



Lake Orion Community Schools

# **Annual Budget Fiscal Year 2010-2011**

**Public Hearing  
Wednesday, June 23, 2010**

LAKE ORION COMMUNITY SCHOOLS  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE**  
**GENERAL FUND (See Note below)**

|                                       | ACTUAL<br>2006-07    | % of<br>Total  | ACTUAL<br>2007-08    | % of<br>Total  | ACTUAL<br>2008-09    | % of<br>Total  |
|---------------------------------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|
| <b>REVENUES</b>                       |                      |                |                      |                |                      |                |
| Local Sources                         | \$ 11,955,013        | 18.09%         | \$ 12,380,949        | 18.29%         | \$ 10,977,256        | 16.31%         |
| State Sources                         | 53,258,775           | 80.57%         | 54,459,428           | 80.46%         | 52,606,143           | 78.14%         |
| Federal Sources                       | 885,272              | 1.34%          | 847,802              | 1.25%          | 3,738,309            | 5.55%          |
| Medicaid and ISD Sources              | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Other Revenue                         | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| <b>TOTAL REVENUES</b>                 | <b>\$ 66,099,060</b> | <b>100.00%</b> | <b>\$ 67,688,179</b> | <b>100.00%</b> | <b>\$ 67,321,708</b> | <b>100.00%</b> |
| <b>EXPENDITURES</b>                   |                      |                |                      |                |                      |                |
| <b>INSTRUCTION</b>                    |                      |                |                      |                |                      |                |
| Basic Programs                        | \$ 34,136,870        | 53.57%         | \$ 35,003,511        | 54.62%         | \$ 36,324,229        | 53.93%         |
| Added Needs                           | 1,916,426            | 3.01%          | 1,915,447            | 2.99%          | 2,080,310            | 3.09%          |
| <b>TOTAL INSTRUCTION</b>              | <b>36,053,296</b>    | <b>56.57%</b>  | <b>36,918,958</b>    | <b>57.61%</b>  | <b>38,404,539</b>    | <b>57.01%</b>  |
| <b>SUPPORT SERVICES</b>               |                      |                |                      |                |                      |                |
| Pupil Support Services                | 2,308,732            | 3.62%          | 2,320,093            | 3.62%          | 2,335,775            | 3.47%          |
| Instructional Staff Support Services: |                      |                |                      |                |                      |                |
| Instruction Improvement               | 282,069              | 0.44%          | 238,160              | 0.37%          | 246,758              | 0.37%          |
| Educational Media Services            | 1,238,224            | 1.94%          | 1,301,657            | 2.03%          | 1,224,115            | 1.82%          |
| Technology Assisted Instruction       | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Instructional Staff Supervision       | 311,042              | 0.49%          | 286,704              | 0.45%          | 320,765              | 0.48%          |
| General Administration                | 847,753              | 1.33%          | 932,253              | 1.45%          | 905,841              | 1.34%          |
| School Administration                 | 4,550,289            | 7.14%          | 4,622,086            | 7.21%          | 4,595,708            | 6.82%          |
| Business Services                     | 1,040,676            | 1.63%          | 1,024,817            | 1.60%          | 1,536,965            | 2.28%          |
| Operation and Maintenance             | 7,616,827            | 11.95%         | 7,585,733            | 11.84%         | 8,347,894            | 12.39%         |
| Transportation Services               | 3,791,488            | 5.95%          | 4,050,436            | 6.32%          | 3,756,266            | 5.58%          |
| Human Resources                       | 720,018              | 1.13%          | 725,073              | 1.13%          | 655,138              | 0.97%          |
| Technology Services                   | 1,680,189            | 2.64%          | 1,545,500            | 2.41%          | 1,500,920            | 2.23%          |
| Information Services                  | 123,176              | 0.19%          | -                    | 0.00%          | -                    | 0.00%          |
| Athletic Activities                   | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Community Services                    | 283,079              | 0.44%          | 218,550              | 0.34%          | 305,856              | 0.45%          |
| <b>TOTAL SUPPORT SERVICES</b>         | <b>24,793,562</b>    | <b>38.90%</b>  | <b>24,851,062</b>    | <b>38.78%</b>  | <b>25,732,001</b>    | <b>38.20%</b>  |
| <b>OUTGOING TRANSFERS</b>             |                      |                |                      |                |                      |                |
| Special Education Program             | 1,937,893            | 3.04%          | 1,564,051            | 2.44%          | 2,380,775            | 3.53%          |
| Athletic Program                      | 764,500              | 1.20%          | 746,933              | 1.17%          | 842,325              | 1.25%          |
| Community Services Program            | 180,000              | 0.28%          | -                    | 0.00%          | -                    | 0.00%          |
| <b>TOTAL TRANSFERS</b>                | <b>2,882,393</b>     | <b>4.24%</b>   | <b>2,310,984</b>     | <b>3.61%</b>   | <b>3,223,100</b>     | <b>4.78%</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 63,729,251</b> | <b>100.00%</b> | <b>\$ 64,081,004</b> | <b>100.00%</b> | <b>\$ 67,359,640</b> | <b>100.00%</b> |
| Beginning Fund Balance                | 12,555,641           |                | 14,925,450           |                | 18,532,625           |                |
| Revenues over/(under) Expenditures    | 2,369,809            |                | 3,607,175            |                | (37,932)             |                |
| <b>Ending Fund Balance</b>            | <b>\$ 14,925,450</b> |                | <b>\$ 18,532,625</b> |                | <b>\$ 18,494,693</b> |                |

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. Effective 7/1/10, in accordance with GASB 54, the Athletic Fund was consolidated as well. These pages represent the information as originally presented. Data for 2006-07 through and including Original Budget 2009-10 represents amounts for the historical General Fund only. The Final Budget 2009-10 includes the consolidation of the Special Education Fund. The Proposed Budget 2010-2011 includes the consolidation of the Special Education and Athletic Funds.

LAKE ORION COMMUNITY SCHOOLS  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE**  
**GENERAL FUND (See Note below)**

|                                       | ORIGINAL<br>BUDGET<br>2009-10 | % of<br>Total  | FINAL<br>BUDGET<br>2009-10 | % of<br>Total  | PROPOSED<br>BUDGET<br>2010-11 | % of<br>Total  |
|---------------------------------------|-------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|
| <b>REVENUES</b>                       |                               |                |                            |                |                               |                |
| Local Sources                         | \$ 10,428,730                 | 15.49%         | \$ 10,675,626              | 13.42%         | \$ 9,957,580                  | 13.08%         |
| State Sources                         | 55,589,698                    | 82.57%         | 56,197,403                 | 70.65%         | 58,293,589                    | 76.60%         |
| Federal Sources                       | 1,307,005                     | 1.94%          | 7,832,819                  | 9.85%          | 3,299,197                     | 4.34%          |
| Medicaid and ISD Sources              | -                             | 0.00%          | 4,837,348                  | 6.08%          | 4,451,910                     | 5.85%          |
| Other Revenue                         | -                             | 0.00%          | -                          | 0.00%          | 100,000                       | 0.13%          |
| <b>TOTAL REVENUES</b>                 | <b>\$ 67,325,433</b>          | <b>100.00%</b> | <b>\$ 79,543,196</b>       | <b>100.00%</b> | <b>\$ 76,102,276</b>          | <b>100.00%</b> |
| <b>EXPENDITURES</b>                   |                               |                |                            |                |                               |                |
| <b>INSTRUCTION</b>                    |                               |                |                            |                |                               |                |
| Basic Programs                        | \$ 39,059,460                 | 54.00%         | \$ 40,269,380              | 47.25%         | \$ 36,367,072                 | 45.93%         |
| Added Needs                           | 2,403,073                     | 3.32%          | 13,222,290                 | 15.51%         | 11,470,817                    | 14.49%         |
| <b>TOTAL INSTRUCTION</b>              | <b>41,462,533</b>             | <b>57.32%</b>  | <b>53,491,670</b>          | <b>62.76%</b>  | <b>47,837,889</b>             | <b>60.42%</b>  |
| <b>SUPPORT SERVICES</b>               |                               |                |                            |                |                               |                |
| Pupil Support Services                | 2,634,112                     | 3.64%          | 6,346,786                  | 7.45%          | 6,187,126                     | 7.81%          |
| Instructional Staff Support Services: |                               |                |                            |                |                               |                |
| Instruction Improvement               | 290,442                       | 0.40%          | 1,057,947                  | 1.24%          | 434,594                       | 0.55%          |
| Educational Media Services            | 1,273,827                     | 1.76%          | 1,470,278                  | 1.73%          | 1,253,671                     | 1.58%          |
| Technology Assisted Instruction       | -                             | 0.00%          | 380,818                    | 0.45%          | 391,858                       | 0.49%          |
| Instructional Staff Supervision       | 341,959                       | 0.47%          | 887,954                    | 1.04%          | 871,163                       | 1.10%          |
| General Administration                | 1,069,791                     | 1.48%          | 897,944                    | 1.05%          | 913,698                       | 1.15%          |
| School Administration                 | 4,812,085                     | 6.65%          | 4,444,819                  | 5.22%          | 4,434,348                     | 5.60%          |
| Business Services                     | 1,397,359                     | 1.93%          | 1,122,898                  | 1.32%          | 1,255,570                     | 1.59%          |
| Operation and Maintenance             | 8,584,258                     | 11.87%         | 8,180,699                  | 9.60%          | 8,129,725                     | 10.27%         |
| Transportation Services               | 3,924,030                     | 5.43%          | 3,905,413                  | 4.58%          | 4,121,010                     | 5.20%          |
| Human Resources                       | 697,554                       | 0.96%          | 635,991                    | 0.75%          | 612,049                       | 0.77%          |
| Technology Services                   | 1,581,330                     | 2.19%          | 1,187,817                  | 1.39%          | 1,201,300                     | 1.52%          |
| Information Services                  | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| Athletic Activities                   | -                             | 0.00%          | -                          | 0.00%          | 1,161,637                     | 1.47%          |
| Community Services                    | 357,339                       | 0.49%          | 385,826                    | 0.45%          | 369,962                       | 0.47%          |
| <b>TOTAL SUPPORT SERVICES</b>         | <b>26,964,086</b>             | <b>37.28%</b>  | <b>30,905,190</b>          | <b>36.26%</b>  | <b>31,337,711</b>             | <b>39.58%</b>  |
| <b>OUTGOING TRANSFERS</b>             |                               |                |                            |                |                               |                |
| Special Education Program             | 3,075,000                     | 4.25%          | -                          | 0.00%          | -                             | 0.00%          |
| Athletic Program                      | 829,500                       | 1.15%          | 829,500                    | 0.97%          | -                             | 0.00%          |
| Community Services Program            | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| <b>TOTAL TRANSFERS</b>                | <b>3,904,500</b>              | <b>5.40%</b>   | <b>829,500</b>             | <b>0.97%</b>   | <b>-</b>                      | <b>0.00%</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 72,331,119</b>          | <b>100.00%</b> | <b>\$ 85,226,360</b>       | <b>100.00%</b> | <b>\$ 79,175,600</b>          | <b>100.00%</b> |
| Beginning Fund Balance                | 18,494,693                    |                | 18,494,693                 |                | 12,811,529                    |                |
| Revenues over/(under) Expenditures    | (5,005,686)                   |                | (5,683,164)                |                | (3,073,324)                   |                |
| <b>Ending Fund Balance</b>            | <b>\$ 13,489,007</b>          |                | <b>\$ 12,811,529</b>       |                | <b>\$ 9,738,205</b>           |                |

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. Effective 7/1/10, in accordance with GASB 54, the Athletic Fund was consolidated as well. These pages represent the information as originally presented. Data for 2006-07 through and including Original Budget 2009-10 represents amounts for the historical General Fund only. The Final Budget 2009-10 includes the consolidation of the Special Education Fund. The Proposed Budget 2010-2011 includes the consolidation of the Special Education and Athletic Funds.

LAKE ORION COMMUNITY SCHOOLS  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**RESTATED GENERAL FUND**  
**INCLUDES SPECIAL EDUCATION AND ATHLETIC FUNDS AS PER GASB 54 (EFFECTIVE 7/1/2010)**

|                                       | ACTUAL<br>2006-07    | % of<br>Total  | ACTUAL<br>2007-08    | % of<br>Total  | ACTUAL<br>2008-09    | % of<br>Total  |
|---------------------------------------|----------------------|----------------|----------------------|----------------|----------------------|----------------|
| <b>REVENUES</b>                       |                      |                |                      |                |                      |                |
| Local Sources                         | \$ 12,560,243        | 16.80%         | \$ 12,952,259        | 16.89%         | \$ 11,546,628        | 15.11%         |
| State Sources                         | 55,676,788           | 74.47%         | 57,075,060           | 74.42%         | 55,256,679           | 72.31%         |
| Federal Sources                       | 2,149,051            | 2.87%          | 2,093,788            | 2.73%          | 4,975,161            | 6.51%          |
| Medicaid and ISD Sources              | 4,382,584            | 5.86%          | 4,569,954            | 5.96%          | 4,638,536            | 6.07%          |
| Other Revenue                         | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| <b>TOTAL REVENUES</b>                 | <b>\$ 74,768,666</b> | <b>100.00%</b> | <b>\$ 76,691,061</b> | <b>100.00%</b> | <b>\$ 76,417,004</b> | <b>100.00%</b> |
| <b>EXPENDITURES</b>                   |                      |                |                      |                |                      |                |
| <b>INSTRUCTION</b>                    |                      |                |                      |                |                      |                |
| Basic Programs                        | \$ 34,136,870        | 47.15%         | \$ 35,003,511        | 47.89%         | \$ 36,324,229        | 47.51%         |
| Added Needs                           | 8,803,930            | 12.16%         | 8,760,459            | 11.99%         | 9,573,264            | 12.52%         |
| <b>TOTAL INSTRUCTION</b>              | <b>42,940,800</b>    | <b>59.31%</b>  | <b>43,763,970</b>    | <b>59.88%</b>  | <b>45,897,493</b>    | <b>60.03%</b>  |
| <b>SUPPORT SERVICES</b>               |                      |                |                      |                |                      |                |
| Pupil Support Services                | 5,136,280            | 7.09%          | 5,210,806            | 7.13%          | 5,406,182            | 7.07%          |
| Instructional Staff Support Services: |                      |                |                      |                |                      |                |
| Instruction Improvement               | 282,069              | 0.39%          | 238,160              | 0.33%          | 246,758              | 0.32%          |
| Educational Media Services            | 1,238,224            | 1.71%          | 1,301,657            | 1.78%          | 1,224,115            | 1.60%          |
| Technology Assisted Instruction       | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Instructional Staff Supervision       | 813,971              | 1.12%          | 748,160              | 1.02%          | 860,511              | 1.13%          |
| General Administration                | 847,753              | 1.17%          | 932,253              | 1.28%          | 905,841              | 1.18%          |
| School Administration                 | 4,550,289            | 6.29%          | 4,622,086            | 6.32%          | 4,595,708            | 6.01%          |
| Business Services                     | 1,040,676            | 1.44%          | 1,024,817            | 1.40%          | 1,536,965            | 2.01%          |
| Operation and Maintenance             | 7,616,827            | 10.52%         | 7,585,733            | 10.38%         | 8,347,894            | 10.92%         |
| Transportation Services               | 3,791,488            | 5.24%          | 4,050,436            | 5.54%          | 3,756,266            | 4.91%          |
| Human Resources                       | 720,018              | 0.99%          | 725,073              | 0.99%          | 655,138              | 0.86%          |
| Technology Services                   | 1,680,189            | 2.32%          | 1,545,500            | 2.11%          | 1,500,920            | 1.96%          |
| Information Services                  | 123,176              | 0.17%          | -                    | 0.00%          | -                    | 0.00%          |
| Athletic Activities                   | 1,154,018            | 1.59%          | 1,116,685            | 1.53%          | 1,215,289            | 1.59%          |
| Community Services                    | 283,079              | 0.39%          | 218,550              | 0.30%          | 305,856              | 0.40%          |
| <b>TOTAL SUPPORT SERVICES</b>         | <b>29,278,057</b>    | <b>40.44%</b>  | <b>29,319,916</b>    | <b>40.12%</b>  | <b>30,557,443</b>    | <b>39.97%</b>  |
| <b>OUTGOING TRANSFERS</b>             |                      |                |                      |                |                      |                |
| Special Education Program             | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Athletic Program                      | -                    | 0.00%          | -                    | 0.00%          | -                    | 0.00%          |
| Community Services Program            | 180,000              | 0.25%          | -                    | 0.00%          | -                    | 0.00%          |
| <b>TOTAL TRANSFERS</b>                | <b>180,000</b>       | <b>0.25%</b>   | <b>-</b>             | <b>0.00%</b>   | <b>-</b>             | <b>0.00%</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 72,398,857</b> | <b>100.00%</b> | <b>\$ 73,083,886</b> | <b>100.00%</b> | <b>\$ 76,454,936</b> | <b>100.00%</b> |
| Beginning Fund Balance                | 12,555,641           |                | 14,925,450           |                | 18,532,625           |                |
| Revenues over/(under) Expenditures    | 2,369,809            |                | 3,607,175            |                | (37,932)             |                |
| <b>Ending Fund Balance</b>            | <b>\$ 14,925,450</b> |                | <b>\$ 18,532,625</b> |                | <b>\$ 18,494,693</b> |                |

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. Effective 7/1/10, in accordance with GASB 54, the Athletic Fund was consolidated as well. On these pages, prior years are restated to include the previously known General Fund, Special Education Fund and Athletic Fund all as one General Fund. These pages are provided for information and comparative purposes only.

LAKE ORION COMMUNITY SCHOOLS  
**SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**RESTATED GENERAL FUND**  
**INCLUDES SPECIAL EDUCATION AND ATHLETIC FUNDS AS PER GASB 54 (EFFECTIVE 7/1/2010)**

|                                       | ORIGINAL<br>BUDGET<br>2009-10 | % of<br>Total  | FINAL<br>BUDGET<br>2009-10 | % of<br>Total  | PROPOSED<br>BUDGET<br>2010-11 | % of<br>Total  |
|---------------------------------------|-------------------------------|----------------|----------------------------|----------------|-------------------------------|----------------|
| <b>REVENUES</b>                       |                               |                |                            |                |                               |                |
| Local Sources                         | \$ 10,919,430                 | 13.88%         | \$ 11,061,021              | 13.84%         | \$ 9,957,580                  | 13.08%         |
| State Sources                         | 58,150,807                    | 73.94%         | 56,197,403                 | 70.31%         | 58,293,589                    | 76.60%         |
| Federal Sources                       | 4,824,800                     | 6.13%          | 7,832,819                  | 9.80%          | 3,299,197                     | 4.34%          |
| Medicaid and ISD Sources              | 4,756,046                     | 6.05%          | 4,837,348                  | 6.05%          | 4,451,910                     | 5.85%          |
| Other Revenue                         | -                             | 0.00%          | -                          | 0.00%          | 100,000                       | 0.13%          |
| <b>TOTAL REVENUES</b>                 | <b>\$ 78,651,083</b>          | <b>100.00%</b> | <b>\$ 79,928,591</b>       | <b>100.00%</b> | <b>\$ 76,102,276</b>          | <b>100.00%</b> |
| <b>EXPENDITURES</b>                   |                               |                |                            |                |                               |                |
| <b>INSTRUCTION</b>                    |                               |                |                            |                |                               |                |
| Basic Programs                        | \$ 39,059,460                 | 46.69%         | \$ 40,269,380              | 47.04%         | \$ 36,367,072                 | 45.93%         |
| Added Needs                           | 12,712,922                    | 15.20%         | 13,222,290                 | 15.44%         | 11,470,817                    | 14.49%         |
| <b>TOTAL INSTRUCTION</b>              | <b>51,772,382</b>             | <b>61.89%</b>  | <b>53,491,670</b>          | <b>62.48%</b>  | <b>47,837,889</b>             | <b>60.42%</b>  |
| <b>SUPPORT SERVICES</b>               |                               |                |                            |                |                               |                |
| Pupil Support Services                | 5,885,863                     | 7.04%          | 6,346,786                  | 7.41%          | 6,187,126                     | 7.81%          |
| Instructional Staff Support Services: |                               |                |                            |                |                               |                |
| Instruction Improvement               | 290,442                       | 0.35%          | 1,057,947                  | 1.24%          | 434,594                       | 0.55%          |
| Educational Media Services            | 1,273,827                     | 1.52%          | 1,470,278                  | 1.72%          | 1,253,671                     | 1.58%          |
| Technology Assisted Instruction       | -                             | 0.00%          | 380,818                    | 0.44%          | 391,858                       | 0.49%          |
| Instructional Staff Supervision       | 818,309                       | 0.98%          | 887,954                    | 1.04%          | 871,163                       | 1.10%          |
| General Administration                | 1,069,791                     | 1.28%          | 897,944                    | 1.05%          | 913,698                       | 1.15%          |
| School Administration                 | 4,812,085                     | 5.75%          | 4,444,819                  | 5.19%          | 4,434,348                     | 5.60%          |
| Business Services                     | 1,397,359                     | 1.67%          | 1,122,898                  | 1.31%          | 1,255,570                     | 1.59%          |
| Operation and Maintenance             | 8,584,258                     | 10.26%         | 8,180,699                  | 9.56%          | 8,129,725                     | 10.27%         |
| Transportation Services               | 3,924,030                     | 4.69%          | 3,905,413                  | 4.56%          | 4,121,010                     | 5.20%          |
| Human Resources                       | 697,554                       | 0.83%          | 635,991                    | 0.74%          | 612,049                       | 0.77%          |
| Technology Services                   | 1,581,330                     | 1.89%          | 1,187,817                  | 1.39%          | 1,201,300                     | 1.52%          |
| Information Services                  | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| Athletic Activities                   | 1,192,200                     | 0.00%          | 1,214,895                  | 1.42%          | 1,161,637                     | 1.47%          |
| Community Services                    | 357,339                       | 0.43%          | 385,826                    | 0.45%          | 369,962                       | 0.47%          |
| <b>TOTAL SUPPORT SERVICES</b>         | <b>31,884,387</b>             | <b>36.69%</b>  | <b>32,120,085</b>          | <b>37.52%</b>  | <b>31,337,711</b>             | <b>39.58%</b>  |
| <b>OUTGOING TRANSFERS</b>             |                               |                |                            |                |                               |                |
| Special Education Program             | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| Athletic Program                      | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| Community Services Program            | -                             | 0.00%          | -                          | 0.00%          | -                             | 0.00%          |
| <b>TOTAL TRANSFERS</b>                | <b>-</b>                      | <b>0.00%</b>   | <b>-</b>                   | <b>0.00%</b>   | <b>-</b>                      | <b>0.00%</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 83,656,769</b>          | <b>98.57%</b>  | <b>\$ 85,611,755</b>       | <b>100.00%</b> | <b>\$ 79,175,600</b>          | <b>100.00%</b> |
| Beginning Fund Balance                | 18,494,693                    |                | 18,494,693                 |                | 12,811,529                    |                |
| Revenues over/(under) Expenditures    | (5,005,686)                   |                | (5,683,164)                |                | (3,073,324)                   |                |
| <b>Ending Fund Balance</b>            | <b>\$ 13,489,007</b>          |                | <b>\$ 12,811,529</b>       |                | <b>\$ 9,738,205</b>           |                |

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. Effective 7/1/10, in accordance with GASB 54, the Athletic Fund was consolidated as well. On these pages, prior years are restated to include the previously known General Fund, Special Education Fund and Athletic Fund all as one General Fund. These pages are provided for information and comparative purposes only.

**LAKE ORION COMMUNITY SCHOOLS  
SPECIAL EDUCATION FUND  
HISTORICAL DATA**

|                                       | 2006-07<br>ACTUAL    | 2007-08<br>ACTUAL    | 2008-09<br>ACTUAL    |
|---------------------------------------|----------------------|----------------------|----------------------|
| <b>REVENUES</b>                       |                      |                      |                      |
| Local Sources                         | \$ 215,712           | \$ 201,558           | \$ 196,408           |
| State Sources                         | 2,418,013            | 2,615,632            | 2,650,536            |
| Federal Sources                       | 1,263,779            | 1,245,986            | 1,236,852            |
| ISD & Medicaid Sources                | 4,382,584            | 4,569,954            | 4,638,536            |
| Transfer from General Fund            | 1,937,893            | 1,564,051            | 2,380,775            |
| <b>TOTAL REVENUES</b>                 | <b>\$ 10,217,981</b> | <b>\$ 10,197,181</b> | <b>\$ 11,103,107</b> |
| <b>EXPENDITURES</b>                   |                      |                      |                      |
| <b>Instruction</b>                    |                      |                      |                      |
| Added Needs                           | \$ 6,887,504         | \$ 6,845,012         | \$ 7,492,954         |
| <b>Total Instruction</b>              | <b>6,887,504</b>     | <b>6,845,012</b>     | <b>7,492,954</b>     |
| <b>Support Services</b>               |                      |                      |                      |
| Pupil Support Services                | 2,827,548            | 2,890,713            | 3,070,407            |
| Instructional Staff Support Services: |                      |                      |                      |
| Instructional Staff Supervision       | 502,929              | 461,456              | 539,746              |
| <b>Total Support Services</b>         | <b>3,330,477</b>     | <b>3,352,169</b>     | <b>3,610,153</b>     |
| <b>TOTAL EXPENDITURES</b>             | <b>\$ 10,217,981</b> | <b>\$ 10,197,181</b> | <b>\$ 11,103,107</b> |

NOTE: During 2009-2010, subsequent to the Original Budget, the Special Education Fund was consolidated with the General Fund. These pages represent historical data as originally presented. The General Fund Final Budget 2009-10 includes the consolidation of the Special Education Fund.

**LAKE ORION COMMUNITY SCHOOLS  
ATHLETIC PROGRAM  
2009-10 FINAL BUDGET AND HISTORICAL DATA**

|                            | 2006-07<br>ACTUAL   | 2007-08<br>ACTUAL   | 2008-09<br>ACTUAL   | 2009-10<br>BUDGET   |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>            |                     |                     |                     |                     |
| Gate Receipts              | \$ 156,403          | \$ 141,380          | \$ 128,889          | \$ 111,310          |
| Student Activity Fees      | 231,715             | 228,372             | 244,075             | 274,085             |
| Advertising Revenue        | 1,400               | -                   | -                   | -                   |
| Transfer from General Fund | 764,500             | 746,933             | 842,325             | 829,500             |
| <b>TOTAL REVENUES</b>      | <b>\$ 1,154,018</b> | <b>\$ 1,116,685</b> | <b>\$ 1,215,289</b> | <b>\$ 1,214,895</b> |
| <b>EXPENDITURES</b>        |                     |                     |                     |                     |
| Salaries                   | \$ 682,963          | \$ 673,337          | \$ 707,887          | \$ 701,663          |
| Benefits                   | 232,242             | 222,606             | 231,634             | 236,556             |
| Purchased Services         | 109,313             | 116,906             | 140,699             | 143,414             |
| Supplies                   | 100,329             | 74,101              | 104,064             | 98,075              |
| Capital Outlay & Other     | 29,171              | 29,735              | 31,005              | 35,187              |
| <b>TOTAL EXPENDITURES</b>  | <b>\$ 1,154,018</b> | <b>\$ 1,116,685</b> | <b>\$ 1,215,289</b> | <b>\$ 1,214,895</b> |

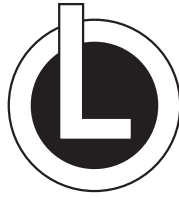
NOTE: Effective 7/1/10, in accordance with GASB 54, the Athletic Fund will be consolidated with the General Fund. These pages represent historical data as originally presented as well as the final budget for 2009-2010. Athletic activity for 2010-2011 is included in the General Fund budget.

**LAKE ORION COMMUNITY SCHOOLS  
COMMUNITY SERVICES PROGRAM  
2010-11 BUDGET**

|                               | 2006-07             | 2007-08             | 2008-09             | 2009-10             | 2010-11             |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                               | ACTUAL              | ACTUAL              | ACTUAL              | BUDGET              | BUDGET              |
| <b>REVENUES</b>               |                     |                     |                     |                     |                     |
| Community Enrichment          | \$ 508,710          | \$ 509,607          | \$ 436,681          | \$ 451,125          | \$ 466,125          |
| GM/BOC Grants                 | 111,844             | 98,152              | -                   | -                   | -                   |
| Early Childhood               | 1,358,200           | 1,215,555           | 1,217,778           | 1,092,025           | 1,091,600           |
| Transfer from General Fund    | 180,000             | -                   | -                   | -                   | -                   |
| <b>TOTAL REVENUES</b>         | <b>\$ 2,158,754</b> | <b>\$ 1,823,314</b> | <b>\$ 1,654,459</b> | <b>\$ 1,543,150</b> | <b>\$ 1,557,725</b> |
| <b>EXPENDITURES</b>           |                     |                     |                     |                     |                     |
| Salaries                      | \$ 1,459,164        | \$ 1,142,691        | \$ 1,039,784        | \$ 892,550          | \$ 934,150          |
| Benefits                      | 411,925             | 310,414             | 290,208             | 252,360             | 309,150             |
| Purchased Services            | 199,013             | 211,990             | 187,811             | 248,944             | 221,700             |
| Supplies                      | 70,395              | 36,065              | 41,508              | 39,150              | 37,650              |
| Capital Outlay & Other        | 26,334              | 41,846              | 40,789              | 43,005              | 39,900              |
| <b>TOTAL EXPENDITURES</b>     | <b>\$ 2,166,831</b> | <b>\$ 1,743,006</b> | <b>\$ 1,600,100</b> | <b>\$ 1,476,009</b> | <b>\$ 1,542,550</b> |
| <b>Beginning Fund Balance</b> | <b>11,361</b>       | <b>3,284</b>        | <b>83,592</b>       | <b>137,951</b>      | <b>205,092</b>      |
| <b>Ending Fund Balance</b>    | <b>\$ 3,284</b>     | <b>\$ 83,592</b>    | <b>\$ 137,951</b>   | <b>\$ 205,092</b>   | <b>\$ 220,267</b>   |

**LAKE ORION COMMUNITY SCHOOLS  
FOOD SERVICE PROGRAM  
2010-11 BUDGET**

|                               | 2006-07             | 2007-08             | 2008-09             | 2009-10             | 2010-11             |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                               | ACTUAL              | ACTUAL              | ACTUAL              | BUDGET              | BUDGET              |
| <b>REVENUES</b>               |                     |                     |                     |                     |                     |
| <b>LOCAL SOURCES</b>          |                     |                     |                     |                     |                     |
| Food & Vending Machine Sales  | \$ 1,741,584        | \$ 1,663,739        | \$ 1,715,140        | \$ 1,680,600        | \$ 1,680,600        |
| Interest and Rebates          | 32,091              | 31,072              | 20,848              | 22,740              | 22,500              |
| Catering Services             | 34,889              | 40,928              | 37,805              | 25,300              | 25,500              |
| <b>STATE SOURCES</b>          | <b>58,181</b>       | <b>62,391</b>       | <b>62,391</b>       | <b>81,146</b>       | <b>58,500</b>       |
| <b>FEDERAL SOURCES</b>        | <b>457,396</b>      | <b>452,085</b>      | <b>599,979</b>      | <b>690,000</b>      | <b>700,000</b>      |
| <b>TOTAL REVENUES</b>         | <b>\$ 2,324,141</b> | <b>\$ 2,250,215</b> | <b>\$ 2,436,163</b> | <b>\$ 2,499,786</b> | <b>\$ 2,487,100</b> |
| <b>EXPENDITURES</b>           |                     |                     |                     |                     |                     |
| Salaries                      | \$ 781,888          | \$ 775,775          | \$ 789,873          | \$ 817,139          | \$ 814,500          |
| Benefits                      | 348,674             | 295,043             | 338,761             | 347,979             | 353,726             |
| Purchased Services            | 45,439              | 40,751              | 49,256              | 53,200              | 39,700              |
| Supplies                      | 1,063,425           | 1,011,436           | 1,138,438           | 1,153,300           | 1,177,800           |
| Capital Outlay                | 37,396              | 53,336              | 11,920              | 80,213              | 75,000              |
| Other                         | 3,892               | 5,867               | 15,001              | 17,050              | 19,000              |
| <b>TOTAL FOOD SERVICE</b>     | <b>2,280,714</b>    | <b>2,182,208</b>    | <b>2,343,249</b>    | <b>2,468,881</b>    | <b>2,479,726</b>    |
| <b>OUTGOING TRANSFERS</b>     |                     |                     |                     |                     |                     |
| General Fund                  | -                   | -                   | -                   | -                   | 100,000             |
| <b>TOTAL TRANSFERS</b>        | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>-</b>            | <b>100,000</b>      |
| <b>TOTAL EXPENDITURES</b>     | <b>\$ 2,280,714</b> | <b>\$ 2,182,208</b> | <b>\$ 2,343,249</b> | <b>\$ 2,468,881</b> | <b>\$ 2,579,726</b> |
| <b>Beginning Fund Balance</b> | <b>426,720</b>      | <b>470,147</b>      | <b>538,154</b>      | <b>631,068</b>      | <b>661,973</b>      |
| <b>Ending Fund Balance</b>    | <b>\$ 470,147</b>   | <b>\$ 538,154</b>   | <b>\$ 631,068</b>   | <b>\$ 661,973</b>   | <b>\$ 569,347</b>   |



## District Mission Statement

*The Mission of Lake Orion Community Schools  
is to provide an exemplary education for all learners.*

### BOARD OF EDUCATION

Mary Jo Burchart, *Acting President*

Tina Peterson, *Secretary*

Jim Weidman, *Treasurer*

Bob Gritzinger, *Trustee*

Tiffany Weber-Phillips, *Trustee*

Janet Wolverton, *Trustee*

*Superintendent*

Kenneth Gutman

*Assistant Superintendent of Educational Services*

Heidi Kast

*Assistant Superintendent of Administrative Services*

Jillynn Keppler, CPA

*Executive Director of Human Resources*

Margaret Hazlett

### Truth-In-Taxation Requirement

State of Michigan legislation Uniform Budgeting and Accounting Act requires that the school district's budget sets forth a statement of the total number of mills of ad valorem property taxes to be levied and the purpose for which the millage is levied.

#### **Our statement is as follows:**

For the 2010-11 fiscal year, the school district will levy 18 mills on all non-homestead and non-qualified agricultural property for the purpose of General Fund operations.

The approximate amount of revenue to be generated by this levy is \$8,180,000.