



District Information		
District Name	Camden - Frontier School	
District Code	30010	
Address	4971 W. Montgomery Rd, Camden, MI 49232	
Superintendent Information		
Name	Scott Riley	
Email Address	rileysc@cfss.org	
Office Phone	517-368-5255	Cell
Business Manager Information		
Name	Christine Ash	
Email Address	christine.ash@frontier.com	
Office Phone	517-368-5991	Cell
Board President Information		
Name	Michael Vondran	
Email Address	mikevondran@jemsoflitchfield.com	
Office Phone	517-368-5255	Cell
Union President Information		
Name	Debra Brown	
Email Address	brownde@cfss.org	
Office Phone	517-368-5255	Cell

**Local Revenue Worksheet
Table I**

	Preliminary Actual 2013-14	Budgeted 2014-15	Diff	Estimated 2015-16	Diff	Explanations for Variance > 20%
1 Local Revenue Worksheet						
2 General Millage (111)(114)(12x)	661,359.00	649,313.00	-1.82%	640,000.00	-1.43%	
3 Penalties and Int Earned on Tax (119)	0.00	0.00	NA	0.00	NA	
4 Tuition from Individuals (13x)	0.00	0.00	NA	0.00	NA	
5 Transport from Individuals (14x)	0.00	0.00	NA	0.00	NA	
6 Earnings on Investments (15x)	885.00	1,000.00	12.99%	800.00	-20.00%	
7 Revenue from Student Activities (17x)	15,955.00	12,200.00	-23.53%	11,500.00	-5.74%	Hosted Regionals in 2013-14, will not in 2014-15
8 Community Service Revenue (18x)	4,489.00	3,000.00	-33.17%	2,500.00	-16.67%	
9 Rentals (191)	0.00	250.00	NA	200.00	-20.00%	
10 Private Donations (192)	0.00	0.00	NA	0.00	NA	
11 Other Misc, Local (16x, 199)	27,690.00	10,100.00	-63.52%	9,500.00	-5.94%	Received insurance claim monies 2013-14
12 Total Local (1xx) This will populate the DEP Line 3	710,378.00	675,863.00		664,500.00		
13 Other School District Tuition (511)	0.00	0.00	NA	0.00	NA	
14 Other School District Transport (512)	0.00	0.00	NA	0.00	NA	
15 ISD Collected Millage (513)	0.00	0.00	NA	0.00	NA	
16 Compensation for Services Provided to Other Public Schools (518)	0.00	0.00	NA	0.00	NA	
17 Other Distributions from Other Public Schools (519)	0.00	0.00	NA	0.00	NA	
18 Total from other Public Sch (51x) This will populate the DEP line 4	0.00	0.00		0.00		
19 Other - Please Explain	0.00	0.00	NA	0.00	NA	
20 Total General Fund *This should be consistent with GF DEP Local and Other Public School Revenue	710,378.00	675,863.00	-4.86%	664,500.00	-1.68%	

Notes:

State Aid Calculation 2013-14			
Membership:			
Fall 2013 GE FTE	527.37	(A1)	SRSD Fall GE Membership FTE
Spring 2014 GE FTE	524.93	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	527.13	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2013 SE FTE	11.03	(B1)	SRSD Fall SE Membership FTE
Spring 2014 SE FTE	10.07	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	10.93	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	538.06	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 37,151,474.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 521,503.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	671,855.550	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2014 Foundation Allowance	\$ 7,026.00	(H1)	
Maximum 2014 Fdtn	\$ 8,019.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,751.44	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ 1,274.56	(J)	NH Property Value times Millage Rate divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,529.46	(K1)	
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	
State Share of 1995 ((lesser of K1, K2)-((G)/C))	\$ 3,280.80	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 351,696.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ -	(M2)	Estimated SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	10,240.16	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x.0633359998	22,275.02	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	10,240.16	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	10,240.16	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	3,031,733.56	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	3,031,733.56	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	76,822.28	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	76,822.28	O3	(O1+O2)
51a Special Ed Costs *.286138	100,633.59	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	100,633.59	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)	3,132,367.15	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	1,765,267.25	R	Proposal A Obligation
Section 51c (P3)	100,633.59	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,266,466.31	S	Discretionary Payment

Notes:

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State Aid Calculation 2014-15			
Membership:			
Fall 2014 GE FTE	495.47	(A1)	SRSD Fall GE Membership FTE
Spring 2015 GE FTE	495.47	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	495.47	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2014 SE FTE	8.00	(B1)	SRSD Fall SE Membership FTE
Spring 2015 SE FTE	8.00	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	8.00	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	503.47	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 37,151,474.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 521,503.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	671,855.550	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2015 Foundation Allowance	\$ 7,126.00	(H1)	
Maximum 2015 Fdtn	\$ 8,019.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3)))	\$ 5,770.00	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ 1,356.00	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,529.46	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-((G)/C)))	\$ 3,195.01	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 325,000.00	(M1)	Estimated SE4096
SE Transportation Costs	\$ -	(M2)	Estimated SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	10,240.16	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	20,584.20	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	10,240.16	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	0.00	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	10,240.16	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	2,858,861.90	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	2,858,861.90	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	57,008.00	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	57,008.00	O3	(O1+O2)
51a Special Ed Costs *.286138	92,994.85	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	0.00	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	92,994.85	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)	2,951,856.75	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	1,608,591.68	R	Proposal A Obligation
Section 51c (P3)	92,994.85	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,250,270.22	S	Discretionary Payment

Notes:

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State Aid Calculation 2015-16			
Membership:			
Fall 2015 GE FTE	500.00	(A1)	SRSD Fall GE Membership FTE
Spring 2016 GE FTE	500.00	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	500.00	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2015 SE FTE	6.00	(B1)	SRSD Fall SE Membership FTE
Spring 2016 SE FTE	6.00	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	6.00	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	506.00	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 37,151,474.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 521,503.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	671,855.550	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2016 Foundation Allowance	\$ 7,176.00	(H1)	
Maximum 2016 Fdtn	\$ 8,019.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 5,832.29	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ 1,343.71	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ 4,529.46	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ 6,500.00	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-((G)/C))	\$ 3,201.68	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 285,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ 340,000.00	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website http://www.michigan.gov/documents/sehh_79613_7.xls
Original SE Hold Harmless Amt.	10,240.16	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	18,050.76	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	10,240.16	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	239,416.10	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	0.00	(M9)	lesser of M4 & M8
Adjusted SEHH level	10,240.16	(M10)	SE Hold Harmless Amt.

Calculations:			
CY Calculation Info:			
Section 20 (L x A3)	2,916,145.00	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
Total Section 20 GE Fndtn.	2,916,145.00	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	43,056.00	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	43,056.00	O3	(O1+O2)
51a Special Ed Costs *.286138	81,549.33	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	239,416.10	P2	State Obligation for Special Education Transportation
State Obligation for SE Costs	320,965.43	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)	3,237,110.43	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	1,620,050.08	R	Proposal A Obligation
Section 51c (P3)	320,965.43	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,296,094.92	S	Discretionary Payment

Notes:

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Total State Revenue Table

	2013-14 Per Most Recent State Aid Status Report	Budgeted 2014-15	Diff	Explanation for Difference > than 20%	Estimated 2015-16	Diff	Explanation for Difference > than 20%
1	School Lunch Related	11,467.21	9,000.00	-21.52%		9,000.00	0.00%
2	Foundation (from SA Calc Worksheet Line R + Line S)	3,031,733.56	2,858,861.90	-5.70%		2,916,145.00	2.00%
3	Special Education (From SA Calc Worksheet Line P3)	100,633.59	92,994.85	-7.59%		320,965.43	245.14%
4	At Risk	144,647.88	137,700.00	-4.80%		135,000.00	-1.96%
5	Math/Science	0.00	0.00	NA		0.00	NA
6	Renaissance Zone	0.00	0.00	NA		0.00	NA
7	Durant	0.00	0.00	NA		0.00	NA
8	Adult	5,715.85	0.00	-100.00%		0.00	NA
9	Career Tech	0.00	0.00	NA		0.00	NA
10	Headlee Obl./Data collection	13,312.90	12,600.00	-5.35%		11,500.00	-8.73%
11	MPSERS Cost offset	164,680.06	32,100.00	-80.51%	does not have the UAAL	30,000.00	-6.54%
12	Best Practices incentive	0.00	0.00	NA		0.00	NA
13	Other- Explain	69,801.43	38.00	-99.95%		0.00	-100.00%
14	PY ADJ	3,989.74	0.00	-100.00%		0.00	NA
15	Deferred State Revenue Utilized this Year	0.00	0.00	NA			NA
16	State Revenue Rec'd This Year,Deferred to future Year (Enter as negative)	0.00	0.00	NA		0.00	NA
17	Total General Fund *This line will populate the DEP State Revenue Line 6	3,534,515.01	3,134,294.75	-4.04		3,413,610.43	1.30
18	Total All Funds *This should be consistent with the Audited Financial Statements	3,545,982.22	3,143,294.75	-11.36%		3,422,610.43	8.89%

Notes:

Other detail 2013-2014:

22c Foundation Equity	26,903.00
22j Performance	37,616.41
22i Technology	5,390.00
Tie to audited numbers	(107.98)
Total	69,801.43

Other detail 2014-2015:

To adjust for the State Aid as we budgeted on 2013-2014 amounts.

Federal Revenue Table

	Federal Revenues	Preliminary Actual 2013-14	Budgeted 2014-15	Diff	Explanation for Difference > 20%	Estimated 2015-16	Diff	Explanation for Difference > 20%
1	School Lunch Related	196,950.35	185,000.00	-6.07%		180,000.00	-2.70%	
2	Special Education	0.00	0.00	NA		0.00	NA	
3	IDEA Pre-School	0.00	0.00	NA		0.00	NA	
4	Medicaid	1,001.00	600.00	-40.06%	more Med bill participation than expected	600.00	0.00%	
5	Non-Cluster Direct	0.00	0.00	NA		0.00	NA	
6	Title 1	311,432.00	285,000.00	-8.49%		255,000.00	-10.53%	
7	Migrant	0.00	0.00	NA		0.00	NA	
8	Title III	0.00	0.00	NA		0.00	NA	
9	Title VI	12,165.00	0.00	-100.00%	was notified of monies left unspent	0.00	NA	
10	Safe and Drug-Free	0.00	0.00	NA		0.00	NA	
11	Homeless	0.00	0.00	NA		0.00	NA	
12	Emergency Immigration	0.00	0.00	NA		0.00	NA	
13	Adult	0.00	0.00	NA		0.00	NA	
14	Comprehensive School Reform	0.00	0.00	NA		0.00	NA	
15	Vocational Education	0.00	4,000.00	NA		3,500.00	-12.50%	
16	Technology Literacy	0.00	0.00	NA		0.00	NA	
17	Reading First	0.00	0.00	NA		0.00	NA	
18	Title II	55,441.00	48,000.00	-13.42%		40,000.00	-16.67%	
19	Headstart	0.00	0.00	NA		0.00	NA	
20	Various Federal	0.00	0.00	NA		0.00	NA	
21	21st Century	0.00	0.00	NA		0.00	NA	
22	Other	7,350.00	0.00	-100.00%	do not know if teachers will participate	0.00	NA	
23	Deferred Federal Revenue	0.00	0.00	NA		0.00	NA	
24	Total General Fund *This will populate the DEP Federal Revenue Line 7	387,389.00	337,600.00	-12.85%		299,100.00	-11.40%	
25	Total All Funds *This should be consistent with SEFA Revenues	584,339.35	522,600.00	-10.57%		479,100.00	-8.32%	

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

Notes:

Other 2013-2014:
 CEIM Flow through funds ISD

Instructional Summary

	Function Code	Preliminary Actual 2013-14	Budgeted 2014-15	Difference	% Change	Estimated 2015-16	Difference	% Change
Basic Inst.	111-113	\$2,492,610	\$2,012,902	(\$479,708)	-19.2%	\$2,047,090	\$34,188	1.7%
Pre-School	118	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Summer School	119	\$16,462	\$5,848	(\$10,614)	-64.5%	\$7,500	\$1,652	28.2%
Special Ed.	122	\$293,285	\$244,389	(\$48,896)	-16.7%	\$235,525	(\$8,864)	-3.6%
Othr Add Needs	125, 127	\$483,321	\$296,802	(\$186,519)	-38.6%	\$299,681	\$2,879	1.0%
Adult Ed.	13x	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Total	1XX	\$3,285,678	\$2,559,941	(\$725,737)		\$2,589,796	\$29,855	

Notes:

Detail of Changes in the Instruction Function from Prior Year

Reconciliation from 2013-14 to 2014-15

	Basic Inst 111-113	Pre School 118	Summer School 119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Total
Impact of Changes In Instructional Spending							
<i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i>							
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	0.00	0.00	1.00	0.00	0.00	1.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	4.50	0.00	0.00	0.00	1.00	0.00	5.50
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	1.00	0.00	1.00
4 Salary Savings From Staffing Decrease	-\$298,466	\$0	\$0	-\$40,701	-\$112,854	\$0	-\$452,021
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>							
5 Staffing Increase - # of Teaching FTE added	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Additional Salaries From Staffing Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Change in MSPERS	-\$76,974	\$0	\$0	-\$10,497	-\$29,106	\$0	-\$116,577
8 Change in Health Care Insurance	-\$88,428	\$0	\$0	\$0	-\$30,000	\$0	-\$118,428
9 Wage Increment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Purchased Services, Supplies and Textbooks	\$6,993	\$0	-\$10,614	\$5,445	-\$5,926	\$0	-\$4,102
15 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Program Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Other - FICA	-\$22,833	\$0	\$0	-\$3,143	-\$8,633	\$0	-\$34,609
21 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Total	-\$479,708	\$0	-\$10,614	-\$48,896	-\$186,519	\$0	-\$725,737
Check Figure from Instruction tab Column E	-\$479,708	\$0	-\$10,614	-\$48,896	-\$186,519	\$0	-\$725,737
Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

* Narrative Section should explain any partial year implementation disparities.

Detail of Changes in the Instruction Function from Prior Year

Reconciliation from 2014-15 to 2015-16

	Basic Inst 111-113	Pre School 118	Summer School 119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Total
Impact of Changes In Instructional Spending							
<i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i>							
1 Staffing Decrease - # of Teaching FTE lost due to Attrition/Retirement	0.00	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	0.00
3 Staffing Decrease - # of Other Non Teaching Classroom FTE Reduced	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4 Salary Savings From Staffing Decrease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>							
5 Staffing Increase - # of Teaching FTE added	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Additional Salaries From Staffing Increase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Change in MSPERS	\$7,012	\$0	\$0	\$0	\$0	\$0	\$7,012
8 Change in Health Care Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Wage Increment	\$15,000	\$0	\$0	\$0	\$0	\$0	\$15,000
10 Unemployment Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Wage Concessions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 One Time School Closure Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14 Change in Purchased Services, Supplies and Textbooks, Dues and Fees	\$11,028	\$0	\$1,652	\$0	\$0	\$0	\$12,680
15 Change in Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16 Program Costs	\$0	\$0	\$0	-\$8,864	\$2,879	\$0	-\$5,985
17 Dual Enrollment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Second Chance Alternative Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19 Other - Part-Time and Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20 Other - FICA	\$1,148	\$0	\$0	\$0	\$0	\$0	\$1,148
21 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 Total --*Should be equal to the difference column for instruction function on DEP	\$34,188	\$0	\$1,652	-\$8,864	\$2,879	\$0	\$29,855
Check Figure from Instruction tab Column H	\$34,188	\$0	\$1,652	-\$8,864	\$2,879	\$0	\$29,855
Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

Support Services Summary

	Function Code	Preliminary Actual 2013-14	Budgeted 2014-15	Difference	% Change	Estimated 2015-16	Difference	% Change
Pupil	21X	\$51,195	\$92,325	\$41,130	80.34%	\$95,000	\$2,675	2.90%
Instructional	22X	\$127,190	\$128,051	\$861	0.68%	\$130,000	\$1,949	1.52%
General	23X	\$98,857	\$84,353	(\$14,504)	-14.67%	\$80,000	(\$4,353)	-5.16%
School	24X	\$216,010	\$209,211	(\$6,799)	-3.15%	\$210,000	\$789	0.38%
Business	25X	\$106,489	\$75,300	(\$31,189)	-29.29%	\$82,000	\$6,700	8.90%
Ops./Maint.	26X	\$411,971	\$388,732	(\$23,239)	-5.64%	\$385,000	(\$3,732)	-0.96%
Transportation	27X	\$339,566	\$332,085	(\$7,481)	-2.20%	\$330,000	(\$2,085)	-0.63%
Central	28X	\$14,233	\$0	(\$14,233)	-100.00%	\$0	\$0	#DIV/0!
Other	29X	\$98,573	\$113,179	\$14,606	14.82%	\$120,000	\$6,821	6.03%
Community Svc.	3XX	\$1,186	\$1,475	\$289	24.37%	\$1,200	(\$275)	-18.64%
Outgoing	41X, 42X, 43X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Facilities Acq.	45X	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Debt Service	51X	\$107,829	\$101,678	(\$6,151)	-5.70%	\$90,000	(\$11,678)	-11.49%
Fund Mod.	6XX	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
		\$1,573,099	\$1,526,389	(\$46,710)		\$1,523,200	(\$3,189)	

Notes:

Detail of Changes in Support Functions From Prior Year

Note: On this tab, enter increased expenditures as positive and decreased expenditures as negative.

Reconciliation from 2013-14 to 2014-15	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Facilities Acquisition 45x	Debt Serv. 51x	Fund Mod 6xx	Total
<i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i>															
1 Staffing Decrease due to Attrition/Retirement	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$ 1
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	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	0.00	0.00	0.00	\$ -
4 Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ (18,300)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,300)
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>															
5 Staffing Increase - # of Teaching FTE added	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50
6 Additional Salaries From Staffing Increase	\$ 19,583	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,583
7 Change in MSPERS	\$ 6,543	\$ 861	\$ -	\$ -	\$ (6,120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,284
8 Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,606
14 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ (14,504)	\$ (6,799)	\$ (5,369)	\$ (23,239)	\$ (7,481)	\$ (14,233)	\$ -	\$ 289	\$ -	\$ -	\$ (6,151)	\$ -	\$ (77,487)
17 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other - FICA	\$ 1,500	\$ -	\$ -	\$ -	\$ (1,400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
23 Other Homeless Students Services	\$ 13,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,504
24 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26 Total (\$/B Consistent with Change in DEP)	\$ 41,130	\$ 861	\$ (14,504)	\$ (6,799)	\$ (31,189)	\$ (23,239)	\$ (7,481)	\$ (14,233)	\$ 14,606	\$ 289	\$ -	\$ -	\$ (6,151)	\$ -	\$ (46,710)
Check Figure from Support tab Column E	\$41,130	\$861	-\$14,504	-\$6,799	-\$31,189	-\$23,239	-\$7,481	-\$14,233	\$14,606	\$289	\$0	\$0	-\$6,151	\$0	-\$46,710
Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2014-15 to 2015-16															
	Pupil 21x	Instructional 22x	General 23x	School 24x	Business 25x	Ops./Maint. 26x	Trans. 27x	Central 28x	Other 29x	Comm 3xx	Outgoing 4xx	Facilities Acquisition 45x	Debt Serv. 51x	Fund Mod 6xx	Total
<i>Lines 1-4 below refer to staffing cuts and should be entered as negative numbers</i>															
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	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	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	0.00	0.00	\$ -
4	Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>															
5	Staffing Increase - # of Teaching FTE added	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
6	Additional Salaries From Staffing Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Change in MSPERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Change Purchased Services, Supplies, Dues and Fees	\$ 2,675	\$ 1,949	\$ (4,353)	\$ 789	\$ 6,700	\$ (3,732)	\$ (2,085)	\$ -	\$ 6,821	\$ (275)	\$ -	\$ -	\$ -	\$ 8,489
17	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Other - Bus paid off	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,678)	\$ (11,678)
24	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Total (S/B Consistent with Change in DEP)	\$ 2,675	\$ 1,949	\$ (4,353)	\$ 789	\$ 6,700	\$ (3,732)	\$ (2,085)	\$ -	\$ 6,821	\$ (275)	\$ -	\$ -	\$ (11,678)	\$ (3,189)
	Check Figure from Instruction tab Column H	\$2,675	\$1,949	-\$4,353	\$789	\$6,700	-\$3,732	-\$2,085	\$0	\$6,821	-\$275	\$0	\$0	-\$11,678	\$0
	Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

Deficit Elimination Plan

Camden - Frontier School

	Account		Preliminary Actual 2013-14	Budgeted 2014-15	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)
1		Beginning Fund Equity:	\$171,251	(\$55,244)			\$6,184		
2		Add: Revenues							
3	11x, 12x	Local Sources	\$710,378	\$675,863	(\$34,515)	-4.86%	\$664,500	(\$11,363)	-1.68%
4	51x	Local Rec'd Thru Another Public Sch.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
5	2xx	Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
6	3xx	State Sources	\$3,534,515	\$3,134,295	(\$400,220)	-11.32%	\$3,413,610	\$279,316	8.91%
7	4xx	Federal Sources	\$387,389	\$337,600	(\$49,789)	-12.85%	\$299,100	(\$38,500)	-11.40%
8	52x-6xx	Incoming Transfers & Other	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
9		TOTAL REVENUES,ETC.	\$4,632,282	\$4,147,758	(\$484,524)	-10.46%	\$4,377,210	\$229,453	5.53%
10		TOTAL RESOURCES AVAILABLE	\$4,803,533	\$4,092,514	(\$711,019)	-14.80%	\$4,383,394	\$290,880	7.11%
11		Less: Expenditures							
12	1xx	Classroom Inst.	\$3,285,678	\$2,559,941	(\$725,737)	-22.09%	\$2,589,796	\$29,855	1.17%
13		Support Services:							
14	21x	Pupil	\$51,195	\$92,325	\$41,130	80.34%	\$95,000	\$2,675	2.90%
15	22x	Inst. Staff	\$127,190	\$128,051	\$861	0.68%	\$130,000	\$1,949	1.52%
16	23x	Gen. Adm.	\$98,857	\$84,353	(\$14,504)	-14.67%	\$80,000	(\$4,353)	-5.16%
17	24x	Sch. Adm.	\$216,010	\$209,211	(\$6,799)	-3.15%	\$210,000	\$789	0.38%
18	25x	Business	\$106,489	\$75,300	(\$31,189)	-29.29%	\$82,000	\$6,700	8.90%
19	26x	Operation & Maintenance	\$411,971	\$388,732	(\$23,239)	-5.64%	\$385,000	(\$3,732)	-0.96%
20	27x	Transportation	\$339,566	\$332,085	(\$7,481)	-2.20%	\$330,000	(\$2,085)	-0.63%
21	28x	Central	\$14,233	\$0	(\$14,233)	-100.00%	\$0	\$0	0.00%
22	29X	Other	\$98,573	\$113,179	\$14,606	14.82%	\$120,000	\$6,821	6.03%
23	3xx	Community Services	\$1,186	\$1,475	\$289	24.37%	\$1,200	(\$275)	-18.64%
24	41,42,43	Outgoing Transfers	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
25	45x	Facilities Acq	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
26	51x	Debt Service	\$107,829	\$101,678	(\$6,151)	-5.70%	\$90,000	(\$11,678)	-11.49%
27	6xx	Fund Modifications	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
28		TOTAL EXP. & OUTGOING TRANSFER	\$4,858,777	\$4,086,330	(\$772,447)	-15.90%	\$4,112,996	\$26,666	0.65%
29		ENDING FUND BALANCE	(\$55,244)	\$6,184	\$61,428	-111.19%	\$270,398	\$264,214	4272.71%

Notes:

NARRATIVE SECTION

1. For which

Answer:

2. For which

Answer:

3. For which

Answer:

4. For which

Answer:

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6. Are projec

Answer:

7. Are projec

Answer:

8. What facto

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9. What is the

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11. What supp

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12. What spec

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13. Please giv

Answer:

**14. Please giv
adopted?**

Answer:

**15. Please sut
provide the**

Answer:

16. Please sut

Answer:

17. List expec

Answer:

18. Do you ha

Answer:

19. Are you cu

Answer:

NARRATIVE SECTION

employee groups have negotiations been completed for 2014-15?

Support Staff

employee groups have negotiations not been completed for 2014-15?

Teachers

employee groups have negotiations been completed for 2015-16?

None

employee groups have negotiations not been completed for 2015-16?

Teachers and support staff

ie next year employee negotiations will be open?

2015

ted savings from employee negotiations included in 2014-15?

None

ted savings from employee negotiations included in 2015-16?

None

rs caused the school district's deficit?

the harsh winter with extra expenditures, extra bus maintenance, and the incorrect accounting of the new UAAL Rate Stabilization

a school district's plan to eliminate the deficit?

laid off 6 teachers

ects or instructional programs is the district proposing to discontinue or curtail?

none

ort services would be reduced or eliminated?

none

ific steps have been initiated to carry out the plan?

lay off of the 6 teachers

e the details of staff reductions for instruction, support services, and community services.

laid off 6 teachers

e the details of any proposed employee wage concessions. Have any of those concessions been

none

omit the most recent board approved budget along with the board resolution with which it was adopted or e URL at which it is located.

www.cfss.org

omit the Board Resolution showing approval of this Deficit Elimination Plan.

ted savings to be achieved by eliminating specific extra-curricular activities.

none

ve a sinking fund? If so, what is it designated for?

yes, building and building maintenance

rrrent on payments to MPSERS, health insurance premiums, etc.?

yes

Monthly Budgetary Control Report Guidance

The Michigan Department of Education (MDE) Monthly Budgetary Control Report can be a valuable tool for monitoring the financial health of a school district if the report is completed using actual to-date and realistic projections of revenues and expenditures over the balance of the year. It is expected that the board/district would regularly review this report in order to determine the need for mid-year budget amendments. The procedures for analysis of this report are intended to encourage the board/district to monitor the Deficit Elimination Plan (DEP) vs. actual revenues and expenditures in a timely fashion.

These monthly reports are due by the end of the following month. For example, the November report is due by December 31st. The district should begin sending these reports immediately after the DEP has been approved. For example, if the MDE approved the DEP in November, we would expect a November report by the end of December. The local school board does not have to approve the reports. These monthly reports should be sent to Chad Urchike at urchikec1@michigan.gov and to Jeff Kolb at kolbj2@michigan.gov.

The following is a breakdown of the Monthly Budgetary Control Report. The guidelines help explain what information the MDE is looking for in these reports. An example of a completed report follows this guidance.

Column A

This column will automatically fill in with information from the DEP tab. It will always be based on your most current MDE approved DEP. Even if you submit a revised DEP, these monthly reports will still be based on your existing approved DEP. Therefore, it is important to create a new DEP worksheet when submitting a revised plan, as opposed to overwriting the numbers on your existing file. The only time column A will change is when the MDE approves a revised DEP. It is important to remember that this column represents your plan to eliminate the deficit. The information you provide in columns B and C will show how the district is performing relative to their approved DEP on a monthly basis.

Column B

This column represents monies the district has spent/collected, thus far, in the fiscal year. For example, the Budgetary Control Report for December would show how much the district has spent/collected from July 1st through December 31st. These numbers should always reflect the most current data for the accounts. This column starts with Beginning Fund Equity, which should be your audited fund balance as of July 1st. Until the audit is complete, the amount would come from the adopted budget for the current year.

Column C

This column represents monies the district projects to spend/collect during the rest of the fiscal year. For example, the Budgetary Control Report for December would show how much the district expects to spend/collect from January 1st through June 30th. Your DEP was developed using certain assumptions for revenues and expenditures. As the year progresses, these assumptions will be modified based on new information, such as more accurate pupil counts and staff concessions. After each monthly report is created, column C projections should become more accurate and certain adjustments may be needed in other areas. This detailed analysis can be a time consuming process, but it is essential for staying on the path to deficit elimination.

Column D

Columns B and C are added, totaling what the district expects to spend for the year.

Column E

This column will calculate the difference between column A (your DEP/Budget) and column D (what the district expects to spend). As the school year progresses, **the MDE fully expects to see some variations in this column**. One example is the variation between the Beginning Fund Equity balances. It is the difference between your projected fund balance and your audited fund balance. No variation within this column shows that the district is simply forcing the numbers in Column C to coincide with the DEP, as opposed to using authentic numbers that come from detailed budget analysis.

Column F

This column will calculate the percentage difference between columns E and A.

Variance Explanation Column

This column is used to explain the differences between the DEP and total projected expenditures. These explanations provide the MDE with some insight as to what is happening at the district.

**SCHOOL DISTRICT NAME: Home Town School District
SUMMARY MONTHLY DEP RECONCILIATION REPORT
FOR THE MONTH ENDING DECEMBER 31, 2013**

Acct Codes	A DEFICIT ELIMINATION PLAN 2012-2013	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	(\$5,941,851)	(\$5,001,310)	(\$5,001,310)	\$940,541	-15.83%	Audited Number
2	Add: Revenues						
311X	Local Sources	\$12,068,089	\$2,569,423	\$9,401,678	\$11,971,101	0.00%	Property Tax Decrease
451X	Local Rec'd Thru Other Public Sch	\$615,000	\$346,582	\$268,418	\$615,000	0.00%	
522x	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	0.00%	
63xx	State Sources	\$49,670,674	\$18,579,025	\$31,640,589	\$50,219,614	1.11%	Student Count Adjustment
74xx	Federal Sources	\$130,000	\$56,234	\$80,856	\$137,090	5.45%	Title I Revenue From Last Year
852x-6xx	Incoming Transfers & Other	\$440,364	\$0	\$440,364	\$0	0.00%	
9	Total Current Year Revenues	\$62,924,127	\$21,551,264	\$41,831,905	\$63,383,189	0.73%	
10	TOTAL RESOURCES AVAILABLE	\$58,982,276			\$59,391,699	2.46%	
11	Less: Expenditures						
121xx	Classroom Instruction	\$36,833,607	\$17,652,364	\$20,564,210	\$38,216,574	3.75%	Assumed 8% Concessions - Only Received 4%
13	Support Services:						
1421x	Pupil Support	\$3,920,723	\$1,589,652	\$2,440,214	\$4,029,866	2.78%	Higher Social Work Cost
1522x	Instructional Staff Supp	\$1,623,839	\$752,321	\$890,456	\$1,642,777	1.17%	Additional Title II Training Expense
1623x	General Admin.	\$778,675	\$356,894	\$418,236	\$775,130	0.46%	
1724x	School Admin.	\$3,986,820	\$1,895,671	\$1,645,231	\$3,540,902	11.18%	Changed Insurance Plan
1825x	Business Admin.	\$1,482,058	\$789,634	\$727,125	\$1,518,759	2.34%	Data Software Upgrade
1926x	Open/Maintenance	\$8,748,989	\$4,785,367	\$3,875,259	\$8,660,626	0.97%	Custodial Retirement -
2027x	Transportation	\$4,393,771	\$2,569,578	\$2,158,812	\$4,726,390	7.59%	No Replacement
2128x	Central Admin.	\$1,448,768	\$759,246	\$729,367	\$1,488,613	3.94%	Purchase New Business
2229x	Other	\$742,899	\$358,210	\$386,941	\$745,151	0.30%	New Secretary
233xx	Community Services	\$0	\$0	\$0	\$0	0.00%	
2441,42,43	Outgoing Transfers	\$0	\$0	\$0	\$0	0.00%	
2545x	Facilities Acquisition	\$0	\$0	\$0	\$0	0.00%	
2651x	Diet Service	\$0	\$0	\$0	\$0	0.00%	
276xx	Fund Modifications	\$0	\$0	\$0	\$0	0.00%	
28	TOTAL EXPEND. & OUTGOING TRNSFRS	\$63,960,159	\$31,508,937	\$33,833,851	\$65,342,788	2.16%	
29	ENDING FUND BALANCE	(\$6,977,883)			(\$6,960,929)	-0.24%	

Notes:

SCHOOL DISTRICT NAME: Camden - Frontier School
SUMMARY MONTHLY DEP RECONCILIATION REPORT
FOR THE MONTH ENDING JANUARY 2015

	Acct Codes		A DEFICIT ELIMINATION PLAN 2014-2015	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	(\$55,244)	(\$55,244)		(\$55,244)	(\$0)	0.00%	
2		Add: Revenues							
3	11X	Local Sources	\$675,863	\$159,400	\$538,710	\$698,110	\$22,247	3.29%	
4	51X	Local Rec'd Thru Other Public Schl	\$0	\$0	\$0	\$0	\$0	0.00%	
5	2xx	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx	State Sources	\$3,134,295	\$1,292,243	\$1,808,507	\$3,100,750	(\$33,545)	-1.07%	
7	4xx	Federal Sources	\$337,600	\$70,729	\$336,171	\$406,900	\$69,300	20.53%	Loan money - computers
8	52x-6xx	Incoming Transfers & Other	\$0	\$0	\$0	\$0	\$0	0.00%	
9		Total Current Year Revenues	\$4,147,758	\$1,522,371	\$2,683,388	\$4,205,759	\$58,001	1.40%	
10		TOTAL RESOURCES AVAILABLE	\$4,092,514			\$4,150,515	\$58,001	1.42%	
11		Less: Expenditures							
12	1xx	Classroom Instruction	\$2,559,941	\$1,600,486	\$1,055,259	\$2,655,744	\$95,803	3.74%	
13		Support Services:							
14	21x	Pupil Support	\$92,325	\$19,524	\$72,801	\$92,325	\$0	0.00%	
15	22x	Instructional Staff Supp	\$128,051	\$83,241	\$42,718	\$125,960	(\$2,091)	-1.63%	
16	23x	General Admin.	\$84,353	\$61,467	\$22,886	\$84,353	(\$1)	0.00%	
17	24x	School Admin.	\$209,211	\$120,603	\$88,608	\$209,211	\$0	0.00%	
18	25x	Business Admin.	\$75,300	\$54,200	\$21,100	\$75,300	\$0	0.00%	
19	26x	Oper/Maintenance	\$388,732	\$240,735	\$147,997	\$388,732	\$0	0.00%	
20	27x	Transportation	\$332,085	\$181,994	\$150,091	\$332,085	\$0	0.00%	
21	28x	Central Admin.	\$0	\$0	\$0	\$0	\$0	0.00%	
22	29x	Other	\$113,179	\$68,407	\$53,772	\$122,179	\$9,000	7.95%	
23	3xx	Community Services	\$1,475	\$364	\$2,111	\$2,475	\$1,000	67.80%	
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	\$101,678	\$68,648	\$33,030	\$101,678	\$0	0.00%	
27	6xx	Fund Modifications	\$0	\$0	\$0	\$0	\$0	0.00%	
28		TOTAL EXPEND. & OUTGOING TRNSFRS	\$4,086,330	\$2,499,668	\$1,690,374	\$4,190,042	\$103,712	2.54%	
29		ENDING FUND BALANCE	\$6,184			(\$39,526)			

Notes:

SCHOOL DISTRICT NAME: Camden - Frontier School
SUMMARY MONTHLY DEP RECONCILIATION REPORT
FOR THE MONTH ENDING FEBRUARY 2015

	Acct Codes		A DEFICIT ELIMINATION PLAN 2014-2015	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	(\$55,244)	(\$55,244)		(\$55,244)	(\$0)	0.00%	
2		Add: Revenues							
3	11X	Local Sources	\$675,863	\$326,086	\$349,562	\$675,648	(\$215)	-0.03%	
4	51X	Local Rec'd Thru Other Public Schl	\$0	\$0	\$0	\$0	\$0	0.00%	
5	2xx	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx	State Sources	\$3,134,295	\$1,606,719	\$1,720,788	\$3,327,507	\$193,212	6.16%	
7	4xx	Federal Sources	\$337,600	\$2,450	\$331,088	\$333,538	(\$4,062)	-1.20%	
8	52x-6xx	Incoming Transfers & Other	\$0	\$68,479	\$0	\$68,479	\$68,479	100.00%	
9		Total Current Year Revenues	\$4,147,758	\$2,003,734	\$2,401,438	\$4,405,172	\$257,414	6.21%	
10		TOTAL RESOURCES AVAILABLE	\$4,092,514			\$4,349,928	\$257,414	6.29%	
11		Less: Expenditures							
12	1xx	Classroom Instruction	\$2,559,941	\$1,841,544	\$1,248,944	\$3,090,488	\$530,547	20.72%	
13		Support Services:							
14	21x	Pupil Support	\$92,325	\$23,285	\$33,445	\$56,730	(\$35,595)	-38.55%	
15	22x	Instructional Staff Supp	\$128,051	\$92,984	\$82,675	\$175,659	\$47,608	37.18%	
16	23x	General Admin.	\$84,353	\$65,491	\$21,117	\$86,608	\$2,255	2.67%	
17	24x	School Admin.	\$209,211	\$139,399	\$88,776	\$228,175	\$18,964	9.06%	
18	25x	Business Admin.	\$75,300	\$54,416	\$14,709	\$69,125	(\$6,175)	-8.20%	
19	26x	Oper/Maintenance	\$388,732	\$267,096	\$112,131	\$379,227	(\$9,505)	-2.45%	
20	27x	Transportation	\$332,085	\$209,293	\$125,362	\$334,655	\$2,570	0.77%	
21	28x	Central Admin.	\$0	\$0	\$0	\$0	\$0	0.00%	
22	29x	Other	\$113,179	\$74,740	\$38,905	\$113,645	\$466	0.41%	
23	3xx	Community Services	\$1,475	\$364	\$2,111	\$2,475	\$1,000	67.80%	
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	\$101,678	\$70,687	\$10,117	\$80,804	(\$20,874)	-20.53%	
27	6xx	Fund Modifications	\$0	\$0	\$0	\$0	\$0	0.00%	
28		TOTAL EXPEND. & OUTGOING TRNSFRS	\$4,086,330	\$2,839,299	\$1,778,292	\$4,617,591	\$531,261	13.00%	
29		ENDING FUND BALANCE	\$6,184			(\$267,663)			

Notes:

In the January sheet Federal Sources should have been \$2,250 and Incoming Transfers & Other should have been \$68,479 for our computer loan

SCHOOL DISTRICT NAME: Camden - Frontier School
SUMMARY MONTHLY DEP RECONCILIATION REPORT
FOR THE MONTH ENDING _____

	Acct Codes		A DEFICIT ELIMINATION PLAN 2015-2016	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	\$6,184	\$0		\$0	(\$6,184)	-100.00%	
2		Add: Revenues							
3	11X	Local Sources	\$664,500	\$0	\$0	\$0	(\$664,500)	-100.00%	
4	51X	Local Rec'd Thru Other Public Schl	\$0	\$0	\$0	\$0	\$0	0.00%	
5	2xx	Local Thru Other Political Sub	\$0	\$0	\$0	\$0	\$0	0.00%	
6	3xx	State Sources	\$3,413,610	\$0	\$0	\$0	(\$3,413,610)	-100.00%	
7	4xx	Federal Sources	\$299,100	\$0	\$0	\$0	(\$299,100)	-100.00%	
8	52x-6xx	Incoming Transfers & Other	\$0	\$0	\$0	\$0	\$0	0.00%	
9		Total Current Year Revenues	\$4,377,210	\$0	\$0	\$0	(\$4,377,210)	-100.00%	
10		TOTAL RESOURCES AVAILABLE	\$4,383,394			\$0	(\$4,383,394)	-100.00%	
11		Less: Expenditures							
12	1xx	Classroom Instruction	\$2,589,796	\$0	\$0	\$0	(\$2,589,796)	-100.00%	
13		Support Services:							
14	21x	Pupil Support	\$95,000	\$0	\$0	\$0	(\$95,000)	-100.00%	
15	22x	Instructional Staff Supp	\$130,000	\$0	\$0	\$0	(\$130,000)	-100.00%	
16	23x	General Admin.	\$80,000	\$0	\$0	\$0	(\$80,000)	-100.00%	
17	24x	School Admin.	\$210,000	\$0	\$0	\$0	(\$210,000)	-100.00%	
18	25x	Business Admin.	\$82,000	\$0	\$0	\$0	(\$82,000)	-100.00%	
19	26x	Oper/Maintenance	\$385,000	\$0	\$0	\$0	(\$385,000)	-100.00%	
20	27x	Transportation	\$330,000	\$0	\$0	\$0	(\$330,000)	-100.00%	
21	28x	Central Admin.	\$0	\$0	\$0	\$0	\$0	0.00%	
22	29x	Other	\$120,000	\$0	\$0	\$0	(\$120,000)	-100.00%	
23	3xx	Community Services	\$1,200	\$0	\$0	\$0	(\$1,200)	-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	\$90,000	\$0	\$0	\$0	(\$90,000)	-100.00%	
27	6xx	Fund Modifications	\$0	\$0	\$0	\$0	\$0	0.00%	
28		TOTAL EXPEND. & OUTGOING TRNSFRS	\$4,112,996	\$0	\$0	\$0	(\$4,112,996)	-100.00%	
29		ENDING FUND BALANCE	\$270,398			\$0	(\$270,398)	-100.00%	

Notes: