sources consisting of the following “Categoricals” continue to be the subject of intense debate in Lansing:

• At Risk (31a)	\$1,027,714 (w/o 2007-2008 deferred)
• School Lunch (31d)	\$ 38,000
• School Readiness (32d)	\$ 231,200
• Adult Education (107.1)	<u>\$ 85,000</u>
Total	<u>\$1,381,914</u>

- Projecting enrollment for 2008-2009 presents a dilemma. Given the District’s current structure and trajectory, utilization of a projection based on historical trends yields a substantial deficit in operations. The operational structure that has been established is targeted toward, and requires an enrollment increase to operate in a solvent manner. Therefore, the budget for 2008-2009 relies on the planned enrollment increases as the District “grows” from its financial challenges.

An enrollment projection was completed by Middle Cities Education Association (MCEA) using a rubric approved by the Michigan Department of Treasury. In the analysis enrollment

is projected for a five year period. The projected numbers from the MCEA analysis were initially used to develop the 2008-2009 operating budget. The 75/25 blended count for the State Aid Membership was used to calculate the amount of State Aid the District would have expected to receive. The initial projected declined blended count was computed as follows:

Actual Gen. Ed K-12 Spring (Feb 2008)	2,096.00 x 25% =	524.00
MCEA Fall 08 Gen. Ed K-12 Projection	1,988.00 x 75% =	1,491.00
Total General Ed Blended Count		<u>2,015.00</u>

Special Education enrollment was projected to remain constant at 62.92 FTE. Therefore, total blended count enrollment for the District was projected to be 2,077.92. The Gross Foundation Allowance revenue for 2008-2009 would have been \$15,803,645. This is attained by multiplying the projected Gen. Ed K-12 blended count of 2,015.00 by the projected Per Pupil Foundation Allowance of \$7,843.

The following is a review of the recent enrollment declines:

Actual Blended Count 2005-2006	2,576.91	
Budgeted Enrollment 2006-2007	2,533.54	<i>(projected 43.37 worse than 2005-2006 Actual Blended Count)</i>
Actual Blended Count 2006-2007	2,441.19	<i>(135.72 worse than 2005-2006)</i>
Budgeted Enrollment 2007-2008	2,344.13	<i>(projected 97.06 worse than 2006-2007 and 232.78 worse than 2005-2006)</i>
Actual Blended Count 2007-2008	2,159.11	<i>(417.80 worse than 2005-2006 282.08 worse than 2006-2007)</i>
MCEA Budgeted Count 2008-2009	2,015.00	<i>(projected 426.19 worse than 2006-2007 and 561.91 worse than 2005-2006 and 144.11 worse than 2007-2008)</i>

In light of the Board's interest to operate all facilities, the plan for enrollment growth must take place during the 2008-2009 fiscal year. In order to achieve a balance operation for the year enrollment must increase by 250 students over static Spring 2007 levels. The actual projected blended count used for this 2008-2009 Budget is computed as follows:

Actual Gen. Ed K-12 Spring (Feb 2008)	2,096.00 x 25% =	524.00
Static at Spring Fall 08 Gen. Ed K-12 Projection	2,096.00 x 75% =	1,572.00
170 student Fall 08 increase	170.00 x 75% =	127.50
Total General Ed Blended Count		<u>2,223.50</u>

Special Education enrollment is projected to remain constant at 62.92 FTE. Therefore, total blended count enrollment for the District is projected to be 2,286.42. The Gross Foundation Allowance revenue for 2008-2009 is projected by multiplying the projected Gen. Ed K-12 blended count of 2,223.50 by the projected Per Pupil Foundation Allowance of \$7,843,

totaling approximately \$17,438,910 or, approximately \$1,635,265 more than the MCEA projection.

- All other local revenues were estimated based on prior year's activity and anticipated activity. Local source revenue will decline by approximately \$200,000 with the elimination of the GM Powertrain program. A concomitant adjustment has been made to reduce anticipated expenditures.
- State of Michigan Special Education Section 52 Foundation Funding was based on last year's FTE enrollment of 62.92.
- Federal Source Revenues have been projected to be just over \$3.3 million dollars for 2008-2009. The projection includes the actual amounts awarded where that information is known and estimates have been used that are based on the most current information available at the time. All Grant revenue is subject to change based on pending changes in Federal funding. This includes the use of carryover amounts of unexpended grants in the current year.
- Act 18 funding from the WISD is budgeted at 2007-2008 opening budget levels. Other Local District Sources are projected based on current information available at this time.

Expense Highlights:

Total expenditures were adjusted for the following reasons:

- Total salaries reflect all salary step increases, contract settled lift of scale and other adjustments. The following is a list of the District's bargaining units and their corresponding contract expiration dates:
 - WREA (Teachers) – expires 6/30/09
 - Management Support Unit (Secretaries) – expires 6/30/10
 - WRAEA (Adult Educators) – expires 6/30/11
 - WR Para Educators – expires 6/30/11
 - WR Administrator's Association – expires 6/30/09
 - AFSCME Local 3451 (Maintenance, Transportation, Food Service) – expired 6/30/07 – w/ wage and health care re-opener for 2006-07– currently negotiating
- Salary & Benefits expense is driven mainly by staffing assignments. Staffing assignments have been updated and are based on the best information available as of Monday, June 2, 2008. Instructional staff includes all staff recalled throughout the year. The District is currently exploring structures that could provide additional leadership to the Human Resource and Technology functions. Only essential new or replacement positions are included in the budget. They are the following:

NEW - High School Para Educator NEW Spec Ed C.I. Teacher
NEW - High School Para Educator
- Health Care and other employee insurance benefits cost rates were obtained from the insurance companies to reflect actual cost wherever possible. The following is a brief summary of anticipated changes in benefit costs by category:

- Health Insurance for all employees – Move all staff to Blue Care Network HMO 35% decrease from 2007-08 (approximate)
 - Retirement – 16.54 % rate,
 - Workers' Compensation Insurance – 10% decrease
 - Dental, Life Insurance, Vision – 0% (approximate)
 - Minimal funding of \$23,400 has been budgeted for Unemployment Insurance claims
- No funds have been provided for the bus replacement cycle of the District.
- Teaching supply line item budgets remained at 2007-2008 levels. The allocation among the buildings was updated based on the Spring 2007 enrollment by building. Textbooks, office supplies, custodial supplies were maintained at 2008-2009 levels.
- Utility costs for Gas, Electric, Telephone, Water & Sewage are budgeted to remain constant at 2006-2007 levels. A District wide energy study was completed and indicated relatively high energy efficiency for most of the Districts buildings. As a result of the study, one building has been targeted for a more comprehensive energy study and smaller focused studies are planned for other facilities.
- Outgoing Transfers were adjusted to subsidize the Athletics Fund, Community Service Fund (Child Care) and the Food Service fund (School Lunch Program). The General fund subsidy for Student Athletics is budgeted at \$385,955 for 2008-2009. The Community Service Fund subsidy is budgeted at \$0 because of the closure of that program. Food service is projected to break even based on the initial submitted budget request from the contractor. It is noteworthy that additional enrollment declines could exacerbate financial losses for the Food Service Fund short of changes in meal prices or expansions in the scope of contracted services.
- All Special Revenue Funds are based on prior year activity and anticipated activity.
- Other adjustments were made to reflect various program initiatives and to further consolidate similar expenditures in certain categories.

As always, this appropriations budget is based on the best information available this time. Although the enrollment projections are not supported by recent historical trends, the enrollment increases are the essential part of the Board's strategic plan for improving the financial condition of the District. Given that the Board's plan favors maintaining operation of all remaining facilities, the planned enrollment increase are required to balance the 2008-2009 Budget. Again, if the strategies to increase enrollment do not yield the required results, the District will need to revisit the notion of building closures, staff deployment and expanded scope for contracted services. Aside from the substantial enrollment increases and, other things remaining equal, we believe that this proposed budget fairly represents anticipated results of operations for fiscal year 2008-09.

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
GENERAL FUND BUDGET FYE-JUNE 30, 2009**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2008-2009; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue, including a tax levy of 18.000 mills on Non-Homestead and other qualified properties, and unappropriated fund balance be available for appropriations in the **GENERAL FUND** of the Willow Run Community Schools for the fiscal year 2008-2009 as follows:

REVENUE:	<u>June-07 Actual</u>	<u>June-08 Amendment</u>	<u>June-09 Budget</u>
Local Revenue	\$ 4,985,610	\$ 4,301,982	\$ 4,330,049
State Revenue	18,480,471	16,413,868	17,156,256
Federal Revenue	2,661,713	3,338,674	3,338,674
Incoming Transfers & Other Transactions	2,335,456	2,336,620	2,336,620
Fund Modifications	110,418	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 28,573,668</u>	<u>\$ 26,391,144</u>	<u>\$ 27,161,599</u>
FUND BALANCE AS OF JULY 1ST	\$ (1,775,233)	\$ (1,852,750)	\$ (2,388,444)
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ (1,775,233)</u>	<u>\$ (1,852,750)</u>	<u>\$ (2,388,444)</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 26,798,435	\$ 24,538,394	\$ 24,773,155

BE IT FURTHER RESOLVED, that \$ 27,161,599 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below. The Board is adopting a deficit budget for 2008-09 and is in the process of filing a deficit reduction plan with the Michigan Department of Education in compliance with the Uniform Budgeting and Accounting Act and the State School Aid Act.

EXPENDITURES

Basic Programs, Instruction	\$ 11,273,518	\$ 10,692,533	\$ 10,981,454
Added Needs, Instruction	2,673,865	2,847,925	3,461,944
Adult and Continuing Ed	421,138	214,547	146,466
Pupil Support	3,664,114	3,053,810	2,357,114
Instructional Support	1,543,344	1,100,818	1,244,379
General Administration	239,539	439,884	408,993
School Administration	1,528,372	1,421,970	1,587,018
Business Support	882,541	946,135	869,588
Operations/Maintenance	3,454,602	3,472,064	3,441,092
Transportation	1,353,448	1,310,339	1,436,102
Central Services	644,085	397,300	407,493
Community Services	257,941	323,674	240,201
TOTAL EXPENDITURES	<u>\$ 27,936,507</u>	<u>\$ 26,220,999</u>	<u>\$ 26,581,844</u>
Outgoing Transfers	218,530	200,800	193,800
Fund Modifications	496,148	505,039	385,955
TOTAL APPROPRIATED	<u>\$ 28,651,185</u>	<u>\$ 26,926,838</u>	<u>\$ 27,161,599</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ (1,852,750)</u>	<u>\$ (2,388,444)</u>	<u>\$ (2,388,444)</u>

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
ATHLETIC FUND BUDGET FYE-JUNE 30, 2009**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2008-2009; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **ATHLETIC FUND** of the Willow Run Community Schools for the fiscal year 2008-09 as follows:

REVENUE:	<u>June-07 Actual</u>	<u>June-08 Amended</u>	<u>June-09 Budget</u>
Local Revenue	\$ 15,594	\$ 17,011	\$ 9,085
State Revenue	-	-	-
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	392,750	405,520	385,955
Fund Modifications	-	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 408,344</u>	<u>\$ 422,531</u>	<u>\$ 395,040</u>
FUND BALANCE AS OF JULY 1ST	-	\$ -	\$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 408,344	\$ 422,531	\$ 395,040

BE IT FURTHER RESOLVED, that \$ 395,040 of the total available to appropriate in the **ATHLETIC FUND** is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES			
Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	408,344	422,531	395,040
Community Services	-	-	-
TOTAL EXPENDITURES	<u>\$ 408,344</u>	<u>\$ 422,531</u>	<u>\$ 395,040</u>
Outgoing Transfers	-	-	-
Fund Modifications	-	-	-
TOTAL APPROPRIATED	<u>\$ 408,344</u>	<u>\$ 422,531</u>	<u>\$ 395,040</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
COMMUNITY SERVICE FUND BUDGET FYE-JUNE 30, 2009**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2008-2009; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the COMMUNITY SERVICE FUND of the Willow Run Community Schools for the fiscal year 2008-09 as follows:

REVENUE:	<u>June-07 Actual</u>	<u>June-08 Amended</u>	<u>June-09 Budget</u>
Local Revenue	\$ 68,769	\$ 12,050	\$ 6,500
State Revenue	-	-	-
Federal Revenue	-	-	-
Incoming Transfers & Other Transactions	-	-	-
Fund Modifications	42,692	-	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 111,461</u>	<u>\$ 12,050</u>	<u>\$ 6,500</u>
FUND BALANCE AS OF JULY 1ST	\$ -	\$ -	\$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 111,461	\$ 12,050	\$ 6,500

BE IT FURTHER RESOLVED, that \$ 6,500 of the total available to appropriate in the **COMMUNITY SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES

Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	-	-	-
Community Services	111,461	12,050	6,500
TOTAL EXPENDITURES	<u>\$ 111,461</u>	<u>\$ 12,050</u>	<u>\$ 6,500</u>
Outgoing Transfers	-	-	-
Fund Modifications	-	-	-
TOTAL APPROPRIATED	<u>\$ 111,461</u>	<u>\$ 12,050</u>	<u>\$ 6,500</u>
FUND BALANCE ENDING JUNE 30TH	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**GENERAL APPROPRIATIONS RESOLUTION
RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
WILLOW RUN COMMUNITY SCHOOLS
FOOD SERVICE FUND BUDGET FYE-JUNE 30, 2009**

RESOLVED, that this resolution shall be the general appropriations of the Willow Run Community Schools for the fiscal year 2008-2009; A resolution to make appropriations; and to provide for the disposition of all income received by the Willow Run Community Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance be available for appropriations in the **FOOD SERVICE FUND** of the Willow Run Community Schools for the fiscal year 2008-09 as follows:

REVENUE:	<u>June-07 Actual</u>	<u>June-08 Amended</u>	<u>June-09 Budget</u>
Local Revenue	\$ 290,270	\$ 206,583	\$ 155,804
State Revenue	116,973	103,087	103,000
Federal Revenue	828,259	616,528	893,816
Incoming Transfers & Other Transactions			-
Fund Modifications	-	99,519	-
TOTAL REVENUE AND INCOMING TRANSFERS	<u>\$ 1,235,502</u>	<u>\$ 1,025,717</u>	<u>\$ 1,152,620</u>
FUND BALANCE AS OF JULY 1ST	-	\$ 23,789	\$ -
Less Appropriated Fund Balance	-	-	-
FUND BALANCE AVAILABLE TO APPROPRIATE	<u>\$ -</u>	<u>\$ 23,789</u>	<u>\$ -</u>
TOTAL AMOUNT AVAILABLE TO APPROPRIATE	\$ 1,235,502	\$ 1,049,506	\$ 1,152,620

BE IT FURTHER RESOLVED, that \$ 1,152,620 of the total available to appropriate in the **FOOD SERVICE FUND** is hereby appropriated in the amounts and for the purposes set forth below.

EXPENDITURES			
Basic Programs, Instruction	\$ -	\$ -	\$ -
Added Needs, Instruction	-	-	-
Adult and Continuing Ed	-	-	-
Pupil Support	-	-	-
Instructional Support	-	-	-
General Administration	-	-	-
School Administration	-	-	-
Business Support	-	-	-
Operations/Maintenance	-	-	-
Transportation	-	-	-
Central Services	-	-	-
Support Services - Other	1,162,001	1,049,506	1,152,620
Community Services	-	-	-
TOTAL EXPENDITURES	<u>\$ 1,162,001</u>	<u>\$ 1,049,506</u>	<u>\$ 1,152,620</u>
Outgoing Transfers	-	-	-
Fund Modifications	49,712	-	-
TOTAL APPROPRIATED	<u>\$ 1,211,713</u>	<u>\$ 1,049,506</u>	<u>\$ 1,152,620</u>
FUND BALANCE ENDING JUNE 30TH	<u>\$ 23,789</u>	<u>\$ -</u>	<u>\$ -</u>