

# OSRFA

Office of School Review and Fiscal Accountability

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June 2019 Board Conference

# How To Spot Red Flags in Your budgets

# AGENDA



- 1) Where to Start
  - 1) Knowing Who and What
- 2) Making the Sausage, what your Business Office is doing
  - 1) Knowing How
- 3) Resources
  - 1) State Aid Status Report (SASR)
  - 2) Posted Budget (from District Website)
  - 3) District Audits!
  - 4) Taxable Value and Grant Auditor (MDE)



## Where to Start: Who

### #1: Your Superintendent!

Your superintendent has the pulse of your District and will be able to connect you with whoever can answer your questions. Some small districts outsource their business services, or have only one person operating on a day to day basis. But larger districts will have whole teams handling different aspects of the business office (Payroll, purchasing and AP, securing grants, etc).



## Where to Start: Who

### #2: The Business Office

Schools are big business. Many districts in Michigan have budgets in the hundreds of millions annually.

Your business office, or wherever you contract business services to, will have information on literally everything a district has to spend money on. From Teacher Salaries (always #1) to Senior Prom account for the class of 2021.

With all revenue sources accounted for, every thousand students is roughly ten million dollars a year (Obviously sometimes more, and sometimes less).



## Where to Start: What

Everything in finance revolves around the annual budget, and a budget is only as good as its assumptions.

Major Assumptions:

1. Revenue sources and amounts
2. Expenditure categories and amounts
3. Collective Bargaining
4. Building Repairs



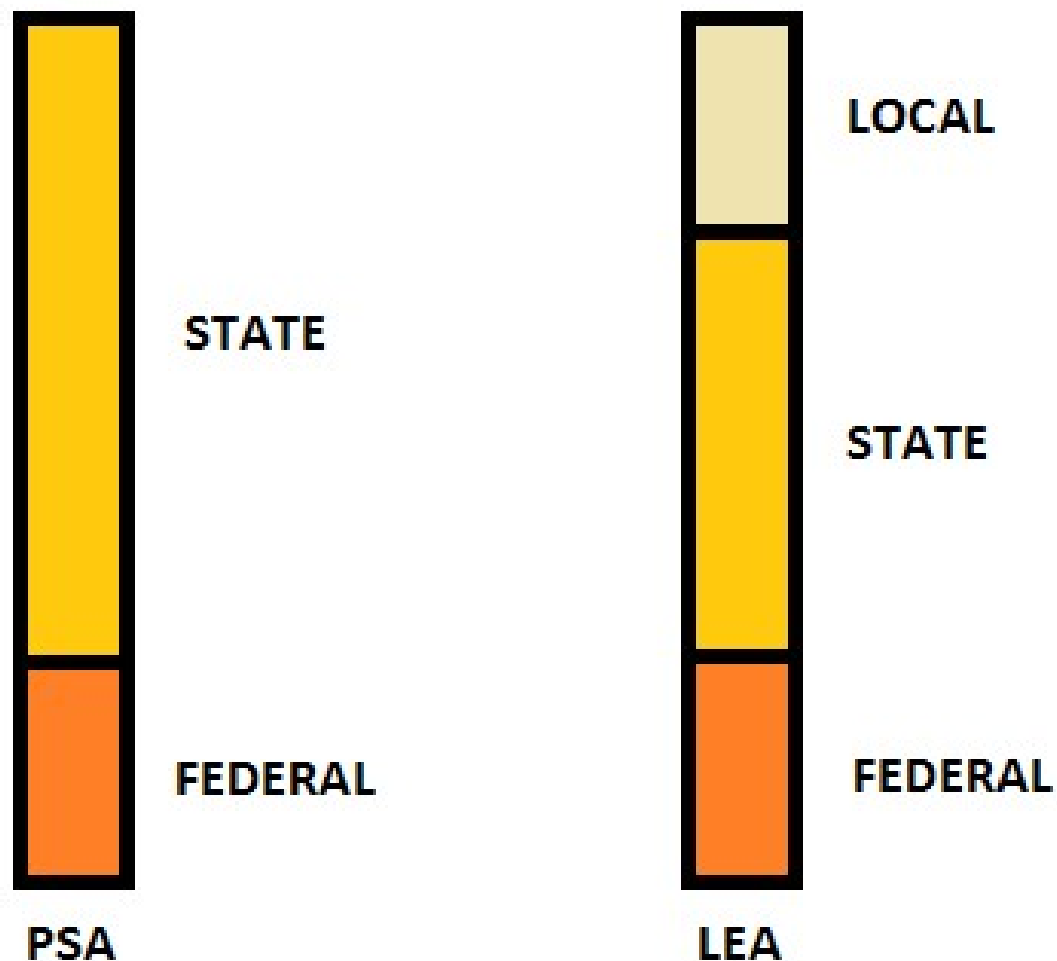
## Where to Start: What

### Major Items:

1. State Aid Status Report (SASR)
2. Posted Budget (from District Website)
3. District Audits
4. Taxable Value and Grant Auditor (MDE)

## How to Conceive of Revenue Sources

Both PSAs (Charters) and LEAs (Traditional Districts) receive at least the basic (minimum) foundation allowance (\$7,871 this year), but the major sources and proportions concerning how they get to that number vary considerably from District to District.





# SASR

Each District receives their state aid in 11 roughly equal installments based primarily on their enrollment.

The most basic way of thinking about your funding is:

(Enrollment x Foundation) – Local Rev. = State Aid

**STATE OF MICHIGAN**  
**201Y-201X State Aid Financial Status Report**  
**Payment Dated: 02/20/201X**

District: 85020 ISD: 85	State Aid Membership	1,977.00 <b>F</b>
LOCAL SCHOOL DISTRICT OF MICHIGAN	General Ed K-12	1,936.50 <b>G</b>
	February 201Y	1,923.00 <b>H</b>
	September 201Y	1,938.00 <b>I</b>
<b>A</b> FY201X Foundation		7,750.00
<b>B</b> FY1995 Foundation		5,250.00
	Special Ed K-12 Sec. 52	40.50 <b>J</b>
	February 201Y	36.00 <b>K</b>
	September 201Y	41.00 <b>L</b>
	Special Ed K-12 Sec. 53	0.00 <b>M</b>
<b>C</b> Non-PRE TV	February 201Y	0.00 <b>N</b>
<b>C-1</b> Comm PP TV	September 201Y	0.00 <b>O</b>
<b>C-2</b> Assumed Local Revenue		1,008,000
<b>D</b> Local Revenue Per GE		520.53
<b>E</b> Local Revenue Per Membership		509.86
	Special Ed Costs	960,000.00 <b>P</b>
	SE Transportation Costs	70,000.00 <b>Q</b>

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State Aid Membership = **F** = **G** + **J** + **M**  
 General Ed K-12 = **G** = (**H** x .10) + (**I** x .90)  
 Special Ed K-12 Sec. 52 = **J** = (**K** x .10) + (**L** x .90)  
 Special Ed K-12 Sec. 53 = **M** = (**N** x .10) + (**O** x .90)  
 Local Revenue Per GE = **D**  
 Local Revenue Per Membership = **E**

22a PROP A OBLIGATION STATEPP = **B** – **E**  
 22a PROP A OBLIGATION AMOUNT = STATEPP x **F**

51c SPEC ED HEADLEE OBLIGATION AMOUNT = (**P** x .286138) + (**Q** x .704165)

22b DISCRETIONARY PAYMENT = [20 + 20j + 51a.2 + 51a + 51a.3 + 51a.13] – [22a + 51c]

20 FOUNDATION GRANT STATE PP = **A** – **D**  
 20 FOUNDATION GRANT AMOUNT = (STATEPP x **G**) + 20(5) ADJUST

51a.2 SPECIAL ED FOUNDATION (SEC. 52) = (**A** x **J**) + 20(5) ADJUST

51a SPECIAL EDUCATION = {[(**P** x .286138) + (**Q** x .704165)] – ((**A** x **J**) + 20(5) adjust)} or 0 if negative

51a.3 SPECIAL ED HOLD HARMLESS = {(FY97 Sec. 52 Special Ed + FY97 Sec. 58 SE Transp from website\*) – [(**P** x .286138) + (**Q** x .704165)] – ((**A** x **J**) + 20(5) adjust)} or 0 if negative

51a.13 SPECIAL ED FOUNDATION (NON-SEC. 52) = **A** x **M**

# SASR

An accounting of the money the state gives Districts

Paid in 11 instalments (Oct-Aug)

<https://mdoe.state.mi.us/samspublic/Report#/StatusReport>

## STATE OF MICHIGAN 2018-2019 State Aid Financial Status Report Payment Dated: 04/22/2019

District: 75050 ISD: 75

Constantine Public School District

FY 2019 Foundation	7,871.00
FY 1995 Foundation	4,528.26

	Amount	Mills	Revenue
Non-Pre TV	80,911,402	18.000	1,456,405
Comm PP TV	2,537,833	6.000	15,227
Assumed Local Revenue			1,471,632

Local Revenue Per GE	1,036.46
Local Revenue Per Membership	1,017.00

State Aid Membership	1,447.03
General ED K-12	1,419.87
Supplemental 2018	1,400.40
Fall 2018	1,422.03
Special ED K-12 Sec 52	27.16
Supplemental 2018	29.27
Fall 2018	26.92
Special ED K-12 Sec 53	0.00
Supplemental 2018	0.00
Fall 2018	0.00

Special Ed. Costs	957,865.00
Special Ed. Transp. Costs	70,723.00

### CURRENT YEAR ALLOWANCES

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,511.26)	5,080,898.56	63.63 %	2,772,255.62	460,720.13
51c	SPEC ED HEADLEE OBLIGATION	323,882.24	63.63 %	176,645.37	29,440.90
22b	DISCRETIONARY PAYMENT	4,623,259.75	63.63 %	2,522,370.38	419,409.80
31A	AT RISK	581,632.63	63.63 %	328,665.33	41,427.51
104d	COMPUTER ADAPTIVE TESTS	13,120.18	63.63 %	7,155.75	1,192.62
61d	CTE PER PUPIL INCENTIVE	2,550.00	63.63 %	1,390.77	231.80
35a(5)	EARLY LITERACY TARGETED INSTRUCTIO	21,813.83	63.63 %	11,897.26	1,982.88
102d	FINANCIAL ANALYTIC TOOLS	1,858.59	100.00 %	1,858.59	0.00
99h	FIRST ROBOTICS	4,600.00	63.63 %	2,508.84	418.14
152a	HEADLEE OBLIGATION FOR DATA COLLEC	37,083.88	63.63 %	20,229.45	3,367.02
22n	HIGH SCHOOL PUPIL SUPPORTS	11,149.59	63.63 %	6,098.68	995.80
147a(1)	MPSERS COST OFFSET	77,881.13	63.63 %	42,476.37	7,079.39
147a(2)	MPSERS NORMAL COST OFFSET	61,576.26	63.63 %	33,583.69	5,597.28
147e	MPSERS REFORMS - DEFINED CONTRIBUT	9,719.93	100.00 %	9,719.93	0.00
147c(1)	MPSERS UAAL RATE STABILIZATION	721,375.68	63.63 %	393,438.30	65,573.05
31d	SCHOOL LUNCH	34,162.21	63.63 %	17,796.59	3,940.82
		<u>\$11,606,564.46</u>		<u>\$6,348,090.92</u>	<u>\$1,041,377.14</u>

STATE OF MICHIGAN  
2018-2019 State Aid Financial Status Report  
Payment Dated: 05/20/2019

District: 75050 ISD: 75

Constantine Public School District

FY 2019 Foundation	7,871.00
FY 1995 Foundation	4,528.26

	Amount	Mills	Revenue
Non-Pre TV	77,047,084	18.000	1,386,848
Comm PP TV	2,498,133	6.000	14,989
Assumed Local Revenue			1,401,837

Local Revenue Per GE	987.30
Local Revenue Per Membership	968.77

State Aid Membership	1,447.03
General ED K-12	1,419.87
Supplemental 2018	1,400.40
Fall 2018	1,422.03
Special ED K-12 Sec 52	27.16
Supplemental 2018	29.27
Fall 2018	26.92
Special ED K-12 Sec 53	0.00
Supplemental 2018	0.00
Fall 2018	0.00

Special Ed. Costs	957,865.00
Special Ed. Transp. Costs	70,723.00

**CURRENT YEAR ALLOWANCES**

		Amount	Pct to Date	Previous Amts	Current Amt
22a	PROP A OBLIGATION (State PP: \$3,559.49)	5,150,688.81	72.72 %	3,232,975.75	512,605.15
51c	SPEC ED HEADLEE OBLIGATION	323,882.24	72.72 %	206,086.27	29,440.89
22b	DISCRETIONARY PAYMENT	4,623,270.31	72.72 %	2,941,780.18	420,261.99
31A	AT RISK	581,632.63	72.72 %	370,092.84	52,870.41
104d	COMPUTER ADAPTIVE TESTS	13,120.18	72.72 %	8,348.37	1,192.62



# Annual Budget

Columns = Years  
Rows = Amounts

CONSTANTINE PUBLIC SCHOOLS  
Amended 17-18 Budget #3/Proposed 18-19 Budget #1  
GENERAL FUND APPROPRIATIONS

	13-14	14-15	15-16	16-17	Appropriations			19-20
					17-18	17-18	18-19	
					Adopted April, 2018	Proposed June, 2018	Proposed July, 2018	
<b>REVENUES:</b>								
Local	1,641,684	1,604,543	1,610,954	1,570,761	1,670,434	1,763,975	1,585,138	1,650,000
State	9,839,270	10,098,015	10,317,727	10,538,863	11,050,022	11,060,974	11,168,444	10,990,000
Federal	350,056	347,504	373,708	379,748	303,218	301,716	292,981	250,000
Other	212,585	150,429	159,251	168,364	181,895	253,417	107,035	150
Transfers In	-	-	29,517	5,000	-	6,503	-	5,000
<b>TOTAL REVENUES:</b>	<b>\$ 12,043,595</b>	<b>\$ 12,200,491</b>	<b>12,491,157</b>	<b>12,662,736</b>	<b>\$ 13,205,567</b>	<b>\$ 13,368,585</b>	<b>\$ 13,153,598</b>	<b>12,895,159</b>
<b>EXPENDITURES:</b>								
General Instruction	6,279,212	6,446,446	6,591,604	5,807,392	5,823,240	5,888,295	6,183,973	5,932,128
Spec Ed, Compen Ed, Voc Ed.	1,052,222	1,009,038	1,086,104	999,734	1,215,431	1,210,245	1,221,322	1,275,667
Instru Staff Services	747,334	725,592	736,859	874,168	1,208,847	1,142,306	1,075,800	1,200,000
Board of Education	185,456	185,456	139,807	130,903	231,844	142,370	266,264	160,000
Superintendent	179,414	179,414	267,060	198,466	200,765	202,445	208,893	210,000
Principal's Office	861,414	863,819	913,776	945,363	962,882	962,238	964,575	995,231
Fiscal Services	249,190	219,348	256,904	260,979	294,249	277,151	296,960	293,051
Operations & Maintenance	1,260,567	1,354,769	1,270,813	1,225,259	1,599,986	1,350,232	1,567,330	1,300,000
Transportation	893,818	994,291	929,724	899,551	1,192,184	968,622	1,070,457	1,006,370
Athletics	329,514	362,919	362,775	353,492	366,219	363,439	495,569	465,000
Operating Transfers	-	-	17,435	-	6,000	707,350	6,000	6,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,038,141</b>	<b>\$ 12,341,092</b>	<b>12,572,861</b>	<b>11,715,307</b>	<b>\$ 13,101,647</b>	<b>\$ 13,244,693</b>	<b>\$ 13,337,144</b>	<b>12,845,467</b>
								<b>49,683</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>5,454</b>	<b>(140,601)</b>	<b>(81,704)</b>	<b>947,429</b>	<b>103,920</b>	<b>141,892</b>	<b>(183,546)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>1,840,115</b>	<b>1,845,569</b>	<b>1,704,988</b>	<b>1,623,264</b>	<b>2,570,693</b>	<b>2,570,693</b>	<b>2,712,585</b>	



# How to spot Red Flags:

## Two Major Questions:

1. How is our budget changing from within? (Year over Year) ...and Why?
2. How is our budget changing from without? (As compared to similar districts) ...and Why?

**CONSTANTINE PUBLIC SCHOOLS**  
Amended 17-18 Budget #3/Proposed 18-19 Budget #1  
**GENERAL FUND APPROPRIATIONS**

	13-14	14-15	15-16	16-17	Appropriations		
	Actual	Actual	Actual	Actual	17-18	17-18	18-19
					Adopted <small>April, 2018</small>	Proposed <small>June, 2018</small>	Proposed <small>July, 2018</small>
<b>REVENUES:</b>							
Local	1,641,684	1,604,543	1,610,954	1,570,761	1,670,434	1,763,975	1,585,138
State	9,839,270	10,098,015	10,317,727	10,538,863	11,050,022	11,060,974	11,168,444
Federal	350,056	347,504	373,708	379,748	303,216	301,716	292,981
Other	212,585	150,429	159,251	168,364	181,895	253,417	107,035
Transfers In	-	-	29,517	5,000	-	6,503	-
<b>TOTAL REVENUES:</b>	<b>\$ 12,043,595</b>	<b>\$ 12,200,491</b>	<b>12,491,157</b>	<b>12,662,736</b>	<b>\$ 13,205,567</b>	<b>\$ 13,386,585</b>	<b>\$ 13,153,598</b>
<b>EXPENDITURES:</b>							
General Instruction	6,279,212	6,446,446	6,591,604	5,807,392	5,823,240	5,888,295	6,163,973
Spec Ed, Compen Ed, Voc Ed.	1,052,222	1,009,038	1,086,104	999,734	1,215,431	1,210,245	1,221,322
Instru Staff Services	747,334	725,592	736,859	874,168	1,208,847	1,142,306	1,075,800
Board of Education	185,456	185,456	139,807	130,903	231,844	142,370	266,264
Superintendent	179,414	179,414	267,060	198,466	200,765	202,445	208,893
Principal's Office	861,414	863,819	913,776	945,363	962,882	992,238	964,576
Fiscal Services	249,190	219,348	256,904	280,979	294,249	277,151	296,960
Operations & Maintenance	1,260,567	1,354,769	1,270,813	1,225,259	1,599,986	1,350,232	1,567,330
Transportation	893,818	994,291	929,724	899,551	1,192,184	968,622	1,070,457
Athletics	329,514	362,919	362,775	353,492	366,219	363,439	495,569
Operating Transfers	-	-	17,435	-	6,000	707,350	6,000
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,038,141</b>	<b>\$ 12,341,092</b>	<b>12,572,861</b>	<b>11,715,307</b>	<b>\$ 13,101,647</b>	<b>\$ 13,244,693</b>	<b>\$ 13,337,144</b>
<b>REVENUES OVER/UNDER EXPENDITURES</b>	<b>5,454</b>	<b>(140,601)</b>	<b>(81,704)</b>	<b>947,429</b>	<b>103,920</b>	<b>141,892</b>	<b>(183,546)</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,840,115</b>	<b>1,845,569</b>	<b>1,704,968</b>	<b>1,623,264</b>	<b>2,570,693</b>	<b>2,570,693</b>	<b>2,712,585</b>
<b>ENDING FUND BALANCE</b>	<b>1,845,569</b>	<b>1,704,968</b>	<b>1,623,264</b>	<b>2,570,693</b>	<b>2,674,613</b>	<b>2,712,585</b>	<b>2,529,039</b>

Appropriations	
17-18	18-19
Proposed June, 2018	Proposed July, 2018
1,763,975	1,585,138
11,060,974	11,168,444
301,716	292,981
253,417	107,035
6,503	-
<b>\$ 13,386,585</b>	<b>\$ 13,153,598</b>
5,888,295	6,163,973
1,210,245	1,221,322
1,142,306	1,075,800
142,370	266,264
202,445	208,893
992,238	964,576
277,151	296,960
1,350,232	1,567,330
968,622	1,070,457
363,439	495,569
707,350	6,000
<b>\$ 13,244,693</b>	<b>\$ 13,337,144</b>
141,892	(183,546)
2,570,693	2,712,585
<b>2,712,585</b>	<b>2,529,039</b>

# Traditional role of the Board in the budgeting process:

Prioritize the concerns of the district, and be responsive in balancing community needs and financial responsibility

Inform yourselves of financial realities and major assumptions

Don't get bogged down in administrative concerns. You govern, but THEY are the DOERS.

# Build an Appropriate Peer Group

## Michigan Department of Treasury Peer Comparison

### Constantine Public School District

District Code	St. Joseph County	St. Joseph County	St. Joseph County	Lower Peninsula
75050	No	No	No	No
Fall FTE	% Gen Ed FTE	% FRL	Square Miles	
Yes	No	Yes	No	
	- 6.0%	- 4.0%	- 6.0%	
	+ 6.0%	+ 4.0%	+ 6.0%	
Min:	1,356.69	94.20%	50.04%	(196.03)
Actual:	1,443.29	98.20%	56.04%	98.01
Max:	1,529.89	102.20%	62.04%	392.06
District Type	Include LEAs	Include PSAs	Include ISDs	
LEA District	Yes	No	No	
KG,1,2,3,4,5,6,7,8,9,10,11,12		Filter Grades:	No	

Employee Count - Full Time Equivalents			CHECK	CHECK	CHECK	CHECK
District Code	District Name	Fall Student Count	Administrators	Teachers	FTE Count Paraprofessionals	Non-Instructional
75050	Constantine Public School District	1,443.29	8.50	75.60	8.00	30.27
Average - .5 Std Deviation			1,415.59	8.58	80.82	17.33
AVERAGE OF PEERS			1,436.39	10.20	84.32	21.21
Average + .5 Std Deviation			1,457.18	11.81	87.81	25.09
25260	Montrose Community Schools	1,435.84	7.40	81.80	11.77	36.00
30030	Jonesville Community Schools	1,466.12	10.88	84.40	24.33	45.15
38120	Michigan Center School District	1,422.45	7.00	79.52	26.88	45.58
51070	Manistee Area Public Schools	1,463.48	18.58	72.50	20.90	50.00
55100	Menominee Area Public Schools	1,369.24	7.01	88.99	33.00	71.70
73110	Chesaning Union Schools	1,430.39	11.05	85.19	15.69	103.59
78030	Durand Area Schools	1,360.57	11.54	89.35	26.61	22.00
10015	Benzie County Central Schools	1,476.96	10.00	87.96	15.63	48.75
40040	Kalkaska Public Schools	1,495.54	10.00	97.85	29.29	56.98

Personnel Expenditures - Amount		CHECK	CHECK	CHECK	CHECK	
District Code	District Name	11-1-xxx-xxxx Total Expenditure	(1xxx) Salary	(21xx) Employee Insurance	(28xx) FICA/Retirement/Unemp	(22xx-24xx, 29xx) Other Personnel Expenditures
75050	Constantine Public School District	\$ 13,243,878	\$ 5,822,983	\$ 1,154,415	\$ 2,669,934	\$ 182,609
Average - .5 Std Deviation		\$ 13,537,099	\$ 6,301,417	\$ 1,250,837	\$ 3,025,826	\$ 127,438
AVERAGE OF PEERS		\$ 13,874,902	\$ 6,510,664	\$ 1,363,599	\$ 3,127,923	\$ 155,438
Average + .5 Std Deviation		\$ 14,212,705	\$ 6,719,910	\$ 1,476,361	\$ 3,230,020	\$ 183,439
25260	Montrose Community Schools	\$ 13,872,132	\$ 6,445,691	\$ 1,017,362	\$ 3,055,986	\$ 252,682
30030	Jonesville Community Schools	\$ 14,541,262	\$ 7,194,520	\$ 1,651,606	\$ 3,398,161	\$ 151,773
38120	Michigan Center School District	\$ 13,828,370	\$ 6,899,152	\$ 1,391,255	\$ 3,380,072	\$ 101,411
51070	Manistee Area Public Schools	\$ 14,554,174	\$ 6,565,003	\$ 1,222,520	\$ 3,228,503	\$ -
55100	Menominee Area Public Schools	\$ 12,698,927	\$ 5,845,274	\$ 1,168,672	\$ 3,019,950	\$ 176,572
73110	Chesaning Union Schools	\$ 14,063,322	\$ 6,502,351	\$ 1,467,604	\$ 3,074,195	\$ 91,873
78030	Durand Area Schools	\$ 13,204,946	\$ 6,289,840	\$ 1,430,688	\$ 2,989,499	\$ 70,126
10015	Benzie County Central Schools	\$ 13,700,507	\$ 6,657,631	\$ 1,335,538	\$ 3,240,226	\$ 213,066
40040	Kalkaska Public Schools	\$ 15,041,501	\$ 6,884,191	\$ 1,796,328	\$ 3,222,704	\$ 158,834



# Know your People

Employee Count - Full Time Equivalents			CHECK	CHECK	CHECK	CHECK
District Code	District Name	Fall Student Count	Administrators	Teachers	FTE Count Paraprofessionals	Non-Instructional
75050	Constantine Public School District	1,443.29	8.50	75.60	8.00	30.27
Average - .5 Std Deviation		1,415.59	8.58	80.82	17.33	40.05
<b>AVERAGE OF PEERS</b>		<b>1,436.39</b>	<b>10.20</b>	<b>84.32</b>	<b>21.21</b>	<b>51.00</b>
Average + .5 Std Deviation		1,457.18	11.81	87.81	25.09	61.95
25260	Montrose Community Schools	1,435.84	7.40	81.80	11.77	36.00
30030	Jonesville Community Schools	1,466.12	10.88	84.40	24.33	45.15
38120	Michigan Center School District	1,422.45	7.00	79.52	26.88	45.58
51070	Manistee Area Public Schools	1,463.48	18.58	72.50	20.90	50.00
55100	Menominee Area Public Schools	1,369.24	7.01	88.99	33.00	71.70
73110	Chesaning Union Schools	1,430.39	11.05	85.19	15.69	103.59
78030	Durand Area Schools	1,360.57	11.54	89.35	26.61	22.00
10015	Benzie County Central Schools	1,476.96	10.00	87.96	15.63	48.75
40040	Kalkaska Public Schools	1,495.54	10.00	97.85	29.29	56.98

# What makes "you", YOU?

District: 40040 ISD: 28  
Kalkaska Public Schools

FY 2019 Foundation	7,871.00
FY 1995 Foundation	4,200.00

	Amount	Mills	Revenue
Non-Pre TV	317,660,972	18.000	5,717,897
Comm PP TV	11,845,600	6.000	71,074
Assumed Local Revenue			5,788,971
Local Revenue Per GE			3,989.89
Local Revenue Per Membership			3,837.70

State Aid Membership	1,508.45
General ED K-12	1,450.91
Supplemental 2018	1,394.27
Fall 2018	1,407.50
Special ED K-12 Sec 52	57.54
Supplemental 2018	63.04
Fall 2018	58.58
Special ED K-12 Sec 53	0.00
Supplemental 2018	0.00
Fall 2018	0.00

Special Ed. Costs	1,475,253.00
Special Ed. Transp. Costs	90,055.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
2a PROP A OBLIGATION (State PP: \$362.30)	546,511.44	63.63 %	299,102.66	48,642.57
1c SPEC ED HEADLEE OBLIGATION	485,539.52	63.63 %	264,813.25	44,135.55
2b DISCRETIONARY PAYMENT	5,145,257.48	63.63 %	2,807,122.21	466,805.12
1A AT RISK	745,834.41	63.63 %	406,778.09	67,796.35
04d COMPUTER ADAPTIVE TESTS	9,966.96	63.63 %	5,435.98	906.00
1d CTE PER PUPIL INCENTIVE	4,850.00	63.63 %	2,645.19	440.87
5a(5) EARLY LITERACY TARGETED INSTRUCTIO	19,111.23	63.63 %	10,423.26	1,737.22
9h FIRST ROBOTICS	18,000.00	63.63 %	9,817.20	1,636.20
52a HEADLEE OBLIGATION FOR DATA COLLECT	38,657.92	63.63 %	21,087.69	3,510.34
2n HIGH SCHOOL PUPIL SUPPORTS	10,555.26	63.63 %	5,767.61	948.70
2d.4 ISOLATED DISTRICTS	75,080.08	63.63 %	40,943.46	6,829.99
47a(1) MPSERS COST OFFSET	98,242.81	63.63 %	53,581.63	8,930.27
47a(2) MPSERS NORMAL COST OFFSET	77,675.11	63.63 %	42,364.00	7,060.67
47e MPSERS REFORMS - DEFINED CONTRIBUT	5,801.66	100.00 %	5,801.66	0.00
47c(1) MPSERS UAAL RATE STABILIZATION	909,976.25	63.63 %	496,301.05	82,716.84
1d SCHOOL LUNCH	29,591.34	63.63 %	16,407.57	2,421.40
	<u>\$8,220,651.47</u>		<u>\$4,488,392.51</u>	<u>\$744,518.09</u>

District: 75050 ISD: 75  
Constantine Public School District

FY 2019 Foundation	7,871.00
FY 1995 Foundation	4,528.26

	Amount	Mills	Revenue
Non-Pre TV	80,911,402	18.000	1,456,405
Comm PP TV	2,537,833	6.000	15,227
Assumed Local Revenue			1,471,632
Local Revenue Per GE			1,036.46
Local Revenue Per Membership			1,017.00

State Aid Membership	1,447.03
General ED K-12	1,419.87
Supplemental 2018	1,400.40
Fall 2018	1,422.03
Special ED K-12 Sec 52	27.16
Supplemental 2018	29.27
Fall 2018	26.92
Special ED K-12 Sec 53	0.00
Supplemental 2018	0.00
Fall 2018	0.00

Special Ed. Costs	957,865.00
Special Ed. Transp. Costs	70,723.00

**CURRENT YEAR ALLOWANCES**

	Amount	Pct to Date	Previous Amts	Current Amt
2a PROP A OBLIGATION (State PP: \$3,511.26)	5,080,898.56	63.63 %	2,772,255.62	460,720.13
1c SPEC ED HEADLEE OBLIGATION	323,882.24	63.63 %	176,645.37	29,440.90
2b DISCRETIONARY PAYMENT	4,623,259.75	63.63 %	2,522,370.38	419,409.80
1A AT RISK	581,632.63	63.63 %	328,665.33	41,427.51
04d COMPUTER ADAPTIVE TESTS	13,120.18	63.63 %	7,155.75	1,192.62
1d CTE PER PUPIL INCENTIVE	2,550.00	63.63 %	1,390.77	231.80
5a(5) EARLY LITERACY TARGETED INSTRUCTIO	21,813.83	63.63 %	11,897.26	1,982.88
02d FINANCIAL ANALYTIC TOOLS	1,858.59	100.00 %	1,858.59	0.00
0h FIRST ROBOTICS	4,600.00	63.63 %	2,508.84	418.14
02a HEADLEE OBLIGATION FOR DATA COLLEC	37,083.88	63.63 %	20,229.45	3,367.02
2n HIGH SCHOOL PUPIL SUPPORTS	11,149.59	63.63 %	6,098.68	995.80
07a(1) MPSERS COST OFFSET	77,881.13	63.63 %	42,476.37	7,079.39
07a(2) MPSERS NORMAL COST OFFSET	61,576.26	63.63 %	33,583.69	5,597.28
07e MPSERS REFORMS - DEFINED CONTRIBUT	9,719.93	100.00 %	9,719.93	0.00
07c(1) MPSERS UAAL RATE STABILIZATION	721,375.68	63.63 %	393,438.30	65,573.05
1d SCHOOL LUNCH	34,162.21	63.63 %	17,796.59	3,940.82
	<u>\$11,606,564.46</u>		<u>\$6,348,090.92</u>	<u>\$1,041,377.14</u>

# Pay your People

Personnel Expenditures - Amount		CHECK 11-1-xxx-xxxx	CHECK (1xxx)	CHECK (21xx)	CHECK (28xx)	CHECK (22xx-24xx, 29xx)
District Code	District Name	Total Expenditure	Salary	Employee Insurance	FICA/Retirement/Unemp	Other Personnel Expenses
75050	Constantine Public School District	\$ 13,243,878	\$ 5,822,983	\$ 1,154,415	\$ 2,669,934	\$ 182,609
Average - .5 Std Deviation		\$ 13,537,099	\$ 6,301,417	\$ 1,250,837	\$ 3,025,826	\$ 127,438
<b>AVERAGE OF PEERS</b>		\$ 13,874,902	\$ 6,510,664	\$ 1,363,599	\$ 3,127,923	\$ 155,438
Average + .5 Std Deviation		\$ 14,212,705	\$ 6,719,910	\$ 1,476,361	\$ 3,230,020	\$ 183,439
25260	Montrose Community Schools	\$ 13,872,132	\$ 6,445,691	\$ 1,017,362	\$ 3,055,986	\$ 252,682
30030	Jonesville Community Schools	\$ 14,541,262	\$ 7,194,520	\$ 1,651,606	\$ 3,398,161	\$ 151,773
38120	Michigan Center School District	\$ 13,828,370	\$ 6,899,152	\$ 1,391,255	\$ 3,380,072	\$ 101,411
51070	Manistee Area Public Schools	\$ 14,554,174	\$ 6,565,003	\$ 1,222,520	\$ 3,228,503	\$ -
55100	Menominee Area Public Schools	\$ 12,698,927	\$ 5,845,274	\$ 1,168,672	\$ 3,019,950	\$ 176,572
73110	Chesaning Union Schools	\$ 14,063,322	\$ 6,502,351	\$ 1,467,604	\$ 3,074,195	\$ 91,873
78030	Durand Area Schools	\$ 13,204,946	\$ 6,289,840	\$ 1,430,688	\$ 2,989,499	\$ 70,126
10015	Benzie County Central Schools	\$ 13,700,507	\$ 6,657,631	\$ 1,335,538	\$ 3,240,226	\$ 213,066
40040	Kalkaska Public Schools	\$ 15,041,501	\$ 6,884,191	\$ 1,796,328	\$ 3,222,704	\$ 158,834

## Step 4: Other Major Items

District Name	Instructional Expendit	Pupil Support Services	Instructional Staff Supp	General Administratio	School Administration	Business Services	Operations and Mainte	Transportation
<b>Constantine Public School District</b>	\$ <b>7,454,225</b>	\$ <b>476,164</b>	\$ <b>317,749</b>	\$ <b>344,801</b>	\$ <b>992,212</b>	\$ <b>277,085</b>	\$ <b>1,150,168</b>	\$ <b>786,769</b>
d Deviation	\$ 8,454,546	\$ 393,568	\$ 173,622	\$ 318,728	\$ 917,869	\$ 283,010	\$ 1,205,987	\$ 529,367
<b>PEERS</b>	\$ <b>8,828,552</b>	\$ <b>484,060</b>	\$ <b>247,324</b>	\$ <b>345,138</b>	\$ <b>983,597</b>	\$ <b>319,835</b>	\$ <b>1,273,506</b>	\$ <b>679,914</b>
d Deviation	\$ 9,202,558	\$ 574,551	\$ 321,027	\$ 371,548	\$ 1,049,325	\$ 356,660	\$ 1,341,025	\$ 830,461
Montrose Community Schools	\$ 8,789,529	\$ 598,227	\$ 555,825	\$ 273,079	\$ 909,256	\$ 437,239	\$ 1,463,790	\$ 394,373
Jonesville Community Schools	\$ 9,999,120	\$ 528,343	\$ 154,554	\$ 312,431	\$ 928,761	\$ 234,662	\$ 1,220,667	\$ 797,424
Michigan Center School District	\$ 9,771,424	\$ 350,835	\$ 365,941	\$ 326,570	\$ 1,090,958	\$ 233,731	\$ 1,087,932	\$ 365,785
Manistee Area Public Schools	\$ 8,145,023	\$ 725,820	\$ 123,066	\$ 440,633	\$ 986,017	\$ 355,811	\$ 1,315,440	\$ 708,897
Menominee Area Public Schools	\$ 8,452,703	\$ 380,340	\$ 162,304	\$ 266,243	\$ 808,513	\$ 447,158	\$ 1,126,532	\$ 423,228
Chesaning Union Schools	\$ 8,568,920	\$ 795,850	\$ 349,093	\$ 370,490	\$ 864,428	\$ 308,372	\$ 1,338,627	\$ 676,826
Durand Area Schools	\$ 8,852,189	\$ 230,788	\$ 279,069	\$ 332,466	\$ 1,091,436	\$ 296,951	\$ 1,251,198	\$ 596,905
Benzie County Central Schools	\$ 8,582,102	\$ 233,415	\$ 26,621	\$ 373,761	\$ 886,310	\$ 355,052	\$ 1,251,974	\$ 1,466,100
Kalkaska Public Schools	\$ 9,670,282	\$ 520,814	\$ 139,022	\$ 410,910	\$ 1,278,075	\$ 252,286	\$ 1,528,732	\$ 582,831

# District Audits

<https://civilservice.state.mi.us/nxt/gateway.dll?f=templates&fn=default.htm&vid=mofa:fa>

The screenshot shows a web application interface with a left-hand navigation pane and a main content area. The navigation pane lists various districts, with 'Constantine Public School' highlighted. The main content area displays a document viewer for the file '{FDBF76D5-1959-4824-9E7D-EC8B7873A4F7}.xlsx'. The document content includes a 'RECEIVED' stamp dated 'By Rebecca Dean at 8:10 am, Nov 01, 2018' and the title 'CONSTANTINE PUBLIC SCHOOLS CONSTANTINE, MICHIGAN FINANCIAL REPORT WITH SUPPLEMENTARY INFORMATION'.

Document Results Doc/Results Search Form

PrintDoc NewWindow PrevHitDoc NextHitDoc PrevDoc NextDoc Reference

2018 June/ST. JOSEPH COUNTY ISD - 75/Constantine Public School District - 75050

{FDBF76D5-1959-4824-9E7D-EC8B7873A4F7}.xlsx 1 / 63

**RECEIVED**  
By Rebecca Dean at 8:10 am, Nov 01, 2018

CONSTANTINE PUBLIC SCHOOLS  
CONSTANTINE, MICHIGAN

FINANCIAL REPORT  
WITH SUPPLEMENTARY INFORMATION

# District Audits

<https://civilservice.state.mi.us/nxt/gateway.dll?f=templates&fn=default.htm&vid=mofa:fa>

## CONSTANTINE PUBLIC SCHOOLS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Local Sources	\$ 1,763,975	\$ 1,728,637	\$ 2,359,984	\$ 5,852,597
State Sources	11,089,207	-	37,978	11,127,185
Federal Sources	301,716	-	722,854	1,024,570
Interdistrict Sources	225,184	-	-	225,184
Contributions	-	-	-	-
<b>Total Revenues</b>	<b>13,380,082</b>	<b>1,728,637</b>	<b>3,120,817</b>	<b>18,229,536</b>
<b>Expenditures</b>				
Current				
Instruction	7,097,967	-	-	7,097,967
Support Services	4,800,677	265,236	-	5,065,913
Athletics	363,423	-	-	363,423
Fitness Center	-	-	4,324.75	4,325
Food Services	-	-	966,153.01	966,153
Bond Refunded Taxes	-	-	-	-
Debt Service				
Principal	-	-	1,260,000	1,260,000
Interest and Fees	-	-	838,404	838,404
Escrow Agent Fees	-	-	1,650	1,650
Capital Outlay	274,461	-	-	274,461

## CONSTANTINE PUBLIC SCHOOLS BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2018

	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and cash equivalents	\$ 286,321	\$ -	\$ 44,246	\$ 330,567
Investments	3,087,064	1,336,566	60,713	4,484,343
Receivables, net	-	-	-	-
Due from other funds	67,619	835,755	89,779	993,153
Due from other governments	2,391,578	-	-	2,391,578
Inventories	-	-	14,927	14,927
Prepaid expenses	14,730	-	40,000	54,730
Restricted cash and investments	41,453	-	825,523	866,976
<b>Total Assets</b>	<b>\$ 5,888,765</b>	<b>\$ 2,172,321</b>	<b>\$ 1,075,188</b>	<b>\$ 9,136,274</b>
<b>Liabilities</b>				
Accounts payable - current	\$ 255,534	\$ 8,920	\$ 30,174	\$ 294,628
Other accrued liabilities	979,153	-	-	979,153
Due to other funds	925,534	-	-	925,534
Accrued interest	-	-	-	-
State aid note	1,015,142	-	-	1,015,142
Lunch fund deposits	-	-	10,425	10,425
<b>Total Liabilities</b>	<b>\$ 3,175,363</b>	<b>\$ 8,920</b>	<b>\$ 40,599</b>	<b>\$ 3,224,882</b>
<b>Fund Balances</b>				
Nonspendable				
Prepays	\$ 14,730	\$ -	\$ 40,000	\$ 54,730
Inventories	-	-	14,927	14,927

# Other Major Financial Responsibilities

Long-term Debt

Employee Retirement & Benefits

Capital Assets

Cash & Cash Equivalents

## CONSTANTINE PUBLIC SCHOOLS

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2018

#### NOTE 8 LONG-TERM DEBT (CONTINUED)

Total interest expense on the above obligations in fiscal year ended June 30, 2018 was \$838,404. Annual debt service requirements to maturity for the above bond obligations are as follows:

Year-End June 30	General Obligation		Total
	Principal	Interest	
2019	1,335,000	755,715	2,090,715
2020	1,415,000	692,013	2,107,013
2021	1,565,000	623,763	2,188,763
2022	1,655,000	551,713	2,206,713
2023	1,755,000	476,888	2,231,888
2024-2029	12,950,000	1,369,800	14,319,800
Total	\$ 20,675,000	\$ 4,469,892	\$ 25,144,892

Total compensated absences accrued at year end equaled \$58,479 and total accrued incentive separation payments equaled \$70,000.



## Cash Management System (CMS)

Michigan Department of Education

[Contact CMS](#) | [CMS Recipient Security Form](#)

### MDE Cash Management System (CMS)

#### Grant Auditor Report

**Instructions:**

- Enter a district code or partial name to search for the recipient.



## Taxable Value Management System

Michigan Department of Education

### Public Access Main Menu

\* = Required

\* View Data for District

\* Select Tax Year for District

[View District Taxable Value](#)

# Taxes & Grants

Grant Auditor Report:

<https://mdoe.state.mi.us/cms/grantauditorreport.aspx>

Property Tax Collection:

<https://mdoe.state.mi.us/TVS/Menu>



# Tax Management

The Management System will show you:

1. All municipal units where the district has taxing authority
2. The taxable value by property type

**Taxable Value Management System**  
 Michigan Department of Education

← [Back to Main Menu](#)

\* = Required

\* District:

\* Tax Year:

Constantine Public School District (75050)  
Tax Year 2018

Totals	PRE & Qualified Agriculture & Qualified Forest	Industrial Personal Property	Commercial Personal Property	All Other (Non-PRE)
Includes Capture but not RZ	\$194,107,762	\$5,825,300	\$2,498,133	\$78,722,863
Only Capture	\$280,344	\$809,800	\$0	\$1,675,779
Only RZ	\$0	\$0	\$0	\$0

[Export to Excel](#)  
 [Export to PDF](#)  
 [Request Information](#)

PRE refers to Principal Residence Exemption  
 CAPTURE refers to School Operating Capture Taxable Value  
 RZ refers to Renaissance Zone

Unit	County	District	Reporting Type	PRE & Qualified Agriculture & Qualified Forest	Industrial Personal Property	Commercial Personal Property	All Other (Non-PRE)	Last Update	Updated By
CONSTANTINE (7503)	ST. JOSEPH	75050	Includes Capture but not RZ	\$61,119,155	\$5,647,800	\$1,769,700	\$32,715,640	05/03/2019	Judith Ratering
			Only Capture	\$280,344	\$809,800	\$0	\$1,675,779		
			Only RZ	\$0	\$0	\$0	\$0		
FABIUS (7504)	ST. JOSEPH	75050	Includes Capture but not RZ	\$124,312	\$0	\$105,700	\$144,716	05/01/2019	Judith Ratering
			Only Capture	\$0	\$0	\$0	\$0		
			Only RZ	\$0	\$0	\$0	\$0		
FLORENCE (7506)	ST. JOSEPH	75050	Includes Capture but not RZ	\$10,470,962	\$0	\$208,000	\$1,737,879	05/01/2019	Judith Ratering
			Only Capture	\$0	\$0	\$0	\$0		
			Only RZ	\$0	\$0	\$0	\$0		
MOTTVILLE (7511)	ST. JOSEPH	75050	Includes Capture but not RZ	\$8,987,251	\$0	\$98,800	\$1,430,629	05/01/2019	Judith Ratering
			Only Capture	\$0	\$0	\$0	\$0		
			Only RZ	\$0	\$0	\$0	\$0		
MASON	CASS	75050	Includes Capture but not RZ	\$15,086,117	\$167,500	\$58,600	\$2,688,334	04/25/2019	Hope Anderson

The MDE Grant Auditor Report shows your business office total allocations for the year, and how much has been spent thus far.

Some grants, such as Title II are used primarily for teacher professional development and can carry over year to year. Others can not carry over and must be spent or lost.

### Grant Auditor Report

75050

7/1/2017 - 6/30/2018

ISD 75

**Constantine Public School District**  
**1 FALCON DR**  
**CONSTANTINE, MI 490421177**

Grant #	Project #	Project End Date	Allocation	Approved	Paid During Date Range	Cumulative Payments	Balance Approved-Cumulative	Final Expenditure Report?
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## Grant Auditor Report

75050

7/1/2017 - 6/30/2018

ISD 75

Constantine Public School District  
1 FALCON DR  
CONSTANTINE, MI 490421177

Grant #	Project #	Project End Date	Allocation	Approved	Paid During Date Range	Cumulative Payments	Balance Approved-Cumulative	Final Expenditure Report?
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## Grant Auditor

The MDE Grant Auditor Report shows your business office total allocations for the year, and how much has been spent thus far.

Some grants, such as Title II are used primarily for teacher professional development and can carry over year to year. Others can not carry over and must be spent or lost.

Contact us or visit our website: [Michigan.gov/OSRFA](https://Michigan.gov/OSRFA)

Name	Title	Phone	Email
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<b>Michael Wrobel</b>	<b>Assistant Director</b>	<b>(517) 335-3247</b>	<a href="mailto:WrobelM@Michigan.gov">WrobelM@Michigan.gov</a>
Samuel Irrer	Financial Specialist	(517) 290-1457	<a href="mailto:IrrerS4@Michigan.gov">IrrerS4@Michigan.gov</a>
Jake Brower	Financial Analyst	(517) 335-8145	<a href="mailto:BrowerJ@Michigan.gov">BrowerJ@Michigan.gov</a>
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