



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

**Local Revenue Worksheet  
Table I**

	Preliminary Actual 2014-15	Budgeted 2015-16	Diff	Estimated 2016-17	Diff	Explanations for Variance > 20%
1 <b>Local Revenue Worksheet</b>						
2 General Millage (111)(114)(12x)	665,781.16	660,338.00	-0.82%	650,000.00	-1.57%	
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)	504.51	750.00	48.66%	750.00	0.00%	
7 Revenue from Student Activities (17x)	14,434.50	10,700.00	-25.87%	10,000.00	-6.54%	
8 Community Service Revenue (18x)	5,634.19	2,500.00	-55.63%	0.00	-100.00%	discontinued latchkey program
9 Rentals (191)	0.00	0.00	NA	0.00	NA	
10 Private Donations (192)	0.00	0.00	NA	0.00	NA	
11 Other Misc, Local (16x, 199)	24,991.94	16,400.00	-34.38%	16,500.00	0.61%	
12 <b>Total Local (1xx) This will populate the DEP Line 3</b>	<b>711,346.30</b>	<b>690,688.00</b>		<b>677,250.00</b>		
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)	7,183.10	0.00	-100.00%	0.00	NA	
18 <b>Total from other Public Sch (51x) This will populate the DEP line 4</b>	<b>7,183.10</b>	<b>0.00</b>		<b>0.00</b>		
19 Other - Please Explain	0.00	0.00	NA	0.00	NA	
20 <b>Total General Fund *This should be consistent with GF DEP Local and Other Public School Revenue</b>	<b>718,529.40</b>	<b>690,688.00</b>	<b>-3.87%</b>	<b>677,250.00</b>	<b>-1.95%</b>	

Notes:

<b>State Aid Calculation 2014-15</b>			
<b>Membership:</b>			
Fall 2014 GE FTE	502.31	(A1)	SRSD Fall GE Membership FTE
Spring 2015 GE FTE	489.44	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	<b>501.02</b>	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2014 SE FTE	10.05	(B1)	SRSD Fall SE Membership FTE
Spring 2015 SE FTE	9.56	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	<b>10.00</b>	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	<b>511.02</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 37,435,164.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 481,640.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>676,722.792</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2015 Foundation Allowance	\$ 7,126.00	(H1)	
Maximum 2015 Fdtn	\$ <b>8,019.00</b>	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ <b>5,775.32</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ <b>1,350.68</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>4,529.46</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-((G)/C))	\$ <b>3,205.21</b>	(L)	NH Property Value times Millage Rate divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 315,822.00	(M1)	<b>Estimated</b> SE4096
SE Transportation Costs	\$ -	(M2)	<b>Estimated</b> SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/seh_79613_7.xls">http://www.michigan.gov/documents/seh_79613_7.xls</a>
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/seh_79613_7.xls">http://www.michigan.gov/documents/seh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>10,240.16</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	<b>20,002.90</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,240.16</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>0.00</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>0.00</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>10,240.16</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>2,893,568.15</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	-22.33	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>2,893,545.82</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>71,267.13</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	-7.13	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>71,260.00</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>90,368.68</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>0.00</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>90,368.68</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>2,983,914.50</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>1,637,939.24</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>90,368.68</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>1,255,606.59</b>	S	Discretionary Payment

Notes:

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<b>State Aid Calculation 2015-16</b>			
<b>Membership:</b>			
Fall 2015 GE FTE	502.31	(A1)	SRSD Fall GE Membership FTE
Spring 2016 GE FTE	489.44	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	<b>501.02</b>	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2015 SE FTE	10.05	(B1)	SRSD Fall SE Membership FTE
Spring 2016 SE FTE	9.56	(B2)	SRSD Spring SE Membership FTE
Blended SE FTE	<b>10.00</b>	(B3)	90% Fall SE FTE(B1) + 10% Spring SE FTE(B2)
Total FTE BLEND	<b>511.02</b>	C	Add GE blend (A3) + SE blend (B3)
<b>Taxable Value Information</b>			
Non-PRE Taxable Value	\$ 38,230,105.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 506,270.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	<b>691,179.510</b>	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
<b>Foundation Information</b>			
2016 Foundation Allowance	\$ 7,391.00	(H1)	
Maximum 2016 Fdtn	\$ <b>8,019.00</b>	(H2)	
State Share ((lesser of H1,H2)-(G/A3)))	\$ <b>6,011.46</b>	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ <b>1,379.54</b>	(J)	NH Property Value times Millage Rate (D1*E+D2*F) divided by GE FTE Blend
1995 Foundation Allowance	\$ <b>4,529.46</b>	(K1)	1995 Foundation Allowance
Maximum 1995 Fdtn.	\$ <b>6,500.00</b>	(K2)	Maximum 1995 Fdtn.
State Share of 1995 ((lesser of K1, K2)-((G)/C)))	\$ <b>3,176.92</b>	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
<b>SE Obligation</b>			
SE Costs	\$ 300,000.00	(M1)	<b>Estimated</b> SE4096
SE Transportation Costs	\$ -	(M2)	<b>Estimated</b> SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	<b>10,240.16</b>	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	<b>19,000.80</b>	(M6)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 52 HH level	<b>10,240.16</b>	(M7)	lesser of M3 & M6
Current SE trans cost (M2) x .704165	<b>0.00</b>	(M8)	Current cost x rate used to determine FY97 amount
Adjusted Sect. 58 HH level	<b>0.00</b>	(M9)	lesser of M4 & M8
Adjusted SEHH level	<b>10,240.16</b>	(M10)	SE Hold Harmless Amt.

<b>Calculations:</b>			
<b>CY Calculation Info:</b>			
Section 20 (L x A3)	<b>3,011,879.72</b>	N1	CY State Share Times GE Blend FTE
Adj for GE Non Residents	0.00	N2	Estimated Adj. For Non Resident
<b>Total Section 20 GE Fndtn.</b>	<b>3,011,879.72</b>	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	<b>73,917.39</b>	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
<b>Total SE Fndtn.</b>	<b>73,917.39</b>	O3	(O1+O2)
51a Special Ed Costs *.286138	<b>85,841.40</b>	P1	State Obligation for Special Education Costs
51a Special Ed Trans Cost *.704165	<b>0.00</b>	P2	State Obligation for Special Education Transportation
<b>State Obligation for SE Costs</b>	<b>85,841.40</b>	P3	Total of P1 + P2
<b>Section 51.a3 Hold Harmless</b>			
Difference between (M5- (P3-O3)) or 0 if negative	<b>\$0.00</b>	P4	
<b>Total CY State Fdtn &amp; SE Oblig.</b>			
<b>((N3+O3)+(P3-O1)+(P4)</b>	<b>3,097,721.12</b>	Q	
<b>Breakdown of Foundation and SE Obligation</b>			
<b>Section 22a - Proposal A (L*C)</b>	<b>1,623,482.37</b>	R	Proposal A Obligation
<b>Section 51c (P3)</b>	<b>85,841.40</b>	(P3)	Special Education Obligation based on SE Costs
<b>Section 22b (Q-R-P3)</b>	<b>1,388,397.36</b>	S	Discretionary Payment

Notes:

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State Aid Calculation 2016-17			
Membership:			
Fall 2016 GE FTE	490.00	(A1)	SRSD Fall GE Membership FTE
Spring 2017 GE FTE	490.00	(A2)	SRSD Spring GE Membership FTE
Blended GE FTE	490.00	(A3)	90% Fall GE FTE(A1) + 10% Spring GE FTE(A2)
Fall 2016 SE FTE	8.00	(B1)	SRSD Fall SE Membership FTE
Spring 2017 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	498.00	C	Add GE blend (A3) + SE blend (B3)
Taxable Value Information			
Non-PRE Taxable Value	\$ 36,000,000.00	(D1)	Enter Current Non-PRE Value from Status Report
Millage Rate	0.018	E	
Comm. PP Taxable Value	\$ 490,000.00	(D2)	Enter Current Comm PP Value from Status Report
Millage Rate	0.006	F	
Local Revenue From Millage	650,940.000	G	This should be consistent with amount reported on the Local Revenue Worksheet under Major Class 111 (Line 2, Column H)
Foundation Information			
2017 Foundation Allowance	\$ 7,441.00	(H1)	
Maximum 2017 Fdtn	\$ 8,019.00	(H2)	
State Share ((lesser of H1,H2)-(G/A3))	\$ 6,112.55	(I)	Foundation Allowance - Local Share of Foundation Allowance
Local Share ((G)/A3)	\$ 1,328.45	(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))	\$ 3,222.35	(L)	NH Property Value times Millage Rate (D1*E+D2*F) divided by Total FTE Blend
SE Obligation			
SE Costs	\$ 300,000.00	(M1)	Estimated from Prior Year SE4096
SE Transportation Costs	\$ -	(M2)	Estimated from Prior Year SE4094
1997 Section 52	\$ 10,240.16	(M3)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
1997 Section 58	\$ -	(M4)	Information Available on State Aid Aid Website <a href="http://www.michigan.gov/documents/sehh_79613_7.xls">http://www.michigan.gov/documents/sehh_79613_7.xls</a>
Original SE Hold Harmless Amt.	10,240.16	(M5)	Original SE Hold Harmless Amt.
Current SE Costs (M1) x .0633359998	19,000.80	(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)	2,995,149.50	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.	2,995,149.50	N3	(N1+N2)
SE Fdtn. (lesser of H1, H2 xB3)	59,528.00	O1	CY Foundation Times SE Blend FTE
Adj for SE Non Residents	0.00	O2	Estimated Adj. For Non Resident
Total SE Fndtn.	59,528.00	O3	(O1+O2)
51a Special Ed Costs *.286138	85,841.40	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	85,841.40	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)	3,080,990.90	Q	
Breakdown of Foundation and SE Obligation			
Section 22a - Proposal A (L*C)	1,604,730.30	R	Proposal A Obligation
Section 51c (P3)	85,841.40	(P3)	Special Education Obligation based on SE Costs
Section 22b (Q-R-P3)	1,390,419.20	S	Discretionary Payment

Notes:

## Total State Revenue Table

	2014-15 Per Most Recent State Aid Status Report	Budgeted 2015-16	Diff	Explanation for Difference > than 20%	Estimated 2016-17	Diff	Explanation for Difference > than 20%
1	School Lunch Related	10,443.33	10,400.00	-0.41%		9,500.00	-8.65%
2	Foundation (from SA Calc Worksheet Line R + Line S)	<b>2,893,545.82</b>	<b>3,011,879.72</b>	4.09%		<b>2,995,149.50</b>	-0.56%
3	Special Education (From SA Calc Worksheet Line P3 )	<b>90,368.68</b>	<b>85,841.40</b>	-5.01%		<b>85,841.40</b>	0.00%
4	At Risk	140,877.20	155,080.00	10.08%		145,000.00	-6.50%
5	Math/Science	0.00	0.00	NA		0.00	NA
6	Renaissance Zone	0.00	0.00	NA		0.00	NA
7	Adult	0.00	0.00	NA		0.00	NA
8	Career Tech	0.00	0.00	NA		0.00	NA
9	Headlee Obl./Data collection	12,766.03	12,750.00	-0.13%		12,000.00	-5.88%
10	MPSERS	256,534.68	303,355.00	18.25%		250,000.00	-17.59%
11	Best Practices incentive	26,408.97	0.00	-100.00%	Funding not available	0.00	NA
12	Other- Explain	82,735.21	52,747.00	-36.25%		25,500.00	-51.66%
13	PY ADJ	0.00	0.00	NA		0.00	NA
14	Unearned State Revenue Utilized this Year	0.00	0.00	NA			NA
15	State Revenue Rec'd This Year, Deferred to future Year (Enter as negative)	0.00	0.00	NA		0.00	NA
16	Total General Fund *This line will populate the DEP State Revenue Line 6	<b>3,503,236.59</b>	<b>3,621,653.12</b>	<b>-1.09</b>		<b>3,513,490.90</b>	<b>-0.82</b>
17	Total All Funds *This should be consistent with the Audited Financial Statements	<b>3,513,679.92</b>	<b>3,632,053.12</b>	<b>3.37%</b>		<b>3,522,990.90</b>	<b>-3.00%</b>

Notes:

2014-2015 Other:	2015-2016 Other:	2016-2017 Other:
22c Equity Payment \$63,874.16	51c Spec Ed Headlee Oblig - shows on \$4,527	22d Rural Di \$18,000
61a.1 Vocational Ed \$7,748.95	State Aid 10/20/15 statement higher than calculation	61a.1 Vocati \$7,500
First Robotics Grant \$9,000.00	Technology Infrastructure \$3,500	
Prior Year - 22a Prop A \$12,377.01	22d Supplemental Pmt to Rural Districts \$22,990	
Prior Year - 51c Spec Ed (\$10,264.91)	61a.1 Vocational Ed \$21,730	Total \$25,500
	Total \$52,747	
Total Other \$82,735.21		

## Federal Revenue Table

	<b>Federal Revenues</b>	<b>Preliminary Actual 2014-15</b>	<b>Budgeted 2015-16</b>	<b>Diff</b>	<b>Explanation for Difference &gt; 20%</b>	<b>Estimated 2016-17</b>	<b>Diff</b>	<b>Explanation for Difference &gt; 20%</b>
1	School Lunch Related	201,272.82	190,000.00	-5.60%		185,000.00	-2.63%	
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	1,097.73	500.00	-54.45%	have not rec'd rest	500.00	0.00%	
5	Non-Cluster Direct	0.00	0.00	NA		0.00	NA	
6	Title 1	258,881.72	266,278.00	2.86%		255,000.00	-4.24%	
7	Migrant	0.00	0.00	NA		0.00	NA	
8	Title III	0.00	0.00	NA		0.00	NA	
9	Title VI	4,000.00	4,600.00	15.00%		0.00	-100.00%	
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	500.00	NA		500.00	0.00%	
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	53,862.00	49,264.00	-8.54%		45,000.00	-8.66%	
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	2,903.04	500.00	-82.78%	CEIM funds depends on teachers participation	0.00	-100.00%	
23	Deferred Federal Revenue	0.00	0.00	NA		0.00	NA	
	Total General Fund							
	*This will populate the DEP							
24	Federal Revenue Line 7	<b>320,744.49</b>	<b>321,642.00</b>	<b>0.28%</b>		<b>301,000.00</b>	<b>-6.42%</b>	
	Total All Funds							
	*This should be consistent with							
25	SEFA Revenues	<b>522,017.31</b>	<b>511,642.00</b>	<b>-1.99%</b>		<b>486,000.00</b>	<b>-5.01%</b>	

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

Notes:

2014-2015 Other:  
 CEIM Flow through funds ISD



## Instructional Summary

	Function Code	Preliminary Actual 2014-15	Budgeted 2015-16	Difference	% Change	Estimated 2016-17	Difference	% Change
<b>Basic Inst.</b>	<b>111-113</b>	\$2,490,101	\$2,124,765	(\$365,336)	-14.7%	\$2,110,745	(\$14,020)	-0.7%
<b>Pre-School</b>	<b>118</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Summer School</b>	<b>119</b>	\$467	\$2,956	\$2,489	533.0%	\$2,956	\$0	0.0%
<b>Special Ed.</b>	<b>122</b>	\$236,927	\$233,275	(\$3,652)	-1.5%	\$233,325	\$50	0.0%
<b>Othr Add Needs</b>	<b>125, 127</b>	\$414,677	\$557,493	\$142,816	34.4%	\$555,103	(\$2,390)	-0.4%
<b>Adult Ed.</b>	<b>13x</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Total</b>	<b>1XX</b>	<b>\$3,142,173</b>	<b>\$2,918,489</b>	<b>(\$223,684)</b>		<b>\$2,902,129</b>	<b>(\$16,360)</b>	

Notes:

## 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
<b>Impact of Changes In Instructional Spending</b>							
<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	-1.00	0.00	0.00	0.00	-1.00	0.00	-2.00
2 Staffing Decrease - # of Teaching FTE lost due to Layoff	-2.57	0.00	0.00	0.00	0.00	0.00	-2.57
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	-\$209,260	\$0	\$0	\$0	-\$57,868	\$0	-\$267,128
<i>Lines 5-6 below refer to staffing additions and should be entered as positive numbers</i>							
5 Staffing Increase - # of Teaching FTE added	1.57	0.00	0.00	0.00	2.57	0.00	4.14
6 Additional Salaries From Staffing Increase	\$50,430	\$0	\$0	\$0	\$124,992	\$0	\$175,422
7 Change in MSPERS	-\$69,153	\$0	\$0	\$577	\$30,355	\$0	-\$38,221
8 Change in Health Care Insurance	-\$54,715	\$0	\$0	\$0	\$20,000	\$0	-\$34,715
9 Wage Increment	\$24,197	\$0	\$0	\$1,727	\$0	\$0	\$25,924
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	\$24,077	\$0	\$0	-\$6,088	\$9,655	\$0	\$27,644
15 Change in Capital Outlay	-\$68,479	\$0	\$0	\$0	\$0	\$0	-\$68,479
16 Program Costs	\$2,817	\$0	\$2,489	\$0	\$0	\$0	\$5,306
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	\$23,732	\$0	\$23,732
20 Other - FICA	-\$10,250	\$0	\$0	\$132	\$6,950	\$0	-\$3,168
21 Other - Severance Pay	-\$55,000	\$0	\$0	\$0	-\$15,000	\$0	-\$70,000
22 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 <b>Total</b>	-\$365,336	\$0	\$2,489	-\$3,652	\$142,816	\$0	-\$223,683
Check Figure from Instruction tab Column E	-\$365,336	\$0	\$2,489	-\$3,652	\$142,816	\$0	-\$223,684
Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$1

**Notes:**

Line 21 - Severance pay that was paid to 4 teachers that were laid from the 2013-2014 school year at \$15,000 a piece. We had previously offered at the end of the 2012-2013 school year an early retirement incentive. We had one teacher exercise this with a payout of \$15,000 in 2013-2014, \$10,000 in 2014-2015, and a final payout in 2015-2016 of \$5,000.

Line 5 - We had started the 2015-2016 year with laying off 3 teachers. We had one teacher retire at the end of the 2014-2015 year and we had one teacher that moved out of state and another 4/7 part time teacher that left for another district. We did not replace the retiring teacher but did replace the 2 teachers that left for other districts. We did bring back one of the laid off teachers as a full time teacher and another as a 4/7 part time Title I teacher.

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

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

### Reconciliation from 2015-16 to 2016-17

Impact of Changes In Instructional Spending	Basic Inst 111-113	Pre School 118	Summer School 119	Special Ed 122	Other Added Needs 125,127	Adult Ed 13x	Total
<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	-\$5,000	\$0	\$0	\$576	\$0	\$0	-\$4,424
8 Change in Health Care Insurance	\$0	\$0	\$0	-\$2,381	\$0	\$0	-\$2,381
9 Wage Increment	\$0	\$0	\$0	\$1,723	\$0	\$0	\$1,723
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	-\$2,020	\$0	\$0	\$0	-\$2,390	\$0	-\$4,410
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	-\$2,000	\$0	\$0	\$132	\$0	\$0	-\$1,868
21 Other - Early Retirement Buyout	-\$5,000	\$0	\$0	\$0	\$0	\$0	-\$5,000
22 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 <b>Total</b> --*Should be equal to the difference column for instruction function on DEP	-\$14,020	\$0	\$0	\$50	-\$2,390	\$0	-\$16,360
Check Figure from Instruction tab Column H	-\$14,020	\$0	\$0	\$50	-\$2,390	\$0	-\$16,360
Difference (needs to be zero)	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Notes:

Line 21 - Early Retirement Buyout - last payment is in 2015-2016

## Support Services Summary

	Function Code	Preliminary Actual 2014-15	Budgeted 2015-16	Difference	% Change	Estimated 2016-17	Difference	% Change
<b>Pupil</b>	<b>21X</b>	\$48,818	\$28,500	(\$20,318)	-41.62%	\$28,500	\$0	0.00%
<b>Instructional</b>	<b>22X</b>	\$133,084	\$135,072	\$1,988	1.49%	\$135,072	\$0	0.00%
<b>General</b>	<b>23X</b>	\$81,933	\$93,125	\$11,192	13.66%	\$86,125	(\$7,000)	-7.52%
<b>School</b>	<b>24X</b>	\$227,146	\$233,160	\$6,014	2.65%	\$233,161	\$1	0.00%
<b>Business</b>	<b>25X</b>	\$74,431	\$76,000	\$1,569	2.11%	\$76,000	\$0	0.00%
<b>Ops./Maint.</b>	<b>26X</b>	\$383,300	\$384,600	\$1,300	0.34%	\$394,700	\$10,100	2.63%
<b>Transportation</b>	<b>27X</b>	\$328,377	\$343,900	\$15,523	4.73%	\$325,650	(\$18,250)	-5.31%
<b>Central</b>	<b>28X</b>	\$14,233	\$0	(\$14,233)	-100.00%	\$0	\$0	#DIV/0!
<b>Other</b>	<b>29X</b>	\$112,688	\$132,215	\$19,527	17.33%	\$128,050	(\$4,165)	-3.15%
<b>Community Svc.</b>	<b>3XX</b>	\$3,906	\$1,729	(\$2,177)	-55.73%	\$1,729	\$0	0.00%
<b>Outgoing</b>	<b>41X, 42X, 43X</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Facilities Acq.</b>	<b>45X</b>	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
<b>Debt Service</b>	<b>51X</b>	\$77,901	\$65,750	(\$12,151)	-15.60%	\$25,000	(\$40,750)	-61.98%
<b>Fund Mod.</b>	<b>6XX</b>	\$16,913	\$16,276	(\$637)	-3.76%	\$15,638	(\$638)	-3.92%
		<b>\$1,502,729</b>	<b>\$1,510,327</b>	<b>\$7,598</b>		<b>\$1,449,625</b>	<b>(\$60,702)</b>	

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 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	-0.50	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	\$ (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	\$ (23,825)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (23,825)
<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	0.00	\$ -
6 Additional Salaries From Staffing Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Change in MSPERS	\$ (6,680)	\$ -	\$ -	\$ 865	\$ -	\$ (1,926)	\$ 395	\$ (2,664)	\$ 4,677	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,333)
8 Change in Health Care Insurance	\$ (1,037)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,037)
9 Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ 2,590	\$ -	\$ -	\$ 1,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,758
10 Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
14 Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,747)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,747)
15 Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Change Purchased Services, Supplies, Dues and Fees	\$ 15,030	\$ 1,988	\$ 11,192	\$ 2,361	\$ 1,569	\$ 912	\$ 13,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,917
17 Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,177)	\$ -	\$ -	\$ -	\$ -	\$ (2,177)
18 Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,519	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,519
19 School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Other - FICA	\$ (1,806)	\$ -	\$ -	\$ 198	\$ -	\$ (441)	\$ 95	\$ (822)	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,926)
23 Other - Reallocation of wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,764)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,764)
24 Other - Interest Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (725)	\$ (637)	\$ (1,362)
25 Other - Retirement of debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,426)	\$ -	\$ (11,426)
26 Total (\$/B Consistent with Change in DEP)	\$ (20,318)	\$ 1,988	\$ 11,192	\$ 6,014	\$ 1,569	\$ 1,300	\$ 15,523	\$ (14,233)	\$ 19,527	\$ (2,177)	\$ -	\$ -	\$ (12,151)	\$ (637)	\$ 7,598
Check Figure from Support tab Column E	\$ -20,318	\$ 1,988	\$ 11,192	\$ 6,014	\$ 1,569	\$ 1,300	\$ 15,523	\$ (14,233)	\$ 19,527	\$ (2,177)	\$ -	\$ -	\$ (12,151)	\$ (637)	\$ 7,598
Difference (needs to be zero)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Notes:

Line 23 - Custodian is working in the cafeteria, wages being charged to food service

Detail of Changes in Support Functions From Prior Year

Reconciliation from 2015-16 to 2016-17															
	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	-1.00	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		\$ -
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		\$ -
4	Savings from Staff Decrease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,727)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (33,727)
<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	1.00	0.00	0.00	0.00	0.00	0.00	0.00		1.00
6	Additional Salaries From Staffing Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 23,496
7	Change in MSPERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,418)	\$ (3,508)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (6,926)
8	Change in Health Care Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 11,468
9	Wage Increment - Support Services	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1
10	Wage Concessions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
11	Unemployment Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
12	Change in Worker's Compensation / Risk Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
13	Part-Time Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,500)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (10,500)
14	Change in Temporary Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,165)	\$ -	\$ -	\$ -	\$ -		\$ (4,165)
15	Change in Compliance Workers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
16	Change Purchased Services, Supplies, Dues and Fees	\$ -	\$ -	\$ (7,000)	\$ -	\$ -	\$ 7,064	\$ (3,439)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (3,375)
17	Change in Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
18	Utilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 6,000
19	School Closure Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
20	School Closure Savings # of Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
21	Increase in Transportation due to No Child Left Behind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
22	Other - FICA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (783)	\$ (803)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (1,586)
23	Other - Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (40,750)		\$ (40,750)
24	Other - Interest Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ (638)
25	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
26	<b>Total (S/B Consistent with Change in DEP)</b>	\$ -	\$ -	\$ (7,000)	\$ 1	\$ -	\$ 10,100	\$ (18,250)	\$ -	\$ (4,165)	\$ -	\$ -	\$ (40,750)	\$ (638)	\$ (60,702)
	Check Figure from Instruction tab Column H	\$0	\$0	\$-7,000	\$1	\$0	\$10,100	\$-18,250	\$0	\$-4,165	\$0	\$0	\$-40,750	\$-638	\$-60,702
	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 2014-15	Budgeted 2015-16	Yearly Increase (Decrease)	% Increase (Decrease)	Estimated 2016-17	Yearly Increase (Decrease)	% Increase (Decrease)
1		Beginning Fund Equity:	<b>(\$55,244)</b>	<b>(\$80,040)</b>			<b>\$125,127</b>		
2		Add: Revenues							
3	11x, 12x	Local Sources	\$711,346	\$690,688	(\$20,658)	-2.90%	\$677,250	(\$13,438)	-1.95%
4	51x	Local Rec'd Thru Another Public Sch.	\$7,183	\$0	(\$7,183)	-100.00%	\$0	\$0	0.00%
5	2xx	Other Political Sub.	\$0	\$0	\$0	0.00%	\$0	\$0	0.00%
6	3xx	State Sources	\$3,503,237	\$3,621,653	\$118,417	3.38%	\$3,513,491	(\$108,162)	-2.99%
7	4xx	Federal Sources	\$320,744	\$321,642	\$898	0.28%	\$301,000	(\$20,642)	-6.42%
8	52x-6xx	Incoming Transfers & Other	\$77,596	\$0	(\$77,596)	-100.00%	\$0	\$0	0.00%
9		<b>TOTAL REVENUES,ETC.</b>	<b>\$4,620,106</b>	<b>\$4,633,983</b>	<b>\$13,877</b>	<b>0.30%</b>	<b>\$4,491,741</b>	<b>(\$142,242)</b>	<b>-3.07%</b>
10		<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$4,564,862</b>	<b>\$4,553,943</b>	<b>(\$10,919)</b>	<b>-0.24%</b>	<b>\$4,616,868</b>	<b>\$62,925</b>	<b>1.38%</b>
11		Less: Expenditures							
12	1xx	Classroom Inst.	\$3,142,173	\$2,918,489	(\$223,684)	-7.12%	\$2,902,129	(\$16,360)	-0.56%
13		Support Services:							
14	21x	Pupil	\$48,818	\$28,500	(\$20,318)	-41.62%	\$28,500	\$0	0.00%
15	22x	Inst. Staff	\$133,084	\$135,072	\$1,988	1.49%	\$135,072	\$0	0.00%
16	23x	Gen. Adm.	\$81,933	\$93,125	\$11,192	13.66%	\$86,125	(\$7,000)	-7.52%
17	24x	Sch. Adm.	\$227,146	\$233,160	\$6,014	2.65%	\$233,161	\$1	0.00%
18	25x	Business	\$74,431	\$76,000	\$1,569	2.11%	\$76,000	\$0	0.00%
19	26x	Operation & Maintenance	\$383,300	\$384,600	\$1,300	0.34%	\$394,700	\$10,100	2.63%
20	27x	Transportation	\$328,377	\$343,900	\$15,523	4.73%	\$325,650	(\$18,250)	-5.31%
21	28x	Central	\$14,233	\$0	(\$14,233)	-100.00%	\$0	\$0	0.00%
22	29X	Other	\$112,688	\$132,215	\$19,527	17.33%	\$128,050	(\$4,165)	-3.15%
23	3xx	Community Services	\$3,906	\$1,729	(\$2,177)	-55.73%	\$1,729	\$0	0.00%
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	\$77,901	\$65,750	(\$12,151)	-15.60%	\$25,000	(\$40,750)	-61.98%
27	6xx	Fund Modifications	\$16,913	\$16,276	(\$637)	-3.76%	\$15,638	(\$638)	-3.92%
28		<b>TOTAL EXP. &amp; OUTGOING TRANSFER</b>	<b>\$4,644,902</b>	<b>\$4,428,816</b>	<b>(\$216,086)</b>	<b>-4.65%</b>	<b>\$4,351,754</b>	<b>(\$77,062)</b>	<b>-1.74%</b>
29		<b>ENDING FUND BALANCE</b>	<b>(\$80,040)</b>	<b>\$125,127</b>	<b>\$205,167</b>	<b>-256.33%</b>	<b>\$265,114</b>	<b>\$139,987</b>	<b>111.88%</b>

Notes:

NARRATIVE SECTION

**1. For which**

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NARRATIVE SECTION

NARRATIVE SECTION

**employee groups have negotiations been completed for 2015-16?**

Teachers & Support Staff

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

none

**employee groups have negotiations been completed for 2016-17?**

Support Staff

**employee groups have negotiations not been completed for 2016-17?**

Teachers

**ie next year employee negotiations will be open?**

Spring 2016

**ted savings from employee negotiations included in 2015-16?**

No savings projected

**ted savings from employee negotiations included in 2016-17?**

No savings projected for Support Staff

**rs caused the school district's deficit?**

Miscalculation of 2013-2014 UAAL & Severance agreements for laid off teachers for 2014-2015

**e school district's plan to eliminate the deficit?**

Laid off teachers and consolidated classrooms and services

**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?**

Re-evaluating teacher's placement, streamlining the subjects they are qualified to teach

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

1 teacher retired & will not be replacing, 1 English teacher in high school laid off as we had 2 full time English teachers and our foreign language teacher is also qualified to teach English, grades (3rd & 6th) with small class sizes are going to a single classroom, 4th & 5th grade will have 1 classroom each with a 4th/5th grade split also

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

Teacher's union was approached with a wage cut but they voted in favor of laying off teachers instead.

**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](http://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.**

Nothing at this time.

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

Yes, for building and specified building repairs per law.

**irrent on payments to MPSERS, health insurance premiums, etc.?**

Yes, all payments are current.

NARRATIVE SECTION

# 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](mailto:urchikec1@michigan.gov) and to Jeff Kolb at [kolbj2@michigan.gov](mailto: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		\$58,381,859	\$1,389,583	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.	\$1,482,068	\$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	7.57%	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)	\$16,954	-0.24%	

Notes:

**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		<b>Beginning Fund Equity</b>	(\$80,040)	\$0		\$0	\$80,040	-100.00%	
2		<b>Add: Revenues</b>							
3	11X	Local Sources	\$690,688	\$0	\$0	\$0	(\$690,688)	-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	\$3,621,653	\$0	\$0	\$0	(\$3,621,653)	-100.00%	
7	4xx	Federal Sources	\$321,642	\$0	\$0	\$0	(\$321,642)	-100.00%	
8	52x-6xx	Incoming Transfers & Other	\$0	\$0	\$0	\$0	\$0	0.00%	
9		Total Current Year Revenues	\$4,633,983	\$0	\$0	\$0	(\$4,633,983)	-100.00%	
10		<b>TOTAL RESOURCES AVAILABLE</b>	\$4,553,943			\$0	(\$4,553,943)	-100.00%	
11		<b>Less: Expenditures</b>							
12	1xx	Classroom Instruction	\$2,918,489	\$0	\$0	\$0	(\$2,918,489)	-100.00%	
13		Support Services:							
14	21x	Pupil Support	\$28,500	\$0	\$0	\$0	(\$28,500)	-100.00%	
15	22x	Instructional Staff Supp	\$135,072	\$0	\$0	\$0	(\$135,072)	-100.00%	
16	23x	General Admin.	\$93,125	\$0	\$0	\$0	(\$93,125)	-100.00%	
17	24x	School Admin.	\$233,160	\$0	\$0	\$0	(\$233,160)	-100.00%	
18	25x	Business Admin.	\$76,000	\$0	\$0	\$0	(\$76,000)	-100.00%	
19	26x	Oper/Maintenance	\$384,600	\$0	\$0	\$0	(\$384,600)	-100.00%	
20	27x	Transportation	\$343,900	\$0	\$0	\$0	(\$343,900)	-100.00%	
21	28x	Central Admin.	\$0	\$0	\$0	\$0	\$0	0.00%	
22	29x	Other	\$132,215	\$0	\$0	\$0	(\$132,215)	-100.00%	
23	3xx	Community Services	\$1,729	\$0	\$0	\$0	(\$1,729)	-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	\$65,750	\$0	\$0	\$0	(\$65,750)	-100.00%	
27	6xx	Fund Modifications	\$16,276	\$0	\$0	\$0	(\$16,276)	-100.00%	
28		<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	\$4,428,816	\$0	\$0	\$0	(\$4,428,816)	-100.00%	
29		<b>ENDING FUND BALANCE</b>	\$125,127			\$0			

Notes:

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

	Acct Codes		A DEFICIT ELIMINATION PLAN 2016-2017	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		<b>Beginning Fund Equity</b>	\$125,127	\$0		\$0	(\$125,127)	-100.00%	
2		<b>Add: Revenues</b>							
3	11X	Local Sources	\$677,250	\$0	\$0	\$0	(\$677,250)	-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	\$3,513,491	\$0	\$0	\$0	(\$3,513,491)	-100.00%	
7	4xx	Federal Sources	\$301,000	\$0	\$0	\$0	(\$301,000)	-100.00%	
8	52x-6xx	Incoming Transfers & Other	\$0	\$0	\$0	\$0	\$0	0.00%	
9		Total Current Year Revenues	\$4,491,741	\$0	\$0	\$0	(\$4,491,741)	-100.00%	
10		<b>TOTAL RESOURCES AVAILABLE</b>	\$4,616,868			\$0	(\$4,616,868)	-100.00%	
11		<b>Less: Expenditures</b>							
12	1xx	Classroom Instruction	\$2,902,129	\$0	\$0	\$0	(\$2,902,129)	-100.00%	
13		Support Services:							
14	21x	Pupil Support	\$28,500	\$0	\$0	\$0	(\$28,500)	-100.00%	
15	22x	Instructional Staff Supp	\$135,072	\$0	\$0	\$0	(\$135,072)	-100.00%	
16	23x	General Admin.	\$86,125	\$0	\$0	\$0	(\$86,125)	-100.00%	
17	24x	School Admin.	\$233,161	\$0	\$0	\$0	(\$233,161)	-100.00%	
18	25x	Business Admin.	\$76,000	\$0	\$0	\$0	(\$76,000)	-100.00%	
19	26x	Oper/Maintenance	\$394,700	\$0	\$0	\$0	(\$394,700)	-100.00%	
20	27x	Transportation	\$325,650	\$0	\$0	\$0	(\$325,650)	-100.00%	
21	28x	Central Admin.	\$0	\$0	\$0	\$0	\$0	0.00%	
22	29x	Other	\$128,050	\$0	\$0	\$0	(\$128,050)	-100.00%	
23	3xx	Community Services	\$1,729	\$0	\$0	\$0	(\$1,729)	-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	\$25,000	\$0	\$0	\$0	(\$25,000)	-100.00%	
27	6xx	Fund Modifications	\$15,638	\$0	\$0	\$0	(\$15,638)	-100.00%	
28		<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	\$4,351,754	\$0	\$0	\$0	(\$4,351,754)	-100.00%	
29		<b>ENDING FUND BALANCE</b>	\$265,114			\$0	(\$265,114)	-100.00%	

Notes: