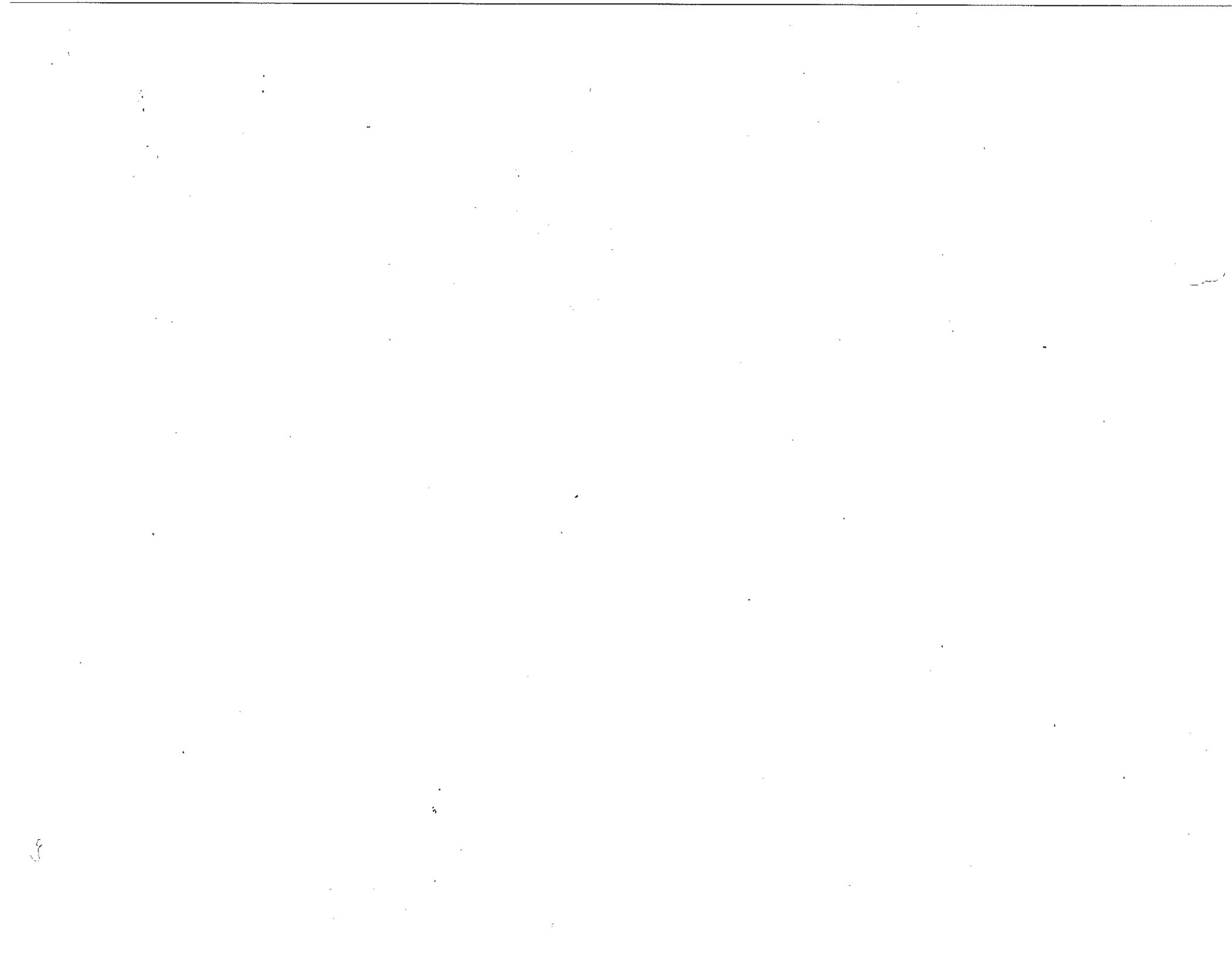


ANALYSIS OF MICHIGAN PUBLIC SCHOOLS
REVENUES AND EXPENDITURES

BULLETIN 1011

1996-97



FOREWORD

The Bulletin 1011 is prepared to provide financial and statistical information relating to Michigan public schools.

Caution should be exercised in using these data. Sound conclusions can be drawn only when the data elements are used in proper context. A glossary of the terms used in the headings of the bulletin and other general and specific terms common to school financial data is included.

The *printed version* of the Bulletin 1011 publication contains only financial information *grouped* by statewide and major membership groupings. A chart labeled "Bulletin 1011 Insert" gives a synopsis of the membership grouping data. The Bulletin 1011 database itself provides a detailed analysis of revenues and expenditures for each of the Michigan local public schools along with a summary record for each of the major membership groupings. It also gives a summary balance sheet for those same entities. A file with the Bulletin 1011 information is available via a downloadable database at the Michigan Department of Education website. The address is <http://www.mde.state.mi.us/reports/B1011>.

Glossary of Terms

Fund - A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete accounting entity; all of the financial transactions for the particular fund are recorded herein.

General Fund - The fund used to record all operations of the district pertaining to education, except those specifically described or required to be recorded in other funds.

Capital Projects Fund - The fund designated for recording transactions in monies and other assets earmarked for use in acquiring new school sites, buildings and equipment, additions, and major remodeling of, or additions to, facilities.

Debt Retirement Fund - A fund designated for recording transactions in monies and other assets earmarked for use in payment of principal and interest on long-term debt.

School Service Fund - The fund used to record the transactions pertaining to food services, community services, bookstore, and interscholastic athletics. School Service Funds are subsidiary operations and obligations of the school district General Fund.

Trust and Agency Fund - The fund used to account for assets held by a school district as the trustee or agent for individuals or organizations.

Balance Sheet Accounts

Assets - Something of value which is currently available to the district to be used in meeting future costs of the education program.

Liabilities - Debts or other legal obligations arising from past transactions which are payable but not necessarily due immediately.

Fund Balance - The excess of assets of a fund over its liabilities and reserves available for meeting future school district program operations.

Revenues

Local - Revenue produced within the school district boundaries for operating the district and available to the district in the amount produced. The major source of local revenue in most public schools is the general property tax levy.

Other Political Subdivision - Revenue received or to be received from another non-public educational entity or governmental unit other than the state or federal government. (Note: This does not include resources received from intermediate school districts. Such revenues are recorded under the caption "Incoming Transfers," "Other Districts in the State.")

State - Revenue received or to be received from the State of Michigan which is appropriated by the state out of state levied funds. The major source of state revenue in most public schools is the State School Aid membership allowance.

ral - Revenue received or to be received directly from the federal government, or indirectly through an intermediate source such as a county or state governmental unit.

Incoming Transfers and Other Transactions - Incoming transfers are amounts received or to be received from other school districts or from other funds and which do not create a liability to be repaid. Other transactions include those transactions which arise from prior year operations or non-operational actions of the school district.

Expenditures

Instruction - The cost of activities dealing directly with the teaching of students in the classroom or in a classroom situation.

Basic Programs - The classroom costs related to basic K-12 instructional classroom activities. These are programs designed primarily to prepare pupils for activities as citizens, family members and workers. This category includes pre-school, elementary, middle, and high school programs.

Added Needs Programs - The classroom costs related to programs designed to provide classroom instructional activities which improve or overcome physical, mental, social and/or emotional handicaps or to provide learning experiences preparing an individual for specific occupations. Common added needs programs offered by public schools are special education, compensatory education, and vocational education.

Adult Education Programs - The classroom costs of adult/continuing education programs operated within the school's general fund.

Salaries - The wages and other compensation (not including fringe benefits) paid to staff who are directly involved with a given function.

Benefits - The cost of both mandatory and non-mandatory fringe benefits for the staff directly involved with a given function.

Supporting Services - Those services which provide administrative, technical, and logistical support to facilitate and enhance instruction.

Support Services - Pupil - Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These include attendance, guidance, health, and social work services.

Support Services - Instructional Staff - Those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. It includes teacher in-service, curriculum development, library services, audio visual services, computer based instruction, educational television, supervision and direction of instructional staff, etc.

Support Services - General Administration - Those activities concerned with establishing policy, operating schools and the school system, and providing essential facilities and services to staff and pupils. It includes the activities of the Board of Education and the superintendent of schools.

Support Services - School Administration - Those activities concerned with the administrative responsibility of a single school (commonly referred to as the principal's office.)

Support Services - Business Administration - Those activities concerned with budgeting, accounting, payroll, purchasing, and internal services.

Support Services - Operation and Maintenance - Those activities concerned with keeping the physical plant open, comfortable, and safe for use.

Support Services - Pupil Transportation - Those activities concerned with the conveyance of pupils to and from school.

Support Services - Other - Activities other than those mentioned above which support each of the instructional and supporting service programs. It includes research, personnel, and data processing.

Current Operating Expenditures - A descriptive heading under which the basic operating expenses of a school are grouped. The activities include instruction and the various support services, but do not include capital outlay and community services.

School Lunch Programs - Those activities concerned with providing food to pupils and staff in a school or school system.

Athletics - Those activities concerned with financing the interscholastic athletic programs which are under the supervision of the local school board.

Community Services - Those activities that are not directly related to providing education in a public school system. Community Services include services provided by the school system for the community as a whole or some segment of the community. Examples include community recreation, civic activities, public libraries, and programs for the care and custody of children.

Capital Outlay - Expenditures which result in the acquisition of new/replacement fixed assets or additions to fixed assets. They include expenditures for land, buildings, improvements to land and buildings, and equipment.

Total Fund Expenditures - A descriptive heading under which are grouped all costs associated with operating a school district. These activities include current operating expenditures, community services, and capital outlay.

Outgoing Transfers and Other Transactions - Outgoing transfers are amounts disbursed or to be disbursed to other school districts or to other funds and which do not create assets to be received in the future. Other transactions include those transactions which arise from prior year operation or non-operational actions of the school district.

****Note:** All expenditure columns now include the employer's share of FICA and Retirement. These costs had not been included in the district's financial statements for years prior to 1994-95.

**SELECTED 1996-97 FINANCIAL DATA FOR MICHIGAN'S 633 PUBLIC SCHOOLS
GROUPED BY MEMBERSHIP
1011 Insert**

Membership Group Code	Classification of School District Based on Membership	Number of Districts	Pupil Membership	General Fund Per Pupil Revenues & Incoming Transfers	General Fund Per Pupil Total Expenditures & Outgoing Transfers	Number of Teachers	Average Teacher Salary
(A)	50,000 and over	1	176,897	\$7,491	\$7,211	7,493	\$39,670
(B)	20,000 to 49,999	3	79,281	\$7,029	\$6,970	2,808	\$52,820
(C)	10,000 to 19,999	21	280,786	\$7,298	\$7,214	11,669	\$52,636
(D)	5,000 to 9,999	47	305,881	\$7,158	\$7,116	13,061	\$51,353
(E)	4,500 to 4,999	13	61,498	\$6,355	\$6,300	2,512	\$51,605
(F)	4,000 to 4,499	15	63,770	\$6,153	\$6,244	2,557	\$49,424
(G)	3,500 to 3,999	11	41,328	\$6,249	\$6,206	1,746	\$47,850
(H)	3,000 to 3,499	35	115,176	\$6,329	\$6,290	4,708	\$47,332
(I)	2,500 to 2,999	43	118,533	\$6,461	\$6,437	5,033	\$46,795
(J)	2,000 to 2,499	50	113,215	\$6,153	\$6,105	4,774	\$45,395
(K)	1,500 to 1,999	73	126,280	\$5,959	\$5,893	5,323	\$44,112
(L)	1,000 to 1,499	88	108,651	\$5,998	\$5,909	4,794	\$42,336
(M)	500 to 999	81	61,497	\$6,140	\$6,076	2,967	\$39,485
(N)	Below 500	152	27,907	\$6,656	\$6,573	1,531	\$31,785
*State Totals		633	1,680,693	\$6,736	\$6,661	70,977	\$47,181

*Differences in Total Membership and Total Teachers due to Rounding

= 176,897.30 FTEs

	Per General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
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Balance Sheet Data:

Total Assets	\$170,345,112		\$41,418,392		\$111,629,272		\$12,094,820		\$3,595,387			
Total Liabilities	\$147,872,354		\$16,579,756		\$1,762,353		\$9,070,570		\$3,595,387			
End Fund Bal. before Reserves	\$22,472,758		\$24,838,636		\$109,866,919		\$3,024,250		\$0			

Revenues:

Local Sources	\$95,717,615	\$541	\$43,834,139	\$248	\$5,879,447	\$33	\$2,806,693	\$16	\$0	\$0	\$148,237,894	
Other Political Subdivisions	\$7,043,404	\$40	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,043,404	
State Sources	\$1,065,293,961	\$6,022	\$0	\$0	\$0	\$0	\$531,724	\$3			\$1,065,825,685	
Federal Sources	\$124,532,837	\$704	\$0	\$0	\$0	\$0	\$30,127,899	\$170			\$154,660,736	
Total Revenues b/4	\$1,292,587,817	\$7,307	\$43,834,139	\$248	\$5,879,447	\$33	\$33,466,316	\$189	\$0	\$0	\$1,375,767,719	\$7,777
Incoming Transfers:												
Other Public School in MI	\$31,902,661	\$180	\$0	\$0			\$0				\$31,902,661	
Other Schools Out of State	\$0	\$0	\$0				\$0				\$0	
From Other Funds	\$0	\$0	\$11,490,780	\$65	\$0	\$0	\$0	\$0	\$0	\$0	\$11,490,780	
Other Transactions	\$661,888	\$4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$661,888	
Total Revs., Transfers, Other Trans	\$1,325,152,366	\$7,491	\$55,324,919	\$313	\$5,879,447	\$33	\$33,466,316	\$189	\$0		\$1,419,823,048	\$8,026

Expenditures:

Instruction: Avg. Teacher Salary		\$39,670										
Total Basic Programs	\$455,614,891	\$2,576										
Salaries for Basic Prog.	\$328,837,776	\$1,859										
Total Added Needs Programs	\$330,021,433	\$1,866										
Salaries for Added Needs	\$215,440,932	\$1,218										
Total Adult Education	\$16,942,921	\$96										
Salaries for Adult Ed.	\$11,230,501	\$63										
Employee Benefits for Instr.	\$188,838,322	\$1,068										
Total Salaries for Instr.	\$555,509,209	\$3,140										
Total Instruction	\$802,579,245	\$4,537										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$42,813,737	\$242										
Salaries for Pupil Serv:	\$29,922,295	\$169										
Total Instr Staff Services	\$34,095,787	\$193										
Salaries for Inst Staff	\$20,220,183	\$114										
Total School Adm.	\$99,048,139	\$560										
Salaries for School Adm.	\$70,436,733	\$398										
Total Instructional Support	\$175,957,663	\$995										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class A

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$9,004,183	\$51										
Salaries for General Adm.	\$4,978,788	\$28										
Total Business Adm. Serv.	\$27,902,031	\$158										
Salaries for Business Adm.	\$8,587,918	\$49										
Total Operations/Maint.	\$161,432,016	\$913										
Salaries for Oper/Maint	\$84,755,193	\$479										
Total Transportation Serv.	\$43,674,767	\$247										
Salaries for Transportation	\$16,635,919	\$94										
Total Other Support Services	\$27,143,687	\$153										
Salaries for Other Support	\$9,182,717	\$52										
Total Non-Instr.Support	\$269,156,684	\$1,522										
Total Support Services	\$445,114,347	\$2,516										
Total Support Serv Sal.	\$244,719,746	\$1,383										
Total Current Operating Expend.	\$1,247,693,592	\$7,053										
Total Current Operating Salaries	\$800,228,955	\$4,524										
School Lunch Programs						\$33,348,237	\$189					
Athletics						\$2,012,354	\$11					
Community Services	\$2,255,095	\$13				\$1,730,443	\$10					
Total Capital Outlay.	\$12,493,520	\$71				\$587,591	\$3					
Total Expend. before Transfers and Other Trans.:	\$1,262,442,207	\$7,137	\$51,147,305	\$289	\$8,495,204	\$48	\$37,678,625	\$213	\$0	\$0	\$1,359,763,341	\$7,687
Outgoing Transfers:												
Other Districts in State	\$0		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$11,490,780		\$0		\$0		\$0		\$0			
Other Transactions	\$1,684,656		\$0		\$0		\$0		\$0			
Total Expend, Transfs, and Other Transactions:	\$1,275,617,643	\$7,211	\$51,147,305		\$8,495,204		\$37,678,625		\$0			

= 79,281.06 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
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Balance Sheet Data:

Total Assets	\$127,024,406		\$6,054,472		\$38,466,294		\$13,325,090		\$24,610,246			
Total Liabilities	\$73,934,385		\$80,680		\$2,475,155		\$5,288,461		\$16,794,266			
End Fund Bal. before Reserves	\$53,090,021		\$5,973,792		\$35,991,139		\$8,036,629		\$7,815,980			

Revenues:

Local Sources	\$73,854,567	\$932	\$18,106,822	\$228	\$3,304,697	\$42	\$18,747,689	\$236	\$2,763,140	\$35	\$116,776,915	
Other Political Subdivisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Sources	\$433,107,416	\$5,463	\$0	\$0			\$462,625	\$6			\$433,570,041	
Federal Sources	\$33,814,842	\$427	\$0	\$0	\$0	\$0	\$11,631,431	\$147			\$45,446,273	
Total Revenues b/4	\$540,776,825	\$6,821	\$18,106,822	\$228	\$3,304,697	\$42	\$30,841,745	\$389	\$2,763,140	\$35	\$595,793,229	\$7,515
Incoming Transfers:												
Other Public School in MI	\$15,801,381	\$199	\$0	\$0			\$0				\$15,801,381	
Other Schools Out of State	\$0	\$0	\$0	\$0			\$0				\$0	
From Other Funds	\$692,341	\$9	\$1,202,126	\$15	\$1,400,000	\$18	\$6,484,741	\$82	\$0	\$0	\$9,779,208	
Other Transactions	\$10,820	\$0	\$0	\$0	\$14,925,654	\$188	\$1,491,970	\$19	\$0		\$16,428,444	
Total Revs., Transfers, Other Trans	\$557,281,367	\$7,029	\$19,308,948	\$244	\$19,630,351	\$248	\$38,818,456	\$490	\$2,763,140		\$637,802,262	\$8,045

Expenditures:

Instruction: Avg. Teacher Salary		\$52,820										
Total Basic Programs	\$228,729,034	\$2,885										
Salaries for Basic Prog.	\$157,913,705	\$1,992										
Total Added Needs Programs	\$76,254,486	\$962										
Salaries for Added Needs	\$53,562,623	\$676										
Total Adult Education	\$9,896,374	\$125										
Salaries for Adult Ed.	\$6,878,111	\$87										
Employee Benefits for Instr.	\$83,130,168	\$1,049										
Total Salaries for Instr.	\$218,354,439	\$2,754										
Total Instruction	\$314,879,894	\$3,972										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$34,714,980	\$438										
Salaries for Pupil Serv:	\$24,511,938	\$309										
Total Instr Staff Services	\$26,756,509	\$337										
Salaries for Inst Staff	\$16,603,301	\$209										
Total School Adm.	\$32,525,570	\$410										
Salaries for School Adm.	\$23,093,199	\$291										
Total Instructional Support	\$93,997,059	\$1,186										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class B

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$3,040,776	\$38										
Salaries for General Adm.	\$1,567,388	\$20										
Total Business Adm. Serv.	\$9,704,578	\$122										
Salaries for Business Adm.	\$3,792,235	\$48										
Total Operations/Maint.	\$64,172,337	\$809										
Salaries for Oper/Maint	\$28,232,501	\$356										
Total Transportation Serv.	\$23,765,918	\$300										
Salaries for Transportation	\$11,421,278	\$144										
Total Other Support Services	\$11,452,818	\$144										
Salaries for Other Support	\$6,072,021	\$77										
Total Non-Instr.Support	\$112,136,427	\$1,414										
Total Support Services	\$206,133,486	\$2,600										
Total Support Serv Sal.	\$115,293,861	\$1,454										
Total Current Operating Expend.	\$521,013,380	\$6,572										
Total Current Operating Salaries	\$333,648,300	\$4,208										
School Lunch Programs							\$16,659,842	\$210				
Athletics							\$2,703,191	\$34				
Community Services	\$7,013,935	\$88					\$17,110,665	\$216				
Total Capital Outlay	\$9,095,512	\$115					\$1,308,404	\$17				
Total Expend. before Transfers and Other Trans.:	\$537,122,827	\$6,775	\$18,409,736	\$232	\$28,137,704	\$355	\$37,782,102	\$477	\$3,119,587	\$39	\$624,571,956	\$7,878
Outgoing Transfers:												
Other Districts in State	\$1,622,918		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$13,214,704		\$0		\$0		\$636,341		\$0			
Other Transactions	\$590,115		\$0		\$0		\$0		\$0			
Total Expend, Transfs, and Other Transactions:	\$552,550,564	\$6,970	\$18,409,736		\$28,137,704		\$38,418,443		\$3,119,587			

= 280,785.28 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$462,948,977		\$37,537,916		\$333,630,559		\$17,150,960		\$22,572,401			
Total Liabilities	\$270,135,106		\$3,462,448		\$16,528,364		\$9,833,735		\$18,658,519			
End Fund Bal. before Reserves	\$192,813,871		\$34,075,468		\$317,102,195		\$7,317,225		\$3,913,882			
Revenues:												
Local Sources	\$479,829,306	\$1,709	\$122,294,375	\$436	\$24,362,907	\$87	\$47,201,220	\$168	\$2,390,034	\$9	\$676,077,842	
Other Political Subdivisions	\$419,095	\$1	\$0	\$0	\$0	\$0	\$44,439	\$0	\$0	\$0	\$463,534	
State Sources	\$1,423,110,803	\$5,068	\$0	\$0	\$0	\$0	\$1,905,310	\$7	\$0	\$0	\$1,425,023,324	
Federal Sources	\$71,928,609	\$256	\$0	\$0	\$38,617	\$0	\$23,136,411	\$82	\$0	\$0	\$95,103,637	
Total Revenues b/4	\$1,975,287,813	\$7,035	\$122,294,375	\$436	\$24,408,735	\$87	\$72,287,380	\$257	\$2,390,034	\$9	\$2,196,668,337	\$7,823
Incoming Transfers:												
Other Public School in MI	\$65,412,417	\$233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,412,417	
Other Schools Out of State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
From Other Funds	\$2,936,533	\$10	\$2,279,933	\$8	\$7,856,711	\$28	\$17,023,033	\$61	\$17,944	\$0	\$30,114,154	
Other Transactions	\$5,409,740	\$19	\$19,158,030	\$68	\$213,988,008	\$762	\$1,038,003	\$4	\$0	\$0	\$239,593,781	
Total Revs., Transfers, Other Trans	\$2,049,046,503	\$7,298	\$143,732,338	\$512	\$246,253,454	\$877	\$90,348,416	\$322	\$2,407,978		\$2,531,788,689	\$9,017
Expenditures:												
Instruction: Avg. Teacher Salary		\$52,636										
Total Basic Programs	\$917,111,791	\$3,266										
Salaries for Basic Prog.	\$648,987,880	\$2,311										
Total Added Needs Programs	\$232,496,589	\$828										
Salaries for Added Needs	\$158,344,133	\$564										
Total Adult Education	\$14,232,846	\$51										
Salaries for Adult Ed.	\$9,028,818	\$32										
Employee Benefits for Instr.	\$294,374,121	\$1,048										
Total Salaries for Instr.	\$816,360,831	\$2,907										
Total Instruction	\$1,163,841,226	\$4,145										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$144,279,929	\$514										
Salaries for Pupil Serv:	\$103,190,107	\$368										
Total Instr Staff Services	\$96,046,913	\$342										
Salaries for Inst Staff	\$60,090,350	\$214										
Total School Adm.	\$120,483,884	\$429										
Salaries for School Adm.	\$86,620,227	\$308										
Total Instructional Support	\$360,810,726	\$1,285										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class C

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
on-Instr. Support Serv:												
Total General Adm Serv.	\$18,428,891	\$66										
Salaries for General Adm.	\$9,103,374	\$32										
Total Business Adm. Serv.	\$38,142,153	\$136										
Salaries for Business Adm.	\$15,656,365	\$56										
Total Operations/Maint.	\$227,687,755	\$811										
Salaries for Oper/Maint	\$97,334,332	\$347										
Total Transportation Serv.	\$77,362,248	\$276										
Salaries for Transportation	\$42,333,224	\$151										
Total Other Support Services	\$46,471,442	\$166										
Salaries for Other Support	\$21,807,619	\$78										
Total Non-Instr.Support	\$408,092,489	\$1,453										
Total Support Services	\$768,903,215	\$2,738										
Total Support Serv Sal.	\$436,135,598	\$1,553										
Total Current Operating Expend.	\$1,932,744,441	\$6,883										
Total Current Operating Salaries	\$1,252,496,429	\$4,461										
School Lunch Programs							\$54,603,289	\$194				
Athletics							\$17,609,359	\$63				
Community Services	\$12,438,849	\$44					\$15,927,586	\$57				
Total Capital Outlay	\$33,115,329	\$118					\$1,611,893	\$6				
Total Expend. before Transfers and Other Trans.:	\$1,978,298,619	\$7,046	\$119,756,213	\$427	\$113,086,421	\$403	\$89,752,127	\$320	\$2,416,119	\$9	\$2,303,309,499	\$8,203
Outgoing Transfers:												
Other Districts in State	\$4,857,040		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$32,436,935		\$0		\$0		\$1,420,815		\$0			
Other Transactions	\$9,887,741		\$15,371,020		\$0		\$82,804		\$0			
Total Expend, Transfs, and Other Transactions:	\$2,025,480,335	\$7,214	\$135,127,233		\$113,086,421		\$91,255,746		\$2,416,119			

= 305,882.77 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$533,726,316		\$30,840,491		\$573,280,357		\$15,494,076		\$30,176,230			
Total Liabilities	\$287,717,752		\$2,059,451		\$43,048,568		\$7,636,892		\$15,085,982			
End Fund Bal. before Reserves	\$246,008,564		\$28,781,040		\$530,231,789		\$7,857,184		\$15,090,248			
Revenues:												
Local Sources	\$507,234,350	\$1,658	\$133,593,623	\$437	\$44,170,761	\$144	\$57,219,057	\$187	\$5,944,491	\$19	\$748,162,282	
Other Political Subdivisions	\$83,090	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$83,090	
State Sources	\$1,533,239,491	\$5,013	\$4,181	\$0			\$1,142,198	\$4			\$1,534,385,870	
Federal Sources	\$55,715,122	\$182	\$7,890	\$0	\$0	\$0	\$22,359,345	\$73			\$78,082,357	
Total Revenues b/4	\$2,096,272,053	\$6,853	\$133,605,694	\$437	\$44,170,761	\$144	\$80,720,600	\$264	\$5,944,491	\$19	\$2,360,713,599	\$7,718
Incoming Transfers:												
Other Public School in MI	\$61,853,832	\$202	\$0	\$0			\$4,536,023				\$82,510,792	
Other Schools Out of State	\$61,097	\$0	\$0				\$0				\$61,097	
From Other Funds	\$11,575,206	\$38	\$12,587,128	\$41	\$16,724,560	\$55	\$29,598,676	\$97	\$870,254	\$3	\$71,355,824	
Other Transactions	\$19,825,746	\$65	\$6,068,187	\$20	\$223,307,408	\$730	\$4,384,397	\$14	\$1,063,750		\$254,649,488	
Total Revs., Transfers, Other Trans	\$2,189,587,934	\$7,158	\$152,261,009	\$498	\$300,323,666	\$982	\$119,239,696	\$390	\$7,878,495		\$2,769,290,800	\$9,053
Expenditures:												
Instruction: Avg. Teacher Salary		\$51,353										
Total Basic Programs	\$1,004,397,143	\$3,284										
Salaries for Basic Prog.	\$708,968,445	\$2,318										
Total Added Needs Programs	\$229,952,541	\$752										
Salaries for Added Needs	\$159,467,339	\$521										
Total Adult Education	\$22,866,000	\$75										
Salaries for Adult Ed.	\$13,415,449	\$44										
Employee Benefits for Instr.	\$317,703,003	\$1,039										
Total Salaries for Instr.	\$881,851,233	\$2,883										
Total Instruction	\$1,257,215,684	\$4,110										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$122,231,011	\$400										
Salaries for Pupil Serv:	\$87,451,116	\$286										
Total Instr Staff Services	\$88,377,925	\$289										
Salaries for Inst Staff	\$52,943,922	\$173										
Total School Adm.	\$127,664,297	\$417										
Salaries for School Adm.	\$90,492,324	\$296										
Total Instructional Support	\$338,273,233	\$1,106										

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	Per General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$33,509,653	\$110										
Salaries for General Adm.	\$16,869,228	\$55										
Total Business Adm. Serv.	\$46,043,498	\$151										
Salaries for Business Adm.	\$18,264,944	\$60										
Total Operations/Maint.	\$229,555,330	\$750										
Salaries for Oper/Maint	\$96,337,113	\$315										
Total Transportation Serv.	\$81,449,023	\$266										
Salaries for Transportation	\$46,919,929	\$153										
Total Other Support Services	\$35,071,210	\$115										
Salaries for Other Support	\$17,776,421	\$58										
Total Non-Instr.Support	\$425,628,714	\$1,391										
Total Support Services	\$763,901,947	\$2,497										
Total Support Serv Sal.	\$427,054,997	\$1,396										
Total Current Operating Expend.	\$2,021,117,631	\$6,607										
Total Current Operating Salaries	\$1,308,906,230	\$4,279										
School Lunch Programs							\$60,174,430	\$197				
Athletics							\$29,532,747	\$97				
Community Services	\$15,414,326	\$50					\$24,949,854	\$82				
Total Capital Outlay	\$52,390,426	\$171					\$1,785,255	\$6				
Total Expend. before												
Transfers and Other Trans.:	\$2,088,922,383	\$6,829	\$143,915,643	\$470	\$267,809,328	\$876	\$116,442,286	\$381	\$6,103,250	\$20	\$2,623,192,890	\$8,576
Outgoing Transfers:												
Other Districts in State	\$9,191,915		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$63,950,250		\$463,993		\$827,689		\$940,038		\$1,217,503			
Other Transactions	\$14,707,718		\$3,455,464		\$21,262,036		\$98,224		\$18,948			
Total Expend, Transfs, and Other Transactions:	\$2,176,772,266	\$7,116	\$147,835,100		\$289,899,053		\$117,480,548		\$7,339,701			

= 61,497.80 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$81,652,607		\$7,771,856		\$98,516,709		\$2,533,385		\$6,041,097			
Total Liabilities	\$47,396,884		\$837,337		\$5,159,517		\$1,355,387		\$5,458,711			
End Fund Bal. before Reserves	\$34,255,723		\$6,934,519		\$93,357,192		\$1,177,998		\$582,386			
Revenues:												
Local Sources	\$59,664,168	\$970	\$28,484,158	\$463	\$5,321,101	\$87	\$11,627,631	\$189	\$43,497	\$1	\$105,140,555	
Other Political Subdivisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Sources	\$308,180,092	\$5,011	\$0	\$0			\$154,746	\$3			\$308,334,838	
Federal Sources	\$11,261,858	\$183	\$0	\$0	\$0	\$0	\$4,244,569	\$69			\$15,506,427	
Total Revenues b/4	\$379,106,118	\$6,165	\$28,484,158	\$463	\$5,321,101	\$87	\$16,026,946	\$261	\$43,497	\$1	\$428,981,820	\$6,976
Incoming Transfers:												
Other Public School in MI	\$7,985,593	\$130	\$0	\$0			\$28,980				\$8,014,573	
Other Schools Out of State	\$0	\$0	\$0				\$0				\$0	
From Other Funds	\$1,024,627	\$17	\$230,732	\$4	\$700,363	\$11	\$4,089,629	\$67	\$198,779	\$3	\$6,244,130	
Other Transactions	\$2,675,934	\$44	\$1,546,757	\$25	\$45,716,376	\$743	\$828,903	\$13	\$0		\$50,767,970	
Total Revs., Transfers, Other Trans	\$390,792,272	\$6,355	\$30,261,647	\$492	\$51,737,840	\$841	\$20,974,458	\$341	\$242,276		\$494,008,493	\$8,033
Expenditures:												
Instruction:	Avg. Teacher Salary \$51,605											
Total Basic Programs	\$192,466,956	\$3,130										
Salaries for Basic Prog.	\$135,825,608	\$2,209										
Total Added Needs Programs	\$42,489,394	\$691										
Salaries for Added Needs	\$29,877,390	\$486										
Total Adult Education	\$3,354,284	\$55										
Salaries for Adult Ed.	\$2,293,150	\$37										
Employee Benefits for Instr.	\$60,031,610	\$976										
Total Salaries for Instr.	\$167,996,148	\$2,732										
Total Instruction	\$238,310,634	\$3,875										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$21,820,865	\$355										
Salaries for Pupil Serv:	\$15,467,996	\$252										
Total Instr Staff Services	\$14,901,654	\$242										
Salaries for Inst Staff	\$8,585,939	\$140										
Total School Adm.	\$23,106,274	\$376										
Salaries for School Adm.	\$16,104,362	\$262										
Total Instructional Support	\$59,828,793	\$973										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
n-Instr. Support Serv:												
Total General Adm Serv.	\$7,216,234	\$117										
Salaries for General Adm.	\$3,999,418	\$65										
Total Business Adm. Serv.	\$7,704,202	\$125										
Salaries for Business Adm.	\$2,748,290	\$45										
Total Operations/Maint.	\$40,899,500	\$665										
Salaries for Oper/Maint	\$16,938,455	\$275										
Total Transportation Serv.	\$12,170,987	\$198										
Salaries for Transportation	\$6,959,525	\$113										
Total Other Support Services	\$3,569,626	\$58										
Salaries for Other Support	\$1,463,706	\$24										
Total Non-Instr.Support	\$71,560,549	\$1,164										
Total Support Services	\$131,389,342	\$2,136										
Total Support Serv Sal.	\$72,267,691	\$1,175										
Total Current Operating Expend.	\$369,699,976	\$6,012										
Total Current Operating Salaries	\$240,263,839	\$3,907										
School Lunch Programs							\$13,243,664	\$215				
Athletics							\$5,155,597	\$84				
Community Services	\$2,427,477	\$39					\$2,054,685	\$33				
Total Capital Outlay	\$6,069,916	\$99					\$203,420	\$3				
Total Expend. before Transfers and Other Trans.:	\$378,197,369	\$6,150	\$30,504,531	\$496	\$34,746,625	\$565	\$20,657,366	\$336	\$252,163	\$4	\$464,358,054	\$7,551
Outgoing Transfers:												
Other Districts in State	\$2,742,640		\$0									
Other Districts outside State	\$137,995		\$0									
Other Funds	\$4,247,829		\$0		\$230,732		\$230,428		\$0			
Other Transactions	\$2,120,882		\$0		\$0		\$687		\$4,100			
Total Expend, Transfs, and Other Transactions:	\$387,446,715	\$6,300	\$30,504,531		\$34,977,357		\$20,888,481		\$256,263			

= 63,769.67 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$80,788,816		\$9,911,663		\$198,056,807		\$2,320,639		\$3,486,304			
Total Liabilities	\$52,007,610		\$298,818		\$7,531,375		\$1,340,156		\$2,264,903			
End Fund Bal. before Reserves	\$28,781,206		\$9,612,845		\$190,525,432		\$980,483		\$1,221,401			
Revenues:												
Local Sources	\$52,999,104	\$831	\$31,497,421	\$494	\$11,499,201	\$180	\$12,043,132	\$189	\$944,810	\$15	\$108,983,668	
Other Political Subdivisions	\$0	\$0	\$0	\$0	\$0	\$0	\$77,205	\$1	\$0	\$0	\$77,205	
State Sources	\$315,568,572	\$4,949	\$55	\$0			\$543,876	\$9			\$316,112,503	
Federal Sources	\$11,361,572	\$178	\$0	\$0	\$0	\$0	\$3,689,682	\$58			\$15,051,254	
Total Revenues b/4	\$379,929,248	\$5,958	\$31,497,476	\$494	\$11,499,201	\$180	\$16,353,895	\$256	\$944,810	\$15	\$440,224,630	\$6,903
Incoming Transfers:												
Other Public School in MI	\$9,376,870	\$147	\$106,900	\$2			\$0				\$9,483,770	
Other Schools Out of State	\$0	\$0	\$0				\$0				\$0	
From Other Funds	\$52,200	\$1	\$309,375	\$5	\$2,782,818	\$44	\$4,515,529	\$71	\$0	\$0	\$7,659,922	
Other Transactions	\$3,026,980	\$47	\$2,387,755	\$37	\$108,388,586	\$1,700	\$1,191,536	\$19	\$0		\$114,994,857	
Total Revs., Transfers, Other Trans	\$392,385,298	\$6,153	\$34,301,506	\$538	\$122,670,605	\$1,924	\$22,060,960	\$346	\$944,810		\$572,363,179	\$8,975
Expenditures:												
Instruction: Avg. Teacher Salary			\$49,424									
Total Basic Programs	\$186,603,760	\$2,926										
Salaries for Basic Prog.	\$132,188,697	\$2,073										
Total Added Needs Programs	\$43,567,732	\$683										
Salaries for Added Needs	\$29,589,644	\$464										
Total Adult Education	\$6,064,489	\$95										
Salaries for Adult Ed.	\$2,748,537	\$43										
Employee Benefits for Instr.	\$59,206,115	\$928										
Total Salaries for Instr.	\$164,526,878	\$2,580										
Total Instruction	\$236,235,981	\$3,705										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$23,674,232	\$371										
Salaries for Pupil Serv:	\$16,644,390	\$261										
Total Instr Staff Services	\$15,200,493	\$238										
Salaries for Inst Staff	\$8,882,128	\$139										
Total School Adm.	\$22,923,227	\$359										
Salaries for School Adm.	\$15,588,659	\$244										
Total Instructional Support	\$61,797,952	\$969										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$7,639,003	\$120										
Salaries for General Adm.	\$3,896,435	\$61										
Total Business Adm. Serv.	\$8,428,486	\$132										
Salaries for Business Adm.	\$3,666,647	\$58										
Total Operations/Maint.	\$39,720,498	\$623										
Salaries for Oper/Maint	\$15,709,638	\$246										
Total Transportation Serv.	\$15,388,358	\$241										
Salaries for Transportation	\$7,802,272	\$122										
Total Other Support Services	\$5,014,993	\$79										
Salaries for Other Support	\$2,387,318	\$37										
Total Non-Instr.Support	\$76,191,338	\$1,195										
Total Support Services	\$137,989,290	\$2,164										
Total Support Serv Sal.	\$74,577,487	\$1,169										
Total Current Operating Expend.	\$374,225,271	\$5,868										
Total Current Operating Salaries	\$239,104,365	\$3,750										
School Lunch Programs							\$11,594,708	\$182				
Athletics							\$5,314,975	\$83				
Community Services	\$4,177,422	\$66					\$4,658,344	\$73				
Total Capital Outlay	\$7,430,898	\$117					\$426,198	\$7				
Total Expend. before Transfers and Other Trans.:	\$385,833,591	\$6,050	\$33,232,013	\$521	\$98,981,054	\$1,552	\$21,994,225	\$345	\$745,086	\$12	\$540,785,969	\$8,480
Outgoing Transfers:												
Other Districts in State	\$1,257,712		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$9,445,539		\$0		\$10,000		\$77,200		\$0			
Other Transactions	\$1,636,021		\$0		\$0		\$4,167		\$0			
Total Expend, Transfs, and Other Transactions:	\$398,172,863	\$6,244	\$33,232,013		\$98,991,054		\$22,075,592		\$745,086			

= 41,326.35 FTEs

	Per General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$55,260,475		\$6,427,217		\$67,656,740		\$1,338,789		\$4,781,110			
Total Liabilities	\$24,331,796		\$991,108		\$4,439,244		\$559,514		\$1,518,694			
End Fund Bal. before Reserves	\$30,928,679		\$5,436,109		\$63,217,496		\$779,275		\$3,262,416			
Revenues:												
Local Sources	\$38,621,627	\$935	\$22,463,675	\$544	\$5,802,113	\$140	\$8,020,615	\$194	\$800,796	\$19	\$75,708,826	
Other Political Subdivisions	\$2,638	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,638	
State Sources	\$204,287,736	\$4,943	\$0	\$0	\$0	\$0	\$205,948	\$5	\$0	\$0	\$204,493,684	
Federal Sources	\$5,022,486	\$122	\$0	\$0	\$0	\$0	\$2,383,734	\$58	\$0	\$0	\$7,406,220	
Total Revenues b/4	\$247,934,487	\$5,999	\$22,463,675	\$544	\$5,802,113	\$140	\$10,610,297	\$257	\$800,796	\$19	\$287,611,368	\$6,96
Incoming Transfers:												
Other Public School in MI	\$7,249,554	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,249,554	
Other Schools Out of State	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
From Other Funds	\$462,047	\$11	\$217,977	\$5	\$652,385	\$16	\$3,698,516	\$90	\$15,696	\$0	\$5,046,621	
Other Transactions	\$2,584,965	\$63	\$5,481,830	\$133	\$54,946,338	\$1,330	\$1,309	\$0	\$0	\$0	\$63,014,442	
Total Revs., Transfers, Other Trans	\$258,231,053	\$6,249	\$28,163,482	\$681	\$61,400,836	\$1,486	\$14,310,122	\$346	\$816,492		\$362,921,985	\$8,78
Expenditures:												
Instruction: Avg. Teacher Salary			\$47,850									
Total Basic Programs	\$123,162,616	\$2,980										
Salaries for Basic Prog.	\$86,463,185	\$2,092										
Total Added Needs Programs	\$26,209,812	\$634										
Salaries for Added Needs	\$18,135,258	\$439										
Total Adult Education	\$1,264,026	\$31										
Salaries for Adult Ed.	\$844,191	\$20										
Employee Benefits for Instr.	\$38,146,225	\$923										
Total Salaries for Instr.	\$105,442,634	\$2,551										
Total Instruction	\$150,636,454	\$3,645										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$13,537,831	\$328										
Salaries for Pupil Serv:	\$9,752,654	\$236										
Total Instr Staff Services	\$7,773,731	\$188										
Salaries for Inst Staff	\$4,395,907	\$106										
Total School Adm.	\$15,586,082	\$377										
Salaries for School Adm.	\$10,850,276	\$263										
Total Instructional Support	\$36,897,644	\$893										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$7,278,240	\$176										
Salaries for General Adm.	\$3,912,128	\$95										
Total Business Adm. Serv.	\$5,054,701	\$122										
Salaries for Business Adm.	\$1,785,134	\$43										
Total Operations/Maint.	\$27,080,388	\$655										
Salaries for Oper/Maint	\$10,719,694	\$259										
Total Transportation Serv.	\$11,105,157	\$269										
Salaries for Transportation	\$6,480,086	\$157										
Total Other Support Services	\$2,951,455	\$71										
Salaries for Other Support	\$1,096,169	\$27										
Total Non-Instr.Support	\$53,469,941	\$1,294										
Total Support Services	\$90,367,585	\$2,187										
Total Support Serv Sal.	\$48,992,048	\$1,185										
Total Current Operating Expend.	\$241,004,039	\$5,832										
Total Current Operating Salaries	\$154,434,682	\$3,737										
School Lunch Programs							\$8,300,443	\$201				
Athletics							\$4,044,538	\$98				
Community Services	\$3,365,599	\$81					\$1,705,638	\$41				
Total Capital Outlay	\$4,613,590	\$112					\$433,901	\$10				
Total Expend. before Transfers and Other Trans.:	\$248,983,228	\$6,025	\$24,325,328	\$589	\$43,786,797	\$1,060	\$14,484,520	\$350	\$574,957	\$14	\$332,154,830	\$8,037
Outgoing Transfers:												
Other Districts in State	\$739,477		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$4,759,931		\$0		\$56,396		\$43,785		\$168,190			
Other Transactions	\$1,978,149		\$3,592,329		\$0		\$0		\$0			
Total Expend, Transfs, and Other Transactions:	\$256,460,785	\$6,206	\$27,917,657		\$43,843,193		\$14,528,305		\$743,147			

= 115,172.29 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$153,510,155		\$12,364,686		\$361,917,816		\$6,203,495		\$7,994,326			
Total Liabilities	\$82,686,761		\$3,008,975		\$17,246,213		\$2,477,915		\$4,367,870			
End Fund Bal. before Reserves	\$70,823,394		\$9,355,711		\$344,671,603		\$3,725,580		\$3,626,456			
Revenues:												
Local Sources	\$113,503,248	\$986	\$44,644,451	\$388	\$22,160,067	\$192	\$20,045,567	\$174	\$1,644,885	\$14	\$201,998,218	
Other Political Subdivisions	\$48,988	\$0	\$0	\$0	\$0	\$0	\$60,482	\$1	\$0	\$0	\$109,470	
State Sources	\$568,277,504	\$4,934	\$0	\$0			\$1,669,690	\$15			\$569,947,194	
Federal Sources	\$20,874,610	\$181	\$1,160	\$0	\$0	\$0	\$9,039,522	\$78			\$29,915,292	
Total Revenues b/4	\$702,704,350	\$6,101	\$44,645,611	\$388	\$22,160,067	\$192	\$30,815,261	\$268	\$1,644,885	\$14	\$801,970,174	\$6,963
Incoming Transfers:												
Other Public School in MI	\$16,488,887	\$143	\$0	\$0			\$883,262				\$17,372,149	
Other Schools Out of State	\$0	\$0	\$0	\$0			\$0				\$0	
From Other Funds	\$1,087,898	\$9	\$3,603,768	\$31	\$1,548,000	\$13	\$9,632,398	\$84	\$0	\$0	\$15,872,064	
Other Transactions	\$8,615,417	\$75	\$7,752,158	\$67	\$78,453,312	\$681	\$291,741	\$3	\$1,618,833		\$96,731,461	
Total Revs., Transfers, Other Trans	\$728,896,552	\$6,329	\$56,001,537	\$486	\$102,161,379	\$887	\$41,622,662	\$361	\$3,263,718		\$931,945,848	\$8,091
Expenditures:												
Instruction: Avg. Teacher Salary		\$47,332										
Total Basic Programs	\$339,872,928	\$2,951										
Salaries for Basic Prog.	\$235,551,984	\$2,045										
Total Added Needs Programs	\$79,200,795	\$688										
Salaries for Added Needs	\$53,776,605	\$467										
Total Adult Education	\$11,846,974	\$103										
Salaries for Adult Ed.	\$6,494,740	\$56										
Employee Benefits for Instr.	\$110,266,772	\$957										
Total Salaries for Instr.	\$295,823,329	\$2,569										
Total Instruction	\$430,920,697	\$3,742										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$40,048,541	\$348										
Salaries for Pupil Serv:	\$28,860,631	\$251										
Total Instr Staff Services	\$25,329,955	\$220										
Salaries for Inst Staff	\$15,244,947	\$132										
Total School Adm.	\$42,289,327	\$367										
Salaries for School Adm.	\$29,632,851	\$257										
Total Instructional Support	\$107,667,823	\$935										

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	Per General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Servs:												
Total General Adm Serv.	\$15,881,174	\$138										
Salaries for General Adm.	\$8,588,774	\$75										
Total Business Adm. Serv.	\$14,697,347	\$128										
Salaries for Business Adm.	\$6,046,213	\$53										
Total Operations/Maint.	\$73,085,958	\$635										
Salaries for Oper/Maint	\$30,730,370	\$267										
Total Transportation Serv.	\$28,913,422	\$251										
Salaries for Transportation	\$16,006,367	\$139										
Total Other Support Services	\$6,116,226	\$53										
Salaries for Other Support	\$2,525,683	\$22										
Total Non-Instr.Support	\$138,694,127	\$1,204										
Total Support Services	\$246,361,950	\$2,139										
Total Support Serv Sal.	\$137,635,836	\$1,195										
Total Current Operating Expend.	\$677,282,647	\$5,881										
Total Current Operating Salaries	\$433,459,165	\$3,764										
School Lunch Programs							\$23,836,013	\$207				
Athletics							\$10,097,558	\$88				
Community Services	\$4,219,592	\$37					\$6,537,725	\$57				
Total Capital Outlay	\$16,365,836	\$142					\$554,560	\$5				
Total Expend. before Transfers and Other Trans.:	\$697,868,075	\$6,059	\$59,046,586	\$513	\$120,315,958	\$1,045	\$41,025,856	\$356	\$3,438,038	\$30	\$921,694,513	\$8,003
Outgoing Transfers:												
Other Districts in State	\$4,406,779		\$0									
Other Districts outside State	\$0		\$0									
Other Funds	\$13,795,334		\$220,893		\$509,169		\$129,832		\$0			
Other Transactions	\$8,385,058		\$0		\$0		\$109,014		\$2,057			
Total Expend, Transfs, and Other Transactions:	\$724,455,246	\$6,290	\$59,267,479		\$120,825,127		\$41,264,702		\$3,440,095			

= 118,533.31 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$172,505,009		\$17,296,183		\$208,735,587		\$7,737,404		\$8,313,928			
Total Liabilities	\$76,630,788		\$451,333		\$11,221,352		\$2,483,872		\$6,293,720			
End Fund Bal. before Reserves	\$95,874,221		\$16,844,850		\$197,514,235		\$5,253,532		\$2,020,208			
Revenues:												
Local Sources	\$141,508,141	\$1,194	\$47,397,095	\$400	\$33,391,901	\$282	\$20,108,962	\$170	\$1,290,799	\$11	\$243,696,898	
Other Political Subdivisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Sources	\$561,869,262	\$4,740	\$0	\$0			\$537,408	\$5			\$562,406,670	
Federal Sources	\$24,678,001	\$208	\$0	\$0	\$0	\$0	\$10,513,351	\$89			\$35,191,352	
Total Revenues b/4	\$728,055,404	\$6,142	\$47,397,095	\$400	\$33,391,901	\$282	\$31,159,721	\$263	\$1,290,799	\$11	\$841,294,920	\$7,09
Incoming Transfers:												
Other Public School in MI	\$21,570,666	\$182	\$0	\$0			\$287,614				\$21,858,280	
Other Schools Out of State	\$0	\$0	\$192,798				\$0				\$192,798	
From Other Funds	\$1,455,241	\$12	\$1,024,136	\$9	\$2,533,620	\$21	\$9,283,740	\$78	\$0	\$0	\$14,296,737	
Other Transactions	\$14,804,722	\$125	\$2,665,417	\$22	\$98,678,904	\$833	\$2,270,559	\$19	\$0	\$0	\$118,419,602	
Total Revs., Transfers, Other Trans	\$765,886,033	\$6,461	\$51,279,446	\$433	\$134,604,425	\$1,136	\$43,001,634	\$363	\$1,290,799		\$996,062,337	\$8,40
Expenditures:												
Instruction: Avg. Teacher Salary		\$46,795										
Total Basic Programs	\$351,405,727	\$2,965										
Salaries for Basic Prog.	\$246,811,165	\$2,082										
Total Added Needs Programs	\$81,263,315	\$686										
Salaries for Added Needs	\$56,122,384	\$473										
Total Adult Education	\$10,023,336	\$85										
Salaries for Adult Ed.	\$6,399,766	\$54										
Employee Benefits for Instr.	\$110,442,668	\$932										
Total Salaries for Instr.	\$309,333,315	\$2,610										
Total Instruction	\$442,692,378	\$3,735										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$34,008,349	\$287										
Salaries for Pupil Serv:	\$24,125,610	\$204										
Total Instr Staff Services	\$26,126,004	\$220										
Salaries for Inst Staff	\$15,186,321	\$128										
Total School Adm.	\$44,427,011	\$375										
Salaries for School Adm.	\$30,723,212	\$259										
Total Instructional Support	\$104,561,364	\$882										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$18,333,285	\$155										
Salaries for General Adm.	\$8,906,599	\$75										
Total Business Adm. Serv.	\$15,888,994	\$134										
Salaries for Business Adm.	\$6,680,908	\$56										
Total Operations/Maint.	\$79,054,833	\$667										
Salaries for Oper/Maint	\$30,059,395	\$254										
Total Transportation Serv.	\$31,770,441	\$268										
Salaries for Transportation	\$16,679,353	\$141										
Total Other Support Services	\$5,852,958	\$49										
Salaries for Other Support	\$2,310,118	\$19										
Total Non-Instr. Support	\$150,900,511	\$1,273										
Total Support Services	\$255,461,875	\$2,155										
Total Support Serv Sal.	\$134,671,516	\$1,136										
Total Current Operating Expend.	\$698,154,253	\$5,890										
Total Current Operating Salaries	\$444,004,831	\$3,746										
School Lunch Programs							\$25,852,008	\$218				
Athletics							\$13,087,480	\$110				
Community Services	\$7,395,458	\$62					\$3,110,080	\$26				
Total Capital Outlay	\$24,454,853	\$206					\$782,776	\$7				
Total Expend. before Transfers and Other Trans.:	\$730,004,564	\$6,159	\$50,190,536	\$423	\$66,784,719	\$563	\$42,832,344	\$361	\$1,072,638	\$9	\$890,884,801	\$7,516
Outgoing Transfers:												
Other Districts in State	\$6,046,957		\$1,985									
Other Districts outside State	\$0		\$0									
Other Funds	\$14,443,431		\$34,999		\$74,502		\$251,462		\$0			
Other Transactions	\$12,484,869		\$104,878		\$4,373		\$5,335		\$803			
Total Expend, Transfs, and Other Transactions:	\$762,979,821	\$6,437	\$50,332,398		\$66,863,594		\$43,089,141		\$1,073,441			

= 113,216.32 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$147,345,431		\$14,300,792		\$178,877,270		\$6,401,759		\$6,473,485			
Total Liabilities	\$72,814,034		\$458,492		\$10,219,732		\$3,839,217		\$4,773,744			
End Fund Bal. before Reserves	\$74,531,397		\$13,842,300		\$168,657,538		\$2,562,542		\$1,699,741			
Revenues:												
Local Sources	\$125,879,939	\$1,112	\$38,938,233	\$344	\$12,379,720	\$109	\$17,698,060	\$156	\$181,139	\$2	\$195,077,091	
Other Political Subdivisions	\$150,078	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,078	
State Sources	\$518,162,169	\$4,577	\$0	\$0			\$347,082	\$3			\$518,509,251	
Federal Sources	\$34,020,734	\$300	\$0	\$0	\$64,120	\$1	\$12,053,101	\$106			\$46,137,955	
Total Revenues b/4	\$678,212,920	\$5,990	\$38,938,233	\$344	\$12,443,840	\$110	\$30,098,243	\$266	\$181,139	\$2	\$759,874,375	\$6,712
Incoming Transfers:												
Other Public School in MI	\$11,678,926	\$103	\$0	\$0			\$39,157				\$11,718,083	
Other Schools Out of State	\$0	\$0	\$0				\$0				\$0	
From Other Funds	\$1,314,100	\$12	\$2,889,137	\$26	\$3,346,497	\$30	\$11,484,437	\$101	\$90,518	\$1	\$19,124,689	
Other Transactions	\$5,419,185	\$48	\$17,267,812	\$153	\$97,973,665	\$865	\$703,749	\$6	\$0		\$121,364,411	
Total Revs., Transfers, Other Trans	\$696,625,131	\$6,153	\$59,095,182	\$522	\$113,764,002	\$1,005	\$42,325,586	\$374	\$271,657		\$912,081,558	\$8,050
Expenditures:												
Instruction: Avg. Teacher Salary		\$45,395										
Total Basic Programs	\$327,718,886	\$2,895										
Salaries for Basic Prog.	\$228,815,083	\$2,021										
Total Added Needs Programs	\$75,742,071	\$669										
Salaries for Added Needs	\$51,374,959	\$454										
Total Adult Education	\$7,446,620	\$66										
Salaries for Adult Ed.	\$3,981,186	\$35										
Employee Benefits for Instr.	\$103,039,875	\$910										
Total Salaries for Instr.	\$284,171,228	\$2,510										
Total Instruction	\$410,907,577	\$3,629										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$27,447,226	\$242										
Salaries for Pupil Serv:	\$19,229,632	\$170										
Total Instr Staff Services	\$20,828,372	\$184										
Salaries for Inst Staff	\$12,250,024	\$108										
Total School Adm.	\$44,655,938	\$394										
Salaries for School Adm.	\$31,098,611	\$275										
Total Instructional Support	\$92,931,536	\$821										

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	Per General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$17,483,077	\$154										
Salaries for General Adm.	\$8,835,074	\$78										
Total Business Adm. Serv.	\$14,110,185	\$125										
Salaries for Business Adm.	\$5,181,680	\$46										
Total Operations/Maint.	\$70,047,101	\$619										
Salaries for Oper/Maint	\$27,319,016	\$241										
Total Transportation Serv.	\$30,014,843	\$265										
Salaries for Transportation	\$16,231,236	\$143										
Total Other Support Services	\$4,572,941	\$40										
Salaries for Other Support	\$1,307,025	\$12										
Total Non-Instr.Support	\$136,228,147	\$1,203										
Total Support Services	\$229,159,683	\$2,024										
Total Support Serv Sal.	\$121,452,298	\$1,073										
Total Current Operating Expend.	\$640,067,260	\$5,653										
Total Current Operating Salaries	\$405,623,526	\$3,583										
School Lunch Programs							\$25,773,982	\$228				
Athletics							\$12,582,446	\$111				
Community Services	\$3,101,942	\$27					\$3,158,494	\$28				
Total Capital Outlay	\$17,936,264	\$158					\$500,064	\$4				
Total Expend. before Transfers and Other Trans.:	\$661,105,466	\$5,839	\$47,495,102	\$420	\$91,767,398	\$811	\$42,014,986	\$371	\$208,488	\$2	\$842,591,440	\$7,442
Outgoing Transfers:												
Other Districts in State	\$5,394,502		\$3,360									
Other Districts outside State	\$0		\$0									
Other Funds	\$16,693,365		\$358,938		\$17,611		\$248,600		\$89,518			
Other Transactions	\$7,991,877		\$11,813,918		\$614,885		\$-40,403		\$0			
Total Expend, Transfs, and Other Transactions:	\$691,185,210	\$6,105	\$59,671,318		\$92,399,894		\$42,223,183		\$298,006			

= 126,278.08 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$158,796,945		\$14,429,966		\$246,875,381		\$6,215,011		\$9,660,184			
Total Liabilities	\$74,282,861		\$573,386		\$13,870,124		\$3,034,894		\$6,517,933			
End Fund Bal. before Reserves	\$84,514,084		\$13,856,580		\$233,005,257		\$3,180,117		\$3,142,251			
Revenues:												
Local Sources	\$95,838,555	\$759	\$38,373,804	\$304	\$15,697,029	\$124	\$19,873,380	\$157	\$4,029,868	\$32	\$173,812,636	
Other Political Subdivisions	\$67,369	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,369	
State Sources	\$609,040,982	\$4,823	\$0	\$0	\$0	\$0	\$415,611	\$3	\$0	\$0	\$609,456,593	
Federal Sources	\$24,575,147	\$195	\$0	\$0	\$0	\$0	\$11,529,164	\$91	\$0	\$0	\$36,104,311	
Total Revenues b/4	\$729,522,053	\$5,777	\$38,373,804	\$304	\$15,697,029	\$124	\$31,818,155	\$252	\$4,029,868	\$32	\$819,440,909	\$6,489
Incoming Transfers:												
Other Public School in MI	\$14,419,262	\$114	\$0	\$0	\$0	\$0	\$14,526		\$0	\$0	\$14,433,788	
Other Schools Out of State	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
From Other Funds	\$900,899	\$7	\$1,377,963	\$11	\$1,912,585	\$15	\$10,517,114	\$83	\$59,207	\$0	\$14,767,768	
Other Transactions	\$7,705,658	\$61	\$3,643,578	\$29	\$141,796,583	\$1,123	\$813,578	\$6	\$10,983	\$0	\$153,970,380	
Total Revs., Transfers, Other Trans	\$752,547,872	\$5,959	\$43,395,345	\$344	\$159,406,197	\$1,262	\$43,163,373	\$342	\$4,100,058		\$1,002,612,845	\$7,940
Expenditures:												
Instruction: Avg. Teacher Salary		\$44,112										
Total Basic Programs	\$354,328,068	\$2,806										
Salaries for Basic Prog.	\$246,176,697	\$1,949										
Total Added Needs Programs	\$91,225,540	\$722										
Salaries for Added Needs	\$61,789,603	\$489										
Total Adult Education	\$8,550,766	\$68										
Salaries for Adult Ed.	\$5,714,807	\$45										
Employee Benefits for Instr.	\$115,163,951	\$912										
Total Salaries for Instr.	\$313,681,107	\$2,484										
Total Instruction	\$454,104,374	\$3,596										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$27,073,773	\$214										
Salaries for Pupil Serv:	\$18,986,366	\$150										
Total Instr Staff Services	\$18,489,941	\$146										
Salaries for Inst Staff	\$10,660,481	\$84										
Total School Adm.	\$46,083,272	\$365										
Salaries for School Adm.	\$31,747,377	\$251										
Total Instructional Support	\$91,646,986	\$726										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Servs:												
Total General Adm Serv.	\$20,952,000	\$166										
Salaries for General Adm.	\$10,998,279	\$87										
Total Business Adm. Serv.	\$13,083,299	\$104										
Salaries for Business Adm.	\$5,164,474	\$41										
Total Operations/Maint.	\$69,276,866	\$549										
Salaries for Oper/Maint	\$26,168,295	\$207										
Total Transportation Serv.	\$35,865,331	\$284										
Salaries for Transportation	\$20,291,549	\$161										
Total Other Support Services	\$4,482,440	\$36										
Salaries for Other Support	\$1,179,635	\$9										
Total Non-Instr. Support	\$143,659,936	\$1,138										
Total Support Services	\$235,306,922	\$1,863										
Total Support Serv Sal.	\$125,196,456	\$991										
Total Current Operating Expend.	\$689,411,296	\$5,459										
Total Current Operating Salaries	\$438,877,563	\$3,475										
School Lunch Programs							\$26,626,434	\$211				
Athletics							\$13,132,937	\$104				
Community Services	\$5,176,269	\$41					\$2,442,368	\$19				
Total Capital Outlay	\$21,075,682	\$167					\$758,465	\$6				
Total Expend. before Transfers and Other Trans.:	\$715,663,247	\$5,667	\$42,776,457	\$339	\$106,141,551	\$841	\$42,960,204	\$340	\$3,616,914	\$29	\$911,158,373	\$7,215
Outgoing Transfers:												
Other Districts in State	\$6,087,633		\$2,834									
Other Districts outside State	\$73,479		\$0									
Other Funds	\$15,139,014		\$11,690		\$130,921		\$155,112		\$0			
Other Transactions	\$7,173,373		\$15,890		\$36,778		\$109,881		\$238,054			
Total Expend, Transfs, and Other Transactions:	\$744,136,746	\$5,893	\$42,806,871		\$106,309,250		\$43,225,197		\$3,854,968			

= 108,651.25 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$151,424,567		\$17,387,800		\$211,108,284		\$4,441,890		\$7,616,002			
Total Liabilities	\$61,628,890		\$731,171		\$8,675,470		\$2,554,699		\$5,229,902			
End Fund Bal. before Reserves	\$89,795,677		\$16,656,629		\$202,432,814		\$1,887,191		\$2,386,100			
Revenues:												
Local Sources	\$97,860,295	\$901	\$32,737,154	\$301	\$7,904,189	\$73	\$16,435,137	\$151	\$1,301,023	\$12	\$156,237,798	
Other Political Subdivisions	\$25,516	\$0	\$0	\$0	\$0	\$0	\$71,241	\$1	\$0	\$0	\$96,757	
State Sources	\$510,641,607	\$4,700	\$6,761	\$0	\$0	\$0	\$302,865	\$3			\$510,951,233	
Federal Sources	\$24,726,675	\$228	\$0	\$0	\$0	\$0	\$11,189,258	\$103			\$35,915,933	
Total Revenues b/4	\$633,254,093	\$5,828	\$32,743,915	\$301	\$7,904,189	\$73	\$27,998,501	\$258	\$1,301,023	\$12	\$703,201,721	\$6,472
Incoming Transfers:												
Other Public School in MI	\$10,913,584	\$100	\$0	\$0			\$2,177				\$10,915,761	
Other Schools Out of State	\$81,334	\$1	\$0				\$0				\$81,334	
From Other Funds	\$1,231,620	\$11	\$951,896	\$9	\$2,287,532	\$21	\$10,244,533	\$94	\$0	\$0	\$14,715,581	
Other Transactions	\$6,193,106	\$57	\$5,751,015	\$53	\$177,191,519	\$1,631	\$871,459	\$8	\$20,728		\$190,027,827	
Total Revs., Transfers, Other Trans	\$651,673,737	\$5,998	\$39,446,826	\$363	\$187,383,240	\$1,725	\$39,116,670	\$360	\$1,321,751		\$918,942,224	\$8,458
Expenditures:												
Instruction: Avg. Teacher Salary		\$42,336										
Total Basic Programs	\$308,326,373	\$2,838										
Salaries for Basic Prog.	\$212,963,714	\$1,960										
Total Added Needs Programs	\$70,265,116	\$647										
Salaries for Added Needs	\$47,312,243	\$435										
Total Adult Education	\$5,992,706	\$55										
Salaries for Adult Ed.	\$3,489,506	\$32										
Employee Benefits for Instr.	\$96,884,165	\$892										
Total Salaries for Instr.	\$263,765,463	\$2,428										
Total Instruction	\$384,584,195	\$3,540										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$22,363,105	\$206										
Salaries for Pupil Serv:	\$15,614,003	\$144										
Total Instr Staff Services	\$16,150,460	\$149										
Salaries for Inst Staff	\$8,944,361	\$82										
Total School Adm.	\$38,865,986	\$358										
Salaries for School Adm.	\$26,610,292	\$245										
Total Instructional Support	\$77,379,551	\$712										

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	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$23,518,435	\$216										
Salaries for General Adm.	\$11,551,527	\$106										
Total Business Adm. Serv.	\$11,270,155	\$104										
Salaries for Business Adm.	\$4,145,645	\$38										
Total Operations/Maint.	\$61,487,660	\$566										
Salaries for Oper/Maint	\$22,619,405	\$208										
Total Transportation Serv.	\$32,119,380	\$296										
Salaries for Transportation	\$17,076,186	\$157										
Total Other Support Services	\$2,670,733	\$25										
Salaries for Other Support	\$673,214	\$6										
Total Non-Instr.Support	\$131,066,363	\$1,206										
Total Support Services	\$208,445,914	\$1,918										
Total Support Serv Sal.	\$107,234,633	\$987										
Total Current Operating Expend.	\$593,030,109	\$5,458										
Total Current Operating Salaries	\$371,000,096	\$3,415										
School Lunch Programs							\$24,233,960	\$223				
Athletics							\$12,762,194	\$117				
Community Services	\$2,736,363	\$25					\$887,650	\$8				
Total Capital Outlay	\$20,861,950	\$192					\$741,844	\$7				
Total Expend. before Transfers and Other Trans.:	\$616,628,422	\$5,675	\$38,503,514	\$354	\$69,580,792	\$640	\$38,625,648	\$356	\$1,120,449	\$10	\$764,458,825	\$7,036
Outgoing Transfers:												
Other Districts in State	\$4,847,595		\$0									
Other Districts outside State	\$152,175		\$0									
Other Funds	\$14,023,095		\$23,846		\$464,875		\$273,668		\$0			
Other Transactions	\$6,393,191		\$0		\$0		\$461,331		\$0			
Total Expend, Transfs, and Other Transactions:	\$642,044,478	\$5,909	\$38,527,360		\$70,045,667		\$39,360,647		\$1,120,449			

= 61,497.16 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$92,840,316		\$11,095,607		\$90,896,257		\$2,816,439		\$4,617,555			
Total Liabilities	\$35,593,711		\$227,518		\$4,423,633		\$1,646,465		\$3,442,053			
End Fund Bal. before Reserves	\$57,246,605		\$10,868,089		\$86,472,624		\$1,169,974		\$1,175,502			
Revenues:												
Local Sources	\$75,958,415	\$1,235	\$20,682,715	\$336	\$6,317,804	\$103	\$9,210,792	\$150	\$1,145,284	\$19	\$113,315,010	
Other Political Subdivisions	\$70,796	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,796	
State Sources	\$274,652,077	\$4,466	\$0	\$0			\$184,457	\$3			\$274,836,534	
Federal Sources	\$14,360,632	\$234	\$0	\$0	\$0	\$0	\$6,631,826	\$108			\$20,992,458	
Total Revenues b/4	\$365,041,920	\$5,936	\$20,682,715	\$336	\$6,317,804	\$103	\$16,027,075	\$261	\$1,145,284	\$19	\$409,214,798	\$6,654
Incoming Transfers:												
Other Public School in MI	\$5,295,033	\$86	\$0	\$0			\$1,817				\$5,296,850	
Other Schools Out of State	\$0	\$0	\$0				\$0				\$0	
From Other Funds	\$317,934	\$5	\$1,061,954	\$17	\$1,332,160	\$22	\$6,977,102	\$113	\$1,330	\$0	\$9,690,480	
Other Transactions	\$6,938,987	\$113	\$1,378,677	\$22	\$51,825,003	\$843	\$214,559	\$3	\$0		\$60,357,226	
Total Revs., Transfers, Other Trans	\$377,593,874	\$6,140	\$23,123,346	\$376	\$59,474,967	\$967	\$23,220,553	\$378	\$1,146,614		\$484,559,354	\$7,879
Expenditures:												
Instruction: Avg. Teacher Salary		\$39,485										
Total Basic Programs	\$180,600,888	\$2,937										
Salaries for Basic Prog.	\$122,934,945	\$1,999										
Total Added Needs Programs	\$40,494,570	\$658										
Salaries for Added Needs	\$26,832,133	\$436										
Total Adult Education	\$2,984,242	\$49										
Salaries for Adult Ed.	\$1,824,531	\$30										
Employee Benefits for Instr.	\$56,364,989	\$917										
Total Salaries for Instr.	\$151,591,609	\$2,465										
Total Instruction	\$224,079,700	\$3,644										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$9,995,698	\$163										
Salaries for Pupil Serv:	\$6,957,912	\$113										
Total Instr Staff Services	\$7,074,293	\$115										
Salaries for Inst Staff	\$4,094,853	\$67										
Total School Adm.	\$20,935,597	\$340										
Salaries for School Adm.	\$14,287,300	\$232										
Total Instructional Support	\$38,005,588	\$618										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class M

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$17,985,294	\$292										
Salaries for General Adm.	\$8,454,926	\$137										
Total Business Adm. Serv.	\$5,729,498	\$93										
Salaries for Business Adm.	\$2,137,059	\$35										
Total Operations/Maint.	\$34,807,441	\$566										
Salaries for Oper/Maint	\$11,864,447	\$193										
Total Transportation Serv.	\$19,281,264	\$314										
Salaries for Transportation	\$9,634,223	\$157										
Total Other Support Services	\$1,510,395	\$25										
Salaries for Other Support	\$558,301	\$9										
Total Non-Instr.Support	\$79,313,892	\$1,290										
Total Support Services	\$117,319,480	\$1,908										
Total Support Serv Sal.	\$57,989,021	\$943										
Total Current Operating Expend.	\$341,399,180	\$5,551										
Total Current Operating Salaries	\$209,580,630	\$3,408										
School Lunch Programs							\$14,198,213	\$231				
Athletics							\$8,582,800	\$140				
Community Services	\$1,283,608	\$21					\$252,194	\$4				
Total Capital Outlay	\$13,585,434	\$221					\$414,591	\$7				
Total Expend. before Transfers and Other Trans.:	\$356,268,222	\$5,793	\$21,457,811	\$349	\$48,808,569	\$794	\$23,447,798	\$381	\$857,550	\$14	\$450,839,950	\$7,331
Outgoing Transfers:												
Other Districts in State	\$1,944,864		\$0									
Other Districts outside State	\$137,527		\$0									
Other Funds	\$8,874,666		\$160,494		\$602,944		\$33,565		\$256			
Other Transactions	\$6,412,851		\$-106,684		\$3,912		\$24,208		\$170,519			
Total Expend, Transfs, and Other Transactions:	\$373,638,130	\$6,076	\$21,511,621		\$49,415,425		\$23,505,571		\$1,028,325			

= 27,904.02 FTEs

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$48,356,080		\$2,494,816		\$15,423,473		\$981,599		\$2,617,836			
Total Liabilities	\$18,212,246		\$188,962		\$452,128		\$515,139		\$1,301,617			
End Fund Bal. before Reserves	\$30,143,834		\$2,305,854		\$14,971,345		\$466,460		\$1,316,219			
Revenues:												
Local Sources	\$35,338,404	\$1,266	\$4,668,174	\$167	\$2,313,359	\$83	\$2,472,697	\$89	\$517,183	\$19	\$45,309,817	
Other Political Subdivisions	\$13,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,440	
State Sources	\$136,536,948	\$4,893	\$4,554	\$0			\$62,478	\$2			\$136,603,980	
Federal Sources	\$6,921,390	\$248	\$0	\$0	\$0	\$0	\$2,558,834	\$92			\$9,480,224	
Total Revenues b/4	\$178,810,182	\$6,408	\$4,672,728	\$167	\$2,313,359	\$83	\$5,094,009	\$183	\$517,183	\$19	\$191,407,461	\$6,859
Incoming Transfers:												
Other Public School in MI	\$1,700,025	\$61	\$0	\$0			\$180				\$1,700,205	
Other Schools Out of State	\$15,702	\$1	\$0				\$0				\$15,702	
From Other Funds	\$420,294	\$15	\$322,421	\$12	\$793,015	\$28	\$2,449,279	\$88	\$0	\$0	\$3,985,009	
Other Transactions	\$4,790,022	\$172	\$590,517	\$21	\$12,897,035	\$462	\$266,740	\$10	\$0		\$18,544,314	
Total Revs., Transfers, Other Trans	\$185,736,225	\$6,656	\$5,585,666	\$200	\$16,003,409	\$574	\$7,810,208	\$280	\$517,183		\$215,652,691	\$7,728
Expenditures:												
Instruction: Avg. Teacher Salary		\$31,785										
Total Basic Programs	\$83,830,579	\$3,004										
Salaries for Basic Prog.	\$51,567,028	\$1,848										
Total Added Needs Programs	\$14,339,483	\$514										
Salaries for Added Needs	\$8,139,469	\$292										
Total Adult Education	\$184,328	\$7										
Salaries for Adult Ed.	\$111,653	\$4										
Employee Benefits for Instr.	\$21,060,125	\$755										
Total Salaries for Instr.	\$59,818,150	\$2,144										
Total Instruction	\$98,354,390	\$3,525										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$2,733,707	\$98										
Salaries for Pupil Serv:	\$1,567,807	\$56										
Total Instr Staff Services	\$2,896,441	\$104										
Salaries for Inst Staff	\$1,611,662	\$58										
Total School Adm.	\$11,905,911	\$427										
Salaries for School Adm.	\$6,598,719	\$236										
Total Instructional Support	\$17,536,059	\$628										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class N'

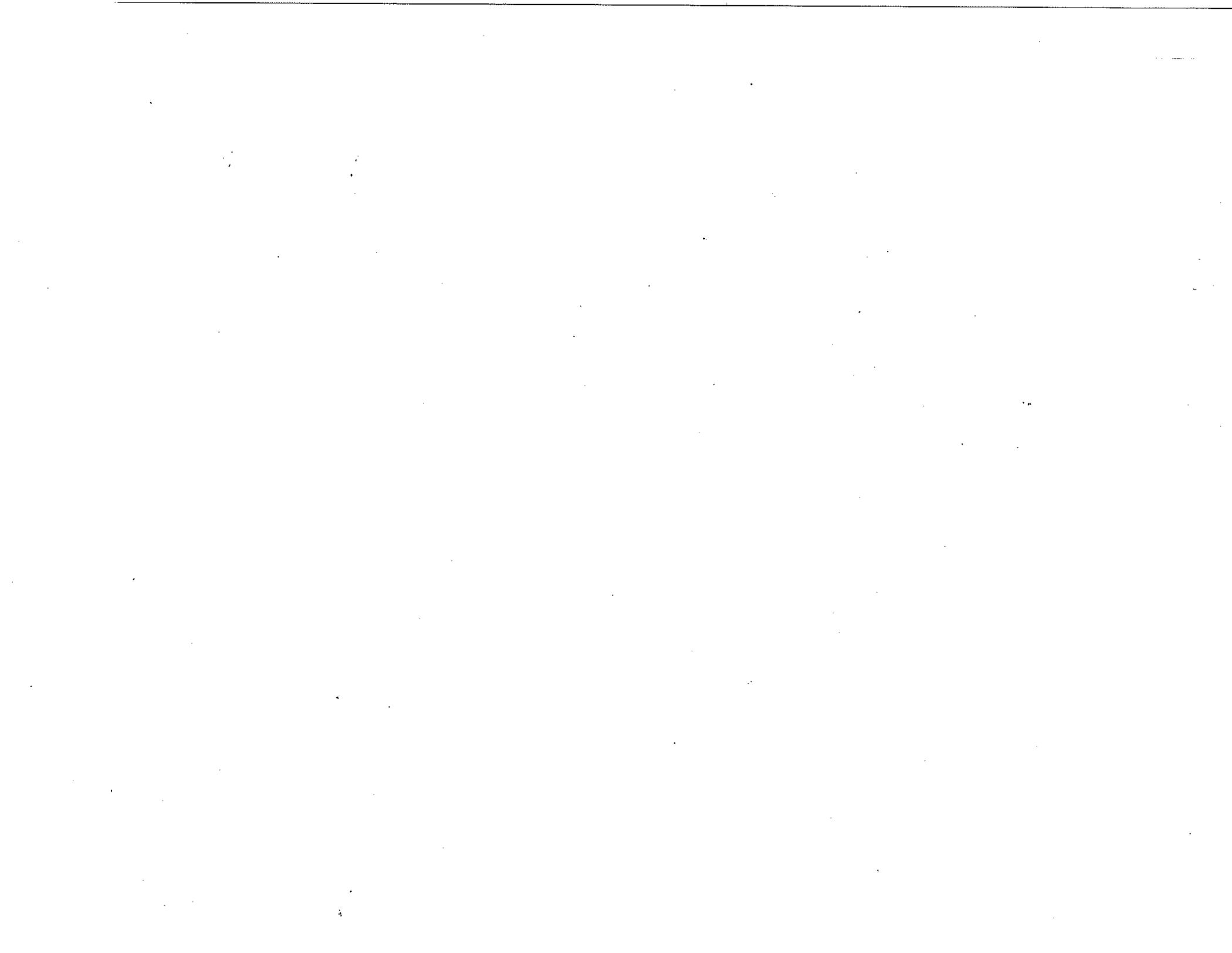
	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Non-Instr. Support Serv:												
Total General Adm Serv.	\$12,322,570	\$442										
Salaries for General Adm.	\$5,226,179	\$187										
Total Business Adm. Serv.	\$8,587,281	\$308										
Salaries for Business Adm.	\$1,141,218	\$41										
Total Operations/Maint.	\$17,895,814	\$641										
Salaries for Oper/Maint	\$3,370,611	\$121										
Total Transportation Serv.	\$5,936,502	\$213										
Salaries for Transportation	\$2,811,045	\$101										
Total Other Support Services	\$1,912,126	\$69										
Salaries for Other Support	\$177,313	\$6										
Total Non-Instr. Support	\$46,654,293	\$1,672										
Total Support Services	\$64,190,352	\$2,300										
Total Support Serv Sal.	\$22,504,554	\$807										
Total Current Operating Expend.	\$162,544,742	\$5,825										
Total Current Operating Salaries	\$82,322,704	\$2,950										
School Lunch Programs							\$5,134,153	\$184				
Athletics							\$2,192,267	\$79				
Community Services	\$216,004	\$8					\$109,623	\$4				
Total Capital Outlay	\$12,161,416	\$436					\$151,788	\$5				
Total Expend. before Transfers and Other Trans.:	\$174,922,162	\$6,269	\$5,062,794	\$181	\$5,139,875	\$184	\$7,587,831	\$272	\$87,304	\$3	\$192,799,966	\$6,909
Outgoing Transfers:												
Other Districts in State	\$1,084,917		\$0									
Other Districts outside State	\$23,630		\$15,000									
Other Funds	\$3,626,489		\$46,260		\$98,058		\$23,541		\$0			
Other Transactions	\$3,762,681		\$0		\$0		\$-5,882		\$0			
Total Expend, Transfs, and Other Transactions:	\$183,419,879	\$6,573	\$5,124,054		\$5,237,933		\$7,605,490		\$87,304			

= 1,680,692.62 FTEs

	General Fund.	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
Balance Sheet Data:												
Total Assets	\$2,436,525,212		\$229,331,857		\$2,735,070,806		\$99,055,356		\$142,556,091			
Total Liabilities	\$1,325,245,178		\$29,949,435		\$147,053,228		\$51,636,916		\$95,303,301			
End Fund Bal. before Reserves	\$1,111,280,034		\$199,382,422		\$2,588,017,578		\$47,418,440		\$47,252,790			
Revenues:												
Local Sources	\$1,993,807,734	\$1,186	\$627,715,839	\$373	\$200,504,296	\$119	\$263,510,632	\$157	\$22,996,949	\$14	\$3,108,535,450	
Other Political Subdivisions	\$7,924,414	\$5	\$0	\$0	\$0	\$0	\$253,367	\$0	\$0	\$0	\$8,177,781	
State Sources	\$8,461,968,620	\$5,035	\$15,551	\$0			\$8,466,018	\$5			\$8,470,457,400	
Federal Sources	\$463,794,515	\$276	\$9,050	\$0	\$102,737	\$0	\$161,088,127	\$96			\$624,994,429	
Total Revenues b/4	\$10,927,495,283	\$6,502	\$627,740,440	\$374	\$200,614,244	\$119	\$433,318,144	\$258	\$22,996,949	\$14	\$12,212,165,060	\$7,266
Incoming Transfers:												
Other Public School in MI	\$281,648,691	\$168	\$106,900	\$0			\$5,793,736				\$303,670,264	
Other Schools Out of State	\$158,133	\$0	\$192,798				\$0				\$350,931	
From Other Funds	\$23,470,940	\$14	\$39,549,326	\$24	\$43,870,246	\$26	\$125,998,727	\$75	\$1,253,728	\$1	\$234,142,967	
Other Transactions	\$88,663,170	\$53	\$73,691,733	\$44	\$1,320,088,391	\$785	\$14,368,503	\$9	\$2,714,294		1,499,526,091	
Total Revs., Transfers, Other Trans	\$11,321,436,217	\$6,736	\$741,281,197	\$441	\$1,580,693,818	\$941	\$579,479,110	\$345	\$26,964,971		\$14,249,855,313	\$8,479
Expenditures:												
Instruction: Avg. Teacher Salary		\$47,181										
Total Basic Programs	\$5,054,169,640	\$3,007										
Salaries for Basic Prog.	\$3,544,005,912	\$2,109										
Total Added Needs Programs	\$1,433,522,877	\$853										
Salaries for Added Needs	\$969,764,715	\$577										
Total Adult Education	\$121,649,912	\$72										
Salaries for Adult Ed.	\$74,454,946	\$44										
Employee Benefits for Instr.	\$1,654,652,109	\$985										
Total Salaries for Instr.	\$4,588,225,573	\$2,730										
Total Instruction	\$6,609,342,429	\$3,933										
Supporting Services:												
Instructional Support Serv:												
Total Pupil Services	\$566,742,984	\$337										
Salaries for Pupil Serv:	\$402,282,457	\$239										
Total Instr Staff Services	\$400,048,478	\$238										
Salaries for Inst Staff	\$239,714,379	\$143										
Total School Adm.	\$690,500,515	\$411										
Salaries for School Adm.	\$483,884,142	\$288										
Total Instructional Support	\$1,657,291,977	\$986										

1996-97 Bulletin 1011 - Analysis of Financial Data for all Schools in Class X

	General Fund	Per Pupil	Debt Retirement	Per Pupil	Capital Project	Per Pupil	School Service	Per Pupil	Trust Fund	Per Pupil	All Funds	Per Pupil
on-Instr. Support Serv:												
Total General Adm Serv.	\$212,592,815	\$126										
Salaries for General Adm.	\$106,888,117	\$64										
Total Business Adm. Serv.	\$226,346,408	\$135										
Salaries for Business Adm.	\$84,998,730	\$51										
Total Operations/Maint.	\$1,196,203,497	\$712										
Salaries for Oper/Maint	\$502,158,465	\$299										
Total Transportation Serv.	\$448,817,641	\$267										
Salaries for Transportation	\$237,282,192	\$141										
Total Other Support Services	\$158,793,050	\$94										
Salaries for Other Support	\$68,517,260	\$41										
Total Non-Instr.Support	\$2,242,753,411	\$1,334										
Total Support Services	\$3,900,045,388	\$2,321										
Total Support Serv Sal.	\$2,125,725,742	\$1,265										
Total Current Operating Expend.	\$10,509,387,817	\$6,253										
Total Current Operating Salaries	\$6,713,951,315	\$3,995										
School Lunch Programs							\$343,579,376	\$204				
Athletics							\$138,810,443	\$83				
Community Services	\$71,221,939	\$42					\$84,635,349	\$50				
Total Capital Outlay	\$251,650,626	\$150					\$10,260,750	\$6				
Total Expend. before Transfers and Other Trans.:	\$10,832,260,382	\$6,445	\$685,823,569	\$408	\$1,103,581,995	\$657	\$577,285,918	\$343	\$23,612,543	\$14	\$13,222,564,407	\$7,867
Outgoing Transfers:												
Other Districts in State	\$50,224,949		\$8,179									
Other Districts outside State	\$524,806		\$15,000									
Other Funds	\$226,141,362		\$1,321,113		\$3,022,897		\$4,464,387		\$1,475,467			
Other Transactions	\$85,209,182		\$34,246,815		\$21,921,984		\$849,366		\$434,481			
Total Expend, Transfs, and Other Transactions:	\$11,194,360,681	\$6,661	\$721,414,676		\$1,128,526,876		\$582,599,671		\$25,522,491			





ARTHUR E. ELLIS
 Superintendent
 of Public Instruction

STATE OF MICHIGAN

DEPARTMENT OF EDUCATION

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 Lansing, Michigan 48909

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Ex Officio

June 26, 1997

Dear Intermediate School Superintendent:

Enclosed is a copy of the 1995-96 Bulletin 1011, Analysis of Michigan Public School Revenues and Expenditures. This publication is not being distributed by the Michigan Department of Education in paper copy to the local school districts. You may, at your discretion, distribute it to your local constituent districts. A downloadable database version of this publication is being prepared and will soon be available on the Michigan Department of Education's website (www.mde.state.mi.us). The database is comprehensive; it includes the same detailed information printed in the Bulletin 1011 for each individual public school, as well as, for each membership grouping.

The 1995-96 Bulletin 1014, Michigan Public Schools Ranked by Selected Financial Data, will be distributed to each local and intermediate school district when copies are received from the printer. The Bulletin 1014 data is available now on floppy disk or via E-mail in either a text or DBase IV format. If you are interested in receiving the publication in either of those formats, you may contact Glenda Rader of my staff at (517)335-0524. The Bulletin 1014 data from fiscal years 1990-91 and subsequent years are also available on the Michigan Department of Education's website in a folder titled Michigan School Reports, Information, and Statistics.

Sincerely,

Calvin C. Cupidore, Jr., Director
 Office of Administrative Services

Enclosures

