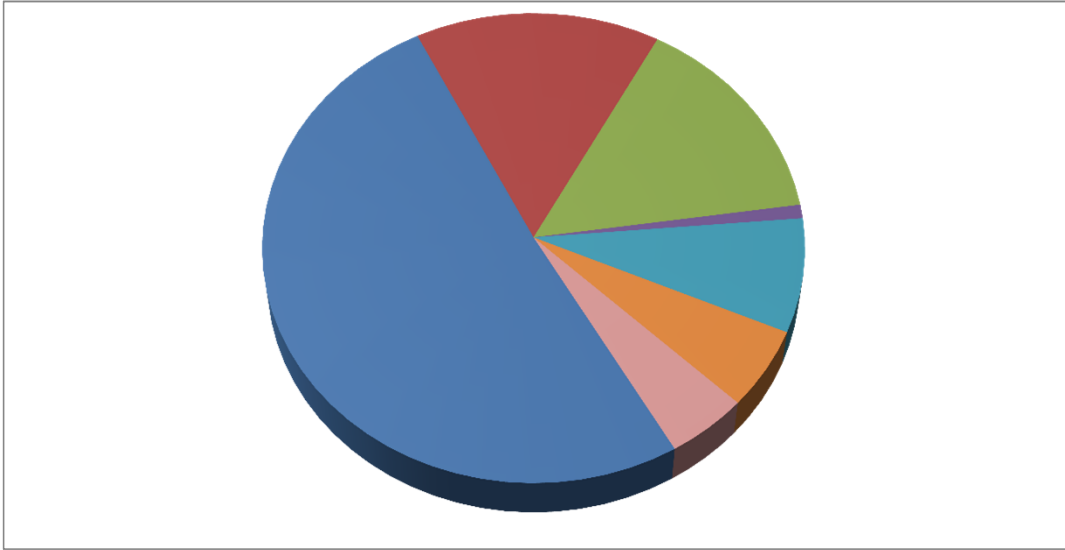


## Budget Transparency Reporting: Operational Expenditures

### Vestaburg Community Schools (59150) FY 2011 General Fund (11)



<b>School District</b>	Vestaburg Community Schools	
<b>Fund</b>	General Fund (11)	<b>Year</b> 2010-2011

Personnel Expenditures	Series	Amount	%
Salary (1xxx)		\$3,117,638	50.97%
Employee Insurance Benefits (21xx)		\$932,854	15.25%
FICA/Retirement/Unemployment/Workers Comp. (28xx)		\$909,294	14.87%
Other Personnel Expenditures (22xx-24xx, 29xx)		\$57,237	0.94%
<b>Total Personnel Expenditures</b>		<b>\$5,017,023</b>	<b>82.03%</b>

Remaining Expenditures	Series	Amount	%
Professional and Technical Purchased Services (31xx)		\$276,479	4.52%
Client/Pupil Transportation Purchased Services (33xx)		\$0	0.00%
Other Purchased Services (32xx, 34xx-4xxx)		\$154,002	2.52%
Payments to Other Public School Districts (82xx)		\$47,517	0.78%
Supplies and Materials (5xxx)		\$334,673	5.47%
Capital Outlay (6xxx)		\$0	0.00%
Other Expenditures (7xxx)		\$115,029	1.88%
Fund Modifications (81xx)		\$0	0.00%
Other Transactions (83xx - 89xx)		\$171,658	2.81%
<b>Total General Fund Expenditures</b>		<b>\$6,116,381</b>	<b>100%</b>

Report based on district's 2011 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit accounts.

The personnel expenditure costs reported to the charts above are based on object codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: [http://www.michigan.gov/documents/appendix\\_33974\\_7.pdf](http://www.michigan.gov/documents/appendix_33974_7.pdf).

Additional district financial information can be found on-line at [www.michigan.gov/cepi](http://www.michigan.gov/cepi)