

June 12, 2017

OSCODA AREA SCHOOLS

Amended 2016-2017 Budgets
Proposed 2017-2018 Budgets

GENERAL FUND
FOOD SERVICE 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 after 2007, Industrial Personal Property is Exempt and Commercial Personal Property is Exempt for 12 of 18 Mills

OSCODA AREA SCHOOLS GENERAL FUND BUDGET

| | | | | | 6/13/2016 | 11/14/2016 | 3/27/2017 | 6/12/2017 | 6/12/2017 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|
| <i>Retirement FY15 25.78%; FY16 25.78</i> | | | | | | <i>Amended</i> | <i>Amended</i> | <i>Amended</i> | <i>Proposed</i> |
| <i>Retirement FY16 25.78%; FY17 24.94</i> | ACTUAL | ACTUAL | ACTUAL | Budget | Budget | Budget | Budget | Change | Budget |
| <i>Retirement FY17 24.94%; FY18 25.51</i> | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2016-17 | 2016-17 | 2016-17 | Mar - Jun | 2017-18 |
| <i>Foundation before deducts</i> | 7,026 | 7,126 | 7,391 | 7,511 | 7,511 | 7,511 | 7,511 | | 7,611 |
| <i>Foundation 22c Equity Payment</i> | 50 | 125 | | | | | | | |
| <i>Foundation Cut -Offset by ARRA</i> | | | | | | | | | |
| <i>Foundation Cut -No Federal Offset</i> | | | | | | | | | |
| <i>Foundation per Pupil net of deduct</i> | 7,076 | 7,251 | 7,391 | 7,511 | 7,511 | 7,511 | 7,511 | | 7,611 |
| <i>Foundation reduced by ARRA offset</i> | 7,076 | 7,251 | 7,391 | 7,511 | 7,511 | 7,511 | 7,511 | | 7,611 |
| Membership- 10/90 Feb PY/Oct & 90/10 Oct/Feb | 1,236.88 | 1,206.80 | 1,176.39 | 1,141.54 | 1,144.94 | 1,145.97 | 1,150.90 | 4.93 | 1,120.90 |
| Membership-3 Year Average | 1,264.13 | 1,238.02 | 1,206.69 | 1,177.04 | 1,176.04 | 1,176.39 | 1,178.03 | 1.64 | 1,149.40 |
| PUPILS - FEBRUARY | 1,204.84 | 1,185.84 | 1,161.16 | 1,121.16 | 1,125.00 | 1,135.34 | 1,135.13 | -0.21 | 1,105.13 |
| - OCTOBER | 1,240.44 | 1,209.13 | 1,178.08 | 1,138.08 | 1,147.15 | 1,147.15 | 1,152.65 | 5.50 | 1,122.65 |
| REVENUE | | | | | | | | | |
| FOUNDATION @ Membership 1 Yr Avg | 8,752,163 | 8,750,507 | 8,694,698 | 8,574,107 | 8,599,644 | 8,607,381 | 8,644,410 | 37,029 | 8,531,170 |
| Added Foundation-6(4)(y) 3 Yr. Avg. | 192,821 | 226,376 | 223,947 | 266,641 | 233,592 | 228,485 | 203,773 | -24,711 | 216,914 |
| | 8,944,984 | 8,976,883 | 8,918,646 | 8,840,747 | 8,833,236 | 8,835,865 | 8,848,183 | 12,318 | 8,748,083 |
| State - Retirement & Best Practices | 146,466 | 147,491 | 82,985 | 80,000 | 80,000 | 84,540 | 84,540 | 0 | 84,540 |
| OTHER STATE REVENUE | 919,042 | 1,152,567 | 1,469,003 | 1,414,948 | 1,430,608 | 1,445,519 | 1,466,456 | 20,937 | 1,530,299 |
| LOCAL & OTHER | 464,785 | 579,856 | 657,322 | 445,666 | 457,999 | 472,581 | 527,540 | 54,959 | 469,643 |
| TITLE I A (Federal Source) | 574,183 | 506,667 | 550,935 | 451,481 | 461,751 | 487,997 | 488,717 | 720 | 428,258 |
| OTHER FEDERAL REVENUE | 261,053 | 302,365 | 272,053 | 223,745 | 225,896 | 191,471 | 212,244 | 20,773 | 256,270 |
| DURANT CASH PAYMENT (State) | | | | | | | | | |
| <i>Revenue from Athletics</i> | 72,692 | 85,653 | 93,659 | 67,500 | 65,500 | 62,400 | 75,539 | 13,139 | 71,500 |
| TOTAL REVENUE | 11,383,205 | 11,751,482 | 12,044,603 | 11,524,087 | 11,554,990 | 11,580,373 | 11,703,219 | 122,846 | 11,588,593 |
| EXPENSE & TRANSFERS | | | | | | | | | |
| WAGE & BENEFIT | 8,652,136 | 9,100,951 | 9,191,811 | 9,498,694 | 9,426,629 | 9,342,828 | 9,361,181 | 18,353 | 9,632,391 |
| OTHER EXPENSES | 2,108,789 | 2,292,508 | 2,266,100 | 2,130,002 | 2,273,838 | 2,267,479 | 2,319,998 | 52,519 | 1,941,516 |
| RETIREE PAYMENTS | 43,600 | 35,600 | 31,800 | 30,000 | 36,800 | 14,000 | 14,000 | 0 | 30,000 |
| <i>Athletic Expenses</i> | 252,253 | 259,623 | 297,204 | 255,050 | 258,824 | 268,001 | 283,254 | 15,253 | 260,719 |
| TOTAL EXPENSE & TRANSFER | 11,056,778 | 11,688,682 | 11,786,915 | 11,913,746 | 11,996,091 | 11,892,308 | 11,978,433 | 86,125 | 11,864,626 |
| Revenue - Expense | 326,427 | 62,800 | 257,688 | -389,659 | -441,101 | -311,935 | -275,214 | 36,721 | -276,033 |
| Transfer From Food Service Fund | 33,621 | 39,720 | 51,000 | 51,000 | 51,000 | 51,000 | 45,300 | -5,700 | 45,300 |
| NET | 360,048 | 102,520 | 308,688 | -338,659 | -390,101 | -260,935 | -229,914 | 31,021 | -230,733 |
| FUND BALANCE | | | | | | | | | |
| Beginning Balance | 1,571,614 | 1,931,662 | 2,034,182 | 2,222,417 | 2,342,870 | 2,342,870 | 2,342,870 | 0 | 2,112,956 |
| <i>Beginning Balance - Athletics</i> | | | | | | | | | |
| <i>Plus: Revenue-Expense</i> | 326,427 | 62,800 | 257,688 | -389,659 | -441,101 | -311,935 | -275,214 | 36,721 | -276,033 |
| <i>Plus: Net Transfers</i> | 33,621 | 39,720 | 51,000 | 51,000 | 51,000 | 51,000 | 45,300 | -5,700 | 45,300 |
| Total Ending Fund Balance | 1,931,662 | 2,034,182 | 2,342,870 | 1,883,758 | 1,952,769 | 2,081,935 | 2,112,956 | 31,021 | 1,882,223 |

| | | | | 6/13/2016 | 11/14/2016 | 3/27/2017 | 6/12/2017 | | 6/12/2017 |
|---|------------------|------------------|------------------|------------------|---------------------------|---------------------------|---------------------------|------------------|----------------------------|
| OSCODA AREA SCHOOLS REVENUE BUDGET DETAIL | ACTUAL | ACTUAL | ACTUAL | Budget | Amended Budget | Amended Budget | Amended Budget | Change | Proposed Budget |
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2016-17 | 2016-17 | 2016-17 | Mar - Jun | 2017-18 |
| Foundation Information | | | | | | | | | |
| Property Taxes Received | 5,983,994 | 6,004,310 | 6,154,279 | 6,186,017 | 6,123,079 | 6,125,006 | 6,092,498 | -32,508 | 6,092,498 |
| Foundation: State Payment & ARRA | 2,960,990 | 2,972,573 | 2,764,367 | 2,654,730 | 2,710,157 | 2,710,859 | 2,755,685 | 44,826 | 2,655,585 |
| Total Foundation | 8,944,984 | 8,976,883 | 8,918,646 | 8,840,747 | 8,833,236 | 8,835,865 | 8,848,183 | 12,318 | 8,748,083 |
| Calculated Membership * Rate | 8,944,984 | 8,976,883 | 8,918,646 | 8,840,747 | 8,833,236 | 8,835,865 | 8,848,183 | 12,318 | 8,748,083 |
| Note: Property Tax Received Excludes Renaissance Zone & Delinquent Personal Property Tax | | | | | | | | | |
| Note: For Tax Years after 2007, Industrial PP is Exempt; Commercial PP @ 6 Mill; other Non PRE = 18 Mills | | | | | | | | | |
| Other State Aid | | | | | | | | | |
| Early Childhood | | | | | | | | | |
| At Risk 31a | 413,626 | 440,493 | 436,386 | 462,661 | 464,261 | 460,330 | 462,795 | 2,465 | 570,577 |
| At Risk 31a-carryover/11d Offset | | | 29,866 | 0 | 0 | 0 | 0 | 0 | 0 |
| Headlee Obligation - Data Collection 152a | 31,273 | 30,933 | 30,383 | 30,328 | 29,624 | 29,711 | 29,766 | 55 | 29,043 |
| Hold Harmless-Special Ed | 32,360 | 56,050 | 141,982 | 130,000 | 134,320 | 132,297 | 127,159 | -5,138 | 127,159 |
| Isolated District/Rural Transportation | 54,961 | 55,064 | 53,292 | 53,189 | 52,663 | 52,631 | 52,763 | 132 | 51,482 |
| Performance Based Funding 22j | 75,737 | 49,419 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Technology Infrastructure Grant 22i | 12,337 | 14,483 | 21,272 | 0 | 0 | 0 | 0 | 0 | 0 |
| MPSERS 147c | 298,748 | 490,634 | 670,245 | 737,270 | 737,270 | 749,972 | 749,175 | -797 | 749,972 |
| MPSERS 147d | | 14,261 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MSP School Safety Grant | | | 13,945 | 0 | 0 | 0 | 0 | 0 | 0 |
| MI Account Program Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Financial Analytic Tools | | | 1,753 | 1,500 | 1,500 | 1,316 | 1,316 | 0 | 1,316 |
| Science Olympiad Grant | | | 800 | 0 | | 750 | 750 | 0 | 750 |
| Computer Adaptive Testing | | | 6,693 | | | | 5,003 | 5,003 | 0 |
| Early Literacy Grant | | | 5,035 | | 10,970 | 18,512 | 25,752 | 7,240 | 0 |
| Prior Year State Aid Adjustments | | | 53,553 | 0 | | | 10,932 | 10,932 | 0 |
| Other: FY10 \$6 Per Pupil; CEPI | | 1,230 | 3,798 | | | | 1,045 | 1,045 | 0 |
| Total -Other State Aid | 919,042 | 1,152,567 | 1,469,003 | 1,414,948 | 1,430,608 | 1,445,519 | 1,466,456 | 20,937 | 1,530,299 |
| Other Federal Revenue | | | | | | | | | |
| National Forest Receipts | 87,542 | 75,677 | 74,231 | 70,000 | 73,000 | 73,000 | 72,264 | -736 | 73,000 |
| GSA Computers for Learning | | | | | | | | | |
| Class Size Reduction/TITLE IIA | 130,296 | 177,659 | 170,326 | 130,000 | 129,151 | 87,877 | 109,686 | 21,809 | 178,770 |
| Title VI,B Rural & Low Income | 42,015 | 46,036 | 20,508 | 20,745 | 20,745 | 26,094 | 26,094 | 0 | 0 |
| Title II,D Enhance through Tech | | | | | | | | 0 | |
| Other: FTL,Outreach,I,DEA,Goals,I3 Grant | 1,200 | 2,993 | 6,988 | 3,000 | 3,000 | 4,500 | 4,200 | -300 | 4,500 |
| Total-Other Federal Revenue | 261,053 | 302,365 | 272,053 | 223,745 | 225,896 | 191,471 | 212,244 | 20,773 | 256,270 |
| Local & Other Revenue | | | | | | | | | |
| Interest & Prop Tax Delinquent Int | 54,603 | 38,666 | 40,020 | 38,500 | 43,000 | 50,000 | 47,158 | -2,842 | 50,000 |
| Rent/Use of Facilities | 61,145 | 108,240 | 100,440 | 100,000 | 88,850 | 88,850 | 91,259 | 2,409 | 92,901 |
| Tuition & Commun Svc Rev | 28,616 | 34,066 | 23,406 | 27,500 | 27,500 | 14,600 | 17,351 | 2,751 | 17,500 |
| Garden / GLSI Grant;GSA Computers | 28,660 | 75,806 | 4,313 | | | | 25,300 | 25,300 | 0 |
| Dues & Fees: Offers, etc | 10,360 | 11,686 | 11,634 | 10,500 | 11,000 | 12,300 | 11,200 | -1,100 | 12,300 |
| School Store & Merchandise Sales | 3,019 | 1,918 | 2,685 | 1,737 | 1,737 | 2,442 | 1,630 | -812 | 2,442 |
| Transportation Repair Svc | 107,875 | 107,923 | 155,458 | 115,000 | 115,000 | 128,000 | 137,788 | 9,788 | 135,000 |
| Transportation Pmts-Field Trips/B4 | 54,859 | 63,939 | 47,423 | 62,929 | 78,454 | 78,846 | 78,846 | 0 | 63,000 |
| Contributions | 17,138 | 30,724 | 42,026 | 15,000 | 20,000 | 39,000 | 51,050 | 12,050 | 25,000 |
| Adj for Delinquent pp tax,etc | | | | | | | | 0 | |
| E-Rate Reimbursement | | | 149,014 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other, Medbill, Sale of Assets | 98,510 | 106,888 | 80,903 | 74,500 | 72,458 | 58,543 | 65,958 | 7,415 | 71,500 |
| Total -Local & Other Revenue | 464,785 | 579,856 | 657,322 | 445,666 | 457,999 | 472,581 | 527,540 | 54,959 | 469,643 |
| Athletic Revenue | | | | | | | | | |
| Gate Receipts | 51366 | 54841 | 49163 | 42000 | 39000 | 44500 | 47227 | 2,727 | 47000 |
| Pay to Participate & Other Fees | 17506 | 17442 | 19284 | 17500 | 18500 | 16000 | 16943 | 943 | 16500 |
| Contributions, Interest, Other | 3820 | 13370 | 25212 | 8000 | 8000 | 1900 | 11369 | 9,469 | 8000 |
| Total | 72,692 | 85,653 | 93,659 | 67,500 | 65,500 | 62,400 | 75,539 | 13,139 | 71,500 |

| OSCODA AREA SCHOOLS GENERAL FUND EXPENSES | | | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|------------------------------|---|---|--------------------------------|-------------------------------|--|--|--|
| Function | ACTUAL 2013-14 | ACTUAL 2014-15 | ACTUAL 2015-16 | Budget 2016-17 | Amended Budget 2016-17 | 3/27/2017 Amended Budget 2016-17 | 6/12/2017 Amended Budget 2016-17 | Change Mar - Jun 2016-17 | Proposed Budget 2017-18 | | | |
| 111 Elementary Instruction | 2,522,202 | 2,727,082 | 2,652,256 | 2,929,712 | 2,806,903 | 2,806,903 | 2,805,667 | -1,236 | 2,862,987 | | | |
| 112 Middle School Instruction | 711,720 | 734,020 | 613,631 | 606,646 | 615,648 | 626,342 | 629,461 | 3,119 | 567,764 | | | |
| 113 High School Instruction | 1,569,275 | 1,481,488 | 1,574,411 | 1,517,246 | 1,477,029 | 1,458,002 | 1,455,075 | -2,927 | 1,527,761 | | | |
| 118 Pre School Instruction | 20,388 | 25,977 | 9,352 | 14,183 | 14,183 | 14,044 | 12,492 | -1,552 | 12,647 | | | |
| 119 Summer School-Basic | 7,973 | 20,695 | 41,218 | 5,033 | 11,778 | 11,778 | 10,033 | -1,745 | 14,847 | | | |
| Basic Instruction Total | 4,831,568 | 4,989,262 | 4,890,868 | 5,072,820 | 4,970,581 | 4,917,069 | 4,912,728 | -4,341 | 4,996,006 | | | |
| 122 Special Education Instruction | 799,237 | 863,484 | 928,237 | 893,235 | 991,368 | 996,284 | 994,519 | -1,765 | 1,029,078 | | | |
| 125 Compensatory Ed Instruction(At Risk, Title) | 816,756 | 768,678 | 961,653 | 980,201 | 941,828 | 942,360 | 947,302 | 4,942 | 1,081,290 | | | |
| 127 Career & Technical | 202,940 | 219,620 | 189,040 | 170,000 | 150,000 | 145,488 | 145,488 | 0 | 145,488 | | | |
| Instruction Added Needs Total | 1,818,933 | 1,851,782 | 2,078,930 | 2,043,436 | 2,083,196 | 2,084,132 | 2,087,309 | 3,177 | 2,255,856 | | | |
| 212 Guidance Services | 159,079 | 183,228 | 117,000 | 115,727 | 115,426 | 120,324 | 120,226 | -98 | 115,304 | | | |
| 213 Health Services | 5,151 | 9,901 | 17,015 | 10,000 | 15,000 | 15,000 | 15,000 | 0 | 15,000 | | | |
| 214 Psychological Services | 5,834 | 19,673 | 7,769 | 8,000 | 8,000 | 11,000 | 11,000 | 0 | 11,000 | | | |
| 215 Speech & Audiology | 138,093 | 144,064 | 116,292 | 102,625 | 103,886 | 103,486 | 103,311 | -175 | 106,920 | | | |
| 216 Social Work Services | 30,285 | 57,074 | 56,950 | 60,879 | 58,689 | 58,485 | 59,014 | 529 | 58,485 | | | |
| 218 Teacher Consultant | 58,842 | 65,887 | 51,027 | 65,175 | 65,265 | 65,265 | 65,165 | -100 | 66,575 | | | |
| Pupil Support Services Total | 397,284 | 479,827 | 366,053 | 362,406 | 366,266 | 373,560 | 373,716 | 156 | 373,284 | | | |
| 221 Improvement of Instruction | 132,851 | 187,560 | 169,391 | 111,220 | 98,295 | 101,689 | 127,269 | 25,580 | 83,837 | | | |
| 222 Educational Media | 1,337 | 1,110 | 0 | 1,446 | 734 | 734 | 734 | 0 | 0 | | | |
| 225 Computer Assisted Instruction | 155,990 | 446,958 | 136,962 | 161,456 | 160,304 | 139,104 | 174,268 | 35,164 | 156,381 | | | |
| 226 Supervision/Dir Instructional Staff | 94,365 | 94,715 | 94,609 | 97,405 | 116,555 | 88,507 | 82,582 | -5,925 | 71,739 | | | |
| 227 Academic Student Assessment | 25,948 | 42,324 | 39,488 | 33,915 | 53,382 | 47,191 | 51,373 | 4,182 | 48,590 | | | |
| Instructional Staff Support Services | 410,491 | 772,667 | 440,450 | 405,442 | 429,270 | 377,225 | 436,226 | 59,001 | 360,547 | | | |
| 231 Board of Education | 69,189 | 62,321 | 62,574 | 67,610 | 62,910 | 65,453 | 67,787 | 2,334 | 64,453 | | | |
| 232 Executive Administration | 277,596 | 280,064 | 281,957 | 293,161 | 292,280 | 294,006 | 297,177 | 3,171 | 295,311 | | | |
| 241 Office of the Principal | 743,016 | 770,668 | 729,591 | 756,135 | 729,761 | 732,069 | 726,591 | -5,478 | 747,931 | | | |
| 249 Other School Administration | 2,048 | 1,351 | 1,845 | 3,060 | 2,000 | 2,000 | 2,000 | 0 | 2,000 | | | |
| Total General & School Admin Svc | 1,091,849 | 1,114,404 | 1,075,967 | 1,119,966 | 1,086,951 | 1,093,528 | 1,093,555 | 27 | 1,109,695 | | | |
| 252 Fiscal Svc-Payroll,Accounting | 156,105 | 170,261 | 173,860 | 178,741 | 178,888 | 178,888 | 183,108 | 4,220 | 180,239 | | | |
| 259 Other Business Services | 42,318 | 43,956 | 40,748 | 45,478 | 45,478 | 47,252 | 56,972 | 9,720 | 51,252 | | | |
| 261 Operating Building Services | 991,809 | 947,069 | 1,114,015 | 1,227,333 | 1,370,973 | 1,385,065 | 1,424,194 | 39,129 | 1,113,784 | | | |
| 271 Pupil Transportation | 776,720 | 799,245 | 848,950 | 930,105 | 912,607 | 871,437 | 855,169 | -16,268 | 904,580 | | | |
| 283 Staff/Personnel Services | 28,040 | 25,930 | 28,259 | 35,063 | 37,242 | 34,121 | 30,421 | -3,700 | 32,355 | | | |
| 284 Support Services Technology | 111,852 | 107,270 | 328,961 | 137,444 | 150,282 | 149,281 | 130,677 | -18,604 | 125,293 | | | |
| 285 Pupil Accounting | 64,500 | 23,163 | 22,756 | 23,718 | 23,751 | 23,726 | 23,726 | 0 | 24,933 | | | |
| 293 Athletic Activities | 252,253 | 259,623 | 297,204 | 255,050 | 258,824 | 268,001 | 283,254 | 15,253 | 280,719 | | | |
| 321 Community Recreation | 59,062 | 80,323 | 66,158 | 66,659 | 66,734 | 73,015 | 71,025 | -1,990 | 70,383 | | | |
| 331 Community Activities | 23,139 | 23,111 | 12,669 | 7,685 | 12,648 | 14,508 | 15,353 | 845 | 14,700 | | | |
| 625 Transfer to Food Service | 865 | 789 | 1,067 | 2,400 | 2,400 | 1,500 | 1,000 | -500 | 1,000 | | | |
| Total General Fund Expense & Transfer | 11,056,778 | 11,688,682 | 11,786,915 | 11,913,746 | 11,996,091 | 11,892,308 | 11,978,433 | 86,125 | 11,864,626 | | | |

Note: The Michigan Public School Accounting Manual may be found under State Aid & School Finance at www.michigan.gov/fmde

| OSCODA AREA SCHOOLS FOOD SERVICE BUDGET | | | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | | | | 6/13/2016 | 11/14/2016 | 3/27/2017 | 6/12/2017 | | 6/12/2017 |
| | ACTUAL | ACTUAL | ACTUAL | Budget | Amended | Amended | Amended | Change | Proposed |
| | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2016-17 | 2016-17 | 2016-17 | Mar - Jun | 2017-18 |
| REVENUE | | | | | | | | | |
| Cash Food Sales-Meals | 78,535 | 69,780 | 59,954 | 95,500 | 101,500 | 101,500 | 95,467 | -6,033 | 100,000 |
| State Sources | 42,043 | 45,943 | 28,964 | 25,000 | 27,872 | 27,872 | 27,718 | -154 | 27,718 |
| Federal Reimbursement | 548,180 | 596,422 | 616,692 | 526,000 | 517,000 | 513,000 | 511,000 | -2,000 | 510,000 |
| Federal Summer Feeding Program | | | 7,774 | 0 | 0 | 0 | 0 | 0 | 0 |
| ARRA Federal Equipment Grant | | | | | | | | | |
| Federal Fruit & Vegetable Grant | | | | | | | | | |
| Commodity Market Value | 36,672 | 37,331 | 44,035 | 38,000 | 46,764 | 46,764 | 46,764 | 0 | 46,764 |
| Interest, Catering & Other | 39,331 | 42,117 | 41,655 | 36,800 | 36,800 | 33,600 | 32,700 | -900 | 31,700 |
| TOTAL REVENUE | 744,761 | 791,593 | 799,074 | 721,300 | 729,936 | 722,736 | 713,649 | -9,087 | 716,182 |
| At Risk Revenue Transfer-State | 865 | 789 | 1,067 | 2,400 | 1,500 | 1,000 | 1,000 | 0 | 1,000 |
| TOTAL | 745,626 | 792,382 | 800,141 | 723,700 | 731,436 | 723,736 | 714,649 | -9,087 | 717,182 |
| EXPENSES | | | | | | | | | |
| Wage & Benefits - Food Services | 260,503 | 268,843 | 275,003 | 265,799 | 270,420 | 270,083 | 272,571 | 2,488 | 262,685 |
| Pupil Support-Lunchroom Para/Subs | 38,532 | 38,895 | 37,576 | 45,234 | 41,241 | 34,075 | 33,175 | -900 | 33,839 |
| Operation of Plant-Custodian/Subs | 3,060 | 3,612 | 3,326 | 4,091 | 3,658 | 3,525 | 3,647 | 122 | 3,720 |
| Food Costs | 288,191 | 288,106 | 302,123 | 299,000 | 299,000 | 271,250 | 270,928 | -322 | 270,928 |
| Commodity Market Value | 36,672 | 37,331 | 44,035 | 38,000 | 46,764 | 46,764 | 46,764 | 0 | 46,764 |
| Purchased Services # | 45,500 | 49,162 | 44,870 | 46,728 | 46,028 | 45,240 | 43,202 | -2,038 | 45,055 |
| Equipment & Supplies, Other | 21,774 | 24,365 | 26,452 | 28,184 | 33,184 | 29,427 | 30,852 | 1,425 | 25,050 |
| TOTAL EXPENSES | 694,232 | 710,314 | 733,385 | 727,036 | 740,295 | 700,364 | 701,139 | 775 | 688,041 |
| REVENUE-EXPENSES | 51,394 | 82,068 | 66,756 | -3,336 | -8,859 | 23,372 | 13,510 | -9,862 | 29,141 |
| Transfer for Indirect Costs** | -33,621 | -39,720 | -51,000 | -51,000 | -51,000 | -46,000 | -45,300 | 700 | -45,300 |
| Net Income (Loss) | 17,773 | 42,348 | 15,756 | -54,336 | -59,859 | -22,628 | -31,790 | -9,162 | -16,159 |
| FUND BALANCE | | | | | | | | | |
| BEGINNING | 115,197 | 132,970 | 175,318 | 174,344 | 191,074 | 191,074 | 191,074 | 0 | 150,401 |
| Plus: Revenue-Expense | 51,394 | 82,068 | 66,756 | -3,336 | -8,859 | 23,372 | 13,510 | -9,862 | 29,141 |
| Less: Transfer to Gen Fund | -33,621 | -39,720 | -51,000 | -51,000 | -51,000 | -46,000 | -45,300 | 700 | -45,300 |
| ENDING BALANCE | 132,970 | 175,318 | 191,074 | 120,008 | 131,215 | 168,446 | 159,284 | -9,162 | 134,242 |
| **Payment to general fund for indirect costs (e.g. building insurance, utilities, maintenance). | | | | | | | | | |
| MDE FY17 OAS rate = 12.16% of allowable expense (exclude food, contracts, capital outlay). | | | | | | | | | |